

Line	Acct #	Department	Account Description	Newport's Proposed		Newport's Proposed		PWF Proposed		PWF Proposed		Reason for PWF Adjustments
				Normalized Test Year FY2023 Audited	Adjustments	Rate Year FY2025	Adjustments	Rate Year FY2025	Adjustments	Rate Year FY2025		
1	50001	Admin	Salaries and Wages	\$231,582	\$173,582	\$448,282	\$448,282	\$448,282	\$448,282	(\$128,236)	\$320,736	Remove newly created positions, keep compensation adjustments for existing positions
2	50044	Admin	Standby Salaries	\$18,420	\$300	\$18,720	\$300	\$18,720	\$300	(\$300)	\$18,420	Expenses less than \$30,000 revert to Normalized Test Year without additional information
3	50100	Admin	Employee Benefits	\$139,015	\$98,681	\$237,696	\$237,696	\$237,696	\$237,696	(\$64,878)	\$172,818	Remove newly created positions, keep compensation adjustments for existing positions
4	50103	Admin	Retiree Insurance Coverage	\$273,742	(\$163,321)	\$110,421	\$110,421	\$110,421	\$110,421		\$110,421	
5	50105	Admin	Workers Compensation	\$51,379	\$3,479	\$54,858	\$54,858	\$54,858	\$54,858		\$54,858	
6	50175	Admin	Annual Leave Buyback	\$3,750	(\$1,250)	\$2,500	\$2,500	\$2,500	\$2,500		\$2,500	
7	50207	Admin	Advertisement	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$4,000		\$4,000	
8	50210	Admin	Membership Dues & Subscriptions	\$14,946	\$54	\$15,000	\$15,000	\$15,000	(\$54)		\$14,946	Expenses less than \$30,000 revert to Normalized Test Year without additional information
9	50212	Admin	Conferences & Training	\$2,302	\$2,036	\$7,338	\$7,338	\$7,338	(\$5,036)		\$2,302	Expenses less than \$30,000 revert to Normalized Test Year without additional information
10	50214	Admin	Tuition Reimbursement	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000		\$2,000	
11	50220	Admin	Consultant Fees	\$44,624	\$48,998	\$93,622	\$93,622	\$93,622	\$93,622		\$93,622	
12	50238	Admin	Postage	\$174	\$826	\$1,000	\$1,000	\$1,000	\$1,000		\$1,000	
13	50239	Admin	Fire & Liability Insurance	\$49,955	\$10,490	\$60,445	\$60,445	\$60,445	\$60,445		\$60,445	
14	50251	Admin	Telephone & Communication	\$9,166	(\$604)	\$8,562	\$8,562	\$8,562	\$8,562	\$604	\$9,166	Expenses less than \$30,000 revert to Normalized Test Year without additional information
15	50266	Admin	Audit Fees	\$4,944	\$0	\$4,944	\$4,944	\$4,944	\$4,944		\$4,944	
16	50266	Admin	OPEB Contribution	\$31,488	\$0	\$31,488	\$31,488	\$31,488	\$31,488		\$31,488	
17	50266	Admin	City Council	\$3,943	\$0	\$3,943	\$3,943	\$3,943	\$3,943		\$3,943	
18	50266	Admin	City Clerk	\$4,537	\$0	\$4,537	\$4,537	\$4,537	\$4,537		\$4,537	
19	50266	Admin	City Manager	\$76,621	\$0	\$76,621	\$76,621	\$76,621	\$76,621		\$76,621	
20	50266	Admin	Human Resources	\$6,193	\$0	\$6,193	\$6,193	\$6,193	\$6,193		\$6,193	
21	50266	Admin	City Solicitor	\$27,329	\$0	\$27,329	\$27,329	\$27,329	\$27,329		\$27,329	
22	50266	Admin	Finance Administrative 50%	\$25,212	\$0	\$25,212	\$25,212	\$25,212	\$25,212		\$25,212	
23	50266	Admin	Finance Administrative 5%	\$3,363	\$0	\$3,363	\$3,363	\$3,363	\$3,363		\$3,363	
24	50266	Admin	Finance Admin 10% Inv/Debt	\$11,809	\$0	\$11,809	\$11,809	\$11,809	\$11,809		\$11,809	
25	50266	Admin	Purchasing	\$22,404	\$0	\$22,404	\$22,404	\$22,404	\$22,404		\$22,404	
26	50266	Admin	Assessment	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
27	50266	Admin	Collections	\$24,828	\$0	\$24,828	\$24,828	\$24,828	\$24,828		\$24,828	
28	50266	Admin	Accounting - Wires - 5%	\$9,149	\$0	\$9,149	\$9,149	\$9,149	\$9,149		\$9,149	
29	50266	Admin	Accounting	\$65,704	\$0	\$65,704	\$65,704	\$65,704	\$65,704		\$65,704	
30	50266	Admin	Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
31	50267	Admin	Data Processing	\$343,175	(\$1,155)	\$342,020	\$342,020	\$342,020	\$342,020		\$342,020	
32	50268	Admin	Mileage Allowance	\$3,349	\$1,651	\$5,000	\$5,000	\$5,000	(\$1,651)		\$3,349	Expenses less than \$30,000 revert to Normalized Test Year without additional information
33	50271	Admin	Gasoline & Vehicle Allowance	\$8,724	\$2,905	\$11,629	\$11,629	\$11,629	\$11,629		\$11,629	
34	50275	Admin	Repairs & Maintenance	\$465	\$2,035	\$2,500	\$2,500	\$2,500	(\$2,035)		\$465	Revert to Normalized Test Year due to lack of supporting information
35	50280	Admin	Regulatory Expense	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	(\$1,500)		\$0	Expenses less than \$30,000 revert to Normalized Test Year without additional information
36	50281	Admin	Regulatory Assessment	\$129,813	\$5,187	\$135,000	\$135,000	\$135,000	\$135,000		\$135,000	
37	50305	Admin	Water	\$2,015	\$407	\$2,422	\$2,422	\$2,422	\$2,422		\$2,422	
38	50306	Admin	Electricity	\$7,988	\$854	\$8,842	\$8,842	\$8,842	\$8,842		\$8,842	
39	50307	Admin	Natural Gas	\$7,000	\$0	\$7,000	\$7,000	\$7,000	(\$838)		\$7,000	Revert to Normalized Test Year due to lack of supporting information
40	50308	Admin	Property Taxes	\$464,475	\$12,440	\$476,915	\$476,915	\$476,915	\$476,915		\$476,915	
41	50361	Admin	Office Supplies	\$9,748	\$5,385	\$15,133	\$15,133	\$15,133	(\$5,385)		\$9,748	Expenses less than \$30,000 revert to Normalized Test Year without additional information
42	50505	Admin	Self Insurance	\$500	\$0	\$500	\$500	\$500	\$500		\$500	
43	50515	Admin	Unemployment Claims	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
44	50520	Admin	Accrued Benefits Buyout	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
45	50001	Customer Svc.	Salaries & Wages	\$291,674	\$96,996	\$388,670	\$388,670	\$388,670	\$388,670		\$388,670	
46	50002	Customer Svc.	Overtime	\$4,427	\$5,323	\$9,750	\$9,750	\$9,750	\$9,750		\$9,750	
47	50004	Customer Svc.	Temp Salaries	\$0	(\$8,800)	\$0	\$0	\$0	\$0		\$0	
48	50056	Customer Svc.	Injury Pay	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
49	50100	Customer Svc.	Employee Benefits	\$173,340	\$82,456	\$255,796	\$255,796	\$255,796	\$255,796		\$255,796	
50	50120	Customer Svc.	Bank Fees (lock box and credit card chn)	\$59,431	\$5,569	\$65,000	\$65,000	\$65,000	\$65,000		\$65,000	
51	50175	Customer Svc.	Annual Leave Buyback	\$13,287	\$1,113	\$14,400	\$14,400	\$14,400	\$14,400		\$14,400	
52	50205	Customer Svc.	Copying & binding	\$0	\$600	\$600	\$600	\$600	(\$600)		\$0	Expenses less than \$30,000 revert to Normalized Test Year without additional information
53	50212	Customer Svc.	Conferences & Training	\$375	\$1,460	\$1,835	\$1,835	\$1,835	(\$1,460)		\$375	Expenses less than \$30,000 revert to Normalized Test Year without additional information
54	50225	Customer Svc.	Support Services	\$19,252	\$32,363	\$51,615	\$51,615	\$51,615	\$51,615		\$51,615	
55	50238	Customer Svc.	Postage	\$74,106	\$2,427	\$76,533	\$76,533	\$76,533	\$76,533		\$76,533	
56	50271	Customer Svc.	Gasoline & Vehicle Allowance	\$40,510	\$2,229	\$42,739	\$42,739	\$42,739	\$42,739		\$42,739	
57	50275	Customer Svc.	Repairs & Maintenance	\$4,638	\$35,362	\$40,000	\$40,000	\$40,000	(\$35,362)		\$4,638	Revert to Normalized Test Year due to lack of supporting information
58	50299	Customer Svc.	Meter Maintenance	\$19,339	\$661	\$20,000	\$20,000	\$20,000	(\$661)		\$19,339	Expenses less than \$30,000 revert to Normalized Test Year without additional information
59	50311	Customer Svc.	Operating Supplies	\$3,342	\$1,314	\$4,656	\$4,656	\$4,656	\$4,656		\$4,656	
60	50320	Customer Svc.	Uniforms & protective Gear	\$1,947	\$2,968	\$4,915	\$4,915	\$4,915	(\$2,968)		\$1,947	Expenses less than \$30,000 revert to Normalized Test Year without additional information
61	50380	Customer Svc.	Customer Service Supplies	\$7,575	(\$75)	\$7,500	\$7,500	\$7,500	\$7,500		\$7,575	Expenses less than \$30,000 revert to Normalized Test Year without additional information
62	50002	Customer Svc.	Collections	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
63	50275	Fire Protection	Repair & Maintenance - Equipment	\$116,551	\$3,449	\$120,000	\$120,000	\$120,000	(\$3,449)		\$116,551	Revert to Normalized Test Year due to lack of supporting information
64	50001	Laboratory	Salaries & Wages	\$146,399	\$21,197	\$167,596	\$167,596	\$167,596	\$167,596		\$167,596	
65	50100	Laboratory	Employee Benefits	\$56,521	\$30,253	\$86,774	\$86,774	\$86,774	\$86,774		\$86,774	
66	50175	Laboratory	Annual Leave Buyback	\$3,834	\$416	\$4,250	\$4,250	\$4,250	\$4,250		\$4,250	
67	50275	Laboratory	Repairs & Maintenance	\$5,517	\$5,847	\$11,364	\$11,364	\$11,364	(\$5,847)		\$5,517	Revert to Normalized Test Year due to lack of supporting information
68	50281	Laboratory	Regulatory Expense	\$0	\$2,668	\$2,668	\$2,668	\$2,668	\$2,668		\$2,668	
69	50339	Laboratory	Laboratory Supplies	\$14,865	\$36,601	\$51,466	\$51,466	\$51,466	(\$36,601)		\$14,865	Revert to Normalized Test Year due to lack of supporting information
70	50001	Lawton Valley	Salaries & Wages	\$591,012	\$4,847	\$595,859	\$595,859	\$595,859	\$595,859		\$595,859	
71	50002	Lawton Valley	Overtime	\$140,879	\$4,121	\$145,000	\$145,000	\$145,000	\$145,000		\$145,000	
72	50003	Lawton Valley	Holiday Pay	\$20,114	\$0	\$20,114	\$20,114	\$20,114	\$20,114		\$20,114	
73	50045	Lawton Valley	Lead Plant Operator Stipend	\$7,461	\$59	\$7,520	\$7,520	\$7,520	(\$59)		\$7,461	Expenses less than \$30,000 revert to Normalized Test Year without additional information
74	50100	Lawton Valley	Employee Benefits	\$309,454	\$61,638	\$371,092	\$371,092	\$371,092	\$371,092		\$371,092	
75	50175	Lawton Valley	Annual Leave Buyback	\$6,711	\$2,789	\$9,500	\$9,500	\$9,500	\$9,500		\$9,500	
76	50212	Lawton Valley	Conferences & Training	\$2,653	\$0	\$2,653	\$2,653	\$2,653	\$2,653	\$173	\$2,653	Expenses less than \$30,000 revert to Normalized Test Year without additional information
77	50239	Lawton Valley	Fire & Liability Insurance	\$82,473	\$17,319	\$99,792	\$99,792	\$99,792	\$99,792		\$99,792	
78	50260	Lawton Valley	Rental of Equipment	\$691	\$459	\$1,150	\$1,150	\$1,150	(\$459)		\$691	Expenses less than \$30,000 revert to Normalized Test Year without additional information
79	50271	Lawton Valley	Gas/Vehicle Maintenance	\$5,373	\$4,683	\$10,056	\$10,056	\$10,056	\$10,056		\$10,056	
80	50275	Lawton Valley	Repairs & Maintenance	\$92,179	\$22,179	\$114,358	\$114,358	\$114,358	(\$22,179)		\$92,179	Revert to Normalized Test Year due to lack of supporting information
81	50305	Lawton Valley	Sewer Charge	\$486,497	(\$24,674)	\$461,823	\$461,823	\$461,823	\$461,823		\$461,823	
82	50306	Lawton Valley	Electricity	\$237,303	\$279,710	\$517,013	\$517,013	\$517,013	\$517,013		\$517,013	
83	50307	Lawton Valley	Natural Gas	\$26,611	\$8,856	\$35,467	\$35,467	\$35,467	(\$8,856)		\$26,611	Revert to Normalized Test Year due to lack of supporting information
84	50311	Lawton Valley	Operating Supplies	\$13,266	\$0	\$13,266	\$13,266	\$13,266	\$13,266		\$13,266	
85	50320	Lawton Valley	Uniforms & protective Gear	\$835	\$10,100	\$10,935	\$10,935	\$10,935	(\$10,100)		\$835	Expenses less than \$30,000 revert to Normalized Test Year without additional information
86	50335	Lawton Valley	Chemicals	\$520,409	\$322,887	\$843,297	\$843,297	\$843,297	\$843,297		\$843,297	
87	60000	Lawton Valley	LV Pumping	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
88	50001	SoS: Island	Salaries & Wages	\$345,582	\$10,093	\$355,675	\$355,675	\$355,675	\$355,675		\$355,675	
89	50002	SoS: Island										

142	50311	Trans. & Dist.	Operating Supplies	\$8,736	\$2,001	\$10,737	\$10,737	
143	50320	Trans. & Dist.	Uniforms & protective Gear	\$4,710	\$2,663	\$7,373	\$4,710	Expenses less than \$30,000 revert to Normalized Test Year without additional information
144	60001	Trans. & Dist.	Hydrant Maintenance	\$0	\$0	\$0	\$0	
<b>Total</b>				<b>\$10,682,062</b>	<b>\$2,095,749</b>	<b>\$12,777,811</b>	<b>(\$777,704)</b>	<b>\$12,000,107</b>

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-2  
Capital Costs

Line	Description of Expenditure	Newport's Proposed			PWFD Proposed Adjustments	PWFD Proposed Rate Year FY2025	Reason for PWFD Adjustments
		Normalized Test Year FY2023 Audited	Rate Year Adjustments	Newport's Proposed Rate Year FY2025			
1	Contribution to Capital Spending Account	\$2,500,000	\$800,000	\$3,300,000	\$0	\$3,300,000	
2	Contribution to Debt Service Account	\$6,920,000	\$0	\$6,920,000	(\$200,000)	\$6,720,000	Contributions do not account for current balances and expected interest earnings
3	Operating Revenue Allowance	\$317,938	(\$126,270)	\$191,668	\$0	\$191,668	
<b>Total</b>		<b>\$9,737,938</b>	<b>\$673,730</b>	<b>\$10,411,668</b>	<b>(\$200,000)</b>	<b>\$10,211,668</b>	

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-3  
Non-Rate Revenue

Line	Description of Offset	Newport's Proposed			PWFD Proposed Adjustments	PWFD Proposed Rate Year FY2025	Reason for PWFD Adjustments
		Normalized Test Year FY2023 Audited	Rate Year Adjustments	Newport's Proposed Rate Year FY2025			
1	Sundry charges	\$152,508	(\$19,508)	\$133,000	\$0	\$133,000	
2	WPC cost share on customer service	\$331,646	\$70,223	\$401,869	\$0	\$401,869	
3	Middletown cost share on customer service	\$166,727	\$46,835	\$213,562	\$0	\$213,562	
4	Rental of Property	\$92,371	(\$2,371)	\$90,000	\$0	\$90,000	
5	Water Penalty	\$48,776	\$1,224	\$50,000	\$0	\$50,000	
6	Miscellaneous*	\$0	\$11,300	\$11,300	\$0	\$11,300	
7	Investment Interest Income	\$24,842	(\$4,842)	\$20,000	\$0	\$20,000	
8	Water Quality Protection Fees	\$20,751	\$249	\$21,000	\$0	\$21,000	
<b>Total</b>		<b>\$837,621</b>	<b>\$103,110</b>	<b>\$940,731</b>	<b>\$0</b>	<b>\$940,731</b>	

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-4  
Total Revenue Requirement

Line	Description	Newport's Proposed			PWFD Proposed Adjustments	PWFD Proposed Rate Year FY2025
		Normalized Test Year FY2023 Audited	Rate Year Adjustments	Newport's Proposed Rate Year FY2025		
1	Operating & Maintenance Expenses	\$10,682,062	\$2,095,749	\$12,777,811	(\$777,704)	\$12,000,107
2	Capital Costs	\$9,737,938	\$673,730	\$10,411,668	(\$200,000)	\$10,211,668
3	(Less) Non-Rate Revenue	\$837,621	\$103,110	\$940,731	\$0	\$940,731
<b>Total</b>		<b>\$19,582,379</b>	<b>\$2,666,369</b>	<b>\$22,248,748</b>	<b>(\$977,704)</b>	<b>\$21,271,044</b>

Line	Acct. No.	Acct. Description	Rate Year	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE	Factor	Factor Name
1	50001	Admin Salaries and Wages	\$320,706	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
2	50044	Admin Standby Salaries	\$18,420	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
3	50103	Admin Employee Benefits	\$172,818	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
4	50123	Admin Retiree Insurance Coverage	\$110,421	59.0%	22.0%	7.0%	6.0%	5.0%	1.0%	0.0%	7	Non-Administrative Wages & Salaries
5	50105	Admin Workers Compensation	\$115,426	59.0%	22.0%	7.0%	6.0%	5.0%	1.0%	0.0%	7	Non-Administrative Wages & Salaries
6	50175	Admin Annual Leave Buyback	\$2,500	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
7	50207	Admin Advertisement	\$4,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
8	50210	Admin Membership Dues & Subscriptions	\$14,946	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
9	50212	Admin Conferences & Training	\$2,302	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
10	50214	Admin Tuition Reimbursement	\$76,521	59.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
11	50220	Admin Consultant Fees	\$93,622	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
12	50238	Admin Postage	\$1,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
13	50239	Admin Fire & Liability Insurance	\$9,445	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
14	50251	Admin Telephone & Communication	\$9,166	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
15	50286	Admin Audit Fees	\$4,944	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
16	50286	Admin OPEB Contribution	\$1,488	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
17	50286	Admin City Council	\$3,943	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
18	50286	Admin City Clerk	\$4,537	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
19	50286	Admin City Manager	\$76,521	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
20	50286	Admin Human Resources	\$6,193	59.0%	22.0%	7.0%	6.0%	5.0%	1.0%	0.0%	7	Non-Administrative Wages & Salaries
21	50286	Admin City Solicitor	\$27,329	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
22	50286	Admin Finance Administrative 50%	\$26,212	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
23	50286	Admin Finance Administrative 5%	\$3,363	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
24	50286	Admin Finance Admin 10% Inv/Debt	\$11,809	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
25	50286	Admin Assessment	\$22,404	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
26	50286	Admin Collections	\$24,828	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
27	50286	Admin Adm. Exp. - Wires - 5%	\$8,145	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
28	50286	Admin Accounting	\$65,704	59.0%	22.0%	7.0%	6.0%	5.0%	1.0%	0.0%	7	Non-Administrative Wages & Salaries
29	50286	Admin Facilities Maintenance	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
30	50287	Admin Procurement	\$342,028	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
31	50288	Admin Mileage Allowance	\$3,349	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
32	50288	Admin Gasoline & Vehicle Allowance	\$11,629	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
33	50271	Admin Repairs & Maintenance	\$465	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
34	50280	Admin Regulatory Expense	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
35	50281	Admin Regulatory Assessment	\$135,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
36	50305	Admin Water	\$2,422	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
37	50306	Admin Annual Leave Buyback	\$8,942	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
38	50307	Admin Natural Gas	\$6,700	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
39	50308	Admin Property Taxes	\$476,915	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
40	50361	Admin Laboratory Supplies	\$9,748	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
41	50505	Admin Self Insurance	\$500	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
42	50515	Admin Unemployment Claims	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
43	50520	Admin Retired Benefits Buyout	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
44	50001	Customer Svc. Salaries & Wages	\$388,670	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	6	Customer Service Salaries and Wages
45	50002	Customer Svc. Overtime	\$9,750	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	6	Customer Service Salaries and Wages
46	50004	Customer Svc. Temp Salaries	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
47	50004	Customer Svc. InjURY Pay	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
48	50006	Customer Svc. Employee Benefits	\$255,796	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	6	Customer Service Salaries and Wages
49	50100	Customer Svc. Annual Leave Buyback	\$65,000	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	6	Customer Service Salaries and Wages
50	50105	Customer Svc. Annual Leave Buyback	\$15,000	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	6	Customer Service Salaries and Wages
51	50175	Customer Svc. Copying & binding	\$0	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
52	50205	Customer Svc. Conferences & Training	\$0	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
53	50212	Customer Svc. Conferences & Training	\$0	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
54	50225	Customer Svc. Support Services	\$51,615	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
55	50238	Customer Svc. Postage	\$76,583	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
56	50271	Customer Svc. Gasoline & Vehicle Allowance	\$42,739	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	6	Customer Service Salaries and Wages
57	50275	Customer Svc. Repairs & Maintenance	\$4,638	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	12	Metering *
58	50299	Customer Svc. Meter Maintenance	\$19,339	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	12	Metering *
59	50311	Customer Svc. Operating Supplies	\$4,656	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	12	Metering *
60	50320	Customer Svc. Uniforms & protective Gear	\$1,947	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	12	Metering *
61	50380	Customer Svc. Customer Service Supplies	\$7,575	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	11	Billing *
62	50002	Customer Svc. Collections	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
63	50275	Fire Protection Recruit & Maintenance - Equipment	\$116,586	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	4	Fire Protection
64	50001	Laboratory Salaries & Wages	\$167,566	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
65	50100	Laboratory Employee Benefits	\$86,774	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
66	50175	Laboratory Annual Leave Buyback	\$4,260	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
67	50275	Laboratory Repairs & Maintenance	\$5,517	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
68	50281	Laboratory Regulatory Assessment	\$95,235	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
69	50339	Laboratory Laboratory Supplies	\$41,865	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
70	50001	Lawton Valley Salaries & Wages	\$595,859	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
71	50002	Lawton Valley Overtime	\$145,000	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
72	50003	Lawton Valley Holiday Pay	\$22,500	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
73	50045	Lawton Valley Lead Plant Operator Stipend	\$7,461	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
74	50100	Lawton Valley Employee Benefits	\$371,092	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
75	50175	Lawton Valley Annual Leave Buyback	\$9,500	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
76	50212	Lawton Valley Conferences & Training	\$2,693	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
77	50239	Lawton Valley Fire & Liability Insurance	\$99,792	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
78	50280	Lawton Valley Rental of Equipment	\$691	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
79	50271	Lawton Valley Gas/Vehicle Maintenance	\$10,056	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
80	50275	Lawton Valley Repairs & Maintenance	\$92,995	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
81	50305	Lawton Valley Sewer Charge	\$461,822	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
82	50306	Lawton Valley Electricity	\$279,710	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
83	50307	Lawton Valley Natural Gas	\$26,811	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
84	50311	Lawton Valley Operating Supplies	\$12,368	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
85	50320	Lawton Valley Uniforms & protective Gear	\$4,035	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
86	50335	Lawton Valley Chemicals	\$843,297	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
87	60000	Lawton Valley LV Pumping	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
88	50001	So: Island Salaries & Wages	\$355,675	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
89	50002	So: Island Overtime	\$34,650	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
90	50004	So: Island Temp Salaries	\$34,580	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
91	50006	So: Island InjURY Pay	\$0	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
92	50100	So: Island Employee Benefits	\$225,251	100.0%								

4	50103 Admin	Retiree Insurance Coverage	110,421	65,148	24,293	7,729	6,625	5,521	1,104	0
5	50105 Admin	Workers Compensation	115,426	66,101	25,394	8,080	6,926	5,771	1,154	0
6	50175 Admin	Annual Leave Buyback	2,500	1,458	855	156	143	159	47	39
7	50207 Admin	Advertisement	4,000	2,388	740	230	254	76	62	62
8	50210 Admin	Membership Dues & Subscriptions	14,846	8,924	2,766	935	858	950	262	232
9	50212 Admin	Conferences & Training	4,844	1,374	426	146	132	146	43	36
10	50214 Admin	Tuition Reimbursement	2,000	1,194	370	125	115	127	38	31
11	50226 Admin	Consultant Fees	93,622	59,900	17,323	5,854	5,372	5,950	1,768	1,456
12	50236 Admin	City Solicitor	1,000	597	185	63	57	64	19	16
13	50239 Admin	Fire & Liability Insurance	60,445	36,091	11,185	3,779	3,468	3,842	1,141	939
14	50251 Admin	Telephone & Communication	9,166	5,473	1,696	573	526	583	173	142
15	50266 Admin	Auto Fees	4,844	3,250	936	316	193	121	90	85
16	50266 Admin	OP&E Contribution	31,488	20,700	5,975	2,014	1,227	772	576	224
17	50266 Admin	City Council	3,943	2,592	748	252	154	97	72	28
18	50266 Admin	City Clerk	4,537	2,982	861	290	175	111	86	32
19	50266 Admin	City Manager	76,621	50,371	14,539	4,901	2,986	1,878	1,401	545
20	50266 Admin	Human Resources	6,193	3,654	1,362	433	372	310	62	0
21	50266 Admin	Property Taxes	27,329	17,966	5,165	1,748	1,065	670	500	194
22	50266 Admin	Finance Administrative 50%	26,212	17,232	4,974	1,677	1,022	642	479	188
23	50266 Admin	Finance Administrative 5%	3,363	2,211	638	215	131	82	62	24
24	50266 Admin	Finance Admin 10% Inv/Debt	11,809	7,763	2,241	755	460	289	216	84
25	50266 Admin	Purchasing	22,404	14,729	4,251	1,433	873	549	410	159
26	50266 Admin	Assessment	0	0	0	0	0	0	0	0
27	50266 Admin	Collections	24,828	0	0	0	0	24,828	0	0
28	50266 Admin	Accounting - Wires - 5%	9,149	6,015	1,736	586	357	224	167	65
29	50266 Admin	Accounting	65,704	38,765	14,455	4,599	3,942	3,285	657	0
30	50266 Admin	Facilities Maintenance	0	0	0	0	0	0	0	0
31	50267 Admin	Data Processing	342,020	204,215	63,296	21,383	19,624	21,737	6,457	5,315
32	50268 Admin	Mileage Allowance	3,349	2,000	620	209	192	213	63	52
33	50271 Admin	Gasoline & Vehicle Allowance	11,629	6,944	2,152	727	667	739	220	181
34	50275 Admin	Repairs & Maintenance	456	278	86	29	0	0	0	7
35	50280 Admin	Regulatory Expense	0	0	0	0	0	0	0	0
36	50281 Admin	Regulatory Assessment	135,000	80,607	24,980	8,441	7,746	8,580	2,549	2,098
37	50305 Admin	Water	1,446	842	249	81	154	154	46	46
38	50306 Admin	Electricity	8,842	8,842	0	0	0	0	0	0
39	50307 Admin	Natural Gas	6,700	4,001	1,240	419	384	426	127	104
40	50308 Admin	Property Taxes	476,915	284,759	83,286	28,930	27,654	30,911	9,004	7,412
41	50361 Admin	Office Supplies	9,748	5,820	1,804	610	559	620	184	151
42	50505 Admin	Self Insurance	500	299	93	31	29	32	9	8
43	50515 Admin	Unemployment Claims	0	0	0	0	0	0	0	0
44	50520 Admin	Accrued Benefits Buyout	0	0	0	0	0	0	0	0
45	50000 Customer Svc.	Salaries & Wages	388,670	0	0	0	203,898	157,037	27,735	0
46	50002 Customer Svc.	Overtime	9,750	0	0	0	5,111	3,939	686	0
47	50004 Customer Svc.	Temp Salaries	0	0	0	0	0	0	0	0
48	50006 Customer Svc.	Injury Pay	0	0	0	0	0	0	0	0
49	50100 Customer Svc.	Employee Benefits	255,795	0	0	0	134,199	103,551	18,253	0
50	50120 Customer Svc.	Bank Fees (lock box and credit card char)	65,000	0	0	0	0	65,000	0	0
51	50175 Customer Svc.	Annual Leave Buyback	15,000	0	0	0	7,869	6,081	1,070	0
52	50205 Customer Svc.	Copying & binding	0	0	0	0	0	0	0	0
53	50212 Customer Svc.	Conferences & Training	375	0	0	0	0	375	0	0
54	50225 Customer Svc.	Support Services	51,615	0	0	0	0	51,615	0	0
55	50236 Customer Svc.	Postage	76,583	0	0	0	0	76,583	0	0
56	50271 Customer Svc.	Gasoline & Vehicle Allowance	4,278	0	0	0	22,421	17,228	3,056	0
57	50275 Customer Svc.	Repairs & Maintenance	4,638	0	0	0	0	4,638	0	0
58	50299 Customer Svc.	Meter Maintenance	19,339	0	0	0	19,339	0	0	0
59	50311 Customer Svc.	Operating Supplies	4,656	0	0	0	0	4,656	0	0
60	50320 Customer Svc.	Uniforms & protective Gear	1,947	0	0	0	1,947	0	0	0
61	50380 Customer Svc.	Customer Service Supplies	7,575	0	0	0	0	7,575	0	0
62	50000 Customer Svc.	Collection	0	0	0	0	0	0	0	0
63	50275 Fire Protection	Repair & Maintenance - Equipment	116,551	0	0	0	0	0	0	116,551
64	50001 Laboratory	Salaries & Wages	167,596	167,596	0	0	0	0	0	0
65	50100 Laboratory	Employee Benefits	86,774	86,774	0	0	0	0	0	0
66	50175 Laboratory	Annual Leave Buyback	4,250	0	0	0	0	0	0	0
67	50275 Laboratory	Repairs & Maintenance	5,517	5,517	0	0	0	0	0	0
68	50281 Laboratory	Regulatory Assessment	95,235	95,235	0	0	0	0	0	0
69	50339 Laboratory	Laboratory Supplies	41,865	41,865	0	0	0	0	0	0
70	50001 Lawton Valley	Salaries & Wages	595,859	381,350	214,509	0	0	0	0	0
71	50002 Lawton Valley	Overtime	145,000	92,830	52,203	0	0	0	0	0
72	50003 Lawton Valley	Holiday Pay	22,500	14,400	8,100	0	0	0	0	0
73	50045 Lawton Valley	Lead Plant Operator Stipend	7,481	4,775	2,686	0	0	0	0	0
74	50100 Lawton Valley	Employee Benefits	371,992	237,439	133,593	0	0	0	0	0
75	50175 Lawton Valley	Annual Leave Buyback	9,500	6,080	3,420	0	0	0	0	0
76	50212 Lawton Valley	Conferences & Training	2,693	1,724	969	0	0	0	0	0
77	50236 Lawton Valley	Fire & Liability Insurance	99,792	63,867	35,925	0	0	0	0	0
78	50266 Lawton Valley	Chemicals	891	442	249	0	0	0	0	0
79	50271 Lawton Valley	Gas/Vehicle Maintenance	10,056	6,436	3,620	0	0	0	0	0
80	50275 Lawton Valley	Repairs & Maintenance	92,995	59,517	33,478	0	0	0	0	0
81	50305 Lawton Valley	Sewer Charge	461,823	461,823	0	0	0	0	0	0
82	50306 Lawton Valley	Electricity	279,710	279,710	0	0	0	0	0	0
83	50307 Lawton Valley	Natural Gas	26,811	17,031	9,580	0	0	0	0	0
84	50311 Lawton Valley	Operating Supplies	7,927	12,386	7,927	0	0	0	0	0
85	50320 Lawton Valley	Uniforms & protective Gear	835	534	301	0	0	0	0	0
86	50335 Lawton Valley	Chemicals	843,297	843,297	0	0	0	0	0	0
87	50000 SoS: Island	LV Pumping	0	0	0	0	0	0	0	0
88	50001 SoS: Island	Salaries & Wages	355,675	355,675	0	0	0	0	0	0
89	50002 SoS: Island	Overtime	34,650	34,650	0	0	0	0	0	0
90	50004 SoS: Island	Temp Salaries	34,580	34,580	0	0	0	0	0	0
91	50058 SoS: Island	Injury Pay	0	0	0	0	0	0	0	0
92	50100 SoS: Island	Employee Benefits	225,251	225,251	0	0	0	0	0	0
93	50175 SoS: Island	Annual Leave Buyback	1,700	1,100	600	0	0	0	0	0
94	50271 SoS: Island	Gas/Vehicle Maintenance	92,760	92,760	0	0	0	0	0	0
95	50275 SoS: Island	Repairs & Maintenance	13,573	13,573	0	0	0	0	0	0
96	50277 SoS: Island	Reservoir Maintenance	47,500	47,500	0	0	0	0	0	0
97	50306 SoS: Island	Electricity	39,806	39,806	0	0	0	0	0	0
98	50311 SoS: Island	Operating Supplies	6,240	6,240	0	0	0	0	0	0
99	50320 SoS: Island	Uniforms & protective Gear	1,884	1,884	0	0	0	0	0	0
100	50335 SoS: Island	Chemicals	128,125	128,125	0	0	0	0	0	0
101	50002 SoS: Mainland	Overtime	9,354	9,354	0	0	0	0	0	0
102	50004 SoS: Mainland	Temp Salaries	54,527	54,527	0	0	0	0	0	0
103	50005 SoS: Mainland	Permanent Part time	5,200	5,200	0	0	0	0	0	0
104	50100 SoS: Mainland	Employee Benefits	5,405	5,405	0	0	0	0	0	0
105	50275 SoS: Mainland	Repairs & Maintenance	25,259	25,259	0	0	0	0	0	0
106	50277 SoS: Mainland	Reservoir Maintenance	8,984	8,984	0	0	0	0	0	0
107	50306 SoS: Mainland	Electricity	281,952	281,952	0	0	0	0	0	0
108	50311 SoS: Mainland	Operating Supplies	1,000	1,000	0	0	0	0	0	0
109	50001 Station One	Salaries & Wages	653,625	418,320	235,305	0	0	0	0	0
110	50002 Station One	Overtime	144,484	92,469	52,014	0	0	0	0	0
111	50003 Station One	Holiday Pay	23,959	15,334	8,625	0	0	0	0	0
112	50045 Station One	Lead Plant Operator Stipend	11,240	7,194	4,046	0	0	0	0	0
113	50100 Station One	Employee Benefits	371,675	237,872	133,803	0	0	0	0	0
114	50175 Station One	Annual Leave Buyback	15,700	10,048	5,652	0	0	0	0	0
115	50212 Station One	Conferences & Training	4,863	3,112	1,751	0	0	0	0	0
116	50239 Station One	Fire & Liability Insurance	94,228	60,306	33,922	0	0	0	0	0
117	50266 Station One	Rental of Equipment	719	460	259	0	0	0	0	0
118	50271 Station One	Gas/Vehicle Maintenance	10,056	6,436	3,620	0	0	0	0	0
119	50275 Station One	Repairs & Maintenance	26,120	16,717	9,403	0	0	0	0	0
120	50306 Station One	Sewer Charge	209,798	209,798	0	0	0	0	0	0
121	50306 Station One	Electricity	280,948	280,948	0	0	0	0	0	0
122	50307 Station One	Natural Gas	45,226	28,945	16,282	0	0	0	0	0
123	50311 Station One	Operating Supplies	15,000	9,600	5,400	0	0	0	0	0
124	50320 Station One	Uniforms & protective Gear	5,107	3,268	1,839	0	0	0	0	0
125	50335 Station One	Chemicals	748,253	748,253	0	0	0	0	0	0
126	60000 Station One	Station One Pumping	0	0	0	0	0	0	0	0
127	50001 Trans. & Dist.	Salaries & Wages	520,323	228,942	124,878	166,503	0	0	0	0
128	50002 Trans. & Dist.	Overtime	69,310	30,496	16,634	22,179	0	0	0	0
129	50004 Trans. & Dist.	Temp Salaries	34,580	15,215	8,299	11,066	0	0	0	0
130	50006 Trans. & Dist.	Injury Pay	0	0	0	0	0	0	0	0
131	50100 Trans. & Dist.	Employee Benefits	324,778	142,901	77,946	103,928	0	0	0	0
132	50175 Trans. & Dist.	Annual Leave Buyback	6,000	2,640	1,440	1,920	0	0	0	0
133	50212 Trans. & Dist.	Conferences & Training	5,764	2,536						

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-7  
Allocation of Capital Costs to Base Extra-Capacity Factors

Line	Description	Total Newport Capital Costs Rate Year	PWFD Reduction to DS Acct. Funding	PWFD Proposed Capital Costs Rate Year	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE	Factor	Factor Name
1	Water Supply	\$1,530,378	(\$29,949)	\$1,500,430	\$1,500,430	\$0	\$0	\$0	\$0	\$0	\$0	1	Average Day Demand Patterns
2	Treatment Station 1	2,402,427	(47,014)	2,355,413	1,507,464	847,949	0	0	0	0	0	2	Maximum Day Demand Patterns
3	Treatment Lawton Valley	2,789,466	(54,589)	2,734,907	1,750,340	984,566	0	0	0	0	0	2	Maximum Day Demand Patterns
4	Treatment Both Plants	807,392	(15,800)	791,592	506,619	284,973	0	0	0	0	0	2	Maximum Day Demand Patterns
5	T&D Pumping	65,555	(1,283)	64,272	28,280	15,425	20,567	0	0	0	0	3	Maximum Hour Demand Patterns
6	T&D	1,950,907	(38,178)	1,912,728	841,601	459,055	612,073	0	0	0	0	3	Maximum Hour Demand Patterns
7	Fire	29,872	(585)	29,288	0	0	0	0	0	0	29,288	4	Fire Protection
8	Meters	378,590	(7,409)	371,181	0	0	0	371,181	0	0	0	12	Metering *
9	Services	239,707	(4,891)	235,017	0	0	0	0	0	235,017	0	13	Services *
10	Billing	25,676	(502)	25,174	0	0	0	0	25,174	0	0	11	Billing *
11	Reveue Allowance	191,668	0	191,668	0	0	0	0	0	0	0	1	Average Day Demand Patterns
12	Total Capital Cost	\$10,411,668	(\$200,000)	\$10,211,668	\$6,326,401	\$2,591,968	\$632,640	\$371,181	\$25,174	\$235,017	\$29,288		
13	% of Total Capital Cost				60.8%	24.9%	6.1%	3.6%	0.2%	2.3%	0.3%		

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-8  
Allocation Factors for Non-Rate Revenues

Line	Description	Total	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE	Factor	Factor Name
1	Sundry charges	\$133,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
2	WPC cost share on customer service	\$401,869	0.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	14	Meter - Billing Split *
3	Middletown cost share on customer sen	\$213,562	0.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	14	Meter - Billing Split *
4	Rental of Property	\$90,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
5	Water Penalty	\$50,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
6	Miscellaneous*	\$11,300	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
7	Investment Interest Income	\$20,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
8	Water Quality Protection Fees	\$21,000	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
9	TOTAL	\$940,731									

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-9  
Allocation of Non-Rate Revenue to Base Extra Capacity Factors

Line	Description	Total	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE
1	Sundry charges	\$133,000	\$79,412	\$24,610	\$8,316	\$7,631	\$8,453	\$2,511	\$2,067
2	WPC cost share on customer service	\$401,869	0	0	0	200,935	200,935	0	0
3	Middletown cost share on customer sen	\$213,562	0	0	0	106,781	106,781	0	0
4	Rental of Property	\$90,000	53,738	16,653	5,627	5,164	5,720	1,699	1,399
5	Water Penalty	\$50,000	29,854	9,252	3,126	2,869	3,178	944	777
6	Miscellaneous*	\$11,300	6,747	2,091	707	648	718	213	176
7	Investment Interest Income	\$20,000	11,942	3,701	1,251	1,148	1,271	378	311
8	Water Quality Protection Fees	\$21,000	21,000	0	0	0	0	0	0
9	TOTAL	\$940,731	\$202,693	\$56,307	\$19,027	\$325,175	\$327,056	\$5,745	\$4,729

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-10  
Allocation of Revenue Requirements to Customer Classes

Line	Component	Description	Rate	Year Cost	Base Charge	Residential	Non-Residential	Navy	PWFD	Fire	Factor	Allocation Name		
1	Base	Base excluding T&D&WQPF & Pumping	\$	11,858,674	\$	-	\$ 4,873,915	\$ 3,308,570	\$ 1,304,454	\$ 2,371,735	\$	-	1	Base
2	Base	Transmission & Distribution		1,403,745	-		774,867	525,001	103,877	-	-	-	3	Base Excluding PWFD & 50% Navy
3	Base	Pumping		28,280	-		14,536	9,841	3,903	-	-	-	2	Base Excluding PWFD
4	Base	Water Quality Protection Fees		(21,000)	-		(12,600)	(8,400)	-	-	-	-	4	Water Quality Protection Fees
5	Base	Revenue Offsets		(181,693)	-		(77,422)	(52,542)	(19,306)	(32,423)	-	-	5	Total Base to Class
6	Base	Administrative Charges		1,339,799	-		570,904	387,444	142,363	239,088	-	-	5	Total Base to Class
7	Max Day	Max Day Except T&D & Pumping		3,132,498	-		1,116,658	819,490	142,583	362,458	691,310	-	6	Max Day
8	Max Day	Transmission & Distribution		750,016	-		310,506	228,005	19,500	-	192,004	-	8	Max Day Excluding PWFD & 50% Navy
9	Max Day	Pumping		15,425	-		6,216	4,566	787	-	3,856	-	7	Base Excluding PWFD
10	Max Day	Revenue Offsets		(56,307)	-		(20,705)	(15,197)	(2,353)	(5,236)	(12,815)	-	9	Total Max Day to Class
11	Max Day	Administrative Charges		420,425	-		154,602	113,474	17,567	39,094	95,689	-	9	Total Max Day to Class
12	Max Hour	Max Hr. Except T&D & Pumping		(0)	-		(0)	(0)	(0)	(0)	(0)	-	10	Max Hour
13	Max Hour	Transmission & Distribution		1,000,021	-		199,004	210,004	28,001	-	563,012	-	12	Max Hour Excluding PWFD & 50% Navy
14	Max Hour	Pumping		20,567	-		3,969	4,216	1,131	-	11,250	-	11	Base Excluding PWFD
15	Max Hour	Revenue Offsets		(19,027)	-		(3,784)	(3,994)	(543)	0	(10,706)	-	13	Total Max Hour to Class
16	Max Hour	Administrative Charges		140,741	-		27,990	29,541	4,017	(0)	79,192	-	13	Total Max Hour to Class
17	Metering	Metering		775,255	775,255	-	-	-	-	-	-	-	14	Metering
18	Metering	Revenue Offsets		(325,175)	(325,175)	-	-	-	-	-	-	-	14	Metering
19	Metering	Administrative Charges		123,512	123,512	-	-	-	-	-	-	-	14	Metering
20	Services	Services		323,591	323,591	-	-	-	-	-	-	-	16	Services
21	Services	Revenue Offsets		(5,745)	(5,745)	-	-	-	-	-	-	-	16	Services
22	Services	Administrative Charges		38,953	38,953	-	-	-	-	-	-	-	16	Services
23	Billing	Billing		513,977	513,977	-	-	-	-	-	-	-	15	Billing
24	Billing	Revenue Offsets		(327,056)	(327,056)	-	-	-	-	-	-	-	15	Billing
25	Billing	Administrative Charges		152,604	152,604	-	-	-	-	-	-	-	15	Billing
26	Fire	Fire		145,839	-	-	-	-	-	-	145,839	-	17	Fire
27	Fire	Revenue Offsets		(4,729)	-	-	-	-	-	-	(4,729)	-	17	Fire
28	Fire	Administrative Charges		27,852	-	-	-	-	-	-	27,852	-	17	Fire
29		TOTAL COSTS	\$	21,271,044	\$	1,269,918	\$ 7,938,657	\$ 5,560,019	\$ 1,745,981	\$ 2,974,716	\$	1,781,753		
30		<b>Volumetric Unit Costs</b>												
31		Costs				\$ 7,938,657	\$ 5,560,019	\$ 1,745,981	\$ 2,974,716					
32		Units of Service				619,900	420,000	203,200	399,700					
33		Unit Type				KGAL	KGAL	KGAL	KGAL					
34		Unit Cost				\$ 12.81	\$ 13.24	\$ 8.59	\$ 7.44					
35		Newport Proposed Unit Costs				\$ 13.34	\$ 13.79	\$ 8.90	\$ 7.66					
36		Increase (Decrease)				\$ (0.53)	\$ (0.55)	\$ (0.31)	\$ (0.22)					
37		<b>Non-Volumetric Unit Costs</b>												
38		Costs				\$ 573,592	\$ 339,526	\$ 356,799	\$ 168,962	\$ 1,612,791				
39		Units of Service				218,976	182,036	291,483	1,052	162,407				
40		Unit Type				Equiv. Meter x 12	Bills per Year	Eq. Connection	No. of Hydrants	Equiv. Conn.				
41		Unit Cost				\$ 2.62	\$ 1.87	\$ 1.22	\$ 160.61	\$ 9.93				
42		Newport Proposed Unit Costs				\$ 2.89	\$ 1.96	\$ 1.45	\$ 168.21	\$ 10.64				
43		Increase (Decrease)				\$ (0.27)	\$ (0.09)	\$ (0.23)	\$ (7.60)	\$ (0.71)				

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-11  
Electricity Rate Rider

Line	Description	Joint Electricity	
		Costs	T&D Electricity Costs
1	Electricity Costs	\$ 891,258.01	28,717
2	Demand	1,642,800	1,243,100
3	Unit Cost for Rider	\$ 0.543	\$ 0.023

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-12  
Chemical Rate Rider

Line	Description	Joint Chemical	
		Costs	
1	Chemical Costs	\$ 1,719,674.33	
2	Demand	1,642,800	
3	Unit Cost for Rider	\$ 1.047	

Rhode Island Public Utilities Commission  
Docket No. 24-30-WW  
Portsmouth Water and Fire District  
JGM Schedule A-13  
Adjustment to Base Volumetric Rates

Line	Class	PWRD Proposed		(Less) Chemical		Adjusted Base Rates
		Base Volumetric Rate	(Less) Electric Rider	Rider		
1	Residential	\$12.81	\$ 0.566	\$ 1.047		\$11.19
2	Non-Residential	\$13.24	\$ 0.566	\$ 1.047		\$11.63
3	Navy	\$8.59	\$ 0.566	\$ 1.047		\$6.98
4	Portsmouth	\$7.44	\$ 0.543	\$ 1.047		\$5.85



Rhode Island Public Utilities Commission  
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Portsmouth Water and Fire District  
JGM Schedule A-14  
Base Extra Capacity Allocation Factors (from HJS Schedule B-3 w/ additions)

Line	Allocation Factor Name	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE	
1	Average Day Demand Patterns	100.0%							100.0%
2	Maximum Day Demand Patterns	64.0%	36.0%	0.0%					100.0%
3	Maximum Hour Demand Patterns	44.0%	24.0%	32.0%					100.0%
4	Fire Protection							100.0%	100.0%
5	Non Admin less electricity & chemicals	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	100.0%
6	Customer Service Salaries and Wages	0.0%	0.0%	0.0%	52.5%	40.4%	7.1%	0.0%	100.0%
7	Non-Administrative Wages & Salaries	59.0%	22.0%	7.0%	6.0%	5.0%	1.0%	0.0%	100.0%
8	Capital Costs	61.6%	26.3%	6.1%	4.0%	0.0%	2.0%	0.0%	100.0%
9	Total Non-Admin Costs before Offsets	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	100.0%
10	Other Costs	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	100.0%
11	Billing *	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
12	Metering *	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13	Services *	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
14	Meter - Billing Split *	0.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	100.0%
15	Treatment Plant Capital	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

\* Allocation factors used in HJS Schedule B-1 but not included in HJS Schedule B-3. Added for ease of reference.

Rhode Island Public Utilities Commission  
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Portsmouth Water and Fire District  
JGM Schedule A-15  
Customer Class Allocation Factors (from HJS Schedule B-2)

Line	Allocation Factor Name	Base Charge	Residential	Non-Residential	Navy	PWFD	Fire	
1	Base		41.1%	27.9%	11.0%	20.0%	0.0%	100.0%
2	Base Excluding PWFD		51.4%	34.8%	13.8%	0.0%	0.0%	100.0%
3	Base Excluding PWFD & 50% Navy		55.2%	37.4%	7.4%	0.0%	0.0%	100.0%
4	Water Quality Protection Fees		60.0%	40.0%	0.0%	0.0%	0.0%	100.0%
5	Total Base to Class		42.6%	28.9%	10.6%	17.8%	0.0%	100.0%
6	Max Day		35.6%	26.2%	4.6%	11.6%	22.1%	100.0%
7	Base Excluding PWFD		40.3%	29.6%	5.1%	0.0%	25.0%	100.0%
8	Max Day Excluding PWFD & 50% Navy		41.4%	30.4%	2.6%	0.0%	25.6%	100.0%
9	Total Max Day to Class		36.8%	27.0%	4.2%	9.3%	22.8%	100.0%
10	Max Hour		17.9%	19.0%	5.1%	7.2%	50.7%	100.0%
11	Base Excluding PWFD		19.3%	20.5%	5.5%	0.0%	54.7%	100.0%
12	Max Hour Excluding PWFD & 50% Navy		19.9%	21.0%	2.8%	0.0%	56.3%	100.0%
13	Total Max Hour to Class		19.9%	21.0%	2.9%	0.0%	56.3%	100.0%
14	Metering	100.0%						
15	Billing	100.0%						
16	Services	100.0%						
17	Fire						100.0%	
18	Treatment Plant Avg. Day		0.0%	0.0%	0.0%	0.0%	0.0%	
19	Treatment Plant Max. Day		0.0%	0.0%	0.0%	0.0%	0.0%	

## Docket No. 24-30-WW

	FY 2024 ACTUAL						FY 2024 PROJECTED					
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Debt Service Account</b>												
<b>Beginning Cash Balance</b>	\$ 6,120,226	\$ 6,641,456	\$ 1,175,648	\$ 1,701,316	\$ 2,206,622	\$ 2,714,114	\$ 3,223,618	\$ 3,735,625	\$ 3,415,424	\$ 5,462,401	\$ 6,041,542	\$ 6,622,614
<b>Additions</b>												
From Rates	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$560,000	\$560,000	\$560,000
From Capital Restricted Acct.									1,533,340			
From Unrestricted Cash Acct									13,637			
Interest Income	21,230	24,769	25,668	5,306	7,492	9,504	12,007	14,043		19,141	21,072	23,009
<b>Total Additions</b>	\$ 521,230	\$ 524,769	\$ 525,668	\$ 505,306	\$ 507,492	\$ 509,504	\$ 512,007	\$ 514,043	\$ 2,046,977	\$ 579,141	\$ 581,072	\$ 583,009
<b>Deductions</b>												
To Capital Restricted Acct.												
Existing Debt Service		5,990,578						834,243				
<b>Total Deductions</b>	\$ -	\$ 5,990,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,243	\$ -	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	\$ 6,641,456	\$ 1,175,648	\$ 1,701,316	\$ 2,206,622	\$ 2,714,114	\$ 3,223,618	\$ 3,735,625	\$ 3,415,424	\$ 5,462,401	\$ 6,041,542	\$ 6,622,614	\$ 7,205,623

	FY 2025 PROJECTED											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Debt Service Account</b>												
<b>Beginning Cash Balance</b>	\$ 7,205,623	\$ 7,778,566	\$ 2,023,695	\$ 2,588,001	\$ 3,153,248	\$ 3,719,437	\$ 4,286,569	\$ 4,854,647	\$ 5,423,671	\$ 5,047,691	\$ 5,617,037	\$ 6,187,332
<b>Additions</b>												
From Rates	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000
From Capital Restricted Acct.												
Interest Income	12,943	-	4,306	5,247	6,189	7,132	8,078	9,024	2,155	9,346	10,295	11,246
<b>Total Additions</b>	\$ 572,943	\$ 560,000	\$ 564,306	\$ 565,247	\$ 566,189	\$ 567,132	\$ 568,078	\$ 569,024	\$ 562,155	\$ 569,346	\$ 570,295	\$ 571,246
<b>Deductions</b>												
To Capital Restricted Acct.												
Existing Debt Service		6,314,870							938,135			
<b>Total Deductions</b>	\$ -	\$ 6,314,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 938,135	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	\$ 7,778,566	\$ 2,023,695	\$ 2,588,001	\$ 3,153,248	\$ 3,719,437	\$ 4,286,569	\$ 4,854,647	\$ 5,423,671	\$ 5,047,691	\$ 5,617,037	\$ 6,187,332	\$ 6,758,578

	FY 2026 PROJECTED											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Debt Service Account</b>												
<b>Beginning Cash Balance</b>	\$ 6,758,578	\$ 7,330,775	\$ 1,495,715	\$ 2,059,141	\$ 2,623,506	\$ 3,188,812	\$ 3,755,060	\$ 4,322,252	\$ 4,890,389	\$ 4,603,911	\$ 5,172,518	\$ 5,742,072
<b>Additions</b>												
From Rates	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000
From Capital Restricted Acct.												
Interest Income	12,198	-	3,426	4,365	5,306	6,248	7,192	8,137	2,013	8,607	9,554	10,503
<b>Total Additions</b>	\$ 572,198	\$ 560,000	\$ 563,426	\$ 564,365	\$ 565,306	\$ 566,248	\$ 567,192	\$ 568,137	\$ 562,013	\$ 568,607	\$ 569,554	\$ 570,503
<b>Deductions</b>												
To Capital Restricted Acct.												
Existing Debt Service		6,395,061							848,491			
<b>Total Deductions</b>	\$ -	\$ 6,395,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 848,491	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	\$ 7,330,775	\$ 1,495,715	\$ 2,059,141	\$ 2,623,506	\$ 3,188,812	\$ 3,755,060	\$ 4,322,252	\$ 4,890,389	\$ 4,603,911	\$ 5,172,518	\$ 5,742,072	\$ 6,312,576

	FY 2027											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Debt Service Account</b>												
<b>Beginning Cash Balance</b>	\$ 6,312,576	\$ 6,884,030	\$ 955,553	\$ 1,518,078	\$ 2,081,542	\$ 2,645,944	\$ 3,211,288	\$ 3,777,573	\$ 4,344,802	\$ 4,153,290	\$ 4,721,145	\$ 5,289,947
<b>Additions</b>												
From Rates	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000
From Capital Restricted Acct.												
Interest Income	11,454	-	2,526	3,463	4,403	5,343	6,285	7,229	1,896	7,855	8,802	9,750
<b>Total Additions</b>	\$ 571,454	\$ 560,000	\$ 562,526	\$ 563,463	\$ 564,403	\$ 565,343	\$ 566,285	\$ 567,229	\$ 561,896	\$ 567,855	\$ 568,802	\$ 569,750
<b>Deductions</b>												
To Capital Restricted Acct.												
Existing Debt Service		6,488,477							753,409			
<b>Total Deductions</b>	\$ -	\$ 6,488,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753,409	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	\$ 6,884,030	\$ 955,553	\$ 1,518,078	\$ 2,081,542	\$ 2,645,944	\$ 3,211,288	\$ 3,777,573	\$ 4,344,802	\$ 4,153,290	\$ 4,721,145	\$ 5,289,947	\$ 5,859,697

	FY 2028											
	July	August	September	October	November	December	January	February	March	April	May	June

**Debt Service Account**

## Docket No. 24-30-WW

<b>Beginning Cash Balance</b>	\$	5,859,697	\$	6,430,396	\$	408,635	\$	970,249	\$	1,532,800	\$	2,096,288	\$	2,660,715	\$	3,226,083	\$	3,792,393	\$	3,696,454	\$	4,263,548	\$	4,831,588		
<b>Additions</b>																										
From Rates		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000		\$560,000
From Capital Restricted Acct.																										
Interest Income		10,699		-		1,614		2,550		3,488		4,427		5,368		6,310		1,773		7,094		8,039		8,986		
<b>Total Additions</b>	\$	570,699	\$	560,000	\$	561,614	\$	562,550	\$	563,488	\$	564,427	\$	565,368	\$	566,310	\$	561,773	\$	567,094	\$	568,039	\$	568,986		
<b>Deductions</b>																										
To Capital Restricted Acct.				6,581,761														657,712								
Existing Debt Service	\$	-	\$	6,581,761	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
<b>Total Deductions</b>	\$	-	\$	6,581,761	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	657,712	\$	-	\$	-	\$	-	\$	
<b>Ending Cash Balance</b>	\$	6,430,396	\$	408,635	\$	970,249	\$	1,532,800	\$	2,096,288	\$	2,660,715	\$	3,226,083	\$	3,792,393	\$	3,696,454	\$	4,263,548	\$	4,831,588	\$	5,400,574		