

**Illustrative Calculation of Discount Percentage Rate (DPR)**

	<u>Total</u>	<u>Residential</u>	<u>General Service</u>
1 Uncollectible Percentage	0.74%	0.94%	0.26%
2 Administrative Cost Percentage	0.02%	0.02%	0.02%
3 Prior Period Reconciliation Percentage	<u>0.03%</u>	<u>0.01%</u>	<u>0.04%</u>
4 Discount Percentage Rate	0.79%	0.97%	0.32%

- (1) Schedule 2, page 1.
- (2) Schedule 2, page 4.
- (3) Schedule 3, page 1.
- (4) Sum of lines 1 + 2 + 3

**Net Electric Supply Write Offs By Class<sup>(1)</sup>**

January through December 2021  
Excludes Late Payments

	<u>Net Write Offs</u>
1 Residential	\$ 382,469
2 General Service & OL	<u>44,725</u>
3 Total (Page 2)	\$ 427,194

**Electric Supply Revenues By Class<sup>(1)</sup>**

January through December 2021  
Excludes Late Payments

	<u>Revenue</u>
4 Residential	\$ 40,627,720
5 General Service & OL	<u>17,328,339</u>
6 Total (Page 3)	\$ 57,956,059

**Net Supply Write Offs / Supply Electric Revenue**

	<u>%</u>
7 Residential	0.94%
8 General Service & OL	<u>0.26%</u>
9 Total	0.74%

Class Key:

Residential: D

General Service & OL: G1, G2, OL

(1) Default Service only prior to implementation of POR

Unitil Energy Systems, Inc.  
Purchase of Receivables Program  
Annual - Electric Supply Write Offs By Class<sup>(1)</sup>

<b>Net W/Os</b>													
<b>Class</b>	<b>Jan-21</b>	<b>Feb-21</b>	<b>Mar-21</b>	<b>Apr-21</b>	<b>May-21</b>	<b>Jun-21</b>	<b>Jul-21</b>	<b>Aug-21</b>	<b>Sep-21</b>	<b>Oct-21</b>	<b>Nov-21</b>	<b>Dec-21</b>	<b>Total</b>
1 Residential	\$42,430	\$16,076	\$35,570	\$20,527	\$28,690	\$11,598	\$540	\$62,968	\$54,513	\$23,234	\$31,951	\$54,370	\$382,469
2 General Service & OL	<u>3,008</u>	<u>3,566</u>	<u>302</u>	<u>949</u>	<u>(116)</u>	<u>1,283</u>	<u>17,138</u>	<u>7,019</u>	<u>5,221</u>	<u>1,748</u>	<u>2,340</u>	<u>2,266</u>	<u>44,725</u>
3 Total	\$45,437	\$19,642	\$35,873	\$21,476	\$28,574	\$12,881	\$17,678	\$69,988	\$59,734	\$24,983	\$34,292	\$56,636	\$427,194

(1) Default Service only

	Rate Class	Default Service Revenue <sup>(1)</sup>	External Supply Revenue <sup>(2)</sup>	Total Revenue
1	Residential	\$ 40,627,720	\$ -	\$ 40,627,720
2	General Service & OL	<u>17,328,339</u>	<u>-</u>	<u>17,328,339</u>
3	Total	\$ 57,956,059	\$ -	\$ 57,956,059

(1) Includes Default Service, Default RPS, Default Variable and Default Variable RPS.

(2) Excluded prior to implementation of POR

**Illustrative Calculation of Administrative Cost Percentage (ACP)**

	<u>Total</u>
1 Estimated Administrative Cost	\$5,250
2 Total Amount Billed for Generation Service	<u>\$21,079,008</u>
3 Administrative Cost Percentage	<u>0.02%</u>

(1) Estimated Implementation Cost (refer to Exhibit CGED-1, page 8)

(2) Total Standard Complete Billing from Schedule 3, page 2

(3) Line (1) ÷ Line (2)

**Illustrative Calculation of Uncollectible Expense Reconciliation Percentage (2021)**

	<u>Total</u>	<u>Residential</u>	<u>Small/Regular General Service</u>
1 Uncollectible Expense Reconciliation Balance	\$7,208	\$541	\$6,667
2 Total Amounts Billed Under Standard Complete Billing	<u>\$21,079,008</u>	<u>\$5,214,464</u>	<u>\$15,864,544</u>
3 Past Period Reconciliation Percentage	0.03%	0.01%	0.04%

(1) See page 2. Based on January through December 2021 actual data.

(2) Total Standard Complete Billing from page 2.

(3) Line (1) ÷ Line (2)

**RESIDENTIAL**

	Beginning Balance	Standard Complete Billing Amount	Actual Uncollectible %	Actual Uncollectible Expense	Collected Uncollectible %	Collected Uncollectible Expense	Difference Actual - Collected	Ending Balance Before Interest	Average Monthly Balance	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<b>Jan-21 Act</b>	\$0	\$412,520	0.94%	\$3,878	0.93%	\$3,836	41	\$41	\$21	7.50%	31	\$0	\$41
<b>Feb-21 Act</b>	\$41	\$421,128	0.94%	\$3,959	0.93%	\$3,916	42	\$83	\$62	7.50%	28	\$0	\$84
<b>Mar-21 Act</b>	\$84	\$417,170	0.94%	\$3,921	0.93%	\$3,880	42	\$126	\$105	7.50%	31	\$1	\$126
<b>Apr-21 Act</b>	\$126	\$345,975	0.94%	\$3,252	0.93%	\$3,218	35	\$161	\$144	7.50%	30	\$1	\$162
<b>May-21 Act</b>	\$162	\$345,369	0.94%	\$3,246	0.93%	\$3,212	35	\$196	\$179	7.50%	31	\$1	\$197
<b>Jun-21 Act</b>	\$197	\$459,947	0.94%	\$4,324	0.93%	\$4,278	46	\$243	\$220	7.50%	30	\$1	\$245
<b>Jul-21 Act</b>	\$245	\$511,813	0.94%	\$4,811	0.93%	\$4,760	51	\$296	\$270	7.50%	31	\$2	\$298
<b>Aug-21 Act</b>	\$298	\$440,493	0.94%	\$4,141	0.93%	\$4,097	44	\$342	\$320	7.50%	31	\$2	\$344
<b>Sep-21 Act</b>	\$344	\$459,174	0.94%	\$4,316	0.93%	\$4,270	46	\$390	\$367	7.50%	30	\$2	\$392
<b>Oct-21 Act</b>	\$392	\$420,727	0.94%	\$3,955	0.93%	\$3,913	42	\$434	\$413	7.50%	31	\$3	\$437
<b>Nov-21 Act</b>	\$437	\$469,600	0.94%	\$4,414	0.93%	\$4,367	47	\$484	\$460	7.50%	30	\$3	\$486
<b>Dec-21 Act</b>	\$486	<u>\$510,547</u>	0.94%	<u>\$4,799</u>	0.93%	<u>\$4,748</u>	<u>51</u>	\$537	\$512	7.50%	<u>31</u>	<u>\$3</u>	\$541
<b>Total</b>		\$5,214,464		\$49,016		\$48,495	521				365	\$19	

**SMALL/REGULAR GENERAL SERVICE**

	Beginning Balance	Standard Complete Billing Amount	Actual Uncollectible %	Actual Uncollectible Expense	Collected Uncollectible %	Collected Uncollectible Expense	Difference Actual - Collected	Ending Balance Before Interest	Average Monthly Balance	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<b>Jan-21 Act</b>	\$0	\$1,298,209	0.26%	3,375	0.23%	\$2,986	389	\$389	\$195	7.50%	31	\$1	\$391
<b>Feb-21 Act</b>	\$391	\$1,312,364	0.26%	3,412	0.23%	\$3,018	394	\$784	\$588	7.50%	28	\$3	\$788
<b>Mar-21 Act</b>	\$788	\$1,319,421	0.26%	3,430	0.23%	\$3,035	396	\$1,184	\$986	7.50%	31	\$6	\$1,190
<b>Apr-21 Act</b>	\$1,190	\$1,254,994	0.26%	3,263	0.23%	\$2,886	376	\$1,566	\$1,378	7.50%	30	\$9	\$1,575
<b>May-21 Act</b>	\$1,575	\$1,256,166	0.26%	3,266	0.23%	\$2,889	377	\$1,952	\$1,763	7.50%	31	\$11	\$1,963
<b>Jun-21 Act</b>	\$1,963	\$1,296,450	0.26%	3,371	0.23%	\$2,982	389	\$2,352	\$2,157	7.50%	30	\$13	\$2,365
<b>Jul-21 Act</b>	\$2,365	\$1,301,362	0.26%	3,384	0.23%	\$2,993	390	\$2,756	\$2,560	7.50%	31	\$16	\$2,772
<b>Aug-21 Act</b>	\$2,772	\$1,320,977	0.26%	3,435	0.23%	\$3,038	396	\$3,168	\$2,970	7.50%	31	\$19	\$3,187
<b>Sep-21 Act</b>	\$3,187	\$1,428,118	0.26%	3,713	0.23%	\$3,285	428	\$3,616	\$3,401	7.50%	30	\$21	\$3,637
<b>Oct-21 Act</b>	\$3,637	\$1,374,542	0.26%	3,574	0.23%	\$3,161	412	\$4,049	\$3,843	7.50%	31	\$24	\$4,073
<b>Nov-21 Act</b>	\$4,073	\$1,377,834	0.26%	3,582	0.23%	\$3,169	413	\$4,487	\$4,280	7.50%	30	\$26	\$4,513
<b>Dec-21 Act</b>	\$4,513	<u>\$1,324,107</u>	0.26%	<u>3,443</u>	0.10%	<u>\$1,324</u>	<u>2,119</u>	\$6,632	\$5,572	7.50%	<u>31</u>	<u>\$36</u>	\$6,667
<b>Total</b>		\$15,864,544		41,248		\$34,767	6,481				365	\$186	

- (a) Column (m), previous row.
- (b) Standard Complete Billing Amount from Company's customer information system (CIS).
- (c) Schedule 2, page 1, Column (a). Based on actual January - December 2021 write-offs.
- (d) Column (b) \* Column (c)
- (e) Approved Upcc
- (f) Actual discount amounts.
- (g) Column (d) - Column (f)
- (h) Column ((a) + Column (g))
- (i) (Column (a) + Column (h)) divided by two.
- (j) Rate as defined in PUC 1202.13
- (l) Columns ((i) \* (j) \* (k)) divided by # days in year.
- (m) Column (h) + Column (l).