

Attachment NWD 2-1

Revised JGM Schedules

Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-1 (Surrebuttal -Revised)
Operating and Maintenance Expenses

Line	Acct #	Department	Account Description	Newport's Proposed		Newport's Proposed Rate Year FY2025	PWFD Proposed Adjustments	PWFD Proposed Rate Year FY2025	Reason for PWFD Adjustments
				Normalized Test Year FY2023 Audited	Rate Year Adjustments				
1	50001	Admin	Salaries and Wages	\$281,582	\$167,360	\$448,942	(\$158,499)	\$290,443	Remove newly created positions, keep compensation adjustments for existing positions
2	50044	Admin	Standby Salaries	\$18,420	\$300	\$18,720	(\$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	(\$77,854)	\$159,842	Remove newly created positions, keep compensation adjustments for existing positions
4	50103	Admin	Retiree Insurance Coverage	\$273,742	(\$163,321)	\$110,421		\$110,421	
5	50105	Admin	Workers Compensation	\$81,379	\$34,047	\$115,426		\$115,426	
6	50175	Admin	Annual Leave Buyback	\$3,750	(\$1,250)	\$2,500		\$2,500	
7	50207	Admin	Advertisement	\$4,000	\$0	\$4,000		\$4,000	
8	50210	Admin	Membership Dues & Subscriptions	\$14,946	\$54	\$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	\$5,036	\$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	\$2,000	\$2,000		\$2,000	
11	50220	Admin	Consultant Fees	\$44,624	\$48,998	\$93,622		\$93,622	
12	50238	Admin	Postage	\$174	\$826	\$1,000		\$1,000	
13	50239	Admin	Fire & Liability Insurance	\$49,955	\$10,490	\$60,445		\$60,445	
14	50251	Admin	Telephone & Communication	\$9,166	(\$604)	\$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	
16	50266	Admin	OPEB Contribution	\$31,488	\$0	\$31,488		\$31,488	
17	50266	Admin	City Council	\$3,943	\$0	\$3,943		\$3,943	
18	50266	Admin	City Clerk	\$4,537	\$0	\$4,537		\$4,537	
19	50266	Admin	City Manager	\$76,621	\$0	\$76,621		\$76,621	
20	50266	Admin	Human Resources	\$6,193	\$0	\$6,193		\$6,193	
21	50266	Admin	City Solicitor	\$27,329	\$0	\$27,329		\$27,329	
22	50266	Admin	Finance Adimistrative 50%	\$26,212	\$0	\$26,212		\$26,212	
23	50266	Admin	Finance Adimistrative 5%	\$3,363	\$0	\$3,363		\$3,363	
24	50266	Admin	Finance Admin 10% Inv/Debt	\$11,809	\$0	\$11,809		\$11,809	
25	50266	Admin	Purchasing	\$22,404	\$0	\$22,404		\$22,404	
26	50266	Admin	Assessment	\$0	\$0	\$0		\$0	
27	50266	Admin	Collections	\$24,828	\$0	\$24,828		\$24,828	
28	50266	Admin	Accounting - Wires - 5%	\$9,149	\$0	\$9,149		\$9,149	
29	50266	Admin	Accounting	\$65,704	\$0	\$65,704		\$65,704	
30	50266	Admin	Facilities Maintenance	\$0	\$0	\$0		\$0	
31	50267	Admin	Data Processing	\$343,175	(\$1,155)	\$342,020		\$342,020	
32	50268	Admin	Mileage Allowance	\$3,349	\$1,651	\$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	
34	50275	Admin	Repairs & Maintenance	\$465	\$2,035	\$2,500	(\$2,035)	\$465	Revert to Normalized Test Year due to lack of supporting information
35	50280	Admin	Regulatory Expense	\$0	\$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	
37	50305	Admin	Water	\$2,015	\$407	\$2,422		\$2,422	
38	50306	Admin	Electricity	\$7,988	\$854	\$8,842		\$8,842	
39	50307	Admin	Natural Gas	\$6,700	\$838	\$7,538	(\$838)	\$6,700	Revert to Normalized Test Year due to lack of supporting information
40	50308	Admin	Property Taxes	\$464,475	\$12,440	\$476,915		\$476,915	
41	50361	Admin	Office Supplies	\$9,748	\$5,385	\$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	
43	50515	Admin	Unemployment Claims	\$0	\$0	\$0		\$0	
44	50520	Admin	Accrued Benefits Buyout	\$0	\$0	\$0		\$0	
45	50001	Customer Svc.	Salaries & Wages	\$291,674	\$96,996	\$388,670		\$388,670	
46	50002	Customer Svc.	Overtime	\$4,427	\$5,323	\$9,750		\$9,750	
47	50004	Customer Svc.	Temp Salaries	\$8,800	(\$8,800)	\$0		\$0	

48	50056	Customer Svc.	Injury Pay	\$0	\$0	\$0	\$0	
49	50100	Customer Svc.	Employee Benefits	\$173,340	\$82,456	\$255,796	\$255,796	
50	50120	Customer Svc.	Bank Fees (lock box and credit card char	\$59,431	\$5,569	\$65,000	\$65,000	
51	50175	Customer Svc.	Annual Leave Buyback	\$13,287	\$1,713	\$15,000	\$15,000	
52	50205	Customer Svc.	Copying & binding	\$0	\$600	\$600	(\$600)	Expenses less than \$30,000 revert to Normalized \$0 Test Year without additional information
53	50212	Customer Svc.	Conferences & Training	\$375	\$1,460	\$1,835	(\$1,460)	\$375 Test Year without additional information
54	50225	Customer Svc.	Support Services	\$19,252	\$32,363	\$51,615		\$51,615
55	50238	Customer Svc.	Postage	\$74,106	\$2,477	\$76,583		\$76,583
56	50271	Customer Svc.	Gasoline & Vehicle Allowance	\$40,510	\$2,229	\$42,739		\$42,739
57	50275	Customer Svc.	Repairs & Maintenance	\$4,638	\$35,362	\$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	(\$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
60	50320	Customer Svc.	Uniforms & protective Gear	\$1,947	\$2,968	\$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	\$75	\$7,575 Test Year without additional information
62	50002	Customer Svc.	Collections	\$0	\$0	\$0		\$0 Revert to Normalized Test Year due to lack of supporting information
63	50275	Fire Protection	Repair & Maintenance - Equipment	\$116,551	\$3,449	\$120,000	(\$3,449)	\$116,551 supporting information
64	50001	Laboratory	Salaries & Wages	\$146,399	\$21,197	\$167,596		\$167,596
65	50100	Laboratory	Employee Benefits	\$56,521	\$30,253	\$86,774		\$86,774
66	50175	Laboratory	Annual Leave Buyback	\$3,834	\$416	\$4,250		\$4,250
67	50275	Laboratory	Repairs & Maintenance	\$5,517	\$5,847	\$11,364	(\$5,847)	\$5,517 Revert to Normalized Test Year due to lack of supporting information
68	50281	Laboratory	Regulatory Assessment	\$62,767	\$32,468	\$95,235		\$95,235
69	50339	Laboratory	Laboratory Supplies	\$41,865	\$36,601	\$78,466	(\$36,601)	\$41,865 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
71	50002	Lawton Valley	Overtime	\$140,879	\$4,121	\$145,000		\$145,000
72	50003	Lawton Valley	Holiday Pay	\$20,114	\$2,386	\$22,500		\$22,500
73	50045	Lawton Valley	Lead Plant Operator Stipend	\$7,461	\$59	\$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
75	50175	Lawton Valley	Annual Leave Buyback	\$6,711	\$2,789	\$9,500		\$9,500
76	50212	Lawton Valley	Conferences & Training	\$2,693	(\$173)	\$2,520	\$173	\$2,693 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
78	50260	Lawton Valley	Rental of Equipment	\$691	\$459	\$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
80	50275	Lawton Valley	Repairs & Maintenance	\$92,995	\$22,179	\$115,174	(\$22,179)	\$92,995 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
82	50306	Lawton Valley	Electricity	\$237,303	\$42,407	\$279,710		\$279,710
83	50307	Lawton Valley	Natural Gas	\$26,611	\$6,856	\$33,467	(\$6,856)	\$26,611 Revert to Normalized Test Year due to lack of supporting information
84	50311	Lawton Valley	Operating Supplies	\$13,266	(\$880)	\$12,386		\$12,386
85	50320	Lawton Valley	Uniforms & protective Gear	\$835	\$10,100	\$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
87	60000	Lawton Valley	LV Pumping	\$0	\$0	\$0		\$0
88	50001	SoS: Island	Salaries & Wages	\$345,582	\$10,093	\$355,675		\$355,675
89	50002	SoS: Island	Overtime	\$32,988	\$1,662	\$34,650		\$34,650
90	50004	SoS: Island	Temp Salaries	\$0	\$34,580	\$34,580		\$34,580
91	50056	SoS: Island	Injury Pay	\$0	\$0	\$0		\$0
92	50100	SoS: Island	Employee Benefits	\$175,319	\$49,932	\$225,251		\$225,251
93	50175	SoS: Island	Annual Leave Buyback	\$0	\$1,700	\$1,700		\$1,700
94	50271	SoS: Island	Gas/Vehicle Maintenance	\$80,919	\$11,842	\$92,760		\$92,760
95	50275	SoS: Island	Repairs & Maintenance	\$13,573	\$4,182	\$17,755	(\$4,182)	\$13,573 Revert to Normalized Test Year due to lack of supporting information
96	50277	SoS: Island	Reservoir Maintenance	\$57,711	(\$10,211)	\$47,500		\$47,500
97	50306	SoS: Island	Electricity	\$32,565	\$7,241	\$39,806		\$39,806

98	50311	SoS: Island	Operating Supplies	\$2,718	\$3,522	\$6,240		\$6,240	
99	50320	SoS: Island	Uniforms & protective Gear	\$1,984	\$3,617	\$5,601	(\$3,617)	\$1,984	Expenses less than \$30,000 revert to Normalized Test Year without additional information
100	50335	SoS: Island	Chemicals	\$94,690	\$33,435	\$128,125		\$128,125	
101	50002	SoS: Mainland	Overtime	\$11,871	(\$2,517)	\$9,354		\$9,354	Expenses less than \$30,000 revert to Normalized Test Year without additional information
102	50004	SoS: Mainland	Temp Salaries	\$51,930	\$2,597	\$54,527		\$54,527	
103	50005	SoS: Mainland	Permanent Part time	\$5,200	\$10,925	\$16,125	(\$10,925)	\$5,200	Expenses less than \$30,000 revert to Normalized Test Year without additional information
104	50100	SoS: Mainland	Employee Benefits	\$2,461	\$2,944	\$5,405		\$5,405	
105	50275	SoS: Mainland	Repairs & Maintenance	\$25,259	(\$3,004)	\$22,255	\$3,004	\$25,259	Revert to Normalized Test Year due to lack of supporting information
106	50277	SoS: Mainland	Reservoir Maintenance	\$4,787	\$3,297	\$8,084		\$8,084	
107	50306	SoS: Mainland	Electricity	\$240,273	\$41,679	\$281,952		\$281,952	
108	50311	SoS: Mainland	Operating Supplies	\$1,461	(\$461)	\$1,000		\$1,000	
109	50001	Station One	Salaries & Wages	\$606,813	\$46,812	\$653,625		\$653,625	
110	50002	Station One	Overtime	\$143,194	\$1,290	\$144,484		\$144,484	
111	50003	Station One	Holiday Pay	\$20,674	\$3,285	\$23,959		\$23,959	
112	50045	Station One	Lead Plant Operator Stipend	\$11,240	(\$3,073)	\$8,167	\$3,073	\$11,240	Expenses less than \$30,000 revert to Normalized Test Year without additional information
113	50100	Station One	Employee Benefits	\$280,974	\$90,701	\$371,675		\$371,675	
114	50175	Station One	Annual Leave Buyback	\$14,273	\$1,427	\$15,700		\$15,700	
115	50212	Station One	Conferences & Training	\$4,863	(\$363)	\$4,500	\$363	\$4,863	Expenses less than \$30,000 revert to Normalized Test Year without additional information
116	50239	Station One	Fire & Liability Insurance	\$88,364	\$5,864	\$94,228		\$94,228	
117	50260	Station One	Rental of Equipment	\$719	\$431	\$1,150	(\$431)	\$719	Expenses less than \$30,000 revert to Normalized Test Year without additional information
118	50271	Station One	Gas/Vehicle Maintenance	\$4,607	\$5,449	\$10,056		\$10,056	
119	50275	Station One	Repairs & Maintenance	\$26,120	\$87,054	\$113,174	(\$87,054)	\$26,120	Revert to Normalized Test Year due to lack of supporting information
120	50305	Station One	Sewer Charge	\$172,841	\$36,957	\$209,798		\$209,798	
121	50306	Station One	Electricity	\$239,417	\$41,531	\$280,948		\$280,948	
122	50307	Station One	Natural Gas	\$45,226	\$739	\$45,965	(\$739)	\$45,226	Revert to Normalized Test Year due to lack of supporting information
123	50311	Station One	Operating Supplies	\$22,149	(\$7,149)	\$15,000		\$15,000	
124	50320	Station One	Uniforms & protective Gear	\$5,107	\$7,043	\$12,150	(\$7,043)	\$5,107	Expenses less than \$30,000 revert to Normalized Test Year without additional information
125	50335	Station One	Chemicals	\$606,568	\$141,684	\$748,253		\$748,253	
126	60000	Station One	Station One Pumping	\$0	\$0	\$0		\$0	
127	50001	Trans. & Dist.	Salaries & Wages	\$607,077	\$53,997	\$661,074	(\$144,972)	\$516,102	Remove newly created positions, keep compensation adjustments for existing positions
128	50002	Trans. & Dist.	Overtime	\$68,473	\$837	\$69,310		\$69,310	
129	50004	Trans. & Dist.	Temp Salaries	\$0	\$34,580	\$34,580		\$34,580	
130	50056	Trans. & Dist.	Injury Pay	\$0	\$0	\$0		\$0	
131	50100	Trans. & Dist.	Employee Benefits	\$323,274	\$74,689	\$397,963	(\$73,187)	\$324,776	Remove newly created positions, keep compensation adjustments for existing positions
132	50175	Trans. & Dist.	Annual Leave Buyback	\$3,085	\$2,915	\$6,000		\$6,000	
133	50212	Trans. & Dist.	Conferences & Training	\$5,764	\$461	\$6,225	(\$461)	\$5,764	Expenses less than \$30,000 revert to Normalized Test Year without additional information
134	50225	Trans. & Dist.	Contract Services	\$11,822	\$1,678	\$13,500		\$13,500	
135	50239	Trans. & Dist.	Fire & Liability Insurance	\$14,845	\$942	\$15,787		\$15,787	
136	50260	Trans. & Dist.	Heavy Equipment Rental	\$1,819	\$7,181	\$9,000	(\$7,181)	\$1,819	Expenses less than \$30,000 revert to Normalized Test Year without additional information
137	50271	Trans. & Dist.	Gas/Vehicle Maintenance	\$99,615	\$14,100	\$113,715		\$113,715	
138	50275	Trans. & Dist.	Repairs & Maintenance	\$8,736	\$15,055	\$23,791	(\$15,055)	\$8,736	Revert to Normalized Test Year due to lack of supporting information
139	50276	Trans. & Dist.	Main Maintenance	\$82,580	\$37,963	\$120,543	(\$37,963)	\$82,580	Revert to Normalized Test Year due to lack of supporting information
140	50296	Trans. & Dist.	Service Maintenance	\$37,770	\$57,230	\$95,000	(\$57,230)	\$37,770	Revert to Normalized Test Year due to lack of supporting information
141	50306	Trans. & Dist.	Electricity	\$10,509	\$18,208	\$28,717		\$28,717	
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	(\$2,663)	\$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	
Total				\$10,682,062	\$2,095,749	\$12,777,811	(\$825,164)	\$11,952,647	

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

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

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

Line	Description of Offset	Newport's Proposed		Newport's Proposed Rate Year FY2025	PWFD Proposed Adjustments	PWFD Proposed Rate Year FY2025	Reason for PWFD Adjustments
		Normalized Test Year FY2023 Audited	Rate Year Adjustments				
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	
Total		\$837,621	\$103,110	\$940,731	\$0	\$940,731	

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

Line	Description	Newport's Proposed		Newport's Proposed Rate Year FY2025	PWFD Proposed Adjustments	PWFD Proposed Rate Year FY2025
		Normalized Test Year FY2023 Audited	Rate Year Adjustments			
1	Operating & Maintenance Expenses	\$10,682,062	\$2,095,749	\$12,777,811	(\$825,164)	\$11,952,647
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
Total		\$19,582,379	\$2,666,369	\$22,248,748	(\$1,025,164)	\$21,223,584

Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-5 (Surrebuttal -Revised)
Allocation Factors for Operations & Maintenance Expenses

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	\$290,443	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	50100	Admin Employee Benefits	\$159,842	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
4	50103	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 & Subscriptio	\$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	\$2,000	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
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	\$60,445	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	50266	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	50266	Admin OPEB Contribution	\$31,488	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
17	50266	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	50266	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	50266	Admin City Manager	\$76,621	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
20	50266	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	50266	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	50266	Admin Finance Adimistrative 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	50266	Admin Finance Adimistrative 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	50266	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	50266	Admin Purchasing	\$22,404	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
26	50266	Admin Assessment	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
27	50266	Admin Collections	\$24,828	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
28	50266	Admin Accounting - Wires - 5%	\$9,149	65.7%	19.0%	6.4%	3.9%	2.5%	1.8%	0.7%	9	Total Non-Admin Costs before Offsets
29	50266	Admin Accounting	\$65,704	59.0%	22.0%	7.0%	6.0%	5.0%	1.0%	0.0%	7	Non-Administrative Wages & Salaries
30	50266	Admin Facilities Maintenance	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
31	50267	Admin Data Processing	\$342,020	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
32	50268	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
33	50271	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
34	50275	Admin Repairs & Maintenance	\$465	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
35	50280	Admin Regulatory Expense	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
36	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
37	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
38	50306	Admin Electricity	\$8,842	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
39	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
40	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
41	50361	Admin Office Supplies	\$9,748	59.7%	18.5%	6.3%	5.7%	6.4%	1.9%	1.6%	5	Non Admin less electricity & chemicals
42	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
43	50515	Admin Unemployment Claims	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
44	50520	Admin Accrued Benefits Buyout	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
45	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
46	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
47	50004	Customer Svc. Temp Salaries	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
48	50056	Customer Svc. Injury Pay	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
49	50100	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
50	50120	Customer Svc. Bank Fees (lock box and credit c	\$65,000	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
51	50175	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
52	50205	Customer Svc. Copying & binding	\$0	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	11	Billing *
53	50212	Customer Svc. Conferences & Training	\$375	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%	0.0%	100.0%	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 Repair & Maintenance - Equipm	\$116,551	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	4	Fire Protection
64	50001	Laboratory Salaries & Wages	\$167,596	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	\$4,250	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	50260	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	\$461,823	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	\$26,611	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	\$12,386	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	\$835	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	SoS: 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	SoS: 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	SoS: 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	50056	SoS: 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	SoS: Island Employee Benefits	\$225,251	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
93	50175	SoS: Island Annual Leave Buyback	\$1,700	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
94	50271	SoS: Island Gas/Vehicle Maintenance	\$92,760	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
95	50275	SoS: Island Repairs & Maintenance	\$13,573	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
96	50277	SoS: Island Reservoir Maintenance	\$47,500	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
97	50306	SoS: Island Electricity	\$39,806	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
98	50311	SoS: Island Operating Supplies	\$6,240	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
99	50320	SoS: Island Uniforms & protective Gear	\$1,984	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
100	50335	SoS: Island Chemicals	\$128,125	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
101	50002	SoS: Mainland Overtime	\$9,354	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
102	50004	SoS: Mainland Temp Salaries	\$54,527	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
103	50005	SoS: Mainland Permanent Part time	\$5,200	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
104	50100	SoS: Mainland Employee Benefits	\$5,405	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
105	50275	SoS: Mainland Repairs & Maintenance	\$25,259	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
106	50277	SoS: Mainland Reservoir Maintenance	\$8,084	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
107	50306	SoS: Mainland Electricity	\$281,952	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
108	50311	SoS: Mainland Operating Supplies	\$1,000	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
109	50001	Station One Salaries & Wages	\$653,625	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
110	50002	Station One Overtime	\$144,484	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
111	50003	Station One Holiday Pay	\$23,959	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
112	50045	Station One Lead Plant Operator Stipend	\$11,240	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
113	50100	Station One Employee Benefits	\$371,675	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
114	50175	Station One Annual Leave Buyback	\$15,700	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
115	50212	Station One Conferences & Training	\$4,863	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
116	50239	Station One Fire & Liability Insurance	\$94,228	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
117	50260	Station One Rental of Equipment	\$719	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
118	50271	Station One Gas/Vehicle Maintenance	\$10,056	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
119	50275	Station One Repairs & Maintenance	\$26,120	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
120	50305	Station One Sewer Charge	\$209,798	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
121	50306	Station One Electricity	\$280,948	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns

122	50307	Station One	Natural Gas	\$45,226	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
123	50311	Station One	Operating Supplies	\$15,000	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
124	50320	Station One	Uniforms & protective Gear	\$5,107	64.0%	36.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2	Maximum Day Demand Patterns
125	50335	Station One	Chemicals	\$748,253	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
126	60000	Station One	Station One Pumping	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	no allocation required
127	50001	Trans. & Dist.	Salaries & Wages	\$516,102	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
128	50002	Trans. & Dist.	Overtime	\$69,310	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
129	50004	Trans. & Dist.	Temp Salaries	\$34,580	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
130	50056	Trans. & Dist.	Injury Pay	\$0	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
131	50100	Trans. & Dist.	Employee Benefits	\$324,776	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
132	50175	Trans. & Dist.	Annual Leave Buyback	\$6,000	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
133	50212	Trans. & Dist.	Conferences & Training	\$5,764	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
134	50225	Trans. & Dist.	Contract Services	\$13,500	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
135	50239	Trans. & Dist.	Fire & Liability Insurance	\$15,787	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
136	50260	Trans. & Dist.	Heavy Equipment Rental	\$1,819	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
137	50271	Trans. & Dist.	Gas/Vehicle Maintenance	\$113,715	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
138	50275	Trans. & Dist.	Repairs & Maintenance	\$8,736	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
139	50276	Trans. & Dist.	Main Maintenance	\$82,580	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
140	50296	Trans. & Dist.	Service Maintenance	\$37,770	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	13	Services *
141	50306	Trans. & Dist.	Electricity	\$28,717	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1	Average Day Demand Patterns
142	50311	Trans. & Dist.	Operating Supplies	\$10,737	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
143	50320	Trans. & Dist.	Uniforms & protective Gear	\$4,710	44.0%	24.0%	32.0%	0.0%	0.0%	0.0%	0.0%	3	Maximum Hour Demand Patterns
144	60001	Trans. & Dist.	Hydrant Maintenance	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	4	Fire Protection
TOTAL				\$11,952,647									
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Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-6 (Surrebuttal -Revised)
Allocation of O&M Expenses to Base Extra Capacity Factors

Line	Acct. No.	Acct. Description	Rate Year	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE
1	50001 Admin	Salaries and Wages	\$290,443	\$173,419	\$53,742	\$18,160	\$16,664	\$18,459	\$5,483	\$4,514
2	50044 Admin	Standby Salaries	18,420	10,998	3,408	1,152	1,057	1,171	348	286
3	50100 Admin	Employee Benefits	159,842	95,439	29,577	9,994	9,171	10,159	3,018	2,484
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	68,101	25,394	8,080	6,926	5,771	1,154	0
6	50175 Admin	Annual Leave Buyback	2,500	1,493	463	156	143	159	47	39
7	50207 Admin	Advertisement	4,000	2,388	740	250	230	254	76	62
8	50210 Admin	Membership Dues & Subscriptio	14,946	8,924	2,766	935	858	950	282	232
9	50212 Admin	Conferences & Training	2,302	1,374	426	144	132	146	43	36
10	50214 Admin	Tuition Reimbursement	2,000	1,194	370	125	115	127	38	31
11	50220 Admin	Consultant Fees	93,622	55,900	17,323	5,854	5,372	5,950	1,768	1,455
12	50238 Admin	Postage	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	Audit Fees	4,944	3,250	938	316	193	121	90	35
16	50266 Admin	OPEB 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	177	111	83	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	City Solicitor	27,329	17,966	5,186	1,748	1,065	670	500	194
22	50266 Admin	Finance Adimistrative 50%	26,212	17,232	4,974	1,677	1,022	642	479	186
23	50266 Admin	Finance Adimistrative 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	585	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	63,286	21,385	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	465	278	86	29	27	30	9	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	2,422	1,446	448	151	139	154	46	38
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	88,247	29,820	27,363	30,311	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	50001 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	5,115	3,939	696	0
47	50004 Customer Svc.	Temp Salaries	0	0	0	0	0	0	0	0
48	50056 Customer Svc.	Injury Pay	0	0	0	0	0	0	0	0
49	50100 Customer Svc.	Employee Benefits	255,796	0	0	0	134,192	103,351	18,253	0
50	50120 Customer Svc.	Bank Fees (lock box and credit c	65,000	0	0	0	0	65,000	0	0
51	50175 Customer Svc.	Annual Leave Buyback	15,000	0	0	0	7,869	6,061	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	50238 Customer Svc.	Postage	76,583	0	0	0	0	76,583	0	0
56	50271 Customer Svc.	Gasoline & Vehicle Allowance	42,739	0	0	0	22,421	17,268	3,050	0
57	50275 Customer Svc.	Repairs & Maintenance	4,638	0	0	0	4,638	0	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	4,656	0	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	50002 Customer Svc.	Collections	0	0	0	0	0	0	0	0
63	50275 Fire Protection	Repair & Maintenance - Equipm	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	4,250	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	92,800	52,200	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	7,461	4,775	2,686	0	0	0	0	0
74	50100 Lawton Valley	Employee Benefits	371,092	237,499	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	50239 Lawton Valley	Fire & Liability Insurance	99,792	63,867	35,925	0	0	0	0	0
78	50260 Lawton Valley	Rental of Equipment	691	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	26,611	17,031	9,580	0	0	0	0	0
84	50311 Lawton Valley	Operating Supplies	12,386	7,927	4,459	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	60000 Lawton Valley	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	50056 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	1,700	0	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	1,984	1,984	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	8,084	8,084	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	50260 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	50305 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	516,102	227,085	123,865	165,153	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	50056 Trans. & Dist.	Injury Pay	0	0	0	0	0	0	0	0
131	50100 Trans. & Dist.	Employee Benefits	324,776	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	1,383	1,844	0	0	0	0
134	50225 Trans. & Dist.	Contract Services	13,500	5,940	3,240	4,320	0	0	0	0
135	50239 Trans. & Dist.	Fire & Liability Insurance	15,787	6,946	3,789	5,052	0	0	0	0
136	50260 Trans. & Dist.	Heavy Equipment Rental	1,819	800	437	582	0	0	0	0
137	50271 Trans. & Dist.	Gas/Vehicle Maintenance	113,715	50,035	27,292	36,389	0	0	0	0
138	50275 Trans. & Dist.	Repairs & Maintenance	8,736	3,844	2,097	2,796	0	0	0	0
139	50276 Trans. & Dist.	Main Maintenance	82,580	36,335	19,819	26,426	0	0	0	0
140	50296 Trans. & Dist.	Service Maintenance	37,770	0	0	0	0	37,770	0	0
141	50306 Trans. & Dist.	Electricity	28,717	28,717	0	0	0	0	0	0
142	50311 Trans. & Dist.	Operating Supplies	10,737	4,724	2,577	3,436	0	0	0	0
143	50320 Trans. & Dist.	Uniforms & protective Gear	4,710	2,072	1,130	1,507	0	0	0	0
144	60001 Trans. & Dist.	Hydrant Maintenance	0	0	0	0	0	0	0	0
TOTAL			\$11,952,647	\$8,276,422	\$1,717,382	\$524,635	\$525,105	\$638,660	\$126,711	\$143,731
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Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-7 (Surrebuttal -Revised)
Allocation of Capital Costs to Base Extra-Capacity Factors

Line	Description	Total Newport Capital Costs Rate Year	PWFD	PWFD	BASE	MAX DAY	MAX HR.	METERING	BILLING	SERVICES	FIRE	Factor	Factor Name
			Reduction to DS Acct. Funding	Proposed Capital Costs Rate Year									
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	2,789,496	(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	(4,691)	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	191,668	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 (Surrebuttal -Revised)
Allocation Factors for Non-Rate Revenues

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

Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-9 (Surrebuttal -Revised)
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 serv	\$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 (Surrebuttal -Revised)
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	1,401,888	-	773,842	524,306	103,740	-	-	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)	-	(77,418)	(52,540)	(19,307)	(32,428)	-	5	Total Base to Class
6	Base	Administrative Charges	1,313,981	-	559,879	379,962	139,626	234,514	-	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	749,003	-	310,087	227,697	19,474	-	191,745	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)	(5,237)	(12,815)	9	Total Max Day to Class
11	Max Day	Administrative Charges	412,424	-	151,655	111,310	17,234	38,380	93,865	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	998,670	-	198,735	209,721	27,963	-	562,251	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	138,038	-	27,453	28,974	3,940	(0)	77,671	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	121,031	121,031	-	-	-	-	-	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	38,137	38,137	-	-	-	-	-	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	149,856	149,856	-	-	-	-	-	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	27,180	-	-	-	-	-	27,180	17	Fire
29		TOTAL COSTS	\$ 21,223,584	\$ 1,263,872	\$ 7,922,439	\$ 5,548,524	\$ 1,742,631	\$ 2,969,401	\$ 1,776,716		
30		Volumetric Unit Costs									
31		Costs			\$ 7,922,439	\$ 5,548,524	\$ 1,742,631	\$ 2,969,401		\$ 2,969,401	OUR POSITION
32		Units of Service			619,900	420,000	203,200	399,700		\$ -	W/ CHANGE
33		Unit Type			KGAL	KGAL	KGAL	KGAL			
34		Unit Cost			\$ 12.78	\$ 13.21	\$ 8.58	\$ 7.43			
35		Newport Proposed Unit Costs			\$ 13.34	\$ 13.79	\$ 8.90	\$ 7.66			
36		Increase (Decrease)			\$ (0.56)	\$ (0.58)	\$ (0.32)	\$ (0.23)			
37		Non-Volumetric Unit Costs									
38		Costs			\$ 571,111	\$ 336,778	\$ 355,983	\$ 168,290	\$ 1,608,427		
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			\$ 2.61	\$ 1.85	\$ 1.22	\$ 159.97	\$ 9.90		
42		Newport Proposed Unit Costs			\$ 2.89	\$ 1.96	\$ 1.45	\$ 168.21	\$ 10.64		
43		Increase (Decrease)			\$ (0.28)	\$ (0.11)	\$ (0.23)	\$ (8.24)	\$ (0.74)		

Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-11 (Surrebuttal -Revised)
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 (Surrebuttal -Revised)
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 (Surrebuttal -Revised)
Adjustment to Base Volumetric Rates

Line	Class	PWFD Proposed Base Volumetric Rate	(Less) Electric Rider	(Less) Chemical Rider	Adjusted Base Rates
1	Residential	\$12.78	\$ 0.566	\$ 1.047	\$11.17
2	Non-Residential	\$13.21	\$ 0.566	\$ 1.047	\$11.60
3	Navy	\$8.58	\$ 0.566	\$ 1.047	\$6.96
4	Portsmouth	\$7.43	\$ 0.543	\$ 1.047	\$5.84

Rhode Island Public Utilities Commission
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-14 (Surrebuttal -Revised)
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
Docket No. 24-30-WW
Portsmouth Water and Fire District
JGM Schedule A-15 (Surrebuttal -Revised)
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%	