

Illustrative Calculation of Discount Percentage Rate (DPR) Effective May 1, 2025

	<u>Residential</u>	<u>General Service</u>
1 Uncollectible Percentage	0.94%	0.26%
2 Administrative Cost Percentage	0.02%	0.02%
3 Prior Period Reconciliation Perce	<u>0.06%</u>	<u>0.04%</u>
4 Discount Percentage Rate	1.02%	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

January through December 2024 Illustrative Data
Excludes Late Payments

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

Electric Supply Revenues By Class

January through December 2024 Illustrative Data
Excludes Late Payments

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

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

Annual - Electric Supply Write Offs By Class (Illustrative Data)

Net W/Os													
Class	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
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

Unitil Energy Systems, Inc.
Electric Supply Related Revenue
January - December 2024 (Illustrative Data)

Attachment A
Schedule 2
Page 3 of 4

	Rate Class	Default Service Revenue	Consolidated Billing Revenue	Total Revenue
1	Residential	\$ 35,413,256	\$ 5,214,464	\$ 40,627,720
2	General Service & OL	<u>1,463,795</u>	<u>15,864,544</u>	<u>17,328,339</u>
3	Total	\$ 36,877,051	\$ 21,079,008	\$ 57,956,059

Illustrative Calculation of Administrative Cost Percentage (ACP)

1	Estimated Administrative Cost	<u>Total</u> \$5,250
2	Total Amount Billed for Consolidated Billing	<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 Consolidated Billing from Schedule 2, page 3

(3) Line (1) ÷ Line (2)

Illustrative Calculation of Prior Period Reconciliation Percentage (2025)

	<u>Residential</u>	<u>Small/Regular General Service</u>
1 PPRP Ending Balance	\$3,231	\$5,555
2 Total Amounts Billed Under Consolidated Billing	<u>\$5,214,464</u>	<u>\$15,864,544</u>
3 Past Period Reconciliation Percentage	0.06%	0.04%

(1) See page 2. Based on January through December 2024 illustrative data.

(2) Total Consolidated Billing from page 2.

(3) Line (1) ÷ Line (2)

RESIDENTIAL

		Amount Billed for		Actual Uncollectible %	Actual Uncollectible Costs	Collected (UCP) %	Collected Uncollectible Costs	Difference	Actual Administration Costs	Collected ACP %	Collected Administration Costs	Difference	Collected PPRP %	Collected PPRP \$'s	Difference Actual - Collected	Ending Balance Before Interest	Average Monthly Balance	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance (Over)/Under
		Beginning Balance (Over)/Under	Competitive Suppliers																		
		(a)	(b)																		
Jan-24 Act	\$1,000	\$412,520	0.94%	\$3,878	0.80%	\$3,300	\$578	\$1,299	0.02%	\$83	\$1,216	0.01%	(\$41)	\$1,753	\$2,753	\$1,876	7.50%	31	\$12	\$2,764	
Feb-24 Act	2,764	421,128	0.94%	3,959	0.80%	3,369	590	-	0.02%	84	(84)	0.01%	(42)	463	3,228	2,996	7.50%	28	17	3,245	
Mar-24 Act	3,245	417,170	0.94%	3,921	0.80%	3,337	584	-	0.02%	83	(83)	0.01%	(42)	459	3,704	3,474	7.50%	31	22	3,726	
Apr-24 Act	3,726	345,975	0.94%	3,252	0.80%	2,768	484	-	0.02%	69	(69)	0.01%	(35)	381	4,107	3,916	7.50%	30	24	4,131	
May-24 Act	4,131	345,369	0.94%	3,246	0.93%	3,212	35	-	0.02%	69	(69)	0.02%	(69)	(104)	4,027	4,079	7.50%	31	26	4,053	
Jun-24 Act	4,053	459,947	0.94%	4,324	0.93%	4,278	46	-	0.02%	92	(92)	0.02%	(92)	(138)	3,915	3,984	7.50%	30	25	3,940	
Jul-24 Act	3,940	511,813	0.94%	4,811	0.93%	4,760	51	-	0.02%	102	(102)	0.02%	(102)	(154)	3,786	3,863	7.50%	31	25	3,811	
Aug-24 Act	3,811	440,493	0.94%	4,141	0.93%	4,097	44	-	0.02%	88	(88)	0.02%	(88)	(132)	3,679	3,745	7.50%	31	24	3,702	
Sep-24 Act	3,702	459,174	0.94%	4,316	0.93%	4,270	46	-	0.02%	92	(92)	0.02%	(92)	(138)	3,565	3,633	7.50%	30	22	3,587	
Oct-24 Act	3,587	420,727	0.94%	3,955	0.93%	3,913	42	-	0.02%	84	(84)	0.02%	(84)	(126)	3,461	3,524	7.50%	31	22	3,483	
Nov-24 Act	3,483	469,600	0.94%	4,414	0.93%	4,367	47	-	0.02%	94	(94)	0.02%	(94)	(141)	3,342	3,413	7.50%	30	21	3,363	
Dec-24 Act	3,363	510,547	0.94%	4,799	0.93%	4,748	51	-	0.02%	102	(102)	0.02%	(102)	(153)	3,210	3,287	7.50%	31	21	3,231	
Total		\$5,214,464		\$49,016		\$46,419	\$2,597	\$1,299		\$1,043	\$256		(\$883)						365	\$261	

SMALL/REGULAR GENERAL SERVICE

		Amount Billed for		Actual Uncollectible %	Actual Uncollectible Costs	Collected (UCP) %	Collected Uncollectible Costs	Difference	Actual Administration Costs	Collected ACP %	Collected Administration Costs	Difference	Collected PPRP %	Collected PPRP \$'s	Difference Actual - Collected	Ending Balance Before Interest	Average Monthly Balance	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance (Over)/Under
		Beginning Balance (Over)/Under	Competitive Suppliers																		
		(a)	(b)																		
Jan-24 Act	\$200	\$1,298,209	0.26%	\$3,375	0.23%	\$2,986	\$389	\$3,951	0.02%	\$260	\$3,692	0.01%	(\$130)	\$3,951	\$4,151	\$2,176	7.50%	31	\$14	\$4,165	
Feb-24 Act	4,165	1,312,364	0.26%	3,412	0.23%	3,018	394	-	0.02%	262	(262)	0.01%	(131)	(0)	4,165	4,165	7.50%	28	24	4,189	
Mar-24 Act	4,189	1,319,421	0.26%	3,430	0.23%	3,035	396	-	0.02%	264	(264)	0.01%	(132)	-	4,189	4,189	7.50%	31	27	4,216	
Apr-24 Act	4,216	1,254,994	0.26%	3,263	0.23%	2,886	376	-	0.02%	251	(251)	0.01%	(125)	(0)	4,216	4,216	7.50%	30	26	4,242	
May-24 Act	4,242	1,256,166	0.26%	3,266	0.20%	2,512	754	-	0.02%	251	(251)	0.03%	(377)	126	4,367	4,305	7.50%	31	27	4,395	
Jun-24 Act	4,395	1,296,450	0.26%	3,371	0.20%	2,593	778	-	0.02%	259	(259)	0.03%	(389)	130	4,524	4,460	7.50%	30	27	4,552	
Jul-24 Act	4,552	1,301,362	0.26%	3,384	0.20%	2,603	781	-	0.02%	260	(260)	0.03%	(390)	130	4,682	4,617	7.50%	31	29	4,711	
Aug-24 Act	4,711	1,320,977	0.26%	3,435	0.20%	2,642	793	-	0.02%	264	(264)	0.03%	(396)	132	4,844	4,778	7.50%	31	30	4,874	
Sep-24 Act	4,874	1,428,118	0.26%	3,713	0.20%	2,856	857	-	0.02%	286	(286)	0.03%	(428)	143	5,017	4,945	7.50%	30	30	5,047	
Oct-24 Act	5,047	1,374,542	0.26%	3,574	0.20%	2,749	825	-	0.02%	275	(275)	0.03%	(412)	137	5,185	5,116	7.50%	31	33	5,217	
Nov-24 Act	5,217	1,377,834	0.26%	3,582	0.20%	2,756	827	-	0.02%	276	(276)	0.03%	(413)	138	5,355	5,286	7.50%	30	33	5,388	
Dec-24 Act	5,388	1,324,107	0.26%	3,443	0.20%	2,648	794	-	0.02%	265	(265)	0.03%	(397)	132	5,520	5,454	7.50%	31	35	5,555	
Total		\$15,864,544		\$41,248		\$33,285	\$7,963	\$3,951		\$3,173	\$778		(\$3,722)						365	\$336	