

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

for

**PROVIDENCE WATER SUPPLY BOARD
DOCKET # 4994**

June 5, 2020

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INTRODUCTION

Q. Please state your name and business address.

A. My name is Harold J. Smith and my business address is, 5916 DTC Parkway, Suite 850, Greenwood Village, Colorado.

Q. Are you the same Harold Smith who submitted pre-filed direct testimony in these proceedings?

A. Yes, I am.

Q. Have you had an opportunity to review the pre-filed testimony submitted by the Division, Kent County Water Authority, and Bristol County Water Authority?

A. Yes. I have reviewed the testimonies submitted by Mr. Mierzwa and Mr. Smith on behalf of the Division of Public Utilities and Carriers (“the Division”), the testimony submitted by Mr. Bebyn on behalf of the Kent County Water Authority (“KCWA”) and the testimonies of Ms. Marchand and Mr. Maker on behalf of Bristol County Water Authority (“BCWA”).

Q. Please describe the purpose of your testimony.

A. I will respond to some of the issues and conclusions contained in the pre-filed direct testimony of the Division, KCWA and BCWA.

Q. What issues will you address in this rebuttal testimony?

A. The Division, as well as the intervening parties, raised issues regarding the cost of service study which determined the proposed rates in my direct testimony. The issues raised by each party differ somewhat, so I will address each party’s issues in turn.

DIVISION ISSUES

1
2
3 **Q. Very well, what issues were raised by the Division in Mr. Mierzwa’s direct testimony?**

4 A. Mr. Mierzwa summarizes his commentary on the Cost of Service Study (COSS) on page 4 of
5 his testimony. Specifically, he comments that:

- 6 1. A portion of the costs associated with non-revenue water (“NRW”) used for water quality
7 and other testing purposes should be assigned to Wholesale customers;
- 8 2. Water treatment salaries/wages and pension/benefits should be functionalized and
9 allocated to customer class based on average day demands;
- 10 3. Bad Debt expense and the revenues associated with interest on delinquent accounts
11 should be assigned to all retail functional cost categories;
- 12 4. Direct Fire Protection should be assigned a portion of functionalized base costs; and
- 13 5. A portion of Commercial Services Central Operations Facility (“COF”) costs should be
14 assigned to Wholesale customers.

15 Mr. Mierzwa also provides a rate design proposal that is intended to reduce rate shock.

16 Specifically, he makes the following suggestions:

- 17 1. Rates for Wholesale customers should be based on the indicated cost of providing
18 Wholesale service;
- 19 2. To provide for gradualism, monthly service charges, the Public Fire surcharge, and
20 Public Fire Hydrant and Private Fire charges should each be increased by 1.75 times the
21 system average increase authorized by the Commission in this proceeding; and
- 22 3. The volumetric charges for retail customers established in this proceeding should be
23 sufficient to recover the indicated cost of service plus the revenue shortfalls resulting
24 from establishing monthly service charges, the Public Fire surcharge, the Public Fire
25 Hydrant charge, and Private Fire charges at less than the indicated cost of service.

26
27 Mr. Mierzwa also suggested that the Commission only allow the same amount of funding for city
28 services that was allowed in the last docket.

1 **Q. Do you agree with any of the recommended COSS changes that Mr. Mierzwa presented**
2 **in his testimony?**

3 A. Yes, I agree with all but one of his suggested revisions to the COSS and these changes have
4 been made to my COSS model and are reflected in the attached schedules.

5
6 **Q. Which of Mr. Mierzwa's recommended changes to the COSS do you disagree with?**

7 A. I do not agree that the treatment salary, wages and benefits expenses should be allocated
8 solely to the base cost category. His recommendation is inconsistent with the way in which the
9 treatment facilities are operated to help the Providence Water system meet peak demands. While
10 it may be true that employee related costs do not increase on peak days, much of the work they
11 do is associated with making sure that the system has the capacity to meet peak demands. This
12 means that they operate and maintain equipment that is designed such that Providence Water is
13 able to meet peak demands and these peak demand costs should be recognized as such.

14
15 **Q. Mr. Smith, do you have any comments with respect to the Mr. Mierzwa's proposal for**
16 **the application of gradualism with respect to the monthly service charge and fire charges?**

17 A. Mr. Mierzwa's approach to the application of gradualism is reasonable and we have adopted
18 the same approach in developing the rate proposal that accompanies this testimony.

19
20 **Q. What is Mr. Mierzwa's recommendation regarding the funding for the payment to the**
21 **City of Providence for services that the City performs for Providence Water?**

22 A. Mr. Mierzwa and the witnesses for KCWA and BCWA all state that due to the COVID-19
23 pandemic, the City was unable to provide the necessary answers to data requests and therefore
24 was unable to meet the burden of proof required to support the original request for increased
25 funding for city services. As such, each witness recommends that the Commission only allow
26 the amount allowed in the last docket.

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1 **Q. Do you agree with this recommendation?**

2 A. Although Providence Water provided an analysis to support the level of funding that it
3 originally requested, it is true that the City was unable to answer a number of data requests and
4 therefore Providence Water will reduce its request for city services to the amount allowed in
5 Providence Water's last rate docket.

6
7 **Q. What issues were raised by the Division in Mr. Smith's direct testimony?**

8 A. Mr. Smith's testimony focuses on proposed adjustments to the revenue requirement that
9 Providence Water has proposed in this docket. Specifically, he recommends the following
10 adjustments:

- 11 1. Holding the City Services reimbursement constant at the current Commission approved
12 level (\$839,167).
- 13 2. Increasing the amount for the PUC assessment based on the increase from FY 19 actual
14 to FY 20 estimated as provided in Providence Water's response to DIV 6-1.
- 15 3. Reducing payroll costs based on analysis of FY 20 year to date actuals.
- 16 4. Reducing payroll taxes consistent with his proposed reduction to payroll costs.
- 17 5. Removing the proposed inflationary increases included for certain expenses.
- 18 6. Increasing miscellaneous revenue based on a three-year average of actual miscellaneous
19 revenues.
- 20 7. Removing the proposed \$2 million funding increase to the IFR fund in FY 23.
- 21 8. Reducing the requested funding increase for the Vehicle and Equipment Replacement
22 Fund by \$100,000, \$200,000 and \$300,000 for FY 21, FY 22 and FY 23, respectively.
- 23 9. Reducing the current funding level for the Insurance Fund by \$502,113 per year from FY
24 21 to FY 23.
- 25 10. Reducing the proposed funding level of the Chemicals and Sludge Maintenance Fund by
26 \$200,000 per year from FY 21 to FY23.
- 27 11. Using \$100,000 per year from the Property Tax Refund Fund to offset property taxes in
28 FY 21 to FY 23.
- 29 12. Adjusting the funding level for the Private Side Lead Service Replacement fund to \$1
30 million, \$2 million and \$3 million in FY 21, FY 22 and FY 23, respectively.

1 13. Maintaining the current 1.5 percent and 0.5 percent operating and revenue reserve
2 allowances.

3 14. Adjusting the operating and revenue reserve levels to reflect the proposed changes in 1
4 through 14 above.

5
6 In addition, consistent with my direct testimony and that of Division Witness Jerome Mierzwa,
7 Mr. Smith recommends that Providence Water update the revenue requirements for FY 22 and
8 FY 23, prior the step increases taking effect.

9
10 **Q. Mr. Smith, what is your perspective on Mr. Smith's proposed adjustments?**

11 A. The recommendations regarding City Services (#1), the PUC Assessment (#2), Payroll and
12 Payroll Taxes (#3 and #4), miscellaneous revenue (#6), the Chemicals and Sludge Maintenance
13 Fund (#10) and the Private Side Lead Service Replacement Fund (#12) are reasonable, and I
14 have incorporated them in the schedules which accompany this testimony. I have also reflected
15 the impact of these adjustments on the operating and revenue reserve levels.

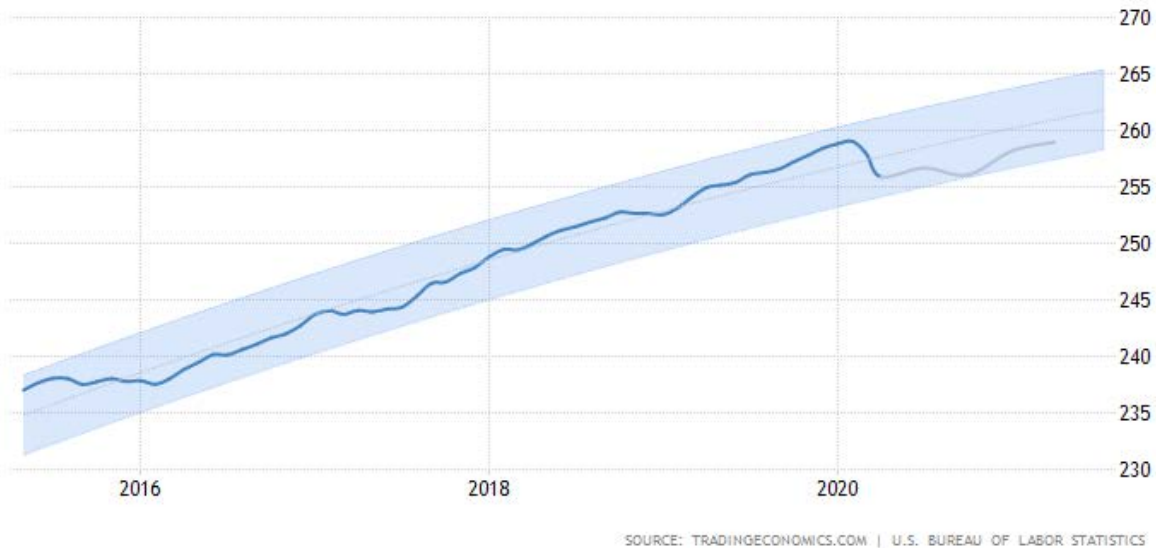
16
17 **Q. What about the remaining proposals regarding inflation, and the remaining restricted
18 funds (i.e., IFR, Vehicle and Equipment Replacement, Insurance and the Property Tax
19 Refund Fund)?**

20 A. The proposed reductions to the restricted funds will result in insufficient funding through FY
21 23. Please see the rebuttal testimony of Providence Water witness Nancy Parrillo regarding the
22 IFR, Vehicle and Equipment Replacement, and Insurance Funds. Please see the rebuttal
23 testimony of Providence Water witness Ricky Caruolo regarding the Property Tax Refund Fund.

24
25 **Q. What is your position regarding the removal of the inflation adjustment?**

26 A. The inflation adjustment should **not** be excluded from the revenue requirement for at least
27 three reasons. First, the chart embedded in Mr. Smith's testimony suggests that deflation will be

1 temporary, with a recovery at some point in early 2021. At that point, inflation could likely
2 resume a more normalized long term rate. Below is the same chart¹ with 5 years of history.
3



6 This clearly demonstrates a long term trend of steady increases in prices over time. Second, the
7 forecast deflation is not a certainty, which is demonstrated by the variance shown in the chart
8 included in Mr. Smith's testimony and above. In other words, given the long run average and
9 variance in CPI, it is possible that the for the trend in CPI to quickly recover into the upper
10 boundary of the blue shaded region, rather than continue to along the path forecasted by the gray
11 line. Finally, while the forecast does show deflation in CPI to a lower level, it also continues to
12 increase from that point onward, suggesting that a continued drop in prices will be temporary and
13 followed by a return to the longer run trend of price increases. It is also noteworthy that core
14 inflation, which excludes volatile good such as food and energy, is forecast to remain relatively
15 constant at around 2 percent. The chart below indicates the forecast percentage change in core
16 CPI from the same source².

¹ <https://tradingeconomics.com/united-states/consumer-price-index-cpi> on 5-28-2020

² <https://tradingeconomics.com/united-states/consumer-price-index-cpi> on 5-28-2020



SOURCE: TRADINGECONOMICS.COM | U.S. BUREAU OF LABOR STATISTICS

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Q. Mr. Smith, did you make any additional adjustments to the revenue requirement, resulting from the discovery process?

A. Yes. I adjusted the service and material expenses shown on HJS-6 to reflect Providence Water’s response to BCWA 1-5. I also adjusted chemical costs to reflect updated information on the timing and costs related to the orthophosphate program per Providence Water’s response to BCWA 5-2(a).

KENT COUNT WATER AUTHORITY ISSUES

Q. Mr. Smith, what issues did KCWA’s expert, David Bebyn, raise in his direct testimony?

A. Mr. Bebyn’s testimony raises the following issues with respect to Providence Water’s COSS:

- 1. Wholesale Base, Max Day and Max Hour allocators; and
- 2. Allocation of unidirectional flushing costs.

In addition, Mr. Bebyn also raised the following issues with respect to Providence Water’s proposed revenue requirements:

- 1. City Services Reimbursement
- 2. Property Taxes

1 3. City of Providence Use of Academy Avenue Property

2 4. Timing of funding increases for the Private Side Lead Service Line Replacement Fund

3
4 **Q. What issue did Mr. Bebyn raise with respect to the wholesale Base, Max Day and Max**
5 **Hour allocators?**

6 A. Mr. Bebyn notes that the allocation of costs to the wholesale class is based in part on the
7 demand characteristics of the Wholesale class as a whole and that one of the wholesale
8 customer's (City of Warwick) demand characteristics have an inordinate effect on the peaking
9 factors for the entire class.

10
11 **Q. Do you agree with Mr. Bebyn's observation?**

12 A. I do. Based on Providence Water's response to Division Data Request 2-2 it is clear that the
13 peaking characteristics of Warwick have a significant impact on the peaking factors for the
14 Wholesale class.

15
16 **Q. Does Mr. Bebyn provide a recommended solution to this issue?**

17 A. He does not. He notes that one way of rectifying this issue would be to develop separate rates
18 for each of the wholesale customers but that such a solution would present funding issues related
19 to wheeling agreements between KCWA and Warwick.

20
21 **Q. Did any of the other witnesses raise the issue of separate rates for each wholesale**
22 **customer?**

23 A. Yes, both witnesses for BCWA suggested that Providence Water should develop separate
24 wholesale rates.

25
26 **Q. Is Providence Water proposing separate rates for each wholesale customer?**

27 A. Providence Water is not proposing separate rates for each wholesale customer at this time,
28 primarily because doing so would result in a significant disparity in the impact on the bills of the
29 individual wholesale customers as evidenced by the analysis that Mr. Maker submitted with his
30 testimony. As shown in Mr. Maker's revised Schedule HJS-22, under his proposal, Warwick's

1 rates would increase by approximately 47 percent in FY 21, while the rates for KCWA and
2 BCWA would increase by approximately 6 percent and 8 percent, respectively. While it would
3 be possible to mitigate some of the disparate impacts by applying gradualism, to do so at this
4 juncture would mean that the parties that would be most severely impacted would not be able to
5 fully participate in the rate setting process since they are not intervenors in this Docket.

6
7 Additionally, as Mr. Bebyn pointed out in his testimony, moving to different rates for each
8 wholesale customer would have potentially negative implications with respect to the separate
9 water purchase agreement between KCWA and Warwick. It is my recommendation that
10 Providence Water be ordered to study the development of separate rates for each wholesale
11 customer as part of its next full rate filing. Such a study would consider not only the peaking
12 characteristics of the individual wholesale customers, but also how each customer is served using
13 various components of Providence Water's system. This type of study would allow for the
14 discovery of other issues like the one raised by Mr. Bebyn that could then be addressed with the
15 input of all stakeholders, not just those that would realize a significant benefit as a result of the
16 change.

17 18 **UNIDIRECTIONAL FLUSHING**

19 **Q. Mr. Smith, please describe the issue Mr. Bebyn has raised with respect to unidirectional**
20 **flushing.**

21 A. Mr. Bebyn has proposed that unidirectional flushing costs be allocated to the wholesale class
22 in proportion to wholesale units of service, *excluding* units from customers served from mains
23 larger than 12 inches based on Providence Water's response to DIV 2-8. In other words, the
24 share of the program allocated to the wholesale class would be based on the units from customers
25 connected to mains 12 inches and smaller only, excluding the units from customers connected to
26 larger mains.

27
28 **Q. Mr. Smith, do you agree with this proposal?**

29 A. This proposal suggests that the level of benefit provided by this program varies by wholesale
30 customer. Accordingly, while there may be merit to recognizing this difference in rates, it would

1 be better to incorporate this change in conjunction with the development of individual wholesale
2 rates, if that is the direction the Commission provides, rather than making piecemeal
3 adjustments. As such, we will continue to allocate unidirectional flushing costs in the manner
4 presented in my original testimony

5
6 **CITY SERVICES REIMBURSEMENT**

7 **Q. Mr. Smith, what is Mr. Bebyn's position on the City Services Reimbursement?**

8 A. Mr. Bebyn recommends that the City Services reimbursement be held constant at the current
9 Commission approved level (\$839,167).

10
11 **Q. Mr. Smith, do you agree with this recommendation?**

12 A. I do. As mentioned previously, Providence Water will reduce its request for city services
13 funding to the amount allowed in Providence Water's last rate filing.

14
15 **PROPERTY TAXES**

16 **Q. Mr. Smith, what is Mr. Bebyn's position regarding property taxes?**

17 A. Mr. Bebyn recommends that FY 2021 property tax amounts be updated to reflect what will
18 actually be due, when those amounts are known later this year. He has also expressed concerns
19 regarding the 4 percent increases in property taxes which have been included in the revenue
20 requirement, noting that a multi-year average of historical increases in property taxes has been
21 less than the 4 percent maximum.

22
23 **Q. Mr. Smith, what is your position on these issues?**

24 A. I agree that the FY 2021 amount should be updated to reflect the actual amounts due once
25 they are known. I believe the 4 percent increase should be maintained for the step increases for 2
26 reasons. First, in light of the reduced municipal revenue due to the COVID-19 pandemic, it is
27 likely that the municipalities to which Providence Water pays taxes, will increase the tax levy by
28 the 4 percent maximum. Second, each of the step increases will be adjusted in compliance
29 filings, as necessary, to account for any changes in expenditures from what is being projected in
30 this Docket for FY 2022 and FY 2023. To the extent that actual property taxes have not

1 increased by the 4 percent maximum, this component of the revenue requirement can be adjusted
2 at that time. Please see the rebuttal testimony for Nancy Parrillo for additional details.

3

4 **ACADEMY AVENUE FACILITY**

5 **Q. Mr. Smith, please summarize the issue raised by Mr. Bebyn regarding the Academy**
6 **Avenue Facility.**

7 A. Mr. Bebyn has recommended that the City of Providence compensate Providence Water for
8 the City's use of the facility at Academy Avenue, which was previously used by Providence
9 Water. Mr. Bebyn makes the argument that, as the alleged owner of the property, Providence
10 Water should be compensated by the City for its use.

11

12 **Q. Mr. Smith, does Providence Water own the Academy Avenue property?**

13 A. No. Please see the testimony of Ricky Caruolo for further details on the use and ownership of
14 the Academy Avenue property.

15

16 **Q. Mr. Smith, have you reflected any compensation by the City to Providence Water for**
17 **the use of the Academy Avenue Facility in your rebuttal schedules?**

18 A. No. I have not.

19

20 **FUNDING OF PRIVATE SIDE LEAD SERVICE LINE REPLACEMENT FUND**

21 **Q. Mr. Smith, please summarize Mr. Bebyn's recommendation regarding the funding of**
22 **the Private Side Lead Service Line Replacement Fund.**

23 A. Mr. Bebyn recommends shifting the proposed increase (\$2.75 million) to the Private Side
24 Lead Service Line Replacement Fund to FY 2021 and moving an equivalent amount from the
25 IFR and Vehicle and Equipment Replacement funds to FY 2022. He is concerned that a portion
26 of the proposed step increases, which are applied equally to all customers, includes the funding
27 increases for the Private Side Lead Service Line Replacement Program.

28

29 **Q. Mr. Smith, do you agree with this recommendation?**

1 A. Yes, I agree that my original proposal resulted in costs associated with the replacement of
2 private side lead services being recovered through wholesale rates. However, I do not agree with
3 Mr. Bebyn's proposed solution to the problem. Instead, I am proposing to determine the step
4 increases for wholesale in a way that excludes the private side lead service replacement costs
5 from costs recovered through wholesale rates. As shown on Schedule HJS-1, this approach
6 results in slightly lower step increases for the wholesale class.

7
8 **BRISTOL COUNTY ISSUES**
9

10 **Q. Mr. Smith, what issues has BCWA raised in this case?**

11 A. With regard to the COSS, BCWA, via its expert Mr. Maker, raised the following issues:

- 12 1. General ratemaking principles and the specific reasons individual rates should be
13 developed for each wholesale customer in this Docket;
- 14 2. The use of individual peaking factors for each wholesale customer in developing each
15 wholesale customers' rates;
- 16 3. Allocation of pumping costs;
- 17 4. Allocation of unidirectional flushing costs;
- 18 5. Allocation of transmission and distribution labor costs; and
- 19 6. Allocation of Capital Fund, IFR Fund and Vehicle/Equipment Fund

20 Additionally, Mr. Maker raised the following issues with respect to Providence Water's proposed
21 revenue requirements.

- 22 1. The balance and expenses within Providence Water's IFR and Insurance Funds;
- 23 2. Miscellaneous Revenue;
- 24 3. Rate Case Expense;
- 25 4. City Services;
- 26 5. Renewable Energy Credits;
- 27 6. Chemical Expenses; and
- 28 7. Inflation Adjustments in Step Years

1 **Q. Please summarize the cost of service issues that Mr. Maker raises in his testimony.**

2 A. All of Mr. Maker's cost of service issues are premised on the idea that Providence Water
3 should develop and assess separate rates for each wholesale customer. While the points that he
4 raises with respect to individual peaking factors for wholesale customers, the allocation of
5 flushing, pumping and transmission and distribution labor costs hold some merit, they can only
6 be properly implemented if Providence Water were to develop separate rates for each wholesale
7 customer. It is my recommendation that Providence Water should take all of the issues Mr.
8 Maker has raised into consideration as it studies the possibility of separate wholesale rates
9 leading up to its next full rate filing.

10

11 **Q. Mr. Smith, do you agree with any of the recommendations made by Mr. Maker with**
12 **respect to Providence Water's proposed revenue requirements?**

13 A. I do. His recommendations regarding miscellaneous revenue, rate case expense and city
14 services are reasonable. As noted above, I have reflected in an increase in miscellaneous
15 revenues based on a multi-year average, in alignment with the recommendations of Division
16 Witness Ralph Smith. I have also held the City Services Expense reimbursement constant at the
17 prior Commission approved level, consistent with the recommendations of the Division and
18 KCWA. Finally, the proposal to adjust rate case expenses to be based on the actuals incurred in
19 this case is reasonable. Neither Mr. Maker, nor Ms. Marchand, have raised specific issues
20 regarding chemical costs. That said, I would reiterate that I have updated these costs consistent
21 with Providence Water's response to BCWA 5-2a.

22

23 **Q. Mr. Smith, what is your position on the remaining issues (Restricted Funds, Renewable**
24 **Energy Credits and inflation)?**

25 A. Providence Water Witnesses Nancy Parrillo and Ricky Caruolo will be addressing the
26 restricted fund balances and the renewable energy credits in their respective testimonies. I
27 disagree that inflation cannot be included in the step increases. The development of rates for
28 future years requires the use of estimates and an increase based on inflation is simply one means
29 of estimating future expenses.

30

1 **CORRECTION TO CAPITAL FUND ALLOCATION**

2 **Q. Mr. Smith, please describe the issue with the Capital Fund Allocation.**

3 A. As noted in my direct testimony, the allocation of the central operations facility net plant in
4 service was based on an assignment of the square footage of the facility. The square footage
5 assignment is shown on HJS-13g and is used to allocate the net plant in service of the COF on
6 HJS-13f. Factor 21 is then used to allocate the funding for the Capital Fund, out of which the
7 debt service associated with the COF is paid. This factor is also used to allocate the IFR fund and
8 the Vehicle and Equipment Replacement Fund. Factor 21 is based on total net plant in service,
9 excluding land and the central operations facility. While it is reasonable to *exclude* the COF net
10 plant in service from the allocation of IFR and Vehicle and Equipment Replacement, it should be
11 *included* for the allocation of the Capital Fund.

12

13 **Q. Mr. Smith, how did you correct this issue in your rebuttal schedules?**

14 A. I created a new factor (27), which includes the COF net plant in service. This is shown on
15 HJS-13f and is used to allocate the funding of the Capital Fund on HJS-14a.

16

17 **Q. Mr. Smith, have you prepared any schedules to accompany your testimony?**

18 A. Yes, attached is a revised set of rate models schedules that include the revisions mentioned in
19 my testimony. Additionally, the attached schedules reflect the changes to Pro-forma Rate Year
20 expenses addressed in the testimony of Nancy Parillo.

21

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

23 A. Yes.

Schedule HJS-1: Cost of Service Summary

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

	Test Year			Rate Year 1		Rate Year 2		Rate Year 3	
	Test Year FY 2019	Test Year FY 19 Adj.	Adj Test Year FY 2019	Rate Year FY 21 Adj.	Rate Year FY 2021	Rate Year FY 22 Adj.	Rate Year FY 2022	Rate Year FY 23 Adj.	Rate Year FY 2023
Revenue									
Service Charge	\$ 7,388,277	\$ 274,718	\$ 7,662,995	\$ 2,453,430	\$ 10,116,425	\$ 572,777	\$ 10,689,202	\$ 585,808	\$ 11,275,010
East Smithfield Debt Surcharge	\$ 69,152	\$ 13,299	\$ 82,451	\$ -	\$ 82,451	\$ -	\$ 82,451	\$ -	\$ 82,451
Retail Sales	\$ 40,048,230	\$ 2,143,436	\$ 42,191,666	\$ 4,886,268	\$ 47,077,933	\$ 2,665,484	\$ 49,743,417	\$ 2,726,123	\$ 52,469,540
Wholesale Sales	\$ 15,852,358	\$ (502,883)	\$ 15,349,475	\$ 3,327,266	\$ 18,676,741	\$ 782,447	\$ 19,459,187	\$ 806,879	\$ 20,266,066
Private Fire Protection	\$ 3,138,560	\$ (110,450)	\$ 3,028,110	\$ 969,125	\$ 3,997,235	\$ 226,318	\$ 4,223,552	\$ 231,466	\$ 4,455,019
Retail FPSC	\$ 1,348,721	\$ 86,197	\$ 1,434,918	\$ 462,329	\$ 1,897,247	\$ 107,419	\$ 2,004,667	\$ 109,863	\$ 2,114,530
Public Fire Protection	\$ 1,370,588	\$ 135,850	\$ 1,506,438	\$ 482,072	\$ 1,988,511	\$ 112,587	\$ 2,101,097	\$ 115,148	\$ 2,216,245
Miscellaneous Revenue	[D] \$ 1,727,024	\$ (233,861)	\$ 1,493,163	\$ -	\$ 1,493,163	\$ -	\$ 1,493,163	\$ -	\$ 1,493,163
TOTAL REVENUE	\$ 70,942,910	\$ 1,806,306	\$ 72,749,216	\$ 12,580,489	\$ 85,329,706	\$ 4,467,032	\$ 89,796,737	\$ 4,575,287	\$ 94,372,024
Total Rate Revenues	\$ 69,215,886	\$ 2,040,167	\$ 71,256,053	\$ 12,580,489	\$ 83,836,543	\$ 4,467,032	\$ 88,303,574	\$ 4,575,287	\$ 92,878,861
Expenses									
Operations									
Operations and Maintenance	\$ 31,849,748	\$ 1,381,889	\$ 33,231,637	\$ 2,917,126	\$ 36,148,763	\$ 1,130,505	\$ 37,279,269	\$ 1,216,393	\$ 38,495,662
Insurance	\$ 2,027,425	\$ 274,688	\$ 2,302,113	\$ (100,000)	\$ 2,202,113	\$ -	\$ 2,202,113	\$ -	\$ 2,202,113
Chemical & Sludge	\$ 3,410,107	\$ (843,441)	\$ 2,566,667	\$ 1,033,333	\$ 3,600,000	\$ -	\$ 3,600,000	\$ -	\$ 3,600,000
City Service	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167	\$ -	\$ 839,167
Property Taxes	\$ 7,094,018	\$ -	\$ 7,094,018	\$ 535,128	\$ 7,629,145	\$ 305,166	\$ 7,934,311	\$ 317,372	\$ 8,251,684
Capital Reimbursement	\$ (1,815,587)	\$ -	\$ (1,815,587)	\$ (73,350)	\$ (1,888,937)	\$ (56,668)	\$ (1,945,605)	\$ (48,640)	\$ (1,994,245)
Net Operations	[B] \$ 43,404,877	\$ 813,137	\$ 44,218,014	\$ 4,312,237	\$ 48,530,251	\$ 1,379,003	\$ 49,909,255	\$ 1,485,126	\$ 51,394,380
Capital									
Capital Fund	\$ 2,127,000	\$ -	\$ 2,127,000	\$ -	\$ 2,127,000	\$ -	\$ 2,127,000	\$ -	\$ 2,127,000
Western Cranston Fund	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
IFR Fund	\$ 27,300,000	\$ -	\$ 27,300,000	\$ 2,000,000	\$ 29,300,000	\$ 2,000,000	\$ 31,300,000	\$ 2,000,000	\$ 33,300,000
Meter Replacement Fund	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Vehicle/Equipment Fund	\$ 600,000	\$ -	\$ 600,000	\$ 1,000,000	\$ 1,600,000	\$ -	\$ 1,600,000	\$ -	\$ 1,600,000
Lead Service Replacement Fund	\$ 250,000	\$ -	\$ 250,000	\$ 750,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	\$ 3,000,000
E. Smithfield Debt Service	\$ 69,152	\$ 13,299	\$ 82,451	\$ -	\$ 82,451	\$ -	\$ 82,451	\$ -	\$ 82,451
Revenue Reserve Fund ⁽¹⁾	[C] \$ 362,119	\$ 5,590	\$ 367,709	\$ 42,811	\$ 410,520	\$ 21,895	\$ 432,415	\$ 22,426	\$ 454,841
Capital	[A] \$ 31,248,271	\$ 18,890	\$ 31,267,161	\$ 4,292,811	\$ 35,559,972	\$ 3,021,895	\$ 38,581,867	\$ 3,022,426	\$ 41,604,293
TOTAL EXPENSES	\$ 74,653,148	\$ 832,027	\$ 75,485,175	\$ 8,605,049	\$ 84,090,223	\$ 4,400,898	\$ 88,491,121	\$ 4,507,551	\$ 92,998,673
Operating Reserve (Unrestricted) ⁽²⁾	\$ 1,087,423	\$ 15,705	\$ 1,103,128	\$ 128,434	\$ 1,231,561	\$ 65,685	\$ 1,297,246	\$ 67,277	\$ 1,364,523
Total Incl. Reserves	\$ 75,740,571	\$ 847,732	\$ 76,588,302	\$ 8,733,482	\$ 85,321,785	\$ 4,466,583	\$ 89,788,368	\$ 4,574,828	\$ 94,363,196
Net Revenue Requirement			\$ 75,095,139		\$ 83,828,622		\$ 88,295,205		\$ 92,870,033
Revenues Over (Under) Expenses⁽³⁾	\$ (4,797,661)		\$ (3,839,086)		\$ 7,921		\$ 8,370		\$ 8,828
Total Increase to Break-Even ⁽⁴⁾					17.28%		5.23%		5.10%
Rate Revenue Increase to Break-Even⁽⁵⁾					18.05%		5.33%		5.19%
Notes:					Step Increase (Wholesale)⁽⁶⁾		4.19%		4.15%
					Step Increase (Retail)⁽⁷⁾		5.66%		5.48%

Schedule HJS-2: Pro-Forma Revenue Under Existing Rates

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	Units of Service Service	Adjustment	Adjusted Units of Service	Existing Rates	Existing Revenue
Service Charges					
5/8"	56,181	1,631	57,812	\$ 7.56	\$ 5,244,705
3/4"	11,323	3	11,326	\$ 8.05	\$ 1,094,092
1"	5,292	43	5,335	\$ 9.50	\$ 608,190
1.5"	1,537	10	1,547	\$ 11.43	\$ 212,187
2"	1,344	13	1,357	\$ 16.76	\$ 272,920
3"	73	-	73	\$ 56.01	\$ 49,065
4"	35	-	35	\$ 70.55	\$ 29,631
6"	57	-	57	\$ 104.47	\$ 71,457
8"	42	-	42	\$ 143.23	\$ 72,188
10"	4	-	4	\$ 178.36	\$ 8,561
12"	0	-	0	\$ 213.49	\$ -
Total Retail Service Charges	75,888	1,700	77,588		\$ 7,662,995
Fire Protection Service Charge (Providence Only)					
5/8"	25,954	-	25,954	\$ 1.38	\$ 429,798
3/4"	4,580	-	4,580	\$ 2.07	\$ 113,767
1"	2,091	-	2,091	\$ 5.15	\$ 129,224
1.5"	902	-	902	\$ 13.74	\$ 148,722
2"	792	-	792	\$ 32.96	\$ 313,252
3"	55	-	55	\$ 89.26	\$ 58,912
4"	20	-	20	\$ 151.05	\$ 36,252
6"	28	-	28	\$ 308.97	\$ 103,814
8"	15	-	15	\$ 466.89	\$ 84,040
10"	2	-	2	\$ 714.07	\$ 17,138
12"	-	-	-	\$ 1,180.95	\$ -
Total Retail FPSC (Providence Only)	34,439	-	34,439		\$ 1,434,918
Total Retail Service Charge Revenue					\$ 9,097,913
Retail Consumption Charges					
Residential (HCF)	8,103,732	292,444	8,396,176	\$ 3.403	\$ 28,572,187
Commercial (HCF)	4,031,169	10,496	4,041,665	\$ 3.223	\$ 13,026,286
Industrial (HCF)	164,973	22,213	187,186	\$ 3.169	\$ 593,192
Total	12,299,874	325,153	12,625,027		\$ 42,191,666
East Smithfield Debt Surcharge	235,576	-	235,576	\$ 0.350	\$ 82,451
Total Retail Consumption Charge					\$ 42,274,117
Total Retail Revenue					\$ 51,372,030

Schedule HJS-2: Pro-Forma Revenue Under Existing Rates

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	Units of Service Service	Adjustment	Adjusted Units of Service	Existing Rates	Existing Revenue
Wholesale Consumption Charges					
Bristol County	1,494,845	-	1,494,845	\$1.350858	\$ 2,019,323.22
East Providence	1,822,773	-	1,822,773	\$1.350858	\$ 2,462,307.12
Greenville	421,521	-	421,521	\$1.350858	\$ 569,415.37
Johnston	385,925	(385,925)	-	\$1.350858	\$ -
Kent County	2,727,147	-	2,727,147	\$1.350858	\$ 3,683,988.95
Lincoln	1,038,229	-	1,038,229	\$1.350858	\$ 1,402,499.42
Smithfield	391,600	-	391,600	\$1.350858	\$ 528,996.36
Warwick	3,466,644	-	3,466,644	\$1.350858	\$ 4,682,944.19
Total Wholesale Revenue	11,748,684	(385,925)	11,362,760		\$ 15,349,475
Wholesale (per million gallons)	8,788	(289)	8,499	\$1,805.96	\$ 15,349,474.63

Description	Units of Service Service	Adjustment	Adjusted Units of Service	Existing Rates	Existing Revenue
Private Fire Service Charges					
3/4"	2	-	2	\$ 8.64	\$ 207
1"	9	-	9	\$ 10.21	\$ 1,103
1.5"	2	-	2	\$ 12.57	\$ 302
2"	68	-	68	\$ 18.64	\$ 15,210
4"	391	-	391	\$ 79.67	\$ 373,812
6"	1,245	-	1,245	\$ 129.89	\$ 1,940,557
8"	256	-	256	\$ 196.73	\$ 604,355
10"	4	-	4	\$ 274.06	\$ 13,155
12"	18	-	18	\$ 367.64	\$ 79,410
16"	-	-	-	\$ 611.43	\$ -
Total	1,995	-	1,995		\$ 3,028,110
Hydrants (Excluding Providence)	3007	311	3,318	\$ 454.02	\$ 1,506,438
Total Fire Protection Charge Revenue					\$4,534,548

Total Rate Revenues	\$ 71,256,053.28
Miscellaneous Revenues	\$ 1,493,162.98
Total Revenues	\$72,749,216

Schedule HJS-3a: Adjustments to Salaries and Wages

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

TEST YEAR FY 2019

Pay Periods 1 through 26 for FY2019	\$	15,158,073
ADD: Workers Comp	\$	252,893
ADD: Unpaid Time - Nopay, FMLA, LOA, Suspension	\$	115,873
ADD: Normalizing Adjustments vacant positions filled after 6/30/19	\$	193,689
ADD: Normalizing Adjustments vacant positions to be filled after 6/30/19	\$	511,178
LESS:848 payroll not charged to operations	\$	(523,851)
TOTAL ANNUALIZED SALARIES FY2019	\$	15,707,854

ESTIMATED FY 2020⁽¹⁾

Actuals through 3/30/20	\$	10,912,854
Annualized Salaries through 6/30/2020	\$	3,637,618
Funded Vacancies	\$	803,924
Unpaid Wages	\$	77,035
Workers Comp	\$	365,925
Step Increases through 6/30/2020	\$	44,987
Total Annualized Salaries FY 2020	\$	15,842,343

RATE YEAR FY 2021

Estimated Step Increases FY2020	\$	-
2% Contractual Raise 7/1/19 FY2020	\$	-
Total Annualized Salaries FY2020	\$	15,842,343
Estimated Step Increases FY2021 ⁽²⁾	\$	91,733
2% Contractual Raise 7/1/20 FY2021 ⁽²⁾	\$	316,847
Total Annualized Salaries FY2021	\$	16,250,923

Rate Year Adjustments (FY 2021) \$ **543,068**

RATE YEAR FY 2022

Estimated Step Increases FY2022	\$	94,485
3% Contractual Raise 7/1/21	\$	487,528
Total Annualized Salaries FY2022	\$	16,832,936

Rate Year Adjustments (FY 2022) \$ **582,013**

RATE YEAR FY 2023

Estimated Step Increases FY2023	\$	96,847
Estimated 2.5% Contractual Raise 7/1/22 FY2023	\$	420,823
Total Annualized Salaries FY2023	\$	17,350,606

Rate Year Adjustments (FY 2023) \$ **517,670**

(1) Per Ralph Smith Direct (RCS-5)

(2) Reduced proportionately from original amount based on revised FY 2020 annualized salaries.

Schedule HJS-3b: Adjustments to Salaries and Wages

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year			Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Source of Supply																							
60110	Salaries & Wages - Emp	\$ 777,108	\$ 53,952	1	\$ 831,060	\$ 33,575	2	\$ (14,769)	3	\$ -	\$ 849,865	\$ 25,939	4	\$ (529)	5	\$ -	\$ 875,276	\$ 22,264	6	\$ (470)	7	\$ -	\$ 897,069
60120	Salaries & Wages - Emp	\$ 391,728	\$ 162,996	1	\$ 554,724	\$ 22,411	2	\$ (7,445)	3	\$ -	\$ 569,690	\$ 17,314	4	\$ (267)	5	\$ -	\$ 586,738	\$ 14,861	6	\$ (237)	7	\$ -	\$ 601,362
60210	Payroll Clearing -SOSO	\$ -	\$ -		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60220	Payroll Clearing -SOSM	\$ (454)	\$ 454		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60520	Overhead Rate Applied -SOSM	\$ (883)	\$ 883		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
Total Source of Supply		\$ 1,167,499	\$ 218,286		\$ 1,385,784	\$ 55,986		\$ (22,214)		\$ -	\$ 1,419,556	\$ 43,253		\$ (796)		\$ -	\$ 1,462,013	\$ 37,126		\$ (708)		\$ -	\$ 1,498,431
Water Treatment																							
60130	Salaries & Wages - Emp	\$ 2,303,651	\$ 204,395	1	\$ 2,508,045	\$ 101,325	2	\$ (43,782)	3	\$ -	\$ 2,565,589	\$ 78,281	4	\$ (1,568)	5	\$ -	\$ 2,642,302	\$ 67,191	6	\$ (1,395)	7	\$ -	\$ 2,708,098
60140	Salaries & Wages - Emp	\$ 287,963	\$ -	1	\$ 287,963	\$ 11,634	2	\$ (5,473)	3	\$ -	\$ 294,123	\$ 8,988	4	\$ (196)	5	\$ -	\$ 302,915	\$ 7,715	6	\$ (174)	7	\$ -	\$ 310,456
Total Water Treatment		\$ 2,591,613	\$ 204,395		\$ 2,796,008	\$ 112,959		\$ (49,254)		\$ -	\$ 2,859,712	\$ 87,269		\$ (1,764)		\$ -	\$ 2,945,217	\$ 74,906		\$ (1,569)		\$ -	\$ 3,018,554
Transmission + Dist. Expense:																							
60150	Salaries & Wages - Emp	\$ 557,922	\$ -	1	\$ 557,922	\$ 22,540	2	\$ (10,603)	3	\$ -	\$ 569,858	\$ 17,414	4	\$ (380)	5	\$ -	\$ 586,892	\$ 14,947	6	\$ (338)	7	\$ -	\$ 601,501
60160	Salaries & Wages - Emp	\$ 2,880,826	\$ 126,941	1	\$ 3,007,767	\$ 121,514	2	\$ (54,751)	3	\$ -	\$ 3,074,530	\$ 93,878	4	\$ (1,961)	5	\$ -	\$ 3,166,448	\$ 80,579	6	\$ (1,744)	7	\$ -	\$ 3,245,283
60250	Payroll Clearing-T&DO	\$ (206,396)	\$ 206,396		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60260	Payroll Clearing -T&DM	\$ (9,815)	\$ 9,815		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60550	Overhead Rate Applied-T&DO	\$ (485,940)	\$ 485,940		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60560	Overhead Rate Applied -T&DM	\$ (19,007)	\$ 19,007		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
Total Transmission + Dist. Expense		\$ 2,717,590	\$ 848,099		\$ 3,565,689	\$ 144,054		\$ (65,354)		\$ -	\$ 3,644,388	\$ 111,292		\$ (2,341)		\$ -	\$ 3,753,340	\$ 95,526		\$ (2,082)		\$ -	\$ 3,846,784
Customer Accounts Expense:																							
60170	Salaries & Wages - Emp	\$ 1,945,516	\$ 147,456	1	\$ 2,092,972	\$ 84,556	2	\$ (36,975)	3	\$ -	\$ 2,140,553	\$ 65,326	4	\$ (1,324)	5	\$ -	\$ 2,204,554	\$ 56,071	6	\$ (1,178)	7	\$ -	\$ 2,259,448
60270	Payroll Clearing -CAO	\$ (70,038)	\$ 70,038		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60570	Overhead Rate Applied-CAO	\$ (260,823)	\$ 260,823		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
Total Customer Accounts Expense		\$ 1,614,655	\$ 478,317		\$ 2,092,972	\$ 84,556		\$ (36,975)		\$ -	\$ 2,140,553	\$ 65,326		\$ (1,324)		\$ -	\$ 2,204,554	\$ 56,071		\$ (1,178)		\$ -	\$ 2,259,448
Administrative and General																							
60180	Salaries & Wages - Emp	\$ 5,489,507	\$ 377,888	1	\$ 5,867,394	\$ 423,649	2	\$ (104,330)	3	\$ -	\$ 6,186,714	\$ 284,833	4	\$ (3,736)	5	\$ -	\$ 6,467,811	\$ 262,902	6	\$ (3,324)	7	\$ -	\$ 6,727,389
60280	Payroll Clearing -A&GO	\$ (477,050)	\$ 477,050		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
60580	Overhead Rate Applied-A&GO	\$ (285,181)	\$ 285,181		\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -	\$ -				\$ -	\$ -
Total Administrative and General		\$ 4,727,276	\$ 1,140,118		\$ 5,867,394	\$ 423,649		\$ (104,330)		\$ -	\$ 6,186,714	\$ 284,833		\$ (3,736)		\$ -	\$ 6,467,811	\$ 262,902		\$ (3,324)		\$ -	\$ 6,727,389
Total Salaries and Wages		\$ 12,818,633	\$ 2,889,215		\$ 15,707,847	\$ 821,204		\$ (278,128)		\$ -	\$ 16,250,923	\$ 591,974		\$ (9,961)		\$ -	\$ 16,832,936	\$ 526,531		\$ (8,860)		\$ -	\$ 17,350,606
Capital Reimbursement		\$ (1,815,587)	\$ -	1	\$ (1,815,587)	\$ (73,350)	2			\$ -	\$ (1,888,937)	\$ (56,668)	4			\$ -	\$ (1,945,605)	\$ (48,640)	6			\$ -	\$ (1,994,245)

(1) Normalizing Adjustments. See Schedule HJS-3a.
 (2) Estimated Step Increases, 2.0% Contractual Increases on 7/1/2019 and 7/1/2020. See Schedule HJS-3a
 (3) FY 21 Adjustment per Ralph Smith Direct (RCS-5). See Schedule HJS-3a
 (4) Estimated Step Increases, 3.0% Contractual Increases on 7/1/2021. See Schedule HJS-3a
 (5) FY 22 Adjustment per Ralph Smith Direct (RCS-5). See Schedule HJS-3a
 (6) Estimated Step Increases, 2.5% Contractual Increases on 7/1/2022. See Schedule HJS-3a
 (7) FY 23 Adjustment per Ralph Smith Direct (RCS-5). See Schedule HJS-3a

Schedule HJS-4a: Adjustments to Pensions and Other Benefits

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Adjusted Test Year				Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
	Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	FY 23 CPI	Rate Year FY 2023	
1033 Union Combined Benefits	\$ 623,310	\$ 23,698	1	\$ 647,008	\$ 13,005	2				\$ -	\$ 660,013	\$ 6,600	2		\$ -	\$ 666,613	\$ 6,666	2		\$ -	\$ 673,279		
Union Pension	\$ 755,320	\$ 28,717	1	\$ 784,037	\$ 164,648	3				\$ -	\$ 948,684	\$ 94,868	3		\$ -	\$ 1,043,553	\$ 104,355	3		\$ -	\$ 1,147,908		
Death Benefit Insurance	\$ -	\$ -	1	\$ -						\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Educational Classes/Certification	\$ 1,560	\$ 59	1	\$ 1,619		4			\$ 69	\$ 1,688		4		\$ 36	\$ 1,724		4		\$ 36	\$ 1,760			
FICA & Medicare	\$ 1,080,005	\$ 41,061	1	\$ 1,121,066	\$ 184,468	5	\$ (21,277)	9		\$ -	\$ 1,284,257	\$ 38,528	5	\$ (762)	9	\$ -	\$ 1,322,023	\$ 33,051	5	\$ (678)	9	\$ -	\$ 1,354,395
State Unemployment Compensation	\$ -	\$ -	1	\$ -	\$ 10,404	5				\$ -	\$ 10,404	\$ 312	5		\$ -	\$ 10,716	\$ 268	5		\$ -	\$ 10,984		
Healthcare EE Cash Payment	\$ -	\$ -	1	\$ -	\$ 14,250					\$ -	\$ 14,250				\$ 14,250					\$ -	\$ 14,250		
1/2% Wage Assignment	\$ 43,687	\$ 1,661	1	\$ 45,348	\$ 1,832	5				\$ -	\$ 47,180	\$ 1,415	5		\$ -	\$ 48,596	\$ 1,215	5		\$ -	\$ 49,810		
Healthcare	\$ 2,347,067	\$ 89,234	1	\$ 2,436,301	\$ 224,201	6				\$ -	\$ 2,660,502	\$ 119,723	6		\$ -	\$ 2,780,224	\$ 125,110	6		\$ -	\$ 2,905,334		
Delta Dental	\$ 209,697	\$ 7,973	1	\$ 217,670	\$ 20,031	6				\$ -	\$ 237,701	\$ 10,697	6		\$ -	\$ 248,397	\$ 11,178	6		\$ -	\$ 259,575		
GASB 43/45 Reserve Required	\$ 579,256	\$ 22,023	1	\$ 601,279	\$ 100,053	7				\$ -	\$ 701,332	\$ 56,107	7		\$ -	\$ 757,438	\$ 60,595	7		\$ -	\$ 818,033		
City Retirement	\$ 4,024,817	\$ 153,021	1	\$ 4,177,838	\$ 428,228	8				\$ -	\$ 4,606,066	\$ 230,303	8		\$ -	\$ 4,836,370	\$ 241,818	8		\$ -	\$ 5,078,188		
Total	\$ 9,664,718	\$ 367,447		\$ 10,032,166	\$ 1,161,120		\$ (21,277)		\$ 69	\$ 11,172,077	\$ 558,553		\$ (762)		\$ 36	\$ 11,729,904	\$ 584,256		\$ (678)		\$ 36	\$ 12,313,518	

- (1) Fringe Benefits on Additional Positions
- (2) Per Union Contract - 1% per year
- (3) Per Union Contract - 10% per year
- (4) Inflation - See HJS-11
- (5) Increased Per Union Contract: FY20 and 21 - 2%/yr, FY22 - 3.0%, FY23 Estimate - 2.5%
- (6) 4.5%/yr estimate
- (7) Increase from FY18 to FY19 - 8% used
- (8) 3-Year Average Increase - 5%
- (9) Payroll reduction reduction per Ralph Smith Direct (RCS-6)

Schedule HJS-4b: Adjustment to Pension and Other Benefits

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year			Pro-Forma Rate Year (Year 1)						Pro-Forma Rate Year (Year 2)						Pro-Forma Rate Year (Year 3)						Adjustment ⁽¹⁾ Distribution %
		Test Year FY 2019	Test Year FY 19 Adj. 1	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Rate Year FY 21 Adj. 2	Rate Year FY 21 Adj. 3	Rate Year FY 21 Adj. 4	Rate Year FY 21 Adj. 5	Rate Year FY 21 Adj. 6	Rate Year FY 21 Adj. 7	Rate Year FY 21 Adj. 8	Rate Year FY 21 Adj. 9	Rate Year FY 21 Adj. 10	Rate Year FY 21 Adj. 11	Rate Year FY 21 Adj. 12	Rate Year FY 21 Adj. 13	Rate Year FY 21 Adj. 14	Rate Year FY 21 Adj. 15	Rate Year FY 21 Adj. 16	Rate Year FY 21 Adj. 17	Rate Year FY 21 Adj. 18	
Source of Supply																							
60410	Employee Pension +Ben -SOSO	\$ 464,481	\$ 17,659	\$ 482,140	\$ 55,803	\$ (1,023)	2	\$ 3	\$ 536,923	\$ 26,844	\$ (37)	2	\$ 2	\$ 563,732	\$ 28,079	\$ (33)	2	\$ 2	\$ 591,780	4.8%			
60420	Employee Pension + Ben -SOSM	\$ 289,896	\$ 11,022	\$ 300,918	\$ 34,828	\$ (638)	2	\$ 2	\$ 335,110	\$ 16,754	\$ (23)	2	\$ 1	\$ 351,842	\$ 17,525	\$ (20)	2	\$ 1	\$ 369,348	3.0%			
Water Treatment Expenses																							
60430	Employee Pension+Benefit-WTO	\$ 1,299,196	\$ 49,395	\$ 1,348,591	\$ 156,085	\$ (2,860)	2	\$ 9	\$ 1,501,825	\$ 75,084	\$ (102)	2	\$ 5	\$ 1,576,812	\$ 78,540	\$ (91)	2	\$ 5	\$ 1,655,265	13.4%			
60440	Employee Pension+Benefit-WTM	\$ 215,343	\$ 8,187	\$ 223,530	\$ 25,871	\$ (474)	2	\$ 2	\$ 248,929	\$ 12,445	\$ (17)	2	\$ 1	\$ 261,358	\$ 13,018	\$ (15)	2	\$ 1	\$ 274,362	2.2%			
Transmission + Dist. Expense:																							
60450	Employee Pension+Benefit-T&DO	\$ 349,795	\$ 13,299	\$ 363,094	\$ 42,024	\$ (770)	2	\$ 2	\$ 404,351	\$ 20,216	\$ (28)	2	\$ 1	\$ 424,541	\$ 21,146	\$ (25)	2	\$ 1	\$ 445,663	3.6%			
60460	Employee Pension+Benefit-T&DM	\$ 1,760,203	\$ 66,922	\$ 1,827,125	\$ 211,471	\$ (3,875)	2	\$ 13	\$ 2,034,733	\$ 101,727	\$ (139)	2	\$ 6	\$ 2,136,328	\$ 106,409	\$ (123)	2	\$ 7	\$ 2,242,620	18.2%			
Customer Accounts Expense:																							
60470	Employee Pension+Benefit-CAO	\$ 1,356,960	\$ 51,591	\$ 1,408,550	\$ 163,025	\$ (2,987)	2	\$ 10	\$ 1,568,598	\$ 78,423	\$ (107)	2	\$ 5	\$ 1,646,919	\$ 82,032	\$ (95)	2	\$ 5	\$ 1,728,860	14.0%			
Administrative and General																							
60480	Employee Pension+Ben-A&GO	\$ 3,928,845	\$ 149,373	\$ 4,078,218	\$ 472,012	\$ (8,649)	2	\$ 28	\$ 4,541,608	\$ 227,060	\$ (310)	2	\$ 14	\$ 4,768,372	\$ 237,508	\$ (276)	2	\$ 15	\$ 5,005,620	40.7%			
Total		\$ 9,664,719	\$ 367,447	\$ 10,032,166	\$ 1,161,120	\$ (21,277)		\$ 69	\$ 11,172,078	\$ 558,553	\$ (762)		\$ 36	\$ 11,729,904	\$ 584,256	\$ (678)		\$ 36	\$ 12,313,519	100.0%			

(1) Total annual adjustment distributed to NARUC accounts in proportion to Test Year FY 2019 values.

(2) Payroll tax reduction, see HJS-4a

Schedule HJS-5: Adjustments to Purchased Power Expense

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year			Pro-Forma Rate Year (Year 1)				Pro-Forma Rate Year (Year 2)				Pro-Forma Rate Year (Year 3)						
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	FY 23 CPI	Rate Year FY 2023		
Source of Supply																			
61010	Purchased Power	\$ 1,475			\$ 1,475			\$ (574)	1	\$ -	\$ 900	\$ (5)	1	\$ -	\$ 896	\$ (4)	1	\$ -	\$ 891
Total Source of Supply		\$ 1,475	\$ -		\$ 1,475			\$ (574)		\$ -	\$ 900	\$ (5)		\$ -	\$ 896	\$ (4)		\$ -	\$ 891
Pumping																			
61523	Fuel or Power Purchase -PPO	\$ 858,210			\$ 858,210			\$ (331,568)	1	\$ -	\$ 526,642	\$ (2,599)	1	\$ -	\$ 524,043	\$ (2,586)	1	\$ -	\$ 521,458
Total Water Treatment		\$ 858,210	\$ -		\$ 858,210			\$ (331,568)		\$ -	\$ 526,642	\$ (2,599)		\$ -	\$ 524,043	\$ (2,586)		\$ -	\$ 521,458
Water Treatment																			
61530	Purchased Power-WTO	\$ 251,952			\$ 251,952			\$ (98,129)	1	\$ -	\$ 153,823	\$ (769)	1	\$ -	\$ 153,053	\$ (765)	1	\$ -	\$ 152,288
61540	Power Purchased -WTM	\$ -			\$ -			\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
61630	Fuel for Purchased Power-WTO	\$ 200,347			\$ 200,347			\$ 8,521		\$ 8,521	\$ 208,869	\$ 4,396		\$ 4,396	\$ 213,264	\$ 4,488		\$ 4,488	\$ 217,752
Total Water Treatment		\$ 452,299	\$ -		\$ 452,299			\$ (98,129)		\$ 8,521	\$ 362,691	\$ (769)		\$ 4,396	\$ 366,318	\$ (765)		\$ 4,488	\$ 370,040
Transmission + Dist. Expense:																			
61550	Power Purchased-T&DO	\$ 19,556			\$ 19,556			\$ (7,617)	1	\$ -	\$ 11,939	\$ (60)	1	\$ -	\$ 11,880	\$ (59)	1	\$ -	\$ 11,820
Total Transmission + Dist. Expense		\$ 19,556	\$ -		\$ 19,556			\$ (7,617)		\$ -	\$ 11,939	\$ (60)		\$ -	\$ 11,880	\$ (59)		\$ -	\$ 11,820
Administrative and General																			
61580	Purchased Power-A&GO	\$ 262,680			\$ 262,680			\$ (55,218)	1	\$ -	\$ 207,461	\$ (433)	1	\$ -	\$ 207,029	\$ (431)	1	\$ -	\$ 206,598
61680	Fuel Or Power Purchased-A&GO	\$ -			\$ -			\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
Total Administrative and General		\$ 262,680	\$ -		\$ 262,680			\$ (55,218)		\$ -	\$ 207,461	\$ (433)		\$ -	\$ 207,029	\$ (431)		\$ -	\$ 206,598
Total Power Expense		\$ 1,594,220	\$ -		\$ 1,594,220			\$ (493,106)		\$ 8,521	\$ 1,109,634	\$ (3,865)		\$ 4,396	\$ 1,110,165	\$ (3,846)		\$ 4,488	\$ 1,110,808

(1) Anticipated Reductions in Electric Costs Associated with Solar Generation

Schedule HJS-6: Adjustment to Materials, Supplies and Services

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year			Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)						
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Source of Supply																					
62010	Material and Supplies -SOSO	\$ 5,866	\$ -		\$ 5,866	\$ -	\$ -		\$ 250	\$ 6,116	\$ -	\$ -		\$ 129	\$ 6,245	\$ -	\$ 131	\$ 6,376			
62020	Material and Supplies -SOSM	\$ 18,893	\$ -		\$ 18,893	\$ -	\$ -		\$ 804	\$ 19,696	\$ -	\$ -		\$ 414	\$ 20,111	\$ -	\$ 423	\$ 20,534			
63110	Contractual Service -Eng-SOSO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63120	Contractual Service-Eng-SOSM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63610	Contractual Service Other-SOSO	\$ 13,827	\$ -		\$ 13,827	\$ -	\$ -		\$ 588	\$ 14,415	\$ -	\$ -		\$ 303	\$ 14,719	\$ -	\$ 310	\$ 15,028			
63620	Contractual Service Other-SOSM	\$ 12,278	\$ -		\$ 12,278	\$ -	\$ -		\$ 522	\$ 12,801	\$ -	\$ -		\$ 269	\$ 13,070	\$ -	\$ 275	\$ 13,345			
64210	Rental of Equipment-SOSO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
64220	Rental of Equipment-SOSM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
65010	Transportation Expense-SOSO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
65020	Transportation Expense-SOSM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
67510	Miscellaneous Expenses-SOSO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
67520	Miscellaneous Expenses-SOSM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$ 50,864	\$ -		\$ 50,864	\$ -	\$ -		\$ 2,163	\$ 53,028	\$ -	\$ -		\$ 1,116	\$ 54,144	\$ -	\$ 1,139	\$ 55,283			
Pumping																					
63523	Contractual Service Other-PPO	\$ 13,816	\$ -		\$ 13,816	\$ -	\$ -		\$ 588	\$ 14,403	\$ -	\$ -		\$ 303	\$ 14,706	\$ -	\$ 309	\$ 15,016			
Total		\$ 13,816	\$ -		\$ 13,816	\$ -	\$ -		\$ 588	\$ 14,403	\$ -	\$ -		\$ 303	\$ 14,706	\$ -	\$ 309	\$ 15,016			
Water Treatment Expenses																					
62030	Material and Supplies -WTO	\$ 217,299	\$ -		\$ 217,299	\$ -	\$ -		\$ 9,242	\$ 226,542	\$ -	\$ -		\$ 4,767	\$ 231,309	\$ -	\$ 4,868	\$ 236,177			
62040	Material and Supplies -WTM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63130	Contractual Service Eng-WTO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63140	Contractual Service Eng-WTM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63630	Contractual Service Other-WTO	\$ 209,400	\$ -		\$ 209,400	\$ 132,000	\$ -		\$ -	\$ 341,400	\$ -	\$ -		\$ 7,185	\$ 348,585	\$ -	\$ 7,336	\$ 355,920			
63640	Contractual Service Other-WTM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
64230	Rental of Equipment -WTO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
64240	Rental of Equipment -WTM	\$ 3,799	\$ -		\$ 3,799	\$ -	\$ -		\$ 162	\$ 3,960	\$ -	\$ -		\$ 83	\$ 4,043	\$ -	\$ 85	\$ 4,129			
65030	Transportation Expense-WTO	\$ 1,333	\$ -		\$ 1,333	\$ -	\$ -		\$ 57	\$ 1,389	\$ -	\$ -		\$ 29	\$ 1,419	\$ -	\$ 30	\$ 1,449			
67530	Miscellaneous Expenses-WTO	\$ 204,372	\$ -		\$ 204,372	\$ -	\$ -		\$ 8,692	\$ 213,064	\$ -	\$ -		\$ 4,484	\$ 217,548	\$ -	\$ 4,578	\$ 222,126			
67540	Miscellaneous Expenses - WTM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$ 636,202	\$ -		\$ 636,202	\$ 132,000	\$ -		\$ 18,153	\$ 786,355	\$ -	\$ -		\$ 16,548	\$ 802,904	\$ -	\$ 16,897	\$ 819,800			
Transmission + Dist. Expense:																					
62050	Material and Supplies -T&DO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
62060	Material and Supplies-T&DM	\$ 319,595	\$ -		\$ 319,595	\$ 107,769	\$ -		\$ -	\$ 427,364	\$ 22,248	\$ -		\$ -	\$ 449,613	\$ 50,374	\$ -	\$ 499,986			
63150	Contractual Services Eng-T&DO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63160	Contractual Services Eng-T&DM	\$ 47,278	\$ -		\$ 47,278	\$ -	\$ -		\$ 2,011	\$ 49,288	\$ -	\$ -		\$ 1,037	\$ 50,326	\$ -	\$ 1,059	\$ 51,385			
63650	Contractual Service Other-T&DO	\$ 17,310	\$ -		\$ 17,310	\$ 5,288	\$ -		\$ -	\$ 22,598	\$ 1,970	\$ -		\$ -	\$ 24,568	\$ 2,069	\$ -	\$ 26,636			
63660	Contractual Service Other-T&DM	\$ 891,828	\$ -		\$ 891,828	\$ 106,311	\$ -		\$ -	\$ 998,139	\$ 4,696	\$ -		\$ -	\$ 1,002,834	\$ 41,240	\$ -	\$ 1,044,074			
65060	Transportation Expense -T&DM	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
67550	Miscellaneous Exp -T&DO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
67560	Miscellaneous Exp-T&DM	\$ 44,079	\$ -		\$ 44,079	\$ -	\$ -		\$ 1,875	\$ 45,953	\$ -	\$ -		\$ 967	\$ 46,921	\$ -	\$ 987	\$ 47,908			
Total		\$ 1,320,090	\$ -		\$ 1,320,090	\$ 219,367	\$ -		\$ 3,886	\$ 1,543,343	\$ 28,914	\$ -		\$ 2,004	\$ 1,574,261	\$ 93,682	\$ 2,047	\$ 1,669,990			
Customer Accounts Expense:																					
62070	Material and Supplies-CAO	\$ 4,043	\$ -		\$ 4,043	\$ -	\$ -		\$ 172	\$ 4,214	\$ -	\$ -		\$ 89	\$ 4,303	\$ -	\$ 91	\$ 4,394			
63670	Contractual Services Other -CAO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
65070	Transportation Expenses -CAO	\$ 3,002	\$ -		\$ 3,002	\$ -	\$ -		\$ 128	\$ 3,129	\$ -	\$ -		\$ 66	\$ 3,195	\$ -	\$ 67	\$ 3,262			
67070	Bad Debt Expense	\$ 207,146	\$ -		\$ 207,146	\$ -	\$ -		\$ 8,810	\$ 215,956	\$ -	\$ -		\$ 4,545	\$ 220,501	\$ -	\$ 4,640	\$ 225,141			
67570	Miscellaneous Expenses-CAO	\$ 578,923	\$ -		\$ 578,923	\$ 61,964	\$ -		\$ -	\$ 640,886	\$ -	\$ -		\$ 13,487	\$ 654,373	\$ -	\$ 13,771	\$ 668,144			
Total		\$ 793,113	\$ -		\$ 793,113	\$ 61,964	\$ -		\$ 9,110	\$ 864,186	\$ -	\$ -		\$ 18,186	\$ 882,372	\$ -	\$ 18,569	\$ 900,942			
Administrative and General																					
62080	Material and Supplies -A&GO	\$ 716,310	\$ -		\$ 716,310	\$ -	\$ -		\$ 30,466	\$ 746,776	\$ -	\$ -		\$ 15,716	\$ 762,492	\$ -	\$ 16,046	\$ 778,538			
63180	Contractual Service Eng-A&GO	\$ 60,951	\$ -		\$ 60,951	\$ 75,000	\$ -		\$ -	\$ 135,951	\$ -	\$ -		\$ 2,861	\$ 138,812	\$ -	\$ 2,921	\$ 141,733			
63280	Contractual Service Accty-A&GO	\$ 51,615	\$ -		\$ 51,615	\$ -	\$ -		\$ 2,195	\$ 53,810	\$ -	\$ -		\$ 1,132	\$ 54,942	\$ -	\$ 1,156	\$ 56,098			
63380	Contractual Service Legal-A&GO	\$ 73,963	\$ -		\$ 73,963	\$ -	\$ -		\$ 3,146	\$ 77,109	\$ -	\$ -		\$ 1,623	\$ 78,732	\$ -	\$ 1,657	\$ 80,389			
63480	Contractual Service Mgmt fees-A&GO	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
63680	Contractual Service Other-A&GO	\$ 1,383,724	\$ (59,186)		\$ 1,324,538	\$ 971,972	\$ (100,000)	1	\$ -	\$ 2,196,510	\$ (142,622)	\$ 137,750	1	\$ -	\$ 2,191,638	\$ (56,161)	\$ -	\$ 2,135,477			
64280	Rental of Equipment-A&GO	\$ 2,686	\$ -		\$ 2,686	\$ -	\$ -		\$ 114	\$ 2,800	\$ -	\$ -		\$ 59	\$ 2,859	\$ -	\$ 60	\$ 2,920			
65080	Transportation Expenses-A&GO	\$ 9,564	\$ -		\$ 9,564	\$ 1,380	\$ -		\$ -	\$ 10,944	\$ -	\$ -		\$ 230	\$ 11,174	\$ -	\$ 235	\$ 11,409			
67580	Miscellaneous Expenses- A&GO	\$ 357,305	\$ -		\$ 357,305	\$ 238,057	\$ -		\$ -	\$ 595,362	\$ (137,200)	\$ -		\$ -	\$ 458,162	\$ (14,500)	\$ -	\$ 443,662			
Total		\$ 2,656,118	\$ (59,186)		\$ 2,596,932	\$ 1,286,409	\$ (100,000)		\$ 35,921	\$ 3,819,263	\$ (279,822)	\$ 137,750		\$ 21,621	\$ 3,698,811	\$ (70,661)	\$ 22,076	\$ 3,650,227			
Total		\$ 5,470,203	\$ (59,186)		\$ 5,411,018	\$ 1,699,740	\$ (100,000)		\$ 69,821	\$ 7,080,578	\$ (250,908)	\$ 137,750		\$ 59,779	\$ 7,027,199	\$ 23,022	\$ 61,037	\$ 7,111,257			

(1) Rebuttal adjustments per response to BCWA 1-5

Schedule HJS-7: Adjustment to Regulatory and Rate Case Expense

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	Actuals FY 2019	Note	Rate Year FY 2021	Note	Rate Year FY 2022	Note	Rate Year FY 2023
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Regulatory Commission Expense:

PUC Assessment	\$ 353,599	1	\$ 402,738	1	\$ 429,812	1	\$ 458,706
Legal Matters	63,608	2	25,567	2	26,845	2	28,188
Financial Consultant	56,260	3	-	3	15,000	3	15,000
Other	12,919	4	3,250	4	3,413	4	3,583
Total	\$ 486,386		\$ 431,555		\$ 475,070		\$ 505,477

Rate Case Expense:

Rate Filing Consultant	5	\$ 98,750	4	\$ 32,917	4	\$ 32,917
Legal	6	133,549	5	44,516	5	44,516
Division	7	79,687	6	26,562	6	26,562
Sub-Total Rate Case Expense		311,986		-		-
Three Year Amortization		\$ 103,995		\$ 103,995		\$ 103,995

Rate Year Expenses	\$ 535,550	\$ 579,065	\$ 609,472
Test Year	\$ 486,386	\$ 535,550	\$ 579,065
Rate Year Adjustment	\$ 49,164	\$ 43,515	\$ 30,407

- (1) 6.72% per year, per Ralph Smith Direct Testimony (RCS-4)
- (2) Average Historical % Increase 2017 to 2019 (5%)
- (3) Estimated Cost of Compliance Filing for FY 22 and 23
- (4) 5% annual increase
- (5) Rate Filing and New Cost of Service Model
- (6) Legal Assistance for Rate Filing
- (7) 2018 + 5% Estimated Increase

Schedule HJS-8a: Adjustment to Chemicals and Sludge Maintenance Fund

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

878-878-53305⁴ 878-878-53401⁵ 878-878-53500⁶

Description	Ferric (gal)	Lime (ton)	Chlorine (ton)	Fluoride (gal)	Ascorbic Acid (25kg box)	Sodium Hydroxide (gal)*	Orthophosphate Pilot (gal)*	Orthophosphate Full Scale (gal)*	Professional Engineering	Sludge Maintenance	Project Insp. Pump Rentals
Dosing Unit	gpg	gpg	lbs	mg/L	kg	mg/L	mg/L	mg/L			
Avg Dose	1.20	1.02	2.16	0.55		3.40	3.00	3.00			
Estimated Chemical Usage	674,356	1,622	200	54,522	3,125	5,600	1,350	57,794			
Unit Price	\$1.41	\$235.00	\$2,000.00	\$1.40	\$16.75	\$2.34	\$8.31	\$6.80			
Approx. Cost	\$950,842.5	\$381,208.6	\$400,770.0	\$76,331.5	\$52,343.8		\$11,221.2	\$392,999.2			
FY2019 Budget	\$950,000.0	\$390,000.0	\$400,000.0	\$84,000.0	\$52,350.0	\$20,000.0	\$15,000.0				
FY2020 Budget	\$960,000.0	\$390,000.0	\$425,000.0	\$84,000.0	\$52,350.0	\$15,000.0	\$15,000.0	\$0.0			
Project Chemical QTY FY20:	673,759	1,660	200	60,000	3,125	8,547	1,805	0			
Project Chemical QTY FY21-23:						1,450	300	58,824			
(FY19 Budget/Unit Price)	\$ 1.41	\$ 235.00	\$ 2,000.00	\$ 1.40	\$ 16.75	\$ 2.34	\$ 8.31	\$ -			
(FY20 Budget/Unit Price)	\$ 1.46	\$ 235.00	\$ 2,000.00	\$ 1.55	\$ 17.25	\$ 2.34	\$ 8.31	\$ 6.80			
FY2020 spending ****	\$ 983,687.94	\$ 390,000.00	\$ 400,000.00	\$ 93,000.00	\$ 53,912.69	\$ 11,700.00	\$ 15,000.00	\$ -	\$ 75,000.00	\$ 1,608,918.00	\$ 200,000.00
(FY21 Budget/Unit Price)	\$ 1.50	\$ 235.00	\$ 2,000.00	\$ 1.55	\$ 17.75	\$ 2.32	\$ 8.84	\$ 5.79			
FY2021 spending ****	\$ 1,010,638.30	\$ 390,000.00	\$ 400,000.00	\$ 93,000.00	\$ 55,475.37	\$ 3,364.00	\$ 2,652.00	\$ 261,993.05		\$ 1,608,918.00	\$ 80,000.00
(FY22 Budget/Unit Price)***	\$ 1.55	\$ 240.00	\$ 2,000.00	\$ 1.60	\$ 18.25	\$ -	\$ -	\$ 6.08			
FY2022 spending ****	\$ 1,044,326.24	\$ 398,297.87	\$ 400,000.00	\$ 96,000.00	\$ 57,038.06	\$ -	\$ -	\$ 357,649.92		\$ 1,608,918.00	
(FY23 Budget/Unit Price)***	\$ 1.60	\$ 240.00	\$ 2,000.00	\$ 1.60	\$ 18.75	\$ -	\$ -	\$ 6.38			
FY2023 spending ****	\$ 1,078,014.18	\$ 398,297.87	\$ 400,000.00	\$ 96,000.00	\$ 58,600.75	\$ -	\$ -	\$ 375,532.42		\$ 1,608,918.00	

* Pilot scale. Average day = 1.41 MGD. Chemical projection and budget increased slightly to allow for increased demonstration area, if needed.

** Full scale orthophosphate at treatment plant tentatively scheduled for fall 2019. Budget pricing included herein based on initial dose (3 mg/L) at average day (61 MGD).

*** Estimated

**** Estimated - based on FY2019 quantities being constant

4 Engineering costs required to complete current study along with estimated engineering costs for future studies

5 Conservative estimated of 10,000 dry tons removed from south sedimentation basin at \$200/dry ton

6 FY20: Estimated \$13K/month for project inspection & \$7K/month for pump rental for 12 months. FY21: Estimated \$13K/month for project inspection & \$7K/month for pump rental for 4 months.

Schedule HJS-8b: Adjustment to Chemicals and Sludge Maintenance Fund

Providence Water Supply Board

Docket # 4994

Request for General Rate Relief

Rebuttal Testimony of Harold J. Smith

Test Year Ending June 30, 2019

Rate Years Ending June 30, 2021 through 2023

Year	Total Chemicals	Professional Engineering	Sludge Maintenance	Project Insp Pump Rentals	Total C&S Maint
FY 2020	\$ 1,947,301	\$ 75,000	\$ 1,608,918	\$ 200,000	\$ 3,831,219
FY 2021	\$ 2,217,123	\$ -	\$ 1,608,918	\$ 80,000	\$ 3,906,041
FY 2022	\$ 2,353,312	\$ -	\$ 1,608,918	\$ -	\$ 3,962,230
FY 2023	\$ 2,406,445	\$ -	\$ 1,608,918	\$ -	\$ 4,015,363

Year	Funding Level	Total Uses	Funding Adjustment	Rate Year Funding
FY 2021	\$ 3,600,000	\$ 3,906,041	\$ (306,041)	\$ 3,600,000
FY 2022	\$ 3,600,000	\$ 3,962,230	\$ (362,230)	\$ 3,600,000
FY 2023	\$ 3,600,000	\$ 4,015,363	\$ (415,363)	\$ 3,600,000

Schedule HJS-9: Adjustment to Property Taxes

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year			Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)			Pro-Forma Rate Year (Year 3)			Actual FY 2020		
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note		Rate Year FY 2023	
40820	North Providence	\$ 285,488	\$ -		\$ 285,488		\$ 6,406	1	\$ 11,676	2	\$ 303,569	\$ 12,143	2	\$ 315,712	\$ 12,628	2	\$ 328,340	\$ 291,893
40821	Glocester	\$ 67,742	\$ -		\$ 67,742		\$ 8,500	1	\$ 3,050	2	\$ 79,292	\$ 3,172	2	\$ 82,463	\$ 3,299	2	\$ 85,762	\$ 76,242
40822	West Glocester Fire	\$ 3,708	\$ -		\$ 3,708		\$ 701	1	\$ 176	2	\$ 4,585	\$ 183	2	\$ 4,769	\$ 191	2	\$ 4,959	\$ 4,409
40823	Harmony Fire Dist.	\$ 200	\$ -		\$ 200		\$ -	1	\$ 8	2	\$ 208	\$ 8	2	\$ 217	\$ 9	2	\$ 225	\$ 200
40824	Chepachet Fire Dist.	\$ 129	\$ -		\$ 129		\$ -	1	\$ 5	2	\$ 134	\$ 5	2	\$ 139	\$ 6	2	\$ 145	\$ 129
40825	Scituate	\$ 6,252,460	\$ -		\$ 6,252,460		\$ 248,223	1	\$ 259,993	2	\$ 6,760,676	\$ 270,427	2	\$ 7,031,103	\$ 281,244	2	\$ 7,312,347	\$ 6,500,683
40827	Johnston	\$ 89,354	\$ -		\$ 89,354		\$ 7,049	1	\$ 3,856	2	\$ 100,258	\$ 4,010	2	\$ 104,269	\$ 4,171	2	\$ 108,439	\$ 96,402
40828	Foster	\$ 289,570	\$ -		\$ 289,570		\$ 10,776	1	\$ 12,014	2	\$ 312,360	\$ 12,494	2	\$ 324,855	\$ 12,994	2	\$ 337,849	\$ 300,347
40829	Cranston	\$ 101,868	\$ -		\$ 101,868		\$ 2,395	1	\$ (43,198)	2,3	\$ 61,065	\$ 2,443	2	\$ 63,507	\$ 2,540	2	\$ 66,047	\$ 104,262
40830	West Warwick	\$ 3,500	\$ -		\$ 3,500		\$ 3,229	1	\$ 269	2	\$ 6,998	\$ 280	2	\$ 7,278	\$ 291	2	\$ 7,569	\$ 6,729
Total		\$ 7,094,018	\$ -		\$ 7,094,018		\$ 287,278		\$ 247,850		\$ 7,629,145	\$ 305,166		\$ 7,934,311	\$ 317,372		\$ 8,251,684	\$ 7,381,296

- (1) Increase to FY 2020 Actual
- (2) 4% Maximum Statutory Increase
- (3) Remove Property Taxes for Demolished Cranston Operations Center

Schedule HJS-10a: Restricted Funds - Capital Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 1,772,500	\$ 2,127,000	\$ 2,127,000	\$ 2,127,000	\$ 2,127,000
Bond RIIB 2015	\$ 14,239	\$ -	\$ -	\$ -	\$ -
Interest earnings	\$ (22,216)	\$ 40,000	\$ 30,000	\$ 30,000	\$ 20,000
Carryover funds from prior year estimated	\$ 5,081,531	\$ 3,458,711	\$ (411,156)	\$ (201,994)	\$ 9,046
Total Sources	\$ 6,846,054	\$ 5,625,711	\$ 1,745,844	\$ 1,955,006	\$ 2,156,046
Less obligated uses of funds:					
RIIB Debt (P&I)					
RIIB Debt 2015 (P&I)	\$ 1,948,871	\$ 1,948,174	\$ 1,947,838	\$ 1,945,960	\$ 1,944,371
Sub-total Debt Service	\$ 1,948,871	\$ 1,948,174	\$ 1,947,838	\$ 1,945,960	\$ 1,944,371
125 Dupont Drive	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Projects*	\$ 1,438,472	\$ 4,088,693	\$ -	\$ -	\$ -
Total Uses	\$ 3,387,343	\$ 6,036,867	\$ 1,947,838	\$ 1,945,960	\$ 1,944,371
End of Year Balance	\$ 3,458,711	\$ (411,156)	\$ (201,994)	\$ 9,046	\$ 211,675

Schedule HJS-10b: Restricted Funds - Western Cranston Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 33,333	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Impact Fees estimated	\$ 81,878	\$ 25,000	\$ 25,000	\$ 15,000	\$ 10,000
Carryover funds from prior year estimated	\$ 331,157	\$ 275,621	\$ 169,964	\$ 64,403	\$ (51,062)
Total Sources	\$ 446,368	\$ 340,621	\$ 234,964	\$ 119,403	\$ (1,062)
Less obligated uses of funds					
RIIB 2002B (P)	\$ 151,253	\$ 156,503	\$ 161,936	\$ 167,556	\$ -
RIIB 2002 (Pippin Main & WilburPS) (I)	\$ 19,494	\$ 14,153	\$ 8,626	\$ 2,908	\$ -
Sub-total Debt Service	\$ 170,747	\$ 170,656	\$ 170,562	\$ 170,464	\$ -
Miscellaneous Expense					
Cash Funded Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses	\$ 170,747	\$ 170,656	\$ 170,562	\$ 170,464	\$ -
End of Year Balance	\$ 275,621	\$ 169,964	\$ 64,403	\$ (51,062)	\$ (1,062)

Schedule HJS-10c: Restricted Funds - IFR Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 30,712,500	\$ 27,300,000	\$ 27,300,000	\$ 27,300,000	\$ 27,300,000
New Rate Funding			\$ 2,000,000	\$ 4,000,000	\$ 6,000,000
Miscellaneous Revenue (incl. Transfer for ESWD DS)	\$ 64,142	\$ 52,853	\$ 52,802	\$ 52,689	\$ 52,513
Interest Income ¹	\$ (38,113)	\$ 42,000	\$ 25,000	\$ 10,000	\$ 1,000
Carryover funds from prior year estimated	\$ 10,714,127	\$ 9,702,126	\$ 3,364,587	\$ 12,788,069	\$ 793,456
Total Sources	\$ 41,452,656	\$ 37,096,978	\$ 32,742,389	\$ 44,150,758	\$ 34,146,968
Less obligated uses of funds:					
RIIB (Arra) \$9.3M 2009 (P&I)	\$ 491,080	\$ 491,005	\$ 491,074	\$ 490,542	\$ 490,220
RIIB \$35M 2008 (P&I)	\$ 2,374,237	\$ 2,339,550	\$ 2,371,550	\$ 2,369,540	\$ 2,367,832
RIIB \$25M 2013 (P&I)	\$ 1,545,394	\$ 1,545,575	\$ 1,544,360	\$ 1,542,870	\$ 1,542,106
RIIB \$8M 2014 (P&I)	\$ 501,911	\$ 500,873	\$ 500,850	\$ 500,896	\$ 500,127
RIIB \$16.3M 2017 (P&I)	\$ 1,035,775	\$ 1,036,028	\$ 1,036,743	\$ 1,035,388	\$ 1,034,854
RIIB \$14.7M 2019 (P&I)		\$ 176,864	\$ 934,390	\$ 935,151	\$ 935,636
East Smithfield RIIB 2013 (P&I)	\$ 39,775	\$ 39,177	\$ 39,477	\$ 39,714	\$ 39,888
East Smithfield RIIB 2008 (P&I)	\$ 14,025	\$ 13,675	\$ 13,325	\$ 12,975	\$ 12,625
Est. New Debt Service Series 2020A		\$ -	\$ 313,342	\$ 1,251,662	\$ 1,251,545
Est. New Debt Service Series 2021A				\$ 344,414	\$ 1,375,822
Est. New Debt Service Series 2022A		\$ -			\$ 344,414
Sub-total Debt Service	\$ 6,002,197	\$ 6,142,748	\$ 7,245,112	\$ 8,523,151	\$ 9,895,068
Cash Funded Projects	\$ 25,748,333	\$ 27,589,644	\$ 12,709,208	\$ 34,834,151	\$ 17,724,246
Total Uses	\$ 31,750,530	\$ 33,732,392	\$ 19,954,320	\$ 43,357,302	\$ 27,619,314
End of Year Balance - Cash Balance Carry Fwd.	\$ 9,702,126	\$ 3,364,587	\$ 12,788,069	\$ 793,456	\$ 6,527,654
Bond Funding Activity					
Bond Proceeds	\$ 1,840,830	\$ 16,224,208	\$ 19,245,038	\$ 21,000,000	\$ 21,000,000
Cost of Issuance	\$ 1,082,095	\$ 2,685,757	\$ 1,669,246	\$ 1,669,246	\$ 1,669,246
Bond Funded Projects	\$ 758,735	\$ 13,538,451	\$ 17,575,792	\$ 19,330,754	\$ 19,330,754
Net Bond funding	\$ -	\$ -	\$ -	\$ -	\$ -

Note 1: Negative interest Income in FY2019 is reflective of actual interest earned of \$54,636.32 less a market adjustment of - \$92,7749.32 adjusted by the auditors at year end.

Schedule HJS-10d: Restricted Funds - AMR/Meter Replacement Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 416,667	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
New Rate Funding			\$ 500,000	\$ 500,000	\$ 500,000
East Smithfield Surcharge	\$ 69,152	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000
Interest/Miscellaneous Revenue	\$ (183)	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
Carryover funds from prior year estimated	\$ 2,073,908	\$ 1,358,386	\$ 679,338	\$ 484,698	\$ 290,344
Total Sources	\$ 2,559,543	\$ 1,966,386	\$ 1,772,338	\$ 1,577,698	\$ 1,383,344
Less obligated uses of funds					
East Smithfield RIIB (Arra) \$400,000	\$ 27,011	\$ 26,931	\$ 27,573	\$ 27,401	\$ 27,198
Transfer to IFR for ESWD Debt Service	\$ 64,142	\$ 52,853	\$ 52,802	\$ 52,689	\$ 52,513
Meter Replacement, Test & Repair	\$ 1,110,005	\$ 1,207,264	\$ 1,207,264	\$ 1,207,264	\$ 1,207,264
Total Uses	\$ 1,201,158	\$ 1,287,048	\$ 1,287,640	\$ 1,287,354	\$ 1,286,974
End of Year Balance	\$ 1,358,386	\$ 679,338	\$ 484,698	\$ 290,344	\$ 96,370

Schedule HJS-10e: Restricted Funds - Equipment/Vehicle Replacement Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
New Rate Funding			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Miscellaneous Revenue	\$ 295	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Interest	\$ 6,461	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000
Carryover funds from prior year estimated	\$ 1,648,796	\$ 676,611	\$ (315,089)	\$ 124,684	\$ 464,320
Total Sources	\$ 2,255,552	\$ 1,299,611	\$ 1,304,911	\$ 1,744,684	\$ 2,084,320
Less obligated uses of funds					
Vehicle and Equipment purchases	\$ 375,418	\$ 741,200	\$ 735,227	\$ 567,614	\$ 495,000
Computer Equipment purchases	\$ 991,999	\$ 325,000	\$ 260,000	\$ 527,750	\$ 470,600
Office Furniture purchases	\$ 7,533	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Security Equipment	\$ -	\$ 223,500	\$ 60,000	\$ 60,000	\$ 60,000
Shop & Plant Equipment	\$ 203,991	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Uses	\$ 1,578,941	\$ 1,614,700	\$ 1,180,227	\$ 1,280,364	\$ 1,150,600
End of Year Balance	\$ 676,611	\$ (315,089)	\$ 124,684	\$ 464,320	\$ 933,720

Schedule HJS-10f: Restricted Funds - Insurance Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 2,302,113	\$ 2,302,113	\$ 2,302,113	\$ 2,302,113	\$ 2,302,113
New Rate Funding			\$ (100,000)	\$ (100,000)	\$ (100,000)
Reimbursements	\$ 40,797	\$ -	\$ -	\$ -	\$ -
Interest	\$ 12,953	\$ 9,000	\$ 9,100	\$ 9,250	\$ 9,500
Carryover funds from prior year estimated	\$ 2,005,575	\$ 2,334,013	\$ 2,630,506	\$ 2,458,506	\$ 2,594,252
Total Sources	\$ 4,361,438	\$ 4,645,126	\$ 4,841,719	\$ 4,669,869	\$ 4,805,865
Less obligated uses of funds					
Property & Casualty	\$ 1,119,941	\$ 1,129,479	\$ 1,151,934	\$ 1,174,839	\$ 1,198,201
Workers Compensation	\$ 774,580	\$ 779,142	\$ 785,125	\$ 794,279	\$ 800,564
Injuries & Damages *	\$ 113,412	\$ 85,000	\$ 224,654	\$ 85,000	\$ 85,000
Safety Supplies & Other	\$ 15,041	\$ 16,000	\$ 16,500	\$ 16,500	\$ 16,500
Program Expense	\$ 4,452	\$ 5,000	\$ 205,000	\$ 5,000	\$ 5,000
Total Uses	\$ 2,027,425	\$ 2,014,621	\$ 2,383,213	\$ 2,075,617	\$ 2,105,266
End of Year Balance	\$ 2,334,013	\$ 2,630,506	\$ 2,458,506	\$ 2,594,252	\$ 2,700,599

* Injuries and Claims for FY2021 includes 5 property damage claims that are in excess of \$5,000 and 2 pending claims of approximately \$50,000 each from flooding incidents in Cranston & Providence.

Schedule HJS-10g: Restricted Funds - Chemicals and Sludge Maintenance Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 2,566,667	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000
New Rate Funding			\$ 800,000	\$ 800,000	\$ 800,000
Interest/Misc. Revenue	\$ 23,439	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Carryover funds from prior year estimated	\$ 3,344,882	\$ 2,524,880	\$ 1,501,662	\$ 1,203,621	\$ 849,391
Total Sources	\$ 5,934,988	\$ 5,332,880	\$ 5,109,662	\$ 4,811,621	\$ 4,457,391
Less obligated uses of funds					
Chemicals	\$ 1,750,925	\$ 1,947,301	\$ 2,217,123	\$ 2,353,312	\$ 2,406,445
Professional Engineering/Contractors	\$ 50,264	\$ 75,000	\$ -	\$ -	\$ -
Miscellaneous Expenses - Project inspections, pump rentals		\$ 200,000	\$ 80,000	\$ -	\$ -
Sludge Maintenance	\$ 1,608,918	\$ 1,608,918	\$ 1,608,918	\$ 1,608,918	\$ 1,608,918
Total Uses	\$ 3,410,107	\$ 3,831,219	\$ 3,906,041	\$ 3,962,230	\$ 4,015,363
End of Year Balance	\$ 2,524,880	\$ 1,501,662	\$ 1,203,621	\$ 849,391	\$ 442,028

Schedule HJS-10h: Restricted Funds - Property Tax Refund Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
Foster Tax Refund	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Carryover funds from prior year estimated	\$ 501,231	\$ 384,840	\$ 394,840	\$ 404,840	\$ 414,840
Total Sources	\$ 691,231	\$ 574,840	\$ 584,840	\$ 594,840	\$ 604,840
Less obligated uses of funds					
Reimbursement to operations from Foster refund	\$ 291,667	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Transfer to Operations - Legal Fees	\$ 14,724	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Uses	\$ 306,391	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
End of Year Balance	\$ 384,840	\$ 394,840	\$ 404,840	\$ 414,840	\$ 424,840

Schedule HJS-10i: Restricted Funds - Private Side Lead Service Replacement

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
New Rate Funding			\$ 750,000	\$ 1,750,000	\$ 2,750,000
Loan Proceeds	\$ 430,326	\$ 569,674	\$ 500,000		
Repayments	\$ 171,159	\$ 250,000	\$ 295,000	\$ 295,000	\$ 295,000
Carryover funds from prior year estimated	\$ 215,533	\$ 445,279	\$ 788,852	\$ 1,708,852	\$ 428,852
Total Sources	\$ 1,067,018	\$ 1,514,953	\$ 2,583,852	\$ 4,003,852	\$ 3,723,852
Less obligated uses of funds					
Project expenditures	\$ 542,028	\$ 500,000	\$ 600,000	\$ 3,000,000	\$ 3,000,000
New debt Service				\$ 300,000	\$ 300,000
RIIB \$1M 2018A (P&I)	\$ 79,711	\$ 226,101	\$ 275,000	\$ 275,000	\$ 144,188
Total Uses	\$ 621,739	\$ 726,101	\$ 875,000	\$ 3,575,000	\$ 3,444,188
End of Year Balance	\$ 445,279	\$ 788,852	\$ 1,708,852	\$ 428,852	\$ 279,664

Schedule HJS-10j: Restricted Funds - Revenue Reserve Fund

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Source of Funds					
D4618 (effective 2/17/2017)	\$ 362,119	\$ 362,119	\$ 362,119	\$ 362,119	\$ 362,119
New Rate Funding			\$ 48,401	\$ 70,296	\$ 92,722
Interest Revenue	40,706	-	-	-	-
Carryover funds from prior year estimated	\$ 5,147,770	\$ 271,784	\$ 386,024	\$ 796,544	\$ 1,228,960
Total Sources	\$ 5,550,596	\$ 633,903	\$ 796,544	\$ 1,228,960	\$ 1,683,801
Less obligated uses of funds					
Transfer to Restricted Funds*	\$ 5,278,812	\$ 247,879	\$ -	\$ -	\$ -
Total Uses	\$ 5,278,812	\$ 247,879	\$ -	\$ -	\$ -
End of Year Balance	\$ 271,784	\$ 386,024	\$ 796,544	\$ 1,228,960	\$ 1,683,801

Note:

* Commission approved to transfer funds from the Revenue Reserve Fund to Operations to fully fund IFR not funded in FY2017 and FY2018 due to revenue shortfalls on 1/14/2019.

Schedule HJS-11: Inflation Adjustment

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Historical ¹ FY 16	Historical ¹ FY 17	Historical ¹ FY 18	Historical ¹ FY 19	CPI Adj. ² 3 Yr. CAGR	Rate Year ³ FY 21 CPI	Rate Year ⁴ FY 22 CPI	Rate Year ⁴ FY 23 CPI
CPI-U	239.842	243.79	251.134	255.305				
% Change		1.646%	3.012%	1.661%	2.10%	4.25%	2.10%	2.10%

(1) Consumer Price Index (CPI-U), All Items as of June 30. <https://www.bls.gov/cpi/tables/supplemental-files/home.htm>

(2) Adjustments Based on Compounded Average Growth Rate from FY 16 to FY 19

(3) Adjustment from Test Year FY 19 to Rate Year FY 21. 2 Years at CAGR of 2.10%

(4) Annual Adjustment of 2.10%

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year					Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj. 2	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Operation and Maintenance																									
Source of Supply																									
60110	Salary + Wages -SOSO	\$ 777,108	\$ 53,952	3	\$ -	3	\$ 831,060	\$ 33,575	3	\$ (14,769)	3	\$ -	\$ 849,865	\$ 25,939	3	\$ (529)	3	\$ -	\$ 875,276	\$ 22,264	3	\$ (470)	3	\$ -	\$ 897,069
60120	Salary + Wages -SOSM	\$ 391,728	\$ 162,996	3	\$ -	3	\$ 554,724	\$ 22,411	3	\$ (7,445)	3	\$ -	\$ 569,690	\$ 17,314	3	\$ (267)	3	\$ -	\$ 586,738	\$ 14,861	3	\$ (237)	3	\$ -	\$ 601,362
60210	Payroll Clearing -SOSO	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60220	Payroll Clearing -SOSM	\$ (454)	\$ 454	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60410	Employee Pension +Ben -SOSO	\$ 464,481	\$ 17,659	4	\$ -	4	\$ 482,140	\$ 55,803	4	\$ (1,023)	4	\$ 3	\$ 536,923	\$ 26,844	4	\$ (37)	4	\$ 2	\$ 563,732	\$ 28,079	4	\$ (33)	4	\$ 2	\$ 591,780
60420	Employee Pension + Ben -SOSM	\$ 289,896	\$ 11,022	4	\$ -	4	\$ 300,918	\$ 34,828	4	\$ (638)	4	\$ 2	\$ 335,110	\$ 16,754	4	\$ (23)	4	\$ 1	\$ 351,842	\$ 17,525	4	\$ (20)	4	\$ 1	\$ 369,348
60520	Overhead Rate Applied -SOSM	\$ (883)	\$ 883	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
61010	Purchased Power	\$ 1,475	\$ -	5	\$ -	5	\$ 1,475	\$ (574)	5	\$ -	5	\$ -	\$ 900	\$ (5)	5	\$ -	5	\$ -	\$ 896	\$ (4)	5	\$ -	5	\$ -	\$ 891
62010	Material and Supplies -SOSO	\$ 5,866	\$ -	6	\$ -	6	\$ 5,866	\$ -	6	\$ 250	\$ 6,116	\$ -	6	\$ 129	\$ 6,245	\$ -	6	\$ 414	\$ 20,111	\$ -	6	\$ -	6	\$ 131	\$ 6,376
62020	Material and Supplies -SOSM	\$ 18,893	\$ -	6	\$ -	6	\$ 18,893	\$ -	6	\$ 804	\$ 19,696	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ 423	\$ 20,534
63110	Contractual Service -Eng-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63120	Contractual Service-Eng-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63610	Contractual Service Other-SOSO	\$ 13,827	\$ -	6	\$ -	6	\$ 13,827	\$ -	6	\$ 588	\$ 14,415	\$ -	6	\$ 303	\$ 14,719	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ 310	\$ 15,028
63620	Contractual Service Other-SOSM	\$ 12,278	\$ -	6	\$ -	6	\$ 12,278	\$ -	6	\$ 522	\$ 12,801	\$ -	6	\$ 269	\$ 13,070	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ 275	\$ 13,345
64210	Rental of Equipment-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
64220	Rental of Equipment-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
65010	Transportation Expense-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
65020	Transportation Expense-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
67510	Miscellaneous Expenses-SOSO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
67520	Miscellaneous Expenses-SOSM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
	Total Source of Supply Expense	\$ 1,974,215	\$ 246,967		\$ -		\$ 2,221,181	\$ 146,042	\$ (23,875)	\$ 2,169	\$ 2,345,517	\$ 86,846	\$ (855)	\$ 1,119	\$ 2,432,627	\$ 82,725	\$ (761)	\$ 1,142	\$ 2,515,734						
Pumping Expenses																									
61523	Fuel or Power Purchase -PPO	\$ 858,210	\$ -	5	\$ -	5	\$ 858,210	\$ (331,568)	5	\$ -	5	\$ -	\$ 526,642	\$ (2,599)	5	\$ -	5	\$ -	\$ 524,043	\$ (2,586)	5	\$ -	5	\$ -	\$ 521,458
63523	Contractual Service Other-PPO	\$ 13,816	\$ -	6	\$ -	6	\$ 13,816	\$ -	6	\$ 588	\$ 14,403	\$ -	6	\$ 303	\$ 14,706	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ 309	\$ 15,016
	Total Pumping Expenses	\$ 872,026	\$ -		\$ -		\$ 872,026	\$ (331,568)	\$ -	\$ 588	\$ 541,045	\$ (2,599)	\$ -	\$ 303	\$ 538,750	\$ (2,586)	\$ -	\$ 309	\$ 536,474						

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year					Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj. 2	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Water Treatment Expenses																									
60130	Salary + Wages -WTO	\$ 2,303,651	\$ 204,395	3	\$ -	3	\$ 2,508,045	\$ 101,325	3	\$ (43,782)	3	\$ -	\$ 2,565,589	\$ 78,281	3	\$ (1,568)	3	\$ -	\$ 2,642,302	\$ 67,191	3	\$ (1,395)	3	\$ -	\$ 2,708,098
60140	Salary + Wages - WTM	\$ 287,963	\$ -	3	\$ -	3	\$ 287,963	\$ 11,634	3	\$ (5,473)	3	\$ -	\$ 294,123	\$ 8,988	3	\$ (196)	3	\$ -	\$ 302,915	\$ 7,715	3	\$ (174)	3	\$ -	\$ 310,456
60430	Employee Pension+Benefit-WTO	\$ 1,299,196	\$ 49,395	4	\$ -	4	\$ 1,348,591	\$ 156,085	4	\$ (2,860)	4	\$ 9	\$ 1,501,825	\$ 75,084	4	\$ (102)	4	\$ 5	\$ 1,576,812	\$ 78,540	4	\$ (91)	4	\$ 5	\$ 1,655,265
60440	Employee Pension+Benefit-WTM	\$ 215,343	\$ 8,187	4	\$ -	4	\$ 223,530	\$ 25,871	4	\$ (474)	4	\$ 2	\$ 248,929	\$ 12,445	4	\$ (17)	4	\$ 1	\$ 261,358	\$ 13,018	4	\$ (15)	4	\$ 1	\$ 274,362
61530	Purchased Power-WTO	\$ 251,952	\$ -	5	\$ -	5	\$ 251,952	\$ (98,129)	5	\$ -	5	\$ -	\$ 153,823	\$ (769)	5	\$ -	5	\$ -	\$ 153,053	\$ (765)	5	\$ -	5	\$ -	\$ 152,288
61540	Power Purchased -WTO	\$ -	\$ -	5	\$ -	5	\$ -	\$ -	5	\$ -	5	\$ -	\$ -	\$ -	5	\$ -	5	\$ -	\$ -	\$ -	5	\$ -	5	\$ -	\$ -
61630	Fuel for Purchased Power-WTO	\$ 200,347	\$ -	5	\$ -	5	\$ 200,347	\$ -	5	\$ -	5	\$ 8,521	\$ 208,869	\$ -	5	\$ -	5	\$ 4,396	\$ 213,264	\$ -	5	\$ -	5	\$ 4,488	\$ 217,752
62030	Material and Supplies -WTO	\$ 217,299	\$ -	6	\$ -	6	\$ 217,299	\$ -	6	\$ -	6	\$ 9,242	\$ 226,542	\$ -	6	\$ -	6	\$ 4,767	\$ 231,309	\$ -	6	\$ -	6	\$ 4,868	\$ 236,177
62040	Material and Supplies -WTM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63130	Contractual Service Eng-WTO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63140	Contractual Service Eng-WTM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63630	Contractual Service Other-WTO	\$ 209,400	\$ -	6	\$ -	6	\$ 209,400	\$ 132,000	6	\$ -	6	\$ -	\$ 341,400	\$ -	6	\$ -	6	\$ 7,185	\$ 348,585	\$ -	6	\$ -	6	\$ 7,336	\$ 355,920
63640	Contractual Service Other-WTM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
64230	Rental of Equipment -WTO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
64240	Rental of Equipment -WTM	\$ 3,799	\$ -	6	\$ -	6	\$ 3,799	\$ -	6	\$ -	6	\$ 162	\$ 3,960	\$ -	6	\$ -	6	\$ 83	\$ 4,043	\$ -	6	\$ -	6	\$ 85	\$ 4,129
65030	Transportation Expense-WTO	\$ 1,333	\$ -	6	\$ -	6	\$ 1,333	\$ -	6	\$ -	6	\$ 57	\$ 1,389	\$ -	6	\$ -	6	\$ 29	\$ 1,419	\$ -	6	\$ -	6	\$ 30	\$ 1,449
67530	Miscellaneous Expenses-WTO	\$ 204,372	\$ -	6	\$ -	6	\$ 204,372	\$ -	6	\$ -	6	\$ 8,692	\$ 213,064	\$ -	6	\$ -	6	\$ 4,484	\$ 217,548	\$ -	6	\$ -	6	\$ 4,578	\$ 222,126
67540	Miscellaneous Expenses - WTM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
	Total Treatment Expense	\$ 5,194,654	\$ 261,976		\$ -		\$ 5,456,630	\$ 328,786		\$ (52,589)		\$ 26,685	\$ 5,759,512	\$ 174,030		\$ (1,883)		\$ 20,950	\$ 5,952,608	\$ 165,698		\$ (1,675)		\$ 21,390	\$ 6,138,021
Transmission + Dist. Expense:																									
60150	Salary + Wages -T&DO	\$ 557,922	\$ -	3	\$ -	3	\$ 557,922	\$ 22,540	3	\$ (10,603)	3	\$ -	\$ 569,858	\$ 17,414	3	\$ (380)	3	\$ -	\$ 586,892	\$ 14,947	3	\$ (338)	3	\$ -	\$ 601,501
60160	Salary + Wages -T&DM	\$ 2,880,826	\$ 126,941	3	\$ -	3	\$ 3,007,767	\$ 121,514	3	\$ (54,751)	3	\$ -	\$ 3,074,530	\$ 93,878	3	\$ (1,961)	3	\$ -	\$ 3,166,448	\$ 80,579	3	\$ (1,744)	3	\$ -	\$ 3,245,283
60250	Payroll Clearing-T&DO	\$ (206,396)	\$ 206,396	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60260	Payroll Clearing -T&DM	\$ (9,815)	\$ 9,815	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60450	Employee Pension+Benefit-T&DO	\$ 349,795	\$ 13,299	4	\$ -	4	\$ 363,094	\$ 42,024	4	\$ (770)	4	\$ 2	\$ 404,351	\$ 20,216	4	\$ (28)	4	\$ 1	\$ 424,541	\$ 21,146	4	\$ (25)	4	\$ 1	\$ 445,663
60460	Employee Pension+Benefit-T&DM	\$ 1,760,203	\$ 66,922	4	\$ -	4	\$ 1,827,125	\$ 211,471	4	\$ (3,875)	4	\$ 13	\$ 2,034,733	\$ 101,727	4	\$ (139)	4	\$ 6	\$ 2,136,328	\$ 106,409	4	\$ (123)	4	\$ 7	\$ 2,242,620
60550	Overhead Rate Applied-T&DO	\$ (485,940)	\$ 485,940	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60560	Overhead Rate Applied-T&DM	\$ (19,007)	\$ 19,007	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
61550	Power Purchased-T&DO	\$ 19,556	\$ -	5	\$ -	5	\$ 19,556	\$ (7,617)	5	\$ -	5	\$ -	\$ 11,939	\$ (60)	5	\$ -	5	\$ -	\$ 11,880	\$ (59)	5	\$ -	5	\$ -	\$ 11,820
62050	Material and Supplies -T&DO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
62060	Material and Supplies-T&DM	\$ 319,595	\$ -	6	\$ -	6	\$ 319,595	\$ 107,769	6	\$ -	6	\$ -	\$ 427,364	\$ 22,248	6	\$ -	6	\$ -	\$ 449,613	\$ 50,374	6	\$ -	6	\$ -	\$ 499,986
63150	Contractual Services Eng-T&DO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63160	Contractual Services Eng-T&DM	\$ 47,278	\$ -	6	\$ -	6	\$ 47,278	\$ -	6	\$ -	6	\$ 2,011	\$ 49,288	\$ -	6	\$ -	6	\$ 1,037	\$ 50,326	\$ -	6	\$ -	6	\$ 1,059	\$ 51,385
63650	Contractual Service Other-T&DO	\$ 17,310	\$ -	6	\$ -	6	\$ 17,310	\$ 5,288	6	\$ -	6	\$ -	\$ 22,598	\$ 1,970	6	\$ -	6	\$ -	\$ 24,568	\$ 2,069	6	\$ -	6	\$ -	\$ 26,636
63660	Contractual Service Other-T&DM	\$ 891,828	\$ -	6	\$ -	6	\$ 891,828	\$ 106,311	6	\$ -	6	\$ -	\$ 998,139	\$ 4,696	6	\$ -	6	\$ -	\$ 1,002,834	\$ 41,240	6	\$ -	6	\$ -	\$ 1,044,074
65060	Transportation Expense -T&DM	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
67550	Miscellaneous Exp -T&DO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
67560	Miscellaneous Exp-T&DM	\$ 44,079	\$ -	6	\$ -	6	\$ 44,079	\$ -	6	\$ -	6	\$ 1,875	\$ 45,953	\$ -	6	\$ -	6	\$ 967	\$ 46,921	\$ -	6	\$ -	6	\$ 987	\$ 47,908
	Total Transmission & Distribution	\$ 6,167,234	\$ 928,320		\$ -		\$ 7,095,554	\$ 609,300		\$ (70,000)		\$ 3,901	\$ 7,638,755	\$ 262,090		\$ (2,507)		\$ 2,012	\$ 7,900,350	\$ 316,703		\$ (2,230)		\$ 2,054	\$ 8,216,877

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year					Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj. 2	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Customer Accounts Expense:																									
60170	Salary+Wages-CAO	\$ 1,945,516	\$ 147,456	3	\$ -	3	\$ 2,092,972	\$ 84,556	3	\$ (36,975)	3	\$ -	\$ 2,140,553	\$ 65,326	3	\$ (1,324)	3	\$ -	\$ 2,204,554	\$ 56,071	3	\$ (1,178)	3	\$ -	\$ 2,259,448
60270	Payroll Clearing -CAO	\$ (70,038)	\$ 70,038	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60470	Employee Pension+Benefit-CAO	\$ 1,356,960	\$ 51,591	4	\$ -	4	\$ 1,408,550	\$ 163,025	4	\$ (2,987)	4	\$ 10	\$ 1,568,598	\$ 78,423	4	\$ (107)	4	\$ 5	\$ 1,646,919	\$ 82,032	4	\$ (95)	4	\$ 5	\$ 1,728,860
60570	Overhead Rate Applied-CAO	\$ (260,823)	\$ 260,823	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
62070	Material and Supplies-CAO	\$ 4,043	\$ -	6	\$ -	6	\$ 4,043	\$ -	6	\$ -	6	\$ 172	\$ 4,214	\$ -	6	\$ -	6	\$ 89	\$ 4,303	\$ -	6	\$ -	6	\$ 91	\$ 4,394
63670	Contractual Services Other -CAO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
65070	Transportation Expenses -CAO	\$ 3,002	\$ -	6	\$ -	6	\$ 3,002	\$ -	6	\$ -	6	\$ 128	\$ 3,129	\$ -	6	\$ -	6	\$ 66	\$ 3,195	\$ -	6	\$ -	6	\$ 67	\$ 3,262
67070	Bad Debt Expense	\$ 207,146	\$ -	6	\$ -	6	\$ 207,146	\$ -	6	\$ -	6	\$ 8,810	\$ 215,956	\$ -	6	\$ -	6	\$ 4,545	\$ 220,501	\$ -	6	\$ -	6	\$ 4,640	\$ 225,141
67570	Miscellaneous Expenses-CAO	\$ 578,923	\$ -	6	\$ -	6	\$ 578,923	\$ 61,964	6	\$ -	6	\$ -	\$ 640,886	\$ -	6	\$ -	6	\$ 13,487	\$ 654,373	\$ -	6	\$ -	6	\$ 13,771	\$ 668,144
	<i>Total Customer Accounts</i>	\$ 3,764,727	\$ 529,908		\$ -		\$ 4,294,635	\$ 309,545		\$ (39,963)		\$ 9,120	\$ 4,573,337	\$ 143,749		\$ (1,431)		\$ 18,191	\$ 4,733,845	\$ 138,103		\$ (1,273)		\$ 18,574	\$ 4,889,249
Administrative and General																									
60180	Salary+Wages -A&GO	\$ 5,489,507	\$ 377,888	3	\$ -	3	\$ 5,867,394	\$ 423,649	3	\$ (104,330)	3	\$ -	\$ 6,186,714	\$ 284,833	3	\$ (3,736)	3	\$ -	\$ 6,467,811	\$ 262,902	3	\$ (3,324)	3	\$ -	\$ 6,727,389
60280	Payroll Clearing -A&GO	\$ (477,050)	\$ 477,050	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
60480	Employee Pension+Ben-A&GO	\$ 3,928,845	\$ 149,373	4	\$ -	4	\$ 4,078,218	\$ 472,012	4	\$ (8,649)	4	\$ 28	\$ 4,541,608	\$ 227,060	4	\$ (310)	4	\$ 14	\$ 4,768,372	\$ 237,508	4	\$ (276)	4	\$ 15	\$ 5,005,620
60580	Overhead Rate Applied-A&GO	\$ (285,181)	\$ 285,181	3	\$ -	3	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -	\$ -	3	\$ -	3	\$ -	\$ -
61580	Purchased Power-A&GO	\$ 262,680	\$ -	5	\$ -	5	\$ 262,680	\$ (55,218)	5	\$ -	5	\$ -	\$ 207,461	\$ (433)	5	\$ -	5	\$ -	\$ 207,029	\$ (431)	5	\$ -	5	\$ -	\$ 206,598
61680	Fuel Or Power Purchased-A&GO	\$ -	\$ -	5	\$ -	5	\$ -	\$ -	5	\$ -	5	\$ -	\$ -	\$ -	5	\$ -	5	\$ -	\$ -	\$ -	5	\$ -	5	\$ -	\$ -
62080	Material and Supplies -A&GO	\$ 716,310	\$ -	6	\$ -	6	\$ 716,310	\$ -	6	\$ -	6	\$ 30,466	\$ 746,776	\$ -	6	\$ -	6	\$ 15,716	\$ 762,492	\$ -	6	\$ -	6	\$ 16,046	\$ 778,538
63180	Contractual Service Eng-A&GO	\$ 60,951	\$ -	6	\$ -	6	\$ 60,951	\$ 75,000	6	\$ -	6	\$ -	\$ 135,951	\$ -	6	\$ -	6	\$ 2,861	\$ 138,812	\$ -	6	\$ -	6	\$ 2,921	\$ 141,733
63280	Contractual Service Acctg-A&GO	\$ 51,615	\$ -	6	\$ -	6	\$ 51,615	\$ -	6	\$ -	6	\$ 2,195	\$ 53,810	\$ -	6	\$ -	6	\$ 1,132	\$ 54,942	\$ -	6	\$ -	6	\$ 1,156	\$ 56,098
63380	Contractual Service Legal-A&GO	\$ 73,963	\$ -	6	\$ -	6	\$ 73,963	\$ -	6	\$ -	6	\$ 3,146	\$ 77,109	\$ -	6	\$ -	6	\$ 1,623	\$ 78,732	\$ -	6	\$ -	6	\$ 1,657	\$ 80,389
63480	Contractual Service Mgmt fees-A&GO	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -	\$ -	6	\$ -	6	\$ -	\$ -
63680	Contractual Service Other-A&GO	\$ 1,383,724	\$ (59,186)	6	\$ -	6	\$ 1,324,538	\$ 971,972	6	\$ (100,000)	6	\$ -	\$ 2,196,510	\$ (142,622)	6	\$ 137,750	6	\$ -	\$ 2,191,638	\$ (56,161)	6	\$ -	6	\$ -	\$ 2,135,477
64280	Rental of Equipment-A&GO	\$ 2,686	\$ -	6	\$ -	6	\$ 2,686	\$ -	6	\$ -	6	\$ 114	\$ 2,800	\$ -	6	\$ -	6	\$ 59	\$ 2,859	\$ -	6	\$ -	6	\$ 60	\$ 2,920
65080	Transportation Expenses-A&GO	\$ 9,564	\$ -	6	\$ -	6	\$ 9,564	\$ 1,380	6	\$ -	6	\$ -	\$ 10,944	\$ -	6	\$ -	6	\$ 230	\$ 11,174	\$ -	6	\$ -	6	\$ 235	\$ 11,409
66780	Regulatory Commission Expense	\$ 486,386	\$ -	7	\$ -	7	\$ 486,386	\$ 49,164	7	\$ -	7	\$ -	\$ 535,550	\$ 43,515	7	\$ -	7	\$ -	\$ 579,065	\$ 30,407	7	\$ -	7	\$ -	\$ 609,472
67580	Miscellaneous Expenses- A&GO	\$ 357,305	\$ -	6	\$ -	6	\$ 357,305	\$ 238,057	6	\$ -	6	\$ -	\$ 595,362	\$ (137,200)	6	\$ -	6	\$ -	\$ 458,162	\$ (14,500)	6	\$ -	6	\$ -	\$ 443,662
	<i>Total Administration + General</i>	\$ 12,061,305	\$ 1,230,305		\$ -		\$ 13,291,611	\$ 2,176,016		\$ (212,979)		\$ 35,949	\$ 15,290,597	\$ 275,153		\$ 133,704		\$ 21,635	\$ 16,721,088	\$ 459,726		\$ (3,599)		\$ 22,091	\$ 16,199,306
	Total Operation & Maintenance	\$ 30,034,161	\$ 3,197,476		\$ -		\$ 33,231,637	\$ 3,238,121		\$ (399,405)		\$ 78,411	\$ 36,148,763	\$ 939,268		\$ 127,027		\$ 64,210	\$ 37,279,269	\$ 1,160,370		\$ (9,538)		\$ 65,562	\$ 38,495,662

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 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year					Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj. 2	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Source of Supply		\$ 1,974,215	\$ 246,967	\$ -	\$ -	\$ -	\$ 2,221,181	\$ 146,042	\$ (23,875)	\$ 2,169	\$ 2,345,517	\$ 86,846	\$ (855)	\$ 1,119	\$ 2,432,627	\$ 82,725	\$ (761)	\$ 1,142	\$ 2,515,734	\$ 82,725	\$ (761)	\$ 1,142	\$ 2,515,734		
Pumping		\$ 872,026	\$ -	\$ -	\$ -	\$ -	\$ 872,026	\$ (331,568)	\$ -	\$ 588	\$ 541,045	\$ (2,599)	\$ -	\$ 303	\$ 538,750	\$ (2,586)	\$ -	\$ 309	\$ 538,474	\$ (2,586)	\$ -	\$ 309	\$ 538,474		
Treatment		\$ 5,194,654	\$ 261,976	\$ -	\$ -	\$ -	\$ 5,456,630	\$ 328,786	\$ (52,589)	\$ 26,685	\$ 5,759,512	\$ 174,030	\$ (1,883)	\$ 20,950	\$ 5,952,608	\$ 165,698	\$ (1,675)	\$ 21,390	\$ 6,138,021	\$ 165,698	\$ (1,675)	\$ 21,390	\$ 6,138,021		
Transmission & Distrib.		\$ 6,167,234	\$ 928,320	\$ -	\$ -	\$ -	\$ 7,095,554	\$ 609,300	\$ (70,000)	\$ 3,901	\$ 7,638,755	\$ 262,090	\$ (2,507)	\$ 2,012	\$ 7,900,350	\$ 316,703	\$ (2,230)	\$ 2,054	\$ 8,216,877	\$ 316,703	\$ (2,230)	\$ 2,054	\$ 8,216,877		
Customer Accounts		\$ 3,764,727	\$ 529,908	\$ -	\$ -	\$ -	\$ 4,294,635	\$ 309,545	\$ (39,963)	\$ 9,120	\$ 4,573,337	\$ 143,749	\$ (1,431)	\$ 18,191	\$ 4,733,845	\$ 138,103	\$ (1,273)	\$ 18,574	\$ 4,889,249	\$ 138,103	\$ (1,273)	\$ 18,574	\$ 4,889,249		
Administration & General		\$ 12,061,305	\$ 1,230,305	\$ -	\$ -	\$ -	\$ 13,291,611	\$ 2,176,016	\$ (212,979)	\$ 35,949	\$ 15,290,597	\$ 275,153	\$ 133,704	\$ 21,635	\$ 15,721,088	\$ 459,726	\$ (3,599)	\$ 22,091	\$ 16,199,306	\$ 459,726	\$ (3,599)	\$ 22,091	\$ 16,199,306		
Total Operation & Maintenance		\$ 30,034,161	\$ 3,197,476	\$ -	\$ -	\$ -	\$ 33,231,637	\$ 3,238,121	\$ (399,405)	\$ 78,411	\$ 36,148,763	\$ 939,268	\$ 127,027	\$ 64,210	\$ 37,279,269	\$ 1,160,370	\$ (9,538)	\$ 65,562	\$ 38,495,662	\$ 1,160,370	\$ (9,538)	\$ 65,562	\$ 38,495,662		
Capitalized Overheads		\$ 1,815,587	\$ (1,815,587)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Full Operation & Maint. Operating Fund		\$ 31,849,748	\$ 1,381,889	\$ -	\$ -	\$ -	\$ 33,231,637	\$ 3,238,121	\$ (399,405)	\$ 78,411	\$ 36,148,763	\$ 939,268	\$ 127,027	\$ 64,210	\$ 37,279,269	\$ 1,160,370	\$ (9,538)	\$ 65,562	\$ 38,495,662	\$ 1,160,370	\$ (9,538)	\$ 65,562	\$ 38,495,662		
857 Insurance Fund																									
62080	Material and Supplies -A&GO	\$ 15,041	\$ -	10	\$ -	10	\$ 15,041	\$ 1,459	10	\$ -	10	\$ 16,500	\$ -	10	\$ -	10	\$ 16,500	\$ -	10	\$ -	10	\$ 16,500	\$ -	10	\$ 16,500
62080	Injuries and Damages	\$ 113,412	\$ -	10	\$ -	10	\$ 113,412	\$ 111,242	10	\$ -	10	\$ 224,654	\$ (139,654)	10	\$ -	10	\$ 85,000	\$ -	10	\$ -	10	\$ 85,000	\$ -	10	\$ 85,000
63680	Contract Services - Other A&GO	\$ -	\$ -	10	\$ -	10	\$ -	\$ -	10	\$ -	\$ -	\$ -	\$ -	10	\$ -	10	\$ -	\$ -	10	\$ -	10	\$ -	10	\$ -	\$ -
65780 +	Ins. Gen. Liability	\$ -	\$ -	10	\$ -	10	\$ -	\$ -	10	\$ -	\$ -	\$ -	\$ -	10	\$ -	10	\$ -	\$ -	10	\$ -	10	\$ -	10	\$ -	\$ -
65980	Insurance- Other A&GO	\$ 1,119,941	\$ -	10	\$ -	10	\$ 1,119,941	\$ 31,993	10	\$ -	10	\$ 1,151,934	\$ 22,905	10	\$ -	10	\$ 1,174,839	\$ 23,363	10	\$ -	10	\$ 1,198,201	\$ -	10	\$ 1,198,201
65880	Insurance - W/C	\$ 774,580	\$ -	10	\$ -	10	\$ 774,580	\$ 10,545	10	\$ -	10	\$ 785,125	\$ 9,154	10	\$ -	10	\$ 794,279	\$ 6,286	10	\$ -	10	\$ 800,564	\$ -	10	\$ 800,564
67580	Misc. Expense	\$ 4,452	\$ -	10	\$ -	10	\$ 4,452	\$ 200,548	10	\$ -	10	\$ 205,000	\$ (200,000)	10	\$ -	10	\$ 5,000	\$ -	10	\$ -	10	\$ 5,000	\$ -	10	\$ 5,000
	Funding Adjustment	\$ 0	\$ 274,688	10	\$ -	10	\$ 274,688	\$ (455,788)	10	\$ -	10	\$ (181,100)	\$ 307,596	10	\$ -	10	\$ (29,648)	\$ -	10	\$ -	10	\$ 98,847	\$ -	10	\$ 98,847
Total Insurance Fund		\$ 2,027,425	\$ 274,688	\$ -	\$ -	\$ -	\$ 2,302,113	\$ (100,000)	\$ -	\$ -	\$ 2,202,113	\$ -	\$ -	\$ -	\$ 2,202,113	\$ -	\$ -	\$ -	\$ 2,202,113	\$ -	\$ -	\$ -	\$ -	\$ 2,202,113	
878 Chemical and Sludge Maintenance Fund																									
61830	Chemicals - WTO	\$ 1,750,925	\$ -	8	\$ -	8	\$ 1,750,925	\$ 466,197	8	\$ -	8	\$ 2,217,123	\$ 136,189	8	\$ -	8	\$ 2,353,312	\$ 53,133	8	\$ -	8	\$ 2,406,445	\$ -	8	\$ 2,406,445
63130	Contract Services - Eng WTM	\$ 50,264	\$ -	8	\$ -	8	\$ 50,264	\$ (50,264)	8	\$ -	8	\$ -	\$ -	8	\$ -	8	\$ -	\$ -	8	\$ -	8	\$ -	8	\$ -	\$ -
63640	Contract Services - Other WTM	\$ 1,608,918	\$ -	8	\$ -	8	\$ 1,608,918	\$ (0)	8	\$ -	8	\$ 1,608,918	\$ -	8	\$ -	8	\$ 1,608,918	\$ -	8	\$ -	8	\$ 1,608,918	\$ -	8	\$ 1,608,918
67540	Miscellaneous Expenses - WTM	\$ -	\$ -	8	\$ -	8	\$ -	\$ 80,000	8	\$ -	8	\$ 80,000	\$ (80,000)	8	\$ -	8	\$ -	\$ -	8	\$ -	8	\$ -	8	\$ -	\$ -
	Funding Adjustment	\$ -	\$ (843,441)	8	\$ -	8	\$ (843,441)	\$ 537,400	8	\$ -	8	\$ (306,041)	\$ (56,189.38)	8	\$ -	8	\$ (362,230)	\$ (53,133)	8	\$ -	8	\$ (415,363)	\$ -	8	\$ (415,363)
Total Chemical and Sludge Maintenance Fund		\$ 3,410,107	\$ (843,441)	\$ -	\$ -	\$ -	\$ 2,566,667	\$ 1,033,333	\$ -	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000	
Total O&M		\$ 37,287,280	\$ 813,137	\$ -	\$ -	\$ -	\$ 38,100,417	\$ 4,171,454	\$ (399,405)	\$ 78,411	\$ 41,950,876	\$ 939,268	\$ 127,027	\$ 64,210	\$ 43,081,382	\$ 1,160,370	\$ (9,538)	\$ 65,562	\$ 44,297,775	\$ 1,160,370	\$ (9,538)	\$ 65,562	\$ 44,297,775		

Schedule HJS-12: Rate Year Revenue Requirements

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Adjusted Test Year					Pro-Forma Rate Year (Year 1)					Pro-Forma Rate Year (Year 2)					Pro-Forma Rate Year (Year 3)								
		Test Year FY 2019	Test Year FY 19 Adj. 1	Note	Test Year FY 19 Adj. 2	Note	Test Year FY 19 Adj.	Rate Year FY 21 Adj. 1	Note	Rate Year FY 21 Adj. 2	Note	Rate Year FY 21 CPI	Rate Year FY 2021	Rate Year FY 22 Adj. 1	Note	Rate Year FY 22 Adj. 2	Note	Rate Year FY 22 CPI	Rate Year FY 2022	Rate Year FY 23 Adj. 1	Note	Rate Year FY 23 Adj. 2	Note	Rate Year FY 23 CPI	Rate Year FY 2023
Property Taxes- Other Local Governm.																									
40820	Town of North Providence	\$ 285,488	\$ -	9	\$ -	9	\$ 285,488	\$ 6,406	9	\$ 11,676	9	\$ -	\$ 303,569	\$ 12,143	9	\$ -	9	\$ -	\$ 315,712	\$ 12,628	9	\$ -	9	\$ -	\$ 328,340
40821	Town of Glocester	\$ 67,742	\$ -	9	\$ -	9	\$ 67,742	\$ 8,500	9	\$ 3,050	9	\$ -	\$ 79,292	\$ 3,172	9	\$ -	9	\$ -	\$ 82,463	\$ 3,299	9	\$ -	9	\$ -	\$ 85,762
40822	Town of West. Glocester	\$ 3,708	\$ -	9	\$ -	9	\$ 3,708	\$ 701	9	\$ 176	9	\$ -	\$ 4,585	\$ 183	9	\$ -	9	\$ -	\$ 4,769	\$ 191	9	\$ -	9	\$ -	\$ 4,959
40823	Town Harmony	\$ 200	\$ -	9	\$ -	9	\$ 200	\$ -	9	\$ 8	9	\$ -	\$ 208	\$ 8	9	\$ -	9	\$ -	\$ 217	\$ 9	9	\$ -	9	\$ -	\$ 225
40824	Town Chepachet	\$ 129	\$ -	9	\$ -	9	\$ 129	\$ -	9	\$ 5	9	\$ -	\$ 134	\$ 5	9	\$ -	9	\$ -	\$ 139	\$ 6	9	\$ -	9	\$ -	\$ 145
40825	Town Scituate	\$ 6,252,460	\$ -	9	\$ -	9	\$ 6,252,460	\$ 248,223	9	\$ 259,993	9	\$ -	\$ 6,760,676	\$ 270,427	9	\$ -	9	\$ -	\$ 7,031,103	\$ 281,244	9	\$ -	9	\$ -	\$ 7,312,347
40827	Town of Johnston	\$ 89,354	\$ -	9	\$ -	9	\$ 89,354	\$ 7,049	9	\$ 3,856	9	\$ -	\$ 100,258	\$ 4,010	9	\$ -	9	\$ -	\$ 104,269	\$ 4,171	9	\$ -	9	\$ -	\$ 108,439
40828	Town of Foster	\$ 289,570	\$ -	9	\$ -	9	\$ 289,570	\$ 10,776	9	\$ 12,014	9	\$ -	\$ 312,360	\$ 12,494	9	\$ -	9	\$ -	\$ 324,855	\$ 12,994	9	\$ -	9	\$ -	\$ 337,849
40829	City of Cranston	\$ 101,868	\$ -	9	\$ -	9	\$ 101,868	\$ 2,395	9	\$ (43,198)	9	\$ -	\$ 61,065	\$ 2,443	9	\$ -	9	\$ -	\$ 63,507	\$ 2,540	9	\$ -	9	\$ -	\$ 66,047
40830	City of West. Warwick	\$ 3,500	\$ -	9	\$ -	9	\$ 3,500	\$ 3,229	9	\$ 269	9	\$ -	\$ 6,998	\$ 290	9	\$ -	9	\$ -	\$ 7,278	\$ 291	9	\$ -	9	\$ -	\$ 7,569
	Total Property Taxes	\$ 7,094,018	\$ -		\$ -		\$ 7,094,018	\$ 287,278		\$ 247,850		\$ -	\$ 7,629,145	\$ 305,166		\$ -		\$ -	\$ 7,934,311	\$ 317,372		\$ -		\$ -	\$ 8,251,684
	Full Operation & Maint.	\$ 37,287,280	\$ 813,137		\$ -		\$ 38,100,417	\$ 4,171,454		\$ (399,405)		\$ 78,411	\$ 41,950,876	\$ 939,268		\$ 64,210		\$ 43,081,382	\$ 1,160,370		\$ 65,562		\$ 44,297,775		
	City Services	\$ 839,167	\$ -		\$ -		\$ 839,167	\$ -		\$ -		\$ -	\$ 839,167	\$ -		\$ -		\$ 839,167	\$ -		\$ -		\$ -	\$ 839,167	
	Total Property Taxes	\$ 7,094,018	\$ -		\$ -		\$ 7,094,018	\$ 287,278		\$ 247,850		\$ -	\$ 7,629,145	\$ 305,166		\$ -		\$ -	\$ 7,934,311	\$ 317,372		\$ -		\$ -	\$ 8,251,684
	Capital Reimbursement	\$ (1,815,587)	\$ -	3	\$ -	3	\$ (1,815,587)	\$ (73,350)	3	\$ -		\$ -	\$ (1,888,937)	\$ (56,668)	3	\$ -		\$ -	\$ (1,945,605)	\$ (48,640)	3	\$ -		\$ -	\$ (1,994,245)
	Total Other Expenditures	\$ 43,404,877	\$ 813,137		\$ -		\$ 44,218,014	\$ 4,385,382		\$ (151,555)		\$ 78,411	\$ 48,530,251	\$ 1,187,766		\$ 64,210		\$ 49,909,255	\$ 1,429,102		\$ 65,562		\$ 51,394,380		
Restricted Expenditures																									
	Capital Fund	\$ 2,127,000	\$ -	10	\$ -	10	\$ 2,127,000	\$ -	10	\$ -	10	\$ -	\$ 2,127,000	\$ -	10	\$ -	10	\$ -	\$ 2,127,000	\$ -	10	\$ -	10	\$ -	\$ 2,127,000
	Western Cranston Fund	\$ 40,000	\$ -	10	\$ -	10	\$ 40,000	\$ -	10	\$ -	10	\$ -	\$ 40,000	\$ -	10	\$ -	10	\$ -	\$ 40,000	\$ -	10	\$ -	10	\$ -	\$ 40,000
	IFR Fund	\$ 27,300,000	\$ -	10	\$ -	10	\$ 27,300,000	\$ 2,000,000	10	\$ -	10	\$ -	\$ 29,300,000	\$ 2,000,000	10	\$ -	10	\$ -	\$ 31,300,000	\$ 2,000,000	10	\$ -	10	\$ -	\$ 33,300,000
	Meter Replacement Fund (Excl. ES Debt)	\$ 500,000	\$ -	10	\$ -	10	\$ 500,000	\$ 500,000	10	\$ -	10	\$ -	\$ 1,000,000	\$ -	10	\$ -	10	\$ -	\$ 1,000,000	\$ -	10	\$ -	10	\$ -	\$ 1,000,000
	Vehicle/Equipment Fund	\$ 600,000	\$ -	10	\$ -	10	\$ 600,000	\$ 1,000,000	10	\$ -	10	\$ -	\$ 1,600,000	\$ -	10	\$ -	10	\$ -	\$ 1,600,000	\$ -	10	\$ -	10	\$ -	\$ 1,600,000
	Lead Service Replacement Fund	\$ 250,000	\$ -	10	\$ -	10	\$ 250,000	\$ 750,000	10	\$ -	10	\$ -	\$ 1,000,000	\$ 1,000,000	10	\$ -	10	\$ -	\$ 2,000,000	\$ 1,000,000	10	\$ -	10	\$ -	\$ 3,000,000
	Revenue Reserve Fund	\$ 362,119	\$ 5,590	1	\$ -	1	\$ 367,709	\$ 42,811	1	\$ -	1	\$ -	\$ 410,520	\$ 21,895	1	\$ -	1	\$ -	\$ 432,415	\$ 22,426	1	\$ -	1	\$ -	\$ 454,841
	Total Restricted Expenditures	\$ 31,179,119	\$ 5,590		\$ -		\$ 31,184,709	\$ 4,292,811		\$ -		\$ 35,477,520	\$ 3,021,895		\$ -		\$ 38,499,415	\$ 3,022,426		\$ -		\$ -	\$ -	\$ 41,521,841	
Grand Total		\$ 74,583,996	\$ 818,727		\$ -		\$ 75,402,723	\$ 8,678,193		\$ (151,555)		\$ 84,007,772	\$ 4,209,661		\$ -		\$ 88,408,670	\$ 4,451,528		\$ -		\$ -	\$ -	\$ 92,916,221	

- Note**
- See HJS-1 Cost of Service Summary
 - See HJS-2 Revenue Under Existing Rates
 - See HJS-3 Adjustments to Salaries and Wages
 - See HJS-4 Adjustments to Pensions and Other Benefits
 - See HJS-5 Adjustments to Utilities
 - See HJS-6 Adjustments to Supplies, Materials and Services
 - See HJS-7 Adjustments to Regulatory and Rate Case Expense
 - See HJS-8 Adjustments to Chemicals and Sludge Maintenance
 - See HJS-9 Adjustments to Property Taxes
 - See HJS-10 Restricted Funds
 - See HJS-11 Inflation Adjustment

Schedule HJS-13a: Allocation Factors

Providence Water Supply Board

Docket # 4994

Request for General Rate Relief

Rebuttal Testimony of Harold J. Smith

Test Year Ending June 30, 2019

Rate Years Ending June 30, 2021 through 2023

Factor	Description	Common To All			Retail Only						
		Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
1	99.5% CTA Base 0.5% Direct Fire	99.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	100.00%
2	CTA Base, Max Day	58.47%	41.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	CTA Base, Max Day, Max Hour	34.68%	24.63%	40.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	99.5% Retail Base, 0.5% Direct Fire	0.00%	0.00%	0.00%	99.50%	0.00%	0.00%	0.00%	0.00%	0.50%	100.00%
5	Retail Base, Max Day	0.00%	0.00%	0.00%	58.47%	41.53%	0.00%	0.00%	0.00%	0.00%	100.00%
6	Retail Base, Max Day, Max Hour	0.00%	0.00%	0.00%	34.68%	24.63%	40.68%	0.00%	0.00%	0.00%	100.00%
7	100% M&S	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
8	100% Billing	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
9	50% M&S, 50% Billing	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	100.00%
10	100% Public Fire	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
11	100% E. Smithfield	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	As Pump Station Electric Costs	29.46%	20.93%	34.55%	5.22%	3.71%	6.13%	0.00%	0.00%	0.00%	100.00%
13	As T&D Work/Service Orders	4.46%	3.17%	5.24%	6.79%	4.82%	7.96%	49.69%	0.01%	17.86%	100.00%
14	As T&D Contract Services	12.69%	9.01%	14.88%	19.15%	13.60%	22.47%	8.20%	0.00%	0.00%	100.00%
15	As Labor O&M Excl. A&G	31.43%	12.62%	1.91%	2.47%	1.76%	2.90%	18.11%	22.22%	6.58%	100.00%
16	As Non-Labor O&M Excl. A&G	25.04%	16.87%	8.92%	7.06%	5.01%	8.28%	9.62%	16.73%	2.46%	100.00%
17	As Total O&M Excl. A&G	30.16%	13.47%	3.31%	3.39%	2.41%	3.97%	16.41%	21.12%	5.76%	100.00%
18	As Pump Station Capacity	70.49%	7.98%	13.18%	2.79%	1.98%	3.28%	0.00%	0.00%	0.30%	100.00%
19	As T&D Plant Excl. M&S, Land, Structures	22.86%	16.24%	1.43%	19.38%	13.76%	22.73%	0.00%	0.00%	3.61%	100.00%
20	As Total Plant Excl. Gen. Plant	36.43%	11.36%	0.82%	10.86%	7.71%	12.73%	17.97%	0.00%	2.12%	100.00%
21	As Total Plant Excl. Land, COF	28.40%	12.80%	0.92%	12.23%	8.68%	14.34%	20.30%	0.00%	2.33%	100.00%
22	As Central Operations Facility Square Footage	18.55%	6.64%	4.61%	12.46%	6.69%	11.05%	27.19%	7.15%	5.66%	100.00%
23	As Total Insurance Before Adjustment	27.75%	15.07%	5.95%	5.12%	3.63%	6.00%	13.22%	19.06%	4.21%	100.00%
24	As Total Chemicals Before Adjustment	81.76%	17.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	100.00%
25	As Total Revenue Requirement Before Reserve:	37.36%	12.17%	2.13%	6.31%	4.48%	7.39%	15.89%	10.75%	3.52%	100.00%
26	As Retail Req. Excl. Bad Debt	0.00%	0.00%	0.00%	12.88%	9.14%	15.09%	33.24%	22.45%	7.20%	100.00%
27	As Total Plant Excl. Land	27.56%	12.27%	1.24%	12.25%	8.51%	14.06%	20.89%	0.61%	2.61%	100.00%

Factor	Description	Base	MDEC	MHEC	Total
1	100% CTA Base	100.00%			100.00%
2	CTA Base, Max Day				
	System Demand (Ccf/Day)	65,720	46,678	-	112,398
	Allocation Factor (%)	58.47%	41.53%	0.00%	100.00%
3	CTA Base, Max Day, Max Hour				
	System Demand (Ccf/Day)	65,720	46,678	77,081	189,479
	Allocation Factor (%)	34.68%	24.63%	40.68%	100.00%
4	100% Retail Base	100.00%			100.00%
5	Retail Base, Max Day	58.47%	41.53%	0.00%	100.00%
6	Retail Base, Max Day, Max Hour	34.68%	24.63%	40.68%	100.00%

Schedule HJS-13b: Pumping Capacity and Power (Factors 12 and 18)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Station	Capacity (MGD)	Power Cost	Allocation	Common To All			Retail Only							
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
Neutaconkanut	38.6	\$ 321,096	3	\$ 111,371	\$ 79,102	\$ 130,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bath Street	28.9	\$ 212,118	3	\$ 73,572	\$ 52,255	\$ 86,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aqueduct	11.5	\$ 182,312	3	\$ 63,234	\$ 44,912	\$ 74,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fruit Hill	4.3	\$ 39,175	6	\$ -	\$ -	\$ -	\$ 13,588	\$ 9,651	\$ 15,937	\$ -	\$ -	\$ -	\$ -	\$ -
Alpine Estates	1.7	\$ 3,637	6	\$ -	\$ -	\$ -	\$ 1,262	\$ 896	\$ 1,480	\$ -	\$ -	\$ -	\$ -	\$ -
Cranston	3.8	\$ 17,420	6	\$ -	\$ -	\$ -	\$ 6,042	\$ 4,291	\$ 7,087	\$ -	\$ -	\$ -	\$ -	\$ -
Dean Estates	5.1	\$ 31,886	6	\$ -	\$ -	\$ -	\$ 11,059	\$ 7,855	\$ 12,971	\$ -	\$ -	\$ -	\$ -	\$ -
Greenville	2.5	\$ 23,469	6	\$ -	\$ -	\$ -	\$ 8,140	\$ 5,782	\$ 9,547	\$ -	\$ -	\$ -	\$ -	\$ -
Ashby Street	1.4	\$ -	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structure "D" PS	8.0	\$ 7,048	3	\$ 2,445	\$ 1,736	\$ 2,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waltham	2.7	\$ 12,502	6	\$ -	\$ -	\$ -	\$ 4,336	\$ 3,080	\$ 5,086	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	108.7	\$ 850,664		\$ 250,622	\$ 178,006	\$ 293,946	\$ 44,427	\$ 31,555	\$ 52,107	\$ -	\$ -	\$ -	\$ -	\$ -

Factor 12 - As Pump Station Electric Costs	29.46%	20.93%	34.55%	5.22%	3.71%	6.13%	0.00%	0.00%	0.00%
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Station	Capacity (MGD)	Percent of Capacity	Allocation	Common To All			Retail Only						
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
Raw Water	160.0	59.55%	1	59.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.30%
Neutaconkanut	38.6	14.36%	3	4.98%	3.54%	5.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bath Street	28.9	10.77%	3	3.74%	2.65%	4.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aqueduct	11.5	4.29%	3	1.49%	1.06%	1.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fruit Hill	4.3	1.61%	6	0.00%	0.00%	0.00%	0.56%	0.40%	0.65%	0.00%	0.00%	0.00%	0.00%
Alpine Estates	1.7	0.65%	6	0.00%	0.00%	0.00%	0.22%	0.16%	0.26%	0.00%	0.00%	0.00%	0.00%
Cranston	3.8	1.43%	6	0.00%	0.00%	0.00%	0.49%	0.35%	0.58%	0.00%	0.00%	0.00%	0.00%
Dean Estates	5.1	1.90%	6	0.00%	0.00%	0.00%	0.66%	0.47%	0.77%	0.00%	0.00%	0.00%	0.00%
Greenville	2.5	0.94%	6	0.00%	0.00%	0.00%	0.33%	0.23%	0.38%	0.00%	0.00%	0.00%	0.00%
Ashby Street	1.4	0.54%	6	0.00%	0.00%	0.00%	0.19%	0.13%	0.22%	0.00%	0.00%	0.00%	0.00%
Structure "D" PS	8.0	2.98%	3	1.03%	0.73%	1.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Waltham	2.7	0.99%	6	0.00%	0.00%	0.00%	0.34%	0.24%	0.40%	0.00%	0.00%	0.00%	0.00%
Totals	268.7	100.00%		70.49%	7.98%	13.18%	2.79%	1.98%	3.28%	0.00%	0.00%	0.00%	0.30%

Factor 18 - As Pump Station Capacity	70.49%	7.98%	13.18%	2.79%	1.98%	3.28%	0.00%	0.00%	0.30%
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Schedule HJS-13c: Pipe Length/Inch-Miles

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Pipe Size	Length	Inch-Miles
Services	225.0	
6	446.7	2,680
8	343.6	2,749
10	1.3	13
12	97.2	1,166
16	46.9	750
20	8.2	164
24	27.0	648
30	18.6	558
36	1.9	68
42	9.2	386
48	3.2	154
60	4.4	264
66	1.6	106
78	4.4	343
90	4.5	405
102	5.2	530
	1,248.9	10,985
Totals		
	Length	Inch-Miles
Distribution (<=12 inches)	1,114	6,608
Transmission (>12 inches)	135	4,377
	1,249	10,985
	Length %	Inch-Miles %
Distribution (<=12 inches)	89.18%	60.16%
Transmission (>12 inches)	10.82%	39.84%
	100.00%	100.00%

Schedule HJS-13d: T&D Labor Allocation (Factor 13)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Year	Total	CTA	Retail Only	Total CTA	Total Retail Only	CTA Factor	Retail Only Factor	Common To All			Retail Only							
									Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
Hydrant - Install	2017	\$ 189,318	0.00%	100.00%	\$ -	\$ 189,318	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,318
Hydrant - Install Custodian	2017	\$ 2,573	0.00%	100.00%	\$ -	\$ 2,573	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,573
Hydrant - Maintenance	2017	\$ 2,525	0.00%	100.00%	\$ -	\$ 2,525	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,525
Hydrant - Relocate Existing	2017	\$ 2,852	0.00%	100.00%	\$ -	\$ 2,852	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,852
Hydrant - Remove	2017	\$ 92,751	0.00%	100.00%	\$ -	\$ 92,751	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,751
Hydrant - Repair	2017	\$ 135,902	0.00%	100.00%	\$ -	\$ 135,902	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,902
Service - Curb Box - Adjust to Grade	2017	\$ 18,097	0.00%	100.00%	\$ -	\$ 18,097	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,097	\$ -	\$ -
Service - Curb Box - Check	2017	\$ 45,865	0.00%	100.00%	\$ -	\$ 45,865	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,865	\$ -	\$ -
Service - Curb Box - Dig Up	2017	\$ 180,976	0.00%	100.00%	\$ -	\$ 180,976	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,976	\$ -	\$ -
Service - Curb Stop - Close	2017	\$ -	0.00%	100.00%	\$ -	\$ -	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service - Curb Stop - Locate	2017	\$ 1,168	0.00%	100.00%	\$ -	\$ 1,168	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,168	\$ -	\$ -
Service - Curb Stop - Repair	2017	\$ 12,022	0.00%	100.00%	\$ -	\$ 12,022	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,022	\$ -	\$ -
Service - Dig Up For Meter	2017	\$ 3,995	0.00%	100.00%	\$ -	\$ 3,995	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,995	\$ -	\$ -
Service - Install - IFR	2017	\$ 134,678	0.00%	100.00%	\$ -	\$ 134,678	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,678	\$ -	\$ -
Service - Install - T&D	2017	\$ 281,647	0.00%	100.00%	\$ -	\$ 281,647	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,647	\$ -	\$ -
Service - Remove	2017	\$ 153,262	0.00%	100.00%	\$ -	\$ 153,262	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,262	\$ -	\$ -
Service - Repair Leak	2017	\$ 178,649	0.00%	100.00%	\$ -	\$ 178,649	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,649	\$ -	\$ -
TD Misc - Miscellaneous Maint	2017	\$ 3,090	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 138	\$ 98	\$ 162	\$ 210	\$ 149	\$ 246	\$ 1,536	\$ -	\$ 0	\$ 552	
Valve - Adjust Gate Box	2017	\$ 30,476	39.84%	60.16%	\$ 12,143	\$ 18,333	3	6	\$ 4,212	\$ 2,991	\$ 4,940	\$ 6,359	\$ 4,516	\$ 7,458	\$ -	\$ -	\$ -	\$ -	
Valve - Check / Inspect	2017	\$ 13,317	39.84%	60.16%	\$ 5,306	\$ 8,011	3	6	\$ 1,840	\$ 1,307	\$ 2,158	\$ 2,779	\$ 1,973	\$ 3,259	\$ -	\$ -	\$ -	\$ -	
Valve - Install	2017	\$ 89,979	39.84%	60.16%	\$ 35,851	\$ 54,128	3	6	\$ 12,435	\$ 8,832	\$ 14,584	\$ 18,774	\$ 13,334	\$ 22,019	\$ -	\$ -	\$ -	\$ -	
Valve - Locate	2017	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Remove	2017	\$ 53,742	39.84%	60.16%	\$ 21,413	\$ 32,329	3	6	\$ 7,427	\$ 5,275	\$ 8,711	\$ 11,213	\$ 7,964	\$ 13,152	\$ -	\$ -	\$ -	\$ -	
Valve - Repair / Repack	2017	\$ 69,879	39.84%	60.16%	\$ 27,842	\$ 42,037	3	6	\$ 9,657	\$ 6,859	\$ 11,326	\$ 14,580	\$ 10,356	\$ 17,101	\$ -	\$ -	\$ -	\$ -	
Valve - Replace Box Cover	2017	\$ 3,204	39.84%	60.16%	\$ 1,277	\$ 1,928	3	6	\$ 443	\$ 315	\$ 519	\$ 669	\$ 475	\$ 784	\$ -	\$ -	\$ -	\$ -	
Water Main - Install	2017	\$ 4,846	39.84%	60.16%	\$ 1,931	\$ 2,915	3	6	\$ 670	\$ 476	\$ 786	\$ 1,011	\$ 718	\$ 1,186	\$ -	\$ -	\$ -	\$ -	
Water Main - Remove	2017	\$ 1,129	39.84%	60.16%	\$ 450	\$ 679	3	6	\$ 156	\$ 111	\$ 183	\$ 236	\$ 167	\$ 276	\$ -	\$ -	\$ -	\$ -	
Water Main - Repair Leak	2017	\$ 91,906	39.84%	60.16%	\$ 36,619	\$ 55,287	3	6	\$ 12,701	\$ 9,021	\$ 14,897	\$ 19,176	\$ 13,620	\$ 22,491	\$ -	\$ -	\$ -	\$ -	
Blowoff - Inspect	2018	\$ 487	39.84%	60.16%	\$ 194	\$ 293	3	6	\$ 67	\$ 48	\$ 79	\$ 102	\$ 72	\$ 119	\$ -	\$ -	\$ -	\$ -	
Blowoff - Install	2018	\$ 7,488	39.84%	60.16%	\$ 2,984	\$ 4,505	3	6	\$ 1,035	\$ 735	\$ 1,214	\$ 1,562	\$ 1,110	\$ 1,833	\$ -	\$ -	\$ -	\$ -	
Blowoff - Locate	2018	\$ 487	39.84%	60.16%	\$ 194	\$ 293	3	6	\$ 67	\$ 48	\$ 79	\$ 102	\$ 72	\$ 119	\$ -	\$ -	\$ -	\$ -	
Blowoff - Remove	2018	\$ 2,048	39.84%	60.16%	\$ 816	\$ 1,232	3	6	\$ 283	\$ 201	\$ 332	\$ 427	\$ 303	\$ 501	\$ -	\$ -	\$ -	\$ -	
Blowoff - Repair	2018	\$ 9,260	39.84%	60.16%	\$ 3,689	\$ 5,570	3	6	\$ 1,280	\$ 909	\$ 1,501	\$ 1,932	\$ 1,372	\$ 2,266	\$ -	\$ -	\$ -	\$ -	
Hydrant - Check / Inspect	2018	\$ 15,350	0.00%	100.00%	\$ -	\$ 15,350	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,350	
Hydrant - Close	2018	\$ 902	0.00%	100.00%	\$ -	\$ 902	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902	
Hydrant - Flush	2018	\$ 406	0.00%	100.00%	\$ -	\$ 406	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406	
Hydrant - Install	2018	\$ 162,309	0.00%	100.00%	\$ -	\$ 162,309	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,309	
Hydrant - Install Custodian	2018	\$ 2,301	0.00%	100.00%	\$ -	\$ 2,301	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,301	
Hydrant - Maintenance	2018	\$ 1,980	0.00%	100.00%	\$ -	\$ 1,980	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,980	
Hydrant - Open	2018	\$ 51	0.00%	100.00%	\$ -	\$ 51	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51	
Hydrant - Relocate Existing	2018	\$ -	0.00%	100.00%	\$ -	\$ -	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hydrant - Remove	2018	\$ 63,775	0.00%	100.00%	\$ -	\$ 63,775	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,775	
Hydrant - Repair	2018	\$ 130,599	0.00%	100.00%	\$ -	\$ 130,599	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,599	
Hydrant - Repair/Repack Valve	2018	\$ 11,909	0.00%	100.00%	\$ -	\$ 11,909	N/A	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,909	
Service - Curb Box - Adjust to Grade	2018	\$ 23,247	0.00%	100.00%	\$ -	\$ 23,247	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,247	\$ -	
Service - Curb Box - Check	2018	\$ 46,892	0.00%	100.00%	\$ -	\$ 46,892	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,892	\$ -	
Service - Curb Box - Dig Up	2018	\$ 179,792	0.00%	100.00%	\$ -	\$ 179,792	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,792	\$ -	
Service - Curb Stop - Close	2018	\$ 19,119	0.00%	100.00%	\$ -	\$ 19,119	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,119	\$ -	
Service - Curb Stop - Locate	2018	\$ 4,695	0.00%	100.00%	\$ -	\$ 4,695	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,695	\$ -	
Service - Curb Stop - Open	2018	\$ 23,311	0.00%	100.00%	\$ -	\$ 23,311	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,311	\$ -	
Service - Curb Stop - Repair	2018	\$ 10,965	0.00%	100.00%	\$ -	\$ 10,965	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,965	\$ -	
Service - Curb Stop - Replace	2018	\$ 6,194	0.00%	100.00%	\$ -	\$ 6,194	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,194	\$ -	
Service - Dig Up For Meter	2018	\$ -	0.00%	100.00%	\$ -	\$ -	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Service - Install - IFR	2018	\$ 64,995	0.00%	100.00%	\$ -	\$ 64,995	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,995	\$ -	
Service - Install - T&D	2018	\$ 294,119	0.00%	100.00%	\$ -	\$ 294,119	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,119	\$ -	
Service - Meter - Bypass Meter	2018	\$ 205	0.00%	100.00%	\$ -	\$ 205	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205	\$ -	
Service - Remove	2018	\$ 100,614	0.00%	100.00%	\$ -	\$ 100,614	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,614	\$ -	
Service - Remove Lead - CS Apps	2018	\$ 6,492	0.00%	100.00%	\$ -	\$ 6,492	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,492	\$ -	

Schedule HJS-13d: T&D Labor Allocation (Factor 13)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Year	Total	CTA	Retail Only	Total CTA	Total Retail Only	CTA Factor	Retail Only Factor	Common To All			Retail Only						
									Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
Service - Remove Lead - TD	2018	\$ 25,454	0.00%	100.00%	\$ -	\$ 25,454	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,454	\$ -	\$ -
Service - Repair Leak	2018	\$ 169,990	0.00%	100.00%	\$ -	\$ 169,990	N/A	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,990	\$ -	\$ -
TD Misc - Miscellaneous Maint	2018	\$ 6,000	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 268	\$ 190	\$ 314	\$ 407	\$ 289	\$ 478	\$ 2,981	\$ 0	\$ 1,072	
TD Misc - Pre-Mark for Digup	2018	\$ 335	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 15	\$ 11	\$ 18	\$ 23	\$ 16	\$ 27	\$ 167	\$ 0	\$ 60	
TD Misc - Pre-Mark for Saw Cut	2018	\$ 1,024	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 46	\$ 32	\$ 54	\$ 70	\$ 49	\$ 82	\$ 509	\$ 0	\$ 183	
TD Misc - Trench Repair	2018	\$ 393	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 18	\$ 12	\$ 21	\$ 27	\$ 19	\$ 31	\$ 195	\$ 0	\$ 70	
Trench - Check For Failure	2018	\$ 100	39.84%	60.16%	\$ 40	\$ 60	3	6	\$ 14	\$ 10	\$ 16	\$ 21	\$ 15	\$ 24	\$ -	\$ -	\$ -	
Trench Restoration	2018	\$ 257,373	39.84%	60.16%	\$ 102,547	\$ 154,826	3	6	\$ 35,568	\$ 25,262	\$ 41,717	\$ 53,701	\$ 38,141	\$ 62,984	\$ -	\$ -	\$ -	
Valve - Adjust Gate Box	2018	\$ 30,505	39.84%	60.16%	\$ 12,154	\$ 18,351	3	6	\$ 4,216	\$ 2,994	\$ 4,944	\$ 6,365	\$ 4,521	\$ 7,465	\$ -	\$ -	\$ -	
Valve - Check / Inspect	2018	\$ 8,958	39.84%	60.16%	\$ 3,569	\$ 5,389	3	6	\$ 1,238	\$ 879	\$ 1,452	\$ 1,869	\$ 1,327	\$ 2,192	\$ -	\$ -	\$ -	
Valve - Install	2018	\$ 75,028	39.84%	60.16%	\$ 29,894	\$ 45,134	3	6	\$ 10,369	\$ 7,364	\$ 12,161	\$ 15,655	\$ 11,119	\$ 18,361	\$ -	\$ -	\$ -	
Valve - Locate	2018	\$ 2,206	39.84%	60.16%	\$ 879	\$ 1,327	3	6	\$ 305	\$ 217	\$ 358	\$ 460	\$ 327	\$ 540	\$ -	\$ -	\$ -	
Valve - Raise Gate Box To Grade	2018	\$ 489	39.84%	60.16%	\$ 195	\$ 294	3	6	\$ 68	\$ 48	\$ 79	\$ 102	\$ 72	\$ 120	\$ -	\$ -	\$ -	
Valve - Remove	2018	\$ 41,701	39.84%	60.16%	\$ 16,615	\$ 25,085	3	6	\$ 5,763	\$ 4,093	\$ 6,759	\$ 8,701	\$ 6,180	\$ 10,205	\$ -	\$ -	\$ -	
Valve - Repair / Repack	2018	\$ 51,060	39.84%	60.16%	\$ 20,344	\$ 30,716	3	6	\$ 7,056	\$ 5,012	\$ 8,276	\$ 10,654	\$ 7,567	\$ 12,495	\$ -	\$ -	\$ -	
Valve - Replace Box Cover	2018	\$ 1,122	39.84%	60.16%	\$ 447	\$ 675	3	6	\$ 155	\$ 110	\$ 182	\$ 234	\$ 166	\$ 275	\$ -	\$ -	\$ -	
Water Main - Install	2018	\$ 9,226	39.84%	60.16%	\$ 3,676	\$ 5,550	3	6	\$ 1,275	\$ 906	\$ 1,495	\$ 1,925	\$ 1,367	\$ 2,258	\$ -	\$ -	\$ -	
Water Main - Remove	2018	\$ 6,846	39.84%	60.16%	\$ 2,728	\$ 4,118	3	6	\$ 946	\$ 672	\$ 1,110	\$ 1,428	\$ 1,015	\$ 1,675	\$ -	\$ -	\$ -	
Water Main - Repair Leak	2018	\$ 137,742	39.84%	60.16%	\$ 54,882	\$ 82,860	3	6	\$ 19,035	\$ 13,520	\$ 22,326	\$ 28,740	\$ 20,413	\$ 33,708	\$ -	\$ -	\$ -	
DigSafe - Pre-Mark	2018	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Leak Detection	2018	\$ 642	39.84%	60.16%	\$ 256	\$ 386	3	6	\$ 89	\$ 63	\$ 104	\$ 134	\$ 95	\$ 157	\$ -	\$ -	\$ -	
Miscellaneous Work	2018	\$ -	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Report Leak	2018	\$ 3,424	39.84%	60.16%	\$ 1,364	\$ 2,060	3	6	\$ 473	\$ 336	\$ 555	\$ 714	\$ 507	\$ 838	\$ -	\$ -	\$ -	
Shut Down Not	2018	\$ 299	0.00%	100.00%	\$ -	\$ 299	n/a	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299	\$ -	
TD Collect Sample	2018	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trench - Check	2018	\$ 4,632	39.84%	60.16%	\$ 1,846	\$ 2,786	3	6	\$ 640	\$ 455	\$ 751	\$ 966	\$ 686	\$ 1,133	\$ -	\$ -	\$ -	
Water Pressure	2018	\$ 25	39.84%	60.16%	\$ 10	\$ 15	3	6	\$ 4	\$ 2	\$ 4	\$ 5	\$ 4	\$ 6	\$ -	\$ -	\$ -	
Water Quality Issue	2018	\$ 95	39.84%	60.16%	\$ 38	\$ 57	3	6	\$ 13	\$ 9	\$ 15	\$ 20	\$ 14	\$ 23	\$ -	\$ -	\$ -	
DigSafe - Blasting	2018	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Emergency	2018	\$ 1,162	39.84%	60.16%	\$ 463	\$ 699	3	6	\$ 161	\$ 114	\$ 188	\$ 243	\$ 172	\$ 284	\$ -	\$ -	\$ -	
DigSafe - Freeform	2018	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Regular	2018	\$ 2,849	39.84%	60.16%	\$ 1,135	\$ 1,714	3	6	\$ 394	\$ 280	\$ 462	\$ 594	\$ 422	\$ 697	\$ -	\$ -	\$ -	
DigSafe - Violation	2018	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Blowoff - Inspect	2019	\$ 79	39.84%	60.16%	\$ 31	\$ 47	3	6	\$ 11	\$ 8	\$ 13	\$ 16	\$ 12	\$ 19	\$ -	\$ -	\$ -	
Blowoff - Install	2019	\$ 15,186	39.84%	60.16%	\$ 6,051	\$ 9,135	3	6	\$ 2,099	\$ 1,491	\$ 2,461	\$ 3,168	\$ 2,250	\$ 3,716	\$ -	\$ -	\$ -	
Blowoff - Locate	2019	\$ 79	39.84%	60.16%	\$ 31	\$ 47	3	6	\$ 11	\$ 8	\$ 13	\$ 16	\$ 12	\$ 19	\$ -	\$ -	\$ -	
Blowoff - Remove	2019	\$ 6,165	39.84%	60.16%	\$ 2,456	\$ 3,708	3	6	\$ 852	\$ 605	\$ 999	\$ 1,286	\$ 914	\$ 1,509	\$ -	\$ -	\$ -	
Blowoff - Repair	2019	\$ 7,612	39.84%	60.16%	\$ 3,033	\$ 4,579	3	6	\$ 1,052	\$ 747	\$ 1,234	\$ 1,588	\$ 1,128	\$ 1,863	\$ -	\$ -	\$ -	
Hydrant - Check / Inspect	2019	\$ 18,086	0.00%	100.00%	\$ -	\$ 18,086	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,086	
Hydrant - Close	2019	\$ 3,592	0.00%	100.00%	\$ -	\$ 3,592	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592	
Hydrant - Flush	2019	\$ 75	0.00%	100.00%	\$ -	\$ 75	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	
Hydrant - Gate Box Adjust / Replace	2019	\$ 1,943	0.00%	100.00%	\$ -	\$ 1,943	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,943	
Hydrant - Install	2019	\$ 104,475	0.00%	100.00%	\$ -	\$ 104,475	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,475	
Hydrant - Install - TD	2019	\$ 18,592	0.00%	100.00%	\$ -	\$ 18,592	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,592	
Hydrant - Install Custodian	2019	\$ 1,748	0.00%	100.00%	\$ -	\$ 1,748	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,748	
Hydrant - Maintenance	2019	\$ 3,485	0.00%	100.00%	\$ -	\$ 3,485	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,485	
Hydrant - Open	2019	\$ 113	0.00%	100.00%	\$ -	\$ 113	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113	
Hydrant - Relocate Existing	2019	\$ -	0.00%	100.00%	\$ -	\$ -	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hydrant - Remove	2019	\$ 34,757	0.00%	100.00%	\$ -	\$ 34,757	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,757	
Hydrant - Remove - TD	2019	\$ 4,678	0.00%	100.00%	\$ -	\$ 4,678	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,678	
Hydrant - Repair	2019	\$ 94,220	0.00%	100.00%	\$ -	\$ 94,220	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,220	
Hydrant - Repair/Repack Valve	2019	\$ 10,469	0.00%	100.00%	\$ -	\$ 10,469	n/a	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,469	
Sampling Station - Install	2019	\$ 6,817	0.00%	100.00%	\$ -	\$ 6,817	n/a	6	\$ -	\$ -	\$ -	\$ 2,365	\$ 1,679	\$ 2,773	\$ -	\$ -	\$ -	
Sampling Station - Remove	2019	\$ 1,330	0.00%	100.00%	\$ -	\$ 1,330	n/a	6	\$ -	\$ -	\$ -	\$ 461	\$ 328	\$ 541	\$ -	\$ -	\$ -	
Service - Curb Box - Adjust to Grade	2019	\$ 18,893	0.00%	100.00%	\$ -	\$ 18,893	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,893	\$ -	\$ -	
Service - Curb Box - Check	2019	\$ 37,952	0.00%	100.00%	\$ -	\$ 37,952	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,952	\$ -	\$ -	
Service - Curb Box - Dig Up	2019	\$ 122,415	0.00%	100.00%	\$ -	\$ 122,415	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,415	\$ -	\$ -	
Service - Curb Stop - Close	2019	\$ 47,417	0.00%	100.00%	\$ -	\$ 47,417	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,417	\$ -	\$ -	

Schedule HJS-13d: T&D Labor Allocation (Factor 13)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Year	Total	CTA	Retail Only	Total CTA	Total Retail Only	CTA Factor	Retail Only Factor	Common To All			Retail Only						
									Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
Service - Curb Stop - Locate	2019	\$ 13,968	0.00%	100.00%	\$ -	\$ 13,968	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,968	\$ -	\$ -
Service - Curb Stop - Open	2019	\$ 56,932	0.00%	100.00%	\$ -	\$ 56,932	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,932	\$ -	\$ -
Service - Curb Stop - Repair	2019	\$ -	0.00%	100.00%	\$ -	\$ -	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service - Curb Stop - Replace	2019	\$ -	0.00%	100.00%	\$ -	\$ -	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service - Curb Stop - Replace / Repair	2019	\$ 25,813	0.00%	100.00%	\$ -	\$ 25,813	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,813	\$ -	\$ -
Service - Dig Up For Meter	2019	\$ -	0.00%	100.00%	\$ -	\$ -	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service - Field Asset Measurement	2019	\$ 10,028	0.00%	100.00%	\$ -	\$ 10,028	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,028	\$ -	\$ -
Service - Install - IFR	2019	\$ -	0.00%	100.00%	\$ -	\$ -	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service - Install - T&D	2019	\$ 473,668	0.00%	100.00%	\$ -	\$ 473,668	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,668	\$ -	\$ -
Service - Meter - Bypass Meter	2019	\$ 1,554	0.00%	100.00%	\$ -	\$ 1,554	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,554	\$ -	\$ -
Service - MLOG Leak Investigation	2019	\$ 276	0.00%	100.00%	\$ -	\$ 276	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276	\$ -	\$ -
Service - Reconnect	2019	\$ 2,096	0.00%	100.00%	\$ -	\$ 2,096	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,096	\$ -	\$ -
Service - Remove	2019	\$ 42,450	0.00%	100.00%	\$ -	\$ 42,450	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,450	\$ -	\$ -
Service - Remove Lead - CS Apps	2019	\$ -	0.00%	100.00%	\$ -	\$ -	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service - Remove Lead - TD	2019	\$ 116,483	0.00%	100.00%	\$ -	\$ 116,483	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,483	\$ -	\$ -
Service - Repair Leak	2019	\$ 136,350	0.00%	100.00%	\$ -	\$ 136,350	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,350	\$ -	\$ -
TD Misc - Miscellaneous Maint	2019	\$ 226	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 10	\$ 7	\$ 12	\$ 15	\$ 11	\$ 18	\$ 113	\$ 0	\$ 40	
TD Misc - Pre-Mark for Digup	2019	\$ -	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TD Misc - Pre-Mark for Saw Cut	2019	\$ -	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TD Misc - Trench Repair	2019	\$ 17,844	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 797	\$ 566	\$ 934	\$ 1,211	\$ 860	\$ 1,420	\$ 8,867	\$ 1	\$ 3,187	
Trench - Check For Failure	2019	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Trench Restoration	2019	\$ 747,233	39.84%	60.16%	\$ 297,726	\$ 449,507	3	6	\$ 103,265	\$ 73,345	\$ 121,116	\$ 155,910	\$ 110,736	\$ 182,861	\$ -	\$ -	\$ -	
Valve - Adjust Gate Box	2019	\$ 5,989	39.84%	60.16%	\$ 2,386	\$ 3,603	3	6	\$ 828	\$ 588	\$ 971	\$ 1,250	\$ 888	\$ 1,466	\$ -	\$ -	\$ -	
Valve - Check / Inspect	2019	\$ 5,836	39.84%	60.16%	\$ 2,325	\$ 3,510	3	6	\$ 806	\$ 573	\$ 946	\$ 1,218	\$ 865	\$ 1,428	\$ -	\$ -	\$ -	
Valve - Install	2019	\$ 17,734	39.84%	60.16%	\$ 7,066	\$ 10,668	3	6	\$ 2,451	\$ 1,741	\$ 2,874	\$ 3,700	\$ 2,628	\$ 4,340	\$ -	\$ -	\$ -	
Valve - Install - TD	2019	\$ 13,701	39.84%	60.16%	\$ 5,459	\$ 8,242	3	6	\$ 1,893	\$ 1,345	\$ 2,221	\$ 2,859	\$ 2,030	\$ 3,353	\$ -	\$ -	\$ -	
Valve - Locate	2019	\$ 741	39.84%	60.16%	\$ 295	\$ 446	3	6	\$ 102	\$ 73	\$ 120	\$ 155	\$ 110	\$ 181	\$ -	\$ -	\$ -	
Valve - Raise Gate Box To Grade	2019	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Valve - Remove	2019	\$ 6,774	39.84%	60.16%	\$ 2,699	\$ 4,075	3	6	\$ 936	\$ 665	\$ 1,098	\$ 1,413	\$ 1,004	\$ 1,658	\$ -	\$ -	\$ -	
Valve - Remove - TD	2019	\$ 755	39.84%	60.16%	\$ 301	\$ 454	3	6	\$ 104	\$ 74	\$ 122	\$ 158	\$ 112	\$ 185	\$ -	\$ -	\$ -	
Valve - Repair / Repack	2019	\$ 28,008	39.84%	60.16%	\$ 11,160	\$ 16,849	3	6	\$ 3,871	\$ 2,749	\$ 4,540	\$ 5,844	\$ 4,151	\$ 6,854	\$ -	\$ -	\$ -	
Valve - Replace Box Cover	2019	\$ 2,329	39.84%	60.16%	\$ 928	\$ 1,401	3	6	\$ 322	\$ 229	\$ 377	\$ 486	\$ 345	\$ 570	\$ -	\$ -	\$ -	
Water Main - Install	2019	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Main - Remove	2019	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Main - Repair Leak	2019	\$ 115,527	39.84%	60.16%	\$ 46,030	\$ 69,496	3	6	\$ 15,965	\$ 11,340	\$ 18,725	\$ 24,105	\$ 17,120	\$ 28,271	\$ -	\$ -	\$ -	
DigSafe - Pre-Mark	2019	\$ 398	39.84%	60.16%	\$ 158	\$ 239	3	6	\$ 55	\$ 39	\$ 64	\$ 83	\$ 59	\$ 97	\$ -	\$ -	\$ -	
Leak Detection	2019	\$ 477	39.84%	60.16%	\$ 190	\$ 287	3	6	\$ 66	\$ 47	\$ 77	\$ 100	\$ 71	\$ 117	\$ -	\$ -	\$ -	
Miscellaneous Work	2019	\$ 2,630	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 117	\$ 83	\$ 138	\$ 178	\$ 127	\$ 209	\$ 1,307	\$ 0	\$ 470	
Report Leak	2019	\$ 9,774	39.84%	60.16%	\$ 3,895	\$ 5,880	3	6	\$ 1,351	\$ 959	\$ 1,584	\$ 2,039	\$ 1,449	\$ 2,392	\$ -	\$ -	\$ -	
Shut Down Not	2019	\$ 22	0.00%	100.00%	\$ -	\$ 22	n/a	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ -	
TD Collect Sample	2019	\$ 142	39.84%	60.16%	\$ 57	\$ 85	3	6	\$ 20	\$ 14	\$ 23	\$ 30	\$ 21	\$ 35	\$ -	\$ -	\$ -	
Trench - Check	2019	\$ 5,914	39.84%	60.16%	\$ 2,356	\$ 3,558	3	6	\$ 817	\$ 581	\$ 959	\$ 1,234	\$ 876	\$ 1,447	\$ -	\$ -	\$ -	
Water Pressure	2019	\$ 279	39.84%	60.16%	\$ 111	\$ 168	3	6	\$ 39	\$ 27	\$ 45	\$ 58	\$ 41	\$ 68	\$ -	\$ -	\$ -	
Water Quality Issue	2019	\$ 47	39.84%	60.16%	\$ 19	\$ 28	3	6	\$ 7	\$ 5	\$ 8	\$ 10	\$ 7	\$ 12	\$ -	\$ -	\$ -	
DigSafe - Blasting	2019	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DigSafe - Emergency	2019	\$ 5,209	39.84%	60.16%	\$ 2,075	\$ 3,134	3	6	\$ 720	\$ 511	\$ 844	\$ 1,087	\$ 772	\$ 1,275	\$ -	\$ -	\$ -	
DigSafe - Freeform	2019	\$ 107	39.84%	60.16%	\$ 43	\$ 65	3	6	\$ 15	\$ 11	\$ 17	\$ 22	\$ 16	\$ 26	\$ -	\$ -	\$ -	
DigSafe - Regular	2019	\$ 1,128	39.84%	60.16%	\$ 449	\$ 678	3	6	\$ 156	\$ 111	\$ 183	\$ 235	\$ 167	\$ 276	\$ -	\$ -	\$ -	
DigSafe - Violation	2019	\$ -	39.84%	60.16%	\$ -	\$ -	3	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3-Year Total (Direct Allocations)									\$6,223,596	\$277,866	\$197,356	\$325,899	\$422,348	\$299,975	\$495,357	\$3,092,737	\$321	\$1,111,735
Indirect Allocation %									100.00%	4.46%	3.17%	5.24%	6.79%	4.82%	7.96%	49.69%	0.01%	17.86%
3-Year Total (All Allocations)									\$6,255,138	\$ 279,274	\$ 198,356	\$ 327,551	\$ 424,489	\$ 301,496	\$ 497,868	\$ 3,108,412	\$ 323	\$ 1,117,370
Factor 13 - As T&D Work/Service Orders									100.00%	4.46%	3.17%	5.24%	6.79%	4.82%	7.96%	49.69%	0.01%	17.86%

Schedule HJS-13e: T&D Contract Services Allocation (Factor 14)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Year	Total	Common to All Share	Retail Only Share	Common to All Cost	Retail Only Cost	Common to All Factor	Retail Only Factor	Common To All			Retail Only					
									Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
Uniforms	2017	\$ 25,500	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 3,235	\$ 2,298	\$ 3,794	\$ 4,884	\$ 3,469	\$ 5,729	\$ 2,091	\$ -	\$ -
Markouts/Dig Safe	2017	\$ 31,727	39.84%	60.16%	\$ 12,641	\$ 19,086	3	6	\$ 4,385	\$ 3,114	\$ 5,143	\$ 6,620	\$ 4,702	\$ 7,764	\$ -	\$ -	\$ -
Switchboard Monitoring	2017	\$ 2,929	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 372	\$ 264	\$ 436	\$ 561	\$ 399	\$ 658	\$ 240	\$ -	\$ -
Service Repair	2017	\$ 93,580	0.00%	100.00%	\$ -	\$ 93,580	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,580	\$ -	\$ -
Police Details	2017	\$ 174,132	39.84%	60.16%	\$ 69,381	\$ 104,751	3	6	\$ 24,064	\$ 17,092	\$ 28,224	\$ 36,333	\$ 25,805	\$ 42,613	\$ -	\$ -	\$ -
T&D Contractor	2017	\$ 47,871	39.84%	60.16%	\$ 19,074	\$ 28,797	3	6	\$ 6,616	\$ 4,699	\$ 7,759	\$ 9,988	\$ 7,094	\$ 11,715	\$ -	\$ -	\$ -
Repair Leak on Service	2017	\$ 47,130	0.00%	100.00%	\$ -	\$ 47,130	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,130	\$ -	\$ -
Road Restoration - Contractor	2017	\$ 590,536	39.84%	60.16%	\$ 235,292	\$ 355,244	3	6	\$ 81,610	\$ 57,964	\$ 95,718	\$ 123,215	\$ 87,514	\$ 144,515	\$ -	\$ -	\$ -
Telephone	2017	\$ 8,719	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 1,106	\$ 786	\$ 1,297	\$ 1,670	\$ 1,186	\$ 1,959	\$ 715	\$ -	\$ -
Uniforms	2018	\$ 7,100	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 901	\$ 640	\$ 1,056	\$ 1,360	\$ 966	\$ 1,595	\$ 582	\$ -	\$ -
Markouts/Dig Safe	2018	\$ 32,903	39.84%	60.16%	\$ 13,110	\$ 19,793	3	6	\$ 4,547	\$ 3,230	\$ 5,333	\$ 6,865	\$ 4,876	\$ 8,052	\$ -	\$ -	\$ -
Switchboard Monitoring	2018	\$ 3,373	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 428	\$ 304	\$ 502	\$ 646	\$ 459	\$ 758	\$ 277	\$ -	\$ -
Police Details	2018	\$ 124,242	39.84%	60.16%	\$ 49,503	\$ 74,739	3	6	\$ 17,170	\$ 12,195	\$ 20,138	\$ 25,923	\$ 18,412	\$ 30,404	\$ -	\$ -	\$ -
T&D Contractor	2018	\$ 143,850	39.84%	60.16%	\$ 57,315	\$ 86,535	3	6	\$ 19,880	\$ 14,120	\$ 23,316	\$ 30,014	\$ 21,318	\$ 35,203	\$ -	\$ -	\$ -
Repair Leak on Service	2018	\$ 44,813	0.00%	100.00%	\$ -	\$ 44,813	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,813	\$ -	\$ -
Road Restoration - Contractor	2018	\$ 538,228	39.84%	60.16%	\$ 214,451	\$ 323,778	3	6	\$ 74,381	\$ 52,830	\$ 87,239	\$ 112,301	\$ 79,763	\$ 131,714	\$ -	\$ -	\$ -
Telephone	2018	\$ 10,860	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 1,378	\$ 979	\$ 1,616	\$ 2,080	\$ 1,477	\$ 2,440	\$ 890	\$ -	\$ -
Markouts/Dig Safe	2019	\$ 31,113	39.84%	60.16%	\$ 12,396	\$ 18,716	3	6	\$ 4,300	\$ 3,054	\$ 5,043	\$ 6,492	\$ 4,611	\$ 7,614	\$ -	\$ -	\$ -
Switchboard Monitoring	2019	\$ 3,000	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 381	\$ 270	\$ 446	\$ 575	\$ 408	\$ 674	\$ 246	\$ -	\$ -
Police Details	2019	\$ 150,299	39.84%	60.16%	\$ 59,885	\$ 90,414	3	6	\$ 20,771	\$ 14,753	\$ 24,361	\$ 31,360	\$ 22,273	\$ 36,781	\$ -	\$ -	\$ -
T&D Contractor	2019	\$ 120,574	39.84%	60.16%	\$ 48,041	\$ 72,533	3	6	\$ 16,663	\$ 11,835	\$ 19,543	\$ 25,158	\$ 17,868	\$ 29,507	\$ -	\$ -	\$ -
Repair Leak on Service	2019	\$ 47,278	0.00%	100.00%	\$ -	\$ 47,278	n/a	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,278	\$ -	\$ -
Road Restoration - Contractor	2019	\$ 620,956	39.84%	60.16%	\$ 247,412	\$ 373,543	3	6	\$ 85,814	\$ 60,950	\$ 100,648	\$ 129,562	\$ 92,022	\$ 151,959	\$ -	\$ -	\$ -
Misc. Expenses	2019	\$ 9,767	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	\$ 1,239	\$ 880	\$ 1,453	\$ 1,871	\$ 1,329	\$ 2,194	\$ 801	\$ -	\$ -
3-Year Total (Direct Allocations)								\$2,839,230	\$360,200	\$255,834	\$422,466	\$543,831	\$386,259	\$637,840	\$232,800	\$0	\$0
Indirect Allocation %								100.00%	12.69%	9.01%	14.88%	19.15%	13.60%	22.47%	8.20%	0.00%	0.00%
3-Year Total								\$2,910,479	\$ 369,239	\$ 262,254	\$ 433,068	\$ 557,478	\$ 395,952	\$ 653,846	\$ 238,642	\$ -	\$ -
Factor 14 - As T&D Contract Services								100.00%	12.69%	9.01%	14.88%	19.15%	13.60%	22.47%	8.20%	0.00%	0.00%

Schedule HJS-13f: Net Plant In Service (Factors 19, 20, 21 and 27)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

	Allocation Factor	Plant in Service	Accumulated Depreciation	Net Book Value	Common To All			Retail Only						
					Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
Source of Supply & Pumping														
Land and Land Rights	1	\$ 38,927,814	\$ -	\$ 38,927,814	\$ 38,733,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,639
Structures and Improvements	1	22,401,415	16,642,333	5,759,082	5,730,287	-	-	-	-	-	-	-	-	28,795
Collecting & Impounding Reservoirs	1	13,373,233	8,994,270	4,378,962	4,357,068	-	-	-	-	-	-	-	-	21,895
Land & Impounding Reservoirs	1	4,306,409	0	4,306,409	4,284,877	-	-	-	-	-	-	-	-	21,532
Supply Mains	1	22,350,197	6,939,341	15,410,856	15,333,801	-	-	-	-	-	-	-	-	77,054
Other Power Production Equipment	1	459,318	408,911	50,407	50,154	-	-	-	-	-	-	-	-	252
Electric Pumping Equipment	18	1,709,401	1,395,416	313,985	221,315	25,061	41,383	8,772	6,230	10,288	-	-	-	935
Hydraulic Pumping Equipment	18	107,721	62,678	45,043	31,749	3,595	5,937	1,258	894	1,476	-	-	-	134
Other Plant & Miscellaneous Equipm	18	1,150,739	1,150,739	-	-	-	-	-	-	-	-	-	-	-
Total Source of Supply & Pumping Plant		\$ 104,786,247	\$ 35,593,689	\$ 69,192,558	\$ 68,742,426	\$ 28,656	\$ 47,320	\$ 10,030	\$ 7,124	\$ 11,764	\$ -	\$ -	\$ -	\$ 345,237
Water Treatment Plant														
Land and Land Rights	2	\$ 29,994	\$ -	\$ 29,994	\$ 17,538	\$ 12,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structures and Improvements	2	64,787,943	54,483,966	10,303,977	6,024,816	4,279,161	-	-	-	-	-	-	-	-
Water Treatment Equipment	2	13,736,209	13,116,332	619,878	362,447	257,430	-	-	-	-	-	-	-	-
Other Plant & Miscellaneous Equipm	2	27,674,487	20,360,815	7,313,672	4,276,361	3,037,311	-	-	-	-	-	-	-	-
Total Water Treatment Plant		\$ 106,228,633	\$ 87,961,113	\$ 18,267,521	\$ 10,681,162	\$ 7,586,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission & Distribution Plant														
Land and Land Rights	19	\$ 614,902	\$ -	\$ 614,902	\$ 140,558	\$ 99,832	\$ 8,821	\$ 119,149	\$ 84,626	\$ 139,746	\$ -	\$ -	\$ -	\$ 22,169
Structures and Improvements	19	204,660	204,660	-	-	-	-	-	-	-	-	-	-	-
Distribution Reservoirs & Standpipes	3	18,722,912	12,104,381	6,618,531	2,295,613	1,630,473	2,692,444	-	-	-	-	-	-	-
Transmission Mains ⁽¹⁾	2	82,274,598	12,825,029	69,449,569	40,607,704	28,841,865	-	-	-	-	-	-	-	-
Distribution Mains ⁽¹⁾	6	124,218,289	19,363,244	104,855,046	-	-	-	36,368,591	25,831,009	42,655,446	-	-	-	-
T&D Services	7	73,240,742	19,756,961	53,483,781	-	-	-	-	-	-	53,483,781	-	-	-
Meters & Meter Installation	7	31,296,939	24,361,180	6,935,760	-	-	-	-	-	-	6,935,760	-	-	-
Hydrants	10	11,546,412	4,779,609	6,766,803	-	-	-	-	-	-	-	-	-	6,766,803
Other Plant & Miscellaneous Equipm	2	7,834,658	7,834,658	-	-	-	-	-	-	-	-	-	-	-
Total Transmission & Distribution Plant		\$ 349,954,113	\$ 101,229,721	\$ 248,724,392	\$ 43,043,876	\$ 30,572,170	\$ 2,701,265	\$ 36,487,740	\$ 25,915,636	\$ 42,795,192	\$ 60,419,541	\$ -	\$ -	\$ 6,788,972
General Plant														
Land and Land Rights	20	\$ 23,380	\$ -	\$ 23,380	\$ 8,517	\$ 2,656	\$ 191	\$ 2,538	\$ 1,803	\$ 2,977	\$ 4,202	\$ -	\$ -	\$ 496
Structures and Improvements ⁽²⁾	20	5,690,927	5,648,798	42,129	15,347	4,785	344	4,574	3,249	5,364	7,571	-	-	894
Central Operations Facility	22	29,637,233	995,351	28,641,882	5,314,318	1,901,651	1,320,428	3,567,688	1,915,927	3,163,822	7,787,180	2,049,251	1,621,618	-
Office Furniture & Equipment	20	620,787	595,641	25,146	9,161	2,856	206	2,730	1,939	3,202	4,519	-	-	534
Transportation Equipment	20	8,897,148	7,866,240	1,030,909	375,546	117,101	8,429	111,920	79,492	131,267	185,276	-	-	21,877
Computer Equipment	20	11,690,744	4,739,235	6,951,508	2,532,341	789,622	56,834	754,688	536,022	885,148	1,249,335	-	-	147,519
Tools, Shop & Garage Equipment	20	846,649	657,232	189,417	69,002	21,516	1,549	20,564	14,606	24,119	34,042	-	-	4,020
Laboratory Equipment	1	198,137	196,548	1,589	1,581	-	-	-	-	-	-	-	-	8
Power Operated Equipment	20	497,025	384,436	112,589	41,015	12,789	921	12,223	8,682	14,336	20,235	-	-	2,389
Communication Equipment	20	1,138,195	1,133,547	4,648	1,693	528	38	505	358	592	835	-	-	99
Miscellaneous Equipment	20	697,209	696,132	1,077	392	122	9	117	83	137	193	-	-	23
Other Tangible Plant	20	117,627	80,638	36,989	13,475	4,202	302	4,016	2,852	4,710	6,648	-	-	785
Total General Plant		\$ 60,055,059	\$ 22,993,797	\$ 37,061,262	\$ 8,382,387	\$ 2,857,828	\$ 1,389,250	\$ 4,481,563	\$ 2,565,012	\$ 4,235,674	\$ 9,300,037	\$ 2,049,251	\$ 1,800,261	
Total Plant		\$ 621,024,052	\$ 247,778,320	\$ 373,245,732	\$ 130,849,850	\$ 41,045,013	\$ 4,137,836	\$ 40,979,333	\$ 28,487,772	\$ 47,042,630	\$ 69,719,578	\$ 2,049,251	\$ 8,934,470	
Construction Work in Progress	20			\$ 53,315,917	\$ 19,422,269	\$ 6,056,154	\$ 435,902	\$ 5,788,227	\$ 4,111,123	\$ 6,788,809	\$ 9,582,011	\$ -	\$ -	\$ 1,131,423
Total Plant Investment		\$ 621,024,052.23	\$ 247,778,320.11	\$ 426,561,649	\$ 150,272,119	\$ 47,101,166	\$ 4,573,737	\$ 46,767,561	\$ 32,598,895	\$ 53,831,439	\$ 79,301,589	\$ 2,049,251	#####	
(1) Split based on Inch-Miles				T&D Plant Excl. M&S, Land, Structures	\$ 187,689,949.04	\$ 42,903,318	\$ 30,472,338	\$ 2,692,444	\$ 36,368,591	\$ 25,831,009	\$ 42,655,446	\$ -	\$ -	\$ 6,766,803
39.84%				Factor 19 - As T&D Plant Excl. M&S, Land, Structures	100.00%	22.86%	16.24%	1.43%	19.38%	13.76%	22.73%	0.00%	0.00%	3.61%
160.16%				Total Plant Excl. General Plant	\$ 336,184,470	\$ 122,467,464	\$ 38,187,185	\$ 2,748,585	\$ 36,497,770	\$ 25,922,760	\$ 42,806,956	\$ 60,419,541	\$ -	\$ 7,134,209
				Factor 20 - As Total Plant Excl. General Plant	100.00%	36.43%	11.36%	0.82%	10.86%	7.71%	12.73%	17.97%	0.00%	2.12%
(2) Net of Central Operations Facility				Total Plant Excl. Land, COF	\$ 305,007,760	\$ 86,635,744	\$ 39,028,418	\$ 2,808,396	\$ 37,289,958	\$ 26,485,416	\$ 43,736,085	\$ 61,928,196	\$ -	\$ 7,095,547
				Factor 21 - As Total Plant Excl. Land, COF	100.00%	28.40%	12.80%	0.92%	12.23%	8.68%	14.34%	20.30%	0.00%	2.33%
				Total Plant Excl. Land	\$ 333,649,642	\$ 91,950,062	\$ 40,930,069	\$ 4,128,824	\$ 40,857,646	\$ 28,401,343	\$ 46,899,907	\$ 69,715,376	\$ 2,049,251	\$ 8,717,165
				Factor 27 - As Total Plant Excl. Land	100.00%	27.56%	12.27%	1.24%	12.25%	8.51%	14.06%	20.89%	0.61%	2.61%

Schedule HJS-13g: Central Operations Facility Square Footage for Allocation of COF Net Plant In Service (Factor 22)

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Description	Total Square Feet	Common to All Share	Retail Only Share	Common to All Sq. Feet	Retail Only Sq. Feet	Common to All Factor	Retail Only Factor	Common To All			Retail Only					
								Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
1ST FLOOR / COMMON SPACE / Area 516 SF	516	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	96	34	24	64	35	57	140	37	29
1ST FLOOR / COMMON SPACE / Area 731 SF	731	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	136	49	34	91	49	81	199	52	41
1ST FLOOR / COMMON SPACE / Area 1637 SF	1,637	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	304	109	75	204	110	181	445	117	93
1ST FLOOR / COMMON SPACE / Area 10280 SF	10,280	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	1,907	683	474	1,280	688	1,136	2,795	736	582
1ST FLOOR / MUSEUM / Area 1632 SF	1,632	0.00%	100.00%	0	1,632	N/A	4	-	-	-	1,624	-	-	-	-	8
1ST FLOOR / AUTOMOTIVE / Area 7680 SF	7,680	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	1,425	510	354	957	514	848	2,088	549	435
1ST FLOOR / BOARD ROOM / Area 1041 SF	1,041	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	193	69	48	130	70	115	283	74	59
1ST FLOOR / COMMERCIAL SERVICES / Area 9989 SF	9,989	0.00%	100.00%	0	9,989	N/A	9	2,342	-	-	-	-	-	3,823	3,823	-
1ST FLOOR / ENGINEERING / Area 16804 SF	16,804	100.00%	100.00%	16,804	16,804	21	21	4,773	2,150	155	2,054	1,459	2,410	3,412	-	391
1ST FLOOR / FINANCE / Area 7232 SF	7,232	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	1,342	480	333	901	484	799	1,966	517	409
1ST FLOOR / IT/ Area 6771 SF	6,771	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	1,256	450	312	843	453	748	1,841	484	383
1ST FLOOR / SECURITY / Area 5731 SF	5,731	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	1,063	381	264	714	383	633	1,558	410	324
1ST FLOOR / T&D / Area 14683 SF	14,683	100.00%	100.00%	14,683	14,683	13	13	656	466	769	996	708	1,169	7,297	1	2,623
1ST FLOOR / CENTRAL RECORDS / Area 5731 SF	5,731	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	1,063	381	264	714	383	633	1,558	410	324
1ST FLOOR / PARKING GARAGE / Area 43924 SF	43,924	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	8,150	2,916	2,025	5,471	2,938	4,852	11,942	3,143	2,487
1ST FLOOR / WAREHOUSE & STORAGE/ Area 1177 SF	1,177	39.84%	60.16%	469	708	3	6	163	116	191	246	174	288	-	-	-
1ST FLOOR / WAREHOUSE & STORAGE / Area 2777 SF	2,777	39.84%	60.16%	1,106	1,671	3	6	384	273	450	579	412	680	-	-	-
1ST FLOOR / WAREHOUSE & STORAGE / Area 5550 SF	5,550	39.84%	60.16%	2,211	3,339	3	6	767	545	900	1,158	822	1,358	-	-	-
2ND FLOOR - AREA 'H' COMMON SPACE / Area 772 SF	772	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	143	51	36	96	52	85	210	55	44
2ND FLOOR - AREA 'H' COMMON SPACE / Area 3019 SF	3,019	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	560	200	139	376	202	333	821	216	171
2ND FLOOR - AREA 'H' COMMON SPACE / Area 3946 SF	3,946	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	732	262	182	492	264	436	1,073	282	223
2ND FLOOR - AREA 'H' DINING/CAFETERIA / Area 4575 SF	4,575	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	849	304	211	570	306	505	1,244	327	259
2ND FLOOR - AREA 'H' FUTURE SPACE / Area 237 SF	237	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	44	16	11	30	16	26	64	17	13
2ND FLOOR - AREA 'H' FUTURE SPACE / Area 540 SF	540	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	100	36	25	67	36	60	147	39	31
2ND FLOOR - AREA 'H' FUTURE SPACE / Area 981 SF	981	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	182	65	45	122	66	108	267	70	56
2ND FLOOR - GM/EXUCTIVE MANAGEMENT / Area 2491 SF	2,491	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	462	165	115	310	167	275	677	178	141
2ND FLOOR - HUMAN RESOURCES (1)/ Area 1169 SF	1,169	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	217	78	54	146	78	129	318	84	66
2ND FLOOR - HUMAN RESOURCES (2) / Area 2632 SF	2,632	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	488	175	121	328	176	291	716	188	149
2ND FLOOR - LABORATORY /Area 837 SF	837	100.00%	100.00%	837	837	1	1	833	-	-	-	-	-	-	-	4
Total (Direct Allocations)							53,449	9,917	3,549	2,464	6,658	3,575	5,904	14,532	3,824	3,026
Indirect Allocation %							100.00%	18.55%	6.64%	4.61%	12.46%	6.69%	11.05%	27.19%	7.15%	5.66%
Total (Direct Allocations)							165,085	30,630	10,961	7,611	20,563	11,043	18,236	44,883	11,811	9,347
Factor 22 - As Central Operations Facility Square Footage							100.00%	18.55%	6.64%	4.61%	12.46%	6.69%	11.05%	27.19%	7.15%	5.66%

Schedule HJS-14a: Allocation of Rate Year FY 2021 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Allocation Factor	Pro-Forma Rate Year	Common To All			Retail Only						
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
Operation and Maintenance													
Source of Supply													
60110	Salary + Wages -SOSO	1	\$ 849,865	\$ 845,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,249
60120	Salary + Wages -SOSM	1	\$ 569,690	\$ 566,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,848
60210	Payroll Clearing -SOSO	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60220	Payroll Clearing -SOSM	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60410	Employee Pension +Ben -SOSO	1	\$ 536,923	\$ 534,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,685
60420	Employee Pension + Ben -SOSM	1	\$ 335,110	\$ 333,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676
60560	Overhead Rate Applied -SOSM	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61010	Purchased Power	1	\$ 900	\$ 896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
62010	Material and Supplies -SOSO	1	\$ 6,116	\$ 6,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
62020	Material and Supplies - SOSM	1	\$ 19,696	\$ 19,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98
63110	Contractual Service -Eng-SOSO	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63120	Contractual Service-Eng-SOSM	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63610	Contractual Service Other-SOSO	1	\$ 14,415	\$ 14,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72
63620	Contractual Service Other-SOSM	1	\$ 12,801	\$ 12,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64
64210	Rental of Equipment-SOSO	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64220	Rental of Equipment-SOSM	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65010	Transportation Expense-SOSO	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65020	Transportation Expense-SOSM	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Source of Supply Expense			\$ 2,345,517	\$ 2,333,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,728
			<i>Check</i>	\$ -									
Pumping Expenses													
61523	Fuel or Power Purchase -PPO	12	\$ 526,642	\$ 155,159	\$ 110,203	\$ 181,981	\$ 27,505	\$ 19,535	\$ 32,259	\$ -	\$ -	\$ -	\$ -
63523	Contractual Service Other-PPO	12	\$ 14,403	\$ 4,243	\$ 3,014	\$ 4,977	\$ 752	\$ 534	\$ 882	\$ -	\$ -	\$ -	\$ -
Total Pumping Expenses			\$ 541,045	\$ 159,403	\$ 113,217	\$ 186,958	\$ 28,257	\$ 20,070	\$ 33,142	\$ -	\$ -	\$ -	\$ -

Schedule HJS-14a: Allocation of Rate Year FY 2021 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Allocation Factor	Pro-Forma Rate Year	Common To All			Retail Only						
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire	
Water Treatment Expenses													
60130	Salary + Wages -WTO	2	\$ 2,565,589	\$ 1,500,120	\$ 1,065,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60140	Salary + Wages - WTM	2	\$ 294,123	\$ 171,976	\$ 122,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60430	Employee Pension+Benefit-WTO	2	\$ 1,501,825	\$ 878,129	\$ 623,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60440	Employee Pension+Benefit-WTM	2	\$ 248,929	\$ 145,551	\$ 103,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61530	Purchased Power-WTO	2	\$ 153,823	\$ 89,941	\$ 63,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61540	Power Purchased -WTM	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61630	Fuel for Purchased Power-WTO	2	\$ 208,869	\$ 122,127	\$ 86,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62030	Material and Supplies -WTO	2	\$ 226,542	\$ 132,461	\$ 94,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62040	Material and Supplies -WTM	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63130	Contractual Service Eng-WTO	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63140	Contractual Service Eng-WTM	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63630	Contractual Service Other-WTO	2	\$ 341,400	\$ 199,619	\$ 141,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63640	Contractual Service Other-WTM	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64230	Rental of Equipment -WTO	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64240	Rental of Equipment -WTM	2	\$ 3,960	\$ 2,315	\$ 1,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65030	Transportation Expense-WTO	2	\$ 1,389	\$ 812	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67530	Miscellaneous Expenses-WTO	2	\$ 213,064	\$ 124,580	\$ 88,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67540	Miscellaneous Expenses - WTM	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Treatment Expense		\$ 5,759,512	\$ 3,367,632	\$ 2,391,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Check	\$ -										
Transmission + Dist. Expense:													
60150	Salary + Wages -T&DO	13	\$ 569,858	\$ 25,443	\$ 18,071	\$ 29,841	\$ 38,672	\$ 27,467	\$ 45,357	\$ 283,184	\$ 29	\$ 101,795	
60160	Salary + Wages -T&DM	13	\$ 3,074,530	\$ 137,269	\$ 97,496	\$ 160,998	\$ 208,645	\$ 148,191	\$ 244,712	\$ 1,527,849	\$ 159	\$ 549,210	
60250	Payroll Clearing-T&DO	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60260	Payroll Clearing -T&DM	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60450	Employee Pension+Benefit-T&DO	13	\$ 404,351	\$ 18,053	\$ 12,822	\$ 21,174	\$ 27,440	\$ 19,490	\$ 32,184	\$ 200,937	\$ 21	\$ 72,230	
60460	Employee Pension+Benefit-T&DM	13	\$ 2,034,733	\$ 90,845	\$ 64,523	\$ 106,549	\$ 138,082	\$ 98,073	\$ 161,951	\$ 1,011,135	\$ 105	\$ 363,469	
60550	Overhead Rate Applied-T&DO	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60560	Overhead Rate Applied -T&DM	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61550	Power Purchased-T&DO	13	\$ 11,939	\$ 533	\$ 379	\$ 625	\$ 810	\$ 575	\$ 950	\$ 5,933	\$ 1	\$ 2,133	
62050	Material and Supplies -T&DO	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62060	Material and Supplies-T&DM	13	\$ 427,364	\$ 19,081	\$ 13,552	\$ 22,379	\$ 29,002	\$ 20,599	\$ 34,015	\$ 212,373	\$ 22	\$ 76,341	
63150	Contractual Services Eng-T&DO	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63160	Contractual Services Eng-T&DM	14	\$ 49,288	\$ 6,253	\$ 4,441	\$ 7,334	\$ 9,441	\$ 6,705	\$ 11,073	\$ 4,041	\$ -	\$ -	
63650	Contractual Service Other-T&DO	14	\$ 22,598	\$ 2,867	\$ 2,036	\$ 3,362	\$ 4,328	\$ 3,074	\$ 5,077	\$ 1,853	\$ -	\$ -	
63660	Contractual Service Other-T&DM	14	\$ 998,139	\$ 126,629	\$ 89,939	\$ 148,519	\$ 191,185	\$ 135,790	\$ 224,234	\$ 81,842	\$ -	\$ -	
65060	Transportation Expense -T&DM	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67550	Miscellaneous Exp -T&DO	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67560	Miscellaneous Exp-T&DM	13	\$ 45,953	\$ 2,052	\$ 1,457	\$ 2,406	\$ 3,119	\$ 2,215	\$ 3,658	\$ 22,836	\$ 2	\$ 8,209	
	Total Transmission & Distribution		\$ 7,638,755	\$ 429,024	\$ 304,717	\$ 503,188	\$ 650,724	\$ 462,181	\$ 763,211	\$ 3,351,983	\$ 339	\$ 1,173,387	

Schedule HJS-14a: Allocation of Rate Year FY 2021 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Allocation Factor	Pro-Forma Rate Year	Common To All			Retail Only							
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire		
Customer Accounts Expense:														
60170	Salary+Wages-CAO	8	\$ 2,140,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,140,553	\$ -
60270	Payroll Clearing -CAO	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60470	Employee Pension+Benefit-CAO	8	\$ 1,568,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,568,598	\$ -
60570	Overhead Rate Applied-CAO	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62070	Material and Supplies-CAO	8	\$ 4,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,214	\$ -
63670	Contractual Services Other -CAO	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65070	Transportation Expenses -CAO	8	\$ 3,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,129	\$ -
67070	Bad Debt Expense	26	\$ 215,956	\$ -	\$ -	\$ -	\$ 27,814	\$ 19,734	\$ 32,587	\$ 71,790	\$ 48,482	\$ 15,548	\$ -	\$ -
67570	Miscellaneous Expenses-CAO	8	\$ 640,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640,886	\$ -
Total Customer Accounts			\$ 4,573,337	\$ -	\$ -	\$ -	\$ 27,814	\$ 19,734	\$ 32,587	\$ 71,790	\$ 44,058,862	\$ 15,548	\$ -	\$ -
			<i>Check</i>	\$ -										
Administrative and General														
60180	Salary+Wages -A&GO	15	\$ 6,186,714	\$ 1,944,625	\$ 781,036	\$ 118,053	\$ 152,990	\$ 108,662	\$ 179,436	\$ 1,120,302	\$ 1,374,653	\$ 406,957	\$ -	\$ -
60280	Payroll Clearing -A&GO	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60480	Employee Pension+Ben-A&GO	15	\$ 4,541,608	\$ 1,427,531	\$ 573,351	\$ 86,661	\$ 112,308	\$ 79,768	\$ 131,723	\$ 822,403	\$ 1,009,120	\$ 298,743	\$ -	\$ -
60580	Overhead Rate Applied-A&GO	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61580	Purchased Power-A&GO	16	\$ 207,461	\$ 51,938	\$ 34,990	\$ 18,516	\$ 14,647	\$ 10,402	\$ 17,178	\$ 19,965	\$ 34,718	\$ 5,107	\$ -	\$ -
61680	Fuel Or Power Purchased-A&GO	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62080	Material and Supplies -A&GO	16	\$ 746,776	\$ 186,956	\$ 125,951	\$ 66,648	\$ 52,725	\$ 37,444	\$ 61,833	\$ 71,865	\$ 124,969	\$ 18,385	\$ -	\$ -
63180	Contractual Service Eng-A&GO	16	\$ 135,951	\$ 34,035	\$ 22,929	\$ 12,133	\$ 9,599	\$ 6,817	\$ 11,257	\$ 13,083	\$ 22,751	\$ 3,347	\$ -	\$ -
63280	Contractual Service Acctg-A&GO	16	\$ 53,810	\$ 13,471	\$ 9,076	\$ 4,802	\$ 3,799	\$ 2,698	\$ 4,455	\$ 5,178	\$ 9,005	\$ 1,325	\$ -	\$ -
63380	Contractual Service Legal-A&GO	16	\$ 77,109	\$ 19,304	\$ 13,005	\$ 6,882	\$ 5,444	\$ 3,866	\$ 6,385	\$ 7,420	\$ 12,904	\$ 1,898	\$ -	\$ -
63480	Contractual Service Mgmt fees-A&GO	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63680	Contractual Service Other-A&GO	16	\$ 2,196,510	\$ 549,898	\$ 370,462	\$ 196,034	\$ 155,081	\$ 110,136	\$ 181,871	\$ 211,379	\$ 367,574	\$ 54,076	\$ -	\$ -
64280	Rental of Equipment-A&GO	16	\$ 2,800	\$ 701	\$ 472	\$ 250	\$ 198	\$ 140	\$ 232	\$ 269	\$ 469	\$ 69	\$ -	\$ -
65080	Transportation Expenses-A&GO	16	\$ 10,944	\$ 2,740	\$ 1,846	\$ 977	\$ 773	\$ 549	\$ 906	\$ 1,053	\$ 1,831	\$ 269	\$ -	\$ -
66780	Regulatory Commission Expense	16	\$ 535,550	\$ 134,075	\$ 90,326	\$ 47,797	\$ 37,812	\$ 26,853	\$ 44,343	\$ 51,538	\$ 89,621	\$ 13,185	\$ -	\$ -
67580	Miscellaneous Expenses- A&GO	16	\$ 595,362	\$ 149,049	\$ 100,413	\$ 53,135	\$ 42,035	\$ 29,852	\$ 49,296	\$ 57,294	\$ 99,631	\$ 14,657	\$ -	\$ -
Total Administration + General			\$ 15,290,597	\$ 4,514,324	\$ 2,123,857	\$ 611,888	\$ 587,410	\$ 417,188	\$ 688,914	\$ 2,381,751	\$ 3,147,245	\$ 818,019	\$ -	\$ -

Schedule HJS-14a: Allocation of Rate Year FY 2021 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Allocation Factor	Pro-Forma Rate Year	Common To All			Retail Only					
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
Insurance Fund (857)												
62080	Material and Supplies -A&GO	16	\$ 16,500	\$ 4,131	\$ 2,783	\$ 1,473	\$ 1,165	\$ 827	\$ 1,366	\$ 1,588	\$ 2,761	\$ 406
62080	Injuries and Damages	15	\$ 224,654	\$ 70,614	\$ 28,361	\$ 4,287	\$ 5,555	\$ 3,946	\$ 6,516	\$ 40,681	\$ 49,917	\$ 14,778
63680	Contract Services - Other A&GO	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65780	Ins. Gen. Liability	16	\$ 1,151,934	\$ 288,387	\$ 194,284	\$ 102,808	\$ 81,330	\$ 57,760	\$ 95,380	\$ 110,855	\$ 192,770	\$ 28,359
65880	Insurance - W/C	15	\$ 785,125	\$ 246,783	\$ 99,117	\$ 14,981	\$ 19,415	\$ 13,790	\$ 22,771	\$ 142,172	\$ 174,450	\$ 51,645
67580	Misc. Expense	16	\$ 205,000	\$ 51,322	\$ 34,575	\$ 18,296	\$ 14,474	\$ 10,279	\$ 16,974	\$ 19,728	\$ 34,306	\$ 5,047
	Funding Adjustment	23	\$ (181,100)	\$ (50,247)	\$ (27,290)	\$ (10,779)	\$ (9,266)	\$ (6,581)	\$ (10,867)	\$ (23,939)	\$ (34,515)	\$ (7,617)
	Total Insurance Fund		\$ 2,202,113	\$ 610,989	\$ 331,831	\$ 131,066	\$ 112,673	\$ 80,021	\$ 132,140	\$ 291,085	\$ 419,689	\$ 92,618
	<i>Check</i>		\$ -									
Chemical and Sludge Maintenance Fund (878)												
61830	Chemicals - WTO	1	\$ 2,217,123	\$ 2,206,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,086
63130	Contract Services - Eng WTM	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63640	Contract Services - Other WTM	2	\$ 1,608,918	\$ 940,747	\$ 668,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67540	Miscellaneous Expenses - WTM	2	\$ 80,000	\$ 46,777	\$ 33,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Funding Adjustment	24	\$ (306,041)	\$ (250,217)	\$ (54,955)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (869)
	Total Chemical and Sludge Maintenance Fund		\$3,600,000	\$ 2,943,343	\$ 646,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,217
	<i>Check</i>		\$ -									
TOTAL O&M			\$ 41,950,876	\$ 14,358,505	\$ 5,911,942	\$ 1,433,100	\$ 1,406,879	\$ 999,193	\$ 1,649,995	\$ 6,096,610	\$ 7,973,136	\$ 2,121,517

Schedule HJS-14a: Allocation of Rate Year FY 2021 Revenue Requirement

Providence Water Supply Board
 Docket # 4994
 Request for General Rate Relief
 Rebuttal Testimony of Harold J. Smith
 Test Year Ending June 30, 2019
 Rate Years Ending June 30, 2021 through 2023

Account	Description	Allocation Factor	Pro-Forma Rate Year	Common To All			Retail Only					
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
Other Expenditures												
Property Taxes- Other Local Govern.												
40820	Town of North Providence	1	\$ 303,569	\$ 302,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,518
40821	Town of Glocester	1	\$ 79,292	\$ 78,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396
40822	Town of West. Glocester	1	\$ 4,585	\$ 4,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
40823	Town Harmony	1	\$ 208	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
40824	Town Chepachet	1	\$ 134	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
40825	Town Scituate	1	\$ 6,760,676	\$ 6,726,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,803
40827	Town of Johnston	1	\$ 100,258	\$ 99,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501
40828	Town of Foster	1	\$ 312,360	\$ 310,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,562
40829	City of Cranston	1	\$ 61,065	\$ 60,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305
40830	City of West. Warwick	1	\$ 6,998	\$ 6,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
Total Property Taxes			\$ 7,629,145	\$ 7,591,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,146
			<i>Check</i>	\$ -								
Restricted Funds												
	Capital Fund	27	\$ 2,127,000	\$ 586,177	\$ 260,927	\$ 26,321	\$ 260,465	\$ 181,057	\$ 298,985	\$ 444,432	\$ 13,064	\$ 55,571
	Western Cranston Fund	6	\$ 40,000	\$ -	\$ -	\$ -	\$ 13,874	\$ 9,854	\$ 16,272	\$ -	\$ -	\$ -
	IFR Fund	21	\$ 29,300,000	\$ 8,322,501	\$ 3,749,192	\$ 269,783	\$ 3,582,190	\$ 2,544,272	\$ 4,201,425	\$ 5,949,016	\$ -	\$ 681,620
	Meter Replacement Fund	7	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
	Vehicle/Equipment Fund	21	\$ 1,600,000	\$ 454,471	\$ 204,734	\$ 14,732	\$ 195,614	\$ 138,936	\$ 229,429	\$ 324,861	\$ -	\$ 37,222
	Lead Service Replacement Fund	8	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
	Revenue Reserve Fund	25	\$ 410,520	\$ 153,375	\$ 49,959	\$ 8,764	\$ 25,904	\$ 18,379	\$ 30,350	\$ 65,212	\$ 44,115	\$ 14,463
Total Restricted Expenditures			\$ 35,477,520	\$ 9,516,523	\$ 4,264,812	\$ 319,600	\$ 4,078,048	\$ 2,892,498	\$ 4,776,461	\$ 7,783,521	\$ 1,057,179	\$ 788,877
			<i>Check</i>	\$ -								
	City Services Expense	17	\$ 839,167	\$ 253,053	\$ 113,045	\$ 27,766	\$ 28,436	\$ 20,196	\$ 33,350	\$ 137,745	\$ 177,270	\$ 48,305
	Capital Reimbursement	21	\$ (1,888,937)	\$ (536,542)	\$ (241,706)	\$ (17,393)	\$ (230,940)	\$ (164,026)	\$ (270,861)	\$ (383,526)	\$ -	\$ (43,943)
TOTAL OTHER EXPENDITURES			\$ 42,056,896	\$ 16,824,035	\$ 4,136,151	\$ 329,974	\$ 3,875,544	\$ 2,748,668	\$ 4,538,950	\$ 7,537,740	\$ 1,234,449	\$ 831,384
Gross Revenue Requirements			\$ 84,007,772	\$ 31,182,539	\$ 10,048,093	\$ 1,763,073	\$ 5,282,423	\$ 3,747,861	\$ 6,188,945	\$ 13,634,351	\$ 9,207,585	\$ 2,952,902

Schedule HJS-14a: Allocation of Rate Year FY 2021 Revenue Requirement

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Account	Description	Allocation Factor	Pro-Forma Rate Year	Common To All			Retail Only					
				Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
Non-Rate Revenues												
Interest on Delinquent Accounts		26	\$ 403,127	\$ -	\$ -	\$ -	\$ 51,921	\$ 36,838	\$ 60,831	\$ 134,012	\$ 90,501	\$ 29,024
Interest Earned		17	\$ 25,636	\$ 7,731	\$ 3,453	\$ 848	\$ 869	\$ 617	\$ 1,019	\$ 4,208	\$ 5,415	\$ 1,476
Miscellaneous State revenue		9	\$ 180,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,144	\$ 90,144	\$ -
Rents from Water Properties		17	\$ 20,969	\$ 6,323	\$ 2,825	\$ 694	\$ 711	\$ 505	\$ 833	\$ 3,442	\$ 4,430	\$ 1,207
Flow Tests		26	\$ 7,184	\$ -	\$ -	\$ -	\$ 925	\$ 656	\$ 1,084	\$ 2,388	\$ 1,613	\$ 517
New Meters		7	\$ 108,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,527	\$ -	\$ -
Lost/Stolen Meters		7	\$ 17,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,862	\$ -	\$ -
Admin Fee NBC		9	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ -
Shut Off/On Service Charge		9	\$ 197,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,905	\$ 98,905	\$ -
Other Miscellaneous		26	\$ 164,852	\$ -	\$ -	\$ -	\$ 21,232	\$ 15,064	\$ 24,876	\$ 54,802	\$ 37,009	\$ 11,869
Bad Checks		1	\$ 21,183	\$ 21,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106
Forest Product Sales		1	\$ 98,642	\$ 98,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493
Water Liens		1	\$ 47,083	\$ 46,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235
Foster Property Tax Refund		1	\$ 175,000	\$ 174,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875
TOTAL NON-RATE REVENUES			\$ 1,493,163	\$ 354,253	\$ 6,278	\$ 1,542	\$ 75,657	\$ 53,680	\$ 88,643	\$ 526,790	\$ 340,517	\$ 45,802
TOTAL NET REVENUE REQUIREMENT			\$ 82,514,609	\$ 30,828,286	\$ 10,041,815	\$ 1,761,531	\$ 5,206,765	\$ 3,694,181	\$ 6,100,302	\$ 13,107,560	\$ 8,867,068	\$ 2,907,099
Labor Related O&M Excl. A&G			\$ 16,694,679	\$ 5,247,517	\$ 2,107,603	\$ 318,562	\$ 412,839	\$ 293,221	\$ 484,204	\$ 3,023,105	\$ 3,709,465	\$ 1,098,163
Factor 15 - As Labor O&M Excl. A&G			100.00%	31.43%	12.62%	1.91%	2.47%	1.76%	2.90%	18.11%	22.22%	6.58%
Non-Labor Related O&M Excl. A&G			\$ 4,163,488	\$ 1,042,332	\$ 702,211	\$ 371,584	\$ 293,956	\$ 208,763	\$ 344,736	\$ 400,669	\$ 696,737	\$ 102,501
Factor 16 - As Non-Labor O&M Excl. A&G			100.00%	25.04%	16.87%	8.92%	7.06%	5.01%	8.28%	9.62%	16.73%	2.46%
Total O&M Excl. A&G			\$ 20,858,167	\$ 6,289,848	\$ 2,809,814	\$ 690,145	\$ 706,795	\$ 501,984	\$ 828,940	\$ 3,423,774	\$ 4,406,202	\$ 1,200,663
Factor 17 - As Total O&M Excl. A&G			100.00%	30.16%	13.47%	3.31%	3.39%	2.41%	3.97%	16.41%	21.12%	5.76%
Total Insurance Excluding Funding Adjustment			\$ 2,383,213	\$ 661,237	\$ 359,121	\$ 141,845	\$ 121,940	\$ 86,601	\$ 143,007	\$ 315,024	\$ 454,204	\$ 100,235
Factor 23 - As Total Ins. Excl Adj.			100.00%	27.75%	15.07%	5.95%	5.12%	3.63%	6.00%	13.22%	19.06%	4.21%
Total Chemicals Excluding Funding Adjustment			\$ 3,906,041	\$ 3,193,561	\$ 701,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,086
Factor 24 - As Total Chemicals Excl Adj.			100.00%	81.76%	17.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%
Total Net Revenue Requirement (Excl. Reserves)			\$ 82,104,088	\$ 30,674,912	\$ 9,991,856	\$ 1,752,767	\$ 5,180,861	\$ 3,675,802	\$ 6,069,952	\$ 13,042,349	\$ 8,822,953	\$ 2,892,636
Factor 25 - As Net Revenue Requirement			100.00%	37.36%	12.17%	2.13%	6.31%	4.48%	7.39%	15.89%	10.75%	3.52%
Retail Revenue Requirement (Excl. Bad Debt)			\$ 40,798,110				\$ 5,254,609	\$ 3,728,127	\$ 6,156,358	\$ 13,562,560	\$ 9,159,103	\$ 2,937,353
Factor 26 - As Retail Req. Excl. Bad Debt			100.00%	0.00%	0.00%	0.00%	12.88%	9.14%	15.09%	33.24%	22.45%	7.20%

Schedule HJS-14b: Allocation of Rate Year Revenue Requirement (Summary)

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Pro-Forma Rate Year	Common To All			Retail Only						
	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Public Fire	
Net Operations and Maintenance Expense	\$ 40,061,939	\$ 13,821,963	\$ 5,670,236	\$ 1,415,707	\$ 1,175,939	\$ 835,167	\$ 1,379,134	\$ 5,713,084	\$ 7,973,136	\$ 2,077,574
Restricted Funds (Excluding Revenue Reserve)	\$ 35,067,000	\$ 9,363,149	\$ 4,214,853	\$ 310,837	\$ 4,052,144	\$ 2,874,119	\$ 4,746,111	\$ 7,718,309	\$ 1,013,064	\$ 774,414
City Services Expense	\$ 839,167	\$ 253,053	\$ 113,045	\$ 27,766	\$ 28,436	\$ 20,196	\$ 33,350	\$ 137,745	\$ 177,270	\$ 48,305
Property Taxes Expense	\$ 7,629,145	\$ 7,591,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,146
Total Expenses Allocated	\$ 83,597,251	\$ 31,029,165	\$ 9,998,134	\$ 1,754,310	\$ 5,256,519	\$ 3,729,482	\$ 6,158,595	\$ 13,569,139	\$ 9,163,470	\$ 2,938,438
Less: Miscellaneous Revenues	\$ (1,493,163)	\$ (354,253)	\$ (6,278)	\$ (1,542)	\$ (75,657)	\$ (53,680)	\$ (88,643)	\$ (526,790)	\$ (340,517)	\$ (45,802)
Plus: Net Operating Revenue Allowance	\$ 1,642,082	\$ 613,498	\$ 199,837	\$ 35,055	\$ 103,617	\$ 73,516	\$ 121,399	\$ 260,847	\$ 176,459	\$ 57,853
Net Revenue Requirement	\$ 83,746,170	\$ 31,288,410	\$ 10,191,693	\$ 1,787,823	\$ 5,284,478	\$ 3,749,318	\$ 6,191,351	\$ 13,303,196	\$ 8,999,412	\$ 2,950,489

Schedule HJS-15a: Pro-Forma Water Sales

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Customer Class	FY 2014	FY 2015	FY 2016	FY 2017 (1)	FY 2018	FY 2019	Adjustment (2)	Pro Forma Rate Year
Retail								
Residential	8,627,628	8,347,957	8,269,834	8,269,270	8,030,974	8,103,732	292,444	8,396,176
Commercial	3,903,139	4,230,647	4,251,054	3,927,540	4,043,827	4,031,169	10,496	4,041,665
Industrial	185,888	171,644	164,367	182,199	189,997	164,973	22,213	187,186
Sub-total Retail	12,716,655 49.17%	12,750,248 48.22%	12,685,256 49.25%	12,379,009 49.12%	12,264,797 50.62%	12,299,874 51.15%	325,153	12,625,027 52.63%
Wholesale								
Bristol County	1,608,984	1,663,045	1,579,991	1,637,658	1,602,670	1,494,845	-	1,494,845
East Providence	2,201,598	2,010,940	1,869,775	1,904,517	1,776,786	1,822,773	-	1,822,773
East Smithfield	278,534	318,959	280,994	-	-	-	-	-
Greenville	431,647	443,841	477,556	443,680	417,847	421,521	-	421,521
Johnston	337,577	433,844	421,362	392,953	386,849	385,925	(385,925)	-
Kent County	2,561,361	2,561,821	2,381,066	2,500,971	2,470,436	2,727,147	-	2,727,147
Lincoln	1,025,337	1,119,193	1,082,008	1,155,628	1,057,830	1,038,229	-	1,038,229
Smithfield	497,433	477,254	427,370	435,321	435,955	391,600	-	391,600
Warwick	4,202,875	4,665,329	4,553,730	4,349,674	3,817,571	3,466,644	-	3,466,644
Sub-total Wholesale	13,145,345 50.83%	13,694,224 51.78%	13,073,851 50.75%	12,820,403 50.88%	11,965,943 49.38%	11,748,684 48.85%	(385,925)	11,362,760 47.37%
Grand Total	25,862,000	26,444,473	25,759,107	25,199,412	24,230,740	24,048,558	(60,772)	23,987,787
(1) East Smithfield Retail								
Residential	228,489	219,570	210,360	79,063	214,949	183,987	-	214,949
Commercial	3,409	5,763	11,446	3,562	7,362	5,418	-	7,362
Industrial	8,049	12,469	26,012	6,503	13,265	7,592	-	13,265
Total East Smithfield Retail	239,948	237,802	247,818	89,128	235,576	196,997	-	235,576
(2) Johnston Retail								
Residential	276,924	298,656	315,444	310,607	293,145	292,444	-	292,444
Commercial	4,132	7,839	17,163	13,993	10,521	10,496	-	10,496
Industrial	9,756	16,961	39,006	25,548	22,266	22,213	-	22,213
Total Johnston Retail	290,811	323,456	371,613	350,148	325,932	325,153	-	325,153

Schedule HJS-15b: Assignment of Non-Revenue Water (NRW)

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Line	Description	Allocation (HCF)
1	Start: Annual Water Production	28,042,451
2	Less: Annual Sales	23,987,787
3	Equals: Non-Revenue Water	4,054,664
4	Less: Non-Billed Water Use	
5	Unauthorized Consumption ⁽¹⁾	70,106
6	Customer Metering Inaccuracy ⁽²⁾	741,890
7	Firefighting Allowance ⁽³⁾	133,690
8	Water Quality and Other Testing ⁽³⁾	1,178,162
9	Main Flushing/System Maintenance ⁽³⁾	66,845
10	Other Authorized Unbilled ⁽³⁾	13,501
	Total Non-Billed Use	2,204,194
11	Equals: Real Losses (Leakage)	1,850,470
12	Leakage on Distribution Mains and Services ⁽⁴⁾	1,650,295
13	Leakage on Transmission Mains ⁽⁴⁾	200,175
14	Retail Transmission Leakage ⁽⁵⁾	105,354
15	Wholesale Transmission Leakage ⁽⁵⁾	94,821
16	Flushing on Distribution Mains and Services ⁽⁴⁾	59,614
17	Flushing on Transmission Mains ⁽⁴⁾	7,231
18	Retail Transmission Flushing	3,806
19	Wholesale Transmission Flushing	3,425
20	Retail Non-Revenue Water	
21	100% of Unauthorized Consumption	70,106
22	100% of Customer Metering Inaccuracy	741,890
23	100% of Firefighting Allowance	133,690
24	52.6% of Water Quality and Testing	620,079
25	100% of Flushing on Distribution Mains	59,614
26	52.6% of Flushing on Transmission Mains	3,806
27	100% of Leakage on Distribution Mains	1,650,295
28	52.6% of Leakage on Transmission Mains	105,354
29	100% of Other Authorized Unbilled	13,501
30	Total Retail NRW	3,398,335
31	%	83.81%
32	Wholesale Non-Revenue Water	
33	0% of Unauthorized Consumption	-
34	0% of Customer Metering Inaccuracy	-
35	0% of Firefighting Allowance	-
36	47.4% of Water Quality and Testing	558,083
37	0% of Flushing on Distribution Mains	-
38	47.4% of Flushing on Transmission Mains	3,425
39	0% of Leakage on Distribution Mains	-
40	47.4% of Leakage on Transmission Mains	94,821
41	0% of Other Authorized Unbilled	-
42	Total Wholesale NRW	656,329
43	%	16.19%

(1) Estimated at 0.25% of Production

(2) Estimated at 3%. Calculated as: (Sales / 0.97) - Sales

(3) Per Providence Water FY 2019

(4) Based on Length of Pipe

(5) Based on Pro-Forma Sales

Schedule HJS-16a: Customer Class Units of Service

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Customer Class	Base Demand			Maximum Day Extra Capacity				Maximum Hour Extra Capacity				Billing		Direct Fire
	Rate Year Sales	Plus NRW	Base	Average Day	Peaking Factor	Maximum Day	Maximum Day Extra	Average Day	Peaking Factor	Maximum Hour	Maximum Hour Extra	Meters & Services	Monthly Bills	
	HCF	HCF	HCF	HCF/d		HCF/d	HCF/d	HCF/d		HCF/d	HCF/d	5/8" Eq.		6" Eq.
Retail														
Residential	8,396,176	2,260,036	10,656,212	23,003	1.56	35,958	12,954	23,003	3.13	71,915	35,958			
Commercial	4,041,665	1,087,913	5,129,578	11,073	1.68	18,644	7,571	11,073	3.37	37,289	18,644			
Industrial	187,186	50,386	237,572	513	1.44	741	228	513	2.89	1,481	741			
Sub-total Retail	12,625,027	3,398,335	16,023,362	34,589	1.60	55,343	20,753	34,589	3.20	110,685	55,343	88,313	931,056	
Fire Protection														
Private						690	690			2,759	2,070	40,187	23,940	
Public (Providence)			69,188			1,085	1,085			4,338	3,254			3,232
Public (All Other)			71,029			1,113	1,113			4,453	3,340			3,318
Subtotal Fire Protection			140,217			2,888	2,888			11,551	8,663	40,187	23,940	6,550
Wholesale	11,362,760	656,329	12,019,088	31,131	1.74	54,168	23,037	31,131	2.16	67,243	13,075	-	-	-
Grand Total	23,987,787	4,054,664	28,182,668	65,720	1.71	112,398	46,678	65,720	2.88	189,479	77,081	128,499	954,996	6,550

Intraclass Distribution of Retail Max Day Based on Monthly Analysis

	Max Day	%
Residential	36,616	64.97%
Commercial	18,986	33.69%
Industrial	754	1.34%
	56,357	100.00%

Schedule HJS-16b: Customer Class Units of Service

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6" Equivalent Connections

Fire Connection Size	Accounts	Demand Factor	6" Eq. Factor	6" Eq. Conn.
5/8"	-	0.0	0.000	0.00
3/4"	2	0.5	0.004	0.01
1"	9	1.0	0.009	0.08
1-1/2"	2	2.9	0.026	0.05
2"	68	6.2	0.056	3.78
3"	-	18.0	0.162	0.00
4"	391	38.3	0.344	134.60
6"	1,245	111.3	1.000	1,245.00
8"	256	237.2	2.131	545.54
10"	4	426.6	3.832	15.33
12"	18	689.0	6.190	111.42
16"	-	1,468.4	13.192	0.00
Subtotal Private	1,995			2,056

Public Fire Hydrants (Providence Only) 3232

Public Fire Hydrants (All Other) 3318

Total Hydrants 6550

Equivalent 6" Connections	#	%
Private Firelines	2,056	23.89%
Providence Hydrants	3,232	37.56%
All Other Hydrants	3,318	38.56%
	<u>8,606</u>	100.00%

5/8" Equivalent Connections

Meter Size	Providence Accounts	All Accounts	Fire Accounts	5/8" Eq. M&S Factor	5/8" Eq. Prov FP
5/8"	25,954	57,812	-	1	1
3/4"	4,580	11,326	2	1.1	1.5
1"	2,091	5,335	9	1.4	3.75
1-1/2"	902	1,547	2	1.8	10
2"	792	1,357	68	2.9	24
3"	55	73	-	11	65
4"	20	35	391	14	110
6"	28	57	1,245	21	225
8"	15	42	256	29	340
10"	2	4	4	36.25	520
12"	-	-	18	43.5	860
16"	-	-	-	58	
	34,439	77,588	1,995		

	5/8" M&S	5/8" FP	Bills
Providence	39,820	86,908	413,268
All	88,313	n/a	931,056
Fire	40,187	n/a	23,940

Schedule HJS-16c: Customer Class Units of Service

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Customer Class	Base	Extra Capacity		Billing		Direct Fire
		Maximum Day Extra	Maximum Hour Extra	Meters & Services	Monthly Bills	
	HCF	HCF/d	HCF/d	5/8" Eq.	Bills	6" Eq.
Retail						
Residential	10,656,212	12,954	35,958			
Commercial	5,129,578	7,571	18,644			
Industrial	237,572	228	741			
Sub-total Retail	16,023,362	20,753	55,343	88,313	931,056	
Fire Protection						
Private		690	2,070	40,187	23,940	
Public (Providence)	69,188	1,085	3,254			3,232
Public (All Other)	71,029	1,113	3,340			3,318
Subtotal Fire Protection	140,217	2,888	8,663	40,187	23,940	6,550
Wholesale	12,019,088	23,037	13,075			
Grand Total	28,182,668	46,678	77,081	128,499	954,996	6,550

Schedule HJS-17: Unit Cost of Service

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	Total	Common To All			Retail Only					
		Base HCF	Max Day HCF/d	Max Hour HCF/d	Base HCF	Max Day HCF/d	Max Hour HCF/d	Meters & Services Eq. 5/8" Mtrs.	Billing & Collection Bills	Direct Fire Eq. 6" Conn.
Total Units of Service										
Retail		16,023,362	20,753	55,343	16,023,362	20,753	55,343	88,313	931,056	-
Fire Protection		140,217	2,888	8,663	140,217	2,888	8,663	40,187	23,940	6,550
Wholesale		12,019,088	23,037	13,075	-	-	-	-	-	-
Total		28,182,668	46,678	77,081	16,163,579	23,641	64,006	128,499	954,996	6,550
Unit Cost of Service										
O&M Expense	\$ 38,568,776	\$ 13,467,710	\$ 5,663,958	\$ 1,414,165	\$ 1,100,281	\$ 781,487	\$ 1,290,491	\$ 5,186,294	\$ 7,632,619	\$ 2,031,772
Unit Cost (\$/Unit)		\$ 0.48	\$ 121.34	\$ 18.35	\$ 0.07	\$ 33.06	\$ 20.16	\$ 40.36	\$ 7.99	\$ 310.19
Capital Expense	\$ 35,067,000	\$ 9,363,149	\$ 4,214,853	\$ 310,837	\$ 4,052,144	\$ 2,874,119	\$ 4,746,111	\$ 7,718,309	\$ 1,013,064	\$ 774,414
Unit Cost (\$/Unit)		\$ 0.33	\$ 90.30	\$ 4.03	\$ 0.25	\$ 121.57	\$ 74.15	\$ 60.07	\$ 1.06	\$ 118.23
City Services Expense	\$ 839,167	\$ 253,053	\$ 113,045	\$ 27,766	\$ 28,436	\$ 20,196	\$ 33,350	\$ 137,745	\$ 177,270	\$ 48,305
Unit Cost (\$/Unit)		\$ 0.01	\$ 2.42	\$ 0.36	\$ 0.00	\$ 0.85	\$ 0.52	\$ 1.07	\$ 0.19	\$ 7.37
Property Tax Expense	\$ 7,629,145	\$ 7,591,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,146
Unit Cost (\$/Unit)		\$ 0.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.82
Net Operating Revenue Allowance	\$ 1,642,082	\$ 613,498	\$ 199,837	\$ 35,055	\$ 103,617	\$ 73,516	\$ 121,399	\$ 260,847	\$ 176,459	\$ 57,853
Unit Cost (\$/Unit)		\$ 0.02	\$ 4.28	\$ 0.45	\$ 0.01	\$ 3.11	\$ 1.90	\$ 2.03	\$ 0.18	\$ 8.83
Total Cost of Service	\$ 83,746,170	\$ 31,288,410	\$ 10,191,693	\$ 1,787,823	\$ 5,284,478	\$ 3,749,318	\$ 6,191,351	\$ 13,303,196	\$ 8,999,412	\$ 2,950,489
Unit Cost (\$/Unit)		\$ 1.11	\$ 218.34	\$ 23.19	\$ 0.33	\$ 158.59	\$ 96.73	\$ 103.53	\$ 9.42	\$ 450.46

Schedule HJS-18: Customer Class Cost of Service

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	Common To All			Retail Only						
	Total	Base	Max Day	Max Hour	Base	Max Day	Max Hour	Meters & Services	Billing & Collection	Direct Fire
Unit Cost of Service (\$/Unit)		\$1.11	\$218.34	\$23.19	\$0.33	\$158.59	\$96.73	\$103.53	\$9.42	\$450.46
Retail Service:										
Residential Volume										
Units of Service		10,656,212	12,954	35,958	10,656,212	12,954	35,958	-	-	-
Cost of Service	\$ 24,509,594	\$ 11,830,532	\$ 2,828,456	\$ 834,006	\$ 3,483,914	\$ 2,054,465	\$ 3,478,221	\$ -	\$ -	\$ -
Commercial Volume										
Units of Service		5,129,578	7,571	18,644	5,129,578	7,571	18,644	-	-	-
Cost of Service	\$ 12,461,725	\$ 5,694,860	\$ 1,653,124	\$ 432,441	\$ 1,677,051	\$ 1,200,756	\$ 1,803,493	\$ -	\$ -	\$ -
Industrial Volume Charge										
Units of Service		237,572	228	741	237,572	228	741	-	-	-
Cost of Service	\$ 516,117	\$ 263,752	\$ 49,741	\$ 17,179	\$ 77,671	\$ 36,130	\$ 71,644	\$ -	\$ -	\$ -
Meter Service Charge										
Units of Service		-	-	-	-	-	-	88,313	931,056	-
Cost of Service	\$ 17,916,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,142,776	\$ 8,773,813	\$ -
Fire Protection:										
Private Fire Lines										
Units of Service		-	690	2,070	-	690	2,070	40,187	23,940	-
Cost of Service	\$ 4,894,227	\$ -	\$ 150,619	\$ 48,001	\$ -	\$ 109,403	\$ 200,186	\$ 4,160,420	\$ 225,599	\$ -
Public Fire (Providence)										
Units of Service		69,188	1,085	3,254	69,188	1,085	3,254	-	-	3,232
Cost of Service	\$ 2,354,272	\$ 76,813	\$ 236,791	\$ 75,463	\$ 22,620	\$ 171,994	\$ 314,716	\$ -	\$ -	\$ 1,455,875
Public Fire (All Other)										
Units of Service		71,029	1,113	3,340	71,029	1,113	3,340	-	-	3,318
Cost of Service	\$ 2,416,916	\$ 78,856	\$ 243,092	\$ 77,471	\$ 23,222	\$ 176,571	\$ 323,091	\$ -	\$ -	\$ 1,494,614
East Smithfield Surcharge										
Units of Service		-	-	-	-	-	-	-	-	-
Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wholesale Service:										
Units of Service		12,019,088	23,037	13,075	-	-	-	-	-	-
Cost of Service	\$ 18,676,731	\$ 13,343,597	\$ 5,029,870	\$ 303,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocated Cost of Service	\$ 83,746,170	\$ 31,288,410	\$ 10,191,693	\$ 1,787,823	\$ 5,284,478	\$ 3,749,318	\$ 6,191,351	\$ 13,303,196	\$ 8,999,412	\$ 2,950,489

Schedule HJS-19: Development of Volumetric Rates

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	Units	Residential	Commercial	Industrial	Wholesale
Unit Cost					
CTA Base	\$/HCF	1.11	1.11	1.11	1.11
CTA Maximum Day	\$/HCF/d	218.34	218.34	218.34	218.34
CTA Maximum Hour	\$/HCF/d	23.19	23.19	23.19	23.19
Retail Only Base	\$/HCF	0.33	0.33	0.33	0.33
Retail Only Maximum Day	\$/HCF/d	158.59	158.59	158.59	158.59
Retail Only Maximum Hour	\$/HCF/d	96.73	96.73	96.73	96.73
Units					
Base	HCF	10,656,212	5,129,578	237,572	12,019,088
Maximum Day	HCF/d	12,954	7,571	228	23,037
Maximum Hour	HCF/d	35,958	18,644	741	13,075
Total Cost					
CTA Base		\$ 11,830,532	\$ 5,694,860	\$ 263,752	\$ 13,343,597
CTA Maximum Day		\$ 2,828,456	\$ 1,653,124	\$ 49,741	\$ 5,029,870
CTA Maximum Hour		\$ 834,006	\$ 432,441	\$ 17,179	\$ 303,263
Retail Only Base		\$ 3,483,914	\$ 1,677,051	\$ 77,671	\$ -
Retail Only Maximum Day		\$ 2,054,465	\$ 1,200,756	\$ 36,130	\$ -
Retail Only Maximum Hour		\$ 3,478,221	\$ 1,803,493	\$ 71,644	\$ -
PLUS:					
Retail Service Charge Costs		\$ 5,100,643	\$ 2,593,385	\$ 107,408	\$ -
Retail Fire Protection Costs		\$ 300,869	\$ 152,975	\$ 6,336	\$ -
Private Fire Line Costs		\$ 586,461	\$ 298,182	\$ 12,350	\$ -
Public Fire Costs		\$ 280,095	\$ 142,412	\$ 5,898	\$ -
Total Rate Year Revenue Requirement		\$ 30,777,662	\$ 15,648,678	\$ 648,109	\$ 18,676,731
Rate Year Sales	HCF	8,396,176	4,041,665	187,186	11,362,760
Volumetric Rate Build-Up					
Base	\$/HCF	\$ 1.823979	\$ 1.823979	\$ 1.823979	\$ 1.174327
Maximum Day	\$/HCF	\$ 0.581565	\$ 0.706115	\$ 0.458746	\$ 0.442663
Maximum Hour	\$/HCF	\$ 0.513594	\$ 0.553221	\$ 0.474518	\$ 0.026689
Service Charge	\$/HCF	\$ 0.607496	\$ 0.641662	\$ 0.573804	\$ -
Retail Fire	\$/HCF	\$ 0.035834	\$ 0.037849	\$ 0.033847	\$ -
Private Fire	\$/HCF	\$ 0.069849	\$ 0.073777	\$ 0.065975	\$ -
Public Fire	\$/HCF	\$ 0.033360	\$ 0.035236	\$ 0.031510	\$ -
Total	\$/HCF	\$ 3.665676	\$ 3.871840	\$ 3.462378	\$ 1.643679
Rounded	\$/HCF	\$ 3.666000	\$ 3.872000	\$ 3.463000	\$ 1.643680
Revenues		\$ 30,780,381	\$ 15,649,327	\$ 648,225	\$ 18,676,741
COS		\$ 30,777,662	\$ 15,648,678	\$ 648,109	\$ 18,676,731
Variance due to Rounding		\$ 2,719	\$ 649	\$ 117	\$ 10

Schedule HJS-20a: Development of Meter Service Charge

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Meter Size	Meter Equivalency	M&S Cost Per Month	Billing Cost Per Bill	Total Cost Per Month	Existing Charge	Proposed Charge	Rounded Charge	Accounts	Revenues
5/8"	1	\$ 8.63	\$ 9.42	\$ 18.05	\$ 7.56	\$ 9.98	\$ 9.98	57,812	\$ 6,923,565
3/4"	1.1	\$ 9.49	\$ 9.42	\$ 18.91	\$ 8.05	\$ 10.63	\$ 10.63	11,326	\$ 1,444,745
1"	1.4	\$ 12.08	\$ 9.42	\$ 21.50	\$ 9.50	\$ 12.54	\$ 12.54	5,335	\$ 802,811
1.5"	1.8	\$ 15.53	\$ 9.42	\$ 24.95	\$ 11.43	\$ 15.09	\$ 15.09	1,547	\$ 280,131
2"	2.9	\$ 25.02	\$ 9.42	\$ 34.44	\$ 16.76	\$ 22.12	\$ 22.13	1,357	\$ 360,365
3"	11	\$ 94.90	\$ 9.42	\$ 104.32	\$ 56.01	\$ 73.93	\$ 73.94	73	\$ 64,771
4"	14	\$ 120.78	\$ 9.42	\$ 130.21	\$ 70.55	\$ 93.13	\$ 93.13	35	\$ 39,115
6"	21	\$ 181.17	\$ 9.42	\$ 190.60	\$ 104.47	\$ 137.90	\$ 137.91	57	\$ 94,330
8"	29	\$ 250.19	\$ 9.42	\$ 259.62	\$ 143.23	\$ 189.06	\$ 189.07	42	\$ 95,291
10"	36.25	\$ 312.74	\$ 9.42	\$ 322.16	\$ 178.36	\$ 235.44	\$ 235.44	4	\$ 11,301
12"	43.5	\$ 375.29	\$ 9.42	\$ 384.71	\$ 213.49	\$ 281.81	\$ 281.81	0	\$ -

Total Revenue Generated 77,588 \$ 10,116,425

Costs Allocated to Customer Service

Meters & Services	\$ 9,142,776
Billing & Collection	\$ 8,773,813
LESS Shift to Retail Volume Charge	\$ (7,801,436)
Total Customer Service Costs	\$ 10,115,153

Variance Due to Rounding \$ 1,272

Schedule HJS-20b: Development of Providence Retail Fire Protection Service Charge

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Meter Size	Meter Equivalency	Accounts	5/8" Equivalents	Fire Cost Per Month	Existing Charge	Proposed Charge	Rounded Charge	Revenues
5/8"	1	25,954	25,954	\$ 2.26	\$ 1.38	\$ 1.82	\$ 1.83	\$ 569,950
3/4"	1.5	4,580	6,870	\$ 3.39	\$ 2.07	\$ 2.73	\$ 2.74	\$ 150,590
1"	3.75	2,091	7,841	\$ 8.47	\$ 5.15	\$ 6.80	\$ 6.80	\$ 170,626
1.5"	10	902	9,020	\$ 22.57	\$ 13.74	\$ 18.14	\$ 18.14	\$ 196,347
2"	24	792	19,008	\$ 54.18	\$ 32.96	\$ 43.51	\$ 43.51	\$ 413,519
3"	65	55	3,575	\$ 146.73	\$ 89.26	\$ 117.82	\$ 117.83	\$ 77,768
4"	110	20	2,200	\$ 248.32	\$ 151.05	\$ 199.39	\$ 199.39	\$ 47,854
6"	225	28	6,300	\$ 507.92	\$ 308.97	\$ 407.84	\$ 407.85	\$ 137,038
8"	340	15	5,100	\$ 767.53	\$ 466.89	\$ 616.29	\$ 616.30	\$ 110,934
10"	520	2	1,040	\$ 1,173.86	\$ 714.07	\$ 942.57	\$ 942.58	\$ 22,622
12"	860	-	-	\$ 1,941.39	\$ 1,180.95	\$ 1,558.85	\$ 1,558.85	\$ -

Total Revenue Generated	\$1,897,247
Total FPSC Costs	\$ 2,354,272
LESS Shift to Retail Volume Charge	\$ (460,180)
Adjusted FPSC Costs	\$ 1,894,092

Variance Due to Rounding \$3,155

Schedule HJS-21a: Development of Private Fireline Charges

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Fire Connection Size	Accounts	Demand Factor	6" Eq. Factor	6" Eq. Conn.	5/8" Eq. Factor	M&S Cost Per Month	Cost Per Bill	Demand Cost Per Month	Total Cost Per Month	Existing Charge	Proposed Charge	Rounded Charge	Revenues
3/4"	2	0.5	0.004	0.01	1.10	\$9.49	\$ 9.42	\$ 0.09	\$ 19.00	\$ 8.64	\$ 11.41	\$ 11.41	\$ 274
1"	9	1.0	0.009	0.08	1.40	\$12.08	\$ 9.42	\$ 0.19	\$ 21.69	\$ 10.21	\$ 13.48	\$ 13.48	\$ 1,456
1-1/2"	2	2.9	0.026	0.05	1.80	\$15.53	\$ 9.42	\$ 0.54	\$ 25.49	\$ 12.57	\$ 16.60	\$ 16.60	\$ 398
2"	68	6.2	0.056	3.78	2.90	\$25.02	\$ 9.42	\$ 1.15	\$ 35.59	\$ 18.64	\$ 24.61	\$ 24.61	\$ 20,082
4"	391	38.3	0.344	134.60	14.00	\$120.78	\$ 9.42	\$ 7.09	\$ 137.30	\$ 79.67	\$ 105.17	\$ 105.17	\$ 493,458
6"	1,245	111.3	1.000	1,245.00	21.00	\$181.17	\$ 9.42	\$ 20.60	\$ 211.20	\$ 129.89	\$ 171.46	\$ 171.46	\$ 2,561,612
8"	256	237.2	2.131	545.54	29.00	\$250.19	\$ 9.42	\$ 43.90	\$ 303.51	\$ 196.73	\$ 259.69	\$ 259.69	\$ 797,768
10"	4	426.6	3.832	15.33	36.25	\$312.74	\$ 9.42	\$ 78.95	\$ 401.11	\$ 274.06	\$ 361.76	\$ 361.76	\$ 17,364
12"	18	689.0	6.190	111.42	43.50	\$375.29	\$ 9.42	\$ 127.52	\$ 512.23	\$ 367.64	\$ 485.29	\$ 485.29	\$ 104,823
16"	-	1,468.4	13.192	0.00	58.00	\$500.38	\$ 9.42	\$ 271.75	\$ 781.56	\$ 611.43	\$ 781.56	\$ 781.56	\$ -
	1,995			2,055.82									\$ 3,997,235

Costs Allocated to Private Fire Service

Meters & Services	\$ 4,160,420
Billing & Collection	\$ 225,599
Demand Costs	\$ 508,208
Less Costs Recovered from Retail Volume Charge	\$ (896,992)
Total Private Fire Protection Costs	\$ 3,997,235

Schedule HJS-21b: Development of Hydrant Charges

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Demand Costs (Hydrants Excluding Providence)	\$	922,302
Hydrants (Excluding Providence)		3,318
Annual Demand Costs per Hydrant	\$	277.97
<hr/>		
Annual Direct Fire Cost per Hydrant	\$	450.46
<hr/>		
Existing Annual Cost per Hydrant	\$	454.02
<hr/>		
Total Annual Cost per Hydrant	\$	728.43
<hr/>		
Proposed Annual Charge per Hydrant	\$	599.31
<hr/>		
Rounded Annual Charge per Hydrant	\$	599.31
<hr/>		
Hydrant Revenues	\$	1,988,511
<hr/>		
Costs Allocated to Hydrant Charge		
Demand	\$	922,302
Direct Fire	\$	1,494,614
LESS Shift to Retail Volume Charge	\$	(428,406)
Total Public Fire Costs (Excluding Providence)	\$	1,988,511

Schedule HJS-22: Proposed Rates

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	Existing Rates			Proposed FY 2021				Proposed FY 2022			Proposed FY 2023		
	Units	Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue	
Service Charges													
5/8"	57,812	\$ 7.56	\$ 5,244,705	32.01%	\$ 9.98	\$ 6,923,565	5.66%	\$ 10.55	\$ 7,315,567	5.48%	\$ 11.12	\$ 7,716,487	
3/4"	11,326	\$ 8.05	\$ 1,094,092	32.05%	\$ 10.63	\$ 1,444,745	5.66%	\$ 11.23	\$ 1,526,544	5.48%	\$ 11.85	\$ 1,610,204	
1"	5,335	\$ 9.50	\$ 608,190	32.00%	\$ 12.54	\$ 802,811	5.66%	\$ 13.25	\$ 848,265	5.48%	\$ 13.98	\$ 894,753	
1.5"	1,547	\$ 11.43	\$ 212,187	32.02%	\$ 15.09	\$ 280,131	5.66%	\$ 15.94	\$ 295,991	5.48%	\$ 16.82	\$ 312,213	
2"	1,357	\$ 16.76	\$ 272,920	32.04%	\$ 22.13	\$ 360,365	5.66%	\$ 23.38	\$ 380,768	5.48%	\$ 24.66	\$ 401,636	
3"	73	\$ 56.01	\$ 49,065	32.01%	\$ 73.94	\$ 64,771	5.66%	\$ 78.13	\$ 68,439	5.48%	\$ 82.41	\$ 72,189	
4"	35	\$ 70.55	\$ 29,631	32.01%	\$ 93.13	\$ 39,115	5.66%	\$ 98.40	\$ 41,329	5.48%	\$ 103.80	\$ 43,594	
6"	57	\$ 104.47	\$ 71,457	32.01%	\$ 137.91	\$ 94,330	5.66%	\$ 145.72	\$ 99,671	5.48%	\$ 153.70	\$ 105,134	
8"	42	\$ 143.23	\$ 72,188	32.00%	\$ 189.07	\$ 95,291	5.66%	\$ 199.77	\$ 100,687	5.48%	\$ 210.72	\$ 106,205	
10"	4	\$ 178.36	\$ 8,561	32.00%	\$ 235.44	\$ 11,301	5.66%	\$ 248.77	\$ 11,941	5.48%	\$ 262.40	\$ 12,595	
12"	-	\$ 213.49	\$ -	32.00%	\$ 281.81	\$ -	5.66%	\$ 297.77	\$ -	5.48%	\$ 314.08	\$ -	
Total Service Charge	77,588		\$ 7,662,995	32.02%		\$ 10,116,425	5.66%		\$ 10,689,202	5.48%		\$ 11,275,010	
						\$ -							
Retail Fire Protection Service Charges (Providence Only)													
5/8"	25,954	\$ 1.38	\$ 429,798	32.61%	\$ 1.83	\$ 569,950	5.66%	\$ 1.93	\$ 602,220	5.48%	\$ 2.04	\$ 635,223	
3/4"	4,580	\$ 2.07	\$ 113,767	32.37%	\$ 2.74	\$ 150,590	5.66%	\$ 2.90	\$ 159,117	5.48%	\$ 3.05	\$ 167,837	
1"	2,091	\$ 5.15	\$ 129,224	32.04%	\$ 6.80	\$ 170,626	5.66%	\$ 7.19	\$ 180,286	5.48%	\$ 7.58	\$ 190,167	
1.5"	902	\$ 13.74	\$ 148,722	32.02%	\$ 18.14	\$ 196,347	5.66%	\$ 19.17	\$ 207,464	5.48%	\$ 20.22	\$ 218,834	
2"	792	\$ 32.96	\$ 313,252	32.01%	\$ 43.51	\$ 413,519	5.66%	\$ 45.97	\$ 436,932	5.48%	\$ 48.49	\$ 460,877	
3"	55	\$ 89.26	\$ 58,912	32.01%	\$ 117.83	\$ 77,768	5.66%	\$ 124.50	\$ 82,171	5.48%	\$ 131.32	\$ 86,674	
4"	20	\$ 151.05	\$ 36,252	32.00%	\$ 199.39	\$ 47,854	5.66%	\$ 210.68	\$ 50,563	5.48%	\$ 222.23	\$ 53,334	
6"	28	\$ 308.97	\$ 103,814	32.00%	\$ 407.85	\$ 137,038	5.66%	\$ 430.94	\$ 144,796	5.48%	\$ 454.56	\$ 152,732	
8"	15	\$ 466.89	\$ 84,040	32.00%	\$ 616.30	\$ 110,934	5.66%	\$ 651.19	\$ 117,215	5.48%	\$ 686.88	\$ 123,639	
10"	2	\$ 714.07	\$ 17,138	32.00%	\$ 942.58	\$ 22,622	5.66%	\$ 995.95	\$ 23,903	5.48%	\$ 1,050.53	\$ 25,213	
12"	-	\$ 1,180.95	\$ -	32.00%	\$ 1,558.85	\$ -	5.66%	\$ 1,647.11	\$ -	5.48%	\$ 1,737.38	\$ -	
Total Retail FPSC (Providence Only)	34,439		\$ 1,434,918	32.22%		\$ 1,897,247	5.66%		\$ 2,004,667	5.48%		\$ 2,114,530	
Total Retail Service Charge Revenue			\$ 9,097,913	32.05%		\$ 12,013,672	5.66%		\$ 12,693,869	5.48%		\$ 13,389,540	
Retail Consumption Charges													
Residential	8,396,176	\$ 3.403	\$ 28,572,187	7.73%	\$ 3.666	\$ 30,780,381	5.66%	\$ 3.874	\$ 32,523,122	5.48%	\$ 4.086	\$ 34,305,509	
Commercial	4,041,665	\$ 3.223	\$ 13,026,286	20.14%	\$ 3.872	\$ 15,649,327	5.66%	\$ 4.091	\$ 16,535,369	5.48%	\$ 4.315	\$ 17,441,568	
Industrial	187,186	\$ 3.169	\$ 593,192	9.28%	\$ 3.463	\$ 648,225	5.66%	\$ 3.659	\$ 684,927	5.48%	\$ 3.860	\$ 722,463	
Total Retail Consumption Charge	12,625,027		\$ 42,191,666	11.58%		\$ 47,077,933	5.66%		\$ 49,743,417	5.48%		\$ 52,469,540	
East Smithfield Debt Surcharge	235,576	\$ 0.35	\$ 82,451	0.00%	\$ 0.350	\$ 82,451	0.00%	\$ 0.350	\$ 82,451	0.00%	\$ 0.350	\$ 82,451	
Total Retail Volume Charge Revenue			\$ 42,274,117	11.56%		\$ 47,160,385	5.65%		\$ 49,825,869	5.47%		\$ 52,551,992	
Total Retail Revenue			\$ 51,372,030	15.19%		\$ 59,174,057	5.65%		\$ 62,519,738	5.47%		\$ 65,941,531	

Schedule HJS-22: Proposed Rates

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

Description	Existing Rates			Proposed FY 2021				Proposed FY 2022			Proposed FY 2023		
	Units	Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue	
Wholesale Charges													
Bristol County	1,494,845	\$ 1.350858	\$ 2,019,323	21.68%	\$ 1.643680	\$ 2,457,047	4.19%	\$ 1.712541	\$ 2,559,983	4.15%	\$ 1.783551	\$ 2,666,133	
East Providence	1,822,773	\$ 1.350858	\$ 2,462,307	21.68%	\$ 1.643680	\$ 2,996,055	4.19%	\$ 1.712541	\$ 3,121,572	4.15%	\$ 1.783551	\$ 3,251,009	
Greenville	421,521	\$ 1.350858	\$ 569,415	21.68%	\$ 1.643680	\$ 692,846	4.19%	\$ 1.712541	\$ 721,872	4.15%	\$ 1.783551	\$ 751,805	
Kent County	2,727,147	\$ 1.350858	\$ 3,683,989	21.68%	\$ 1.643680	\$ 4,482,558	4.19%	\$ 1.712541	\$ 4,670,351	4.15%	\$ 1.783551	\$ 4,864,008	
Lincoln	1,038,229	\$ 1.350858	\$ 1,402,499	21.68%	\$ 1.643680	\$ 1,706,516	4.19%	\$ 1.712541	\$ 1,778,009	4.15%	\$ 1.783551	\$ 1,851,734	
Smithfield	391,600	\$ 1.350858	\$ 528,996	21.68%	\$ 1.643680	\$ 643,666	4.19%	\$ 1.712541	\$ 670,631	4.15%	\$ 1.783551	\$ 698,439	
Warwick	3,466,644	\$ 1.350858	\$ 4,682,944	21.68%	\$ 1.643680	\$ 5,698,054	4.19%	\$ 1.712541	\$ 5,936,769	4.15%	\$ 1.783551	\$ 6,182,938	
Total Wholesale Revenue	11,362,760		15,349,475	21.68%		18,676,741	4.19%		19,459,187	4.15%		20,266,066	

Wholesale (per million gallons) 8,499 \$ 1,805.96 \$ 15,349,475 21.68% \$ 2,197.43 \$ 18,676,741 \$ 2,289.49 \$ 19,459,187 \$ 2,384.43 \$ 20,266,066

Description	Existing Rates			Proposed FY 2021				Proposed FY 2022			Proposed FY 2023		
	Units	Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue	% Change	Rates	Revenue	
Private Fire Service Charges													
3/4"	2	\$ 8.64	\$ 207	32.06%	\$ 11.41	\$ 274	5.66%	\$ 12.06	\$ 289	5.48%	\$ 12.72	\$ 305	
1"	9	\$ 10.21	\$ 1,103	32.03%	\$ 13.48	\$ 1,456	5.66%	\$ 14.24	\$ 1,538	5.48%	\$ 15.02	\$ 1,623	
1-1/2"	2	\$ 12.57	\$ 302	32.06%	\$ 16.60	\$ 398	5.66%	\$ 17.54	\$ 421	5.48%	\$ 18.50	\$ 444	
2"	68	\$ 18.64	\$ 15,210	32.03%	\$ 24.61	\$ 20,082	5.66%	\$ 26.00	\$ 21,219	5.48%	\$ 27.43	\$ 22,382	
4"	391	\$ 79.67	\$ 373,812	32.01%	\$ 105.17	\$ 493,458	5.66%	\$ 111.12	\$ 521,396	5.48%	\$ 117.21	\$ 549,971	
6"	1,245	\$ 129.89	\$ 1,940,557	32.00%	\$ 171.46	\$ 2,561,612	5.66%	\$ 181.17	\$ 2,706,647	5.48%	\$ 191.10	\$ 2,854,981	
8"	256	\$ 196.73	\$ 604,355	32.00%	\$ 259.69	\$ 797,768	5.66%	\$ 274.39	\$ 842,936	5.48%	\$ 289.43	\$ 889,132	
10"	4	\$ 274.06	\$ 13,155	32.00%	\$ 361.76	\$ 17,364	5.66%	\$ 382.24	\$ 18,348	5.48%	\$ 403.19	\$ 19,353	
12"	18	\$ 367.64	\$ 79,410	32.00%	\$ 485.29	\$ 104,823	5.66%	\$ 512.77	\$ 110,758	5.48%	\$ 540.87	\$ 116,827	
16"	-	\$ 611.43	\$ -	27.82%	\$ 781.56	\$ -	5.66%	\$ 825.81	\$ -	5.48%	\$ 871.07	\$ -	
Total		\$ 3,028,110	\$ 3,028,110	32.00%		\$ 3,997,235	5.66%		\$ 4,223,552	5.48%		\$ 4,455,019	
Hydrants (Excluding Providence)	3,318	\$ 454.02	\$ 1,506,438	32.00%	\$ 599.31	\$ 1,988,511	5.66%	\$ 633.24	\$ 2,101,097	5.48%	\$ 667.95	\$ 2,216,245	
Total Fire Protection Charge Revenue			\$4,534,548.24			\$5,985,745.26			\$6,324,649.45			\$6,671,263.59	

Total Rate Revenues		\$ 71,256,053			\$ 83,836,543			\$ 88,303,574		\$ 92,878,861
Miscellaneous Revenues		\$ 1,493,163			\$ 1,493,163			\$ 1,493,163		\$ 1,493,163
Total Revenues		\$ 72,749,216	17.29%		\$ 85,329,706	5.24%		\$ 89,796,737	5.10%	\$ 94,372,024

Schedule HJS-23: Comparison of Revenues by Customer Class

Providence Water Supply Board

Docket # 4994

Request for General Rate Relief

Rebuttal Testimony of Harold J. Smith

Test Year Ending June 30, 2019

Rate Years Ending June 30, 2021 through 2023

	FY 2021			FY 2022			FY 2023		
	Existing Rates	Proposed Rates	% Change	Existing Rates	Proposed Rates	% Change	Existing Rates	Proposed Rates	% Change
Retail									
Monthly Service Charge	\$ 7,662,995	\$ 10,116,425	32.0%	\$ 10,116,425	\$ 10,689,202	5.7%	\$ 10,689,202	\$ 11,275,010	5.5%
East Smithfield Debt Surcharge	\$ 82,451	\$ 82,451	0.0%	\$ 82,451	\$ 82,451	0.0%	\$ 82,451	\$ 82,451	0.0%
Periodic FPSC	\$ 1,434,918	\$ 1,897,247	32.2%	\$ 1,897,247	\$ 2,004,667	5.7%	\$ 2,004,667	\$ 2,114,530	5.5%
Volume Charge									
Residential	\$ 28,572,187	\$ 30,780,381	7.7%	\$ 30,780,381	\$ 32,523,122	5.7%	\$ 32,523,122	\$ 34,305,509	5.5%
Commercial	\$ 13,026,286	\$ 15,649,327	20.1%	\$ 15,649,327	\$ 16,535,369	5.7%	\$ 16,535,369	\$ 17,441,568	5.5%
Industrial	\$ 593,192	\$ 648,225	9.3%	\$ 648,225	\$ 684,927	5.7%	\$ 684,927	\$ 722,463	5.5%
Total Retail	\$ 51,372,030	\$ 59,174,057	15.2%	\$ 59,174,057	\$ 62,519,738	5.7%	\$ 62,519,738	\$ 65,941,531	5.5%
Wholesale									
Bristol County	\$ 2,019,323	\$ 2,457,047	21.7%	\$ 2,457,047	\$ 2,559,983	4.2%	\$ 2,559,983	\$ 2,666,133	4.1%
East Providence	\$ 2,462,307	\$ 2,996,055	21.7%	\$ 2,996,055	\$ 3,121,572	4.2%	\$ 3,121,572	\$ 3,251,009	4.1%
Greenville	\$ 569,415	\$ 692,846	21.7%	\$ 692,846	\$ 721,872	4.2%	\$ 721,872	\$ 751,805	4.1%
Kent County	\$ 3,683,989	\$ 4,482,558	21.7%	\$ 4,482,558	\$ 4,670,351	4.2%	\$ 4,670,351	\$ 4,864,008	4.1%
Lincoln	\$ 1,402,499	\$ 1,706,516	21.7%	\$ 1,706,516	\$ 1,778,009	4.2%	\$ 1,778,009	\$ 1,851,734	4.1%
Smithfield	\$ 528,996	\$ 643,666	21.7%	\$ 643,666	\$ 670,631	4.2%	\$ 670,631	\$ 698,439	4.1%
Warwick	\$ 4,682,944	\$ 5,698,054	21.7%	\$ 5,698,054	\$ 5,936,769	4.2%	\$ 5,936,769	\$ 6,182,938	4.1%
Total Wholesale	\$ 15,349,475	\$ 18,676,741	21.7%	\$ 18,676,741	\$ 19,459,187	4.2%	\$ 19,459,187	\$ 20,266,066	4.1%
Fire Protection									
Private Fire Protection	\$ 3,028,110	\$ 3,997,235	32.0%	\$ 3,997,235	\$ 4,223,552	5.7%	\$ 4,223,552	\$ 4,455,019	5.5%
Public Fire Protection	\$ 1,506,438	\$ 1,988,511	32.0%	\$ 1,988,511	\$ 2,101,097	5.7%	\$ 2,101,097	\$ 2,216,245	5.5%
Total Fire Protection	\$ 4,534,548	\$ 5,985,745	32.0%	\$ 5,985,745	\$ 6,324,649	5.7%	\$ 6,324,649	\$ 6,671,264	5.5%
Total Rate Revenues	\$ 71,256,053	\$ 83,836,543	17.7%	\$ 83,836,543	\$ 88,303,574	5.3%	\$ 88,303,574	\$ 92,878,861	5.2%
Miscellaneous Revenues	\$ 1,493,163	\$ 1,493,163		\$ 1,493,163	\$ 1,493,163		\$ 1,493,163	\$ 1,493,163	
Total Revenues	\$ 72,749,216	\$ 85,329,706	17.3%	\$ 85,329,706	\$ 89,796,737	5.2%	\$ 89,796,737	\$ 94,372,024	5.1%

Schedule HJS-24: Revenue Proof

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

	FY 2021	FY 2022	FY 2023
Net Operations & Maintenance Expense	\$ 40,061,939	\$ 41,135,777	\$ 42,303,530
Capital Expense	\$ 35,067,000	\$ 38,067,000	\$ 41,067,000
City Services Expense	\$ 839,167	\$ 839,167	\$ 839,167
Property Taxes Expense	\$ 7,629,145	\$ 7,934,311	\$ 8,251,684
Total Expenses Allocated	\$ 83,597,251	\$ 87,976,255	\$ 92,461,380
plus: Net Operating Revenue	\$ 1,642,082	\$ 1,729,662	\$ 1,819,364
Net Revenue Requirement	\$ 85,239,333	\$ 89,705,916	\$ 94,280,745
Retail			
Monthly Service Charge	\$ 10,116,425	\$ 10,689,202	\$ 11,275,010
East Smithfield Debt Surcharge	\$ 82,451	\$ 82,451	\$ 82,451
Retail FPSC	\$ 1,897,247	\$ 2,004,667	\$ 2,114,530
Volume Charge			
Residential	\$ 30,780,381	\$ 32,523,122	\$ 34,305,509
Commercial	\$ 15,649,327	\$ 16,535,369	\$ 17,441,568
Industrial	\$ 648,225	\$ 684,927	\$ 722,463
Total Retail	\$ 59,174,057	\$ 62,519,738	\$ 65,941,531
Wholesale			
Bristol County	\$ 2,457,047	\$ 2,559,983	\$ 2,666,133
East Providence	\$ 2,996,055	\$ 3,121,572	\$ 3,251,009
Greenville	\$ 692,846	\$ 721,872	\$ 751,805
Kent County	\$ 4,482,558	\$ 4,670,351	\$ 4,864,008
Lincoln	\$ 1,706,516	\$ 1,778,009	\$ 1,851,734
Smithfield	\$ 643,666	\$ 670,631	\$ 698,439
Warwick	\$ 5,698,054	\$ 5,936,769	\$ 6,182,938
Total Wholesale	\$ 18,676,741	\$ 19,459,187	\$ 20,266,066
Fire Protection			
Private Fire Protection	\$ 3,997,235	\$ 4,223,552	\$ 4,455,019
Public Fire Protection	\$ 1,988,511	\$ 2,101,097	\$ 2,216,245
Total Fire Protection	\$ 5,985,745	\$ 6,324,649	\$ 6,671,264
Total Rate Revenues	\$ 83,836,543	\$ 88,303,574	\$ 92,878,861
Miscellaneous Revenues	\$ 1,493,163	\$ 1,493,163	\$ 1,493,163
Total Revenues	\$ 85,329,706	\$ 89,796,737	\$ 94,372,024
Variance Due to Rounding	\$ 7,921	\$ 8,370	\$ 8,828

Schedule HJS-25: Comparison of Typical Bill Impacts

Providence Water Supply Board
Docket # 4994
Request for General Rate Relief
Rebuttal Testimony of Harold J. Smith
Test Year Ending June 30, 2019
Rate Years Ending June 30, 2021 through 2023

	FY 2021			FY 2022			FY 2023		
	Existing	Proposed	% Change	Existing	Proposed	% Change	Existing	Proposed	Change
Residential - (5/8" Meter, 100 HCF)									
Service Charge	\$ 90.72	\$ 119.76	32.0%	\$ 119.76	\$ 126.54	5.7%	\$ 126.54	\$ 133.48	5.5%
Volume Charge	\$ 340.30	\$ 366.60	7.7%	\$ 366.60	\$ 387.36	5.7%	\$ 387.36	\$ 408.58	5.5%
Total	\$ 431.02	\$ 486.36	12.8%	\$ 486.36	\$ 513.90	5.7%	\$ 513.90	\$ 542.06	5.5%
Commercial - (2" Meter, 2,000 HCF)									
Service Charge	\$ 201.12	\$ 265.56	32.0%	\$ 265.56	\$ 280.60	5.7%	\$ 280.60	\$ 295.97	5.5%
Volume Charge	\$ 6,446.00	7,744.00	20.1%	7,744.00	8,182.45	5.7%	8,182.45	8,630.88	5.5%
Total	\$ 6,647.12	\$ 8,009.56	20.5%	\$ 8,009.56	\$ 8,463.05	5.7%	\$ 8,463.05	\$ 8,926.86	5.5%
Industrial - (6" Meter, 10,000 HCF)									
Service Charge	\$ 1,253.64	\$ 1,654.92	32.0%	\$ 1,654.92	\$ 1,748.62	5.7%	\$ 1,748.62	\$ 1,844.45	5.5%
Volume Charge	\$ 31,690.00	\$ 34,630.00	9.3%	\$ 34,630.00	\$ 36,590.70	5.7%	\$ 36,590.70	\$ 38,596.01	5.5%
Total	\$ 32,943.64	\$ 36,284.92	10.1%	\$ 36,284.92	\$ 38,339.32	5.7%	\$ 38,339.32	\$ 40,440.46	5.5%