

1
2 **Functionalization and Classification of Accounts**
3

4 A. Intangible Plant (FERC Accounts 301-303): is functionalized and classified
5 based on total plant in service.

6 B. Production Plant and Expenses:

7 1. Plant: Only production plant included in the study is AFERC account 343.
8 It is functionalized to Supply and classified to Demand.

9 2. Expense: Production Expenses Fuel (FERC Accounts 557) are
10 functionalized to Supply, and classified to Energy.

11 C. Transmission Plant and Expenses

12 1. Plant: Not Applicable.

13 2. Expense: Except for FERC Account 560 and 568, Transmission
14 operations and maintenance costs are functionalized to transmission and
15 classified to demand. FERC Account 560 and 568 are functionalized and
16 classified based on transmission labor expense.

17 D. Distribution Plant and Expenses

18 1. Distribution Plant (FERC Accounts 360-373)

19 a. Poles (FERC Account 364) are functionalized to Dist 13kV (Primary) and
20 Secondary based on a Company estimate. The estimate was that 83% of the
21 distribution Poles support the Primary system and that 17% of the distribution
22 poles support secondary system. The Primary Poles are classified as either
23 Customer or Demand. The Customer component percentage was determined by
24 taking the ratio of the cost of replacing the present distribution system verses

1 replacing the total system with only the minimum size pole. The minimum size
2 Pole is 35-foot based on an UES requirement for primary circuits. As a result of
3 employing the minimum-size concept, 67% of the Primary Poles were classified
4 as customer related and 33% Primary Demand related. The Secondary Poles are
5 classified to Customer.

6 b. Overhead Lines (OH Lines) (FERC Account 365) are functionalized to Dist
7 13kV (Primary) and Secondary based on the company estimates. The result was
8 that the 83% of the distribution OH Line are on the Primary system and that 17%
9 of the OH Line on the Secondary system. The Primary OH Lines are classified
10 as either Customer or Demand. The Customer component percentage was
11 determined by taking the ratio of the cost of replacing the present distribution
12 system verse replacing the total system with only the minimum size OH Line.
13 The minimum size OH Line is #6 wire based on Company installation records.
14 As a result of employing the minimum-size concept, 58% of the Primary OH
15 Lines were classified as Customer related and 642% Primary Demand related.
16 The Secondary OH Lines are classified to Customer.

17 c. Underground Conduit (FERC Account 366) is functionalized to Dist 13kV
18 (Primary) and Secondary based on company estimates. The result is that 94% of
19 underground conduit is functionalized to Dist 13kV (Primary) and rest to
20 Secondary. Conduit are classified to Customer.

21 d. Underground Lines (UG Lines) (FERC Account 367) are functionalized to Dist
22 13kV (Primary) and Secondary based on company estimate. As a result, 94% of
23 underground lines are functionalized to Dist 13kV (Primary) and rest to

1 Secondary The Primary UG Lines are classified as either Customer or Demand.
2 The Customer component percentage was determined by taking the ratio of the
3 cost of replacing the present distribution system verse replacing the total system
4 with only the minimum size UG Line. The minimum size UG Line is 1/0 AA
5 concentric neutral jacketed #2 URD cable based on Company installation
6 records. As a result of employing the minimum-size concept, 65% of the Primary
7 UG Lines were classified as customer related and 35% Primary demand related.

8 e. Line Transformers (FERC Account 368) are functionalized to Distribution
9 Secondary. The Line Transformers are classified as either Customer or
10 Demand. The customer component percentage was determined by taking the
11 ratio of the cost of replacing the present distribution system versus replacing the
12 total system with only the minimum size Line Transformer. The minimum size
13 Line Transformer is 10kVA based on Company installation records. As a result
14 of employing the minimum-size concept, 73% of the Line Transformers were
15 classified as customer related and 27% Primary demand related.

16 f. Services (FERC Account 369) are functionalized to Secondary Distribution, and
17 then classified to Customer.

18 g. Meters (FERC Account 370): Meter-Plant is functionalized to Onsite, and then
19 classified to Customer.

20 h. Station Equipment (FERC Account 362) is functionalized to Sub-transmission
21 Distribution, and classified to Demand.

22 i. Structures and Improvements (FERC Account 361) are functionalized to Sub-
23 transmission Distribution, and classified to Demand.

1 j. Land and Land Rights (FERC Accounts 360) are functionalized to Sub-
2 transmission Distribution, and classified based on plant (to demand).

3 k. Installed on Customers Premise (FERC Accounts 371) are functionalized to
4 Secondary Distribution, and classified to Customer.

5 l. Street Lighting (FERC Accounts 373) is functionalized to Secondary
6 Distribution, and classified to Customer.

7 2. Distribution Expenses (FERC Accounts 580-599)

8 a. Distribution Operation Expenses (FERC Accounts 582-587) are functionalized
9 and classified based on their related FERC Accounts.

10 b. Operation Supervision Expenses (FERC Account 580) are functionalized and
11 classified based on Sub-transmission, Primary, Secondary, and On-site labor.

12 c. Distribution Rents (FERC Account 589) are functionalized and classified based
13 on other distribution plant accounts.

14 d. Distribution Maintenance Expenses (FERC Accounts 591-597) are
15 functionalized and classified based on their related FERC Accounts.

16 e. Maintenance Supervision Expenses (FERC Account 590)) are functionalized
17 and classified based on labor.

18 f. Miscellaneous Maintenance Expenses (FERC Account 598) are functionalized
19 and classified based on other distribution plant accounts.

20 E. General Plant (FERC Accounts 389-399) is functionalized and classified based
21 on labor.

22 F. Depreciation Reserve (FERC Account 108) is functionalized and classified
23 based on their corresponding gross plant values.

1 G. Other Rate Base Items: These various accounts are functionalized and
2 classified based on plant, except for customer deposits, which are functionalized
3 to Secondary and classified to customers.

4 H. Customer Accounts Expenses

5 1. Meter Reading Expenses (FERC Accounts 902) are functionalized to Onsite
6 and classified to Customer.

7 2. Customer Records & Collection Expense (FERC Accounts 903) are
8 functionalized Onsite and classified to Customer.

9 3. Uncollectible Account Expenses (FERC Account 904) are functionalized and
10 classified based on revenue requirements.

11 I. Customer Service & Information Expenses

12 1. Call Center Expenses (FERC Account 908): Not Applicable.

13 2. Customer Assistance Expense (FERC Account 910) : Not Applicable.

14 J. Administrative and General Expenses (Accounts 920-935) are identified in
15 three groups: labor related, plant related and both plant and labor related. Labor
16 related expenses are functionalized and classified according to labor in each
17 function. Plant related expenses are functionalized and classified according to
18 plant in each function. Both plant and labor related expenses are functionalized
19 and classified based on a weighted allocator of plant and labor.

20 K. Depreciation and Amortization (FERC Accounts 403-404) are functionalized
21 and classified the same as the allocation of Accumulated Depreciation and
22 Amortization.

1 L. General Tax, Payroll and Real Estate Tax: Payroll taxes were functionalized
2 and classified based on labor. Real Estate Taxes were functionalized and
3 classified based on Plant.

4 M. Income Taxes were functionalized and classified based on plant.

5 N. Revenue and Other Revenue were functionalized and classified based on
6 revenue requirements and allocated based on actual revenues collected from
7 each class in the Test Period, except revenue from connections/disconnections
8 and rents. The revenues related to connections/disconnections were
9 functionalized to onsite and classified to customers. The rents are functionalized
10 and allocated based on plant.

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 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
1 I. ELECTRIC PLANT IN SERVICE						
2						
3 A. INTANGIBLE PLANT						
4						
5 Organization	301	380	252	74	32	21
6 Franchisees and Consents	302	0	0	0	0	0
7 Miscellaneous Intangible Plant	303	6,353,387	4,219,354	1,245,250	532,444	356,339
8 Subtotal - INTANGIBLE PLANT	301-303	6,353,767	4,219,606	1,245,324	532,476	356,361
9						
10 B. PRODUCTION PLANT						
11						
12 Land and Land Rights	310, 320, 330, 340	0	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	0	0	0
15 Reactor Plant Equipment	322	0	0	0	0	0
16 Engines and Generators	(343, 323)	56,575	24,015	17,637	14,923	0
17 Turbogenerator Units	(314, 333, 344)	0	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	0	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	56,575	24,015	17,637	14,923	0
21						
22 Subtotal - PRODUCTION PLANT	304-346	56,575	24,015	17,637	14,923	0
23						
24 C. TRANSMISSION PLANT						
25						
26 Land and Land Rights	350	0	0	0	0	0
27 Structures and Improvements	352	0	0	0	0	0
28 Station Equipment	353	0	0	0	0	0
29 Towers and Fixtures	354	0	0	0	0	0
30 Poles and Fixtures	355	0	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	0	0	0
32 Underground Conduit	357	0	0	0	0	0
33 Underground Conductors and Devices	358	0	0	0	0	0
34 Roads and Trails	359	0	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0
36						

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 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
37 D. DISTRIBUTION PLANT						
38						
39 Land and Land Rights	360	2,666,928	1,205,379	767,111	673,089	20,349
40 Structures and Improvements	361	4,759,019	2,151,754	1,369,391	1,201,549	36,326
41 Station Equipment	362	26,716,883	12,985,025	8,263,756	7,250,892	216,211
42 Compressor Station Equipment	363	0	0	0	0	0
43 Poles, Towers and Fixtures	364	54,861,356	37,380,912	9,551,008	3,542,123	4,407,314
44 Overhead Conductors and Devices	365	71,414,284	47,043,992	13,330,407	5,840,912	5,198,972
45 Underground Conduit	366	1,841,623	1,404,377	235,795	3,217	198,234
46 Underground Conductors and Devices	367	18,242,829	12,142,761	3,334,422	1,395,343	1,370,303
47 Line Transformers	368	43,163,325	32,857,906	8,155,239	2,053,044	97,136
48 Services	369	20,341,811	15,345,191	4,954,027	42,592	0
49 Meters	370	13,663,983	11,441,553	1,924,720	297,710	0
50 Installed on Cust Premise PR_L	371	1,866,935	1,580,027	265,795	41,112	0
51 Other Property on Customers Premise	372	0	0	0	0	0
52 Street Lighting and Signals	373	3,237,653	0	0	0	3,237,653
53 Subtotal - DISTRIBUTION PLANT	374-387	264,617,631	175,536,879	52,151,671	22,341,583	14,785,488
54						
55 E. GENERAL PLANT						
56						
57 Land and Land Rights	389	18,620	12,924	3,235	1,302	1,159
58 Structures and Improvements	390	3,787,332	2,628,766	658,032	264,816	235,717
59 Office Furniture and Equipment	391	267,375	185,584	46,455	18,695	16,641
60 Transportation Equipment	392	1,078,781	748,762	187,430	75,429	67,140
61 Stores Equipment	393	79,909	55,464	13,684	5,587	4,973
62 Tools, Shop and Garage Equipment	394	1,539,171	1,066,330	267,424	107,622	96,795
63 Laboratory Equipment	395	792,711	550,216	137,730	55,428	49,337
64 Power Operated Equipment	396	0	0	0	0	0
65 Communication Equipment	397	3,772,058	2,618,165	655,378	263,750	234,766
66 Miscellaneous Equipment	398	102,943	71,452	17,686	7,198	6,407
67 Subtotal - GENERAL PLANT	389-399	11,438,880	7,839,663	1,967,453	799,829	711,935
68						
69 TOTAL PLANT IN SERVICE	101	282,666,854	187,722,163	55,402,086	23,688,811	15,853,794
70						
71 ADDITIONS TO UTILITY PLANT						
72 Energy Conservation Programs	182.3	0	0	0	0	0
73 Property Held for Future Use	105	0	0	0	0	0
74 Construction Work in Progress	107	0	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	0	0	0
76 Total Additions to Utility Plant		0	0	0	0	0
77						
78 TOTAL UTILITY PLANT		282,666,854	187,722,163	55,402,086	23,688,811	15,853,794
79						

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Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
80 II. DEPRECIATION RESERVE						
81						
82 Intangible	108.3	-4,082,537	-2,711,267	-800,168	-342,136	-228,975
83 Transmission	108.4	0	0	0	0	0
84 Procurement Supply	108	-17,747	-7,533	-5,533	-4,681	0
85 Street Lighting	108	-1,881,836	0	0	0	-1,881,836
86 Primary-Distribution	108	-7,507,748	-3,394,571	-2,160,328	-1,895,543	-57,307
87 Overhead Lines	108	-45,032,355	-29,664,959	-8,405,676	-3,683,157	-3,278,363
88 Underground Lines	108	-7,527,359	-5,010,348	-1,375,850	-575,747	-565,414
89 Transformers	108	-12,929,311	-9,842,386	-2,442,852	-614,977	-29,097
90 Services	108	-13,235,456	-9,984,391	-3,223,352	-27,713	0
91 Metering	108.5	10,847	9,082	1,528	236	0
92 Other Property on Customers Premise	108.6	-363,888	-304,702	-51,268	-7,928	0
93 General	108.7	-6,412,647	-4,450,982	-1,114,168	-448,385	-399,111
94 Subtotal-DEPRECIATION RESERVE		-98,980,036	-65,362,047	-19,577,856	-7,600,030	-6,440,103
95						
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0
97						
98 TOTAL RESERVE FOR DEPRECIATION	108	-98,980,036	-65,362,047	-19,577,856	-7,600,030	-6,440,103
99						
100 III. OTHER RATE BASE ITEMS						
101						
102 Deferred Fuel Cost	183	0	0	0	0	0
103 Prepayments	165	7,616,460	5,058,175	1,492,810	638,295	427,181
104 Cash Working Capital	131	2,659,151	1,765,971	521,188	222,849	149,142
105 Materials and Supplies	154	1,410,324	936,812	276,420	118,192	79,100
106 Regulatory Assets	182, 254	558,673	371,021	109,499	46,819	31,334
107 Customer Deposits	235	-1,480,939	-1,117,171	-360,667	-3,101	0
108 Deferred Income Tax	190	-41,489,086	-27,559,899	-8,133,730	-3,477,818	-2,327,538
109 Total - OTHER RATE BASE ITEMS	131-283	-30,735,416	-20,545,391	-8,094,480	-2,454,764	-1,640,781
110						
111 TOTAL RATE BASE		152,951,401	101,814,725	29,729,750	13,634,017	7,772,909
112						

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 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	Domestic	G2	TOTAL G1	OL
113 I. OPERATING AND MAINTENANCE EXP						
114						
115 A. PRODUCTION EXPENSES						
116						
117 Supervision and Engineering	(500, 517, 548)	0	0	0	0	0
118 Fuel	(501)	0	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	0	0	0
120 Steam expense	(502, 520)	0	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	0	0	0
122 Generation Expense	(548, 549)	0	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533	0	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	0	0	0
130 Subtotal - Other Production	500-554	0	0	0	0	0
131						
132 Purchased Power Expenses	555	0	0	0	0	0
133 Other Variable Expenses	Mix	0	0	0	0	0
134 Load Dispatch	556	0	0	0	0	0
135 Other Purchased Power	557	281,438	115,822	82,366	81,333	1,917
136 Subtotal	556-557	281,438	115,822	82,366	81,333	1,917
137						
138 TOTAL PRODUCTION EXPENSE	500-557	281,438	115,822	82,366	81,333	1,917
139						

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Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
140 B. TRANSMISSION EXPENSE						
141						
142 Supervision and Engineering	560	14,391	6,109	4,487	3,796	0
143 Load Dispatching	561	80,772	34,285	25,181	21,306	0
144 Station Expenses	562	16,709	7,093	5,209	4,408	0
145 Overhead Line Expenses	563	22,573	9,581	7,037	5,954	0
146 Underground Lines Expenses	564	0	0	0	0	0
147 Transmission by Others-Demand	565	0	0	0	0	0
148 Transmission by Others-Energy	565	0	0	0	0	0
149 Miscellaneous Expenses	566	0	0	0	0	0
150 Rents	567	2,000	849	624	528	0
151 Supervision and Engineering	568	25,780	10,943	8,037	6,800	0
152 Maintenance of Structures	569	0	0	0	0	0
153 Maintenance of Station Equipment	570	33,546	14,239	10,458	8,849	0
154 Maintenance of Overhead Lines	571	3,617	1,535	1,128	954	0
155 Maintenance of Underground Lines	572	0	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	199,387	84,634	62,159	52,584	0
158						
159 C. DISTRIBUTION EXPENSE						
160						
161 Operation Supervision & Engineering	580	1,230,624	825,730	216,979	90,248	98,668
162 Load Dispatching	581	62,144	34,295	15,800	10,028	2,221
163 Station Expenses	582	163,022	73,709	46,909	41,159	1,244
164 Overhead Line Expenses	583	263,243	173,411	49,138	21,530	19,164
165 Underground Line Expenses	584	141,391	94,112	25,843	10,815	10,621
166 Street Light and Signal Systems	585	199,283	0	0	0	199,283
167 Meter Expenses	586	589,769	493,844	83,075	12,850	0
168 Customer Installation Expenses	587	11,227	9,401	1,581	245	0
169 Misc. Distribution Expenses	588	78,533	51,995	15,444	6,616	4,479
170 Rents	589	568	376	112	48	32
171 Maint Supervision & Engineering	590	164,107	110,113	28,801	12,035	13,158
172 Maint of Structures	591	342	155	98	86	3
173 Maintenance of Station Equipment	592	133,884	60,535	38,525	33,803	1,022
174 Maintenance of Overhead Lines	593	4,800,887	3,162,441	896,111	392,644	349,491
175 Vegetation Management	593-Demand	1,019,289	460,864	293,297	257,348	7,780
176 Maintenance of Underground Lines	594	383	255	70	29	29
177 Maintenance of Line Transformers	595	969	738	183	46	2
178 Maintenance of Street Lights	596	2,488	0	0	0	2,488
179 Maintenance of Meters	597	11,956	10,011	1,684	280	0
180 Maintenance of Misc. Plant	598	17,805	11,788	3,502	1,500	1,015
181 Test Year Distribution Payroll Adjustments	NA	331,108	222,168	58,111	24,282	26,547
182 Subtotal - DISTRIBUTION EXPENSES	580-599	9,222,823	5,795,940	1,774,062	915,573	737,247
183						
184						
185 Total - OPER. AND MAINT. EXPENSE	500-599	9,703,648	5,996,396	1,918,587	1,049,500	739,164
186						

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Account Description	Account Code	Total Allocated Dollars	Domestic	G2	TOTAL	
					G1	OL
187 D. CUSTOMER ACCOUNTS AND SERVICE						
188						
189 Supervision	901	0	0	0	0	0
190 Meter Reading Expenses	902	97,812	81,903	13,778	2,131	0
191 Customer Records & Collection Expense	903	2,757,165	2,330,754	373,841	5,073	47,496
192 Uncollectible Accounts	904	739,118	707,075	32,043	0	0
193 Misc Customer Accounts Expenses	905	0	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	3,594,095	3,119,732	419,662	7,204	47,496
195						
196 Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0
197 Supervision	909	1,438	1,097	184	3	155
198 Customer Assistance Expenses	910	0	0	0	0	0
199 Information, Instructional Advertising	911	0	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	0	0	0
201 Rents	913	0	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	1,438	1,097	184	3	155
203						
204 Supervision	915	0	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	0	0	0
206 Advertising Expenses	917	0	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0	0	0	0
209						
210 Total - CUST ACCTS, SERVS, & SALES E	901-919	3,595,533	3,120,829	419,846	7,207	47,651
211						

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Account Description	Account Code	Total Allocated Dollars	Domestic	G2	TOTAL	
					G1	OL
212 E. ADMINISTRATIVE AND GENERAL						
213						
214 LABOR RELATED EXPENSES						
215						
216 Administrative & General Salaries	920	30,793	21,373	5,350	2,153	1,916
217 Office Supplies & Expenses	921	465,714	316,309	79,178	31,864	28,363
218 Admin Expenses Transferred-Credit	922	0	0	0	0	0
219 Outside Services Employed	923	4,321,771	2,999,717	750,868	302,187	268,979
220 Key Account Management	923-Dir	280,360	0	127,212	153,148	0
221 Employee Pensions and Benefits	926	<u>2,607,425</u>	<u>1,609,799</u>	<u>453,028</u>	<u>182,316</u>	<u>182,281</u>
222 Subtotal - O & M Accounts 920-923,926	920-926	7,896,062	5,147,198	1,415,658	671,669	461,540
223						
224 PLANT RELATED EXPENSES						
225						
226 Property Insurance	924	100,912	67,017	19,779	8,457	5,660
227 Injuries and Damages	925	204,582	135,865	40,098	17,145	11,474
228 Maintenance of General Plant (also acct 924)	935	<u>140,760</u>	<u>93,480</u>	<u>27,589</u>	<u>11,796</u>	<u>7,895</u>
229 Subtotal - O & M Accounts 924-925	924,925,935	446,254	296,362	87,465	37,398	25,029
230						
231 OTHER A&G EXPENSES						
232						
233 Franchise Requirements	927	102	68	19	9	6
234 Regulatory Commission Expenses	928	185,716	124,160	34,264	16,173	11,098
235 Duplicate Charges-Credit	929	0	0	0	0	0
236 General Advertising Expenses	930.1	140,218	93,743	25,865	12,211	8,379
237 Rents	931	0	0	0	0	0
238 Test year Inflation Allowance	NA	<u>141,596</u>	<u>94,665</u>	<u>26,140</u>	<u>12,331</u>	<u>8,462</u>
239 Subtotal	927-932	467,632	312,636	86,328	40,723	27,945
240						
241 TOTAL A&G EXPENSES	920-932	8,609,949	5,756,196	1,589,449	749,790	514,513
242						
243 TOTAL OPERATING EXPENSES		21,909,130	14,873,421	3,927,883	1,806,497	1,301,329
244						

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	Domestic	G2	TOTAL G1	OL
245 II. DEPRECIATION EXPENSE						
246						
247 Intangible	403.1	0	0	0	0	0
248 Transmission	403	0	0	0	0	0
249 Procurement Supply	403	3,847	1,633	1,199	1,015	0
250 StreetLighting	403	260,307	0	0	0	260,307
251 Primary-Distribution	403	882,997	399,195	254,050	222,912	6,739
252 Overhead Lines	403	4,756,386	3,133,258	887,841	389,021	346,286
253 Underground Lines	403	514,628	342,546	94,064	39,362	38,658
254 Transformers	403	1,302,827	981,772	246,155	61,968	2,932
255 Services	403.5	1,185,928	894,625	288,620	2,483	0
256 Metering	403.6	694,131	581,231	97,776	15,124	0
257 Other Property on Customers Premise	403.6	146,992	123,084	20,705	3,203	0
258 General	403.7	437,972	303,984	76,096	30,624	27,259
259 Amortization	404	1,680,347	1,115,937	329,344	140,821	94,246
260						
261 TOTAL DEPRECIATION EXPENSES		11,866,262	7,987,275	2,296,051	906,533	776,403
262						
263 III. TAXES						
264						
265 A. GENERAL TAXES						
266						
267 Payroll Taxes	408.15	135,277	93,895	23,504	9,459	8,419
268 Unemployment Tax	408.16	3,256	2,260	566	228	203
269 Real Estate Taxes	408.17	<u>6,091,543</u>	<u>4,045,461</u>	<u>1,193,929</u>	<u>510,500</u>	<u>341,653</u>
270 Subtotal - General Taxes		6,230,076	4,141,616	1,217,999	620,186	350,275
271						
272 B. FRANCHISE AND REVENUE TAXES						
273						
274 Maryland Franchise Tax T&D	408.11	137,060	91,023	26,864	11,486	7,687
275 PSC Assessment	408.12	0	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		137,060	91,023	26,864	11,486	7,687
277						
278						
279 Federal Income Taxes - Current		-315,463	-209,502	-61,330	-26,437	-17,693
280 State Income Taxes - Current		577,861	383,764	113,260	48,427	32,410
281 Provision for Deferred FIT		2,822,623	1,874,535	553,228	236,549	158,311
282 ITC Adjustment - Net		0	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	3,085,021	2,048,796	604,657	258,539	173,028
284						
285 TOTAL TAXES		9,452,158	6,281,435	1,849,520	790,212	530,991
286						
287 TOTAL EXPENSES		43,227,550	<u>29,042,132</u>	<u>8,073,453</u>	<u>3,503,242</u>	<u>2,808,722</u>
288						

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	Domestic	G2	TOTAL	
					G1	OL
289						
290						
291	440-446	51,823,377	26,615,662	16,442,452	7,114,162	1,651,100
292	450	481,633	465,097	16,536	0	0
293	440-446	160,502	139,599	20,903	0	0
294	451	443,900	294,799	87,003	37,201	24,897
295	449	1,115,301	572,801	353,861	153,105	35,534
296		-1,337,801	-687,073	-424,456	-183,649	-42,623
297	456	151,101	77,603	47,841	20,743	4,814
298		52,838,014	27,478,468	16,544,241	7,141,562	1,673,722
299						
300		0	0	0	0	0
301		0	0	0	0	0
302		-4,777	-3,603	-1,163	-10	0
303						
304		9,605,687	-1,567,247	8,469,624	3,638,310	-935,000
305		6.28%	-1.54%	28.48%	26.69%	-12.03%
306						

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account Description	Account Code	Total Allocated Dollars			TOTAL	
		Domestic	G2		G1	OL
307						
324						
325						
326						
327		52,838,014	27,478,488	16,544,241	7,141,562	1,673,722
328						
329						
330						
331	500-555	281,438	115,822	82,366	81,333	1,917
332	560-573	189,387	84,634	62,159	52,594	0
333	580-599	9,222,823	5,795,940	1,774,062	915,573	737,247
334	901-919	3,595,533	3,120,829	419,846	7,207	47,651
335	920-932	8,608,949	5,756,196	1,589,449	749,790	514,513
336		21,909,130	14,873,421	3,927,863	1,806,497	1,301,329
337						
338						
339	403	11,866,262	7,987,275	2,296,051	906,533	776,403
340						
341	408	6,367,137	4,232,639	1,244,862	531,673	357,963
342						
343		12,695,485	485,153	9,075,445	3,896,859	-761,972
344						
345						
346		262,398	174,262	51,430	21,990	14,717
347		2,822,623	1,874,535	553,228	236,549	158,311
348		0	0	0	0	0
349	409-411	3,085,021	2,048,796	604,657	258,539	173,026
350						
351						
352		9,610,463	-1,563,844	8,470,788	3,638,320	-935,000
353						
354		0	0	0	0	0
355		0	0	0	0	0
356		-4,777	-3,603	-1,163	-10	0
357						
358						
359		9,605,687	-1,567,247	8,469,624	3,638,310	-935,000
360		0	0	0	0	0
361		152,951,401	101,814,725	29,729,750	13,634,017	7,772,909
362						
363		6.28%	-1.54%	28.49%	28.69%	-12.03%
364		1.00	-0.25	4.54	4.25	-1.92
365						

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2016
 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
366						
374						
375 REVENUE REQUIREMENTS						
376 RATE OF RETURN by Function		8.75%	8.75%	8.75%	8.75%	8.75%
377 Using Target for System						
378 RATE BASE		152,951,401	101,814,725	29,729,750	13,634,017	7,772,909
379						
380 OPERATING EXPENSES		21,909,130	14,673,421	3,927,883	1,806,497	1,301,329
381 DEPRECIATION EXPENSE		11,866,262	7,887,275	2,296,051	906,533	776,403
382 GENERAL TAXES		6,230,076	4,141,616	1,217,999	520,166	350,275
383 Other costs (benefits), net of taxes		<u>141,837</u>	<u>94,627</u>	<u>28,027</u>	<u>11,498</u>	<u>7,687</u>
384 Subtotal- Operating Costs to recover		40,147,306	26,996,939	7,469,959	3,244,713	2,435,894
385						
386 Target Return on Rate Base- After taxes		13,383,248	6,908,788	2,601,353	1,192,977	680,130
387						
388 Actual Historic FIT		-315,463	-209,502	-61,830	-26,437	-17,693
389 Actual Historic SIT		577,861	383,764	113,280	48,427	32,410
390 Incremental Tax Due to Target ROR	0	2,477,715	1,664,428	486,212	204,247	142,828
391 Targeted Tax		2,740,113	1,838,690	517,642	226,237	157,545
392 Provision for Deferred FIT		2,822,623	1,874,535	553,228	236,549	158,311
393 ITC Adjustment, net		0	0	0	0	0
394 FIT to recover		5,562,736	3,713,225	1,070,670	462,786	315,856
395						
396 Subtotal- Rev Req before Uncollectible Adj.		59,093,289	39,618,952	11,142,182	4,900,476	3,431,680
397 Proforma Incr for Uncollect. Calc		0	0	0	0	0
398 Other		0	0	0	0	0
399 TOTAL REVENUE REQUIREMENT		<u>59,093,289</u>	<u>39,618,952</u>	<u>11,142,182</u>	<u>4,900,476</u>	<u>3,431,680</u>
400						
401 OPERATING REVENUES		52,838,014	27,478,488	16,544,241	7,141,562	1,673,722
402						
403 Revenue Excess (Deficiency)		-6,255,276	-12,140,464	5,402,059	2,241,086	-1,757,957

Unitil Energy
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 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
1 I. ELECTRIC PLANT IN SERVICE											
2											
3 A. INTANGIBLE PLANT											
4											
5 Organization	301	380	380	TPIS	0	0	51	176	127	0	25
6 Franchises and Consents	302	0	0	TPIS	0	0	0	0	0	0	0
7 Miscellaneous Intangible Plant	303	6,353,387	6,353,387	TPIS	8,324	5,753	848,802	2,946,264	2,121,013	0	423,140
8 Subtotal - INTANGIBLE PLANT	301-303	6,353,767	6,353,767		8,324	5,753	848,953	2,946,431	2,121,140	0	423,165
9											
10 B. PRODUCTION PLANT											
11											
12 Land and Land Rights	310, 320, 330, 34	0	0	PROCURE	0	0	0	0	0	0	0
13 Structures and Improvements	311, 321, 331, 34	0	0	PROCURE	0	0	0	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	PROCURE	0	0	0	0	0	0	0
15 Reactor Plant Equipment	322	0	0	PROCURE	0	0	0	0	0	0	0
16 Engines and Generators	(343, 323)	56,575	56,575	PROCURE	56,575	0	0	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	PROCURE	0	0	0	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 34	0	0	PROCURE	0	0	0	0	0	0	0
19 Misc. Power Plant Equipment	3, 325, 332, 335,	0	0	PROCURE	0	0	0	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	56,575	56,575		56,575	0	0	0	0	0	0
21											
22 Subtotal - PRODUCTION PLANT	304-346	56,575	56,575		56,575	0	0	0	0	0	0
23											
24 C. TRANSMISSION PLANT											
25											
26 Land and Land Rights	350	0	0	T-LINES	0	0	0	0	0	0	0
27 Structures and Improvements	352	0	0	T-LINES	0	0	0	0	0	0	0
28 Station Equipment	353	0	0	T-LINES	0	0	0	0	0	0	0
29 Towers and Fixtures	354	0	0	T-LINES	0	0	0	0	0	0	0
30 Poles and Fixtures	355	0	0	T-LINES	0	0	0	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	T-LINES	0	0	0	0	0	0	0
32 Underground Conduit	357	0	0	T-LINES	0	0	0	0	0	0	0
33 Underground Conductors and Devices	358	0	0	T-LINES	0	0	0	0	0	0	0
34 Roads and Trails	359	0	0	T-LINES	0	0	0	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0	0	0	0
36											

Unitil Energy
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 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
37 D. DISTRIBUTION PLANT											
38											
39 Land and Land Rights	360	2,665,928	2,665,928	ACCT-360	0	0	2,665,928	0	0	0	0
40 Structures and Improvements	361	4,759,019	4,759,019	ACCT-361	0	0	4,759,019	0	0	0	0
41 Station Equipment	362	28,718,883	28,718,883	ACCT-362	0	0	28,718,883	0	0	0	0
42 Compressor Station Equipment	363	0	0	ACCT-362	0	0	0	0	0	0	0
43 Poles, Towers and Fixtures	364	54,881,358	54,881,358	POLES	0	0	0	45,663,539	9,217,819	0	0
44 Overhead Conductors and Devices	365	71,414,284	71,414,284	OHCOND&DEV	0	0	0	59,419,611	11,994,673	0	0
45 Underground Conduit	366	1,841,623	1,841,623	UGCONDUIT	0	0	0	1,727,913	113,710	0	0
46 Underground Conductors and Devices	367	18,242,829	18,242,829	UGCOND&DEV	0	0	0	17,116,436	1,126,393	0	0
47 Line Transformers	368	43,163,325	43,163,325	LINETRANS	0	0	0	0	43,163,325	0	0
48 Services	369	20,341,811	20,341,811	SEC	0	0	0	0	20,341,811	0	0
49 Meters	370	13,863,983	13,863,983	Onsite	0	0	0	0	0	0	13,863,983
50 Installed on Cust Premise PR_L	371	1,886,935	1,886,935	SEC	0	0	0	0	1,886,935	0	0
51 Other Property on Customers Premise	372	0	0	SEC	0	0	0	0	0	0	0
52 Street Lighting and Signals	373	3,237,653	3,237,653	SEC	0	0	0	0	3,237,653	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	284,817,631	284,817,631		0	0	36,143,831	123,927,499	91,082,319	0	13,663,983
54											
55 E. GENERAL PLANT											
56											
57 Land and Land Rights	389	16,820	16,820	LABOR	497	407	1,262	6,848	1,991	0	7,713
58 Structures and Improvements	390	3,787,332	3,787,332	LABOR	101,125	82,842	256,759	1,392,941	384,726	0	1,998,939
59 Office Furniture and Equipment	391	267,375	267,375	LABOR	7,139	5,948	18,126	98,338	27,161	0	110,763
60 Transportation Equipment	392	1,078,761	1,078,761	LABOR	28,904	23,596	73,134	396,757	109,583	0	446,867
61 Stores Equipment	393	79,908	79,908	LABOR	2,134	1,748	5,417	29,389	8,117	0	33,103
62 Tools, Shop and Garage Equipment	394	1,539,171	1,539,171	LABOR	41,097	33,867	104,347	566,091	166,363	0	637,616
63 Laboratory Equipment	395	792,711	792,711	LABOR	21,166	17,339	53,741	291,551	80,525	0	328,388
64 Power Operated Equipment	396	0	0	LABOR	0	0	0	0	0	0	0
65 Communication Equipment	397	3,772,058	3,772,058	LABOR	100,717	82,508	255,723	1,387,324	383,175	0	1,562,612
66 Miscellaneous Equipment	398	102,943	102,943	LABOR	2,749	2,252	6,979	37,852	10,457	0	42,845
67 Subtotal - GENERAL PLANT	389-399	11,438,880	11,438,880		305,429	250,207	775,488	4,207,102	1,161,986	0	4,738,667
68											
69 TOTAL PLANT IN SERVICE	101	282,666,854	282,666,854		370,328	255,960	37,788,272	131,081,031	94,365,447	0	18,825,815
70											
71 ADDITIONS TO UTILITY PLANT											
72 Energy Conservation Programs	182.3	0	0	SEC	0	0	0	0	0	0	0
73 Property Held for Future Use	105	0	0	PRODPT	0	0	0	0	0	0	0
74 Construction Work in Progress	107	0	0	TPIS	0	0	0	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	PRODPT	0	0	0	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0	0	0	0
77											
78 TOTAL UTILITY PLANT		282,666,854	282,666,854		370,328	255,960	37,788,272	131,081,031	94,365,447	0	18,825,815
79											

Unitil Energy
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 12 MONTHS ENDED DECEMBER 31, 2015
 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
80 II. DEPRECIATION RESERVE											
81											
82 Intangible	108.3	-4,082,537	-4,082,537	TPIS	-5,349	-3,697	-645,484	-1,893,194	-1,362,913	0	-271,900
83 Transmission	108.4	0	0	TRANSPT	0	0	0	0	0	0	0
84 Procurement Supply	108	-17,747	-17,747	PRODPT	-17,747	0	0	0	0	0	0
85 Street Lighting	108	-1,881,836	-1,881,836	SEC	0	0	0	0	-1,881,836	0	0
86 Primary-Distribution	108	-7,507,748	-7,507,748	ACCT-362	0	0	-7,507,748	0	0	0	0
87 Overhead Lines	108	-45,032,355	-45,032,355	OHCOND&DEV	0	0	0	-37,468,765	-7,563,590	0	0
88 Underground Lines	108	-7,527,359	-7,527,359	UGCOND&DEV	0	0	0	-7,062,586	-464,773	0	0
89 Transformers	108	-12,929,311	-12,929,311	LINETRANS	0	0	0	0	-12,929,311	0	0
90 Services	108	-13,235,456	-13,235,456	SEC	0	0	0	0	-13,235,456	0	0
91 Metering	108.5	10,847	10,847	Onsite	0	0	0	0	0	0	10,847
92 Other Property on Customers Premise	108.6	-363,888	-363,888	SEC	0	0	0	0	-363,888	0	0
93 General	108.7	-6,412,647	-6,412,647	GENPT	-171,224	-140,266	-434,739	-2,358,505	-551,412	0	-2,856,501
94 Subtotal-DEPRECIATION RESERVE		-98,980,036	-98,980,036		-194,319	-143,963	-8,487,972	-48,783,050	-38,453,178	0	-2,917,554
95											
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	DISPT	0	0	0	0	0	0	0
97											
98 TOTAL RESERVE FOR DEPRECIATION	108	-98,980,036	-98,980,036		-194,319	-143,963	-8,487,972	-48,783,050	-38,453,178	0	-2,917,554
99											
100 III. OTHER RATE BASE ITEMS											
101											
102 Deferred Fuel Cost	183	0	0	PROCURE	0	0	0	0	0	0	0
103 Prepayments	165	7,616,460	7,616,460	TPIS	9,978	6,897	1,017,666	3,531,979	2,542,678	0	507,262
104 Cash Working Capital	131	2,559,151	2,559,151	TPIS	3,484	2,408	355,300	1,233,127	897,730	0	177,101
105 Materials and Supplies	154	1,410,324	1,410,324	TPIS	1,848	1,277	188,439	654,009	470,822	0	93,929
106 Regulatory Assets	182, 254	558,673	558,673	TPIS	732	506	74,647	289,073	186,507	0	37,208
107 Customer Deposits	235	-1,480,939	-1,480,939	SEC	0	0	0	0	-1,480,939	0	0
108 Deferred Income Tax	190	-41,499,086	-41,499,086	TPIS	-64,369	-37,576	-5,544,862	-19,244,361	-13,854,047	0	-2,763,869
109 Total - OTHER RATE BASE ITEMS	131-283	-30,735,416	-30,735,416		-38,327	-26,480	-3,908,810	-13,566,172	-11,247,248	0	-1,948,369
110											
111 TOTAL RATE BASE		152,951,401	152,951,401		187,682	85,507	25,371,490	68,731,809	44,865,021	0	13,959,892
112											

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Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
113 I. OPERATING AND MAINTENANCE EXPENSES											
114											
115 A. PRODUCTION EXPENSES											
116											
117 Supervision and Engineering	(500, 617, 548)	0	0	PROCURE	0	0	0	0	0	0	0
118 Fuel	(501)	0	0	PROCURE	0	0	0	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	PROCURE	0	0	0	0	0	0	0
120 Steam expense	(502, 520)	0	0	PROCURE	0	0	0	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	PROCURE	0	0	0	0	0	0	0
122 Generation Expense	(548, 549)	0	0	PROCURE	0	0	0	0	0	0	0
123 Misc. Generation Expenses	(507, 509, 519,	0	0	PROCURE	0	0	0	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	PROCURE	0	0	0	0	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	0	PROCURE	0	0	0	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	PROCURE	0	0	0	0	0	0	0
127 Maintenance of Generation Plant	(512, 513, 530-53	0	0	PROCURE	0	0	0	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	PROCURE	0	0	0	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	PROCURE	0	0	0	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0	0	0	0
131											
132 Purchased Power Expenses	555	0	0	PROCURE	0	0	0	0	0	0	0
133 Other Variable Expenses	Mix	0	0	PROCURE	0	0	0	0	0	0	0
134 Load Dispatch	556	0	0	PROCURE	0	0	0	0	0	0	0
135 Other Purchased Power	557	281,438	281,438	PROCURE	281,438	0	0	0	0	0	0
136 Subtotal	555-557	281,438	281,438		281,438	0	0	0	0	0	0
137											
138 TOTAL PRODUCTION EXPENSE	500-557	281,438	281,438		281,438	0	0	0	0	0	0
139											

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 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
140 B. TRANSMISSION EXPENSE											
141											
142 Supervision and Engineering	560	14,391	14,391	T-LINES	0	14,391	0	0	0	0	0
143 Load Dispatching	561	80,772	80,772	T-LINES	0	80,772	0	0	0	0	0
144 Station Expenses	562	16,709	16,709	T-LINES	0	16,709	0	0	0	0	0
145 Overhead Line Expenses	563	22,573	22,573	T-LINES	0	22,573	0	0	0	0	0
146 Underground Lines Expenses	564	0	0	T-LINES	0	0	0	0	0	0	0
147 Transmission by Others-Demand	565	0	0	T-LINES	0	0	0	0	0	0	0
148 Transmission by Others-Energy	565	0	0	T-LINES	0	0	0	0	0	0	0
149 Miscellaneous Expenses	566	0	0	T-LINES	0	0	0	0	0	0	0
150 Rents	567	2,000	2,000	T-LINES	0	2,000	0	0	0	0	0
151 Supervision and Engineering	568	25,780	25,780	T-LINES	0	25,780	0	0	0	0	0
152 Maintenance of Structures	569	0	0	T-LINES	0	0	0	0	0	0	0
153 Maintenance of Station Equipment	570	33,546	33,546	T-LINES	0	33,546	0	0	0	0	0
154 Maintenance of Overhead Lines	571	3,617	3,617	T-LINES	0	3,617	0	0	0	0	0
156 Maintenance of Underground Lines	572	0	0	T-LINES	0	0	0	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	T-LINES	0	0	0	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	199,387	199,387		0	199,387	0	0	0	0	0
158											
159 C. DISTRIBUTION EXPENSE											
160											
161 Operation Supervision & Engineering	580	1,230,624	1,230,624	D-LABOR	0	0	112,000	607,609	167,820	0	343,197
162 Load Dispatching	581	62,144	62,144	D-LABOR	0	0	5,666	30,683	8,474	0	17,331
163 Station Expenses	582	163,022	163,022	ACCT-362	0	0	163,022	0	0	0	0
164 Overhead Line Expenses	583	263,243	263,243	OHCOND&DEV	0	0	0	219,029	44,214	0	0
165 Underground Line Expenses	584	141,391	141,391	UGCOND&DEV	0	0	0	132,661	8,730	0	0
166 Street Light and Signal Systems	585	199,283	199,283	SEC	0	0	0	0	199,283	0	0
167 Meter Expenses	586	589,769	589,769	Onsite	0	0	0	0	0	0	589,769
168 Customer Installation Expenses	587	11,227	11,227	SEC	0	0	0	0	11,227	0	0
169 Misc. Distribution Expenses	588	78,533	78,533	DISTPT	0	0	10,719	35,752	27,011	0	4,052
170 Rents	589	568	568	DISTPT	0	0	77	288	195	0	29
171 Maint Supervision & Engineering	590	164,107	164,107	D-LABOR	0	0	14,935	81,026	22,379	0	45,766
172 Maint of Structures	591	342	342	ACCT-361	0	0	342	0	0	0	0
173 Maintenance of Station Equipment	592	133,884	133,884	ACCT-362	0	0	133,884	0	0	0	0
174 Maintenance of Overhead Lines	593	4,800,687	4,800,687	OHCOND&DEV	0	0	0	3,994,366	806,318	0	0
175 Vegetation Management	593-Demand	1,019,289	1,019,289	ACCT-362	0	0	1,019,289	0	0	0	0
176 Maintenance of Underground Lines	594	383	383	UGCOND&DEV	0	0	0	380	24	0	0
177 Maintenance of Line Transformers	595	969	969	LINETRANS	0	0	0	0	969	0	0
178 Maintenance of Street Lights	596	2,488	2,488	SEC	0	0	0	0	2,488	0	0
179 Maintenance of Meters	597	11,956	11,956	Onsite	0	0	0	0	0	0	11,956
180 Maintenance of Misc. Plant	598	17,805	17,805	DISTPT	0	0	2,430	8,332	6,124	0	819
181 Test Year Distribution Payroll Adjustment	NA	331,108	331,108	D-LABOR	0	0	30,134	163,481	45,153	0	92,339
182 Subtotal - DISTRIBUTION EXPENSES	580-599	9,222,823	9,222,823		0	0	1,492,489	5,274,566	1,350,410	0	1,105,358
183											
184											
185 Total - OPER. AND MAINT. EXPENSE	500-599	9,703,648	9,703,648		281,438	199,387	1,492,489	5,274,566	1,350,410	0	1,105,358
186											

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 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
187 D. CUSTOMER ACCOUNTS AND SERVICE											
188											
189 Supervision	901	0	0	Onsite	0	0	0	0	0	0	0
190 Meter Reading Expenses	902	97,812	97,812	Onsite	0	0	0	0	0	0	97,812
191 Customer Records & Collection Expense	903	2,757,165	2,757,165	Onsite	0	0	0	0	0	0	2,757,165
192 Uncollectible Accounts	904	739,118	739,118	REVREQ	7,610	5,693	86,092	318,381	178,010	0	143,332
193 Misc Customer Accounts Expenses	905	0	0	Onsite	0	0	0	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	3,594,095	3,594,095		7,610	5,693	86,092	318,381	178,010	0	2,998,309
195											
196 Customer Assistance Exp Electric	(907, 908)	0	0	Onsite	0	0	0	0	0	0	0
197 Supervision	909	1,438	1,438	Onsite	0	0	0	0	0	0	1,438
198 Customer Assistance Expenses	910	0	0	Onsite	0	0	0	0	0	0	0
199 Information, Instructional Advertising	911	0	0	Onsite	0	0	0	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	Onsite	0	0	0	0	0	0	0
201 Renis	913	0	0	Onsite	0	0	0	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	1,438	1,438		0	0	0	0	0	0	1,438
203											
204 Supervision	915	0	0	Onsite	0	0	0	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	Onsite	0	0	0	0	0	0	0
206 Advertising Expenses	917	0	0	Onsite	0	0	0	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	Onsite	0	0	0	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0	0	0	0
209											
210 Total - CUST ACCTS, SERVS, & SALES	901-919	3,595,533	3,595,533		7,610	5,693	86,092	318,381	178,010	0	2,998,748
211											

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 12 MONTHS ENDED DECEMBER 31, 2015
 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
212 E. ADMINISTRATIVE AND GENERAL											
213											
214 LABOR RELATED EXPENSES											
215											
216 Administrative & General Salaries	920	30,793	30,793	LABOR	822	674	2,088	11,325	3,128	0	12,756
217 Office Supplies & Expenses	921	455,714	455,714	LABOR	12,168	9,868	30,885	167,607	46,293	0	188,784
218 Admin Expenses Transferred-Credit	922	0	0	LABOR	0	0	0	0	0	0	0
219 Outside Services Employed	923	4,321,771	4,321,771	LABOR	115,395	94,532	292,990	1,589,503	439,018	0	1,790,335
220 Key Account Management	923-Dir	280,360	280,360	Onsite	0	0	0	0	0	0	280,360
221 Employee Pensions and Benefits	925	2,607,425	2,607,425	LABOR	69,821	57,033	176,768	958,984	264,888	0	1,080,151
222 Subtotal - O & M Accounts 920-923,925	920-925	7,696,062	7,696,062		188,006	162,206	502,741	2,727,419	753,304	0	3,352,386
223											
224 PLANT RELATED EXPENSES											
225											
226 Property Insurance	924	100,912	100,912	TPIS	132	91	13,483	46,796	33,688	0	6,721
227 Injuries and Damages	925	204,582	204,582	TPIS	268	185	27,336	84,871	68,298	0	13,825
228 Maintenance of General Plant (also acct	935	140,760	140,760	TPIS	184	127	18,808	65,275	48,991	0	9,375
229 Subtotal - O & M Accounts 924-925	924,925,935	446,254	446,254		585	404	59,626	206,941	149,977	0	29,721
230											
231 OTHER A&G EXPENSES											
232											
233 Franchise Requirements	927	102	102	PTLABOR	2	2	7	37	11	0	42
234 Regulatory Commission Expenses	928	185,716	185,716	PTLABOR	4,530	3,709	12,827	66,929	20,560	0	77,141
235 Duplicate Charges-Credit	929	0	0	PTLABOR	0	0	0	0	0	0	0
236 General Advertising Expenses	930.1	140,218	140,218	PTLABOR	3,420	2,800	9,884	50,532	15,538	0	58,243
237 Rents	931	0	0	PTLABOR	0	0	0	0	0	0	0
238 Test year Inflation Allowance	NA	141,596	141,596	PTLABOR	3,454	2,828	9,780	51,029	15,681	0	58,815
239 Subtotal	927-932	467,632	467,632		11,406	9,339	32,298	188,527	51,820	0	194,242
240											
241 TOTAL A&G EXPENSES	920-932	8,609,949	8,609,949		209,996	171,950	594,664	3,102,887	954,102	0	3,576,349
242											
243 TOTAL OPERATING EXPENSES		21,909,130	21,909,130		489,044	377,030	2,173,246	8,695,834	2,482,522	0	7,681,455
244											

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Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
245 II. DEPRECIATION EXPENSE											
246											
247 Intangible	403.1	0	0	TPIS	0	0	0	0	0	0	0
248 Transmission	403	0	0	TRANSPT	0	0	0	0	0	0	0
249 Procurement Supply	403	3,847	3,847	PRODPT	3,847	0	0	0	0	0	0
250 Street Lighting	403	260,307	260,307	SEC	0	0	0	0	260,307	0	0
251 Primary-Distribution	403	882,897	882,897	ACCT-362	0	0	882,897	0	0	0	0
252 Overhead Lines	403	4,756,386	4,756,386	OHCOND&DEV	0	0	0	3,957,508	798,878	0	0
253 Underground Lines	403	514,628	514,628	UGCOND&DEV	0	0	0	482,853	31,775	0	0
254 Transformers	403	1,302,827	1,302,827	LINETRANS	0	0	0	0	1,302,827	0	0
255 Services	403.5	1,185,928	1,185,928	SEC	0	0	0	0	1,185,928	0	0
256 Metering	403.6	694,131	694,131	Onsite	0	0	0	0	0	0	694,131
257 Other Property on Customers Premise	403.6	146,992	146,992	SEC	0	0	0	0	146,992	0	0
258 General	403.7	437,972	437,972	GENPT	11,694	9,580	29,692	161,082	44,490	0	181,434
259 Amortization	404	1,680,347	1,680,347	TPIS	2,201	1,522	224,518	779,227	580,967	0	111,912
260											
261 TOTAL DEPRECIATION EXPENSES	0	11,866,262	11,866,262		17,743	11,102	1,137,107	5,380,669	4,332,164	0	987,477
262											
263 III. TAXES											
264											
265 A. GENERAL TAXES											
266											
267 Payroll Taxes	408.15	135,277	135,277	LABOR	3,612	2,959	9,171	49,753	13,742	0	56,040
268 Unemployment Tax	408.16	3,256	3,256	LABOR	87	71	221	1,197	331	0	1,349
269 Real Estate Taxes	408.17	6,091,543	6,091,543	TPIS	7,961	6,516	813,916	2,824,820	2,093,600	0	465,701
270 Subtotal - General Taxes		6,230,076	6,230,076		11,660	8,546	823,308	2,875,781	2,047,672	0	463,090
271											
272 B. FRANCHISE AND REVENUE TAXES											
273											
274 Franchise Tax T&D	408.11	137,060	137,060	TPIS	180	124	18,313	63,559	45,756	0	9,128
275 PSC Assessment	408.12	0	0	TPIS	0	0	0	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		137,060	137,060		180	124	18,313	63,559	45,756	0	9,128
277											
278											
279 Federal Income Taxes - Current	0	-315,463	-315,463	TPIS	-413	-286	-42,150	-146,289	-105,314	0	-21,010
280 State Income Taxes - Current	0	577,861	577,861	TPIS	767	523	77,210	267,971	192,913	0	38,486
281 Provision for Deferred FIT	0	2,822,623	2,822,623	TPIS	3,698	2,566	377,142	1,308,934	942,304	0	187,989
282 ITC Adjustment - Net	0	0	0	TPIS	0	0	0	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	3,085,021	3,085,021		4,042	2,794	412,202	1,430,616	1,029,903	0	205,465
284											
285 TOTAL TAXES	0	9,452,158	9,452,158		15,901	11,464	1,253,823	4,369,956	3,123,331	0	677,883
286											
287 TOTAL EXPENSES		43,227,550	43,227,550		532,688	399,595	4,564,179	19,446,459	9,938,017	0	9,346,816
288											

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 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
289 IV. OPERATING REVENUES											
290					1%	1%	12%	43%	24%	0%	19%
291 Electric Revenues	440-446	51,823,377	51,823,377	REVREQ	533,562	399,171	6,036,380	22,323,330	12,481,182	0	10,049,752
292 Late Payment Charges	450	481,633	481,633	REVREQ	4,959	3,710	56,101	207,467	115,997	0	93,400
293 Connect/Disconnect Revenue	440-446	160,502	160,502	Onsite	0	0	0	0	0	0	160,502
294 Rent	451	443,900	443,900	TPIS	582	402	59,311	205,850	148,192	0	29,564
295 Other Sales	449	1,115,301	1,115,301	REVREQ	11,483	8,591	129,910	480,425	258,510	0	216,283
296 Unbilled Reclassification	0	-1,337,801	-1,337,801	REVREQ	-13,774	-10,304	-155,827	-576,288	-322,197	0	-259,431
297 Misc Revenue	456	151,101	151,101	REVREQ	1,558	1,164	17,800	65,088	36,391	0	29,302
298 Total Operating Revenues		52,838,014	52,838,014		538,367	402,733	6,143,476	22,705,891	12,728,175	0	10,319,372
299											
300 Gains/Losses from Energy Purchases		0	0	REVREQ	0	0	0	0	0	0	0
301 Allowance for Funds During Construction		0	0	REVREQ	0	0	0	0	0	0	0
302 Interest on Customer Deposits		-4,777	-4,777	SEC	0	0	0	0	-4,777	0	0
303											
304 V. NET INCOME		9,605,687	9,605,687		5,679	3,198	1,579,300	4,259,432	2,785,381	0	972,757
305 Rate of Return		6.28%	6.28%		4.12%	3.67%	6.22%	6.20%	6.24%	#N/A	6.97%
306											
307											
324											

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 Functionalization Phase

Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Billing	Onsite
325 SUMMARY REPORT											
326 OPERATING REVENUES											
327 Total Operating Revenues		52,838,014			538,367	402,733	8,143,476	22,705,881	12,728,175	0	10,319,372
328											
329											
330 OPERATING EXPENSES											
331 Production	500-555	281,433			281,433	0	0	0	0	0	0
332 Transmission	560-573	199,387			0	199,387	0	0	0	0	0
333 Distribution	580-599	9,222,823			0	0	1,492,489	5,274,566	1,350,410	0	1,105,358
334 Customer Acctg & Service	901-919	3,595,533			7,610	5,693	86,092	318,381	178,010	0	2,999,746
335 Admin & General	920-932	<u>8,608,949</u>			<u>209,898</u>	<u>171,950</u>	<u>594,664</u>	<u>3,102,887</u>	<u>954,102</u>	0	<u>3,678,349</u>
336 Total Operating Expenses		21,903,130			499,044	377,030	2,173,246	8,695,834	2,482,522	0	7,881,455
337											
338											
339 DEPRECIATION & AMRTIZATION EXPE	403	11,866,282			17,743	11,102	1,137,107	5,380,669	4,332,164	0	987,477
340											
341 TAXES OTHER THAN INCOME TAX	408	6,367,137			11,859	8,670	841,621	2,939,340	2,093,428	0	472,218
342											
343 INCOME BEFORE INCOME TAXES		12,095,485			9,721	5,931	1,991,502	5,690,046	3,820,061	0	1,178,222
344											
345 INCOME TAXES											
346 Income Taxes - Current		262,398			344	238	35,060	121,682	87,599	0	17,476
347 Provision for Deferred FIT		2,822,623			3,698	2,556	377,142	1,308,934	942,304	0	187,989
348 ITC Adjustment - Net		0			0	0	0	0	0	0	0
349 Subtotal - Federal Income Taxes	409-411	3,085,021			4,042	2,794	412,202	1,430,616	1,029,903	0	205,465
350											
351											
352 OPERATING INCOME		9,610,463			5,679	3,138	1,579,300	4,259,432	2,790,158	0	972,757
353											
354 Gains/Losses		0			0	0	0	0	0	0	0
355 Allowance for Funds During Construction		0			0	0	0	0	0	0	0
356 Interest on Customer Deposits		-4,777			0	0	0	0	-4,777	0	0
357											
358											
359 NET INCOME		9,605,687			5,679	3,138	1,579,300	4,259,432	2,785,381	0	972,757
360											
361 RATE BASE		152,951,401			137,682	85,507	25,371,490	69,731,809	44,865,021	0	13,959,892
362											
363 RETURN ON RATE BASE		6.28%			4.12%	3.67%	6.22%	6.20%	6.24%	NA	6.97%
364 Unitized Rate of Return		1.00			0.66	0.58	0.99	0.99	0.99	#VALUE!	1.11
365											
374											

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Account Description	Account Code	Account Balance	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution SubTrans	Dist Distribution Primary	Dist Distribution Secondary	Retail Retail Billing	Onsite
375 REVENUE REQUIREMENTS											
376 RATE OF RETURN by Function		8.75%			8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%
377 Using Target for System											
378 RATE BASE		152,951,401			137,582	85,507	25,371,490	68,731,809	44,665,021	0	13,959,892
379											
380 OPERATING EXPENSES		21,909,130			499,044	377,030	2,173,246	8,695,634	2,462,522	0	7,681,455
381 DEPRECIATION EXPENSE		11,866,262			17,743	11,102	1,137,107	5,380,669	4,332,164	0	987,477
382 GENERAL TAXES		6,230,076			11,680	8,546	823,308	2,875,781	2,047,672	0	463,090
383 Other costs (benefits), net of taxes		141,837			180	124	18,313	63,559	50,533	0	9,128
384 Subtotal- Operating Costs to recover		40,147,306			528,646	396,802	4,161,974	17,016,643	8,812,891	0	9,141,151
385											
386 Target Return on Rate Base- After taxes		13,383,248			12,047	7,482	2,220,005	6,014,033	3,908,189	0	1,221,481
387											
388 Actual Historic FIT		-315,463			-413	-286	-42,150	-146,289	-105,314	0	-21,010
389 Actual Historic SIT		577,861			757	523	77,210	267,971	192,913	0	38,486
390 Incremental Tax Due to Target ROR	39.6100%	2,477,715	2,477,715	REVREQ	25,510	19,085	289,604	1,087,295	596,735	0	480,486
391 Targeted Tax		2,740,113			25,854	19,322	323,684	1,188,977	684,334	0	497,962
392 Provision for Deferred FIT		2,822,623			3,898	2,568	377,142	1,308,934	942,304	0	187,969
393 ITC Adjustment, net		0			0	0	0	0	0	0	0
394 FIT to recover		6,562,736			29,552	21,678	700,806	2,497,911	1,626,638	0	685,951
395											
396 Subtotal- Rev Req before Uncollectible Adj.		59,093,289			570,245	426,162	7,072,785	25,527,787	14,447,718	0	11,048,582
397 Proforma Incr for Uncollect. Calc	0.0000%	0	0	REVREQ	0	0	0	0	0	0	0
398 Other		0	0	PROCURE	0	0	0	0	0	0	0
399 TOTAL REVENUE REQUIREMENT		59,093,289			570,245	426,162	7,072,785	25,527,787	14,447,718	0	11,048,582
400					1%	1%	12%	43%	24%	0%	19%
401 OPERATING REVENUES		52,838,014			538,367	402,733	6,143,476	22,705,891	12,728,175	0	10,319,372
402											
403 Revenue Excess (Deficiency)		-6,255,276			-31,878	-23,429	-829,310	-2,821,897	-1,719,543	0	-729,220

Unitil Energy
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 Classification Phase

Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply		
							Demand	Supply Energy	Customer
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	0	None	0	0	PROCUREPT	0	0	0
6 Franchises and Consents	302	0	None	0	0	PROCUREPT	0	0	0
7 Miscellaneous Intangible Plant	303	8,324	None	0	8,324	PROCUREPT	1,301	7,023	0
8 Subtotal - INTANGIBLE PLANT	301-303	8,324		0	8,324		1,301	7,023	0
9									
10 B. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340)	0	None	0	0	DEMAND	0	0	0
13 Structures and Improvements	311, 321, 331, 341)	0	None	0	0	DEMAND	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	DEMAND	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	DEMAND	0	0	0
16 Engines and Generators	(343, 323)	56,575	None	0	56,575	DEMAND	56,575	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	DEMAND	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345)	0	None	0	0	DEMAND	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 346)	0	None	0	0	DEMAND	0	0	0
20 Subtotal - OTHER PLANT	340-346	56,575		0	56,575		56,575	0	0
21									
22 Subtotal - PRODUCTION PLANT	304-346	56,575		0	56,575		56,575	0	0
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	None	0	0	DEMAND	0	0	0
27 Structures and Improvements	352	0	None	0	0	DEMAND	0	0	0
28 Station Equipment	353	0	None	0	0	DEMAND	0	0	0
29 Towers and Fixtures	354	0	None	0	0	DEMAND	0	0	0
30 Poles and Fixtures	355	0	None	0	0	DEMAND	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	DEMAND	0	0	0
32 Underground Conduit	357	0	None	0	0	DEMAND	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	DEMAND	0	0	0
34 Roads and Trails	359	0	None	0	0	DEMAND	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
36									

Unitil Energy
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 Classification Phase

Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	0	None	0	0	230KVPT	0	0	0
6 Franchises and Consents	302	0	None	0	0	230KVPT	0	0	0
7 Miscellaneous Intangible Plant	303	5,753	None	0	5,753	230KVPT	5,753	0	0
8 Subtotal - INTANGIBLE PLANT	301-303	5,753		0	5,753		5,753	0	0
9									
10 B. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340)	0	None	0	0	230KVPT	0	0	0
13 Structures and Improvements	311, 321, 331, 341)	0	None	0	0	230KVPT	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	230KVPT	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	230KVPT	0	0	0
16 Engines and Generators	(343, 323)	0	None	0	0	230KVPT	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	230KVPT	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345)	0	None	0	0	230KVPT	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 346)	0	None	0	0	230KVPT	0	0	0
20 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
21									
22 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	None	0	0	DEMAND	0	0	0
27 Structures and Improvements	352	0	None	0	0	DEMAND	0	0	0
28 Station Equipment	353	0	None	0	0	DEMAND	0	0	0
29 Towers and Fixtures	354	0	None	0	0	DEMAND	0	0	0
30 Poles and Fixtures	355	0	None	0	0	DEMAND	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	DEMAND	0	0	0
32 Underground Conduit	357	0	None	0	0	DEMAND	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	DEMAND	0	0	0
34 Roads and Trails	359	0	None	0	0	DEMAND	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
36									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	51	None	0	51	34KVPT	51	0	0
6 Franchises and Consents	302	0	None	0	0	34KVPT	0	0	0
7 Miscellaneous Intangible Plant	303	848,902	None	0	848,902	34KVPT	848,902	0	0
8 Subtotal - INTANGIBLE PLANT	301-303	848,953		0	848,953		848,953	0	0
9									
10 B. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340)	0	None	0	0	34KVPT	0	0	0
13 Structures and Improvements	311, 321, 331, 341)	0	None	0	0	34KVPT	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	34KVPT	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	34KVPT	0	0	0
16 Engines and Generators	(343, 323)	0	None	0	0	34KVPT	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	34KVPT	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345)	0	None	0	0	34KVPT	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 346)	0	None	0	0	34KVPT	0	0	0
20 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
21									
22 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	None	0	0	34KVPT	0	0	0
27 Structures and Improvements	352	0	None	0	0	DEMAND	0	0	0
28 Station Equipment	353	0	None	0	0	DEMAND	0	0	0
29 Towers and Fixtures	354	0	None	0	0	DEMAND	0	0	0
30 Poles and Fixtures	355	0	None	0	0	DEMAND	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	DEMAND	0	0	0
32 Underground Conduit	357	0	None	0	0	DEMAND	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	DEMAND	0	0	0
34 Roads and Trails	359	0	None	0	0	34KVPT	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
36									

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary		
							Demand	Energy	Customer
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	176	None	0	176	13KVPT	66	0	111
6 Franchises and Consents	302	0	None	0	0	13KVPT	0	0	0
7 Miscellaneous Intangible Plant	303	<u>2,946,254</u>	None	0	<u>2,946,254</u>	13KVPT	<u>1,095,767</u>	0	<u>1,850,488</u>
8 Subtotal - INTANGIBLE PLANT	301-303	2,946,431		0	2,946,431		1,095,832	0	1,850,599
9									
10 B. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340)	0	None	0	0	13KVPT	0	0	0
13 Structures and Improvements	311, 321, 331, 341)	0	None	0	0	13KVPT	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	13KVPT	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	13KVPT	0	0	0
16 Engines and Generators	(343, 323)	0	None	0	0	13KVPT	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	13KVPT	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345)	0	None	0	0	13KVPT	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 346)	0	None	0	0	13KVPT	0	0	0
20 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
21									
22 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	None	0	0	13KVPT	0	0	0
27 Structures and Improvements	352	0	None	0	0	13KVPT	0	0	0
28 Station Equipment	353	0	None	0	0	13KVPT	0	0	0
29 Towers and Fixtures	354	0	None	0	0	13KVPT	0	0	0
30 Poles and Fixtures	355	0	None	0	0	13KVPT	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	13KVPT	0	0	0
32 Underground Conduit	357	0	None	0	0	13KVPT	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	13KVPT	0	0	0
34 Roads and Trails	359	0	None	0	0	13KVPT	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
36									

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Secondary		Classification Allocation Factor	Secondary		
				Total Direct Assignment	Balance to be Allocated		Demand	Energy	Customer
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	127	None	0	127	SECTP	16	0	111
6 Franchises and Consents	302	0	None	0	0	SECTP	0	0	0
7 Miscellaneous Intangible Plant	303	2,121,013	None	0	2,121,013	SECTP	263,882	0	1,657,147
8 Subtotal - INTANGIBLE PLANT	301-303	2,121,140		0	2,121,140		263,882	0	1,657,258
9									
10 E. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340)	0	None	0	0	SECTP	0	0	0
13 Structures and Improvements	311, 321, 331, 341)	0	None	0	0	SECTP	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	SECTP	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	SECTP	0	0	0
16 Engines and Generators	(343, 323)	0	None	0	0	SECTP	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	SECTP	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345)	0	None	0	0	SECTP	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 346)	0	None	0	0	SECTP	0	0	0
20 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
21									
22 Subtotal - PRODUCTION PLANT	304-348	0		0	0		0	0	0
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	None	0	0	SECTP	0	0	0
27 Structures and Improvements	352	0	None	0	0	SECTP	0	0	0
28 Station Equipment	353	0	None	0	0	SECTP	0	0	0
29 Towers and Fixtures	354	0	None	0	0	SECTP	0	0	0
30 Poles and Fixtures	355	0	None	0	0	SECTP	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	SECTP	0	0	0
32 Underground Conduit	357	0	None	0	0	SECTP	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	SECTP	0	0	0
34 Roads and Trails	359	0	None	0	0	SECTP	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
36									

Unitil Energy
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 Classification Phase

Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite		
							Demand	Energy	Customer
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	25	None	0	25	OnsitePT	0	0	25
6 Franchises and Consents	302	0	None	0	0	OnsitePT	0	0	0
7 Miscellaneous Intangible Plant	303	423,140	None	0	423,140	OnsitePT	0	0	423,140
8 Subtotal - INTANGIBLE PLANT	301-303	423,165		0	423,165		0	0	423,165
9									
10 B. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340)	0	None	0	0	OnsitePT	0	0	0
13 Structures and Improvements	311, 321, 331, 341)	0	None	0	0	OnsitePT	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	OnsitePT	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	OnsitePT	0	0	0
16 Engines and Generators	(343, 323)	0	None	0	0	OnsitePT	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	OnsitePT	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345)	0	None	0	0	OnsitePT	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 346)	0	None	0	0	OnsitePT	0	0	0
20 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
21									
22 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	None	0	0	OnsitePT	0	0	0
27 Structures and Improvements	352	0	None	0	0	OnsitePT	0	0	0
28 Station Equipment	353	0	None	0	0	OnsitePT	0	0	0
29 Towers and Fixtures	354	0	None	0	0	OnsitePT	0	0	0
30 Poles and Fixtures	355	0	None	0	0	OnsitePT	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	OnsitePT	0	0	0
32 Underground Conduit	357	0	None	0	0	OnsitePT	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	OnsitePT	0	0	0
34 Roads and Trails	359	0	None	0	0	OnsitePT	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
36									

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply		
							Demand	Energy	Customer
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	0	None	0	0	DEMAND	0	0	0
40 Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
41 Station Equipment	362	0	None	0	0	DEMAND	0	0	0
42 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
43 Poles, Towers and Fixtures	364	0	None	0	0	DEMAND	0	0	0
44 Overhead Conductors and Devices	365	0	None	0	0	DEMAND	0	0	0
45 Underground Conduit	366	0	None	0	0	DEMAND	0	0	0
46 Underground Conductors and Devices	367	0	None	0	0	DEMAND	0	0	0
47 Line Transformers	368	0	None	0	0	DEMAND	0	0	0
48 Services	369	0	None	0	0	DEMAND	0	0	0
49 Meters	370	0	None	0	0	DEMAND	0	0	0
50 Installed on Cust Premise PR_L	371	0	None	0	0	DEMAND	0	0	0
51 Other Property on Customers Premise	372	0	None	0	0	DEMAND	0	0	0
52 Street Lighting and Signals	373	0	None	0	0	DEMAND	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	497	None	0	497	PROCURELABOR	0	497	0
58 Structures and Improvements	390	101,125	None	0	101,125	PROCURELABOR	0	101,125	0
59 Office Furniture and Equipment	391	7,139	None	0	7,139	PROCURELABOR	0	7,139	0
60 Transportation Equipment	392	28,804	None	0	28,804	PROCURELABOR	0	28,804	0
61 Stores Equipment	393	2,134	None	0	2,134	PROCURELABOR	0	2,134	0
62 Tools, Shop and Garage Equipment	394	41,097	None	0	41,097	PROCURELABOR	0	41,097	0
63 Laboratory Equipment	395	21,166	None	0	21,166	PROCURELABOR	0	21,166	0
64 Power Operated Equipment	396	0	None	0	0	PROCURELABOR	0	0	0
65 Communication Equipment	397	100,717	None	0	100,717	PROCURELABOR	0	100,717	0
66 Miscellaneous Equipment	398	2,749	None	0	2,749	PROCURELABOR	0	2,749	0
67 Subtotal - GENERAL PLANT	389-399	305,429		0	305,429		0	305,429	0
68									
69 TOTAL PLANT IN SERVICE	101	370,328		0	370,328		57,876	312,452	0
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	None	0	0	PROCUREPT	0	0	0
73 Property Held for Future Use	105	0	None	0	0	PROCUREPT	0	0	0
74 Construction Work In Progress	107	0	None	0	0	PROCUREPT	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	PROCUREPT	0	0	0
76 Total Additions to Utility Plant		0		0	0		0	0	0
77									
78 TOTAL UTILITY PLANT		370,328		0	370,328		57,876	312,452	0
79									

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Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	0	None	0	0	DEMAND	0	0	0
40 Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
41 Station Equipment	362	0	None	0	0	DEMAND	0	0	0
42 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
43 Poles, Towers and Fixtures	364	0	None	0	0	DEMAND	0	0	0
44 Overhead Conductors and Devices	365	0	None	0	0	DEMAND	0	0	0
45 Underground Conduit	366	0	None	0	0	DEMAND	0	0	0
46 Underground Conductors and Devices	367	0	None	0	0	DEMAND	0	0	0
47 Line Transformers	368	0	None	0	0	DEMAND	0	0	0
48 Services	369	0	None	0	0	DEMAND	0	0	0
49 Meters	370	0	None	0	0	DEMAND	0	0	0
50 Installed on Cust Premise PR_L	371	0	None	0	0	DEMAND	0	0	0
51 Other Property on Customers Premise	372	0	None	0	0	DEMAND	0	0	0
52 Street Lighting and Signals	373	0	None	0	0	DEMAND	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	407	None	0	407	230KVLAVOR	407	0	0
58 Structures and Improvements	390	82,842	None	0	82,842	230KVLAVOR	82,842	0	0
59 Office Furniture and Equipment	391	5,848	None	0	5,848	230KVLAVOR	5,848	0	0
60 Transportation Equipment	392	23,596	None	0	23,596	230KVLAVOR	23,596	0	0
61 Stores Equipment	393	1,748	None	0	1,748	230KVLAVOR	1,748	0	0
62 Tools, Shop and Garage Equipment	394	33,667	None	0	33,667	230KVLAVOR	33,667	0	0
63 Laboratory Equipment	395	17,339	None	0	17,339	230KVLAVOR	17,339	0	0
64 Power Operated Equipment	396	0	None	0	0	230KVLAVOR	0	0	0
65 Communication Equipment	397	82,508	None	0	82,508	230KVLAVOR	82,508	0	0
66 Miscellaneous Equipment	398	2,252	None	0	2,252	230KVLAVOR	2,252	0	0
67 Subtotal - GENERAL PLANT	389-399	250,207		0	250,207		250,207	0	0
68									
69 TOTAL PLANT IN SERVICE	101	255,960		0	255,960		255,960	0	0
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	None	0	0	230KVPT	0	0	0
73 Property Held for Future Use	105	0	None	0	0	230KVPT	0	0	0
74 Construction Work in Progress	107	0	None	0	0	230KVPT	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	230KVPT	0	0	0
76 Total Additions to Utility Plant		0		0	0		0	0	0
77									
78 TOTAL UTILITY PLANT		255,960		0	255,960		255,960	0	0
79									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	2,665,928	None	0	2,665,928	34KVPT	2,665,928	0	0
40 Structures and Improvements	361	4,759,019	None	0	4,759,019	DEMAND	4,759,019	0	0
41 Station Equipment	362	28,718,883	None	0	28,718,883	DEMAND	28,718,883	0	0
42 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
43 Poles, Towers and Fixtures	364	0	None	0	0	DEMAND	0	0	0
44 Overhead Conductors and Devices	365	0	None	0	0	DEMAND	0	0	0
45 Underground Conduit	366	0	None	0	0	DEMAND	0	0	0
46 Underground Conductors and Devices	367	0	None	0	0	DEMAND	0	0	0
47 Line Transformers	368	0	None	0	0	34KVPT	0	0	0
48 Services	368	0	None	0	0	34KVPT	0	0	0
49 Meters	370	0	None	0	0	34KVPT	0	0	0
50 Installed on Cust Premise PR_L	371	0	None	0	0	34KVPT	0	0	0
51 Other Property on Customers Premise	372	0	None	0	0	34KVPT	0	0	0
52 Street Lighting and Signals	373	0	None	0	0	34KVPT	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	36,143,831		0	36,143,831		36,143,831	0	0
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	1,262	None	0	1,262	34KVLABOR	1,262	0	0
58 Structures and Improvements	390	256,759	None	0	256,759	34KVLABOR	256,759	0	0
59 Office Furniture and Equipment	391	18,126	None	0	18,126	34KVLABOR	18,126	0	0
60 Transportation Equipment	392	73,134	None	0	73,134	34KVLABOR	73,134	0	0
61 Stores Equipment	393	5,417	None	0	5,417	34KVLABOR	5,417	0	0
62 Tools, Shop and Garage Equipment	394	104,347	None	0	104,347	34KVLABOR	104,347	0	0
63 Laboratory Equipment	395	53,741	None	0	53,741	34KVLABOR	53,741	0	0
64 Power Operated Equipment	396	0	None	0	0	34KVLABOR	0	0	0
65 Communication Equipment	397	255,723	None	0	255,723	34KVLABOR	255,723	0	0
66 Miscellaneous Equipment	398	6,979	None	0	6,979	34KVLABOR	6,979	0	0
67 Subtotal - GENERAL PLANT	389-399	775,488		0	775,488		775,488	0	0
68									
69 TOTAL PLANT IN SERVICE	101	37,768,272		0	37,768,272		37,768,272	0	0
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	None	0	0	34KVPT	0	0	0
73 Property Held for Future Use	105	0	None	0	0	34KVPT	0	0	0
74 Construction Work in Progress	107	0	None	0	0	34KVPT	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	34KVPT	0	0	0
76 Total Additions to Utility Plant		0		0	0		0	0	0
77									
78 TOTAL UTILITY PLANT		37,768,272		0	37,768,272		37,768,272	0	0
79									

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary		
							Demand	Energy	Customer
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	390	0	None	0	0	DEMAND	0	0	0
40 Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
41 Station Equipment	362	0	None	0	0	DEMAND	0	0	0
42 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
43 Poles, Towers and Fixtures	364	45,663,539	None	0	45,663,539	Poles	15,037,812	0	30,625,727
44 Overhead Conductors and Devices	365	59,419,611	None	0	59,419,611	P-LINES	24,939,850	0	34,479,761
45 Underground Conduit	366	1,727,913	None	0	1,727,913	U-LINES	0	0	1,727,913
46 Underground Conductors and Devices	367	17,116,436	None	0	17,116,436	UD-LINES	5,946,519	0	11,169,917
47 Line Transformers	368	0	None	0	0	L-Transformers	0	0	0
48 Services	369	0	None	0	0	CUST	0	0	0
49 Meters	370	0	None	0	0	CUST	0	0	0
50 Installed on Cust Premise PR_L	371	0	None	0	0	CUST	0	0	0
51 Other Property on Customers Premise	372	0	None	0	0	CUST	0	0	0
52 Street Lighting and Signals	373	0	None	0	0	CUST	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	123,927,499		0	123,927,499		45,924,181	0	78,003,318
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	6,848	None	0	6,848	13KVLABOR	2,818	0	4,030
58 Structures and Improvements	390	1,392,941	None	0	1,392,941	13KVLABOR	573,272	0	819,670
59 Office Furniture and Equipment	391	98,338	None	0	98,338	13KVLABOR	40,471	0	57,866
60 Transportation Equipment	392	396,757	None	0	396,757	13KVLABOR	163,287	0	233,470
61 Stores Equipment	393	29,389	None	0	29,389	13KVLABOR	12,095	0	17,294
62 Tools, Shop and Garage Equipment	394	566,091	None	0	566,091	13KVLABOR	232,977	0	333,114
63 Laboratory Equipment	395	291,551	None	0	291,551	13KVLABOR	119,989	0	171,562
64 Power Operated Equipment	396	0	None	0	0	13KVLABOR	0	0	0
65 Communication Equipment	397	1,387,324	None	0	1,387,324	13KVLABOR	570,990	0	816,364
66 Miscellaneous Equipment	398	37,862	None	0	37,862	13KVLABOR	15,582	0	22,279
67 Subtotal - GENERAL PLANT	389-399	4,207,102		0	4,207,102		1,731,452	0	2,475,649
68									
69 TOTAL PLANT IN SERVICE	101	131,081,031		0	131,081,031		48,751,466	0	82,329,566
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	None	0	0	13KVPT	0	0	0
73 Property Held for Future Use	105	0	None	0	0	13KVPT	0	0	0
74 Construction Work in Progress	107	0	None	0	0	13KVPT	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	13KVPT	0	0	0
76 Total Additions to Utility Plant		0		0	0		0	0	0
77									
78 TOTAL UTILITY PLANT		131,081,031		0	131,081,031		48,751,466	0	82,329,566
79									

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	0	None	0	0	SECPY-XE	0	0	0
40 Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
41 Station Equipment	362	0	None	0	0	DEMAND	0	0	0
42 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
43 Poles, Towers and Fixtures	364	9,217,819	None	0	9,217,819	CUST	0	0	9,217,819
44 Overhead Conductors and Devices	365	11,994,673	None	0	11,994,673	CUST	0	0	11,994,673
45 Underground Conduit	366	113,710	None	0	113,710	CUST	0	0	113,710
46 Underground Conductors and Devices	367	1,126,393	None	0	1,126,393	CUST	0	0	1,126,393
47 Line Transformers	368	43,163,325	None	0	43,163,325	L-Transformers	11,466,562	0	31,696,763
48 Services	369	20,341,811	None	0	20,341,811	CUST	0	0	20,341,811
49 Meters	370	0	None	0	0	CUST	0	0	0
50 Installed on Cust Premise PR_L	371	1,886,935	None	0	1,886,935	CUST	0	0	1,886,935
51 Other Property on Customers Premise	372	0	None	0	0	CUST	0	0	0
52 Street Lighting and Signals	373	3,237,653	None	0	3,237,653	CUST	0	0	3,237,653
53 Subtotal - DISTRIBUTION PLANT	374-387	91,082,319		0	91,082,319		11,466,562	0	79,615,757
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	1,891	None	0	1,891	SECLABOR	15	0	1,876
58 Structures and Improvements	390	384,726	None	0	384,726	SECLABOR	3,037	0	381,689
59 Office Furniture and Equipment	391	27,161	None	0	27,161	SECLABOR	214	0	26,946
60 Transportation Equipment	392	109,583	None	0	109,583	SECLABOR	865	0	108,718
61 Stores Equipment	393	8,117	None	0	8,117	SECLABOR	64	0	8,053
62 Tools, Shop and Garage Equipment	394	156,353	None	0	156,353	SECLABOR	1,234	0	155,118
63 Laboratory Equipment	395	80,525	None	0	80,525	SECLABOR	636	0	79,890
64 Power Operated Equipment	396	0	None	0	0	SECLABOR	0	0	0
65 Communication Equipment	397	383,175	None	0	383,175	SECLABOR	3,025	0	380,150
66 Miscellaneous Equipment	398	10,457	None	0	10,457	SECLABOR	83	0	10,375
67 Subtotal - GENERAL PLANT	389-399	1,161,988		0	1,161,988		9,173	0	1,152,815
68									
69 TOTAL PLANT IN SERVICE	101	94,365,447		0	94,365,447		11,739,618	0	82,625,830
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	None	0	0	SECPY	0	0	0
73 Property Held for Future Use	105	0	None	0	0	SECPY	0	0	0
74 Construction Work In Progress	107	0	None	0	0	SECPY-XE	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	SECPY	0	0	0
76 Total Additions to Utility Plant		0		0	0		0	0	0
77									
78 TOTAL UTILITY PLANT		94,365,447		0	94,365,447		11,739,618	0	82,625,830
79									

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Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite		
							Demand	Energy	Customer
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	0	None	0	0	OnsitePT	0	0	0
40 Structures and Improvements	361	0	None	0	0	CUST	0	0	0
41 Station Equipment	362	0	None	0	0	CUST	0	0	0
42 Compressor Station Equipment	363	0	None	0	0	CUST	0	0	0
43 Poles, Towers and Fixtures	364	0	None	0	0	CUST	0	0	0
44 Overhead Conductors and Devices	365	0	None	0	0	CUST	0	0	0
45 Underground Conduit	366	0	None	0	0	CUST	0	0	0
46 Underground Conductors and Devices	367	0	None	0	0	CUST	0	0	0
47 Line Transformers	368	0	None	0	0	CUST	0	0	0
48 Services	369	0	None	0	0	CUST	0	0	0
49 Meters	370	13,663,983	None	0	13,663,983	CUST	0	0	13,663,983
50 Installed on Cust Premise PR_L	371	0	None	0	0	CUST	0	0	0
51 Other Property on Customers Premise	372	0	None	0	0	CUST	0	0	0
52 Street Lighting and Signals	373	0	None	0	0	CUST	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	13,663,983		0	13,663,983		0	0	13,663,983
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	7,713	None	0	7,713	OnsiteLABOR	0	0	7,713
58 Structures and Improvements	390	1,568,939	None	0	1,568,939	OnsiteLABOR	0	0	1,568,939
59 Office Furniture and Equipment	381	110,763	None	0	110,763	OnsiteLABOR	0	0	110,763
60 Transportation Equipment	392	446,887	None	0	446,887	OnsiteLABOR	0	0	446,887
61 Stores Equipment	393	33,103	None	0	33,103	OnsiteLABOR	0	0	33,103
62 Tools, Shop and Garage Equipment	394	637,616	None	0	637,616	OnsiteLABOR	0	0	637,616
63 Laboratory Equipment	395	328,388	None	0	328,388	OnsiteLABOR	0	0	328,388
64 Power Operated Equipment	396	0	None	0	0	OnsiteLABOR	0	0	0
65 Communication Equipment	397	1,562,612	None	0	1,562,612	OnsiteLABOR	0	0	1,562,612
66 Miscellaneous Equipment	398	42,645	None	0	42,645	OnsiteLABOR	0	0	42,645
67 Subtotal - GENERAL PLANT	389-399	4,738,667		0	4,738,667		0	0	4,738,667
68									
69 TOTAL PLANT IN SERVICE	101	18,825,815		0	18,825,815		0	0	18,825,815
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	None	0	0	ENERGY	0	0	0
73 Property Held for Future Use	105	0	None	0	0	OnsitePT	0	0	0
74 Construction Work in Progress	107	0	None	0	0	OnsitePT	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	OnsitePT	0	0	0
76 Total Additions to Utility Plant		0		0	0		0	0	0
77									
78 TOTAL UTILITY PLANT		18,825,815		0	18,825,815		0	0	18,825,815
79									

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			
							Demand	Energy	Customer	
80	II. DEPRECIATION RESERVE									
81										
82	Intangible	108.3	-5,349	None	0	-5,349	PROCUREPT	-836	-4,513	0
83	Transmission	108.4	0	None	0	0	DEMAND	0	0	0
84	Procurement Supply	108	-17,747	None	0	-17,747	DEMAND	-17,747	0	0
85	Street Lighting	108	0	None	0	0	DEMAND	0	0	0
86	Primary-Distribution	108	0	None	0	0	DEMAND	0	0	0
87	Overhead Lines	108	0	None	0	0	DEMAND	0	0	0
88	Underground Lines	108	0	None	0	0	DEMAND	0	0	0
89	Transformers	108	0	None	0	0	DEMAND	0	0	0
90	Services	108	0	None	0	0	DEMAND	0	0	0
91	Metering	108.5	0	None	0	0	DEMAND	0	0	0
92	Other Property on Customers Premise	108.6	0	None	0	0	DEMAND	0	0	0
93	General	108.7	-171,224	None	0	-171,224	PROCURELABOR	0	-171,224	0
94	Subtotal-DEPRECIATION RESERVE		-194,319		0	-194,319		-18,583	-175,736	0
95										
96	Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	PROCUREPT	0	0	0
97										
98	TOTAL RESERVE FOR DEPRECIATION	108	-194,319		0	-194,319		-18,583	-175,736	0
99										
100	III. OTHER RATE BASE ITEMS									
101										
102	Deferred Fuel Cost	183	0	None	0	0	ENERGY	0	0	0
103	Prepayments	165	9,978	None	0	9,978	PROCUREPT	1,559	8,419	0
104	Cash Working Capital	131	3,484	None	0	3,484	PROCUREPT	544	2,939	0
105	Materials and Supplies	154	1,848	None	0	1,848	PROCUREPT	289	1,559	0
106	Regulatory Assets	182, 254	732	None	0	732	PROCUREPT	114	618	0
107	Customer Deposits	235	0	None	0	0	DEMAND	0	0	0
108	Deferred Income Tax	190	-54,369	None	0	-54,369	PROCUREPT	-8,497	-45,872	0
109	Total - OTHER RATE BASE ITEMS	131-283	-38,327		0	-38,327		-5,990	-32,337	0
110										
111	TOTAL RATE BASE		137,682		0	137,682		33,304	104,379	0
112										

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Account Description	Account Code	Trans					Trans		
		Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Energy	Customer
80 II. DEPRECIATION RESERVE									
81									
82 Intangible	108.3	-3,697	None	0	-3,697	230KVPT	-3,697	0	0
83 Transmission	108.4	0	None	0	0	DEMAND	0	0	0
84 Procurement Supply	108	0	None	0	0	230KVPT	0	0	0
85 Street Lighting	108	0	None	0	0	DEMAND	0	0	0
86 Primary-Distribution	108	0	None	0	0	DEMAND	0	0	0
87 Overhead Lines	108	0	None	0	0	DEMAND	0	0	0
88 Underground Lines	108	0	None	0	0	DEMAND	0	0	0
89 Transformers	108	0	None	0	0	DEMAND	0	0	0
90 Services	108	0	None	0	0	DEMAND	0	0	0
91 Metering	108.5	0	None	0	0	DEMAND	0	0	0
92 Other Property on Customers Premise	108.6	0	None	0	0	DEMAND	0	0	0
93 General	108.7	-140,266	None	0	-140,266	230KVLAVOR	-140,266	0	0
94 Subtotal-DEPRECIATION RESERVE		-143,963		0	-143,963		-143,963	0	0
95									
96 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	230KVPT	0	0	0
97									
98 TOTAL RESERVE FOR DEPRECIATI	108	-143,963		0	-143,963		-143,963	0	0
99									
100 III. OTHER RATE BASE ITEMS									
101									
102 Deferred Fuel Cost	183	0	None	0	0	DEMAND	0	0	0
103 Prepayments	185	6,897	None	0	6,897	230KVPT	6,897	0	0
104 Cash Working Capital	131	2,408	None	0	2,408	230KVPT	2,408	0	0
105 Materials and Supplies	154	1,277	None	0	1,277	230KVPT	1,277	0	0
106 Regulatory Assets	182, 254	506	None	0	506	230KVPT	506	0	0
107 Customer Deposits	235	0	None	0	0	DEMAND	0	0	0
108 Deferred Income Tax	190	-37,578	None	0	-37,578	230KVPT	-37,578	0	0
109 Total - OTHER RATE BASE ITEMS	131-283	-26,490		0	-26,490		-26,490	0	0
110									
111 TOTAL RATE BASE		85,507		0	85,507		85,507	0	0
112									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
80 II. DEPRECIATION RESERVE									
81									
82 Intangible	108.3	-545,484	None	0	-545,484	34KVPT	-545,484	0	0
83 Transmission	108.4	0	None	0	0	DEMAND	0	0	0
84 Procurement Supply	108	0	None	0	0	34KVPT	0	0	0
85 Street Lighting	108	0	None	0	0	34KVPT	0	0	0
86 Primary-Distribution	108	-7,507,748	None	0	-7,507,748	DEMAND	-7,507,748	0	0
87 Overhead Lines	108	0	None	0	0	DEMAND	0	0	0
88 Underground Lines	108	0	None	0	0	DEMAND	0	0	0
89 Transformers	108	0	None	0	0	34KVPT	0	0	0
90 Services	108	0	None	0	0	34KVPT	0	0	0
91 Metering	108.5	0	None	0	0	34KVPT	0	0	0
92 Other Property on Customers Premise	108.6	0	None	0	0	34KVPT	0	0	0
93 General	108.7	-434,739	None	0	-434,739	34KVLABOR	-434,739	0	0
94 Subtotal-DEPRECIATION RESERVE		-8,487,972		0	-8,487,972		-8,487,972	0	0
95									
96 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	34KVPT	0	0	0
97									
98 TOTAL RESERVE FOR DEPRECIATION	108	-8,487,972		0	-8,487,972		-8,487,972	0	0
99									
100 III. OTHER RATE BASE ITEMS									
101									
102 Deferred Fuel Cost	183	0	None	0	0	34KVPT	0	0	0
103 Prepayments	165	1,017,666	None	0	1,017,666	34KVPT	1,017,666	0	0
104 Cash Working Capital	131	355,300	None	0	355,300	34KVPT	355,300	0	0
105 Materials and Supplies	154	188,439	None	0	188,439	34KVPT	188,439	0	0
106 Regulatory Assets	182,254	74,647	None	0	74,647	34KVPT	74,647	0	0
107 Customer Deposits	235	0	None	0	0	34KVPT	0	0	0
108 Deferred Income Tax	190	-5,544,862	None	0	-5,544,862	34KVPT	-5,544,862	0	0
109 Total - OTHER RATE BASE ITEMS	131-283	-3,909,810		0	-3,909,810		-3,909,810	0	0
110									
111 TOTAL RATE BASE		25,371,480		0	25,371,480		25,371,480	0	0
112									

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary		
							Demand	Energy	Customer
80 II. DEPRECIATION RESERVE									
81									
82 Intangible	108.3	-1,893,194	None	0	-1,893,194	13KVPT	-704,114	0	-1,189,080
83 Transmission	108.4	0	None	0	0	13KVPT	0	0	0
84 Procurement Supply	108	0	None	0	0	13KVPT	0	0	0
85 Street Lighting	108	0	None	0	0	CUST	0	0	0
86 Primary-Distribution	108	0	None	0	0	DEMAND	0	0	0
87 Overhead Lines	108	-37,468,765	None	0	-37,468,765	P-LINES	-15,728,548	0	-21,742,217
88 Underground Lines	108	-7,062,586	None	0	-7,062,586	UD-LINES	-2,453,653	0	-4,608,933
89 Transformers	108	0	None	0	0	L-Transformers	0	0	0
90 Services	108	0	None	0	0	CUST	0	0	0
91 Metering	108.5	0	None	0	0	CUST	0	0	0
92 Other Property on Customers Premise	108.6	0	None	0	0	CUST	0	0	0
93 General	108.7	-2,358,505	None	0	-2,358,505	13KVLABOR	-970,854	0	-1,387,651
94 Subtotal-DEPRECIATION RESERVE		-48,783,050		0	-48,783,050		-19,854,969	0	-28,928,081
95									
96 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	13KVPT	0	0	0
97									
98 TOTAL RESERVE FOR DEPRECIATION	108	-48,783,050		0	-48,783,050		-19,854,969	0	-28,928,081
99									
100 III. OTHER RATE BASE ITEMS									
101									
102 Deferred Fuel Cost	183	0	None	0	0	13KVPT	0	0	0
103 Prepayments	165	3,531,979	None	0	3,531,979	13KVPT	1,313,609	0	2,218,371
104 Cash Working Capital	131	1,233,127	None	0	1,233,127	13KVPT	468,623	0	774,504
105 Materials and Supplies	154	654,009	None	0	654,009	13KVPT	243,238	0	410,771
106 Regulatory Assets	182, 254	259,073	None	0	259,073	13KVPT	96,354	0	162,719
107 Customer Deposits	235	0	None	0	0	13KVPT	0	0	0
108 Deferred Income Tax	190	-19,244,361	None	0	-19,244,361	13KVPT	-7,167,335	0	-12,087,026
109 Total - OTHER RATE BASE ITEMS	131-283	-13,566,172		0	-13,566,172		-5,045,511	0	-8,520,661
110									
111 TOTAL RATE BASE		<u>68,731,809</u>		0	<u>68,731,809</u>		<u>23,650,985</u>	0	<u>44,880,824</u>
112									

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 Classification Phase

Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
80 II. DEPRECIATION RESERVE									
81									
82 Intangible	108.3	-1,362,913	None	0	-1,362,913	SECTP	-169,554	0	-1,193,359
83 Transmission	108.4	0	None	0	0	SECTP	0	0	0
84 Procurement Supply	108	0	None	0	0	SECTP	0	0	0
85 Street Lighting	108	-1,881,836	None	0	-1,881,836	CUST	0	0	-1,881,836
86 Primary-Distribution	108	0	None	0	0	DEMAND	0	0	0
87 Overhead Lines	108	-7,563,590	None	0	-7,563,590	CUST	0	0	-7,563,590
88 Underground Lines	108	-464,773	None	0	-464,773	CUST	0	0	-464,773
89 Transformers	108	-12,929,311	None	0	-12,929,311	L-Transformers	-3,434,739	0	-9,494,572
90 Services	108	-13,235,456	None	0	-13,235,456	CUST	0	0	-13,235,456
91 Metering	108.5	0	None	0	0	CUST	0	0	0
92 Other Property on Customers Premise	108.6	-363,888	None	0	-363,888	CUST	0	0	-363,888
93 General	108.7	-651,412	None	0	-651,412	SECLABOR	-5,143	0	-646,269
94 Subtotal-DEPRECIATION RESERVE		-38,453,178		0	-38,453,178		-3,609,436	0	-34,843,742
95									
96 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	SECTP	0	0	0
97									
98 TOTAL RESERVE FOR DEPRECIATI	108	-38,453,178		0	-38,453,178		-3,609,436	0	-34,843,742
99									
100 III. OTHER RATE BASE ITEMS									
101									
102 Deferred Fuel Cost	183	0	None	0	0	SECTP	0	0	0
103 Prepayments	165	2,542,678	None	0	2,542,678	SECTP	316,324	0	2,226,353
104 Cash Working Capital	131	887,730	None	0	887,730	SECTP	110,439	0	777,292
105 Materials and Supplies	154	470,822	None	0	470,822	SECTP	58,573	0	412,249
106 Regulatory Assets	162, 254	188,507	None	0	188,507	SECTP	23,203	0	163,305
107 Customer Deposits	235	-1,480,939	None	0	-1,480,939	CUST	0	0	-1,480,939
108 Deferred Income Tax	190	-13,854,047	None	0	-13,854,047	SECTP	-1,723,525	0	-12,130,522
109 Total - OTHER RATE BASE ITEMS	131-283	-11,247,248		0	-11,247,248		-1,214,986	0	-10,032,261
110									
111 TOTAL RATE BASE		<u>44,665,021</u>		0	<u>44,665,021</u>		<u>6,915,195</u>	0	<u>37,749,826</u>
112									

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Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite			
							Demand	Energy	Customer	
80	II. DEPRECIATION RESERVE									
81										
82	Intangible	108.3	-271,900	None	0	-271,900	OnsitePT	0	0	-271,900
83	Transmission	108.4	0	None	0	0	OnsitePT	0	0	0
84	Procurement Supply	108	0	None	0	0	OnsitePT	0	0	0
85	Street Lighting	108	0	None	0	0	CUST	0	0	0
86	Primary-Distribution	108	0	None	0	0	CUST	0	0	0
87	Overhead Lines	108	0	None	0	0	CUST	0	0	0
88	Underground Lines	108	0	None	0	0	CUST	0	0	0
89	Transformers	108	0	None	0	0	CUST	0	0	0
90	Services	108	0	None	0	0	CUST	0	0	0
91	Metering	108.5	10,847	None	0	10,847	CUST	0	0	10,847
92	Other Property on Customers Premise	108.6	0	None	0	0	CUST	0	0	0
93	General	108.7	-2,656,501	None	0	-2,656,501	OnsiteLABOR	0	0	-2,656,501
94	Subtotal-DEPRECIATION RESERVE		-2,917,554		0	-2,917,554		0	0	-2,917,554
95										
96	Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	OnsitePT	0	0	0
97										
98	TOTAL RESERVE FOR DEPRECIATI	108	-2,917,554		0	-2,917,554		0	0	-2,917,554
99										
100	III. OTHER RATE BASE ITEMS									
101										
102	Deferred Fuel Cost	183	0	None	0	0	OnsitePT	0	0	0
103	Prepayments	185	507,262	None	0	507,262	OnsitePT	0	0	507,262
104	Cash Working Capital	131	177,101	None	0	177,101	OnsitePT	0	0	177,101
105	Materials and Supplies	154	93,929	None	0	93,929	OnsitePT	0	0	93,929
106	Regulatory Assets	182, 254	37,208	None	0	37,208	OnsitePT	0	0	37,208
107	Customer Deposits	235	0	None	0	0	CUST	0	0	0
108	Deferred Income Tax	190	-2,763,869	None	0	-2,763,869	OnsitePT	0	0	-2,763,869
109	Total - OTHER RATE BASE ITEMS	131-263	-1,948,369		0	-1,948,369		0	0	-1,948,369
110										
111	TOTAL RATE BASE		13,959,892		0	13,959,892		0	0	13,959,892
112										

Unitil Energy
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Account Description	Account Code	Supply Dollars	Supply			Classification Allocation Factor	Supply		
			Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated		Demand	Energy	Customer
113 I. OPERATING AND MAINTENANCE I									
114									
115 A. PRODUCTION EXPENSES									
116									
117 Supervision and Engineering	(500, 517, 548)	0	None	0	0	DEMAND	0	0	0
118 Fuel	(501)	0	None	0	0	ENERGY	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	ENERGY	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	ENERGY	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	DEMAND	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	DEMAND	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 524)	0	None	0	0	DEMAND	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	DEMAND	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	None	0	0	DEMAND	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	DEMAND	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533)	0	None	0	0	DEMAND	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	DEMAND	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	DEMAND	0	0	0
130 Subtotal - Other Production	500-554	0		0	0		0	0	0
131									
132 Purchased Power Expenses	555	0	None	0	0	ENERGY	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	ENERGY	0	0	0
134 Load Dispatch	556	0	None	0	0	ENERGY	0	0	0
135 Other Purchased Power	557	281,438	None	0	281,438	ENERGY	0	281,438	0
136 Subtotal	555-557	281,438		0	281,438		0	281,438	0
137									
138 TOTAL PRODUCTION EXPENSE	500-557	281,438		0	281,438		0	281,438	0
139									

Unitil Energy
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 Classification Phase

Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
113 I. OPERATING AND MAINTENANCE I									
114									
115 A. PRODUCTION EXPENSES									
116									
117 Supervision and Engineering	(500, 517, 546)	0	None	0	0	230KVPT	0	0	0
118 Fuel	(501)	0	None	0	0	230KVPT	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	230KVPT	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	230KVPT	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	230KVPT	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	230KVPT	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 524)	0	None	0	0	230KVPT	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	230KVPT	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	None	0	0	230KVPT	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	230KVPT	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533)	0	None	0	0	230KVPT	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	230KVPT	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	230KVPT	0	0	0
130 Subtotal - Other Production	500-564	0		0	0		0	0	0
131									
132 Purchased Power Expenses	555	0	None	0	0	230KVPT	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	230KVPT	0	0	0
134 Load Dispatch	556	0	None	0	0	230KVPT	0	0	0
135 Other Purchased Power	557	0	None	0	0	230KVPT	0	0	0
136 Subtotal	556-557	0		0	0		0	0	0
137									
138 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0
139									

Unitil Energy
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 Classification Phase

Account Description	Account Code	SubTrans Dollars	SubTrans				Classification Allocation Factor	SubTrans		
			Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated			Demand	Energy	Customer
113 I. OPERATING AND MAINTENANCE I										
114										
115 A. PRODUCTION EXPENSES										
116										
117 Supervision and Engineering	(500, 517, 546)	0	None	0	0	34KVPT	0	0	0	0
118 Fuel	(501)	0	None	0	0	34KVPT	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	34KVPT	0	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	34KVPT	0	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	34KVPT	0	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	34KVPT	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 524)	0	None	0	0	34KVPT	0	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	34KVPT	0	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	None	0	0	34KVPT	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	34KVPT	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533)	0	None	0	0	34KVPT	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	34KVPT	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	34KVPT	0	0	0	0
130 Subtotal - Other Production	500-554	0		0	0		0	0	0	0
131										
132 Purchased Power Expenses	555	0	None	0	0	34KVPT	0	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	34KVPT	0	0	0	0
134 Load Dispatch	556	0	None	0	0	34KVPT	0	0	0	0
135 Other Purchased Power	557	0	None	0	0	34KVPT	0	0	0	0
136 Subtotal	558-557	0		0	0		0	0	0	0
137										
138 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0
139										

Util Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Classification Phase

Account Description	Account Code	Primary Dollars	Primary				Classification Allocation Factor	Primary		
			Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated			Demand	Energy	Customer
113 I. OPERATING AND MAINTENANCE I										
114										
115 A. PRODUCTION EXPENSES										
116										
117 Supervision and Engineering	(500, 517, 546)	0	None	0	0	13KVLABOR	0	0	0	0
118 Fuel	(501)	0	None	0	0	13KVPT	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	13KVPT	0	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	13KVPT	0	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	13KVPT	0	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	13KVPT	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 524)	0	None	0	0	13KVPT	0	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	13KVPT	0	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	None	0	0	13KVPT	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	13KVPT	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533)	0	None	0	0	13KVPT	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	13KVPT	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	13KVPT	0	0	0	0
130 Subtotal - Other Production	500-554	0		0	0		0	0	0	0
131										
132 Purchased Power Expenses	555	0	None	0	0	13KVPT	0	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	13KVPT	0	0	0	0
134 Load Dispatch	556	0	None	0	0	13KVPT	0	0	0	0
135 Other Purchased Power	557	0	None	0	0	13KVPT	0	0	0	0
136 Subtotal	556-557	0		0	0		0	0	0	0
137										
138 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0
139										

Unitil Energy
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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Secondary		Classification Allocation Factor	Secondary		
				Total Direct Assignment	Balance to be Allocated		Demand	Energy	Customer
113 I. OPERATING AND MAINTENANCE I									
114									
116 A. PRODUCTION EXPENSES									
118									
117 Supervision and Engineering	(500, 517, 546)	0	None	0	0	SECLABOR	0	0	0
118 Fuel	(501)	0	None	0	0	SECPT	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	SECPT	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	SECPT	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	SECPT	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	SECPT	0	0	0
123 Misc. Generation Expenses	5, 507, 509, 519, 524)	0	None	0	0	SECPT	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	SECPT	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	None	0	0	SECPT	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	SECPT	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533)	0	None	0	0	SECPT	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	SECPT	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	SECPT	0	0	0
130 Subtotal - Other Production	500-554	0		0	0		0	0	0
131									
132 Purchased Power Expenses	555	0	None	0	0	SECPT	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	SECPT	0	0	0
134 Load Dispatch	556	0	None	0	0	SECPT	0	0	0
135 Other Purchased Power	557	0	None	0	0	SECPT	0	0	0
136 Subtotal	556-557	0		0	0		0	0	0
137									
138 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0
139									

Unitil Energy
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 Classification Phase

Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite		
							Demand	Energy	Customer
113 1. OPERATING AND MAINTENANCE I									
114									
115 A. PRODUCTION EXPENSES									
116									
117 Supervision and Engineering	(600, 517, 546)	0	None	0	0	OnsiteLABOR	0	0	0
118 Fuel	(501)	0	None	0	0	OnsitePT	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	OnsitePT	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	OnsitePT	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	OnsitePT	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	OnsitePT	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 524)	0	None	0	0	OnsitePT	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	OnsitePT	0	0	0
125 Maintenance - Supervision and Engineer	(510, 528, 551)	0	None	0	0	OnsitePT	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	OnsitePT	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533)	0	None	0	0	OnsitePT	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	OnsitePT	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	OnsitePT	0	0	0
130 Subtotal - Other Production	500-554	0		0	0		0	0	0
131									
132 Purchased Power Expenses	555	0	None	0	0	OnsitePT	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	OnsitePT	0	0	0
134 Load Dispatch	556	0	None	0	0	OnsitePT	0	0	0
135 Other Purchased Power	557	0	None	0	0	OnsitePT	0	0	0
136 Subtotal	556-557	0		0	0		0	0	0
137									
138 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0
139									

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 Classification Phase

Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply		
							Demand	Energy	Customer
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	None	0	0	PROCURELABOR	0	0	0
143 Load Dispatching	561	0	None	0	0	PROCUREPT	0	0	0
144 Station Expenses	562	0	None	0	0	PROCUREPT	0	0	0
145 Overhead Line Expenses	563	0	None	0	0	PROCUREPT	0	0	0
145 Underground Lines Expenses	564	0	None	0	0	PROCUREPT	0	0	0
147 Transmission by Others-Demand	565	0	None	0	0	PROCUREPT	0	0	0
148 Transmission by Others-Energy	565	0	None	0	0	PROCUREPT	0	0	0
149 Miscellaneous Expenses	566	0	None	0	0	PROCUREPT	0	0	0
150 Rents	567	0	None	0	0	PROCUREPT	0	0	0
151 Supervision and Engineering	568	0	None	0	0	PROCURELABOR	0	0	0
152 Maintenance of Structures	569	0	None	0	0	PROCUREPT	0	0	0
153 Maintenance of Station Equipment	570	0	None	0	0	PROCUREPT	0	0	0
154 Maintenance of Overhead Lines	571	0	None	0	0	PROCUREPT	0	0	0
155 Maintenance of Underground Lines	572	0	None	0	0	PROCUREPT	0	0	0
156 Misc Maintenance - Credits	573	0	None	0	0	PROCUREPT	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	0	None	0	0	PROCUREPT	0	0	0
162 Load Dispatching	581	0	None	0	0	PROCUREPT	0	0	0
163 Station Expenses	582	0	None	0	0	DEMAND	0	0	0
164 Overhead Line Expenses	583	0	None	0	0	DEMAND	0	0	0
165 Underground Line Expenses	584	0	None	0	0	DEMAND	0	0	0
166 Street Light and Signal Systems	585	0	None	0	0	DEMAND	0	0	0
167 Meter Expenses	586	0	None	0	0	PROCUREPT	0	0	0
168 Customer Installation Expenses	587	0	None	0	0	DEMAND	0	0	0
169 Misc. Distribution Expenses	588	0	None	0	0	PROCUREPT	0	0	0
170 Rents	589	0	None	0	0	PROCUREPT	0	0	0
171 Maint Supervision & Engineering	590	0	None	0	0	PROCUREPT	0	0	0
172 Maint of Structures	591	0	None	0	0	DEMAND	0	0	0
173 Maintenance of Station Equipment	592	0	None	0	0	DEMAND	0	0	0
174 Maintenance of Overhead Lines	593	0	None	0	0	DEMAND	0	0	0
175 Vegetation Management	593-Demand	0	None	0	0	DEMAND	0	0	0
176 Maintenance of Underground Lines	594	0	None	0	0	DEMAND	0	0	0
177 Maintenance of Line Transformers	595	0	None	0	0	DEMAND	0	0	0
178 Maintenance of Street Lights	596	0	None	0	0	DEMAND	0	0	0
179 Maintenance of Meters	597	0	None	0	0	PROCUREPT	0	0	0
180 Maintenance of Misc. Plant	598	0	None	0	0	PROCUREPT	0	0	0
181 Test Year Distribution Payroll Adjustme	NA	0	None	0	0	PROCUREPT	0	0	0
182 Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0
183									
184						TBD			
185 Total - OPER. AND MAINT. EXPENSE	500-599	281,438		0	281,438		0	281,438	0
186									

Unitil Energy
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 Classification Phase

Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	14,391	None	0	14,391	230KVLABOR	14,391	0	0
143 Load Dispatching	561	60,772	None	0	60,772	DEMAND	60,772	0	0
144 Station Expenses	562	16,709	None	0	16,709	DEMAND	16,709	0	0
145 Overhead Line Expenses	563	22,573	None	0	22,573	DEMAND	22,573	0	0
146 Underground Lines Expenses	564	0	None	0	0	DEMAND	0	0	0
147 Transmission by Others-Demand	565	0	None	0	0	DEMAND	0	0	0
148 Transmission by Others-Energy	565	0	None	0	0	DEMAND	0	0	0
149 Miscellaneous Expenses	566	0	None	0	0	DEMAND	0	0	0
150 Rents	567	2,000	None	0	2,000	DEMAND	2,000	0	0
151 Supervision and Engineering	568	25,780	None	0	25,780	230KVLABOR	25,780	0	0
152 Maintenance of Structures	569	0	None	0	0	DEMAND	0	0	0
153 Maintenance of Station Equipment	570	33,546	None	0	33,546	DEMAND	33,546	0	0
154 Maintenance of Overhead Lines	571	3,617	None	0	3,617	DEMAND	3,617	0	0
155 Maintenance of Underground Lines	572	0	None	0	0	DEMAND	0	0	0
156 Misc Maintenance - Credits	573	0	None	0	0	DEMAND	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	199,387		0	199,387		199,387	0	0
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	0	None	0	0	230KVPT	0	0	0
162 Load Dispatching	581	0	None	0	0	230KVPT	0	0	0
163 Station Expenses	582	0	None	0	0	DEMAND	0	0	0
164 Overhead Line Expenses	583	0	None	0	0	DEMAND	0	0	0
165 Underground Line Expenses	584	0	None	0	0	DEMAND	0	0	0
166 Street Light and Signal Systems	585	0	None	0	0	DEMAND	0	0	0
167 Meter Expenses	586	0	None	0	0	230KVPT	0	0	0
168 Customer Installation Expenses	587	0	None	0	0	DEMAND	0	0	0
169 Misc. Distribution Expenses	588	0	None	0	0	230KVPT	0	0	0
170 Rents	589	0	None	0	0	230KVPT	0	0	0
171 Maint Supervision & Engineering	590	0	None	0	0	230KVPT	0	0	0
172 Maint of Structures	591	0	None	0	0	DEMAND	0	0	0
173 Maintenance of Station Equipment	592	0	None	0	0	DEMAND	0	0	0
174 Maintenance of Overhead Lines	593	0	None	0	0	DEMAND	0	0	0
175 Vegetation Management	593-Demand	0	None	0	0	DEMAND	0	0	0
176 Maintenance of Underground Lines	594	0	None	0	0	DEMAND	0	0	0
177 Maintenance of Line Transformers	595	0	None	0	0	DEMAND	0	0	0
178 Maintenance of Street Lights	596	0	None	0	0	DEMAND	0	0	0
179 Maintenance of Meters	597	0	None	0	0	230KVPT	0	0	0
180 Maintenance of Misc. Plant	598	0	None	0	0	230KVPT	0	0	0
181 Test Year Distribution Payroll Adjustme	NA	0	None	0	0	230KVPT	0	0	0
182 Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0
183									
184									
185 Total - OPER. AND MAINT. EXPENSE	500-599	199,387		0	199,387	TBD	199,387	0	0
186									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	None	0	0	34KVLABOR	0	0	0
143 Load Dispatching	561	0	None	0	0	34KVPT	0	0	0
144 Station Expenses	562	0	None	0	0	34KVPT	0	0	0
145 Overhead Line Expenses	563	0	None	0	0	34KVPT	0	0	0
146 Underground Lines Expenses	564	0	None	0	0	34KVPT	0	0	0
147 Transmission by Others-Demand	565	0	None	0	0	34KVPT	0	0	0
148 Transmission by Others-Energy	565	0	None	0	0	34KVPT	0	0	0
149 Miscellaneous Expenses	566	0	None	0	0	34KVPT	0	0	0
150 Rents	567	0	None	0	0	34KVPT	0	0	0
151 Supervision and Engineering	568	0	None	0	0	34KVLABOR	0	0	0
152 Maintenance of Structures	569	0	None	0	0	34KVPT	0	0	0
153 Maintenance of Station Equipment	570	0	None	0	0	34KVPT	0	0	0
154 Maintenance of Overhead Lines	571	0	None	0	0	34KVPT	0	0	0
155 Maintenance of Underground Lines	572	0	None	0	0	34KVPT	0	0	0
156 Misc Maintenance - Credits	573	0	None	0	0	34KVPT	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	112,000	None	0	112,000	34KVPT	112,000	0	0
162 Load Dispatching	581	5,656	None	0	5,656	34KVPT	5,656	0	0
163 Station Expenses	582	163,022	None	0	163,022	DEMAND	163,022	0	0
164 Overhead Line Expenses	583	0	None	0	0	DEMAND	0	0	0
165 Underground Line Expenses	584	0	None	0	0	DEMAND	0	0	0
166 Street Light and Signal Systems	585	0	None	0	0	34KVPT	0	0	0
167 Meter Expenses	586	0	None	0	0	34KVPT	0	0	0
168 Customer Installation Expenses	587	0	None	0	0	34KVPT	0	0	0
169 Misc. Distribution Expenses	588	10,719	None	0	10,719	34KVPT	10,719	0	0
170 Rents	589	77	None	0	77	34KVPT	77	0	0
171 Maint Supervision & Engineering	590	14,935	None	0	14,935	34KVPT	14,935	0	0
172 Maint of Structures	591	342	None	0	342	DEMAND	342	0	0
173 Maintenance of Station Equipment	592	133,884	None	0	133,884	DEMAND	133,884	0	0
174 Maintenance of Overhead Lines	593	0	None	0	0	DEMAND	0	0	0
175 Vegetation Management	593-Demand	1,019,289	None	0	1,019,289	DEMAND	1,019,289	0	0
176 Maintenance of Underground Lines	594	0	None	0	0	DEMAND	0	0	0
177 Maintenance of Line Transformers	595	0	None	0	0	34KVPT	0	0	0
178 Maintenance of Street Lights	596	0	None	0	0	34KVPT	0	0	0
179 Maintenance of Meters	597	0	None	0	0	34KVPT	0	0	0
180 Maintenance of Misc. Plant	598	2,430	None	0	2,430	34KVPT	2,430	0	0
181 Test Year Distribution Payroll Adjustme	NA	30,134	None	0	30,134	34KVPT	30,134	0	0
182 Subtotal - DISTRIBUTION EXPENSES	580-599	1,492,489		0	1,492,489		1,492,489	0	0
183									
184						TBD			
185 Total - OPER. AND MAINT. EXPENSE	500-599	1,492,489		0	1,492,489		1,492,489	0	0
186									

Unitil Energy
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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary		
							Demand	Energy	Customer
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	None	0	0	13KVLABOR	0	0	0
143 Load Dispatching	561	0	None	0	0	13KVPT	0	0	0
144 Station Expenses	562	0	None	0	0	13KVPT	0	0	0
145 Overhead Line Expenses	563	0	None	0	0	13KVPT	0	0	0
146 Underground Lines Expenses	564	0	None	0	0	13KVPT	0	0	0
147 Transmission by Others-Demand	565	0	None	0	0	13KVPT	0	0	0
148 Transmission by Others-Energy	566	0	None	0	0	13KVPT	0	0	0
149 Miscellaneous Expenses	568	0	None	0	0	13KVPT	0	0	0
150 Rents	567	0	None	0	0	13KVPT	0	0	0
151 Supervision and Engineering	568	0	None	0	0	13KVLABOR	0	0	0
152 Maintenance of Structures	569	0	None	0	0	13KVPT	0	0	0
153 Maintenance of Station Equipment	570	0	None	0	0	13KVPT	0	0	0
154 Maintenance of Overhead Lines	571	0	None	0	0	13KVPT	0	0	0
155 Maintenance of Underground Lines	572	0	None	0	0	13KVPT	0	0	0
156 Misc Maintenance - Credits	573	0	None	0	0	13KVPT	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	607,609	None	0	607,609	13KVLABOR	250,064	0	357,544
162 Load Dispatching	581	30,683	None	0	30,683	DEMAND	30,683	0	0
163 Station Expenses	582	0	None	0	0	DEMAND	0	0	0
164 Overhead Line Expenses	583	219,029	None	0	219,029	P-LINES	91,932	0	127,097
165 Underground Line Expenses	584	132,661	None	0	132,661	UD-LINES	46,068	0	86,572
166 Street Light and Signal Systems	585	0	None	0	0	CUST	0	0	0
167 Meter Expenses	586	0	None	0	0	CUST	0	0	0
168 Customer Installation Expenses	587	0	None	0	0	CUST	0	0	0
169 Misc. Distribution Expenses	588	36,752	None	0	36,752	13KVPT	13,669	0	23,083
170 Rents	589	266	None	0	266	13KVPT	99	0	167
171 Maint Supervision & Engineering	590	81,026	None	0	81,026	13KVLABOR	33,347	0	47,679
172 Maint of Structures	591	0	None	0	0	DEMAND	0	0	0
173 Maintenance of Station Equipment	592	0	None	0	0	DEMAND	0	0	0
174 Maintenance of Overhead Lines	593	3,994,368	None	0	3,994,368	P-LINES	1,676,533	0	2,317,835
175 Vegetation Management	593-Demand	0	None	0	0	DEMAND	0	0	0
176 Maintenance of Underground Lines	594	360	None	0	360	UD-LINES	125	0	235
177 Maintenance of Line Transformers	595	0	None	0	0	L-Transformers	0	0	0
178 Maintenance of Street Lights	596	0	None	0	0	CUST	0	0	0
179 Maintenance of Meters	597	0	None	0	0	CUST	0	0	0
180 Maintenance of Misc. Plant	598	8,332	None	0	8,332	13KVPT	3,099	0	5,233
181 Test Year Distribution Payroll Adjustme	NA	163,481	None	0	163,481	13KVLABOR	67,281	0	96,200
182 Subtotal - DISTRIBUTION EXPENSES	580-599	5,274,566		0	5,274,566		2,212,920	0	3,061,646
183									
184									
185 Total - OPER. AND MAINT. EXPENSE	500-599	5,274,566		0	5,274,566	TBD	2,212,920	0	3,061,646
186									

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 Classification Phase

Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	None	0	0	SECLABOR	0	0	0
143 Load Dispatching	561	0	None	0	0	SECTPT	0	0	0
144 Station Expenses	562	0	None	0	0	SECTPT	0	0	0
145 Overhead Line Expenses	563	0	None	0	0	SECTPT	0	0	0
146 Underground Lines Expenses	564	0	None	0	0	SECTPT	0	0	0
147 Transmission by Others-Demand	565	0	None	0	0	SECTPT	0	0	0
148 Transmission by Others-Energy	566	0	None	0	0	SECTPT	0	0	0
149 Miscellaneous Expenses	566	0	None	0	0	SECTPT	0	0	0
150 Rents	567	0	None	0	0	SECTPT	0	0	0
151 Supervision and Engineering	568	0	None	0	0	SECLABOR	0	0	0
152 Maintenance of Structures	569	0	None	0	0	SECTPT	0	0	0
153 Maintenance of Station Equipment	570	0	None	0	0	SECTPT	0	0	0
154 Maintenance of Overhead Lines	571	0	None	0	0	SECTPT	0	0	0
155 Maintenance of Underground Lines	572	0	None	0	0	SECTPT	0	0	0
156 Misc Maintenance - Credits	573	0	None	0	0	SECTPT	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	167,820	None	0	167,820	SECLABOR-XE	1,325	0	166,495
162 Load Dispatching	581	8,474	None	0	8,474	DEMAND	8,474	0	0
163 Station Expenses	582	0	None	0	0	DEMAND	0	0	0
164 Overhead Line Expenses	583	44,214	None	0	44,214	CUST	0	0	44,214
165 Underground Line Expenses	584	8,730	None	0	8,730	CUST	0	0	8,730
166 Street Light and Signal Systems	585	199,283	None	0	199,283	CUST	0	0	199,283
167 Meter Expenses	586	0	None	0	0	CUST	0	0	0
168 Customer Installation Expenses	587	11,227	None	0	11,227	CUST	0	0	11,227
169 Misc. Distribution Expenses	588	27,011	None	0	27,011	SECTPT-XE	3,360	0	23,651
170 Rents	589	195	None	0	195	SECTPT-XE	24	0	171
171 Maint Supervision & Engineering	590	22,379	None	0	22,379	SECLABOR-XE	177	0	22,202
172 Maint of Structures	591	0	None	0	0	DEMAND	0	0	0
173 Maintenance of Station Equipment	592	0	None	0	0	DEMAND	0	0	0
174 Maintenance of Overhead Lines	593	806,319	None	0	806,319	CUST	0	0	806,319
175 Vegetation Management	593-Demand	0	None	0	0	DEMAND	0	0	0
176 Maintenance of Underground Lines	594	24	None	0	24	CUST	0	0	24
177 Maintenance of Line Transformers	595	969	None	0	969	L-Transformers	257	0	711
178 Maintenance of Street Lights	596	2,488	None	0	2,488	CUST	0	0	2,488
179 Maintenance of Meters	597	0	None	0	0	CUST	-0	0	0
180 Maintenance of Misc. Plant	598	6,124	None	0	6,124	SECTPT-XE	762	0	5,362
181 Test Year Distribution Payroll Adjustme	NA	45,153	None	0	45,153	SECLABOR-XE	356	0	44,797
182 Subtotal - DISTRIBUTION EXPENSES	580-599	1,350,410		0	1,350,410		14,736	0	1,335,673
183									
184						TBD			
185 Total - OPER. AND MAINT. EXPENSE	500-599	1,350,410		0	1,350,410		14,736	0	1,335,673
186									

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Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite		
							Demand	Energy	Customer
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	None	0	0	OnsiteLABOR	0	0	0
143 Load Dispatching	561	0	None	0	0	OnsitePT	0	0	0
144 Station Expenses	562	0	None	0	0	OnsitePT	0	0	0
145 Overhead Line Expenses	563	0	None	0	0	OnsitePT	0	0	0
146 Underground Lines Expenses	564	0	None	0	0	OnsitePT	0	0	0
147 Transmission by Others-Demand	565	0	None	0	0	OnsitePT	0	0	0
148 Transmission by Others-Energy	565	0	None	0	0	OnsitePT	0	0	0
149 Miscellaneous Expenses	566	0	None	0	0	OnsitePT	0	0	0
150 Rents	567	0	None	0	0	OnsitePT	0	0	0
151 Supervision and Engineering	568	0	None	0	0	OnsiteLABOR	0	0	0
152 Maintenance of Structures	569	0	None	0	0	OnsitePT	0	0	0
153 Maintenance of Station Equipment	570	0	None	0	0	OnsitePT	0	0	0
154 Maintenance of Overhead Lines	571	0	None	0	0	OnsitePT	0	0	0
155 Maintenance of Underground Lines	572	0	None	0	0	OnsitePT	0	0	0
156 Misc Maintenance - Credits	573	0	None	0	0	OnsitePT	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	343,197	None	0	343,197	OnsiteLABOR	0	0	343,197
162 Load Dispatching	581	17,331	None	0	17,331	CUST	0	0	17,331
163 Station Expenses	582	0	None	0	0	CUST	0	0	0
164 Overhead Line Expenses	583	0	None	0	0	CUST	0	0	0
165 Underground Line Expenses	584	0	None	0	0	CUST	0	0	0
166 Street Light and Signal Systems	585	0	None	0	0	CUST	0	0	0
167 Meter Expenses	586	589,769	None	0	589,769	CUST	0	0	589,769
168 Customer Installation Expenses	587	0	None	0	0	CUST	0	0	0
169 Misc. Distribution Expenses	588	4,052	None	0	4,052	CUST	0	0	4,052
170 Rents	589	29	None	0	29	OnsitePT	0	0	29
171 Maint Supervision & Engineering	590	45,766	None	0	45,766	OnsiteLABOR	0	0	45,766
172 Maint of Structures	591	0	None	0	0	CUST	0	0	0
173 Maintenance of Station Equipment	592	0	None	0	0	CUST	0	0	0
174 Maintenance of Overhead Lines	593	0	None	0	0	CUST	0	0	0
175 Vegetation Management	593-Demand	0	None	0	0	CUST	0	0	0
176 Maintenance of Underground Lines	594	0	None	0	0	CUST	0	0	0
177 Maintenance of Line Transformers	595	0	None	0	0	CUST	0	0	0
178 Maintenance of Street Lights	596	0	None	0	0	CUST	0	0	0
179 Maintenance of Meters	597	11,956	None	0	11,956	CUST	0	0	11,956
180 Maintenance of Misc. Plant	598	919	None	0	919	OnsitePT	0	0	919
181 Test Year Distribution Payroll Adjustme	NA	92,339	None	0	92,339	OnsiteLABOR	0	0	92,339
182 Subtotal - DISTRIBUTION EXPENSES	580-599	1,105,358		0	1,105,358		0	0	1,105,358
183									
184									
185 Total - OPER. AND MAINT. EXPENSE	500-599	1,105,358		0	1,105,358	TBD	0	0	1,105,358
186									

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply		
							Demand	Energy	Customer
187 D. CUSTOMER ACCOUNTS AND SEI									
188									
189 Supervision	901	0	None	0	0	PROCUREO&M	0	0	0
190 Meter Reading Expenses	902	0	None	0	0	PROCUREO&M	0	0	0
191 Customer Records & Collection Expens	903	0	None	0	0	PROCUREO&M	0	0	0
192 Uncollectible Accounts	904	7,610	None	0	7,610	PROCUREREV	129	7,481	0
193 Misc Customer Accounts Expenses	905	0	None	0	0	PROCUREO&M	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	7,610		0	7,610		129	7,481	0
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	PROCUREO&M	0	0	0
197 Supervision	909	0	None	0	0	PROCUREO&M	0	0	0
198 Customer Assistance Expenses	910	0	None	0	0	PROCUREO&M	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	PROCUREO&M	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	PROCUREO&M	0	0	0
201 Rents	913	0	None	0	0	PROCUREO&M	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
203									
204 Supervision	915	0	None	0	0	PROCUREO&M	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	PROCUREO&M	0	0	0
206 Advertising Expenses	917	0	None	0	0	PROCUREO&M	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	PROCUREO&M	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALE	901-919	7,610		0	7,610		129	7,481	0
211									

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 Classification Phase

Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
187 D. CUSTOMER ACCOUNTS AND SEI									
188									
189 Supervision	901	0	None	0	0	230KVPT	0	0	0
190 Meter Reading Expenses	902	0	None	0	0	230KVPT	0	0	0
191 Customer Records & Collection Expent	903	0	None	0	0	230KVPT	0	0	0
192 Uncollectible Accounts	904	5,693	None	0	5,693	230KVREV	5,693	0	0
193 Misc Customer Accounts Expenses	905	0	None	0	0	230KVPT	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	5,693		0	5,693		5,693	0	0
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CLASS-MRKT	0	0	0
197 Supervision	909	0	None	0	0	230KVPT	0	0	0
198 Customer Assistance Expenses	910	0	None	0	0	230KVPT	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	230KVPT	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	230KVPT	0	0	0
201 Rents	913	0	None	0	0	230KVPT	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
203									
204 Supervision	915	0	None	0	0	230KVPT	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	230KVPT	0	0	0
206 Advertising Expenses	917	0	None	0	0	230KVPT	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	230KVPT	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALE	901-919	5,693		0	5,693		5,693	0	0
211									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
187 D. CUSTOMER ACCOUNTS AND SEI									
188									
189 Supervision	901	0	None	0	0	34KVPT	0	0	0
190 Meter Reading Expenses	902	0	None	0	0	34KVPT	0	0	0
191 Customer Records & Collection Expen	903	0	None	0	0	34KVPT	0	0	0
192 Uncollectible Accounts	904	86,092	None	0	86,092	34KVREV	86,092	0	0
193 Misc Customer Accounts Expenses	905	0	None	0	0	34KVPT	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	86,092		0	86,092		86,092	0	0
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CLASS-MRKT	0	0	0
197 Supervision	909	0	None	0	0	CUST	0	0	0
198 Customer Assistance Expenses	910	0	None	0	0	CUST	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	CUST	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	CUST	0	0	0
201 Rents	913	0	None	0	0	CUST	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
203									
204 Supervision	915	0	None	0	0	34KVPT	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	34KVPT	0	0	0
206 Advertising Expenses	917	0	None	0	0	34KVPT	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	34KVPT	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALE	901-919	86,092		0	86,092		86,092	0	0
211									

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Primary		Classification Allocation Factor	Primary		
				Total Direct Assignment	Balance to be Allocated		Demand	Energy	Customer
187 D. CUSTOMER ACCOUNTS AND SEI									
188									
189 Supervision	901	0	None	0	0	13KVPT	0	0	0
190 Meter Reading Expenses	902	0	None	0	0	13KVPT	0	0	0
191 Customer Records & Collection Expent	903	0	None	0	0	13KVPT	0	0	0
192 Uncollectible Accounts	904	318,381	None	0	318,381	13KVREV	123,707	0	194,674
193 Misc Customer Accounts Expenses	905	0	None	0	0	13KVPT	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	318,381		0	318,381		123,707	0	194,674
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT	0	0	0
197 Supervision	909	0	None	0	0	13KVPT	0	0	0
198 Customer Assistance Expenses	910	0	None	0	0	13KVPT	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	13KVPT	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT	0	0	0
201 Rents	913	0	None	0	0	13KVPT	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
203									
204 Supervision	915	0	None	0	0	13KVPT	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT	0	0	0
206 Advertising Expenses	917	0	None	0	0	13KVPT	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	13KVPT	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALE	901-919	318,381		0	318,381		123,707	0	194,674
211									

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 Classification Phase

Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
187 D. CUSTOMER ACCOUNTS AND SEI									
188									
189 Supervision	901	0	None	0	0	CUST	0	0	0
190 Meter Reading Expenses	902	0	None	0	0	CUST	0	0	0
191 Customer Records & Collection Expense	903	0	None	0	0	CUST	0	0	0
192 Uncollectible Accounts	904	178,010	None	0	178,010	SECREV	18,863	0	159,147
193 Misc Customer Accounts Expenses	905	0	None	0	0	CUST	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	178,010		0	178,010		18,863	0	159,147
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CUST	0	0	0
197 Supervision	909	0	None	0	0	CUST	0	0	0
198 Customer Assistance Expenses	910	0	None	0	0	CUST	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	CUST	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	CUST	0	0	0
201 Rents	913	0	None	0	0	CUST	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
203									
204 Supervision	915	0	None	0	0	SECP	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	SECP	0	0	0
206 Advertising Expenses	917	0	None	0	0	SECP	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	SECP	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALE	901-919	178,010		0	178,010		18,863	0	159,147
211									

Until Energy
 2016 Rate Case Electric Cost of Service Study
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 Classification Phase

Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Onsite		Classification Allocation Factor	Demand	Onsite Energy	Customer
				Total Direct Assignment	Balance to be Allocated				
187 D. CUSTOMER ACCOUNTS AND SEI									
188									
189 Supervision	901	0	None	0	0	CUST	0	0	0
190 Meter Reading Expenses	902	97,812	None	0	97,812	CUST	0	0	97,812
191 Customer Records & Collection Expen	903	2,757,165	None	0	2,757,165	CUST	0	0	2,757,165
192 Uncollectible Accounts	904	143,332	None	0	143,332	OnsiteREV	0	0	143,332
193 Misc Customer Accounts Expenses	905	0	None	0	0	CUST	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	2,998,309		0	2,998,309		0	0	2,998,309
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CUST	0	0	0
197 Supervision	909	1,438	None	0	1,438	CUST	0	0	1,438
198 Customer Assistance Expenses	910	0	None	0	0	CUST	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	CUST	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	CUST	0	0	0
201 Rents	913	0	None	0	0	CUST	0	0	0
202 Subtotal - Customer Service & Info.	909-913	1,438		0	1,438		0	0	1,438
203									
204 Supervision	915	0	None	0	0	CUST	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	CUST	0	0	0
206 Advertising Expenses	917	0	None	0	0	CUST	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	CUST	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALE	901-919	2,999,748		0	2,999,748		0	0	2,999,748
211									

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Account Description	Account Code	Supply			Classification Allocation Factor	Supply			
		Supply Dollars	Direct Assignment Factor	Total Direct Assignment		Balance to be Allocated	Demand	Energy	Customer
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	822	None	0	822	PROCURELABOR	0	822	0
217 Office Supplies & Expenses	921	12,168	None	0	12,168	PROCURELABOR	0	12,168	0
218 Admin Expenses Transferred-Credit	922	0	None	0	0	PROCURELABOR	0	0	0
219 Outside Services Employed	923	115,395	None	0	115,395	PROCURELABOR	0	115,395	0
220 Key Account Management	923-Dir	0	None	0	0	PROCURELABOR	0	0	0
221 Employee Pensions and Benefits	926	69,621	None	0	69,621	PROCURELABOR	0	69,621	0
222 Subtotal - O & M Accounts 920-923,926	920-926	198,006		0	198,006		0	198,006	0
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	132	None	0	132	PROCUREPT	21	112	0
227 Injuries and Damages	925	268	None	0	268	PROCUREPT	42	226	0
228 Maintenance of General Plant (also ac	935	184	None	0	184	PROCUREPT	29	155	0
229 Subtotal - O & M Accounts 924-926	924,925,935	585		0	585		91	493	0
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	2	None	0	2	PROCURELABPT	0	2	0
234 Regulatory Commission Expenses	928	4,530	None	0	4,530	PROCURELABPT	2	4,528	0
235 Duplicate Charges-Credit	929	0	None	0	0	PROCURELABPT	0	0	0
236 General Advertising Expenses	930.1	3,420	None	0	3,420	PROCURELABPT	2	3,418	0
237 Rents	931	0	None	0	0	PROCURELABPT	0	0	0
238 Test year Inflation Allowance	NA	3,454	None	0	3,454	PROCURELABPT	2	3,452	0
239 Subtotal	927-932	11,406		0	11,406		5	11,400	0
240									
241 TOTAL A&G EXPENSES	920-932	209,996		0	209,996		97	209,900	0
242									
243 TOTAL OPERATING EXPENSES		499,044		0	499,044		226	498,818	0
244									

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Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	674	None	0	674	230KVLABOR	674	0	0
217 Office Supplies & Expenses	921	9,968	None	0	9,968	230KVLABOR	9,968	0	0
218 Admin Expenses Transferred-Credit	922	0	None	0	0	230KVLABOR	0	0	0
219 Outside Services Employed	923	94,532	None	0	94,532	230KVLABOR	94,532	0	0
220 Key Account Management	923-Dir	0	None	0	0	230KVLABOR	0	0	0
221 Employee Pensions and Benefits	926	57,033	None	0	57,033	230KVLABOR	57,033	0	0
222 Subtotal - O & M Accounts 920-923,921	920-926	162,206		0	162,206		162,206	0	0
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	91	None	0	91	230KVPT	91	0	0
227 Injuries and Damages	925	185	None	0	185	230KVPT	185	0	0
228 Maintenance of General Plant (also ac	935	127	None	0	127	230KVPT	127	0	0
229 Subtotal - O & M Accounts 924-925	924,925,935	404		0	404		404	0	0
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	2	None	0	2	230KVLABPT	2	0	0
234 Regulatory Commission Expenses	928	3,709	None	0	3,709	230KVLABPT	3,709	0	0
235 Duplicate Charges-Credit	929	0	None	0	0	230KVLABPT	0	0	0
236 General Advertising Expenses	930.1	2,800	None	0	2,800	230KVLABPT	2,800	0	0
237 Rents	931	0	None	0	0	230KVLABPT	0	0	0
238 Test year Inflation Allowance	NA	2,828	None	0	2,828	230KVLABPT	2,828	0	0
239 Subtotal	927-932	9,339		0	9,339		9,339	0	0
240									
241 TOTAL A&G EXPENSES	920-932	171,950		0	171,950		171,950	0	0
242									
243 TOTAL OPERATING EXPENSES		377,030		0	377,030		377,030	0	0
244									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	2,088	None	0	2,088	34KVLABOR	2,088	0	0
217 Office Supplies & Expenses	921	30,895	None	0	30,895	34KVLABOR	30,895	0	0
218 Admin Expenses Transferred-Credit	922	0	None	0	0	34KVLABOR	0	0	0
219 Outside Services Employed	923	292,990	None	0	292,990	34KVLABOR	292,990	0	0
220 Key Account Management	923-Dlr	0	None	0	0	34KVLABOR	0	0	0
221 Employee Pensions and Benefits	926	176,788	None	0	176,788	34KVLABOR	176,788	0	0
222 Subtotal - O & M Accounts 920-923,926	920-926	502,741		0	502,741		502,741	0	0
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	13,483	None	0	13,483	34KVPT	13,483	0	0
227 Injuries and Damages	925	27,335	None	0	27,335	34KVPT	27,335	0	0
228 Maintenance of General Plant (also ac	935	18,808	None	0	18,808	34KVPT	18,808	0	0
229 Subtotal - O & M Accounts 924-926	924,925,935	59,626		0	59,626		59,626	0	0
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	7	None	0	7	34KVLABPT	7	0	0
234 Regulatory Commission Expenses	928	12,827	None	0	12,827	34KVLABPT	12,827	0	0
235 Duplicate Charges-Credit	929	0	None	0	0	34KVLABPT	0	0	0
236 General Advertising Expenses	930.1	9,684	None	0	9,684	34KVLABPT	9,684	0	0
237 Rents	931	0	None	0	0	34KVLABPT	0	0	0
238 Test year Inflation Allowance	NA	9,780	None	0	9,780	34KVLABPT	9,780	0	0
239 Subtotal	927-932	32,298		0	32,298		32,298	0	0
240									
241 TOTAL A&G EXPENSES	920-932	594,664		0	594,664		594,664	0	0
242									
243 TOTAL OPERATING EXPENSES		2,173,246		0	2,173,246		2,173,246	0	0
244									

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary		
							Demand	Energy	Customer
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	11,325	None	0	11,325	13KVLABOR	4,861	0	6,864
217 Office Supplies & Expenses	921	167,607	None	0	167,607	13KVLABOR	68,979	0	98,628
218 Admin Expenses Transferred-Credit	922	0	None	0	0	13KVLABOR	0	0	0
219 Outside Services Employed	923	1,589,503	None	0	1,589,503	13KVLABOR	654,167	0	935,335
220 Key Account Management	923-Dir	0	None	0	0	13KVLABOR	0	0	0
221 Employee Pensions and Benefits	926	958,984	None	0	958,984	13KVLABOR	394,674	0	564,310
222 Subtotal - O & M Accounts 920-923,921	920-926	2,727,419		0	2,727,419		1,122,482	0	1,604,937
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	46,796	None	0	46,796	13KVPT	17,404	0	29,392
227 Injuries and Damages	925	94,871	None	0	94,871	13KVPT	35,264	0	59,587
228 Maintenance of General Plant (also ac	935	65,275	None	0	65,275	13KVPT	24,277	0	40,998
229 Subtotal - O & M Accounts 924-925	924,925,935	206,941		0	206,941		76,965	0	129,976
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	37	None	0	37	13KVLABPT	15	0	22
234 Regulatory Commission Expenses	928	66,929	None	0	66,929	13KVLABPT	27,358	0	39,571
235 Duplicate Charges-Credit	929	0	None	0	0	13KVLABPT	0	0	0
236 General Advertising Expenses	930.1	50,532	None	0	50,532	13KVLABPT	20,666	0	29,877
237 Rents	931	0	None	0	0	13KVLABPT	0	0	0
238 Test year Inflation Allowance	NA	51,029	None	0	51,029	13KVLABPT	20,659	0	30,170
239 Subtotal	927-932	168,527		0	168,527		68,887	0	99,640
240									
241 TOTAL A&G EXPENSES	920-932	3,102,887		0	3,102,887		1,268,334	0	1,834,553
242									
243 TOTAL OPERATING EXPENSES		8,695,834		0	8,695,834		3,604,961	0	5,090,873
244									

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	3,128	None	0	3,128	SECLABOR	25	0	3,103
217 Office Supplies & Expenses	921	46,293	None	0	46,293	SECLABOR	365	0	45,927
218 Admin Expenses Transferred-Credit	922	0	None	0	0	SECLABOR	0	0	0
219 Outside Services Employed	923	439,016	None	0	439,016	SECLABOR	3,466	0	435,550
220 Key Account Management	923-Dir	0	None	0	0	SECLABOR	0	0	0
221 Employee Pensions and Benefits	926	264,888	None	0	264,888	SECLABOR	2,091	0	262,777
222 Subtotal - O & M Accounts 920-923,926	920-926	753,304		0	753,304		5,947	0	747,357
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	33,688	None	0	33,688	SECPPT	4,191	0	29,497
227 Injuries and Damages	925	68,298	None	0	68,298	SECPPT	8,497	0	59,801
228 Maintenance of General Plant (also ac	935	46,991	None	0	46,991	SECPPT	5,846	0	41,145
229 Subtotal - O & M Accounts 924-925	924,925,935	148,977		0	148,977		18,534	0	130,444
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	11	None	0	11	SECLABPT	0	0	11
234 Regulatory Commission Expenses	928	20,580	None	0	20,580	SECLABPT	558	0	20,021
235 Duplicate Chargee-Credit	929	0	None	0	0	SECLABPT	0	0	0
236 General Advertising Expenses	930.1	15,538	None	0	15,538	SECLABPT	422	0	15,117
237 Rents	931	0	None	0	0	SECLABPT	0	0	0
238 Test year Inflation Allowance	NA	15,691	None	0	15,691	SECLABPT	428	0	15,265
239 Subtotal	927-932	51,820		0	51,820		1,406	0	50,414
240									
241 TOTAL A&G EXPENSES	920-932	954,102		0	954,102		25,887	0	928,215
242									
243 TOTAL OPERATING EXPENSES		2,482,522		0	2,482,522		59,486	0	2,423,036
244									

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Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite		
							Demand	Energy	Customer
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	12,756	None	0	12,756	OnsiteLABOR	0	0	12,756
217 Office Supplies & Expenses	921	188,784	None	0	188,784	OnsiteLABOR	0	0	188,784
218 Admin Expenses Transferred-Credit	922	0	None	0	0	OnsiteLABOR	0	0	0
219 Outside Services Employed	923	1,790,335	None	0	1,790,335	OnsiteLABOR	0	0	1,790,335
220 Key Account Management	923-Dir	280,360	None	0	280,360	CUST	0	0	280,360
221 Employee Pensions and Benefits	926	1,080,151	None	0	1,080,151	OnsiteLABOR	0	0	1,080,151
222 Subtotal - O & M Accounts 920-923,926	920-926	3,352,386		0	3,352,386		0	0	3,352,386
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	6,721	None	0	6,721	OnsitePT	0	0	6,721
227 Injuries and Damages	925	13,625	None	0	13,625	OnsitePT	0	0	13,625
228 Maintenance of General Plant (also ac	935	9,375	None	0	9,375	OnsitePT	0	0	9,375
229 Subtotal - O & M Accounts 924-925	924,925,935	29,721		0	29,721		0	0	29,721
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	42	None	0	42	OnsiteLABPT	0	0	42
234 Regulatory Commission Expenses	928	77,141	None	0	77,141	OnsiteLABPT	0	0	77,141
235 Duplicate Charges-Credit	929	0	None	0	0	OnsiteLABPT	0	0	0
236 General Advertising Expenses	930.1	58,243	None	0	58,243	OnsiteLABPT	0	0	58,243
237 Rents	931	0	None	0	0	OnsiteLABPT	0	0	0
238 Test year Inflation Allowance	NA	58,815	None	0	58,815	OnsiteLABPT	0	0	58,815
239 Subtotal	927-932	194,242		0	194,242		0	0	194,242
240									
241 TOTAL A&G EXPENSES	920-932	3,576,349		0	3,576,349		0	0	3,576,349
242									
243 TOTAL OPERATING EXPENSES		7,681,455		0	7,681,455		0	0	7,681,455
244									

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply		
							Demand	Energy	Customer
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	None	0	0	PROCUREPT	0	0	0
248 Transmission	403	0	None	0	0	DEMAND	0	0	0
249 Procurement Supply	403	3,847	None	0	3,847	DEMAND	3,847	0	0
250 StreetLighting	403	0	None	0	0	DEMAND	0	0	0
251 Primary-Distribution	403	0	None	0	0	DEMAND	0	0	0
252 Overhead Lines	403	0	None	0	0	DEMAND	0	0	0
253 Underground Lines	403	0	None	0	0	DEMAND	0	0	0
254 Transformers	403	0	None	0	0	DEMAND	0	0	0
255 Services	403.5	0	None	0	0	DEMAND	0	0	0
256 Metering	403.6	0	None	0	0	DEMAND	0	0	0
257 Other Property on Customers Premise	403.6	0	None	0	0	DEMAND	0	0	0
258 General	403.7	11,694	None	0	11,694	PROCURELABOR	0	11,694	0
259 Amortization	404	2,201	None	0	2,201	PROCUREPT	344	1,857	0
260									
261 TOTAL DEPRECIATION EXPENSES		17,743		0	17,743		4,191	13,552	0
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	3,612	None	0	3,612	PROCURELABOR	0	3,612	0
268 Unemployment Tax	408.15	87	None	0	87	PROCURELABOR	0	87	0
269 Real Estate Taxes	408.17	7,981	None	0	7,981	PROCUREPT	1,247	8,733	0
270 Subtotal - General Taxes		11,680		0	11,680		1,247	10,432	0
271									
272 B. FRANCHISE AND REVENUE TAXE									
273									
274 Maryland Franchise Tax T&D	408.11	180	None	0	180	PROCUREPT	28	152	0
275 PSC Assessment	408.12	0	None	0	0	PROCUREPT	0	0	0
276 Subtotal - Franchise & Gross Receipts		180		0	180		28	152	0
277									
278									
279 Federal Income Taxes - Current		-413	None	0	-413	PROCUREPT	-65	-349	0
280 State Income Taxes - Current		757	None	0	757	PROCUREPT	118	639	0
281 Provision for Deferred FIT		3,698	None	0	3,698	PROCUREPT	578	3,120	0
282 ITC Adjustment - Net		0	None	0	0	PROCUREPT	0	0	0
283 Subtotal - Federal Income Taxes	409-411	4,042		0	4,042		632	3,410	0
284									
285 TOTAL TAXES		15,901		0	15,901		1,907	13,994	0
286									
287 TOTAL EXPENSES		532,688		0	532,688		6,324	526,364	0
288									

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Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans		
							Demand	Energy	Customer
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	None	0	0	230KVPT	0	0	0
248 Transmission	403	0	None	0	0	DEMAND	0	0	0
249 Procurement Supply	403	0	None	0	0	230KVPT	0	0	0
250 Street Lighting	403	0	None	0	0	DEMAND	0	0	0
251 Primary-Distribution	403	0	None	0	0	DEMAND	0	0	0
252 Overhead Lines	403	0	None	0	0	DEMAND	0	0	0
253 Underground Lines	403	0	None	0	0	DEMAND	0	0	0
254 Transformers	403	0	None	0	0	DEMAND	0	0	0
255 Services	403.5	0	None	0	0	DEMAND	0	0	0
256 Metering	403.6	0	None	0	0	DEMAND	0	0	0
257 Other Property on Customers Premise	403.6	0	None	0	0	DEMAND	0	0	0
258 General	403.7	9,580	None	0	9,580	230KVLABOR	9,580	0	0
259 Amortization	404	1,522	None	0	1,522	230KVPT	1,522	0	0
260									
261 TOTAL DEPRECIATION EXPENSES		11,102		0	11,102		11,102	0	0
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	2,959	None	0	2,959	230KVLABOR	2,959	0	0
268 Unemployment Tax	408.16	71	None	0	71	230KVLABOR	71	0	0
269 Real Estate Taxes	408.17	5,516	None	0	5,516	230KVPT	5,516	0	0
270 Subtotal - General Taxes		8,546		0	8,546		8,546	0	0
271									
272 B. FRANCHISE AND REVENUE TAXE									
273									
274 Maryland Franchise Tax T&D	408.11	124	None	0	124	230KVPT	124	0	0
275 PSC Assessment	408.12	0	None	0	0	230KVPT	0	0	0
276 Subtotal - Franchise & Gross Receipts		124		0	124		124	0	0
277									
278									
279 Federal Income Taxes - Current		-286	None	0	-286	230KVPT	-286	0	0
280 State Income Taxes - Current		523	None	0	523	230KVPT	523	0	0
281 Provision for Deferred FIT		2,556	None	0	2,556	230KVPT	2,556	0	0
282 ITC Adjustment - Net		0	None	0	0	230KVPT	0	0	0
283 Subtotal - Federal Income Taxes	409-411	2,794		0	2,794		2,794	0	0
284									
285 TOTAL TAXES		11,464		0	11,464		11,464	0	0
286									
287 TOTAL EXPENSES		399,595		0	399,595		399,595	0	0
288									

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	None	0	0	34KVPT	0	0	0
248 Transmission	403	0	None	0	0	DEMAND	0	0	0
249 Procurement Supply	403	0	None	0	0	34KVPT	0	0	0
250 Street Lighting	403	0	None	0	0	34KVPT	0	0	0
251 Primary-Distribution	403	882,897	None	0	882,897	DEMAND	882,897	0	0
252 Overhead Lines	403	0	None	0	0	DEMAND	0	0	0
253 Underground Lines	403	0	None	0	0	DEMAND	0	0	0
254 Transformers	403	0	None	0	0	34KVPT	0	0	0
255 Services	403.5	0	None	0	0	34KVPT	0	0	0
256 Metering	403.6	0	None	0	0	34KVPT	0	0	0
257 Other Property on Customers Premise	403.6	0	None	0	0	34KVPT	0	0	0
258 General	403.7	29,692	None	0	29,692	34KVLABOR	29,692	0	0
259 Amortization	404	224,518	None	0	224,518	34KVPT	224,518	0	0
260									
261 TOTAL DEPRECIATION EXPENSES		1,137,107		0	1,137,107		1,137,107	0	0
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	9,171	None	0	9,171	34KVLABOR	9,171	0	0
268 Unemployment Tax	408.16	221	None	0	221	34KVLABOR	221	0	0
269 Real Estate Taxes	408.17	813,916	None	0	813,916	34KVPT	813,916	0	0
270 Subtotal - General Taxes		823,308		0	823,308		823,308	0	0
271									
272 B. FRANCHISE AND REVENUE TAXE									
273									
274 Maryland Franchise Tax T&D	408.11	18,313	None	0	18,313	34KVPT	18,313	0	0
275 PSC Assessment	408.12	0	None	0	0	34KVPT	0	0	0
276 Subtotal - Franchise & Gross Receipts		18,313		0	18,313		18,313	0	0
277									
278									
279 Federal Income Taxes - Current		-42,150	None	0	-42,150	34KVLABOR	-42,150	0	0
280 State Income Taxes - Current		77,210	None	0	77,210	34KVLABOR	77,210	0	0
281 Provision for Deferred FIT		377,142	None	0	377,142	34KVLABOR	377,142	0	0
282 ITC Adjustment - Net		0	None	0	0	34KVLABOR	0	0	0
283 Subtotal - Federal Income Taxes	409-411	412,202		0	412,202		412,202	0	0
284									
285 TOTAL TAXES		1,253,823		0	1,253,823		1,253,823	0	0
286									
287 TOTAL EXPENSES		4,564,176		0	4,564,176		4,564,176	0	0
288									

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary		
							Demand	Energy	Customer
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	None	0	0	13KVPT	0	0	0
248 Transmission	403	0	None	0	0	13KVPT	0	0	0
249 Procurement Supply	403	0	None	0	0	13KVPT	0	0	0
250 Street Lighting	403	0	None	0	0	CUST	0	0	0
251 Primary-Distribution	403	0	None	0	0	DEMAND	0	0	0
252 Overhead Lines	403	3,957,508	None	0	3,957,508	P-LINES	1,861,082	0	2,296,446
253 Underground Lines	403	482,853	None	0	482,853	UD-LINES	167,751	0	315,102
254 Transformers	403	0	None	0	0	L-Transformers	0	0	0
255 Services	403.5	0	None	0	0	CUST	0	0	0
256 Metering	403.6	0	None	0	0	CUST	0	0	0
257 Other Property on Customers Premise	403.6	0	None	0	0	CUST	0	0	0
258 General	403.7	161,082	None	0	161,082	13KVLAVOR	66,294	0	94,788
259 Amortization	404	779,227	None	0	779,227	13KVPT	289,809	0	489,418
260									
261 TOTAL DEPRECIATION EXPENSES		5,360,669		0	5,360,669		2,184,915	0	3,195,754
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	49,753	None	0	49,753	13KVLAVOR	20,476	0	29,277
268 Unemployment Tax	408.16	1,197	None	0	1,197	13KVLAVOR	493	0	705
269 Real Estate Taxes	408.17	2,824,830	None	0	2,824,830	13KVPT	1,050,607	0	1,774,223
270 Subtotal - General Taxes		2,875,781		0	2,875,781		1,071,576	0	1,804,205
271									
272 B. FRANCHISE AND REVENUE TAXE									
273									
274 Maryland Franchise Tax T&D	408.11	63,559	None	0	63,559	13KVPT	23,639	0	39,920
275 PSC Assessment	408.12	0	None	0	0	13KVPT	0	0	0
276 Subtotal - Franchise & Gross Receipts		63,559		0	63,559		23,639	0	39,920
277									
278									
279 Federal Income Taxes - Current		-146,289	None	0	-146,289	13KVPT	-54,408	0	-91,882
280 State Income Taxes - Current		267,971	None	0	267,971	13KVPT	99,664	0	168,308
281 Provision for Deferred FIT		1,308,934	None	0	1,308,934	13KVPT	489,817	0	822,117
282 ITC Adjustment - Net		0	None	0	0	13KVPT	0	0	0
283 Subtotal - Federal Income Taxes	409-411	1,430,616		0	1,430,616		532,073	0	898,543
284									
285 TOTAL TAXES		4,369,956		0	4,369,956		1,527,287	0	2,742,669
286									
287 TOTAL EXPENSES		18,446,459		0	18,446,459		7,417,163	0	11,029,296
288									

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
245 II. DEPRECIATION EXPENSE									
248									
247 Intangible	403.1	0	None	0	0	SECTP	0	0	0
248 Transmission	403	0	None	0	0	SECTP	0	0	0
249 Procurement Supply	403	0	None	0	0	SECTP	0	0	0
250 Street Lighting	403	260,307	None	0	260,307	CUST	0	0	260,307
251 Primary-Distribution	403	0	None	0	0	DEMAND	0	0	0
252 Overhead Lines	403	798,878	None	0	798,878	CUST	0	0	798,878
253 Underground Lines	403	31,775	None	0	31,775	CUST	0	0	31,775
254 Transformers	403	1,302,827	None	0	1,302,827	L-Transformers	346,103	0	956,724
255 Services	403.5	1,185,928	None	0	1,185,928	CUST	0	0	1,185,928
256 Metering	403.6	0	None	0	0	CUST	0	0	0
257 Other Property on Customers Premise	403.6	146,992	None	0	146,992	CUST	0	0	146,992
258 General	403.7	44,490	None	0	44,490	SECLABOR	351	0	44,139
259 Amortization	404	560,867	None	0	560,867	SECTP	69,788	0	491,179
260									
261 TOTAL DEPRECIATION EXPENSES		4,332,164		0	4,332,164		416,242	0	3,915,922
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	13,742	None	0	13,742	SECLABOR	108	0	13,633
268 Unemployment Tax	408.16	331	None	0	331	SECLABOR	3	0	328
269 Real Estate Taxes	408.17	2,033,600	None	0	2,033,600	SECTP	252,992	0	1,780,608
270 Subtotal - General Taxes		2,047,672		0	2,047,672		253,103	0	1,794,569
271									
272 B. FRANCHISE AND REVENUE TAXE									
273									
274 Maryland Franchise Tax T&D	408.11	45,756	None	0	45,756	SECTP	5,692	0	40,064
275 PSC Assessment	408.12	0	None	0	0	SECTP	0	0	0
276 Subtotal - Franchise & Gross Receipts		45,756		0	45,756		5,692	0	40,064
277									
278									
279 Federal Income Taxes - Current		-105,314	None	0	-105,314	SECTP	-13,102	0	-92,212
280 State Income Taxes - Current		192,913	None	0	192,913	SECTP	24,000	0	168,914
281 Provision for Deferred FIT		942,304	None	0	942,304	SECTP	117,228	0	825,076
282 ITC Adjustment - Net		0	None	0	0	SECTP	0	0	0
283 Subtotal - Federal Income Taxes	408-411	1,029,903		0	1,029,903		128,126	0	901,777
284									
285 TOTAL TAXES		3,123,331		0	3,123,331		386,921	0	2,736,410
286									
287 TOTAL EXPENSES		9,938,017		0	9,938,017		862,649	0	9,075,368
288									

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Account Description	Account Code	Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Onsite		
							Demand	Energy	Customer
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	None	0	0	OnsitePT	0	0	0
248 Transmission	403	0	None	0	0	OnsitePT	0	0	0
249 Procurement Supply	403	0	None	0	0	OnsitePT	0	0	0
250 StreetLighting	403	0	None	0	0	CUST	0	0	0
251 Primary-Distribution	403	0	None	0	0	CUST	0	0	0
252 Overhead Lines	403	0	None	0	0	CUST	0	0	0
253 Underground Lines	403	0	None	0	0	CUST	0	0	0
254 Transformers	403	0	None	0	0	CUST	0	0	0
255 Services	403.5	0	None	0	0	CUST	0	0	0
256 Metering	403.6	694,131	None	0	694,131	CUST	0	0	694,131
257 Other Property on Customers Premise	403.6	0	None	0	0	CUST	0	0	0
258 General	403.7	181,434	None	0	181,434	OnsiteLABOR	0	0	181,434
259 Amortization	404	<u>111,912</u>	None	<u>0</u>	<u>111,912</u>	OnsitePT	<u>0</u>	<u>0</u>	<u>111,912</u>
260									
261 TOTAL DEPRECIATION EXPENSES		987,477		0	987,477		0	0	987,477
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	56,040	None	0	56,040	OnsiteLABOR	0	0	56,040
268 Unemployment Tax	408.16	1,349	None	0	1,349	OnsiteLABOR	0	0	1,349
269 Real Estate Taxes	408.17	<u>405,701</u>	None	<u>0</u>	<u>405,701</u>	OnsitePT	<u>0</u>	<u>0</u>	<u>405,701</u>
270 Subtotal - General Taxes		463,090		0	463,090		0	0	463,090
271									
272 B. FRANCHISE AND REVENUE TAXE									
273									
274 Maryland Franchise Tax T&D	408.11	9,128	None	0	9,128	OnsitePT	0	0	9,128
275 PSC Assessment	408.12	0	None	0	0	OnsitePT	0	0	0
276 Subtotal - Franchise & Gross Receipts		9,128		0	9,128		0	0	9,128
277									
278									
279 Federal Income Taxes - Current		-21,010	None	0	-21,010	OnsitePT	0	0	-21,010
280 State Income Taxes - Current		38,486	None	0	38,486	OnsitePT	0	0	38,486
281 Provision for Deferred FIT		187,989	None	0	187,989	OnsitePT	0	0	187,989
282 ITC Adjustment - Net		<u>0</u>	None	<u>0</u>	<u>0</u>	OnsitePT	<u>0</u>	<u>0</u>	<u>0</u>
283 Subtotal - Federal Income Taxes	409-411	205,465		0	205,465		0	0	205,465
284									
285 TOTAL TAXES		677,683		0	677,683		0	0	677,683
286									
287 TOTAL EXPENSES		<u>9,346,615</u>		<u>0</u>	<u>9,346,615</u>		<u>0</u>	<u>0</u>	<u>9,346,615</u>
288									

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			
							Demand	Energy	Customer	
289	IV. OPERATING REVENUES									
290										
291	Electric Revenues	440-446	533,562	None	0	533,562	PROCUREREV	9,048	524,513	0
292	Late Payment Charges	450	4,959	None	0	4,959	PROCUREREV	64	4,875	0
293	Connect/Disconnect Revenue	440-446	0	None	0	0	PROCUREREV	0	0	0
294	Rent	451	582	None	0	582	PROCUREPT	91	491	0
295	Other Sales	449	11,483	None	0	11,483	PROCUREREV	185	11,288	0
296	Unbilled Reclassification		-13,774	None	0	-13,774	PROCUREREV	-234	-13,540	0
297	Misc Revenue	456	1,556	None	0	1,556	PROCUREREV	26	1,529	0
298	Total Operating Revenues		536,367		0	536,367		9,211	529,156	0
299										
300	Gains/Losses from Energy Purchases		0	None	0	0	PROCUREREV	0	0	0
301	Allowance for Funds During Constructic		0	None	0	0	PROCUREREV	0	0	0
302	Interest on Customer Deposits		0	None	0	0	PROCUREREV	0	0	0
303										
304	V. NET INCOME		5,679		0	5,679		2,867	2,792	0
305	Rate of Return		4.12%		#N/A	4.12%		8.67%	2.67%	#N/A

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Account Description	Account Code	Trans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Trans			
							Demand	Energy	Customer	
289	IV. OPERATING REVENUES									
290										
291	Electric Revenues	440-446	399,171	None	0	399,171	230KVREV	399,171	0	0
292	Late Payment Charges	450	3,710	None	0	3,710	230KVREV	3,710	0	0
293	Connect/Disconnect Revenue	440-446	0	None	0	0	230KVREV	0	0	0
294	Rent	451	402	None	0	402	230KVPT	402	0	0
295	Other Sales	449	8,591	None	0	8,591	230KVREV	8,591	0	0
296	Unbilled Reclassification		-10,304	None	0	-10,304	230KVREV	-10,304	0	0
297	Miso Revenue	456	1,164	None	0	1,164	230KVREV	1,164	0	0
298	Total Operating Revenues		402,733		0	402,733		402,733	0	0
299										
300	Gains/Losses from Energy Purchases		0	None	0	0	230KVREV	0	0	0
301	Allowance for Funds During Constructi		0	None	0	0	230KVREV	0	0	0
302	Interest on Customer Deposits		0	None	0	0	230KVREV	0	0	0
303										
304	V. NET INCOME		3,138		0	3,138		3,138	0	0
305	Rate of Return		3.67%		#N/A	3.67%		3.67%	#N/A	#N/A

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Account Description	Account Code	SubTrans Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	SubTrans		
							Demand	Energy	Customer
289 IV. OPERATING REVENUES									
290									
291 Electric Revenues	440-446	6,036,380	None	0	6,036,380	34KVREV	6,036,380	0	0
292 Late Payment Charges	450	56,101	None	0	56,101	34KVREV	56,101	0	0
293 Connect/Disconnect Revenue	440-446	0	None	0	0	34KVREV	0	0	0
294 Rent	451	59,311	None	0	59,311	34KVPT	59,311	0	0
295 Other Sales	449	129,910	None	0	129,910	34KVREV	129,910	0	0
296 Unbilled Reclassification		-155,827	None	0	-155,827	34KVREV	-155,827	0	0
297 Misc Revenue	456	17,600	None	0	17,600	34KVREV	17,600	0	0
298 Total Operating Revenues		6,143,476		0	6,143,476		6,143,476	0	0
299									
300 Gains/Losses from Energy Purchases		0	None	0	0	34KVREV	0	0	0
301 Allowance for Funds During Constructio		0	None	0	0	34KVREV.	0	0	0
302 Interest on Customer Deposits		0	None	0	0	34KVREV	0	0	0
303									
304 V. NET INCOME		1,579,300		0	1,579,300		1,579,300	0	0
305 Rate of Return		6.22%		#N/A	6.22%		6.22%	#N/A	#N/A

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Account Description	Account Code	Primary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Primary			
							Demand	Energy	Customer	
289	IV. OPERATING REVENUES									
290										
291	Electric Revenues	440-446	22,323,330	None	0	22,323,330	13KVREV	8,673,730	0	13,649,600
292	Late Payment Charges	450	207,467	None	0	207,467	13KVREV	80,611	0	126,856
293	Connect/Disconnect Revenue	440-446	0	None	0	0	13KVREV	0	0	0
294	Rent	451	205,850	None	0	205,850	13KVPT	76,559	0	129,290
295	Other Sales	449	480,425	None	0	480,425	13KVREV	186,669	0	293,756
296	Unbilled Reclassification		-576,268	None	0	-576,268	13KVREV	-223,909	0	-352,359
297	Misc Revenue	456	65,088	None	0	65,088	13KVREV	25,290	0	39,798
298	Total Operating Revenues		22,705,891		0	22,705,891		8,818,951	0	13,886,940
299										
300	Gains/Losses from Energy Purchases		0	None	0	0	13KVREV	0	0	0
301	Allowance for Funds During Constructio		0	None	0	0	13KVREV	0	0	0
302	Interest on Customer Deposits		0	None	0	0	13KVREV	0	0	0
303										
304	V. NET INCOME		4,259,432		0	4,259,432		1,401,787	0	2,857,645
305	Rate of Return		6.20%		#N/A	6.20%		5.88%	#N/A	6.37%

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 Classification Phase

Account Description	Account Code	Secondary					Secondary		
		Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Energy	Customer
289 IV. OPERATING REVENUES									
290									
291 Electric Revenues	440-446	12,481,182	None	0	12,481,182	SECREV	1,322,576	0	11,158,606
292 Late Payment Charges	450	115,997	None	0	115,997	SECREV	12,292	0	103,705
293 Connect/Disconnect Revenue	440-448	0	None	0	0	SECREV	0	0	0
294 Rent	451	148,192	None	0	148,192	SECPY	18,436	0	129,756
295 Other Sales	449	268,810	None	0	268,810	SECREV	28,463	0	240,147
296 Unbilled Reclassification		-322,197	None	0	-322,197	SECREV	-34,142	0	-288,055
297 Misc Revenue	456	36,391	None	0	36,391	SECREV	3,856	0	32,535
298 Total Operating Revenues		12,728,175		0	12,728,175		1,351,482	0	11,376,693
299									
300 Gains/Losses from Energy Purchases		0	None	0	0	SECREV	0	0	0
301 Allowance for Funds During Constructive		0	None	0	0	SECREV	0	0	0
302 Interest on Customer Deposits		-4,777	None	0	-4,777	CUST	0	0	-4,777
303									
304 V. NET INCOME		2,785,381		0	2,785,381		488,833	0	2,296,548
305 Rate of Return		6.24%		#N/A	6.24%		7.07%	#N/A	6.08%

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Account Description	Account Code	Onsite					Classification Allocation Factor	Onsite		
		Onsite Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated			Demand	Energy	Customer
289	IV. OPERATING REVENUES									
290										
291	Electric Revenues	440-446	10,049,752	None	0	10,049,752	OnsiteREV	0	0	10,049,752
292	Late Payment Charges	450	93,400	None	0	93,400	OnsiteREV	0	0	93,400
293	Connect/Disconnect Revenue	440-446	160,502	None	0	160,502	OnsiteREV	0	0	160,502
294	Rent	451	29,564	None	0	29,564	OnsitePT	0	0	29,564
295	Other Sales	449	216,283	None	0	216,283	OnsiteREV	0	0	216,283
296	Unbilled Reclassification		-259,431	None	0	-259,431	OnsiteREV	0	0	-259,431
297	Misc Revenue	456	29,302	None	0	29,302	OnsiteREV	0	0	29,302
298	Total Operating Revenues		10,319,372		0	10,319,372		0	0	10,319,372
299										
300	Gains/Losses from Energy Purchases		0	None	0	0	OnsiteREV	0	0	0
301	Allowance for Funds During Constructic		0	None	0	0	OnsiteREV	0	0	0
302	Interest on Customer Deposits		0	None	0	0	OnsiteREV	0	0	0
303										
304	V. NET INCOME		972,757		0	972,757		0	0	972,757
305	Rate of Return		6.97%		#N/A	6.97%		#N/A	#N/A	6.97%

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 Allocation Phase

PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
1 I. ELECTRIC PLANT IN SERVICE								
2				1				
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	0	0	PROCPT-D	0	0	0	0
6 Franchises and Consents	302	0	0	PROCPT-D	0	0	0	0
7 Miscellaneous Intangible Plant	303	1,301	1,301	PROCPT-D	552	406	343	0
8 Subtotal - INTANGIBLE PLANT	301-303	1,301	1,301		552	406	343	0
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 340	0	0	CP-PROC	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	CP-PROC	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	CP-PROC	0	0	0	0
15 Reactor Plant Equipment	322	0	0	CP-PROC	0	0	0	0
16 Engines and Generators	(343, 323)	56,575	56,575	CP-PROC	24,015	17,637	14,923	0
17 Turbogenerator Units	(314, 333, 344)	0	0	CP-PROC	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	CP-PROC	0	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	0	0	CP-PROC	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	56,575	56,575		24,015	17,637	14,923	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	56,575	56,575		24,015	17,637	14,923	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	CP-PROC	0	0	0	0
27 Structures and Improvements	352	0	0	CP-PROC	0	0	0	0
28 Station Equipment	353	0	0	CP-PROC	0	0	0	0
29 Towers and Fixtures	354	0	0	CP-PROC	0	0	0	0
30 Poles and Fixtures	355	0	0	CP-PROC	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	CP-PROC	0	0	0	0
32 Underground Conduit	357	0	0	CP-PROC	0	0	0	0
33 Underground Conductors and Devices	358	0	0	CP-PROC	0	0	0	0
34 Roads and Trails	359	0	0	CP-PROC	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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 Allocation Phase

PROCUREMENT DEMAND									
Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL	
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	0	0	NCP-Primary	0	0	0	0	0
40 Structures and Improvements	361	0	0	NCP-Primary	0	0	0	0	0
41 Station Equipment	362	0	0	NCP-Primary	0	0	0	0	0
42 Compressor Station Equipment	363	0	0	NCP-Primary	0	0	0	0	0
43 Poles, Towers and Fixtures	364	0	0	NCP-Primary	0	0	0	0	0
44 Overhead Conductors and Devices	365	0	0	NCP-Primary	0	0	0	0	0
45 Underground Conduit	366	0	0	NCP-Primary	0	0	0	0	0
46 Underground Conductors and Devices	367	0	0	NCP-Primary	0	0	0	0	0
47 Line Transformers	368	0	0	NCP-Primary	0	0	0	0	0
48 Services	369	0	0	NCP-Primary	0	0	0	0	0
49 Meters	370	0	0	NCP-Primary	0	0	0	0	0
50 Installed on Cust Premise PR_L	371	0	0	NCP-Primary	0	0	0	0	0
51 Other Property on Customers Premise	372	0	0	NCP-Primary	0	0	0	0	0
52 Street Lighting and Signals	373	0	0	NCP-Primary	0	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	0	0		0	0	0	0	0
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	0	0	PROCLABOR-D	0	0	0	0	0
58 Structures and Improvements	390	0	0	PROCLABOR-D	0	0	0	0	0
59 Office Furniture and Equipment	391	0	0	PROCLABOR-D	0	0	0	0	0
60 Transportation Equipment	392	0	0	PROCLABOR-D	0	0	0	0	0
61 Stores Equipment	393	0	0	PROCLABOR-D	0	0	0	0	0
62 Tools, Shop and Garage Equipment	394	0	0	PROCLABOR-D	0	0	0	0	0
63 Laboratory Equipment	395	0	0	PROCLABOR-D	0	0	0	0	0
64 Power Operated Equipment	396	0	0	PROCLABOR-D	0	0	0	0	0
65 Communication Equipment	397	0	0	PROCLABOR-D	0	0	0	0	0
66 Miscellaneous Equipment	398	0	0	PROCLABOR-D	0	0	0	0	0
67 Subtotal - GENERAL PLANT	389-399	0	0		0	0	0	0	0
68									
69 TOTAL PLANT IN SERVICE	101	57,876	57,876		24,567	18,043	15,267	0	
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	0	PROCPT-D	0	0	0	0	0
73 Property Held for Future Use	105	0	0	PROCPT-D	0	0	0	0	0
74 Construction Work in Progress	107	0	0	PROCPT-D	0	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	PROCPT-D	0	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0	0
77									
78 TOTAL UTILITY PLANT		57,876	57,876		24,567	18,043	15,267	0	
79									

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Account Description	Account Code	PROCUREMENT DEMAND		Allocation Factor	Domestic	G2	G1	OL
		Procurement Demand Dollars	Balance to be Allocated					
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-836	-836	PROCPT-D	(355)	(261)	(220)	0
83 Transmission	108.4	0	0	CP-PROC	0	0	0	0
84 Procurement Supply	108	-17,747	-17,747	CP-PROC	(7,533)	(5,533)	(4,681)	0
85 StreetLighting	108	0	0	NCP-Primary	0	0	0	0
86 Primary-Distribution	108	0	0	NCP-Primary	0	0	0	0
87 Overhead Lines	108	0	0	NCP-Primary	0	0	0	0
88 Underground Lines	108	0	0	NCP-Primary	0	0	0	0
89 Transformers	108	0	0	NCP-Primary	0	0	0	0
90 Services	108	0	0	NCP-Primary	0	0	0	0
91 Metering	108.5	0	0	NCP-Primary	0	0	0	0
92 Other Property on Customers Premise	108.6	0	0	NCP-Primary	0	0	0	0
93 General	108.7	0	0	PROCLABOR-D	0	0	0	0
94 Subtotal-DEPRECIATION RESERVE		-18,583	-18,583		-7,888	-5,793	-4,902	0
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	PROCPT-D	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-18,583	-18,583		-7,888	-5,793	-4,902	0
99								
100 III. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	PROCPT-D	0	0	0	0
103 Prepayments	185	1,559	1,559	PROCPT-D	662	486	411	0
104 Cash Working Capital	131	544	544	PROCPT-D	231	170	144	0
105 Materials and Supplies	154	289	289	PROCPT-D	123	90	76	0
106 Regulatory Assets	182, 254	114	114	PROCPT-D	49	36	30	0
107 Customer Deposits	235	0	0	CUSTDEPOSIT	0	0	0	0
108 Deferred Income Tax	190	-8,497	-8,497	PROCPT-D	(3,607)	(2,649)	(2,241)	0
109 Total - OTHER RATE BASE ITEMS	131-283	-5,990	-5,990		-2,543	-1,867	-1,580	0
110								
111 TOTAL RATE BASE		<u>33,304</u>	<u>33,304</u>		<u>14,136</u>	<u>10,382</u>	<u>8,785</u>	<u>0</u>
112								

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PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
113 I. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 546)	0	0	PROCLABOR-D	0	0	0	0
118 Fuel	(501)	0	0	CP-PROC	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	CP-PROC	0	0	0	0
120 Steam expense	(502, 520)	0	0	CP-PROC	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	CP-PROC	0	0	0	0
122 Generation Expense	(548, 549)	0	0	CP-PROC	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	CP-PROC	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	CP-PROC	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	PROCLABOR-D	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	CP-PROC	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533	0	0	CP-PROC	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	CP-PROC	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	CP-PROC	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	CP-PROC	0	0	0	0
133 Other Variable Expenses	Mix	0	0	CP-PROC	0	0	0	0
134 Load Dispatch	558	0	0	CP-PROC	0	0	0	0
135 Other Purchased Power	557	0	0	CP-PROC	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0
137								
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0
139								

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 Allocation Phase

PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
140 B. TRANSMISSION EXPENSE								
141								
142 Supervision and Engineering	560	0	0	PROCLABOR-D	0	0	0	0
143 Load Dispatching	561	0	0	CP-PROC	0	0	0	0
144 Station Expenses	562	0	0	CP-PROC	0	0	0	0
145 Overhead Line Expenses	563	0	0	CP-PROC	0	0	0	0
146 Underground Lines Expenses	564	0	0	CP-PROC	0	0	0	0
147 Transmission by Others-Demand	565	0	0	CP-PROC	0	0	0	0
148 Transmission by Others-Energy	566	0	0	CP-PROC	0	0	0	0
149 Miscellaneous Expenses	566	0	0	CP-PROC	0	0	0	0
150 Rents	567	0	0	CP-PROC	0	0	0	0
151 Supervision and Engineering	568	0	0	PROCLABOR-D	0	0	0	0
152 Maintenance of Structures	569	0	0	CP-PROC	0	0	0	0
153 Maintenance of Station Equipment	570	0	0	CP-PROC	0	0	0	0
154 Maintenance of Overhead Lines	571	0	0	CP-PROC	0	0	0	0
155 Maintenance of Underground Lines	572	0	0	CP-PROC	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	CP-PROC	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0
158								
159 C. DISTRIBUTION EXPENSE								
160								
161 Operation Supervision & Engineering	580	0	0	PROCLABOR-D	0	0	0	0
162 Load Dispatching	581	0	0	PROCPT-D	0	0	0	0
163 Station Expenses	582	0	0	NCP-Primary	0	0	0	0
164 Overhead Line Expenses	583	0	0	NCP-Primary	0	0	0	0
165 Underground Line Expenses	584	0	0	NCP-Primary	0	0	0	0
166 Street Light and Signal Systems	585	0	0	NCP-Primary	0	0	0	0
167 Meter Expenses	586	0	0	PROCPT-D	0	0	0	0
168 Customer Installation Expenses	587	0	0	NCP-Primary	0	0	0	0
169 Misc. Distribution Expenses	588	0	0	PROCPT-D	0	0	0	0
170 Rents	589	0	0	PROCPT-D	0	0	0	0
171 Maint Supervision & Engineering	590	0	0	PROCLABOR-D	0	0	0	0
172 Maint of Structures	591	0	0	NCP-Primary	0	0	0	0
173 Maintenance of Station Equipment	592	0	0	NCP-Primary	0	0	0	0
174 Maintenance of Overhead Lines	593	0	0	NCP-Primary	0	0	0	0
175 Vegetation Management	593-Demand	0	0	NCP-Primary	0	0	0	0
176 Maintenance of Underground Lines	594	0	0	NCP-Primary	0	0	0	0
177 Maintenance of Line Transformers	595	0	0	NCP-Primary	0	0	0	0
178 Maintenance of Street Lights	596	0	0	NCP-Primary	0	0	0	0
179 Maintenance of Meters	597	0	0	PROCPT-D	0	0	0	0
180 Maintenance of Misc. Plant	598	0	0	PROCPT-D	0	0	0	0
181 Test Year Distribution Payroll Adjustments	NA	0	0	PROCLABOR-D	0	0	0	0
182 Subtotal - DISTRIBUTION EXPENSES	580-599	0	0		0	0	0	0
183								
184								
185 Total - OPER. AND MAINT. EXPENSE	500-599	0	0		0	0	0	0
186								

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		PROCUREMENT DEMAND						
Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
187	D. CUSTOMER ACCOUNTS AND SERVICE							
188								
189	Supervision	901	0	0	PROCLABOR-D	0	0	0
190	Meter Reading Expenses	902	0	0	PROCPT-D	0	0	0
191	Customer Records & Collection Expense	903	0	0	PROCPT-D	0	0	0
192	Uncollectible Accounts	904	129	129	UNCOLLECT-904	123	6	0
193	Misc Customer Accounts Expenses	905	0	0	PROCPT-D	0	0	0
194	Subtotal - Customer Accounts Expense	901-905	129	129		123	6	0
195								
196	Customer Assistance Exp Electric	(907, 908)	0	0	PROCPT-D	0	0	0
197	Supervision	909	0	0	PROCPT-D	0	0	0
198	Customer Assistance Expenses	910	0	0	PROCPT-D	0	0	0
199	Information, Instructional Advertising	911	0	0	PROCPT-D	0	0	0
200	Misc Customer Serv & Inform Expen	912	0	0	PROCPT-D	0	0	0
201	Rents	913	0	0	PROCPT-D	0	0	0
202	Subtotal - Customer Service & Info.	909-913	0	0		0	0	0
203								
204	Supervision	915	0	0	PROCPT-D	0	0	0
205	Demonstrating & Selling Expenses	916	0	0	PROCPT-D	0	0	0
206	Advertising Expenses	917	0	0	PROCPT-D	0	0	0
207	Miscellaneous Sales Expenses	918	0	0	PROCPT-D	0	0	0
208	Subtotal - Sales Expense	915-919	0	0		0	0	0
209								
210	Total - CUST ACCTS, SERVS, & SALES EXP	901-919	129	129		123	6	0
211								

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PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	0	0	PROCLABOR-D	0	0	0	0
217 Office Supplies & Expenses	921	0	0	PROCLABOR-D	0	0	0	0
218 Admin Expenses Transferred-Credit	922	0	0	PROCLABOR-D	0	0	0	0
219 Outside Services Employed	923	0	0	PROCLABOR-D	0	0	0	0
220 Key Account Management	923-Dir	0	0	PROCLABOR-D	0	0	0	0
221 Employee Pensions and Benefits	926	0	0	PROCLABOR-D	0	0	0	0
222 Subtotal - O & M Accounts 920-923,926	920-926	0	0		0	0	0	0
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	21	21	PROCP-T-D	9	6	5	0
227 Injuries and Damages	925	42	42	PROCP-T-D	18	13	11	0
228 Maintenance of General Plant (also acct 932)	935	29	29	PROCP-T-D	12	9	8	0
229 Subtotal - O & M Accounts 924-925	924,925,935	91	91		39	28	24	0
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	0	0	PROCLP-D	0	0	0	0
234 Regulatory Commission Expenses	928	2	2	PROCLP-D	1	1	1	0
235 Duplicate Charges-Credit	929	0	0	PROCLP-D	0	0	0	0
236 General Advertising Expenses	930.1	2	2	PROCLP-D	1	0	0	0
237 Rents	931	0	0	PROCLP-D	0	0	0	0
238 Test year inflation Allowance	NA	2	2	PROCLP-D	1	0	0	0
239 Subtotal	927-932	5	5		2	2	1	0
240								
241 TOTAL A&G EXPENSES	920-932	97	97		41	30	25	0
242								
243 TOTAL OPERATING EXPENSES		226	226		164	36	25	0
244								

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Account Description	Account Code	PROCUREMENT DEMAND		Allocation Factor	Domestic	G2	G1	OL
		Procurement Demand Dollars	Balance to be Allocated					
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	PROCPT-D	0	0	0	0
248 Transmission	403	0	0	CP-PROC	0	0	0	0
249 Procurement Supply	403	3,847	3,847	CP-PROC	1,633	1,190	1,015	0
250 StreetLighting	403	0	0	NCP-Primary	0	0	0	0
251 Primary-Distribution	403	0	0	NCP-Primary	0	0	0	0
252 Overhead Lines	403	0	0	NCP-Primary	0	0	0	0
253 Underground Lines	403	0	0	NCP-Primary	0	0	0	0
254 Transformers	403	0	0	NCP-Primary	0	0	0	0
255 Services	403.5	0	0	NCP-Primary	0	0	0	0
256 Metering	403.6	0	0	NCP-Primary	0	0	0	0
257 Other Property on Customers Premise	403.6	0	0	NCP-Primary	0	0	0	0
258 General	403.7	0	0	PROCLABOR-D	0	0	0	0
259 Amortization	404	344	344	PROCPT-D	148	107	91	0
260								
261 TOTAL DEPRECIATION EXPENSES		4,191	4,191		1,779	1,307	1,108	0
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	0	0	PROCLABOR-D	0	0	0	0
268 Unemployment Tax	408.16	0	0	PROCLABOR-D	0	0	0	0
269 Real Estate Taxes	408.17	1,247	1,247	PROCPT-D	529	389	329	0
270 Subtotal - General Taxes		1,247	1,247		529	389	329	0
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	28	28	PROCPT-D	12	9	7	0
275 PSC Assessment	408.12	0	0	PROCPT-D	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		28	28		12	9	7	0
277								
278								
279 Federal Income Taxes - Current		-65	-65	PROCPT-D	-27	-20	-17	0
280 State Income Taxes - Current		118	118	PROCPT-D	50	37	31	0
281 Provision for Deferred FIT		578	578	PROCPT-D	245	180	152	0
282 ITC Adjustment - Net		0	0	PROCPT-D	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		1,275	1,275		541	398	336	0
286								
287 TOTAL EXPENSES		5,692	5,692		2,485	1,740	1,467	0
288								

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PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
289 IV. OPERATING REVENUES								
290								
291 Electric Revenues	440-446	9,048	9,048	REVENUE	4,647	2,871	1,242	288
292 Late Payment Charges	450	84	84	Coll-Activity	81	3	0	0
293 Connect/Disconnect Revenue	440-446	0	0	Coll-Dollars	0	0	0	0
294 Rent	451	91	91	PROCP-T-D	39	28	24	0
295 Other Sales	449	195	195	REVENUE	100	62	27	6
296 Unbilled Reclassification		-234	-234	REVENUE	(120)	(74)	(32)	(7)
297 Misc Revenue	456	26	26	REVENUE	14	8	4	1
298 Total Operating Revenues		9,211	9,211		4,760	2,898	1,264	288
299								
300 Gains/Losses from Energy Purchases		0	0	REVENUE	0	0	0	0
301 Allowance for Funds During Construction		0	0	REVENUE	0	0	0	0
302 Interest on Customer Deposits		0	0	PROCP-T-D	0	0	0	0
303								
304 V. NET INCOME		3,519	3,519		2,276	1,158	-203	288
305 Rate of Return		10.57%	10.57%		16.10%	11.16%	-2.31%	#N/A
323								
324								
325 SUMMARY REPORT								
326 OPERATING REVENUES								
327 Total Operating Revenues		9,211	9,211		4,760	2,898	1,264	288
328								
329								
330 OPERATING EXPENSES								
331 Production	500-555	0	0		0	0	0	0
332 Transmission	580-573	0	0		0	0	0	0
333 Distribution	580-599	0	0		0	0	0	0
334 Customer Acctg & Service	901-919	129	129		123	6	0	0
335 Admin & General	920-932	97	97		41	30	25	0
336 Total Operating Expenses		226	226		164	36	25	0
337								

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 Allocation Phase

PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
338								
339 DEPRECIATION & AMRTIZATION EXPENSES	403	4,191	4,191		1,779	1,307	1,106	0
340								
341 TAXES OTHER THAN INCOME TAX	408	1,275	1,275		541	398	336	0
342								
343 INCOME BEFORE INCOME TAXES		3,519	3,519		2,276	1,158	-203	288
344								
345 INCOME TAXES								
346 Income Taxes - Current		54	54		23	17	14	0
347 Provision for Deferred FIT		578	578		245	180	152	0
348 ITC Adjustment - Net		0	0		0	0	0	0
349 Subtotal - Federal Income Taxes	409-411	632	632		266	197	167	0
350								
351								
352 OPERATING INCOME		2,887	2,887		2,008	961	-370	288
353								
354 Gains/Losses		0	0		0	0	0	0
355 Allowance for Funds During Construction		0	0		0	0	0	0
356 Interest on Customer Deposits		0	0		0	0	0	0
357								
358								
359 NET INCOME		2,887	2,887		2,008	961	-370	288
360								
361 RATE BASE		33,304	33,304		14,136	10,382	8,785	0
362								
363 RETURN ON RATE BASE		8.67%	8.67%		14.20%	9.26%	-4.21%	#N/A
364 Unitized Rate of Return		1.38	1.38		2.26	1.47	-0.67	#N/A

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
1 I. ELECTRIC PLANT IN SERVICE								
2								
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	0	0	PROCPT-E	0	0	0	0
6 Franchises and Consents	302	0	0	PROCPT-E	0	0	0	0
7 Miscellaneous Intangible Plant	303	<u>7,023</u>	<u>7,023</u>	PROCPT-E	<u>2,890</u>	<u>2,055</u>	<u>2,030</u>	<u>48</u>
8 Subtotal - INTANGIBLE PLANT	301-303	7,023	7,023		2,890	2,055	2,030	48
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 340	0	0	KWH-PROC	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	KWH-PROC	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	KWH-PROC	0	0	0	0
15 Reactor Plant Equipment	322	0	0	KWH-PROC	0	0	0	0
16 Engines and Generators	(343, 323)	0	0	KWH-PROC	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	KWH-PROC	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	KWH-PROC	0	0	0	0
19 Misc. Power Plant Equipment	3, 325, 332, 335, 3	<u>0</u>	<u>0</u>	KWH-PROC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	KWH-PROC	0	0	0	0
27 Structures and Improvements	352	0	0	KWH-PROC	0	0	0	0
28 Station Equipment	353	0	0	KWH-PROC	0	0	0	0
29 Towers and Fixtures	354	0	0	KWH-PROC	0	0	0	0
30 Poles and Fixtures	355	0	0	KWH-PROC	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	KWH-PROC	0	0	0	0
32 Underground Conduit	357	0	0	KWH-PROC	0	0	0	0
33 Underground Conductors and Devices	358	0	0	KWH-PROC	0	0	0	0
34 Roads and Trails	359	<u>0</u>	<u>0</u>	KWH-PROC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
37 D. DISTRIBUTION PLANT								
38								
39 Land and Land Rights	360	0	0	KWH-PROC	0	0	0	0
40 Structures and Improvements	361	0	0	KWH-PROC	0	0	0	0
41 Station Equipment	362	0	0	KWH-PROC	0	0	0	0
42 Compressor Station Equipment	363	0	0	KWH-PROC	0	0	0	0
43 Poles, Towers and Fixtures	364	0	0	KWH-PROC	0	0	0	0
44 Overhead Conductors and Devices	365	0	0	KWH-PROC	0	0	0	0
45 Underground Conduit	366	0	0	KWH-PROC	0	0	0	0
46 Underground Conductors and Devices	367	0	0	KWH-PROC	0	0	0	0
47 Line Transformers	368	0	0	KWH-PROC	0	0	0	0
48 Services	369	0	0	KWH-PROC	0	0	0	0
49 Meters	370	0	0	KWH-PROC	0	0	0	0
50 Installed on Cust Premise PR_L	371	0	0	KWH-PROC	0	0	0	0
51 Other Property on Customers Premise	372	0	0	KWH-PROC	0	0	0	0
52 Street Lighting and Signals	373	0	0	KWH-PROC	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	0	0		0	0	0	0
54								
55 E. GENERAL PLANT								
56								
57 Land and Land Rights	389	497	497	PROCLABOR-E	205	145	144	3
58 Structures and Improvements	390	101,125	101,125	PROCLABOR-E	41,617	29,595	29,224	689
59 Office Furniture and Equipment	391	7,139	7,139	PROCLABOR-E	2,938	2,099	2,063	49
60 Transportation Equipment	392	28,804	28,804	PROCLABOR-E	11,854	8,430	8,324	196
61 Stores Equipment	393	2,134	2,134	PROCLABOR-E	878	624	617	15
62 Tools, Shop and Garage Equipment	394	41,097	41,097	PROCLABOR-E	16,913	12,028	11,877	280
63 Laboratory Equipment	395	21,166	21,166	PROCLABOR-E	8,711	6,195	6,117	144
64 Power Operated Equipment	396	0	0	PROCLABOR-E	0	0	0	0
65 Communication Equipment	397	100,717	100,717	PROCLABOR-E	41,449	29,476	29,106	686
66 Miscellaneous Equipment	398	2,749	2,749	PROCLABOR-E	1,131	804	794	19
67 Subtotal - GENERAL PLANT	389-399	305,429	305,429		125,695	89,387	88,266	2,081
68								
69 TOTAL PLANT IN SERVICE	101	312,452	312,452		128,585	91,443	90,295	2,129
70								
71 ADDITIONS TO UTILITY PLANT								
72 Energy Conservation Programs	182.3	0	0	PROCPT-E	0	0	0	0
73 Property Held for Future Use	105	0	0	PROCPT-E	0	0	0	0
74 Construction Work in Progress	107	0	0	PROCPT-E	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	PROCPT-E	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0
77								
78 TOTAL UTILITY PLANT		312,452	312,452		128,585	91,443	90,295	2,129
79								

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-4,513	-4,513	PROCPT-E	(1,857)	(1,321)	(1,304)	(31)
83 Transmission	108.4	0	0	KWH-PROC	0	0	0	0
84 Procurement Supply	108	0	0	KWH-PROC	0	0	0	0
85 StreetLighting	108	0	0	KWH-PROC	0	0	0	0
86 Primary-Distribution	108	0	0	KWH-PROC	0	0	0	0
87 Overhead Lines	108	0	0	KWH-PROC	0	0	0	0
88 Underground Lines	108	0	0	KWH-PROC	0	0	0	0
89 Transformers	108	0	0	KWH-PROC	0	0	0	0
90 Services	108	0	0	KWH-PROC	0	0	0	0
91 Metering	108.5	0	0	KWH-PROC	0	0	0	0
92 Other Property on Customers Premise	108.6	0	0	KWH-PROC	0	0	0	0
93 General	108.7	-171,224	-171,224	PROCLABOR-E	(70,465)	(50,111)	(49,482)	(1,166)
94 Subtotal-DEPRECIATION RESERVE		-175,736	-175,736		-72,322	-51,431	-50,786	-1,197
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	PROCPT-E	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-175,736	-175,736		-72,322	-51,431	-50,786	-1,197
99								
100 III. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	KWH-PROC	0	0	0	0
103 Prepayments	185	8,419	8,419	PROCPT-E	3,465	2,464	2,433	57
104 Cash Working Capital	131	2,939	2,939	PROCPT-E	1,210	860	849	20
105 Materials and Supplies	154	1,559	1,559	PROCPT-E	642	456	451	11
106 Regulatory Assets	182, 254	618	618	PROCPT-E	254	181	178	4
107 Customer Deposits	235	0	0	PROCPT-E	0	0	0	0
108 Deferred Income Tax	190	-45,872	-45,872	PROCPT-E	(18,878)	(13,425)	(13,257)	(312)
109 Total - OTHER RATE BASE ITEMS	131-283	-32,337	-32,337		-13,308	-9,464	-9,345	-220
110								
111 TOTAL RATE BASE		104,379	104,379		42,956	30,548	30,184	711
112								

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
113 1. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 546)	0	0	PROCLABOR-E	0	0	0	0
118 Fuel	(501)	0	0	KWH-PROC	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	KWH-PROC	0	0	0	0
120 Steam expense	(502, 520)	0	0	KWH-PROC	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	KWH-PROC	0	0	0	0
122 Generation Expense	(548, 549)	0	0	KWH-PROC	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	KWH-PROC	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	KWH-PROC	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	PROCLABOR-E	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	KWH-PROC	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-532	0	0	KWH-PROC	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	KWH-PROC	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	KWH-PROC	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	KWH-PROC	0	0	0	0
133 Other Variable Expenses	Mix	0	0	KWH-PROC	0	0	0	0
134 Load Dispatch	556	0	0	KWH-PROC	0	0	0	0
135 Other Purchased Power	557	<u>281,438</u>	<u>281,438</u>	KWH-PROC	<u>115,822</u>	<u>82,366</u>	<u>81,333</u>	<u>1,917</u>
136 Subtotal	556-557	<u>281,438</u>	<u>281,438</u>		<u>115,822</u>	<u>82,366</u>	<u>81,333</u>	<u>1,917</u>
137								
138 TOTAL PRODUCTION EXPENSE	500-557	281,438	281,438		115,822	82,366	81,333	1,917
139								

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
140 B. TRANSMISSION EXPENSE								
141								
142 Supervision and Engineering	560	0	0	PROCLABOR-E	0	0	0	0
143 Load Dispatching	561	0	0	CP-PROC	0	0	0	0
144 Station Expenses	562	0	0	CP-PROC	0	0	0	0
145 Overhead Line Expenses	563	0	0	CP-PROC	0	0	0	0
146 Underground Lines Expenses	564	0	0	CP-PROC	0	0	0	0
147 Transmission by Others-Demand	565	0	0	CP-PROC	0	0	0	0
148 Transmission by Others-Energy	565	0	0	CP-PROC	0	0	0	0
149 Miscellaneous Expenses	566	0	0	CP-PROC	0	0	0	0
150 Rents	567	0	0	CP-PROC	0	0	0	0
151 Supervision and Engineering	568	0	0	PROCLABOR-E	0	0	0	0
152 Maintenance of Structures	569	0	0	CP-PROC	0	0	0	0
153 Maintenance of Station Equipment	570	0	0	CP-PROC	0	0	0	0
154 Maintenance of Overhead Lines	571	0	0	CP-PROC	0	0	0	0
155 Maintenance of Underground Lines	572	0	0	CP-PROC	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	CP-PROC	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0
158								
159 C. DISTRIBUTION EXPENSE								
160								
161 Operation Supervision & Engineering	580	0	0	PROCLABOR-E	0	0	0	0
162 Load Dispatching	581	0	0	PROCP-E	0	0	0	0
163 Station Expenses	582	0	0	KWH-PROC	0	0	0	0
164 Overhead Line Expenses	583	0	0	KWH-PROC	0	0	0	0
165 Underground Line Expenses	584	0	0	KWH-PROC	0	0	0	0
166 Street Light and Signal Systems	585	0	0	KWH-PROC	0	0	0	0
167 Meter Expenses	586	0	0	PROCP-E	0	0	0	0
168 Customer Installation Expenses	587	0	0	KWH-PROC	0	0	0	0
169 Misc. Distribution Expenses	588	0	0	PROCP-E	0	0	0	0
170 Rents	589	0	0	PROCP-E	0	0	0	0
171 Maint Supervision & Engineering	590	0	0	PROCLABOR-E	0	0	0	0
172 Maint of Structures	591	0	0	KWH-PROC	0	0	0	0
173 Maintenance of Station Equipment	592	0	0	KWH-PROC	0	0	0	0
174 Maintenance of Overhead Lines	593	0	0	KWH-PROC	0	0	0	0
175 Vegetation Management	593-Demand	0	0	KWH-PROC	0	0	0	0
176 Maintenance of Underground Lines	594	0	0	KWH-PROC	0	0	0	0
177 Maintenance of Line Transformers	595	0	0	KWH-PROC	0	0	0	0
178 Maintenance of Street Lights	596	0	0	KWH-PROC	0	0	0	0
179 Maintenance of Meters	597	0	0	PROCP-E	0	0	0	0
180 Maintenance of Misc. Plant	598	0	0	PROCP-E	0	0	0	0
181 Test Year Distribution Payroll Adjustments	NA	0	0	PROCLABOR-E	0	0	0	0
182 Subtotal - DISTRIBUTION EXPENSES	580-599	0	0		0	0	0	0
183								
184								
185 Total - OPER. AND MAINT. EXPENSE	500-599	281,438	281,438		115,822	82,366	81,333	1,917
186								

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
187 D. CUSTOMER ACCOUNTS AND SERVICE								
188								
189 Supervision	901	0	0	PROCLABOR-E	0	0	0	0
190 Meter Reading Expenses	902	0	0	PROCPT-E	0	0	0	0
191 Customer Records & Collection Expense	903	0	0	PROCPT-E	0	0	0	0
192 Uncollectible Accounts	904	7,481	7,481	UNCOLLECT-904	7,156	324	0	0
193 Misc Customer Accounts Expenses	905	0	0	PROCPT-E	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	7,481	7,481		7,156	324	0	0
195								
196 Customer Assistance Exp Electric	(907, 908)	0	0	PROCPT-E	0	0	0	0
197 Supervision	909	0	0	PROCPT-E	0	0	0	0
198 Customer Assistance Expenses	910	0	0	PROCPT-E	0	0	0	0
199 Information, Instructional Advertising	911	0	0	PROCPT-E	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	PROCPT-E	0	0	0	0
201 Rents	913	0	0	PROCPT-E	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0	0		0	0	0	0
203								
204 Supervision	915	0	0	PROCPT-E	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	PROCPT-E	0	0	0	0
206 Advertising Expenses	917	0	0	PROCPT-E	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	PROCPT-E	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	7,481	7,481		7,156	324	0	0
211								

Unitil Energy
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 Allocation Phase

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	822	822	PROCLABOR-E	338	241	238	6
217 Office Supplies & Expenses	921	12,168	12,168	PROCLABOR-E	5,008	3,561	3,516	83
218 Admin Expenses Transferred-Credit	922	0	0	PROCLABOR-E	0	0	0	0
219 Outside Services Employed	923	115,395	115,395	PROCLABOR-E	47,489	33,772	33,348	786
220 Key Account Management	923-Dir	0	0	PROCLABOR-E	0	0	0	0
221 Employee Pensions and Benefits	926	89,621	89,621	PROCLABOR-E	28,651	20,375	20,120	474
222 Subtotal - O & M Accounts 920-923,926	920-926	198,006	198,006		81,487	57,949	57,222	1,349
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	112	112	PROCP-E	46	33	32	1
227 Injuries and Damages	925	226	226	PROCP-E	93	66	65	2
228 Maintenance of General Plant (also acct 932)	935	156	156	PROCP-E	64	46	45	1
229 Subtotal - O & M Accounts 924-926	924,925,935	493	493		203	144	143	3
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	2	2	PROCLP-E	1	1	1	0
234 Regulatory Commission Expenses	928	4,528	4,528	PROCLP-E	1,863	1,325	1,308	31
235 Duplicate Charges-Credit	929	0	0	PROCLP-E	0	0	0	0
236 General Advertising Expenses	930.1	3,418	3,418	PROCLP-E	1,407	1,000	988	23
237 Rents	931	0	0	PROCLP-E	0	0	0	0
238 Test year Inflation Allowance	NA	3,452	3,452	PROCLP-E	1,421	1,010	998	24
239 Subtotal	927-932	11,400	11,400		4,692	3,336	3,295	78
240								
241 TOTAL A&G EXPENSES	920-932	209,900	209,900		86,381	61,430	60,659	1,430
242								
243 TOTAL OPERATING EXPENSES		498,818	498,818		209,360	144,120	141,992	3,347
244								

Unitil Energy
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 Allocation Phase

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	PROCPT-E	0	0	0	0
248 Transmission	403	0	0	KWH-PROC	0	0	0	0
249 Procurement Supply	403	0	0	KWH-PROC	0	0	0	0
250 Street Lighting	403	0	0	KWH-PROC	0	0	0	0
251 Primary-Distribution	403	0	0	KWH-PROC	0	0	0	0
252 Overhead Lines	403	0	0	KWH-PROC	0	0	0	0
253 Underground Lines	403	0	0	KWH-PROC	0	0	0	0
254 Transformers	403	0	0	KWH-PROC	0	0	0	0
255 Services	403.5	0	0	KWH-PROC	0	0	0	0
256 Metering	403.6	0	0	KWH-PROC	0	0	0	0
257 Other Property on Customers Premise	403.6	0	0	KWH-PROC	0	0	0	0
258 General	403.7	11,694	11,694	PROCLABOR-E	4,813	3,422	3,380	80
259 Amortization	404	1,857	1,857	PROCPT-E	784	544	537	13
260								
261 TOTAL DEPRECIATION EXPENSES		13,552	13,552		5,577	3,966	3,916	92
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	3,612	3,612	PROCLABOR-E	1,486	1,057	1,044	25
268 Unemployment Tax	408.16	87	87	PROCLABOR-E	36	25	25	1
269 Real Estate Taxes	408.17	6,733	6,733	PROCPT-E	2,771	1,971	1,946	46
270 Subtotal - General Taxes		10,432	10,432		4,293	3,053	3,015	71
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	152	152	PROCPT-E	62	44	44	1
275 PSC Assessment	408.12	0	0	PROCPT-E	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		152	152		62	44	44	1
277								
278								
279 Federal Income Taxes - Current		-349	-349	PROCPT-E	-144	-102	-101	-2
280 State Income Taxes - Current		639	639	PROCPT-E	263	187	185	4
281 Provision for Deferred FIT		3,120	3,120	PROCPT-E	1,284	913	902	21
282 ITC Adjustment - Net		0	0	PROCPT-E	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		10,584	10,584		4,356	3,097	3,059	72
286								
287 TOTAL EXPENSES		522,954	522,954		219,292	151,183	148,966	3,512
288								

Util Energy
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 Allocation Phase

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
289 IV. OPERATING REVENUES								
290								
291 Electric Revenues	440-446	524,513	524,513	REVENUE	269,382	166,417	72,004	16,711
292 Late Payment Charges	450	4,875	4,875	Coll-Activity	4,707	167	0	0
293 Connect/Disconnect Revenue	440-446	0	0	KWH-PROC	0	0	0	0
294 Rent	451	491	491	PROCP-E	202	144	142	3
295 Other Sales	449	11,288	11,288	REVENUE	5,797	3,581	1,550	360
296 Unbilled Reclassification		-13,540	-13,540	REVENUE	(6,954)	(4,296)	(1,859)	(431)
297 Misc Revenue	456	1,529	1,529	REVENUE	785	485	210	49
298 Total Operating Revenues		529,156	529,156		273,920	166,499	72,046	16,691
299								
300 Gains/Losses from Energy Purchases		0	0	REVENUE	0	0	0	0
301 Allowance for Funds During Construction		0	0	REVENUE	0	0	0	0
302 Interest on Customer Deposits		0	0	PROCP-E	0	0	0	0
303								
304 V. NET INCOME		6,202	6,202		54,628	15,315	-76,920	13,180
305 Rate of Return		5.94%	5.94%		127.17%	50.14%	-255.00%	1853.57%

Unitil Energy
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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	TRANSMISSION DEMAND			Allocation Allocation Factor	Domestic	G2	G1
				Total Direct Assignment	Balance to be Allocated					
1 I. ELECTRIC PLANT IN SERVICE										
2										
3 A. INTANGIBLE PLANT										
4										
5 Organization	301	0	None	0	0	230KVPT-D	0	0	0	0
6 Franchises and Consents	302	0	None	0	0	230KVPT-D	0	0	0	0
7 Miscellaneous Intangible Plant	303	5,753	None	0	5,753	230KVPT-D	2,442	1,794	1,518	
8 Subtotal - INTANGIBLE PLANT	301-303	5,753		0	5,753		2,442	1,794	1,518	
9										
10 B. PRODUCTION PLANT										
11										
12 Land and Land Rights	110, 320, 330, 340	0	None	0	0	230KVPT-D	0	0	0	0
13 Structures and Improvements	111, 321, 331, 341	0	None	0	0	230KVPT-D	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	None	0	0	230KVPT-D	0	0	0	0
15 Reactor Plant Equipment	322	0	None	0	0	230KVPT-D	0	0	0	0
16 Engines and Generators	(343, 323)	0	None	0	0	230KVPT-D	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	None	0	0	230KVPT-D	0	0	0	0
18 Accessory Electric Equipment	115, 324, 334, 345	0	None	0	0	230KVPT-D	0	0	0	0
19 Misc. Power Plant Equipment	3, 325, 332, 335, 346	0	None	0	0	230KVPT-D	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0
21										
22 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0
23										
24 C. TRANSMISSION PLANT										
25										
26 Land and Land Rights	350	0	None	0	0	CP-Trans	0	0	0	0
27 Structures and Improvements	352	0	None	0	0	CP-Trans	0	0	0	0
28 Station Equipment	353	0	None	0	0	CP-Trans	0	0	0	0
29 Towers and Fixtures	354	0	None	0	0	CP-Trans	0	0	0	0
30 Poles and Fixtures	355	0	None	0	0	CP-Trans	0	0	0	0
31 Overhead Conductors and Devices	356	0	None	0	0	CP-Trans	0	0	0	0
32 Underground Conduit	357	0	None	0	0	CP-Trans	0	0	0	0
33 Underground Conductors and Devices	358	0	None	0	0	CP-Trans	0	0	0	0
34 Roads and Trails	359	0	None	0	0	CP-Trans	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0
36										

Unitil Energy
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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	TRANSMISSION DEMAND			Allocation Allocation Factor	Domestic	G2	G1
				Total Direct Assignment	Balance to be Allocated					
37 D. DISTRIBUTION PLANT										
38										
39 Land and Land Rights	360	0	None	0	0	NCP-Primary	0	0	0	0
40 Structures and Improvements	361	0	None	0	0	NCP-Primary	0	0	0	0
41 Station Equipment	362	0	None	0	0	NCP-Primary	0	0	0	0
42 Compressor Station Equipment	363	0	None	0	0	NCP-Primary	0	0	0	0
43 Poles, Towers and Fixtures	364	0	None	0	0	NCP-Primary	0	0	0	0
44 Overhead Conductors and Devices	365	0	None	0	0	NCP-Primary	0	0	0	0
45 Underground Conduit	366	0	None	0	0	NCP-Primary	0	0	0	0
46 Underground Conductors and Devices	367	0	None	0	0	NCP-Primary	0	0	0	0
47 Line Transformers	368	0	None	0	0	NCP-Primary	0	0	0	0
48 Services	369	0	None	0	0	NCP-Primary	0	0	0	0
49 Meters	370	0	None	0	0	NCP-Primary	0	0	0	0
50 Installed on Cust Premise PR_L	371	0	None	0	0	NCP-Primary	0	0	0	0
51 Other Property on Customers Premise	372	0	None	0	0	NCP-Primary	0	0	0	0
52 Street Lighting and Signals	373	0	None	0	0	NCP-Primary	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0	0
54										
55 E. GENERAL PLANT										
56										
57 Land and Land Rights	389	407	None	0	407	230KVLABOR-D	173	127	107	
58 Structures and Improvements	390	82,842	None	0	82,842	230KVLABOR-D	35,164	25,826	21,852	
59 Office Furniture and Equipment	391	5,848	None	0	5,848	230KVLABOR-D	2,482	1,823	1,543	
60 Transportation Equipment	392	23,596	None	0	23,596	230KVLABOR-D	10,016	7,356	6,224	
61 Stores Equipment	393	1,748	None	0	1,748	230KVLABOR-D	742	545	461	
62 Tools, Shop and Garage Equipment	394	33,667	None	0	33,667	230KVLABOR-D	14,291	10,496	8,881	
63 Laboratory Equipment	395	17,339	None	0	17,339	230KVLABOR-D	7,360	5,406	4,574	
64 Power Operated Equipment	396	0	None	0	0	230KVLABOR-D	0	0	0	
65 Communication Equipment	397	82,508	None	0	82,508	230KVLABOR-D	35,022	25,722	21,764	
66 Miscellaneous Equipment	398	2,252	None	0	2,252	230KVLABOR-D	956	702	584	
67 Subtotal - GENERAL PLANT	389-398	250,207		0	250,207		106,205	78,002	65,999	
68										
69 TOTAL PLANT IN SERVICE	101	255,960		0	255,960		106,648	79,796	67,517	
70										
71 ADDITIONS TO UTILITY PLANT										
72 Energy Conservation Programs	182.3	0	None	0	0	230KVPT-D	0	0	0	
73 Property Held for Future Use	105	0	None	0	0	230KVPT-D	0	0	0	
74 Construction Work in Progress	107	0	None	0	0	230KVPT-D	0	0	0	
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	230KVPT-D	0	0	0	
76 Total Additions to Utility Plant		0		0	0		0	0	0	
77										
78 TOTAL UTILITY PLANT		255,960		0	255,960		106,648	79,796	67,517	
79										

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TRANSMISSION DEMAND

Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1
80 II. DEPRECIATION RESERVE									
81									
82 Intangible	108.3	-3,697	None	0	-3,697	230KVPT-D	(1,568)	(1,152)	(975)
83 Transmission	108.4	0	None	0	0	CP-Trans	0	0	0
84 Procurement Supply	108	0	None	0	0	230KVPT-D	0	0	0
85 Street Lighting	108	0	None	0	0	NCP-Primary	0	0	0
86 Primary-Distribution	108	0	None	0	0	NCP-Primary	0	0	0
87 Overhead Lines	108	0	None	0	0	NCP-Primary	0	0	0
88 Underground Lines	108	0	None	0	0	NCP-Primary	0	0	0
89 Transformers	108	0	None	0	0	NCP-Primary	0	0	0
90 Services	108	0	None	0	0	NCP-Primary	0	0	0
91 Metering	108.5	0	None	0	0	NCP-Primary	0	0	0
92 Other Property on Customers Premise	108.6	0	None	0	0	NCP-Primary	0	0	0
93 General	108.7	-140,266	None	0	-140,266	230KVLABOR-D	(58,539)	(43,726)	(36,999)
94 Subtotal-DEPRECIATION RESERVE		-143,963		0	-143,963		-61,108	-44,880	-37,974
95									
96 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	230KVPT-D	0	0	0
97									
98 TOTAL RESERVE FOR DEPRECIATION	108	-143,963		0	-143,963		-61,108	-44,880	-37,974
99									
100 III. OTHER RATE BASE ITEMS									
101									
102 Deferred Fuel Cost	183	0	None	0	0	230KVPT-D	0	0	0
103 Prepayments	185	6,897	None	0	6,897	230KVPT-D	2,928	2,150	1,819
104 Cash Working Capital	131	2,408	None	0	2,408	230KVPT-D	1,022	751	635
105 Materials and Supplies	154	1,277	None	0	1,277	230KVPT-D	542	398	337
106 Regulatory Assets	182, 254	506	None	0	506	230KVPT-D	215	158	133
107 Customer Deposits	235	0	None	0	0	230KVPT-D	0	0	0
108 Deferred Income Tax	190	-37,578	None	0	-37,578	230KVPT-D	(15,851)	(11,716)	(9,912)
109 Total - OTHER RATE BASE ITEMS	131-283	-26,490		0	-26,490		-11,244	-8,268	-6,968
110									
111 TOTAL RATE BASE		<u>85,507</u>		0	<u>85,507</u>		<u>36,295</u>	<u>26,667</u>	<u>22,565</u>
112									

Unitil Energy
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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	TRANSMISSION DEMAND			Allocation Factor	Domestic	G2	G1
				Total Direct Assignment	Balance to be Allocated					
113 I. OPERATING AND MAINTENANCE EXPENSES										
114										
115 A. PRODUCTION EXPENSES										
116										
117 Supervision and Engineering	(500, 517, 546)	0	None	0	0	230KVLABOR-D	0	0	0	0
118 Fuel	(501)	0	None	0	0	230KVPT-D	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	None	0	0	230KVPT-D	0	0	0	0
120 Steam expense	(502, 520)	0	None	0	0	230KVPT-D	0	0	0	0
121 Electric Expenses	(505, 523)	0	None	0	0	230KVPT-D	0	0	0	0
122 Generation Expense	(548, 549)	0	None	0	0	230KVPT-D	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, .	0	None	0	0	230KVPT-D	0	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	230KVPT-D	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	None	0	0	230KVLABOR-D	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	None	0	0	230KVPT-D	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-531	0	None	0	0	230KVPT-D	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	None	0	0	230KVPT-D	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	None	0	0	230KVPT-D	0	0	0	0
130 Subtotal - Other Production	500-554	0		0	0		0	0	0	0
131										
132 Purchased Power Expenses	555	0	None	0	0	230KVPT-D	0	0	0	0
133 Other Variable Expenses	Mix	0	None	0	0	230KVPT-D	0	0	0	0
134 Load Dispatch	556	0	None	0	0	230KVPT-D	0	0	0	0
135 Other Purchased Power	557	0	None	0	0	230KVPT-D	0	0	0	0
136 Subtotal	556-557	0		0	0		0	0	0	0
137										
138 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0
139										

Unitil Energy
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Account Description	Account Code	TRANSMISSION DEMAND					Allocation Factor	Domestic	G2	G1
		Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated					
140 B. TRANSMISSION EXPENSE										
141										
142 Supervision and Engineering	560	14,391	None	0	14,391	230KVLABOR-D	6,109	4,487	3,796	
143 Load Dispatching	561	80,772	None	0	80,772	CP-Trans	34,285	25,181	21,306	
144 Station Expenses	562	16,709	None	0	16,709	CP-Trans	7,083	5,209	4,408	
145 Overhead Line Expenses	563	22,573	None	0	22,573	CP-Trans	9,581	7,037	5,954	
146 Underground Lines Expenses	564	0	None	0	0	CP-Trans	0	0	0	
147 Transmission by Others-Demand	565	0	None	0	0	CP-Trans	0	0	0	
148 Transmission by Others-Energy	565	0	None	0	0	CP-Trans	0	0	0	
149 Miscellaneous Expenses	566	0	None	0	0	CP-Trans	0	0	0	
150 Rents	567	2,000	None	0	2,000	CP-Trans	849	624	528	
151 Supervision and Engineering	566	25,780	None	0	25,780	230KVLABOR-D	10,943	8,037	6,800	
152 Maintenance of Structures	569	0	None	0	0	CP-Trans	0	0	0	
153 Maintenance of Station Equipment	570	33,546	None	0	33,546	CP-Trans	14,239	10,458	8,849	
154 Maintenance of Overhead Lines	571	3,617	None	0	3,617	CP-Trans	1,535	1,128	954	
155 Maintenance of Underground Lines	572	0	None	0	0	CP-Trans	0	0	0	
156 Misc Maintenance - Credits	573	0	None	0	0	CP-Trans	0	0	0	
157 TOTAL TRANSMISSION EXPENSES	560-573	199,387		0	199,387		84,634	62,159	52,594	
158										
159 C. DISTRIBUTION EXPENSE										
160										
161 Operation Supervision & Engineering	580	0	None	0	0	230KVLABOR-D	0	0	0	
162 Load Dispatching	581	0	None	0	0	230KVPT-D	0	0	0	
163 Station Expenses	582	0	None	0	0	NCP-Primary	0	0	0	
164 Overhead Line Expenses	583	0	None	0	0	NCP-Primary	0	0	0	
165 Underground Line Expenses	584	0	None	0	0	NCP-Primary	0	0	0	
166 Street Light and Signal Systems	585	0	None	0	0	NCP-Primary	0	0	0	
167 Meter Expenses	586	0	None	0	0	230KVPT-D	0	0	0	
168 Customer Installation Expenses	587	0	None	0	0	NCP-Primary	0	0	0	
169 Misc. Distribution Expenses	588	0	None	0	0	230KVPT-D	0	0	0	
170 Rents	589	0	None	0	0	230KVPT-D	0	0	0	
171 Maint Supervision & Engineering	590	0	None	0	0	230KVLABOR-D	0	0	0	
172 Maint of Structures	591	0	None	0	0	NCP-Primary	0	0	0	
173 Maintenance of Station Equipment	592	0	None	0	0	NCP-Primary	0	0	0	
174 Maintenance of Overhead Lines	593	0	None	0	0	NCP-Primary	0	0	0	
175 Vegetation Management	593-Demand	0	None	0	0	NCP-Primary	0	0	0	
176 Maintenance of Underground Lines	594	0	None	0	0	NCP-Primary	0	0	0	
177 Maintenance of Line Transformers	595	0	None	0	0	NCP-Primary	0	0	0	
178 Maintenance of Street Lights	596	0	None	0	0	NCP-Primary	0	0	0	
179 Maintenance of Meters	597	0	None	0	0	230KVPT-D	0	0	0	
180 Maintenance of Misc. Plant	598	0	None	0	0	230KVPT-D	0	0	0	
181 Test Year Distribution Payroll Adjustments	NA	0	None	0	0	230KVLABOR-D	0	0	0	
182 Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0	
183										
184										
185 Total - OPER. AND MAINT. EXPENSE	500-599	199,387		0	199,387		84,634	62,159	52,594	
186										

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TRANSMISSION DEMAND

Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1
187 D. CUSTOMER ACCOUNTS AND SERVICE									
188									
189 Supervision	901	0	None	0	0	230KVLABOR-D	0	0	0
190 Meter Reading Expenses	902	0	None	0	0	230KVPT-D	0	0	0
191 Customer Records & Collection Expense	903	0	None	0	0	230KVPT-D	0	0	0
192 Uncollectible Accounts	904	5,693	None	0	5,693	UNCOLLECT-904	5,446	247	0
193 Misc Customer Accounts Expenses	905	0	None	0	0	230KVPT-D	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	5,693		0	5,693		5,446	247	0
195									
196 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	230KVPT-D	0	0	0
197 Supervision	909	0	None	0	0	230KVPT-D	0	0	0
198 Customer Assistance Expenses	910	0	None	0	0	230KVPT-D	0	0	0
199 Information, Instructional Advertising	911	0	None	0	0	230KVPT-D	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	None	0	0	230KVPT-D	0	0	0
201 Rents	913	0	None	0	0	230KVPT-D	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
203									
204 Supervision	915	0	None	0	0	230KVPT-D	0	0	0
205 Demonstrating & Selling Expenses	916	0	None	0	0	230KVPT-D	0	0	0
206 Advertising Expenses	917	0	None	0	0	230KVPT-D	0	0	0
207 Miscellaneous Sales Expenses	918	0	None	0	0	230KVPT-D	0	0	0
208 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
209									
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	5,693		0	5,693		5,446	247	0
211									

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TRANSMISSION DEMAND									
Account Description	Account Code	Transmission Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	674	None	0	674	230KVLABOR-D	286	210	178
217 Office Supplies & Expenses	921	9,968	None	0	9,968	230KVLABOR-D	4,231	3,108	2,629
218 Admin Expenses Transferred-Credit	922	0	None	0	0	230KVLABOR-D	0	0	0
219 Outside Services Employed	923	84,532	None	0	84,532	230KVLABOR-D	40,128	29,470	24,936
220 Key Account Management	923-Dir	0	None	0	0	230KVLABOR-D	0	0	0
221 Employee Pensions and Benefits	926	57,033	None	0	57,033	230KVLABOR-D	24,209	17,780	15,044
222 Subtotal - O & M Accounts 920-923,926	920-926	162,206		0	162,206		68,852	50,568	42,787
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	91	None	0	91	230KVPT-D	39	28	24
227 Injuries and Damages	925	185	None	0	185	230KVPT-D	79	58	49
228 Maintenance of General Plant (also acct 932)	935	127	None	0	127	230KVPT-D	54	40	34
229 Subtotal - O & M Accounts 924-925	924,925,935	404		0	404		172	126	107
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	2	None	0	2	230KVLFP-D	1	1	1
234 Regulatory Commission Expenses	928	3,709	None	0	3,709	230KVLFP-D	1,574	1,166	978
235 Duplicate Charges-Credit	929	0	None	0	0	230KVLFP-D	0	0	0
236 General Advertising Expenses	930.1	2,800	None	0	2,800	230KVLFP-D	1,189	873	739
237 Rents	931	0	None	0	0	230KVLFP-D	0	0	0
238 Test year Inflation Allowance	NA	2,828	None	0	2,828	230KVLFP-D	1,200	882	746
239 Subtotal	927-932	9,339		0	9,339		3,964	2,911	2,463
240									
241 TOTAL A&G EXPENSES	920-932	171,950		0	171,950		72,988	53,605	45,357
242									
243 TOTAL OPERATING EXPENSES		377,030		0	377,030		163,068	116,011	97,951
244									

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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	TRANSMISSION DEMAND			Domestic	G2	G1
				Total Direct Assignment	Balance to be Allocated	Allocation Factor			
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	None	0	0	230KVPT-D	0	0	0
248 Transmission	403	0	None	0	0	CP-Trans	0	0	0
249 Procurement Supply	403	0	None	0	0	230KVPT-D	0	0	0
250 StreetLighting	403	0	None	0	0	NCP-Primary	0	0	0
251 Primary-Distribution	403	0	None	0	0	NCP-Primary	0	0	0
252 Overhead Lines	403	0	None	0	0	NCP-Primary	0	0	0
253 Underground Lines	403	0	None	0	0	NCP-Primary	0	0	0
254 Transformers	403	0	None	0	0	NCP-Primary	0	0	0
255 Services	403.5	0	None	0	0	NCP-Primary	0	0	0
256 Metering	403.6	0	None	0	0	NCP-Primary	0	0	0
257 Other Property on Customers Premise	403.6	0	None	0	0	NCP-Primary	0	0	0
258 General	403.7	9,580	None	0	9,580	230KVLABOR-D	4,066	2,987	2,527
259 Amortization	404	1,522	None	0	1,522	230KVPT-D	646	474	401
260									
261 TOTAL DEPRECIATION EXPENSES		11,102		0	11,102		4,712	3,461	2,928
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	2,959	None	0	2,959	230KVLABOR-D	1,256	922	781
268 Unemployment Tax	408.16	71	None	0	71	230KVLABOR-D	30	22	19
269 Real Estate Taxes	408.17	5,516	None	0	5,516	230KVPT-D	2,341	1,720	1,455
270 Subtotal - General Taxes		8,546		0	8,546		3,628	2,664	2,254
271									
272 B. FRANCHISE AND REVENUE TAXES									
273									
274 Maryland Franchise Tax T&D	408.11	124	None	0	124	230KVPT-D	53	39	33
275 PSC Assessment	408.12	0	None	0	0	230KVPT-D	0	0	0
276 Subtotal - Franchise & Gross Receipts		124		0	124		53	39	33
277									
278									
279 Federal Income Taxes - Current		-286	None	0	-286	230KVPT-D	-121	-89	-75
280 State Income Taxes - Current		523	None	0	523	230KVPT-D	222	163	138
281 Provision for Deferred FIT		2,556	None	0	2,556	230KVPT-D	1,085	797	674
282 ITC Adjustment - Net		0	None	0	0	230KVPT-D	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0
284									
285 TOTAL TAXES		8,670		0	8,670		3,680	2,703	2,287
286									
287 TOTAL EXPENSES		396,802		0	396,802		171,460	122,175	103,168
288									

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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	TRANSMISSION DEMAND			Allocation Allocation Factor	Domestic	G2	G1
				Total Direct Assignment	Balance to be Allocated					
289 IV. OPERATING REVENUES										
290										
291 Electric Revenues	440-446	399,171	None	0	399,171	REVENUE	205,008	126,648	54,797	
292 Late Payment Charges	450	3,710	None	0	3,710	Coll-Activity	3,582	127	0	
293 Connect/Disconnect Revenue	440-446	0	None	0	0	230KVPT-D	0	0	0	
294 Rent	451	402	None	0	402	230KVPT-D	171	125	106	
295 Other Sales	449	8,591	None	0	8,591	REVENUE	4,412	2,726	1,179	
296 Unbilled Reclassification		-10,304	None	0	-10,304	REVENUE	(5,282)	(3,269)	(1,415)	
297 Misc Revenue	456	1,164	None	0	1,164	REVENUE	598	369	160	
298 Total Operating Revenues		402,733		0	402,733		208,479	126,727	54,828	
299										
300 Gains/Losses from Energy Purchases		0	None	0	0	REVENUE	0	0	0	
301 Allowance for Funds During Construction		0	None	0	0	REVENUE	0	0	0	
302 Interest on Customer Deposits		0	None	0	0	230KVPT-D	0	0	0	
303										
304 V. NET INCOME		5,931		0	5,931		37,016	4,552	-48,339	
305 Rate of Return		6.94%		#N/A	6.94%		101.99%	17.08%	-214.32%	
306										
307										
325 SUMMARY REPORT										
326 OPERATING REVENUES										
327 Total Operating Revenues		402,733			402,733		208,479	126,727	54,828	
328										
329										
330 OPERATING EXPENSES										
331 Production	500-555	0			0		0	0	0	
332 Transmission	560-573	199,387			199,387		84,634	62,169	52,594	
333 Distribution	580-598	0			0		0	0	0	
334 Customer Acctg & Service	901-919	5,693			5,693		5,446	247	0	
335 Admin & General	920-932	171,950			171,950		72,988	53,605	45,357	
336 Total Operating Expenses		377,030			377,030		163,068	116,011	97,951	
337										

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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	TRANSMISSION DEMAND		Allocation Allocation Factor	Domestic	G2	G1
				Total Direct Assignment	Balance to be Allocated				
338									
339 DEPRECIATION & AMRTIZATION EXPENSES	403	11,102			11,102		4,712	3,461	2,928
340									
341 TAXES OTHER THAN INCOME TAX	408	8,670			8,670		3,680	2,703	2,287
342									
343 INCOME BEFORE INCOME TAXES		5,931			5,931		37,018	4,552	-48,339
344									
345 INCOME TAXES									
346 Income Taxes - Current		238			238		101	74	83
347 Provision for Deferred FIT		2,556			2,556		1,085	797	674
348 ITC Adjustment - Net		0			0		0	0	0
349 Subtotal - Federal Income Taxes	409-411	2,794			2,794		1,186	871	737
350									
351									
352 OPERATING INCOME		3,138			3,138		35,832	3,681	-49,076
353									
354 Gains/Losses		0			0		0	0	0
355 Allowance for Funds During Construction		0			0		0	0	0
356 Interest on Customer Deposits		0			0		0	0	0
357									
358									
359 NET INCOME		3,138			3,138		35,832	3,681	-49,076
360									
361 RATE BASE		85,507			85,507		38,295	26,657	22,555
362									
363 RETURN ON RATE BASE		3.67%			3.67%		98.73%	13.51%	-217.58%
364 Unitized Rate of Return		0.58			0.58		15.72	2.20	-34.65

Unitil Energy
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 Allocation Phase

SUB TRANSMISSION DEMAND

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
1 1. ELECTRIC PLANT IN SERVICE								
2								
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	51	51	34KVPT-D	23	15	13	0
6 Franchises and Consents	302	0	0	34KVPT-D	0	0	0	0
7 Miscellaneous Intangible Plant	303	<u>848,902</u>	<u>848,902</u>	34KVPT-D	<u>383,825</u>	<u>244,288</u>	<u>214,329</u>	<u>6,480</u>
8 Subtotal - INTANGIBLE PLANT	301-303	848,953	848,953		383,848	244,283	214,342	6,480
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 34C	0	0	NCP-SubTrans	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	NCP-SubTrans	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	NCP-SubTrans	0	0	0	0
15 Reactor Plant Equipment	322	0	0	NCP-SubTrans	0	0	0	0
16 Engines and Generators	(343, 323)	0	0	NCP-SubTrans	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	NCP-SubTrans	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 34E	0	0	NCP-SubTrans	0	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	<u>0</u>	<u>0</u>	NCP-SubTrans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	NCP-SubTrans	0	0	0	0
27 Structures and Improvements	352	0	0	NCP-SubTrans	0	0	0	0
28 Station Equipment	353	0	0	NCP-SubTrans	0	0	0	0
29 Towers and Fixtures	354	0	0	NCP-SubTrans	0	0	0	0
30 Poles and Fixtures	355	0	0	NCP-SubTrans	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	NCP-SubTrans	0	0	0	0
32 Underground Conduit	357	0	0	NCP-SubTrans	0	0	0	0
33 Underground Conductors and Devices	358	0	0	NCP-SubTrans	0	0	0	0
34 Roads and Trails	359	<u>0</u>	<u>0</u>	NCP-SubTrans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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Account Description	Account Code	Transmission 34kv		SUB TRANSMISSION DEMAND				
		Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
37 D. DISTRIBUTION PLANT								
38								
39 Land and Land Rights	360	2,665,928	2,665,928	34KVPT-D	1,205,379	767,111	673,089	20,349
40 Structures and Improvements	361	4,759,019	4,759,019	NCP-SubTrans	2,151,754	1,369,391	1,201,549	35,326
41 Station Equipment	362	28,718,893	28,718,893	NCP-SubTrans	12,985,025	8,283,756	7,280,892	219,211
42 Compressor Station Equipment	363	0	0	NCP-SubTrans	0	0	0	0
43 Poles, Towers and Fixtures	364	0	0	NCP-SubTrans	0	0	0	0
44 Overhead Conductors and Devices	365	0	0	NCP-SubTrans	0	0	0	0
45 Underground Conduit	366	0	0	NCP-SubTrans	0	0	0	0
46 Underground Conductors and Devices	367	0	0	NCP-SubTrans	0	0	0	0
47 Line Transformers	368	0	0	NCP-SubTrans	0	0	0	0
48 Services	369	0	0	NCP-SubTrans	0	0	0	0
49 Meters	370	0	0	NCP-SubTrans	0	0	0	0
50 Installed on Cust Premise PR_L	371	0	0	NCP-SubTrans	0	0	0	0
51 Other Property on Customers Premise	372	0	0	NCP-SubTrans	0	0	0	0
52 Street Lighting and Signals	373	0	0	NCP-SubTrans	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	36,143,831	36,143,831		16,342,159	10,400,258	9,125,529	275,885
54								
55 E. GENERAL PLANT								
56								
57 Land and Land Rights	389	1,262	1,262	34KVLABOR-D	571	363	319	10
58 Structures and Improvements	390	266,769	266,769	34KVLABOR-D	116,091	73,881	64,826	1,960
59 Office Furniture and Equipment	391	18,126	18,126	34KVLABOR-D	8,196	5,216	4,577	138
60 Transportation Equipment	392	73,134	73,134	34KVLABOR-D	33,057	21,044	18,465	558
61 Stores Equipment	393	5,417	5,417	34KVLABOR-D	2,449	1,559	1,368	41
62 Tools, Shop and Garage Equipment	394	104,347	104,347	34KVLABOR-D	47,180	30,025	26,345	796
63 Laboratory Equipment	395	53,741	53,741	34KVLABOR-D	24,289	15,464	13,568	410
64 Power Operated Equipment	396	0	0	34KVLABOR-D	0	0	0	0
65 Communication Equipment	397	255,723	255,723	34KVLABOR-D	115,623	73,583	64,565	1,952
66 Miscellaneous Equipment	398	6,979	6,979	34KVLABOR-D	3,155	2,008	1,762	53
67 Subtotal - GENERAL PLANT	389-399	775,488	775,488		350,631	223,144	195,794	5,919
68								
69 TOTAL PLANT IN SERVICE	101	37,768,272	37,768,272		17,076,638	10,667,685	9,535,665	288,285
70								
71 ADDITIONS TO UTILITY PLANT								
72 Energy Conservation Programs	182.3	0	0	34KVPT-D	0	0	0	0
73 Property Held for Future Use	105	0	0	34KVPT-D	0	0	0	0
74 Construction Work in Progress	107	0	0	34KVPT-D	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	34KVPT-D	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0
77								
78 TOTAL UTILITY PLANT		37,768,272	37,768,272		17,076,638	10,667,685	9,535,665	288,285
79								

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SUB TRANSMISSION DEMAND

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-545,484	-545,484	34KVPT-D	(246,637)	(166,961)	(137,723)	(4,164)
83 Transmission	108.4	0	0	NCP-SubTrans	0	0	0	0
84 Procurement Supply	108	0	0	NCP-SubTrans	0	0	0	0
85 StreetLighting	108	0	0	NCP-SubTrans	0	0	0	0
86 Primary-Distribution	108	-7,507,748	-7,507,748	NCP-SubTrans	(3,394,571)	(2,160,328)	(1,895,543)	(57,307)
87 Overhead Lines	108	0	0	NCP-SubTrans	0	0	0	0
88 Underground Lines	108	0	0	NCP-SubTrans	0	0	0	0
89 Transformers	108	0	0	NCP-SubTrans	0	0	0	0
90 Services	108	0	0	NCP-SubTrans	0	0	0	0
91 Metering	108.5	0	0	NCP-SubTrans	0	0	0	0
92 Other Property on Customers Premise	108.6	0	0	NCP-SubTrans	0	0	0	0
93 General	108.7	-434,739	-434,739	34KVLABOR-D	(195,564)	(125,095)	(109,762)	(3,318)
94 Subtotal-DEPRECIATION RESERVE		-8,487,972	-8,487,972		-3,837,772	-2,442,363	-2,143,028	-64,789
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	34KVPT-D	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-8,487,972	-8,487,972		-3,837,772	-2,442,363	-2,143,028	-64,789
99								
100 III. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	34KVPT-D	0	0	0	0
103 Prepayments	185	1,017,666	1,017,666	34KVPT-D	460,130	292,830	256,939	7,768
104 Cash Working Capital	131	355,300	355,300	34KVPT-D	160,646	102,238	89,706	2,712
105 Materials and Supplies	154	188,439	188,439	34KVPT-D	85,201	54,223	47,577	1,438
106 Regulatory Assets	182, 254	74,647	74,647	34KVPT-D	33,751	21,479	18,847	570
107 Customer Deposits	235	0	0	34KVPT-D	0	0	0	0
108 Deferred Income Tax	190	-5,544,862	-5,544,862	34KVPT-D	(2,507,067)	(1,595,514)	(1,399,957)	(42,324)
109 Total - OTHER RATE BASE ITEMS	131-283	-3,908,810	-3,908,810		-1,767,339	-1,124,746	-986,889	-29,836
110								
111 TOTAL RATE BASE		25,371,490	25,371,490		11,471,527	7,300,555	6,405,748	193,660
112								

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Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	SUB TRANSMISSION DEMAND				
				Allocation Allocation Factor	Domestic	G2	G1	OL
113 I. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 548)	0	0	34KVLABOR-D	0	0	0	0
118 Fuel	(501)	0	0	NCP-SubTrans	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	NCP-SubTrans	0	0	0	0
120 Steam expense	(502, 520)	0	0	NCP-SubTrans	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	NCP-SubTrans	0	0	0	0
122 Generation Expense	(548, 549)	0	0	NCP-SubTrans	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	NCP-SubTrans	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	NCP-SubTrans	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	34KVLABOR-D	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	NCP-SubTrans	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533	0	0	NCP-SubTrans	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	NCP-SubTrans	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	NCP-SubTrans	0	0	0	0
130 Subtotal - Other Production	500-564	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	NCP-SubTrans	0	0	0	0
133 Other Variable Expenses	Mix	0	0	NCP-SubTrans	0	0	0	0
134 Load Dispatch	556	0	0	NCP-SubTrans	0	0	0	0
135 Other Purchased Power	557	0	0	NCP-SubTrans	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0
137								
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0
139								

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 Allocation Phase

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	SUB TRANSMISSION DEMAND				
				Allocation Factor	Domestic	G2	G1	Q1
140 B. TRANSMISSION EXPENSE								
141								
142 Supervision and Engineering	560	0	0	34KVLABOR-D	0	0	0	0
143 Load Dispatching	561	0	0	NCP-SubTrans	0	0	0	0
144 Station Expenses	562	0	0	NCP-SubTrans	0	0	0	0
145 Overhead Line Expenses	563	0	0	NCP-SubTrans	0	0	0	0
146 Underground Lines Expenses	564	0	0	NCP-SubTrans	0	0	0	0
147 Transmission by Others-Demand	565	0	0	NCP-SubTrans	0	0	0	0
148 Transmission by Others-Energy	565	0	0	NCP-SubTrans	0	0	0	0
149 Miscellaneous Expenses	566	0	0	NCP-SubTrans	0	0	0	0
150 Rents	567	0	0	NCP-SubTrans	0	0	0	0
151 Supervision and Engineering	568	0	0	34KVLABOR-D	0	0	0	0
152 Maintenance of Structures	569	0	0	NCP-SubTrans	0	0	0	0
153 Maintenance of Station Equipment	570	0	0	NCP-SubTrans	0	0	0	0
154 Maintenance of Overhead Lines	571	0	0	NCP-SubTrans	0	0	0	0
155 Maintenance of Underground Lines	572	0	0	NCP-SubTrans	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	NCP-SubTrans	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0
158								
159 C. DISTRIBUTION EXPENSE								
160								
161 Operation Supervision & Engineering	590	112,000	112,000	34KVLABOR-D	50,640	32,227	28,277	855
162 Load Dispatching	561	5,656	5,656	34KVPT-D	2,557	1,627	1,428	43
163 Station Expenses	562	163,022	163,022	NCP-SubTrans	73,709	46,909	41,159	1,244
164 Overhead Line Expenses	563	0	0	NCP-SubTrans	0	0	0	0
165 Underground Line Expenses	564	0	0	NCP-SubTrans	0	0	0	0
166 Street Light and Signal Systems	565	0	0	NCP-SubTrans	0	0	0	0
167 Meter Expenses	566	0	0	34KVPT-D	0	0	0	0
168 Customer Installation Expenses	567	0	0	NCP-SubTrans	0	0	0	0
169 Misc. Distribution Expenses	568	10,719	10,719	34KVPT-D	4,846	3,084	2,706	62
170 Rents	569	77	77	34KVPT-D	35	22	20	1
171 Maint Supervision & Engineering	590	14,935	14,935	34KVLABOR-D	6,753	4,298	3,771	114
172 Maint of Structures	591	342	342	NCP-SubTrans	155	98	86	3
173 Maintenance of Station Equipment	592	133,894	133,894	NCP-SubTrans	60,535	38,525	33,803	1,022
174 Maintenance of Overhead Lines	593	0	0	NCP-SubTrans	0	0	0	0
175 Vegetation Management	593-Demand	1,019,299	1,019,299	NCP-SubTrans	460,884	293,297	257,348	7,780
176 Maintenance of Underground Lines	594	0	0	NCP-SubTrans	0	0	0	0
177 Maintenance of Line Transformers	595	0	0	NCP-SubTrans	0	0	0	0
178 Maintenance of Street Lights	596	0	0	NCP-SubTrans	0	0	0	0
179 Maintenance of Meters	597	0	0	34KVPT-D	0	0	0	0
180 Maintenance of Misc. Plant	598	2,430	2,430	34KVPT-D	1,099	699	614	19
181 Test Year Distribution Payroll Adjustments	NA	30,134	30,134	34KVLABOR-D	13,625	8,871	7,608	230
182 Subtotal - DISTRIBUTION EXPENSES	590-599	1,492,489	1,492,489		674,818	429,458	376,821	11,392
183								
184								
185 Total - OPER. AND MAINT. EXPENSE	500-599	1,492,489	1,492,489		674,818	429,458	376,821	11,392
186								

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 Allocation Phase

SUB TRANSMISSION DEMAND

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
187 D. CUSTOMER ACCOUNTS AND SERVICE								
188								
189 Supervision	901	0	0	34KVLABOR-D	0	0	0	0
190 Meter Reading Expenses	902	0	0	34KVPT-D	0	0	0	0
191 Customer Records & Collection Expense	903	0	0	34KVPT-D	0	0	0	0
192 Uncollectible Accounts	904	86,092	86,092	UNCOLLECT-904	82,360	3,732	0	0
193 Misc Customer Accounts Expenses	905	0	0	34KVPT-D	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	86,092	86,092		82,360	3,732	0	0
195								
196 Customer Assistance Exp Electric	(907, 908)	0	0	34KVPT-D	0	0	0	0
197 Supervision	909	0	0	34KVPT-D	0	0	0	0
198 Customer Assistance Expenses	910	0	0	34KVPT-D	0	0	0	0
199 Information, Instructional Advertising	911	0	0	34KVPT-D	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	34KVPT-D	0	0	0	0
201 Rents	913	0	0	34KVPT-D	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0	0		0	0	0	0
203								
204 Supervision	915	0	0	34KVPT-D	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	34KVPT-D	0	0	0	0
206 Advertising Expenses	917	0	0	34KVPT-D	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	34KVPT-D	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	86,092	86,092		82,360	3,732	0	0
211								

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SUB TRANSMISSION DEMAND

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	2,088	2,088	34KVLABOR-D	944	601	527	16
217 Office Supplies & Expenses	921	30,895	30,895	34KVLABOR-D	13,988	8,890	7,800	236
218 Admin Expenses Transferred-Credit	922	0	0	34KVLABOR-D	0	0	0	0
219 Outside Services Employed	923	292,990	292,990	34KVLABOR-D	132,473	84,307	73,974	2,236
220 Key Account Management	923-Dir	0	0	34KVLABOR-D	0	0	0	0
221 Employee Pensions and Benefits	926	176,768	176,768	34KVLABOR-D	79,924	50,864	44,630	1,349
222 Subtotal - O & M Accounts 920-923,926	920-926	502,741	502,741		227,310	144,662	128,931	3,837
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	13,483	13,483	34KVPT-D	8,096	3,880	3,404	103
227 Injuries and Damages	925	27,336	27,336	34KVPT-D	12,359	7,866	6,902	209
228 Maintenance of General Plant (also acct 932)	935	18,808	18,808	34KVPT-D	8,504	5,412	4,748	144
229 Subtotal - O & M Accounts 924-925	924,925,935	59,626	59,626		26,959	17,157	15,054	455
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	7	7	34KVLP-D	3	2	2	0
234 Regulatory Commission Expenses	928	12,827	12,827	34KVLP-D	5,800	3,691	3,238	98
235 Duplicate Charges-Credit	929	0	0	34KVLP-D	0	0	0	0
236 General Advertising Expenses	930.1	9,684	9,684	34KVLP-D	4,379	2,787	2,445	74
237 Rents	931	0	0	34KVLP-D	0	0	0	0
238 Test year inflation Allowance	NA	9,780	9,780	34KVLP-D	4,422	2,814	2,488	75
239 Subtotal	927-932	32,298	32,298		14,603	9,294	8,155	247
240								
241 TOTAL A&G EXPENSES	920-932	594,664	594,664		288,873	171,113	150,140	4,539
242								
243 TOTAL OPERATING EXPENSES		2,173,246	2,173,246		1,026,051	604,303	526,961	15,931
244								

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 Allocation Phase

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	SUB TRANSMISSION DEMAND				
				Allocation Factor	Domestic	G2	G1	OL
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	34KVPT-D	0	0	0	0
248 Transmission	403	0	0	NCP-SubTrans	0	0	0	0
249 Procurement Supply	403	0	0	NCP-SubTrans	0	0	0	0
250 StreetLighting	403	0	0	NCP-SubTrans	0	0	0	0
251 Primary-Distribution	403	882,897	882,897	NCP-SubTrans	399,185	254,050	222,912	6,739
252 Overhead Lines	403	0	0	NCP-SubTrans	0	0	0	0
253 Underground Lines	403	0	0	NCP-SubTrans	0	0	0	0
254 Transformers	403	0	0	NCP-SubTrans	0	0	0	0
255 Services	403.5	0	0	NCP-SubTrans	0	0	0	0
256 Metering	403.6	0	0	NCP-SubTrans	0	0	0	0
257 Other Property on Customers Premise	403.6	0	0	NCP-SubTrans	0	0	0	0
258 General	403.7	29,892	29,892	34KVLABOR-D	13,425	8,544	7,497	227
259 Amortization	404	224,518	224,518	34KVPT-D	101,514	64,804	56,686	1,714
260								
261 TOTAL DEPRECIATION EXPENSES		1,137,107	1,137,107		514,134	327,188	287,095	8,680
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	9,171	9,171	34KVLABOR-D	4,147	2,639	2,315	70
268 Unemployment Tax	408.16	221	221	34KVLABOR-D	100	64	56	2
269 Real Estate Taxes	408.17	813,916	813,916	34KVPT-D	368,006	234,201	205,496	8,213
270 Subtotal - General Taxes		823,308	823,308		372,252	236,904	207,867	8,284
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	18,313	18,313	34KVPT-D	8,280	5,270	4,624	140
275 PSC Assessment	408.12	0	0	34KVPT-D	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		18,313	18,313		8,280	5,270	4,624	140
277								
278								
279 Federal Income Taxes - Current		-42,160	-42,160	34KVPT-D	-19,058	-12,129	-10,642	-322
280 State Income Taxes - Current		77,210	77,210	34KVPT-D	34,910	22,217	19,494	589
281 Provision for Deferred FIT		377,142	377,142	34KVPT-D	170,522	108,521	95,220	2,879
282 ITC Adjustment - Net		0	0	34KVPT-D	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		841,621	841,621		380,532	242,173	212,491	6,424
286								
287 TOTAL EXPENSES		4,151,974	4,151,974		1,920,717	1,173,875	1,026,546	31,035
288								

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 Allocation Phase

Account Description	Account Code	Transmission 34kv Demand Dollars	Balance to be Allocated	SUB TRANSMISSION DEMAND					
				Allocation Factor	Domestic	G2	G1	Q1	
289	IV. OPERATING REVENUES								
290									
291	Electric Revenues	440-446	6,036,380	6,036,380	REVENUE	3,100,189	1,915,215	828,857	192,320
292	Late Payment Charges	450	56,101	56,101	Coll-Activity	54,174	1,926	0	0
293	Connect/Disconnect Revenue	440-446	0	0	34KVPT-D	0	0	0	0
294	Rent	451	59,311	59,311	34KVPT-D	26,817	17,067	14,875	453
295	Other Sales	449	129,910	129,910	REVENUE	66,720	41,218	17,834	4,139
296	Unbilled Reclassification		-155,827	-155,827	REVENUE	(80,030)	(48,441)	(21,391)	(4,965)
297	Misc Revenue	456	17,600	17,600	REVENUE	9,039	5,584	2,416	561
298	Total Operating Revenues		6,143,476	6,143,476		3,176,909	1,931,569	842,490	192,508
299									
300	Gains/Losses from Energy Purchases		0	0	REVENUE	0	0	0	0
301	Allowance for Funds During Construction		0	0	REVENUE	0	0	0	0
302	Interest on Customer Deposits		0	0	34KVPT-D	0	0	0	0
303									
304	V. NET INCOME		1,991,502	1,991,502		1,256,192	757,894	-184,058	161,473
305	Rate of Return		7.85%	7.85%		10.95%	10.36%	-2.87%	83.38%

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 Allocation Phase

Account Description	Account Code	PRIMARY TRANSMISSION DEMAND			Allocation Allocation Factor	Domestic	G2	G1	OL
		Transmission 13kv Demand Dollars	Balance to be Allocated						
1 I. ELECTRIC PLANT IN SERVICE									
2									
3 A. INTANGIBLE PLANT									
4									
5 Organization	301	66	66	13KVPT-D	30	19	15	1	
6 Franchises and Consents	302	0	0	13KVPT-D	0	0	0	0	
7 Miscellaneous Intangible Plant	303	1,095,767	1,095,767	13KVPT-D	509,641	324,339	253,183	8,604	
8 Subtotal - INTANGIBLE PLANT	301-303	1,095,832	1,095,832		509,671	324,358	253,198	8,604	
9									
10 B. PRODUCTION PLANT									
11									
12 Land and Land Rights	310, 320, 330, 340	0	0	CP-Pri	0	0	0	0	
13 Structures and Improvements	311, 321, 331, 341	0	0	CP-Pri	0	0	0	0	
14 Boiler Plant Equipment	(312, 342)	0	0	CP-Pri	0	0	0	0	
15 Reactor Plant Equipment	322	0	0	CP-Pri	0	0	0	0	
16 Engines and Generators	(343, 323)	0	0	CP-Pri	0	0	0	0	
17 Turbogenerator Units	(314, 333, 344)	0	0	CP-Pri	0	0	0	0	
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	CP-Pri	0	0	0	0	
19 Misc. Power Plant Equipment	3, 325, 332, 335, 3	0	0	CP-Pri	0	0	0	0	
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0	
21									
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0	
23									
24 C. TRANSMISSION PLANT									
25									
26 Land and Land Rights	350	0	0	CP-Pri	0	0	0	0	
27 Structures and Improvements	352	0	0	CP-Pri	0	0	0	0	
28 Station Equipment	353	0	0	CP-Pri	0	0	0	0	
29 Towers and Fixtures	354	0	0	CP-Pri	0	0	0	0	
30 Poles and Fixtures	355	0	0	CP-Pri	0	0	0	0	
31 Overhead Conductors and Devices	356	0	0	CP-Pri	0	0	0	0	
32 Underground Conduit	357	0	0	CP-Pri	0	0	0	0	
33 Underground Conductors and Devices	358	0	0	CP-Pri	0	0	0	0	
34 Roads and Trails	359	0	0	CP-Pri	0	0	0	0	
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0	
36									

Unitil Energy
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 Allocation Phase

Account Description	Account Code	PRIMARY TRANSMISSION DEMAND			Allocation Allocation Factor	Domestic	G2	G1	OL
		Transmission 13kv Demand Dollars	Balance to be Allocated						
37 D. DISTRIBUTION PLANT									
38									
39 Land and Land Rights	360	0	0	NCP-Primary	0	0	0	0	
40 Structures and Improvements	361	0	0	NCP-Primary	0	0	0	0	
41 Station Equipment	362	0	0	NCP-Primary	0	0	0	0	
42 Compressor Station Equipment	363	0	0	NCP-Primary	0	0	0	0	
43 Poles, Towers and Fixtures	364	15,037,812	15,037,812	NCP-Primary	6,994,085	4,451,082	3,474,572	118,073	
44 Overhead Conductors and Devices	365	24,939,850	24,939,850	NCP-Primary	11,599,523	7,382,013	5,762,493	195,821	
45 Underground Conduit	366	0	0	NCP-Primary	0	0	0	0	
46 Underground Conductors and Devices	367	5,946,519	5,946,519	NCP-Primary	2,765,728	1,780,126	1,373,977	46,690	
47 Line Transformers	368	0	0	NCP-Primary	0	0	0	0	
48 Services	369	0	0	NCP-Primary	0	0	0	0	
49 Meters	370	0	0	NCP-Primary	0	0	0	0	
50 Installed on Cust Premise PR_L	371	0	0	NCP-Primary	0	0	0	0	
51 Other Property on Customers Premise	372	0	0	NCP-Primary	0	0	0	0	
52 Street Lighting and Signals	373	0	0	NCP-Primary	0	0	0	0	
53 Subtotal - DISTRIBUTION PLANT	374-387	45,924,181	45,924,181		21,359,334	13,593,221	10,611,042	380,584	
54									
55 E. GENERAL PLANT									
56									
57 Land and Land Rights	389	2,818	2,818	13KVLABOR-D	1,311	834	651	22	
58 Structures and Improvements	390	573,272	573,272	13KVLABOR-D	266,629	169,684	132,458	4,501	
59 Office Furniture and Equipment	391	40,471	40,471	13KVLABOR-D	18,823	11,979	9,351	318	
60 Transportation Equipment	392	163,287	163,287	13KVLABOR-D	75,945	48,332	37,728	1,282	
61 Stores Equipment	393	12,095	12,095	13KVLABOR-D	5,626	3,580	2,795	95	
62 Tools, Shop and Garage Equipment	394	232,977	232,977	13KVLABOR-D	108,358	68,960	53,831	1,829	
63 Laboratory Equipment	395	119,989	119,989	13KVLABOR-D	55,807	35,516	27,724	942	
64 Power Operated Equipment	398	0	0	13KVLABOR-D	0	0	0	0	
65 Communication Equipment	397	570,960	570,960	13KVLABOR-D	265,553	169,000	131,923	4,483	
66 Miscellaneous Equipment	398	15,582	15,582	13KVLABOR-D	7,247	4,612	3,600	122	
67 Subtotal - GENERAL PLANT	389-399	1,731,452	1,731,452		805,298	512,497	400,062	13,595	
68									
69 TOTAL PLANT IN SERVICE	101	48,751,466	48,751,466		22,674,304	14,430,076	11,264,302	382,783	
70									
71 ADDITIONS TO UTILITY PLANT									
72 Energy Conservation Programs	182.3	0	0	13KVPT-D	0	0	0	0	
73 Property Held for Future Use	105	0	0	13KVPT-D	0	0	0	0	
74 Construction Work in Progress	107	0	0	13KVPT-D	0	0	0	0	
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	13KVPT-D	0	0	0	0	
76 Total Additions to Utility Plant		0	0		0	0	0	0	
77									
78 TOTAL UTILITY PLANT		48,751,466	48,751,466		22,674,304	14,430,076	11,264,302	382,783	
79									

Unitil Energy
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 Allocation Phase

Account Description	Account Code	PRIMARY TRANSMISSION DEMAND				Domestic	G2	G1	OL
		Transmission 13kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor					
80 II. DEPRECIATION RESERVE									
81									
82 Intangible	108.3	-704,114	-704,114	13KVPT-D	(327,483)	(208,413)	(162,689)	(5,529)	
83 Transmission	108.4	0	0	CP-Pri	0	0	0	0	
84 Procurement Supply	108	0	0	CP-Pri	0	0	0	0	
85 StreetLighting	108	0	0	NCP-Primary	0	0	0	0	
86 Primary-Distribution	108	0	0	NCP-Primary	0	0	0	0	
87 Overhead Lines	108	-15,726,548	-15,726,548	NCP-Primary	(7,314,417)	(4,654,943)	(3,633,708)	(123,481)	
88 Underground Lines	108	-2,453,653	-2,453,653	NCP-Primary	(1,141,184)	(726,263)	(566,931)	(19,265)	
89 Transformers	108	0	0	NCP-Primary	0	0	0	0	
90 Services	108	0	0	NCP-Primary	0	0	0	0	
91 Metering	108.5	0	0	NCP-Primary	0	0	0	0	
92 Other Property on Customers Premise	108.6	0	0	NCP-Primary	0	0	0	0	
93 General	108.7	<u>-970,654</u>	<u>-970,654</u>	13KVLABOR-D	<u>(451,451)</u>	<u>(287,306)</u>	<u>(224,275)</u>	<u>(7,621)</u>	
94 Subtotal-DEPRECIATION RESERVE		-19,854,969	-19,854,969		-9,234,545	-5,876,925	-4,587,603	-155,896	
95									
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	13KVPT-D	0	0	0	0	
97									
98 TOTAL RESERVE FOR DEPRECIATION	108	-19,854,969	-19,854,969		-9,234,545	-5,876,925	-4,587,603	-155,896	
99									
100 III. OTHER RATE BASE ITEMS									
101									
102 Deferred Fuel Cost	183	0	0	13KVPT-D	0	0	0	0	
103 Prepayments	165	1,313,609	1,313,609	13KVPT-D	610,959	388,818	303,517	10,314	
104 Cash Working Capital	131	458,623	458,623	13KVPT-D	213,306	135,749	105,967	3,601	
105 Materials and Supplies	154	243,238	243,238	13KVPT-D	113,130	71,997	56,202	1,910	
106 Regulatory Assets	182, 254	86,354	86,354	13KVPT-D	44,814	28,520	22,263	757	
107 Customer Deposits	235	0	0	13KVPT-D	0	0	0	0	
108 Deferred Income Tax	190	-7,157,335	-7,157,335	13KVPT-D	(3,328,676)	(2,118,519)	(1,653,743)	(68,197)	
109 Total - OTHER RATE BASE ITEMS	131-283	-5,045,511	-5,045,511		-2,346,667	-1,493,434	-1,165,794	-39,616	
110									
111 TOTAL RATE BASE		<u>23,850,985</u>	<u>23,850,985</u>		<u>11,093,092</u>	<u>7,059,717</u>	<u>5,510,805</u>	<u>187,272</u>	
112									

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 Allocation Phase

PRIMARY TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
113 I. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 546)	0	0	13KVLABOR-D	0	0	0	0
118 Fuel	(501)	0	0	13KVPT-D	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	13KVPT-D	0	0	0	0
120 Steam expense	(502, 520)	0	0	13KVPT-D	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	13KVPT-D	0	0	0	0
122 Generation Expense	(548, 549)	0	0	13KVPT-D	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	13KVPT-D	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	13KVPT-D	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	13KVLABOR-D	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	13KVPT-D	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533	0	0	13KVPT-D	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	13KVPT-D	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	13KVPT-D	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	13KVPT-D	0	0	0	0
133 Other Variable Expenses	Mix	0	0	13KVPT-D	0	0	0	0
134 Load Dispatch	556	0	0	13KVPT-D	0	0	0	0
135 Other Purchased Power	557	0	0	13KVPT-D	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0
137								
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0
139								

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account		PRIMARY TRANSMISSION DEMAND							
Description	Code	Transmission 13kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL	
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	0	CP-Pri	0	0	0	0	
143 Load Dispatching	561	0	0	CP-Pri	0	0	0	0	
144 Station Expenses	562	0	0	CP-Pri	0	0	0	0	
145 Overhead Line Expenses	563	0	0	CP-Pri	0	0	0	0	
146 Underground Lines Expenses	564	0	0	CP-Pri	0	0	0	0	
147 Transmission by Others-Demand	565	0	0	CP-Pri	0	0	0	0	
148 Transmission by Others-Energy	565	0	0	CP-Pri	0	0	0	0	
149 Miscellaneous Expenses	566	0	0	CP-Pri	0	0	0	0	
150 Rents	567	0	0	CP-Pri	0	0	0	0	
151 Supervision and Engineering	568	0	0	CP-Pri	0	0	0	0	
152 Maintenance of Structures	569	0	0	CP-Pri	0	0	0	0	
153 Maintenance of Station Equipment	570	0	0	CP-Pri	0	0	0	0	
154 Maintenance of Overhead Lines	571	0	0	CP-Pri	0	0	0	0	
155 Maintenance of Underground Lines	572	0	0	CP-Pri	0	0	0	0	
156 Misc Maintenance - Credits	573	0	0	CP-Pri	0	0	0	0	
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0	
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	250,064	250,064	13KVLABOR-D	116,305	74,017	57,779	1,963	
162 Load Dispatching	581	30,683	30,683	NCP-Primary	14,271	9,082	7,089	241	
163 Station Expenses	582	0	0	NCP-Primary	0	0	0	0	
164 Overhead Line Expenses	583	91,932	91,932	NCP-Primary	42,758	27,211	21,241	722	
165 Underground Line Expenses	584	46,088	46,088	NCP-Primary	21,436	13,642	10,649	362	
166 Street Light and Signal Systems	585	0	0	NCP-Primary	0	0	0	0	
167 Meter Expenses	586	0	0	NCP-Primary	0	0	0	0	
168 Customer Installation Expenses	587	0	0	NCP-Primary	0	0	0	0	
169 Misc. Distribution Expenses	588	13,669	13,669	13KVPT-D	6,357	4,046	3,158	107	
170 Rents	589	99	99	13KVPT-D	46	29	23	1	
171 Maint Supervision & Engineering	590	33,347	33,347	13KVLABOR-D	15,510	9,870	7,705	262	
172 Maint of Structures	591	0	0	NCP-Primary	0	0	0	0	
173 Maintenance of Station Equipment	592	0	0	NCP-Primary	0	0	0	0	
174 Maintenance of Overhead Lines	593	1,676,533	1,676,533	NCP-Primary	779,755	496,241	367,372	13,164	
175 Vegetation Management	593-Demand	0	0	NCP-Primary	0	0	0	0	
176 Maintenance of Underground Lines	594	125	125	NCP-Primary	58	37	29	1	
177 Maintenance of Line Transformers	595	0	0	NCP-Primary	0	0	0	0	
178 Maintenance of Street Lights	596	0	0	NCP-Primary	0	0	0	0	
179 Maintenance of Meters	597	0	0	NCP-Primary	0	0	0	0	
180 Maintenance of Misc. Plant	598	3,099	3,099	13KVPT-D	1,441	917	716	24	
181 Test Year Distribution Payroll Adjustments	NA	67,281	67,281	13KVLABOR-D	31,293	19,915	15,646	528	
182 Subtotal - DISTRIBUTION EXPENSES	580-599	2,212,920	2,212,920		1,029,229	655,008	511,308	17,375	
183									
184									
185 Total - OPER. AND MAINT. EXPENSE	500-599	2,212,920	2,212,920		1,029,229	655,008	511,308	17,375	
186									

Unitil Energy
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 Allocation Phase

PRIMARY TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
187 D. CUSTOMER ACCOUNTS AND SERVICE								
188								
189 Supervision	901	0	0	13KVLABOR-D	0	0	0	0
190 Meter Reading Expenses	902	0	0	13KVPT-D	0	0	0	0
191 Customer Records & Collection Expense	903	0	0	13KVPT-D	0	0	0	0
192 Uncollectible Accounts	904	123,707	123,707	UNCOLLECT-904	118,344	5,363	0	0
193 Misc Customer Accounts Expenses	905	0	0	13KVPT-D	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	123,707	123,707		118,344	5,363	0	0
195								
196 Customer Assistance Exp Electric	(907, 908)	0	0	13KVPT-D	0	0	0	0
197 Supervision	909	0	0	13KVPT-D	0	0	0	0
198 Customer Assistance Expenses	910	0	0	13KVPT-D	0	0	0	0
199 Information, Instructional Advertising	911	0	0	13KVPT-D	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	13KVPT-D	0	0	0	0
201 Rents	913	0	0	13KVPT-D	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0	0		0	0	0	0
203								
204 Supervision	915	0	0	13KVPT-D	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	13KVPT-D	0	0	0	0
206 Advertising Expenses	917	0	0	13KVPT-D	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	13KVPT-D	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	123,707	123,707		118,344	5,363	0	0
211								

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 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

PRIMARY TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	4,661	4,661	13KVLABOR-D	2,168	1,360	1,077	37
217 Office Supplies & Expenses	921	68,979	68,979	13KVLABOR-D	32,082	20,417	15,938	542
218 Admin Expenses Transferred-Credit	922	0	0	13KVLABOR-D	0	0	0	0
219 Outside Services Employed	923	654,167	654,167	13KVLABOR-D	304,253	193,629	151,149	5,136
220 Key Account Management	923-Dir	0	0	13KVLABOR-D	0	0	0	0
221 Employee Pensions and Benefits	926	394,674	394,674	13KVLABOR-D	183,563	116,821	91,192	3,099
222 Subtotal - O & M Accounts 920-923,926	920-926	1,122,462	1,122,462		522,066	332,246	259,356	8,813
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	17,404	17,404	13KVPT-D	8,095	5,152	4,021	137
227 Injuries and Damages	925	35,284	35,284	13KVPT-D	16,411	10,444	8,153	277
228 Maintenance of General Plant (also acct 932)	935	24,277	24,277	13KVPT-D	11,291	7,186	5,609	191
229 Subtotal - O & M Accounts 924-925	924,925,935	76,965	76,965		35,797	22,781	17,783	604
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	15	15	13KVLP-D	7	4	3	0
234 Regulatory Commission Expenses	928	27,358	27,358	13KVLP-D	12,724	8,098	6,321	215
235 Duplicate Charges-Credit	929	0	0	13KVLP-D	0	0	0	0
236 General Advertising Expenses	930.1	20,656	20,656	13KVLP-D	9,607	6,114	4,773	162
237 Rents	931	0	0	13KVLP-D	0	0	0	0
238 Test year Inflation Allowance	NA	20,859	20,859	13KVLP-D	9,701	6,174	4,820	164
239 Subtotal	927-932	68,887	68,887		32,039	20,390	15,917	541
240								
241 TOTAL A&G EXPENSES	920-932	1,268,334	1,268,334		589,902	375,418	293,056	9,959
242								
243 TOTAL OPERATING EXPENSES		3,604,961	3,604,961		1,737,475	1,035,789	804,363	27,334
244								

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 Allocation Phase

PRIMARY TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	13KVPT-D	0	0	0	0
248 Transmission	403	0	0	CP-Pri	0	0	0	0
249 Procurement Supply	403	0	0	CP-Pri	0	0	0	0
250 StreetLighting	403	0	0	NCP-Primary	0	0	0	0
251 Primary-Distribution	403	0	0	NCP-Primary	0	0	0	0
252 Overhead Lines	403	1,661,062	1,661,062	NCP-Primary	772,560	491,662	383,798	13,042
253 Underground Lines	403	167,751	167,751	NCP-Primary	78,021	49,653	38,760	1,317
254 Transformers	403	0	0	NCP-Primary	0	0	0	0
255 Services	403.5	0	0	NCP-Primary	0	0	0	0
256 Metering	403.6	0	0	NCP-Primary	0	0	0	0
257 Other Property on Customers Premise	403.6	0	0	NCP-Primary	0	0	0	0
258 General	403.7	66,294	66,294	13KVLABOR-D	30,933	19,622	15,318	621
259 Amortization	404	289,809	289,809	13KVPT-D	134,790	85,781	66,962	2,276
260								
261 TOTAL DEPRECIATION EXPENSES		2,184,915	2,184,915		1,016,204	646,719	504,837	17,155
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	20,476	20,476	13KVLABOR-D	9,524	6,061	4,731	161
268 Unemployment Tax	408.16	493	493	13KVLABOR-D	229	146	114	4
269 Real Estate Taxes	408.17	1,050,607	1,050,607	13KVPT-D	488,637	310,972	242,749	8,249
270 Subtotal - General Taxes		1,071,576	1,071,576		498,390	317,179	247,594	8,414
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	23,639	23,639	13KVPT-D	10,994	6,997	5,462	186
275 PSC Assessment	408.12	0	0	13KVPT-D	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		23,639	23,639		10,994	6,997	5,462	186
277								
278								
279 Federal Income Taxes - Current		-54,408	-54,408	13KVPT-D	-25,305	-16,104	-12,571	-427
280 State Income Taxes - Current		99,664	99,664	13KVPT-D	46,354	29,500	23,028	783
281 Provision for Deferred FIT		486,817	486,817	13KVPT-D	226,418	144,094	112,482	3,822
282 ITC Adjustment - Net		0	0	13KVPT-D	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		1,095,214	1,095,214		509,384	324,175	253,055	8,599
286								
287 TOTAL EXPENSES		6,885,091	6,885,091		3,263,063	2,006,663	1,562,256	53,089
288								

Unitil Energy
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 Allocation Phase

PRIMARY TRANSMISSION DEMAND

<u>Account Description</u>	<u>Account Code</u>	<u>Transmission 13kv Demand Dollars</u>	<u>Balance to be Allocated</u>	<u>Allocation Allocation Factor</u>	<u>Domestic</u>	<u>G2</u>	<u>G1</u>	<u>OL</u>
289 IV. OPERATING REVENUES								
290								
291 Electric Revenues	440-446	8,673,730	8,673,730	REVENUE	4,454,690	2,751,989	1,190,704	276,346
292 Late Payment Charges	450	80,611	80,611	Coll-Activity	77,844	2,768	0	0
293 Connect/Disconnect Revenue	440-446	0	0	Coll-Dollars	0	0	0	0
294 Rent	451	76,559	76,559	13KVPT-D	35,608	22,861	17,689	601
295 Other Sales	449	186,669	186,669	REVENUE	95,870	59,226	25,625	5,947
296 Unbilled Reclassification		-223,909	-223,909	REVENUE	(114,996)	(71,042)	(30,738)	(7,134)
297 Misc Revenue	456	25,290	25,290	REVENUE	12,989	8,024	3,472	806
298 Total Operating Revenues		8,818,951	8,818,951		4,562,004	2,773,627	1,206,753	276,567
299								
300 Gains/Losses from Energy Purchases		0	0	13KVPT-D	0	0	0	0
301 Allowance for Funds During Construction		0	0	13KVPT-D	0	0	0	0
302 Interest on Customer Deposits		0	0	13KVPT-D	0	0	0	0
303								
304 V. NET INCOME		1,933,960	1,933,960		1,298,941	766,944	-355,503	223,476
305 Rate of Return		8.11%	8.11%		11.71%	10.66%	-6.45%	119.33%

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Account Description	Account Code	PRIMARY CUSTOMER		Allocation Factor	Domestic	G2	G1	OL
		Transmission 13kv Cust Dollars	Balance to be Allocated					
1 I. ELECTRIC PLANT IN SERVICE								
2								
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	111	111	13KVPT-C	84	14	0	12
6 Franchises and Consents	302	0	0	13KVPT-C	0	0	0	0
7 Miscellaneous Intangible Plant	303	<u>1,850,488</u>	<u>1,850,488</u>	13KVPT-C	<u>1,411,084</u>	<u>238,956</u>	<u>3,267</u>	<u>199,181</u>
8 Subtotal - INTANGIBLE PLANT	301-303	1,850,599	1,850,599		1,411,169	236,970	3,267	199,183
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 340	0	0	CUST-Pri	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	CUST-Pri	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	CUST-Pri	0	0	0	0
15 Reactor Plant Equipment	322	0	0	CUST-Pri	0	0	0	0
16 Engines and Generators	(343, 323)	0	0	CUST-Pri	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	CUST-Pri	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	CUST-Pri	0	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	<u>0</u>	<u>0</u>	CUST-Pri	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	13KVPT-C	0	0	0	0
27 Structures and Improvements	352	0	0	13KVPT-C	0	0	0	0
28 Station Equipment	353	0	0	13KVPT-C	0	0	0	0
29 Towers and Fixtures	354	0	0	13KVPT-C	0	0	0	0
30 Poles and Fixtures	355	0	0	13KVPT-C	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	13KVPT-C	0	0	0	0
32 Underground Conduit	357	0	0	13KVPT-C	0	0	0	0
33 Underground Conductors and Devices	358	0	0	13KVPT-C	0	0	0	0
34 Roads and Trails	359	<u>0</u>	<u>0</u>	13KVPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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Account Description	Account Code	PRIMARY CUSTOMER		Allocation Allocation Factor	Domestic	G2	G1	OL
		Transmission 13kv Cust Dollars	Balance to be Allocated					
37 D. DISTRIBUTION PLANT								
38								
39 Land and Land Rights	360	0	0	CUST-Pri	0	0	0	0
40 Structures and Improvements	361	0	0	CUST-Pri	0	0	0	0
41 Station Equipment	362	0	0	CUST-Pri	0	0	0	0
42 Compressor Station Equipment	363	0	0	CUST-Pri	0	0	0	0
43 Poles, Towers and Fixtures	364	30,625,727	30,625,727	CUST-Pri	23,353,563	3,921,636	54,064	3,296,464
44 Overhead Conductors and Devices	365	34,479,761	34,479,761	CUST-Pri	26,292,446	4,415,146	60,868	3,711,301
45 Underground Conduit	366	1,727,913	1,727,913	CUST-Pri	1,317,615	221,260	3,050	185,967
46 Underground Conductors and Devices	367	11,169,917	11,169,917	CUST-Pri	8,517,589	1,430,312	19,718	1,202,297
47 Line Transformers	368	0	0	CUST-Pri	0	0	0	0
48 Services	369	0	0	CUST-Pri	0	0	0	0
49 Meters	370	0	0	CUST-Pri	0	0	0	0
50 Installed on Cust Premise PR_L	371	0	0	CUST-Pri	0	0	0	0
51 Other Property on Customers Premise	372	0	0	CUST-Pri	0	0	0	0
52 Street Lighting and Signals	373	0	0	CUST-Pri	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	78,003,318	78,003,318		59,481,214	9,988,354	137,700	8,396,050
54								
55 E. GENERAL PLANT								
56								
57 Land and Land Rights	389	4,030	4,030	13KVLABOR-C	3,073	516	7	434
58 Structures and Improvements	390	819,670	819,670	13KVLABOR-C	625,037	104,859	1,447	88,227
59 Office Furniture and Equipment	391	57,866	57,866	13KVLABOR-C	44,126	7,410	102	6,229
60 Transportation Equipment	392	233,470	233,470	13KVLABOR-C	176,032	29,896	412	25,130
61 Stores Equipment	393	17,294	17,294	13KVLABOR-C	13,188	2,215	31	1,861
62 Tools, Shop and Garage Equipment	394	333,114	333,114	13KVLABOR-C	254,015	42,655	588	35,855
63 Laboratory Equipment	395	171,562	171,562	13KVLABOR-C	130,824	21,969	303	18,466
64 Power Operated Equipment	396	0	0	13KVLABOR-C	0	0	0	0
65 Communication Equipment	397	816,364	816,364	13KVLABOR-C	622,516	104,536	1,441	87,871
66 Miscellaneous Equipment	398	22,279	22,279	13KVLABOR-C	16,989	2,853	39	2,398
67 Subtotal - GENERAL PLANT	389-399	2,475,649	2,475,649		1,887,800	317,008	4,370	266,472
68								
69 TOTAL PLANT IN SERVICE	101	82,329,566	82,329,566		62,780,182	10,542,332	145,337	8,861,714
70								
71 ADDITIONS TO UTILITY PLANT								
72 Energy Conservation Programs	182.3	0	0	13KVPT-C	0	0	0	0
73 Property Held for Future Use	105	0	0	13KVPT-C	0	0	0	0
74 Construction Work in Progress	107	0	0	13KVPT-C	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	13KVPT-C	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0
77								
78 TOTAL UTILITY PLANT		82,329,566	82,329,566		62,780,182	10,542,332	145,337	8,861,714
79								

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PRIMARY CUSTOMER

Account Description	Account Code	Transmission 13kv Cust Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	Q2	Q1	Q4
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-1,189,080	-1,189,080	13KVPT-C	(908,730)	(152,282)	(2,099)	(127,989)
83 Transmission	108.4	0	0	13KVPT-C	0	0	0	0
84 Procurement Supply	108	0	0	CUST-Pri	0	0	0	0
85 Streetlighting	108	0	0	CUST-Pri	0	0	0	0
86 Primary-Distribution	108	0	0	CUST-Pri	0	0	0	0
87 Overhead Lines	108	-21,742,217	-21,742,217	CUST-Pri	(16,579,467)	(2,784,099)	(38,382)	(2,340,269)
88 Underground Lines	108	-4,608,933	-4,608,933	CUST-Pri	(3,514,529)	(590,176)	(8,136)	(496,092)
89 Transformers	108	0	0	CUST-Pri	0	0	0	0
90 Services	108	0	0	CUST-Pri	0	0	0	0
91 Metering	108.5	0	0	CUST-Pri	0	0	0	0
92 Other Property on Customers Premise	108.6	0	0	CUST-Pri	0	0	0	0
93 General	108.7	<u>-1,387,851</u>	<u>-1,387,851</u>	13KVLAVOR-C	<u>(1,058,302)</u>	<u>(177,715)</u>	<u>(2,450)</u>	<u>(149,384)</u>
94 Subtotal-DEPRECIATION RESERVE		-28,928,081	-28,928,081		-22,059,028	-3,704,252	-51,067	-3,113,734
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	13KVPT-C	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-28,928,081	-28,928,081		-22,059,028	-3,704,252	-51,067	-3,113,734
99								
100 III. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	13KVPT-C	0	0	0	0
103 Prepayments	185	2,218,371	2,218,371	13KVPT-C	1,891,612	284,063	3,918	238,779
104 Cash Working Capital	131	774,504	774,504	13KVPT-C	590,596	99,178	1,367	83,365
105 Materials and Supplies	154	410,771	410,771	13KVPT-C	313,232	52,599	725	44,214
106 Regulatory Assets	182, 254	162,719	162,719	13KVPT-C	124,081	20,836	287	17,515
107 Customer Deposits	235	0	0	13KVPT-C	0	0	0	0
108 Deferred Income Tax	180	-12,087,026	-12,087,026	13KVPT-C	(9,216,928)	(1,547,748)	(21,337)	(1,301,012)
109 Total - OTHER RATE BASE ITEMS	131-283	-8,520,661	-8,520,661		-6,497,406	-1,091,074	-15,042	-917,139
110								
111 TOTAL RATE BASE		<u>44,880,824</u>	<u>44,880,824</u>		<u>34,223,748</u>	<u>5,747,006</u>	<u>79,229</u>	<u>4,630,841</u>
112								

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PRIMARY CUSTOMER

Account Description	Account Code	Transmission 13kv Cust Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
113 I. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 546)	0	0	13KVLABOR-C	0	0	0	0
118 Fuel	(501)	0	0	13KVPT-C	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	13KVPT-C	0	0	0	0
120 Steam expense	(502, 520)	0	0	13KVPT-C	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	13KVPT-C	0	0	0	0
122 Generation Expense	(548, 549)	0	0	13KVPT-C	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 518, 5	0	0	13KVPT-C	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	13KVPT-C	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	13KVLABOR-C	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	13KVPT-C	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533	0	0	13KVPT-C	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	13KVPT-C	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	13KVPT-C	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	CUST-Pri	0	0	0	0
133 Other Variable Expenses	Mix	0	0	CUST-Pri	0	0	0	0
134 Load Dispatch	558	0	0	CUST-Pri	0	0	0	0
135 Other Purchased Power	557	0	0	CUST-Pri	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0
137								
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0
139								

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PRIMARY CUSTOMER

Account Description	Account Code	Transmission 13kv Cust Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
140 B. TRANSMISSION EXPENSE								
141								
142 Supervision and Engineering	560	0	0	13KVLABOR-C	0	0	0	0
143 Load Dispatching	561	0	0	13KVPT-C	0	0	0	0
144 Station Expenses	562	0	0	13KVPT-C	0	0	0	0
145 Overhead Line Expenses	563	0	0	13KVPT-C	0	0	0	0
146 Underground Lines Expenses	564	0	0	13KVPT-C	0	0	0	0
147 Transmission by Others-Demand	565	0	0	13KVPT-C	0	0	0	0
148 Transmission by Others-Energy	565	0	0	13KVPT-C	0	0	0	0
149 Miscellaneous Expenses	566	0	0	13KVPT-C	0	0	0	0
150 Rents	567	0	0	13KVPT-C	0	0	0	0
151 Supervision and Engineering	568	0	0	13KVLABOR-C	0	0	0	0
152 Maintenance of Structures	569	0	0	13KVPT-C	0	0	0	0
153 Maintenance of Station Equipment	570	0	0	13KVPT-C	0	0	0	0
154 Maintenance of Overhead Lines	571	0	0	13KVPT-C	0	0	0	0
155 Maintenance of Underground Lines	572	0	0	13KVPT-C	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	13KVPT-C	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0
158								
159 C. DISTRIBUTION EXPENSE								
160								
161 Operation Supervision & Engineering	580	357,544	357,544	13KVLABOR-C	272,645	45,784	631	38,485
162 Load Dispatching	581	0	0	CUST-Pri	0	0	0	0
163 Station Expenses	582	0	0	CUST-Pri	0	0	0	0
164 Overhead Line Expenses	583	127,097	127,097	CUST-Pri	96,918	16,275	224	13,680
165 Underground Line Expenses	584	66,572	66,572	CUST-Pri	66,015	11,066	153	9,318
166 Street Light and Signal Systems	585	0	0	CUST-Pri	0	0	0	0
167 Meter Expenses	586	0	0	CUST-Pri	0	0	0	0
168 Customer Installation Expenses	587	0	0	CUST-Pri	0	0	0	0
169 Misc. Distribution Expenses	588	23,083	23,083	13KVPT-C	17,602	2,956	41	2,485
170 Rents	589	167	167	13KVPT-C	127	21	0	18
171 Maint Supervision & Engineering	590	47,679	47,679	13KVLABOR-C	36,358	6,105	84	5,132
172 Maint of Structures	591	0	0	CUST-Pri	0	0	0	0
173 Maintenance of Station Equipment	592	0	0	CUST-Pri	0	0	0	0
174 Maintenance of Overhead Lines	593	2,317,835	2,317,835	CUST-Pri	1,767,459	296,800	4,082	249,485
175 Vegetation Management	593-Demand	0	0	CUST-Pri	0	0	0	0
176 Maintenance of Underground Lines	594	235	235	CUST-Pri	179	30	0	25
177 Maintenance of Line Transformers	595	0	0	CUST-Pri	0	0	0	0
178 Maintenance of Street Lights	596	0	0	CUST-Pri	0	0	0	0
179 Maintenance of Meters	597	0	0	CUST-Pri	0	0	0	0
180 Maintenance of Misc. Plant	598	5,233	5,233	13KVPT-C	3,991	670	9	563
181 Test Year Distribution Payroll Adjustments	NA	96,200	96,200	13KVLABOR-C	73,357	12,318	170	10,355
182 Subtotal - DISTRIBUTION EXPENSES	580-599	3,061,646	3,061,646		2,334,650	392,045	5,405	329,547
183								
184								
185 Total - OPER. AND MAINT. EXPENSE	500-599	3,061,646	3,061,646		2,334,650	392,045	5,405	329,547
186								

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PRIMARY CUSTOMER

Account Description	Account Code	Transmission 13kv Cust Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
187 D. CUSTOMER ACCOUNTS AND SERVICE								
188								
189 Supervision	901	0	0	13KVLABOR-C	0	0	0	0
190 Meter Reading Expenses	902	0	0	13KVPT-C	0	0	0	0
191 Customer Records & Collection Expense	903	0	0	13KVPT-C	0	0	0	0
192 Uncollectible Accounts	904	194,674	194,674	UNCOLLECT-904	186,234	8,440	0	0
193 Misc Customer Accounts Expenses	905	0	0	13KVPT-C	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	194,674	194,674		186,234	8,440	0	0
195								
196 Customer Assistance Exp Electric	(907, 908)	0	0	13KVPT-C	0	0	0	0
197 Supervision	909	0	0	13KVPT-C	0	0	0	0
198 Customer Assistance Expenses	910	0	0	13KVPT-C	0	0	0	0
199 Information, Instructional Advertising	911	0	0	13KVPT-C	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	13KVPT-C	0	0	0	0
201 Rents	913	0	0	13KVPT-C	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0	0		0	0	0	0
203								
204 Supervision	915	0	0	13KVPT-C	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	13KVPT-C	0	0	0	0
206 Advertising Expenses	917	0	0	13KVPT-C	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	13KVPT-C	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	194,674	194,674		186,234	8,440	0	0
211								

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Account Description	Account Code	PRIMARY CUSTOMER		Allocation Allocation Factor	Domestic	G2	G1	OL
		Transmission 13kv Cust Dollars	Balance to be Allocated					
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	6,664	6,664	13KVLABOR-C	5,082	853	12	717
217 Office Supplies & Expenses	921	98,628	98,628	13KVLABOR-C	75,208	12,629	174	10,616
218 Admin Expenses Transferred-Credit	922	0	0	13KVLABOR-C	0	0	0	0
219 Outside Services Employed	923	935,335	935,335	13KVLABOR-C	713,237	119,770	1,651	100,677
220 Key Account Management	923-Dir	0	0	13KVLABOR-C	0	0	0	0
221 Employee Pensions and Benefits	926	564,310	564,310	13KVLABOR-C	430,313	72,260	996	60,741
222 Subtotal - O & M Accounts 920-923,926	920-926	1,604,937	1,604,937		1,223,840	205,513	2,833	172,751
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	29,392	29,392	13KVPT-C	22,413	3,764	52	3,184
227 Injuries and Damages	925	59,587	59,587	13KVPT-C	45,438	7,630	105	6,414
228 Maintenance of General Plant (also acct 932)	935	40,998	40,998	13KVPT-C	31,293	5,250	72	4,413
229 Subtotal - O & M Accounts 924-925	924,925,935	129,976	129,976		99,113	18,643	229	13,980
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	22	22	13KVLP-C	17	3	0	2
234 Regulatory Commission Expenses	928	39,571	39,571	13KVLP-C	30,175	5,067	70	4,259
235 Duplicate Charges-Credit	929	0	0	13KVLP-C	0	0	0	0
236 General Advertising Expenses	930.1	29,877	29,877	13KVLP-C	22,782	3,826	53	3,216
237 Rents	931	0	0	13KVLP-C	0	0	0	0
238 Test year Inflation Allowance	NA	30,170	30,170	13KVLP-C	23,006	3,863	53	3,247
239 Subtotal	927-932	99,640	99,640		75,980	12,759	176	10,725
240								
241 TOTAL A&G EXPENSES	920-932	1,834,553	1,834,553		1,398,933	234,915	3,239	197,466
242								
243 TOTAL OPERATING EXPENSES		5,090,873	5,090,873		3,919,817	635,400	8,643	527,013
244								

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Account Description	Account Code	PRIMARY CUSTOMER			Allocation Allocation Factor	Domestic	G2	G1	OL
		Transmission 13kv Cust Dollars	Balance to be Allocated						
245 II. DEPRECIATION EXPENSE									
246									
247 Intangible	403.1	0	0	13KVPT-C	0	0	0	0	
248 Transmission	403	0	0	13KVPT-C	0	0	0	0	
249 Procurement Supply	403	0	0	CUST-Pri	0	0	0	0	
250 Street Lighting	403	0	0	CUST-Pri	0	0	0	0	
251 Primary-Distribution	403	0	0	CUST-Pri	0	0	0	0	
252 Overhead Lines	403	2,296,446	2,296,446	CUST-Pri	1,751,149	294,061	4,054	247,183	
253 Underground Lines	403	315,102	315,102	CUST-Pri	240,280	40,349	556	33,917	
254 Transformers	403	0	0	CUST-Pri	0	0	0	0	
255 Services	403.5	0	0	CUST-Pri	0	0	0	0	
256 Metering	403.6	0	0	CUST-Pri	0	0	0	0	
257 Other Property on Customers Premise	403.6	0	0	CUST-Pri	0	0	0	0	
258 General	403.7	94,788	94,788	13KVLABOR-C	72,280	12,138	167	10,203	
259 Amortization	404	489,418	489,418	13KVPT-C	373,204	62,670	864	52,680	
260									
261 TOTAL DEPRECIATION EXPENSES		3,195,754	3,195,754		2,436,913	409,217	5,642	343,982	
262									
263 III. TAXES									
264									
265 A. GENERAL TAXES									
266									
267 Payroll Taxes	408.15	29,277	29,277	13KVLABOR-C	22,325	3,749	52	3,151	
268 Unemployment Tax	408.16	705	705	13KVLABOR-C	537	90	1	76	
269 Real Estate Taxes	408.17	1,774,223	1,774,223	13KVPT-C	1,352,929	227,190	3,132	190,972	
270 Subtotal - General Taxes		1,804,205	1,804,205		1,375,792	231,029	3,185	194,199	
271									
272 B. FRANCHISE AND REVENUE TAXES									
273									
274 Maryland Franchise Tax T&D	408.11	39,920	39,920	13KVPT-C	30,441	5,112	70	4,297	
275 PSC Assessment	408.12	0	0	13KVPT-C	0	0	0	0	
276 Subtotal - Franchise & Gross Receipts		39,920	39,920		30,441	5,112	70	4,297	
277									
278									
279 Federal Income Taxes - Current		-91,882	-91,882	13KVPT-C	-70,064	-11,765	-162	-9,890	
280 State Income Taxes - Current		168,308	168,308	13KVPT-C	128,343	21,552	297	18,116	
281 Provision for Deferred FIT		822,117	822,117	13KVPT-C	626,903	105,272	1,451	88,490	
282 ITC Adjustment - Net		0	0	13KVPT-C	0	0	0	0	
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0	
284									
285 TOTAL TAXES		1,844,125	1,844,125		1,406,233	236,141	3,255	198,496	
286									
287 TOTAL EXPENSES		10,130,752	10,130,752		7,762,963	1,280,758	17,540	1,069,490	
288									

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 Allocation Phase

PRIMARY CUSTOMER

Account Description	Account Code	Transmission 13kv Cust Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
289 IV. OPERATING REVENUES								
290								
291 Electric Revenues	440-446	13,649,600	13,649,600	REVENUE	7,010,217	4,330,727	1,873,777	434,878
292 Late Payment Charges	450	126,856	126,856	Coil-Activity	122,600	4,355	0	0
293 Connect/Disconnect Revenue	440-446	0	0	Coil-Dollars	0	0	0	0
294 Rent	451	129,290	129,290	13KVPT-C	98,590	16,556	228	13,916
295 Other Sales	449	293,756	293,756	REVENUE	150,868	93,202	40,326	9,359
296 Unbilled Reclassification		-352,359	-352,359	REVENUE	(180,966)	(111,796)	(48,371)	(11,226)
297 Misc Revenue	458	39,798	39,798	REVENUE	20,440	12,627	5,463	1,268
298 Total Operating Revenues		13,886,940	13,886,940		7,221,650	4,345,671	1,871,424	448,196
299								
300 Gains/Losses from Energy Purchases		0	0	13KVPT-C	0	0	0	0
301 Allowance for Funds During Construction		0	0	13KVPT-C	0	0	0	0
302 Interest on Customer Deposits		0	0	13KVPT-C	0	0	0	0
303								
304 V. NET INCOME		3,756,188	3,756,188		-541,314	3,064,913	1,853,884	-621,295
305 Rate of Return		8.37%	8.37%		-1.58%	53.33%	2339.91%	-12.86%

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 Allocation Phase

SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
1 I. ELECTRIC PLANT IN SERVICE								
2								
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	16	16	SECPT-D	8	5	3	0
6 Franchises and Consents	302	0	0	SECPT-D	0	0	0	0
7 Miscellaneous Intangible Plant	303	263,867	263,867	SECPT-D	132,407	83,176	46,048	2,235
8 Subtotal - INTANGIBLE PLANT	301-303	263,882	263,882		132,415	83,181	46,051	2,235
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 340	0	0	NCP-SEC	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	NCP-SEC	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	NCP-SEC	0	0	0	0
15 Reactor Plant Equipment	322	0	0	NCP-SEC	0	0	0	0
16 Engines and Generators	(343, 323)	0	0	NCP-SEC	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	NCP-SEC	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 344	0	0	NCP-SEC	0	0	0	0
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	0	0	NCP-SEC	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	NCP-SEC	0	0	0	0
27 Structures and Improvements	352	0	0	NCP-SEC	0	0	0	0
28 Station Equipment	353	0	0	NCP-SEC	0	0	0	0
29 Towers and Fixtures	354	0	0	NCP-SEC	0	0	0	0
30 Poles and Fixtures	355	0	0	NCP-SEC	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	NCP-SEC	0	0	0	0
32 Underground Conduit	357	0	0	NCP-SEC	0	0	0	0
33 Underground Conductors and Devices	358	0	0	NCP-SEC	0	0	0	0
34 Roads and Trails	359	0	0	NCP-SEC	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
37 D. DISTRIBUTION PLANT								
38								
39 Land and Land Rights	360	0	0	NCP-SEC	0	0	0	0
40 Structures and Improvements	361	0	0	NCP-SEC	0	0	0	0
41 Station Equipment	362	0	0	NCP-SEC	0	0	0	0
42 Compressor Station Equipment	363	0	0	NCP-SEC	0	0	0	0
43 Poles, Towers and Fixtures	364	0	0	NCP-SEC	0	0	0	0
44 Overhead Conductors and Devices	365	0	0	NCP-SEC	0	0	0	0
45 Underground Conduit	366	0	0	NCP-SEC	0	0	0	0
46 Underground Conductors and Devices	367	0	0	NCP-SEC	0	0	0	0
47 Line Transformers	368	11,466,562	11,466,562	NCP-SEC	5,753,886	3,614,474	2,001,066	97,136
48 Services	369	0	0	NCP-SEC	0	0	0	0
49 Meters	370	0	0	NCP-SEC	0	0	0	0
50 Installed on Cust Premise PR_L	371	0	0	NCP-SEC	0	0	0	0
51 Other Property on Customers Premise	372	0	0	NCP-SEC	0	0	0	0
52 Street Lighting and Signals	373	0	0	NCP-SEC	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	11,466,562	11,466,562	NCP-SEC	5,753,886	3,614,474	2,001,066	97,136
54								
55 E. GENERAL PLANT								
56								
57 Land and Land Rights	389	15	15	SECLABOR-D	7	5	3	0
58 Structures and Improvements	390	3,037	3,037	SECLABOR-D	1,524	957	530	26
59 Office Furniture and Equipment	391	214	214	SECLABOR-D	108	68	37	2
60 Transportation Equipment	392	865	865	SECLABOR-D	434	273	151	7
61 Stores Equipment	393	64	64	SECLABOR-D	32	20	11	1
62 Tools, Shop and Garage Equipment	394	1,234	1,234	SECLABOR-D	619	389	215	10
63 Laboratory Equipment	395	836	836	SECLABOR-D	319	200	111	5
64 Power Operated Equipment	396	0	0	SECLABOR-D	0	0	0	0
65 Communication Equipment	397	3,025	3,025	SECLABOR-D	1,518	954	528	26
66 Miscellaneous Equipment	398	83	83	SECLABOR-D	41	26	14	1
67 Subtotal - GENERAL PLANT	389-399	9,173	9,173		4,603	2,892	1,601	78
68								
69 TOTAL PLANT IN SERVICE	101	11,739,618	11,739,618		5,890,904	3,700,546	2,048,718	99,449
70								
71 ADDITIONS TO UTILITY PLANT								
72 Energy Conservation Programs	182.3	0	0	SECP-T-D	0	0	0	0
73 Property Held for Future Use	105	0	0	SECP-T-D	0	0	0	0
74 Construction Work in Progress	107	0	0	SECP-T-D	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	SECP-T-D	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0
77								
78 TOTAL UTILITY PLANT		11,739,618	11,739,618		5,890,904	3,700,546	2,048,718	99,449
79								

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-169,554	-169,554	SECP-T-D	(85,082)	(53,447)	(29,589)	(1,436)
83 Transmission	108.4	0	0	NCP-SEC	0	0	0	0
84 Procurement Supply	108	0	0	NCP-SEC	0	0	0	0
85 Street Lighting	108	0	0	NCP-SEC	0	0	0	0
86 Primary-Distribution	108	0	0	NCP-SEC	0	0	0	0
87 Overhead Lines	108	0	0	NCP-SEC	0	0	0	0
88 Underground Lines	108	0	0	NCP-SEC	0	0	0	0
89 Transformers	108	-3,434,739	-3,434,739	NCP-SEC	(1,723,541)	(1,082,894)	(599,407)	(29,097)
90 Services	108	0	0	NCP-SEC	0	0	0	0
91 Metering	108.5	0	0	NCP-SEC	0	0	0	0
92 Other Property on Customers Premise	108.6	0	0	NCP-SEC	0	0	0	0
93 General	108.7	-5,143	-5,143	SECLABOR-D	(2,581)	(1,621)	(897)	(44)
94 Subtotal-DEPRECIATION RESERVE		-3,609,436	-3,609,436		-1,811,204	-1,137,761	-629,894	-30,576
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	SECP-T-D	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-3,609,436	-3,609,436		-1,811,204	-1,137,761	-629,894	-30,576
99								
100 III. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	SECP-T-D	0	0	0	0
103 Prepayments	165	316,324	316,324	SECP-T-D	158,730	99,711	55,203	2,680
104 Cash Working Capital	131	110,439	110,439	SECP-T-D	55,418	34,812	19,273	936
105 Materials and Supplies	154	58,573	58,573	SECP-T-D	29,392	18,463	10,222	496
106 Regulatory Assets	182, 254	23,203	23,203	SECP-T-D	11,643	7,314	4,049	197
107 Customer Deposits	235	0	0	SECP-T-D	0	0	0	0
108 Deferred Income Tax	190	-1,723,525	-1,723,525	SECP-T-D	(864,860)	(543,267)	(300,778)	(14,600)
109 Total - OTHER RATE BASE ITEMS	131-283	-1,214,986	-1,214,986		-809,676	-382,886	-212,031	-10,292
110								
111 TOTAL RATE BASE		<u>6,915,195</u>	<u>6,915,195</u>		<u>3,470,024</u>	<u>2,179,799</u>	<u>1,206,793</u>	<u>58,580</u>
112								

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
113 I. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 546)	0	0	SECLABOR-D	0	0	0	0
118 Fuel	(501)	0	0	NCP-SEC	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	NCP-SEC	0	0	0	0
120 Steam expense	(502, 520)	0	0	NCP-SEC	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	NCP-SEC	0	0	0	0
122 Generation Expense	(548, 549)	0	0	NCP-SEC	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	NCP-SEC	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	NCP-SEC	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	SECLABOR-D	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	NCP-SEC	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-532	0	0	NCP-SEC	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	NCP-SEC	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	NCP-SEC	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	NCP-SEC	0	0	0	0
133 Other Variable Expenses	Mix	0	0	NCP-SEC	0	0	0	0
134 Load Dispatch	556	0	0	NCP-SEC	0	0	0	0
135 Other Purchased Power	557	0	0	NCP-SEC	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0
137								
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0
139								

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
140 B. TRANSMISSION EXPENSE								
141								
142 Supervision and Engineering	580	0	0	SECLABOR-D	0	0	0	0
143 Load Dispatching	581	0	0	NCP-SEC	0	0	0	0
144 Station Expenses	582	0	0	NCP-SEC	0	0	0	0
145 Overhead Line Expenses	583	0	0	NCP-SEC	0	0	0	0
146 Underground Lines Expenses	584	0	0	NCP-SEC	0	0	0	0
147 Transmission by Others-Demand	565	0	0	NCP-SEC	0	0	0	0
148 Transmission by Others-Energy	565	0	0	NCP-SEC	0	0	0	0
149 Miscellaneous Expenses	566	0	0	NCP-SEC	0	0	0	0
150 Rents	567	0	0	NCP-SEC	0	0	0	0
151 Supervision and Engineering	568	0	0	SECLABOR-D	0	0	0	0
152 Maintenance of Structures	569	0	0	NCP-SEC	0	0	0	0
153 Maintenance of Station Equipment	570	0	0	NCP-SEC	0	0	0	0
154 Maintenance of Overhead Lines	571	0	0	NCP-SEC	0	0	0	0
155 Maintenance of Underground Lines	572	0	0	NCP-SEC	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	NCP-SEC	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0
158								
159 C. DISTRIBUTION EXPENSE								
160								
161 Operation Supervision & Engineering	580	1,325	1,325	SECLABOR-D	665	418	231	11
162 Load Dispatching	581	8,474	8,474	SECPD-D	4,252	2,671	1,479	72
163 Station Expenses	582	0	0	NCP-SEC	0	0	0	0
164 Overhead Line Expenses	583	0	0	NCP-SEC	0	0	0	0
165 Underground Line Expenses	584	0	0	NCP-SEC	0	0	0	0
166 Street Light and Signal Systems	585	0	0	NCP-SEC	0	0	0	0
167 Meter Expenses	586	0	0	SECPD-D	0	0	0	0
168 Customer Installation Expenses	587	0	0	NCP-SEC	0	0	0	0
169 Misc. Distribution Expenses	588	3,360	3,360	SECPD-D	1,686	1,059	586	28
170 Rents	589	24	24	SECPD-D	12	8	4	0
171 Maint Supervision & Engineering	590	177	177	SECLABOR-D	89	56	31	1
172 Maint of Structures	591	0	0	NCP-SEC	0	0	0	0
173 Maintenance of Station Equipment	592	0	0	NCP-SEC	0	0	0	0
174 Maintenance of Overhead Lines	593	0	0	NCP-SEC	0	0	0	0
175 Vegetation Management	593-Demand	0	0	NCP-SEC	0	0	0	0
176 Maintenance of Underground Lines	594	0	0	NCP-SEC	0	0	0	0
177 Maintenance of Line Transformers	595	257	257	NCP-SEC	129	81	45	2
178 Maintenance of Street Lights	596	0	0	NCP-SEC	0	0	0	0
179 Maintenance of Meters	597	0	0	SECPD-D	0	0	0	0
180 Maintenance of Misc. Plant	598	762	762	SECPD-D	382	240	133	6
181 Test Year Distribution Payroll Adjustments	NA	356	356	SECLABOR-D	179	112	62	3
182 Subtotal - DISTRIBUTION EXPENSES	580-599	14,736	14,736		7,395	4,645	2,572	125
183								
184								
185 Total - OPER. AND MAINT. EXPENSE	500-599	14,736	14,736		7,395	4,645	2,572	125
186								

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SECONDARY DISTRIBUTION DEMAND

<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Demand Dollars</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Domestic</u>	<u>G2</u>	<u>G1</u>	<u>OL</u>
187 D. CUSTOMER ACCOUNTS AND SERVICE								
188								
189 Supervision	901	0	0	SECPT-D	0	0	0	0
190 Meter Reading Expenses	902	0	0	SECPT-D	0	0	0	0
191 Customer Records & Collection Expense	903	0	0	SECPT-D	0	0	0	0
192 Uncollectible Accounts	904	18,863	18,863	UNCOLLECT-904	18,045	818	0	0
193 Misc Customer Accounts Expenses	905	0	0	SECPT-D	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	18,863	18,863		18,045	818	0	0
195								
196 Customer Assistance Exp Electric	(907, 908)	0	0	SECPT-D	0	0	0	0
197 Supervision	909	0	0	SECPT-D	0	0	0	0
198 Customer Assistance Expenses	910	0	0	SECPT-D	0	0	0	0
199 Information, Instructional Advertising	911	0	0	SECPT-D	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	SECPT-D	0	0	0	0
201 Rents	913	0	0	SECPT-D	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0	0		0	0	0	0
203								
204 Supervision	915	0	0	SECPT-D	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	SECPT-D	0	0	0	0
206 Advertising Expenses	917	0	0	SECPT-D	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	SECPT-D	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	18,863	18,863		18,045	818	0	0
211								

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	25	25	SECLABOR-D	12	8	4	0
217 Office Supplies & Expenses	921	365	365	SECLABOR-D	183	115	64	3
218 Admin Expenses Transferred-Credit	922	0	0	SECLABOR-D	0	0	0	0
219 Outside Services Employed	923	3,466	3,466	SECLABOR-D	1,739	1,092	605	29
220 Key Account Management	923-Dir	0	0	SECLABOR-D	0	0	0	0
221 Employee Pensions and Benefits	926	2,091	2,091	SECLABOR-D	1,049	659	365	18
222 Subtotal - O & M Accounts 920-923,926	920-926	5,947	5,947		2,984	1,875	1,038	50
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	4,191	4,191	SECPT-D	2,103	1,321	731	36
227 Injuries and Damages	925	8,497	8,497	SECPT-D	4,264	2,678	1,483	72
228 Maintenance of General Plant (also acct 932)	935	5,846	5,846	SECPT-D	2,934	1,843	1,020	50
229 Subtotal - O & M Accounts 924-925	924,925,935	18,534	18,534		9,300	5,842	3,234	157
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	0	0	SECLP-D	0	0	0	0
234 Regulatory Commission Expenses	928	558	558	SECLP-D	280	176	97	5
235 Duplicate Charges-Credit	929	0	0	SECLP-D	0	0	0	0
236 General Advertising Expenses	930.1	422	422	SECLP-D	212	133	74	4
237 Rents	931	0	0	SECLP-D	0	0	0	0
238 Test year Inflation Allowance	NA	426	426	SECLP-D	214	134	74	4
239 Subtotal	927-932	1,406	1,406		706	443	245	12
240								
241 TOTAL A&G EXPENSES	920-932	25,887	25,887		12,990	8,160	4,518	219
242								
243 TOTAL OPERATING EXPENSES		59,488	59,488		38,430	13,623	7,089	344
244								

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	SECP-T-D	0	0	0	0
248 Transmission	403	0	0	NCP-SEC	0	0	0	0
249 Procurement Supply	403	0	0	NCP-SEC	0	0	0	0
250 Street Lighting	403	0	0	NCP-SEC	0	0	0	0
251 Primary-Distribution	403	0	0	NCP-SEC	0	0	0	0
252 Overhead Lines	403	0	0	NCP-SEC	0	0	0	0
253 Underground Lines	403	0	0	NCP-SEC	0	0	0	0
254 Transformers	403	346,103	346,103	NCP-SEC	173,673	109,098	60,399	2,932
255 Services	403.5	0	0	NCP-SEC	0	0	0	0
256 Metering	403.6	0	0	NCP-SEC	0	0	0	0
257 Other Property on Customers Premise	403.6	0	0	NCP-SEC	0	0	0	0
258 General	403.7	351	351	SECLABOR-D	176	111	61	3
259 Amortization	404	69,788	69,788	SECP-T-D	35,019	21,998	12,179	591
260								
261 TOTAL DEPRECIATION EXPENSES		416,242	416,242		208,669	131,207	72,640	3,526
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	108	108	SECLABOR-D	54	34	19	1
268 Unemployment Tax	408.16	3	3	SECLABOR-D	1	1	0	0
269 Real Estate Taxes	408.17	252,992	252,992	SECP-T-D	126,951	79,748	44,150	2,143
270 Subtotal - General Taxes		253,103	253,103		127,006	79,783	44,170	2,144
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	5,692	5,692	SECP-T-D	2,856	1,794	993	48
275 PSC Assessment	408.12	0	0	SECP-T-D	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		5,692	5,692		2,856	1,794	993	48
277								
278								
279 Federal Income Taxes - Current		-13,102	-13,102	SECP-T-D	-6,574	-4,130	-2,286	-111
280 State Income Taxes - Current		24,000	24,000	SECP-T-D	12,043	7,565	4,188	203
281 Provision for Deferred FIT		117,228	117,228	SECP-T-D	58,825	36,952	20,458	993
282 ITC Adjustment - Net		0	0	SECP-T-D	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		258,795	258,795		129,863	81,577	45,163	2,192
286								
287 TOTAL EXPENSES		734,523	734,523		377,161	226,407	124,892	6,063
288								

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SECONDARY DISTRIBUTION DEMAND

<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Demand Dollars</u>	<u>Balance to be Allocated</u>	<u>Allocation Allocation Factor</u>	<u>Domestic</u>	<u>G2</u>	<u>G1</u>	<u>OL</u>
289 IV. OPERATING REVENUES								
290								
291 Electric Revenues	440-446	1,322,576	1,322,576	REVENUE	679,254	419,625	181,559	42,137
292 Late Payment Charges	450	12,292	12,292	Coll-Activity	11,870	422	0	0
293 Connect/Disconnect Revenue	440-446	0	0	SECPT-D	0	0	0	0
294 Rent	451	18,436	18,436	SECPT-D	9,251	5,811	3,217	156
295 Other Sales	449	28,463	28,463	REVENUE	14,616	9,031	3,907	907
296 Unbilled Reclassification		-34,142	-34,142	REVENUE	(17,535)	(10,832)	(4,687)	(1,088)
297 Misc Revenue	455	3,856	3,856	REVENUE	1,981	1,224	529	123
298 Total Operating Revenues		1,351,462	1,351,462		699,439	425,281	184,527	42,296
299								
300 Gains/Losses from Energy Purchases		0	0	SECPT-D	0	0	0	0
301 Allowance for Funds During Construction		0	0	SECPT-D	0	0	0	0
302 Interest on Customer Deposits		0	0	SECPT-D	0	0	0	0
303								
304 V. NET INCOME		616,959	616,959		322,276	198,873	59,635	36,173
305 Rate of Return		8.92%	8.92%		9.29%	9.12%	4.94%	61.75%

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
1 I. ELECTRIC PLANT IN SERVICE								
2								
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	111	111	SECP-C	85	18	0	8
6 Franchises and Consents	302	0	0	SECP-C	0	0	0	0
7 Miscellaneous Intangible Plant	303	1,857,147	1,857,147	SECP-C	1,421,830	293,029	3,927	138,561
8 Subtotal - INTANGIBLE PLANT	301-303	1,857,258	1,857,258		1,421,715	293,046	3,927	138,570
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 340	0	0	CUST-SEC	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	CUST-SEC	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	CUST-SEC	0	0	0	0
15 Reactor Plant Equipment	322	0	0	CUST-SEC	0	0	0	0
16 Engines and Generators	(343, 323)	0	0	CUST-SEC	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	CUST-SEC	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	CUST-SEC	0	0	0	0
19 Misc. Power Plant Equipment	3, 325, 332, 335, 3	0	0	CUST-SEC	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	CUST-SEC	0	0	0	0
27 Structures and Improvements	352	0	0	CUST-SEC	0	0	0	0
28 Station Equipment	353	0	0	CUST-SEC	0	0	0	0
29 Towers and Fixtures	354	0	0	CUST-SEC	0	0	0	0
30 Poles and Fixtures	355	0	0	CUST-SEC	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	CUST-SEC	0	0	0	0
32 Underground Conduit	357	0	0	CUST-SEC	0	0	0	0
33 Underground Conductors and Devices	358	0	0	CUST-SEC	0	0	0	0
34 Roads and Trails	359	0	0	CUST-SEC	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
37 D. DISTRIBUTION PLANT								
38								
39 Land and Land Rights	360	0	0	SECPT-C	0	0	0	0
40 Structures and Improvements	361	0	0	CUST-SEC	0	0	0	0
41 Station Equipment	362	0	0	CUST-SEC	0	0	0	0
42 Compressor Station Equipment	363	0	0	CUST-SEC	0	0	0	0
43 Poles, Towers and Fixtures	364	9,217,819	9,217,819	CUST-SEC	7,033,263	1,178,290	13,488	992,778
44 Overhead Conductors and Devices	365	11,994,873	11,994,873	CUST-SEC	9,152,023	1,533,248	17,551	1,291,851
45 Underground Conduit	366	113,710	113,710	CUST-SEC	86,762	14,535	166	12,247
46 Underground Conductors and Devices	367	1,126,393	1,126,393	CUST-SEC	859,446	143,984	1,648	121,315
47 Line Transformers	368	31,696,763	31,696,763	CUST-SECxST	27,104,021	4,540,765	51,978	0
48 Services	369	20,341,811	20,341,811	SERVICES-369	15,345,191	4,954,027	42,592	0
49 Meters	370	0	0	METERCOST	0	0	0	0
50 Installed on Cust Premise PR_L	371	1,866,935	1,866,935	METERCOST	1,560,027	265,795	41,112	0
51 Other Property on Customers Premise	372	0	0	METERCOST	0	0	0	0
52 Street Lighting and Signals	373	3,237,653	3,237,653	STREET-LIGHT	0	0	0	3,237,653
53 Subtotal - DISTRIBUTION PLANT	374-387	79,615,767	79,615,767		61,160,733	12,630,645	168,536	5,655,843
54								
55 E. GENERAL PLANT								
56								
57 Land and Land Rights	389	1,876	1,876	SECLABOR-C	1,086	185	4	603
58 Structures and Improvements	390	381,699	381,699	SECLABOR-C	220,811	37,535	745	122,598
59 Office Furniture and Equipment	391	26,946	26,946	SECLABOR-C	15,589	2,650	53	8,655
60 Transportation Equipment	392	108,718	108,718	SECLABOR-C	62,994	10,691	212	34,920
61 Stores Equipment	393	8,053	8,053	SECLABOR-C	4,659	792	16	2,587
62 Tools, Shop and Garage Equipment	394	155,118	155,118	SECLABOR-C	89,737	15,254	303	49,824
63 Laboratory Equipment	395	79,890	79,890	SECLABOR-C	46,217	7,856	156	25,661
64 Power Operated Equipment	396	0	0	SECLABOR-C	0	0	0	0
65 Communication Equipment	397	380,150	380,150	SECLABOR-C	219,920	37,384	742	122,104
66 Miscellaneous Equipment	398	10,375	10,375	SECLABOR-C	6,002	1,020	20	3,332
67 Subtotal - GENERAL PLANT	389-399	1,152,815	1,152,815		866,914	113,367	2,250	370,264
68								
69 TOTAL PLANT IN SERVICE	101	82,625,830	82,625,830		63,249,362	13,037,058	174,714	6,164,696
70								
71 ADDITIONS TO UTILITY PLANT								
72 Energy Conservation Programs	182.3	0	0	SECPT-C	0	0	0	0
73 Property Held for Future Use	105	0	0	SECPT-C	0	0	0	0
74 Construction Work in Progress	107	0	0	SECPT-C	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	SECPT-C	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0
77								
78 TOTAL UTILITY PLANT		82,625,830	82,625,830		63,249,362	13,037,058	174,714	6,164,696
79								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-1,193,359	-1,193,359	SECT-C	(913,506)	(188,293)	(2,523)	(89,036)
83 Transmission	108.4	0	0	CUST-SEC	0	0	0	0
84 Procurement Supply	108	0	0	CUST-SEC	0	0	0	0
85 StreetLighting	108	-1,881,836	-1,881,836	STREET-LIGHT	0	0	0	(1,881,836)
86 Primary-Distribution	108	0	0	CUST-SEC	0	0	0	0
87 Overhead Lines	108	-7,563,590	-7,563,590	CUST-SEC	(5,771,075)	(968,834)	(11,067)	(814,614)
88 Underground Lines	108	-464,773	-464,773	CUST-SEC	(354,625)	(59,411)	(680)	(50,057)
89 Transformers	108	-9,494,572	-9,494,572	CUST-SECxST	(8,118,844)	(1,360,158)	(15,570)	0
90 Services	108	-13,235,456	-13,235,456	SERVICES-369	(9,984,391)	(3,223,352)	(27,713)	0
91 Metering	108.6	0	0	METERCOST	0	0	0	0
92 Other Property on Customers Premise	108.6	-363,888	-363,888	METERCOST	(304,702)	(51,258)	(7,928)	0
93 General	108.7	<u>-646,269</u>	<u>-646,269</u>	SECLABOR-C	<u>(373,873)</u>	<u>(63,554)</u>	<u>(1,282)</u>	<u>(207,561)</u>
94 Subtotal-DEPRECIATION RESERVE		-34,843,742	-34,843,742		-25,821,015	-5,912,859	-66,743	-3,043,124
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	SECT-C	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-34,843,742	-34,843,742		-25,821,015	-5,912,859	-66,743	-3,043,124
99								
100 III. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	SECT-C	0	0	0	0
103 Prepayments	165	2,226,353	2,226,353	SECT-C	1,704,264	351,284	4,708	166,108
104 Cash Working Capital	131	777,292	777,292	SECT-C	595,010	122,644	1,644	57,994
105 Materials and Supplies	154	412,249	412,249	SECT-C	315,573	65,046	872	30,758
106 Regulatory Assets	182, 254	163,305	163,305	SECT-C	125,008	25,767	345	12,184
107 Customer Deposits	235	-1,480,939	-1,480,939	CUSTDEPOSIT	(1,117,171)	(360,667)	(3,101)	0
108 Deferred Income Tax	180	-12,130,522	-12,130,522	SECT-C	(9,285,810)	(1,914,006)	(25,850)	(905,056)
109 Total - OTHER RATE BASE ITEMS	131-283	-10,032,261	-10,032,261		-7,663,135	-1,709,931	-21,183	-638,012
110								
111 TOTAL RATE BASE		<u>37,749,826</u>	<u>37,749,826</u>		<u>29,765,212</u>	<u>5,414,267</u>	<u>86,788</u>	<u>2,483,559</u>
112								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
113 I. OPERATING AND MAINTENANCE EXPENSES								
114								
115 A. PRODUCTION EXPENSES								
116								
117 Supervision and Engineering	(500, 517, 546)	0	0	SECLABOR-C	0	0	0	0
118 Fuel	(501)	0	0	CUST-SEC	0	0	0	0
119 Fuel - Nuclear & Other	(518, 547)	0	0	CUST-SEC	0	0	0	0
120 Steam expense	(502, 520)	0	0	CUST-SEC	0	0	0	0
121 Electric Expenses	(505, 523)	0	0	CUST-SEC	0	0	0	0
122 Generation Expense	(548, 549)	0	0	CUST-SEC	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	CUST-SEC	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	CUST-SEC	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	SECLABOR-C	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	CUST-SEC	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-533	0	0	CUST-SEC	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	CUST-SEC	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	CUST-SEC	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0
131								
132 Purchased Power Expenses	555	0	0	CUST-SEC	0	0	0	0
133 Other Variable Expenses	Mix	0	0	CUST-SEC	0	0	0	0
134 Load Dispatch	556	0	0	CUST-SEC	0	0	0	0
135 Other Purchased Power	557	0	0	CUST-SEC	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0
137								
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0
139								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	QL
140 B. TRANSMISSION EXPENSE								
141								
142 Supervision and Engineering	560	0	0	SECLABOR-C	0	0	0	0
143 Load Dispatching	561	0	0	CUST-SEC	0	0	0	0
144 Station Expenses	562	0	0	CUST-SEC	0	0	0	0
145 Overhead Line Expenses	563	0	0	CUST-SEC	0	0	0	0
146 Underground Lines Expenses	564	0	0	CUST-SEC	0	0	0	0
147 Transmission by Others-Demand	565	0	0	CUST-SEC	0	0	0	0
148 Transmission by Others-Energy	565	0	0	CUST-SEC	0	0	0	0
149 Miscellaneous Expenses	566	0	0	CUST-SEC	0	0	0	0
150 Rents	567	0	0	CUST-SEC	0	0	0	0
151 Supervision and Engineering	568	0	0	SECLABOR-C	0	0	0	0
152 Maintenance of Structures	569	0	0	CUST-SEC	0	0	0	0
153 Maintenance of Station Equipment	570	0	0	CUST-SEC	0	0	0	0
154 Maintenance of Overhead Lines	571	0	0	CUST-SEC	0	0	0	0
155 Maintenance of Underground Lines	572	0	0	CUST-SEC	0	0	0	0
156 Misc Maintenance - Credits	573	0	0	CUST-SEC	0	0	0	0
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0
158								
159 C. DISTRIBUTION EXPENSE								
160								
161 Operation Supervision & Engineering	580	166,496	166,496	SECLABOR-C	96,319	16,373	325	53,478
162 Load Dispatching	581	0	0	CUST-SEC	0	0	0	0
163 Station Expenses	582	0	0	CUST-SEC	0	0	0	0
164 Overhead Line Expenses	583	44,214	44,214	CUST-SEC	33,736	5,652	65	4,762
165 Underground Line Expenses	584	8,730	8,730	CUST-SEC	6,661	1,116	13	940
166 Street Light and Signal Systems	585	199,283	199,283	STREET-LIGHT	0	0	0	199,283
167 Meter Expenses	586	0	0	METERCOST	0	0	0	0
168 Customer Installation Expenses	587	11,227	11,227	METERCOST	9,401	1,581	245	0
169 Misc. Distribution Expenses	588	23,651	23,651	SECP-C	18,104	3,732	50	1,765
170 Rents	589	171	171	SECP-C	131	27	0	13
171 Maint Supervision & Engineering	590	22,202	22,202	SECLABOR-C	12,644	2,163	43	7,131
172 Maint of Structures	591	0	0	CUST-SEC	0	0	0	0
173 Maintenance of Station Equipment	592	0	0	CUST-SEC	0	0	0	0
174 Maintenance of Overhead Lines	593	806,319	806,319	CUST-SEC	615,227	103,070	1,180	88,842
175 Vegetation Management	593-Demand	0	0	CUST-SEC	0	0	0	0
176 Maintenance of Underground Lines	594	24	24	CUST-SEC	18	3	0	3
177 Maintenance of Line Transformers	595	711	711	CUST-SECxST	608	102	1	0
178 Maintenance of Street Lights	596	2,488	2,488	STREET-LIGHT	0	0	0	2,488
179 Maintenance of Meters	597	0	0	METERCOST	0	0	0	0
180 Maintenance of Misc. Plant	598	5,362	5,362	SECP-C	4,105	846	11	400
181 Test Year Distribution Payroll Adjustments	NA	44,797	44,797	SECLABOR-C	25,915	4,405	87	14,369
182 Subtotal - DISTRIBUTION EXPENSES	560-599	1,335,673	1,335,673		823,070	139,090	2,021	371,493
183								
184								
185 Total - OPER. AND MAINT. EXPENSE	500-599	1,335,673	1,335,673		823,070	139,090	2,021	371,493
186								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
187 D. CUSTOMER ACCOUNTS AND SERVICE								
188								
189 Supervision	901	0	0	CUST-SEC	0	0	0	0
190 Meter Reading Expenses	902	0	0	CUST-SEC	0	0	0	0
191 Customer Records & Collection Expense	903	0	0	CUST-SEC	0	0	0	0
192 Uncollectible Accounts	904	159,147	159,147	UNCOLLECT-904	152,247	6,900	0	0
193 Misc Customer Accounts Expenses	905	0	0	CUST-SEC	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	159,147	159,147		152,247	6,900	0	0
195								
196 Customer Assistance Exp Electric	(907, 908)	0	0	CUST-SEC	0	0	0	0
197 Supervision	909	0	0	CUST-SEC	0	0	0	0
198 Customer Assistance Expenses	910	0	0	CUST-SEC	0	0	0	0
199 Information, Instructional Advertising	911	0	0	CUST-SEC	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	CUST-SEC	0	0	0	0
201 Rents	913	0	0	CUST-SEC	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	0	0		0	0	0	0
203								
204 Supervision	915	0	0	SECPT-C	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	SECPT-C	0	0	0	0
206 Advertising Expenses	917	0	0	SECPT-C	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	SECPT-C	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	159,147	159,147		152,247	6,900	0	0
211								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
212 E. ADMINISTRATIVE AND GENERAL								
213								
214 LABOR RELATED EXPENSES								
215								
216 Administrative & General Salaries	920	3,103	3,103	SECLABOR-C	1,795	305	6	997
217 Office Supplies & Expenses	921	45,927	45,927	SECLABOR-C	26,569	4,516	90	14,752
218 Admin Expenses Transferred-Credit	922	0	0	SECLABOR-C	0	0	0	0
219 Outside Services Employed	923	435,550	435,550	SECLABOR-C	251,970	42,832	850	139,898
220 Key Account Management	923-Dir	0	0	SECLABOR-C	0	0	0	0
221 Employee Pensions and Benefits	926	<u>262,777</u>	<u>262,777</u>	SECLABOR-C	<u>152,019</u>	<u>25,841</u>	<u>513</u>	<u>84,404</u>
222 Subtotal - O & M Accounts 920-923,926	920-926	747,357	747,357		432,353	73,495	1,459	240,051
223								
224 PLANT RELATED EXPENSES								
225								
226 Property Insurance	924	29,497	29,497	SECP-C	22,580	4,654	62	2,201
227 Injuries and Damages	925	59,801	59,801	SECP-C	45,777	9,436	126	4,462
228 Maintenance of General Plant (also acct 932)	935	<u>41,145</u>	<u>41,145</u>	SECP-C	<u>31,498</u>	<u>6,482</u>	<u>87</u>	<u>3,070</u>
229 Subtotal - O & M Accounts 924-925	924,925,935	130,444	130,444		99,854	20,562	276	9,732
230								
231 OTHER A&G EXPENSES								
232								
233 Franchise Requirements	927	11	11	SECLP-C	7	1	0	3
234 Regulatory Commission Expenses	928	20,021	20,021	SECLP-C	12,139	2,146	40	5,697
235 Duplicate Charges-Credit	929	0	0	SECLP-C	0	0	0	0
236 General Advertising Expenses	930.1	15,117	15,117	SECLP-C	9,165	1,620	30	4,301
237 Rents	931	0	0	SECLP-C	0	0	0	0
238 Test year Inflation Allowance	NA	15,265	15,265	SECLP-C	<u>9,255</u>	<u>1,636</u>	<u>30</u>	<u>4,344</u>
239 Subtotal	927-932	50,414	50,414		30,566	5,403	100	14,346
240								
241 TOTAL A&G EXPENSES	920-932	928,215	928,215		562,773	99,480	1,934	264,129
242								
243 TOTAL OPERATING EXPENSES		2,423,036	2,423,036		1,538,090	245,469	3,855	635,622
244								

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	SECT-C	0	0	0	0
248 Transmission	403	0	0	CUST-SEC	0	0	0	0
249 Procurement Supply	403	0	0	CUST-SEC	0	0	0	0
250 StreetLighting	403	260,307	260,307	STREET-LIGHT	0	0	0	260,307
251 Primary-Distribution	403	0	0	CUST-SEC	0	0	0	0
252 Overhead Lines	403	798,878	798,878	CUST-SEC	609,550	102,118	1,169	86,041
253 Underground Lines	403	31,775	31,775	CUST-SEC	24,245	4,062	46	3,422
254 Transformers	403	956,724	956,724	CUST-SECxST	818,098	137,057	1,569	0
255 Services	403.5	1,185,928	1,185,928	SERVICES-369	894,825	288,820	2,483	0
256 Metering	403.6	0	0	METERCOST	0	0	0	0
257 Other Property on Customers Premise	403.6	146,992	146,992	METERCOST	123,084	20,705	3,203	0
258 General	403.7	44,139	44,139	SECLABOR-C	25,535	4,341	86	14,177
259 Amortization	404	491,179	491,179	SECT-C	375,994	77,500	1,039	36,647
260								
261 TOTAL DEPRECIATION EXPENSES		3,915,923	3,915,923		2,871,130	634,603	9,595	400,594
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	13,633	13,633	SECLABOR-C	7,887	1,341	27	4,379
268 Unemployment Tax	408.16	328	328	SECLABOR-C	190	32	1	105
269 Real Estate Taxes	408.17	1,780,608	1,780,608	SECT-C	1,363,040	280,952	3,765	132,851
270 Subtotal - General Taxes		1,794,569	1,794,569		1,371,117	282,325	3,792	137,335
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	40,064	40,064	SECT-C	30,669	6,321	85	2,989
275 PSC Assessment	408.12	0	0	SECT-C	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		40,064	40,064		30,669	6,321	85	2,989
277								
278								
279 Federal Income Taxes - Current		-92,212	-92,212	SECT-C	-70,588	-14,550	-195	-6,880
280 State Income Taxes - Current		168,914	168,914	SECT-C	129,302	26,652	357	12,503
281 Provision for Deferred FIT		825,076	825,076	SECT-C	631,588	130,184	1,745	61,559
282 ITC Adjustment - Net		0	0	SECT-C	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		1,834,633	1,834,633		1,401,785	288,646	3,877	140,324
286								
287 TOTAL EXPENSES		8,173,592	8,173,592		5,811,005	1,168,719	17,327	1,176,541
288								

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 2016 Rate Case Electric Cost of Service Study
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 Allocation Phase

SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL
289 IV. OPERATING REVENUES								
290								
291 Electric Revenues	440-446	11,158,606	11,158,606	REVENUE	5,730,863	3,540,388	1,531,821	355,515
292 Late Payment Charges	450	103,705	103,705	Coll-Activity	100,145	3,561	0	0
293 Connect/Disconnect Revenue	440-448	0	0	SECPT-C	0	0	0	0
294 Rent	451	129,756	129,756	SECPT-C	99,327	20,473	274	9,681
295 Other Sales	449	240,147	240,147	REVENUE	123,335	76,193	32,967	7,651
296 Unbilled Reclassification		-288,055	-288,055	REVENUE	(147,941)	(91,394)	(39,543)	(9,177)
297 Misc Revenue	456	32,535	32,535	REVENUE	16,710	10,323	4,466	1,037
298 Total Operating Revenues		11,376,693	11,376,693		5,922,458	3,559,544	1,529,985	364,706
299								
300 Gains/Losses from Energy Purchases		0	0	SECPT-C	0	0	0	0
301 Allowance for Funds During Construction		0	0	SECPT-C	0	0	0	0
302 Interest on Customer Deposits		-4,777	-4,777	SERVICES-369	(3,603)	(1,163)	(10)	0
303								
304 V. NET INCOME		3,198,325	3,198,325		107,850	2,389,662	1,512,648	-811,835
305 Rate of Return		8.47%	8.47%		0.38%	44.14%	1742.93%	-32.89%

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 Allocation Phase

ONSITE CUSTOMER								
Account Description	Account Code	Onsite/Cust Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
1 I. ELECTRIC PLANT IN SERVICE								
2								
3 A. INTANGIBLE PLANT								
4								
5 Organization	301	25	25	OnsitePT-C	21	4	0	0
6 Franchises and Consents	302	0	0	OnsitePT-C	0	0	0	0
7 Miscellaneous Intangible Plant	303	423,140	423,140	OnsitePT-C	354,882	59,228	7,799	1,230
8 Subtotal - INTANGIBLE PLANT	301-303	423,165	423,165		354,903	59,232	7,800	1,230
9								
10 B. PRODUCTION PLANT								
11								
12 Land and Land Rights	310, 320, 330, 340	0	0	CUST-Onsite	0	0	0	0
13 Structures and Improvements	311, 321, 331, 341	0	0	CUST-Onsite	0	0	0	0
14 Boiler Plant Equipment	(312, 342)	0	0	CUST-Onsite	0	0	0	0
15 Reactor Plant Equipment	322	0	0	CUST-Onsite	0	0	0	0
16 Engines and Generators	(343, 323)	0	0	CUST-Onsite	0	0	0	0
17 Turbogenerator Units	(314, 333, 344)	0	0	CUST-Onsite	0	0	0	0
18 Accessory Electric Equipment	315, 324, 334, 345	0	0	CUST-Onsite	0	0	0	0
19 Misc. Power Plant Equipment	5, 325, 332, 335, 3	0	0	CUST-Onsite	0	0	0	0
20 Subtotal - OTHER PLANT	340-346	0	0		0	0	0	0
21								
22 Subtotal - PRODUCTION PLANT	304-346	0	0		0	0	0	0
23								
24 C. TRANSMISSION PLANT								
25								
26 Land and Land Rights	350	0	0	CUST-Onsite	0	0	0	0
27 Structures and Improvements	352	0	0	CUST-Onsite	0	0	0	0
28 Station Equipment	353	0	0	CUST-Onsite	0	0	0	0
29 Towers and Fixtures	354	0	0	CUST-Onsite	0	0	0	0
30 Poles and Fixtures	355	0	0	CUST-Onsite	0	0	0	0
31 Overhead Conductors and Devices	356	0	0	CUST-Onsite	0	0	0	0
32 Underground Conduit	357	0	0	CUST-Onsite	0	0	0	0
33 Underground Conductors and Devices	358	0	0	CUST-Onsite	0	0	0	0
34 Roads and Trails	359	0	0	CUST-Onsite	0	0	0	0
35 Subtotal - TRANSMISSION PLANT	350-359	0	0		0	0	0	0
36								

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ONSITE CUSTOMER								
Account Description	Account Code	Onsite/Cust Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
37 D. DISTRIBUTION PLANT								
38								
39 Land and Land Rights	360	0	0	CUST-Onsite	0	0	0	0
40 Structures and Improvements	361	0	0	CUST-Onsite	0	0	0	0
41 Station Equipment	362	0	0	CUST-Onsite	0	0	0	0
42 Compressor Station Equipment	363	0	0	CUST-Onsite	0	0	0	0
43 Poles, Towers and Fixtures	364	0	0	CUST-Onsite	0	0	0	0
44 Overhead Conductors and Devices	365	0	0	CUST-Onsite	0	0	0	0
45 Underground Conduit	366	0	0	CUST-Onsite	0	0	0	0
46 Underground Conductors and Devices	367	0	0	CUST-Onsite	0	0	0	0
47 Line Transformers	368	0	0	CUST-Onsite	0	0	0	0
48 Services	369	0	0	CUST-Onsite	0	0	0	0
49 Meters	370	13,663,983	13,663,983	METERCOST	11,441,553	1,924,720	297,710	0
50 Installed on Cust Premise PR_L	371	0	0	CUST-Onsite	0	0	0	0
51 Other Property on Customers Premise	372	0	0	CUST-Onsite	0	0	0	0
52 Street Lighting and Signals	373	0	0	CUST-Onsite	0	0	0	0
53 Subtotal - DISTRIBUTION PLANT	374-387	13,663,983	13,663,983		11,441,553	1,924,720	297,710	0
54								
55 E. GENERAL PLANT								
56								
57 Land and Land Rights	389	7,713	7,713	OnsiteLABOR-C	6,499	1,060	68	87
58 Structures and Improvements	390	1,566,939	1,566,939	OnsiteLABOR-C	1,321,894	215,593	13,736	17,716
59 Office Furniture and Equipment	391	110,763	110,763	OnsiteLABOR-C	93,322	15,220	970	1,251
60 Transportation Equipment	392	446,887	446,887	OnsiteLABOR-C	376,620	61,408	3,912	5,046
61 Stores Equipment	393	33,103	33,103	OnsiteLABOR-C	27,890	4,549	290	374
62 Tools, Shop and Garage Equipment	394	637,616	637,616	OnsiteLABOR-C	537,217	87,617	5,582	7,200
63 Laboratory Equipment	395	328,388	328,388	OnsiteLABOR-C	276,680	45,125	2,875	3,708
64 Power Operated Equipment	396	0	0	OnsiteLABOR-C	0	0	0	0
65 Communication Equipment	397	1,562,612	1,562,612	OnsiteLABOR-C	1,316,563	214,724	13,681	17,644
66 Miscellaneous Equipment	398	42,645	42,645	OnsiteLABOR-C	35,930	5,860	373	482
67 Subtotal - GENERAL PLANT	389-399	4,738,667	4,738,667		3,992,516	651,156	41,487	53,507
68								
69 TOTAL PLANT IN SERVICE	101	18,825,815	18,825,815		15,788,973	2,635,108	348,996	54,738
70								
71 ADDITIONS TO UTILITY PLANT								
72 Energy Conservation Programs	182.3	0	0	OnsitePT-C	0	0	0	0
73 Property Held for Future Use	105	0	0	OnsitePT-C	0	0	0	0
74 Construction Work in Progress	107	0	0	OnsitePT-C	0	0	0	0
75 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	OnsitePT-C	0	0	0	0
76 Total Additions to Utility Plant		0	0		0	0	0	0
77								
78 TOTAL UTILITY PLANT		18,825,815	18,825,815		15,788,973	2,635,108	348,996	54,738
79								

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 Allocation Phase

Account Description	Account Code	ONSITE CUSTOMER		Allocation Allocation Factor	Domestic	G2	G1	OL
		Onsite/Cust Customer Dollars	Balance to be Allocated					
80 II. DEPRECIATION RESERVE								
81								
82 Intangible	108.3	-271,900	-271,900	OnsitePT-C	(228,039)	(38,059)	(5,012)	(791)
83 Transmission	108.4	0	0	CUST-Onsite	0	0	0	0
84 Procurement Supply	108	0	0	CUST-Onsite	0	0	0	0
85 StreetLighting	108	0	0	CUST-Onsite	0	0	0	0
86 Primary-Distribution	108	0	0	CUST-Onsite	0	0	0	0
87 Overhead Lines	108	0	0	CUST-Onsite	0	0	0	0
88 Underground Lines	108	0	0	CUST-Onsite	0	0	0	0
89 Transformers	108	0	0	CUST-Onsite	0	0	0	0
90 Services	108	0	0	CUST-Onsite	0	0	0	0
91 Metering	108.5	10,847	10,847	METERCOST	9,082	1,528	236	0
92 Other Property on Customers Premise	108.6	0	0	CUST-Onsite	0	0	0	0
93 General	108.7	-2,656,501	-2,656,501	OnsiteLABOR-C	(2,238,208)	(365,039)	(23,257)	(29,996)
94 Subtotal-DEPRECIATION RESERVE		-2,917,554	-2,917,554		-2,457,165	-401,570	-28,033	-30,787
95								
96 Dep. Res.- adjust for 13 month avg.	108.9	0	0	OnsitePT-C	0	0	0	0
97								
98 TOTAL RESERVE FOR DEPRECIATION	108	-2,917,554	-2,917,554		-2,457,165	-401,570	-28,033	-30,787
99								
100 iii. OTHER RATE BASE ITEMS								
101								
102 Deferred Fuel Cost	183	0	0	OnsitePT-C	0	0	0	0
103 Prepayments	165	507,262	507,262	OnsitePT-C	425,434	71,003	9,360	1,475
104 Cash Working Capital	131	177,101	177,101	OnsitePT-C	148,533	24,789	3,264	515
105 Materials and Supplies	154	93,929	93,929	OnsitePT-C	78,777	13,147	1,731	273
106 Regulatory Assets	182, 254	37,208	37,208	OnsitePT-C	31,206	5,208	686	108
107 Customer Deposits	235	0	0	OnsitePT-C	0	0	0	0
108 Deferred Income Tax	190	-2,763,869	-2,763,869	OnsitePT-C	(2,318,022)	(388,867)	(50,943)	(8,036)
109 Total - OTHER RATE BASE ITEMS	131-283	-1,948,369	-1,948,369		-1,634,073	-272,719	-35,912	-5,665
110								
111 TOTAL RATE BASE		13,959,892	13,959,892		11,697,735	1,960,819	263,051	18,286
112								

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Account Description	Account Code	ONSITE CUSTOMER			Allocation Factor	Domestic	G2	G1	OL
		Onsite/Cust Customer Dollars	Balance to be Allocated						
113 I. OPERATING AND MAINTENANCE EXPENSES									
114									
115 A. PRODUCTION EXPENSES									
116									
117 Supervision and Engineering	(500, 517, 546)	0	0	OnsiteLABOR-C	0	0	0	0	0
118 Fuel	(501)	0	0	CUST-Onsite	0	0	0	0	0
119 Fuel - Nuclear & Other	(513, 547)	0	0	CUST-Onsite	0	0	0	0	0
120 Steam expense	(502, 520)	0	0	CUST-Onsite	0	0	0	0	0
121 Electric Expenses	(505, 623)	0	0	CUST-Onsite	0	0	0	0	0
122 Generation Expense	(548, 549)	0	0	CUST-Onsite	0	0	0	0	0
123 Misc. Generation Expenses	3, 507, 509, 519, 5	0	0	CUST-Onsite	0	0	0	0	0
124 Gas Turbine Lease	(550)	0	0	CUST-Onsite	0	0	0	0	0
125 Maintenance - Supervision and Engineering	(510, 528, 551)	0	0	OnsiteLABOR-C	0	0	0	0	0
126 Maintenance of Structures	(511, 529, 552)	0	0	CUST-Onsite	0	0	0	0	0
127 Maintenance of Generation Plant	512, 513, 530-532	0	0	CUST-Onsite	0	0	0	0	0
128 Maintenance of Steam Plant	(514)	0	0	CUST-Onsite	0	0	0	0	0
129 Maintenance of Misc. Plant	(554)	0	0	CUST-Onsite	0	0	0	0	0
130 Subtotal - Other Production	500-554	0	0		0	0	0	0	0
131									
132 Purchased Power Expenses	555	0	0	CUST-Onsite	0	0	0	0	0
133 Other Variable Expenses	Mix	0	0	CUST-Onsite	0	0	0	0	0
134 Load Dispatch	556	0	0	CUST-Onsite	0	0	0	0	0
135 Other Purchased Power	557	0	0	CUST-Onsite	0	0	0	0	0
136 Subtotal	556-557	0	0		0	0	0	0	0
137									
138 TOTAL PRODUCTION EXPENSE	500-557	0	0		0	0	0	0	0
139									

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		ONSITE CUSTOMER							
Account Description	Account Code	Onsite/Cust Customer Dollars	Balance to be Allocated	Allocation Allocation Factor	Domestic	G2	G1	OL	
140 B. TRANSMISSION EXPENSE									
141									
142 Supervision and Engineering	560	0	0	OnsiteLABOR-C	0	0	0	0	
143 Load Dispatching	561	0	0	CUST-Onsite	0	0	0	0	
144 Station Expenses	562	0	0	CUST-Onsite	0	0	0	0	
145 Overhead Line Expenses	563	0	0	CUST-Onsite	0	0	0	0	
146 Underground Lines Expenses	564	0	0	CUST-Onsite	0	0	0	0	
147 Transmission by Others-Demand	565	0	0	CUST-Onsite	0	0	0	0	
148 Transmission by Others-Energy	565	0	0	CUST-Onsite	0	0	0	0	
149 Miscellaneous Expenses	566	0	0	CUST-Onsite	0	0	0	0	
150 Rents	567	0	0	CUST-Onsite	0	0	0	0	
151 Supervision and Engineering	568	0	0	OnsiteLABOR-C	0	0	0	0	
152 Maintenance of Structures	569	0	0	CUST-Onsite	0	0	0	0	
153 Maintenance of Station Equipment	570	0	0	CUST-Onsite	0	0	0	0	
154 Maintenance of Overhead Lines	571	0	0	CUST-Onsite	0	0	0	0	
155 Maintenance of Underground Lines	572	0	0	CUST-Onsite	0	0	0	0	
156 Misc Maintenance - Credits	573	0	0	CUST-Onsite	0	0	0	0	
157 TOTAL TRANSMISSION EXPENSES	560-573	0	0		0	0	0	0	
158									
159 C. DISTRIBUTION EXPENSE									
160									
161 Operation Supervision & Engineering	580	343,197	343,197	OnsiteLABOR-C	289,157	47,160	3,005	3,875	
162 Load Dispatching	581	17,331	17,331	CUST-Onsite	13,215	2,219	32	1,865	
163 Station Expenses	582	0	0	CUST-Onsite	0	0	0	0	
164 Overhead Line Expenses	583	0	0	CUST-Onsite	0	0	0	0	
165 Underground Line Expenses	584	0	0	CUST-Onsite	0	0	0	0	
166 Street Light and Signal Systems	585	0	0	CUST-Onsite	0	0	0	0	
167 Meter Expenses	586	589,769	589,769	METERCOST	493,844	83,075	12,850	0	
168 Customer Installation Expenses	587	0	0	CUST-Onsite	0	0	0	0	
169 Misc. Distribution Expenses	588	4,052	4,052	OnsitePT-C	3,398	567	75	12	
170 Rents	589	29	29	OnsitePT-C	25	4	1	0	
171 Maint Supervision & Engineering	590	45,766	45,766	OnsiteLABOR-C	38,560	6,289	401	517	
172 Maint of Structures	591	0	0	CUST-Onsite	0	0	0	0	
173 Maintenance of Station Equipment	592	0	0	CUST-Onsite	0	0	0	0	
174 Maintenance of Overhead Lines	593	0	0	CUST-Onsite	0	0	0	0	
175 Vegetation Management	593-Demand	0	0	CUST-Onsite	0	0	0	0	
176 Maintenance of Underground Lines	594	0	0	CUST-Onsite	0	0	0	0	
177 Maintenance of Line Transformers	595	0	0	CUST-Onsite	0	0	0	0	
178 Maintenance of Street Lights	596	0	0	CUST-Onsite	0	0	0	0	
179 Maintenance of Meters	597	11,956	11,956	METERCOST	10,011	1,654	260	0	
180 Maintenance of Misc. Plant	598	919	919	OnsitePT-C	771	129	17	3	
181 Test Year Distribution Payroll Adjustments	NA	92,339	92,339	OnsiteLABOR-C	77,800	12,689	808	1,043	
182 Subtotal - DISTRIBUTION EXPENSES	580-599	1,105,358	1,105,358		926,760	153,816	17,448	7,315	
183									
184									
185 Total - OPER. AND MAINT. EXPENSE	500-599	1,105,358	1,105,358		926,760	153,816	17,448	7,315	
186									

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ONSITE CUSTOMER

<u>Account Description</u>	<u>Account Code</u>	<u>Onsite/Cust Customer Dollars</u>	<u>Balance to be Allocated</u>	<u>Allocation Allocation Factor</u>	<u>Domestic</u>	<u>G2</u>	<u>G1</u>	<u>OL</u>
167 D. CUSTOMER ACCOUNTS AND SERVICE								
168								
189 Supervision	901	0	0	ACCT-903	0	0	0	0
190 Meter Reading Expenses	902	97,812	97,812	METERREAD-902	81,903	13,778	2,131	0
191 Customer Records & Collection Expense	903	2,757,165	2,757,165	ACCT-903	2,330,754	373,841	5,073	47,496
192 Uncollectible Accounts	904	143,332	143,332	UNCOLLECT-904	137,118	6,214	0	0
193 Misc Customer Accounts Expenses	905	0	0	ACCT-903	0	0	0	0
194 Subtotal - Customer Accounts Expense	901-905	2,998,309	2,998,309		2,549,776	393,833	7,204	47,496
195								
196 Customer Assistance Exp Electric	(907, 906)	0	0	CUSTSERV-908	0	0	0	0
197 Supervision	909	1,438	1,438	CUSTSERV-908	1,097	184	3	155
198 Customer Assistance Expenses	910	0	0	CUST-Onsite	0	0	0	0
199 Information, Instructional Advertising	911	0	0	CUST-Onsite	0	0	0	0
200 Misc Customer Serv & Inform Expen	912	0	0	CUST-Onsite	0	0	0	0
201 Rents	913	0	0	CUST-Onsite	0	0	0	0
202 Subtotal - Customer Service & Info.	909-913	1,438	1,438		1,097	184	3	155
203								
204 Supervision	915	0	0	OnsitePT-C	0	0	0	0
205 Demonstrating & Selling Expenses	916	0	0	CUSTSERV-908	0	0	0	0
206 Advertising Expenses	917	0	0	OnsitePT-C	0	0	0	0
207 Miscellaneous Sales Expenses	918	0	0	OnsitePT-C	0	0	0	0
208 Subtotal - Sales Expense	915-919	0	0		0	0	0	0
209								
210 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	2,999,748	2,999,748		2,550,873	394,017	7,207	47,651
211								

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ONSITE CUSTOMER									
Account Description	Account Code	Onsite/Cust Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL	
212 E. ADMINISTRATIVE AND GENERAL									
213									
214 LABOR RELATED EXPENSES									
215									
216 Administrative & General Salaries	920	12,756	12,756	OnsiteLABOR-C	10,748	1,753	112	144	
217 Office Supplies & Expenses	921	188,784	188,784	OnsiteLABOR-C	169,058	25,941	1,653	2,132	
218 Admin Expenses Transferred-Credit	922	0	0	OnsiteLABOR-C	0	0	0	0	
219 Outside Services Employed	923	1,790,335	1,790,335	OnsiteLABOR-C	1,508,429	246,016	15,674	20,216	
220 Key Account Management	923-Dir	280,360	280,360	CUST-LG	0	127,212	153,148	0	
221 Employee Pensions and Benefits	926	1,080,151	1,080,151	OnsiteLABOR-C	910,070	148,427	9,457	12,197	
222 Subtotal - O & M Accounts 920-923,926	920-926	3,352,386	3,352,386		2,588,305	549,349	160,044	34,688	
223									
224 PLANT RELATED EXPENSES									
225									
226 Property Insurance	924	6,721	6,721	OnsitePT-C	5,637	941	124	20	
227 Injuries and Damages	926	13,625	13,625	OnsitePT-C	11,427	1,907	251	40	
228 Maintenance of General Plant (also acct 932)	935	9,375	9,375	OnsitePT-C	7,862	1,312	173	27	
229 Subtotal - O & M Accounts 924-926	924,925,935	29,721	29,721		24,927	4,160	548	86	
230									
231 OTHER A&G EXPENSES									
232									
233 Franchise Requirements	927	42	42	OnsiteLP-C	33	7	2	0	
234 Regulatory Commission Expenses	928	77,141	77,141	OnsiteLP-C	59,604	12,625	4,119	793	
235 Duplicate Charges-Credit	929	0	0	OnsiteLP-C	0	0	0	0	
236 General Advertising Expenses	930.1	58,243	58,243	OnsiteLP-C	45,002	9,532	3,110	599	
237 Rents	931	0	0	OnsiteLP-C	0	0	0	0	
238 Test year Inflation Allowance	NA	58,815	58,815	OnsiteLP-C	45,445	9,626	3,141	605	
239 Subtotal	927-932	194,242	194,242		150,084	31,789	10,372	1,997	
240									
241 TOTAL A&G EXPENSES	920-932	3,576,349	3,576,349		2,763,315	585,299	190,963	36,772	
242									
243 TOTAL OPERATING EXPENSES		7,881,455	7,881,455		6,240,968	1,133,132	215,818	91,738	
244									

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ONSITE CUSTOMER								
Account Description	Account Code	Onsite/Cust Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	OL
245 II. DEPRECIATION EXPENSE								
246								
247 Intangible	403.1	0	0	OnsitePT-C	0	0	0	0
248 Transmission	403	0	0	CUST-Onsite	0	0	0	0
249 Procurement Supply	403	0	0	CUST-Onsite	0	0	0	0
250 StreetLighting	403	0	0	CUST-Onsite	0	0	0	0
251 Primary-Distribution	403	0	0	CUST-Onsite	0	0	0	0
252 Overhead Lines	403	0	0	CUST-Onsite	0	0	0	0
253 Underground Lines	403	0	0	CUST-Onsite	0	0	0	0
254 Transformers	403	0	0	CUST-Onsite	0	0	0	0
255 Services	403.5	0	0	CUST-Onsite	0	0	0	0
256 Metering	403.6	694,131	694,131	METERCOST	581,231	97,776	15,124	0
257 Other Property on Customers Premise	403.6	0	0	CUST-Onsite	0	0	0	0
258 General	403.7	181,434	181,434	OnsiteLABOR-C	152,866	24,931	1,588	2,049
259 Amortization	404	111,912	111,912	OnsitePT-C	93,859	15,665	2,083	325
260								
261 TOTAL DEPRECIATION EXPENSES		987,477	987,477		827,956	138,372	18,775	2,374
262								
263 III. TAXES								
264								
265 A. GENERAL TAXES								
266								
267 Payroll Taxes	408.15	56,040	56,040	OnsiteLABOR-C	47,218	7,701	491	633
268 Unemployment Tax	408.16	1,349	1,349	OnsiteLABOR-C	1,136	185	12	15
269 Real Estate Taxes	408.17	405,701	405,701	OnsitePT-C	340,256	56,787	7,478	1,180
270 Subtotal - General Taxes		463,090	463,090		388,609	64,673	7,980	1,828
271								
272 B. FRANCHISE AND REVENUE TAXES								
273								
274 Maryland Franchise Tax T&D	408.11	9,128	9,128	OnsitePT-C	7,656	1,278	168	27
275 PSC Assessment	408.12	0	0	OnsitePT-C	0	0	0	0
276 Subtotal - Franchise & Gross Receipts		9,128	9,128		7,656	1,278	168	27
277								
278								
279 Federal Income Taxes - Current		-21,010	-21,010	OnsitePT-C	-17,621	-2,941	-387	-61
280 State Income Taxes - Current		38,486	38,486	OnsitePT-C	32,278	5,387	709	112
281 Provision for Deferred FIT		187,989	187,989	OnsitePT-C	157,664	26,313	3,465	547
282 ITC Adjustment - Net		0	0	OnsitePT-C	0	0	0	0
283 Subtotal - Federal Income Taxes	409-411	0	0		0	0	0	0
284								
285 TOTAL TAXES		472,218	472,218		396,264	65,951	8,149	1,854
286								
287 TOTAL EXPENSES		9,141,151	9,141,151		7,465,189	1,337,455	242,541	95,966
288								

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account Description	Account Code	ONSITE CUSTOMER		Allocation Allocation Factor	Domestic	G2	G1	OL	
		Onsite/Cust Customer Dollars	Balance to be Allocated						
289	IV. OPERATING REVENUES								
290									
291	Electric Revenues	440-446	10,049,752	10,049,752	REVENUE	5,161,393	3,188,572	1,379,601	320,187
292	Late Payment Charges	450	93,400	93,400	Coll-Activity	90,183	3,207	0	0
293	Connect/Disconnect Revenue	440-446	160,502	160,502	Coll-Dollars	139,599	20,903	0	0
294	Rent	451	29,564	29,564	OnsitePT-C	24,795	4,138	545	86
295	Other Sales	449	216,283	216,283	REVENUE	111,079	68,622	29,691	6,891
296	Unbilled Reclassification		-259,431	-259,431	REVENUE	(133,239)	(82,312)	(35,614)	(8,265)
297	Misc Revenue	456	29,302	29,302	REVENUE	15,049	9,297	4,022	934
298	Total Operating Revenues		10,319,372	10,319,372		5,408,869	3,212,427	1,378,245	319,831
299									
300	Gains/Losses from Energy Purchases		0	0	OnsitePT-C	0	0	0	0
301	Allowance for Funds During Construction		0	0	OnsitePT-C	0	0	0	0
302	Interest on Customer Deposits		0	0	CUSTDEPOSIT	0	0	0	0
303									
304	V. NET INCOME		1,178,222	1,178,222		-2,056,319	1,874,972	1,135,704	223,866
305	Rate of Return		8.44%	8.44%		-17.58%	95.62%	401.24%	1224.28%
306									
325	SUMMARY REPORT								
326	OPERATING REVENUES								
327	Total Operating Revenues		10,319,372	10,319,372		5,408,869	3,212,427	1,378,245	319,831
328									
329									
330	OPERATING EXPENSES								
331	Production	500-555	0	0		0	0	0	0
332	Transmission	560-573	0	0		0	0	0	0
333	Distribution	580-599	1,105,358	1,105,358		926,780	153,816	17,448	7,315
334	Customer Acctg & Service	901-919	2,999,748	2,999,748		2,550,873	394,017	7,207	47,651
335	Admin & General	920-932	3,576,349	3,576,349		2,763,315	585,299	190,953	36,772
336	Total Operating Expenses		7,681,455	7,681,455		6,240,968	1,133,132	215,618	91,738
337									
338									

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

ONSITE CUSTOMER

Account Description	Account Code	Onsite/Customer Dollars	Balance to be Allocated	Allocation Factor	Domestic	G2	G1	QL
339 DEPRECIATION & AMRTIZATION EXPENSES	403	987,477	987,477		827,956	136,372	18,775	2,374
340								
341 TAXES OTHER THAN INCOME TAX	408	472,218	472,218		386,264	65,951	8,149	1,854
342								
343 INCOME BEFORE INCOME TAXES		1,178,222	1,178,222		-2,058,319	1,874,972	1,135,704	223,866
344								
345 INCOME TAXES								
346 Income Taxes - Current		17,476	17,476		14,857	2,446	322	51
347 Provision for Deferred FIT		167,989	167,989		157,664	26,313	3,465	547
348 ITC Adjustment - Net		0	0		0	0	0	0
349 Subtotal - Federal Income Taxes	409-411	205,465	205,465		172,321	28,760	3,787	597
350								
351								
352 OPERATING INCOME		972,757	972,757		-2,228,640	1,846,212	1,131,917	223,268
353								
354 Gains/Losses		0	0		0	0	0	0
355 Allowance for Funds During Construction		0	0		0	0	0	0
356 Interest on Customer Deposits		0	0		0	0	0	0
357								
358								
359 NET INCOME		972,757	972,757		-2,228,640	1,846,212	1,131,917	223,268
360								
361 RATE BASE		13,959,892	13,959,892		11,697,735	1,960,819	283,051	18,286
362								
363 RETURN ON RATE BASE		6.97%	6.97%		-19.05%	94.16%	399.90%	1220.99%
364 Unitized Rate of Return		1.11	1.11		-3.03	14.99	63.68	184.42

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
1 I. ELECTRIC PLANT IN SERVICE											
2											
3 A. INTANGIBLE PLANT											
4											
6 Organization	301	380	PROCUREPT	PROCPPT-D	PROCPPT-E	-	230KVPT	230KVPT-D	-	-	-
6 Franchises and Consents	302	-	-	-	-	-	-	-	-	-	-
7 Miscellaneous Intangible Plant	303	6,353,387	PROCUREPT	PROCPPT-D	PROCPPT-E	-	230KVPT	230KVPT-D	-	-	-
8 Subtotal - INTANGIBLE PLANT	301-303										
9											
10 B. PRODUCTION PLANT											
11											
12 Land and Land Rights	310, 320, 330, 340	-	-	-	-	-	-	-	-	-	-
13 Structures and Improvements	311, 321, 331, 341	-	-	-	-	-	-	-	-	-	-
14 Boiler Plant Equipment	(312, 342)	-	-	-	-	-	-	-	-	-	-
16 Reactor Plant Equipment	322	-	-	-	-	-	-	-	-	-	-
16 Engines and Generators	(343, 323)	56,575	DEMAND	CP-PROC	-	-	-	-	-	-	-
17 Turbogenerator Units	(314, 333, 344)	-	-	-	-	-	-	-	-	-	-
18 Accessory Electric Equipment	315, 324, 334, 344	-	-	-	-	-	-	-	-	-	-
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	-	-	-	-	-	-	-	-	-	-
20 Subtotal - OTHER PLANT	340-346										
21											
22 Subtotal - PRODUCTION PLANT	304-346										
23											
24 C. TRANSMISSION PLANT											
25											
26 Land and Land Rights	350	-	-	-	-	-	-	-	-	-	-
27 Structures and Improvements	352	-	-	-	-	-	-	-	-	-	-
28 Station Equipment	353	-	-	-	-	-	-	-	-	-	-
29 Towers and Fixtures	354	-	-	-	-	-	-	-	-	-	-
30 Poles and Fixtures	355	-	-	-	-	-	-	-	-	-	-
31 Overhead Conductors and Devices	356	-	-	-	-	-	-	-	-	-	-
32 Underground Conduit	357	-	-	-	-	-	-	-	-	-	-
33 Underground Conductors and Devices	358	-	-	-	-	-	-	-	-	-	-
34 Roads and Trails	359	-	-	-	-	-	-	-	-	-	-
35 Subtotal - TRANSMISSION PLANT	350-359										
36											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
1 I. ELECTRIC PLANT IN SERVICE											
2											
3 A. INTANGIBLE PLANT											
4											
5 Organization	301	380	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
6 Franchises and Consents	302	-	-	-	-	-	-	-	-	-	-
7 Miscellaneous Intangible Plant	303	6,353,387	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
8 Subtotal - INTANGIBLE PLANT	301-303										
9											
10 B. PRODUCTION PLANT											
11											
12 Land and Land Rights	310, 320, 330, 340	-	-	-	-	-	-	-	-	-	-
13 Structures and Improvements	311, 321, 331, 341	-	-	-	-	-	-	-	-	-	-
14 Boiler Plant Equipment	(312, 342)	-	-	-	-	-	-	-	-	-	-
15 Reactor Plant Equipment	322	-	-	-	-	-	-	-	-	-	-
16 Engines and Generators	(343, 323)	56,575	-	-	-	-	-	-	-	-	-
17 Turbogenerator Units	(314, 333, 344)	-	-	-	-	-	-	-	-	-	-
18 Accessory Electric Equipment	315, 324, 334, 345	-	-	-	-	-	-	-	-	-	-
19 Misc. Power Plant Equipment	6, 325, 332, 335, 3	-	-	-	-	-	-	-	-	-	-
20 Subtotal - OTHER PLANT	340-346										
21											
22 Subtotal - PRODUCTION PLANT	304-346										
23											
24 C. TRANSMISSION PLANT											
25											
26 Land and Land Rights	350	-	-	-	-	-	-	-	-	-	-
27 Structures and Improvements	352	-	-	-	-	-	-	-	-	-	-
28 Station Equipment	353	-	-	-	-	-	-	-	-	-	-
29 Towers and Fixtures	354	-	-	-	-	-	-	-	-	-	-
30 Poles and Fixtures	355	-	-	-	-	-	-	-	-	-	-
31 Overhead Conductors and Devices	356	-	-	-	-	-	-	-	-	-	-
32 Underground Conduit	357	-	-	-	-	-	-	-	-	-	-
33 Underground Conductors and Devices	358	-	-	-	-	-	-	-	-	-	-
34 Roads and Trails	359	-	-	-	-	-	-	-	-	-	-
35 Subtotal - TRANSMISSION PLANT	350-359										
36											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
1 I. ELECTRIC PLANT IN SERVICE											
2											
3 A. INTANGIBLE PLANT											
4											
5 Organization	301	380	SECPT	SECPT-D	-		SECPT-C	OnsitePT	-	-	OnsitePT-C
6 Franchises and Consents	302	-	-	-	-		-	-	-	-	-
7 Miscellaneous Intangible Plant	303	6,353,387	SECPT	SECPT-D	-		SECPT-C	OnsitePT	-	-	OnsitePT-C
8 Subtotal - INTANGIBLE PLANT	301-303										
9											
10 B. PRODUCTION PLANT											
11											
12 Land and Land Rights	310, 320, 330, 340	-	-	-	-		-	-	-	-	-
13 Structures and Improvements	311, 321, 331, 341	-	-	-	-		-	-	-	-	-
14 Boiler Plant Equipment	(312, 342)	-	-	-	-		-	-	-	-	-
15 Reactor Plant Equipment	322	-	-	-	-		-	-	-	-	-
16 Engines and Generators	(343, 323)	56,575	-	-	-		-	-	-	-	-
17 Turbogenerator Units	(314, 333, 344)	-	-	-	-		-	-	-	-	-
18 Accessory Electric Equipment	315, 324, 334, 345	-	-	-	-		-	-	-	-	-
19 Misc. Power Plant Equipment	3, 325, 332, 335, 3	-	-	-	-		-	-	-	-	-
20 Subtotal - OTHER PLANT	340-346										
21											
22 Subtotal - PRODUCTION PLANT	304-348										
23											
24 C. TRANSMISSION PLANT											
25											
26 Land and Land Rights	350	-	-	-	-		-	-	-	-	-
27 Structures and Improvements	352	-	-	-	-		-	-	-	-	-
28 Station Equipment	353	-	-	-	-		-	-	-	-	-
29 Towers and Fixtures	354	-	-	-	-		-	-	-	-	-
30 Poles and Fixtures	355	-	-	-	-		-	-	-	-	-
31 Overhead Conductors and Devices	356	-	-	-	-		-	-	-	-	-
32 Underground Conduit	357	-	-	-	-		-	-	-	-	-
33 Underground Conductors and Devices	358	-	-	-	-		-	-	-	-	-
34 Roads and Trails	359	-	-	-	-		-	-	-	-	-
35 Subtotal - TRANSMISSION PLANT	350-359										
36											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans					
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator		
37 D. DISTRIBUTION PLANT												
38												
39 Land and Land Rights	360	2,665,928	-	-	-	-	-	-	-	-	-	-
40 Structures and Improvements	361	4,759,019	-	-	-	-	-	-	-	-	-	-
41 Station Equipment	362	28,718,883	-	-	-	-	-	-	-	-	-	-
42 Compressor Station Equipment	363	-	-	-	-	-	-	-	-	-	-	-
43 Poles, Towers and Fixtures	364	54,881,358	-	-	-	-	-	-	-	-	-	-
44 Overhead Conductors and Devices	365	71,414,284	-	-	-	-	-	-	-	-	-	-
45 Underground Conduit	366	1,841,623	-	-	-	-	-	-	-	-	-	-
46 Underground Conductors and Devices	367	18,242,829	-	-	-	-	-	-	-	-	-	-
47 Line Transformers	368	43,163,325	-	-	-	-	-	-	-	-	-	-
48 Services	369	20,341,811	-	-	-	-	-	-	-	-	-	-
49 Meters	370	13,663,983	-	-	-	-	-	-	-	-	-	-
50 Installed on Cust Premise PR_L	371	1,886,935	-	-	-	-	-	-	-	-	-	-
51 Other Property on Customers Premise	372	-	-	-	-	-	-	-	-	-	-	-
52 Street Lighting and Signals	373	3,237,653	-	-	-	-	-	-	-	-	-	-
53 Subtotal - DISTRIBUTION PLANT	374-387											
54												
55 E. GENERAL PLANT												
56												
57 Land and Land Rights	389	18,620	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
58 Structures and Improvements	390	3,787,332	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
59 Office Furniture and Equipment	391	267,375	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
60 Transportation Equipment	392	1,078,761	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
61 Stores Equipment	393	79,908	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
62 Tools, Shop and Garage Equipment	394	1,539,171	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
63 Laboratory Equipment	395	792,711	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
64 Power Operated Equipment	396	-	-		-		-	-		-	-	-
65 Communication Equipment	397	3,772,058	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
66 Miscellaneous Equipment	398	102,943	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-	-
67 Subtotal - GENERAL PLANT	389-399											
68												
69 TOTAL PLANT IN SERVICE	101											
70												
71 ADDITIONS TO UTILITY PLANT												
72 Energy Conservation Programs	182.3	-	-		-		-	-		-	-	-
73 Property Held for Future Use	105	-	-		-		-	-		-	-	-
74 Construction Work in Progress	107	-	-		-		-	-		-	-	-
75 Nuclear Plant Costs - Calvert Cliffs	182.3	-	-		-		-	-		-	-	-
76 Total Additions to Utility Plant												
77												
78 TOTAL UTILITY PLANT												
79												

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
37 D. DISTRIBUTION PLANT											
38											
39 Land and Land Rights	360	2,665,928	34KVPT	34KVPT-D	-	-	-	-	-	-	-
40 Structures and Improvements	361	4,759,019	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
41 Station Equipment	362	28,716,883	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
42 Compressor Station Equipment	363	-	-	-	-	-	-	-	-	-	-
43 Poles, Towers and Fixtures	364	54,881,358	-	-	-	-	Poles	NCP-Primary	-	-	CUST-Pri
44 Overhead Conductors and Devices	365	71,414,284	-	-	-	-	P-LINES	NCP-Primary	-	-	CUST-Pri
45 Underground Conduit	366	1,841,623	-	-	-	-	U-LINES	-	-	-	CUST-Pri
46 Underground Conductors and Devices	367	18,242,829	-	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-Pri
47 Line Transformers	368	43,163,325	-	-	-	-	-	-	-	-	-
48 Services	369	20,341,811	-	-	-	-	-	-	-	-	-
49 Meters	370	13,663,983	-	-	-	-	-	-	-	-	-
50 Installed on Cust Premise PR_L	371	1,886,935	-	-	-	-	-	-	-	-	-
51 Other Property on Customers Premise	372	-	-	-	-	-	-	-	-	-	-
52 Street Lighting and Signals	373	3,237,653	-	-	-	-	-	-	-	-	-
53 Subtotal - DISTRIBUTION PLANT	374-387										
54											
55 E. GENERAL PLANT											
56											
57 Land and Land Rights	389	18,620	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
58 Structures and Improvements	390	3,787,332	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
59 Office Furniture and Equipment	391	267,375	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
60 Transportation Equipment	392	1,078,761	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
61 Stores Equipment	393	79,908	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
62 Tools, Shop and Garage Equipment	394	1,539,171	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
63 Laboratory Equipment	395	792,711	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
64 Power Operated Equipment	396	-	-	-	-	-	-	-	-	-	-
65 Communication Equipment	397	3,772,058	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
66 Miscellaneous Equipment	398	102,943	34KVLAVOR	34KVLAVOR-D	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
67 Subtotal - GENERAL PLANT	369-399										
68											
69 TOTAL PLANT IN SERVICE	101										
70											
71 ADDITIONS TO UTILITY PLANT											
72 Energy Conservation Programs	182.3	-	-	-	-	-	-	-	-	-	-
73 Property Held for Future Use	105	-	-	-	-	-	-	-	-	-	-
74 Construction Work in Progress	107	-	-	-	-	-	-	-	-	-	-
75 Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-	-	-	-	-	-
76 Total Additions to Utility Plant											
77											
78 TOTAL UTILITY PLANT											
79											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
37 D. DISTRIBUTION PLANT											
38											
39 Land and Land Rights	360	2,665,928	-	-	-	-	-	-	-	-	-
40 Structures and Improvements	361	4,759,019	-	-	-	-	-	-	-	-	-
41 Station Equipment	362	28,718,883	-	-	-	-	-	-	-	-	-
42 Compressor Station Equipment	363	-	-	-	-	-	-	-	-	-	-
43 Poles, Towers and Fixtures	364	54,881,358	CUST	-	-	CUST-SEC	-	-	-	-	-
44 Overhead Conductors and Devices	365	71,414,284	CUST	-	-	CUST-SEC	-	-	-	-	-
45 Underground Conduit	366	1,841,623	CUST	-	-	CUST-SEC	-	-	-	-	-
46 Underground Conductors and Devices	367	18,242,829	CUST	-	-	CUST-SEC	-	-	-	-	-
47 Line Transformers	368	43,163,325	L-Transformers	NCP-SEC	-	CUST-SECxST	-	-	-	-	-
48 Services	369	20,341,811	CUST	-	-	SERVICES-369	-	-	-	-	-
49 Meters	370	13,663,983	-	-	-	-	CUST	-	-	-	METERCOST
50 Installed on Cust Premise PR_L	371	1,886,935	CUST	-	-	METERCOST	-	-	-	-	-
51 Other Property on Customers Premise	372	-	-	-	-	-	-	-	-	-	-
52 Street Lighting and Signals	373	3,237,653	CUST	-	-	STREET-LIGHT	-	-	-	-	-
53 Subtotal - DISTRIBUTION PLANT	374-387										
54											
55 E. GENERAL PLANT											
56											
57 Land and Land Rights	389	18,620	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
58 Structures and Improvements	390	3,787,332	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
59 Office Furniture and Equipment	391	287,375	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
60 Transportation Equipment	392	1,078,761	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
61 Stores Equipment	393	79,908	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
62 Tools, Shop and Garage Equipment	394	1,539,171	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
63 Laboratory Equipment	395	792,711	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
64 Power Operated Equipment	396	-	-	-	-	-	-	-	-	-	-
65 Communication Equipment	397	3,772,058	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
66 Miscellaneous Equipment	398	102,943	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
67 Subtotal - GENERAL PLANT	389-399										
68											
69 TOTAL PLANT IN SERVICE	101										
70											
71 ADDITIONS TO UTILITY PLANT											
72 Energy Conservation Programs	182.3	-	-	-	-	-	-	-	-	-	-
73 Property Held for Future Use	105	-	-	-	-	-	-	-	-	-	-
74 Construction Work in Progress	107	-	-	-	-	-	-	-	-	-	-
75 Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-	-	-	-	-	-
76 Total Additions to Utility Plant											
77											
78 TOTAL UTILITY PLANT											
79											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
80 II. DEPRECIATION RESERVE											
81											
82 Intangible	108.3	(4,082,537)	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
83 Transmission	108.4	-	-	-	-	-	-	-	-	-	-
84 Procurement Supply	108	(17,747)	DEMAND	CP-PROC	-	-	-	-	-	-	-
85 StreetLighting	108	(1,881,838)	-	-	-	-	-	-	-	-	-
86 Primary-Distribution	108	(7,507,748)	-	-	-	-	-	-	-	-	-
87 Overhead Lines	108	(45,032,355)	-	-	-	-	-	-	-	-	-
88 Underground Lines	108	(7,527,359)	-	-	-	-	-	-	-	-	-
89 Transformers	108	(12,929,311)	-	-	-	-	-	-	-	-	-
90 Services	108	(13,235,456)	-	-	-	-	-	-	-	-	-
91 Metering	108.5	10,847	-	-	-	-	-	-	-	-	-
92 Other Property on Customers Premise	108.6	(363,888)	-	-	-	-	-	-	-	-	-
93 General	108.7	(6,412,647)	PROCURELABOR-	-	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-
94 Subtotal-DEPRECIATION RESERVE											
95											
96 Dep. Res.- adjust for 13 month avg.	108.9	-	-	-	-	-	-	-	-	-	-
97											
98 TOTAL RESERVE FOR DEPRECIATI	108	-									
99											
100 III. OTHER RATE BASE ITEMS											
101											
102 Deferred Fuel Cost	183	-	-	-	-	-	-	-	-	-	-
103 Prepayments	185	7,616,460	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
104 Cash Working Capital	131	2,659,151	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
105 Materials and Supplies	154	1,410,324	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
106 Regulatory Assets	182, 254	558,673	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
107 Customer Deposits	235	(1,480,939)	-	-	-	-	-	-	-	-	-
108 Deferred Income Tax	190	(41,499,086)	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
109 Total - OTHER RATE BASE ITEMS	131-283										
110											
111 TOTAL RATE BASE											
112											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
80 II. DEPRECIATION RESERVE											
81											
82 Intangible	108.3	(4,082,537)	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
83 Transmission	108.4	-	-	-	-	-	-	-	-	-	-
84 Procurement Supply	108	(17,747)	-	-	-	-	-	-	-	-	-
85 StreetLighting	108	(1,881,836)	-	-	-	-	-	-	-	-	-
86 Primary-Distribution	108	(7,507,748)	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
87 Overhead Lines	108	(45,032,355)	-	-	-	-	P-LINES	NCP-Primary	-	-	CUST-Pri
88 Underground Lines	108	(7,527,359)	-	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-Pri
89 Transformers	108	(12,929,311)	-	-	-	-	-	-	-	-	-
90 Services	108	(13,235,456)	-	-	-	-	-	-	-	-	-
91 Metering	108.5	10,847	-	-	-	-	-	-	-	-	-
92 Other Property on Customers Premise	108.6	(363,888)	-	-	-	-	-	-	-	-	-
93 General	108.7	(6,412,647)	34KVLABOR	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
94 Subtotal-DEPRECIATION RESERVE											
95											
96 Dep. Res.- adjust for 13 month avg.	108.9	-	-	-	-	-	-	-	-	-	-
97											
98 TOTAL RESERVE FOR DEPRECIAT	108										
99											
100 III. OTHER RATE BASE ITEMS											
101											
102 Deferrad Fuel Cost	183	-	-	-	-	-	-	-	-	-	-
103 Prepayments	165	7,616,460	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
104 Cash Working Capital	131	2,659,151	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
105 Materials and Supplies	154	1,410,324	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
106 Regulatory Assets	182, 254	558,673	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
107 Customer Deposits	235	(1,480,939)	-	-	-	-	-	-	-	-	-
108 Deferred Income Tax	190	(41,499,086)	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
109 Total - OTHER RATE BASE ITEMS	131-283										
110											
111 TOTAL RATE BASE											
112											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
80 II. DEPRECIATION RESERVE											
81											
82 Intangible	108.3	(4,082,537)	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C
83 Transmission	108.4	-	-	-	-	-	-	-	-	-	-
84 Procurement Supply	108	(17,747)	-	-	-	-	-	-	-	-	-
85 StreetLighting	108	(1,881,836)	CUST	-	-	STREET-LIGHT	-	-	-	-	-
86 Primary-Distribution	108	(7,507,748)	-	-	-	-	-	-	-	-	-
87 Overhead Lines	108	(45,032,355)	CUST	-	-	CUST-SEC	-	-	-	-	-
88 Underground Lines	108	(7,527,359)	CUST	-	-	CUST-SEC	-	-	-	-	-
89 Transformers	108	(12,929,311)	L-Transformers	NCP-SEC	-	CUST-SECxST	-	-	-	-	-
90 Services	108	(13,235,456)	CUST	-	-	SERVICES-369	-	-	-	-	-
91 Metering	108.6	10,847	-	-	-	-	CUST	-	-	-	METERCOST
92 Other Property on Customers Premise	108.6	(363,888)	CUST	-	-	METERCOST	-	-	-	-	-
93 General	108.7	(6,412,647)	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
94 Subtotal-DEPRECIATION RESERVE											
95											
96 Dep. Res.- adjust for 13 month avg.	108.9	-	-	-	-	-	-	-	-	-	-
97											
98 TOTAL RESERVE FOR DEPRECIATION	108										
99											
100 III. OTHER RATE BASE ITEMS											
101											
102 Deferred Fuel Cost	183	-	-	-	-	-	-	-	-	-	-
103 Prepayments	185	7,616,460	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C
104 Cash Working Capital	131	2,659,151	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C
105 Materials and Supplies	154	1,410,324	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C
106 Regulatory Assets	182, 254	558,673	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C
107 Customer Deposits	235	(1,480,939)	CUST	-	-	CUSTDEPOSIT	-	-	-	-	-
108 Deferred Income Tax	190	(41,499,086)	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C
109 Total - OTHER RATE BASE ITEMS	131-283										
110											
111 TOTAL RATE BASE											
112											

Unifil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2016
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
113 I. OPERATING AND MAINTENANCE											
114											
115 A. PRODUCTION EXPENSES											
116											
117 Supervision and Engineering	(500, 517, 546)	-									
118 Fuel	(501)	-									
119 Fuel - Nuclear & Other	(518, 547)	-									
120 Steam expense	(502, 520)	-									
121 Electric Expenses	(505, 523)	-									
122 Generation Expense	(548, 549)	-									
123 Misc. Generation Expenses	3, 507, 509, 510, t	-									
124 Gas Turbine Lease	(550)	-									
125 Maintenance - Supervision and Engine	(510, 528, 551)	-									
126 Maintenance of Structures	(511, 529, 552)	-									
127 Maintenance of Generation Plant	512, 513, 530-533	-									
128 Maintenance of Steam Plant	(514)	-									
129 Maintenance of Misc. Plant	(554)	-									
130 Subtotal - Other Production	500-554	-									
131											
132 Purchased Power Expenses	555	-									
133 Other Variable Expenses	Mix	-									
134 Load Dispatch	556	-									
135 Other Purchased Power	557	281,438	ENERGY		KWH-PROC						
136 Subtotal	556-557	-									
137											
138 TOTAL PRODUCTION EXPENSE	500-557	-									

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
113 I. OPERATING AND MAINTENANCE										
114										
116 A. PRODUCTION EXPENSES										
116										
117 Supervision and Engineering	(500, 517, 548)		-	-	-	-	-	-	-	-
118 Fuel	(501)		-	-	-	-	-	-	-	-
119 Fuel - Nuclear & Other	(518, 547)		-	-	-	-	-	-	-	-
120 Steam expense	(502, 520)		-	-	-	-	-	-	-	-
121 Electric Expenses	(505, 523)		-	-	-	-	-	-	-	-
122 Generation Expense	(548, 549)		-	-	-	-	-	-	-	-
123 Misc. Generation Expenses	3, 507, 509, 519, 5		-	-	-	-	-	-	-	-
124 Gas Turbine Lease	(550)		-	-	-	-	-	-	-	-
125 Maintenance - Supervision and Engine	(510, 528, 551)		-	-	-	-	-	-	-	-
126 Maintenance of Structures	(511, 529, 552)		-	-	-	-	-	-	-	-
127 Maintenance of Generation Plant	512, 513, 530-533		-	-	-	-	-	-	-	-
128 Maintenance of Steam Plant	(514)		-	-	-	-	-	-	-	-
129 Maintenance of Misc. Plant	(554)		-	-	-	-	-	-	-	-
130 Subtotal - Other Production	500-554		-	-	-	-	-	-	-	-
131										
132 Purchased Power Expenses	556		-	-	-	-	-	-	-	-
133 Other Variable Expenses	Mix		-	-	-	-	-	-	-	-
134 Load Dispatch	558		-	-	-	-	-	-	-	-
135 Other Purchased Power	557	281,438	-	-	-	-	-	-	-	-
136 Subtotal	556-557									
137										
138 TOTAL PRODUCTION EXPENSE	500-557									
139										

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2016
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
113 I. OPERATING AND MAINTENANCE											
114											
115 A. PRODUCTION EXPENSES											
116											
117 Supervision and Engineering	(500, 517, 546)	-	-	-	-	-	-	-	-	-	-
118 Fuel	(501)	-	-	-	-	-	-	-	-	-	-
119 Fuel - Nuclear & Other	(518, 547)	-	-	-	-	-	-	-	-	-	-
120 Steam expense	(502, 520)	-	-	-	-	-	-	-	-	-	-
121 Electric Expenses	(505, 523)	-	-	-	-	-	-	-	-	-	-
122 Generation Expense	(548, 549)	-	-	-	-	-	-	-	-	-	-
123 Misc. Generation Expenses	3, 507, 509, 519, 5	-	-	-	-	-	-	-	-	-	-
124 Gas Turbine Lease	(550)	-	-	-	-	-	-	-	-	-	-
125 Maintenance - Supervision and Engine	(510, 528, 551)	-	-	-	-	-	-	-	-	-	-
126 Maintenance of Structures	(511, 529, 552)	-	-	-	-	-	-	-	-	-	-
127 Maintenance of Generation Plant	512, 513, 530-533	-	-	-	-	-	-	-	-	-	-
128 Maintenance of Steam Plant	(514)	-	-	-	-	-	-	-	-	-	-
129 Maintenance of Misc. Plant	(554)	-	-	-	-	-	-	-	-	-	-
130 Subtotal - Other Production	500-554	-	-	-	-	-	-	-	-	-	-
131											
132 Purchased Power Expenses	555	-	-	-	-	-	-	-	-	-	-
133 Other Variable Expenses	Mix	-	-	-	-	-	-	-	-	-	-
134 Load Dispatch	556	-	-	-	-	-	-	-	-	-	-
135 Other Purchased Power	557	281,438	-	-	-	-	-	-	-	-	-
136 Subtotal	556-557										
137											
138 TOTAL PRODUCTION EXPENSE	500-557										
139											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans					
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator		
140 B. TRANSMISSION EXPENSE												
141												
142 Supervision and Engineering	560	14,391	-	-	-	-	230KVLAVOR	230KVLAVOR-D	-	-	-	-
143 Load Dispatching	561	80,772	-	-	-	-	DEMAND	CP-Trans	-	-	-	-
144 Station Expenses	562	16,709	-	-	-	-	DEMAND	CP-Trans	-	-	-	-
145 Overhead Line Expenses	563	22,573	-	-	-	-	DEMAND	CP-Trans	-	-	-	-
146 Underground Lines Expenses	564	-	-	-	-	-	-	-	-	-	-	-
147 Transmission by Others-Demand	565	-	-	-	-	-	-	-	-	-	-	-
148 Transmission by Others-Energy	565	-	-	-	-	-	-	-	-	-	-	-
149 Miscellaneous Expenses	566	-	-	-	-	-	-	-	-	-	-	-
150 Rents	567	2,000	-	-	-	-	DEMAND	CP-Trans	-	-	-	-
151 Supervision and Engineering	568	25,780	-	-	-	-	230KVLAVOR	230KVLAVOR-D	-	-	-	-
152 Maintenance of Structures	569	-	-	-	-	-	-	-	-	-	-	-
153 Maintenance of Station Equipment	570	33,546	-	-	-	-	DEMAND	CP-Trans	-	-	-	-
154 Maintenance of Overhead Lines	571	3,617	-	-	-	-	DEMAND	CP-Trans	-	-	-	-
155 Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-	-	-
156 Misc Maintenance - Credits	573	-	-	-	-	-	-	-	-	-	-	-
157 TOTAL TRANSMISSION EXPENSES	560-573											
158												
159 C. DISTRIBUTION EXPENSE												
160												
161 Operation Supervision & Engineering	580	1,230,624	-	-	-	-	-	-	-	-	-	-
162 Load Dispatching	581	62,144	-	-	-	-	-	-	-	-	-	-
163 Station Expenses	582	163,022	-	-	-	-	-	-	-	-	-	-
164 Overhead Line Expenses	583	263,243	-	-	-	-	-	-	-	-	-	-
165 Underground Line Expenses	584	141,391	-	-	-	-	-	-	-	-	-	-
166 Street Light and Signal Systems	585	199,283	-	-	-	-	-	-	-	-	-	-
167 Meter Expenses	586	589,769	-	-	-	-	-	-	-	-	-	-
168 Customer Installation Expenses	587	11,227	-	-	-	-	-	-	-	-	-	-
169 Misc. Distribution Expenses	588	78,533	-	-	-	-	-	-	-	-	-	-
170 Rents	589	568	-	-	-	-	-	-	-	-	-	-
171 Maint Supervision & Engineering	590	164,107	-	-	-	-	-	-	-	-	-	-
172 Maint of Structures	591	342	-	-	-	-	-	-	-	-	-	-
173 Maintenance of Station Equipment	592	133,884	-	-	-	-	-	-	-	-	-	-
174 Maintenance of Overhead Lines	593	4,800,687	-	-	-	-	-	-	-	-	-	-
175 Vegetation Management	593-Demand	1,019,259	-	-	-	-	-	-	-	-	-	-
176 Maintenance of Underground Lines	594	383	-	-	-	-	-	-	-	-	-	-
177 Maintenance of Line Transformers	595	969	-	-	-	-	-	-	-	-	-	-
178 Maintenance of Street Lights	596	2,488	-	-	-	-	-	-	-	-	-	-
179 Maintenance of Meters	597	11,956	-	-	-	-	-	-	-	-	-	-
180 Maintenance of Misc. Plant	598	17,805	-	-	-	-	-	-	-	-	-	-
181 Test Year Distribution Payroll Adjustm	NA	331,108	-	-	-	-	-	-	-	-	-	-
182 Subtotal - DISTRIBUTION EXPENSES	580-599											
183												
184												
185 Total - OPER. AND MAINT. EXPENSE	500-599											
186												

Utili Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
140 B. TRANSMISSION EXPENSE											
141											
142 Supervision and Engineering	560	14,391	-	-	-	-	-	-	-	-	-
143 Load Dispatching	561	80,772	-	-	-	-	-	-	-	-	-
144 Station Expenses	562	16,709	-	-	-	-	-	-	-	-	-
145 Overhead Line Expenses	563	22,573	-	-	-	-	-	-	-	-	-
146 Underground Lines Expenses	564	-	-	-	-	-	-	-	-	-	-
147 Transmission by Others-Demand	565	-	-	-	-	-	-	-	-	-	-
148 Transmission by Others-Energy	565	-	-	-	-	-	-	-	-	-	-
149 Miscellaneous Expenses	566	-	-	-	-	-	-	-	-	-	-
150 Rents	567	2,000	-	-	-	-	-	-	-	-	-
151 Supervision and Engineering	568	25,780	-	-	-	-	-	-	-	-	-
152 Maintenance of Structures	569	-	-	-	-	-	-	-	-	-	-
153 Maintenance of Station Equipment	570	33,546	-	-	-	-	-	-	-	-	-
154 Maintenance of Overhead Lines	571	3,617	-	-	-	-	-	-	-	-	-
155 Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-	-
156 Misc Maintenance - Credits	573	-	-	-	-	-	-	-	-	-	-
157 TOTAL TRANSMISSION EXPENSES	560-573										
158											
159 C. DISTRIBUTION EXPENSE											
160											
161 Operation Supervision & Engineering	580	1,230,624	34KVPT	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
162 Load Dispatching	581	62,144	34KVPT	34KVPT-D	-	-	DEMAND	NCP-Primary	-	-	-
163 Station Expenses	582	163,022	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
164 Overhead Line Expenses	583	263,243	-	-	-	-	P-LINES	NCP-Primary	-	-	CUST-Pri
165 Underground Line Expenses	584	141,391	-	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-Pri
166 Street Light and Signal Systems	585	199,283	-	-	-	-	-	-	-	-	-
167 Meter Expenses	586	589,769	-	-	-	-	-	-	-	-	-
168 Customer Installation Expenses	587	11,227	-	-	-	-	-	-	-	-	-
169 Misc. Distribution Expenses	588	78,533	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
170 Rents	589	568	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
171 Maint Supervision & Engineering	590	164,107	34KVPT	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
172 Maint of Structures	591	342	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
173 Maintenance of Station Equipment	592	133,884	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
174 Maintenance of Overhead Lines	593	4,800,687	-	-	-	-	P-LINES	NCP-Primary	-	-	CUST-Pri
175 Vegetation Management	593-Demand	1,019,289	DEMAND	NCP-SubTrans	-	-	-	-	-	-	-
176 Maintenance of Underground Lines	594	383	-	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-Pri
177 Maintenance of Line Transformers	595	969	-	-	-	-	-	-	-	-	-
178 Maintenance of Street Lights	596	2,488	-	-	-	-	-	-	-	-	-
179 Maintenance of Meters	597	11,956	-	-	-	-	-	-	-	-	-
180 Maintenance of Misc. Plant	598	17,805	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
181 Test Year Distribution Payroll Adjustmr	NA	331,108	34KVPT	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
182 Subtotal - DISTRIBUTION EXPENSES	580-599										
183											
184											
185 Total - OPER. AND MAINT. EXPENSE	500-599										
186											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite					
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator		
140 B. TRANSMISSION EXPENSE												
141												
142 Supervision and Engineering	560	14,391	-	-	-	-	-	-	-	-	-	-
143 Load Dispatching	561	80,772	-	-	-	-	-	-	-	-	-	-
144 Station Expenses	562	16,709	-	-	-	-	-	-	-	-	-	-
145 Overhead Line Expenses	563	22,573	-	-	-	-	-	-	-	-	-	-
146 Underground Lines Expenses	564	-	-	-	-	-	-	-	-	-	-	-
147 Transmission by Others-Demand	565	-	-	-	-	-	-	-	-	-	-	-
148 Transmission by Others-Energy	565	-	-	-	-	-	-	-	-	-	-	-
149 Miscellaneous Expenses	566	-	-	-	-	-	-	-	-	-	-	-
150 Rents	567	2,000	-	-	-	-	-	-	-	-	-	-
151 Supervision and Engineering	568	25,780	-	-	-	-	-	-	-	-	-	-
152 Maintenance of Structures	569	-	-	-	-	-	-	-	-	-	-	-
153 Maintenance of Station Equipment	570	33,546	-	-	-	-	-	-	-	-	-	-
154 Maintenance of Overhead Lines	571	3,617	-	-	-	-	-	-	-	-	-	-
155 Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-	-	-
156 Misc Maintenance - Credits	573	-	-	-	-	-	-	-	-	-	-	-
157 TOTAL TRANSMISSION EXPENSES	560-573											
158												
159 C. DISTRIBUTION EXPENSE												
160												
161 Operation Supervision & Engineering	580	1,230,624	SECLABOR-XE	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C	-
162 Load Dispatching	581	62,144	DEMAND	SECPT-D	-	-	CUST	-	-	-	CUST-Onsite	-
163 Station Expenses	582	163,022	-	-	-	-	-	-	-	-	-	-
164 Overhead Line Expenses	583	263,243	CUST	-	-	CUST-SEC	-	-	-	-	-	-
165 Underground Line Expenses	584	141,391	CUST	-	-	CUST-SEC	-	-	-	-	-	-
166 Street Light and Signal Systems	585	199,283	CUST	-	-	STREET-LIGHT	-	-	-	-	-	-
167 Meter Expenses	586	589,769	-	-	-	-	CUST	-	-	-	METERCOST	-
168 Customer Installation Expenses	587	11,227	CUST	-	-	METERCOST	-	-	-	-	-	-
169 Misc. Distribution Expenses	588	78,533	SECPT-XE	SECPT-D	-	SECPT-C	CUST	-	-	-	OnsitePT-C	-
170 Rents	589	568	SECPT-XE	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C	-
171 Maint Supervision & Engineering	590	164,107	SECLABOR-XE	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C	-
172 Maint of Structures	591	342	-	-	-	-	-	-	-	-	-	-
173 Maintenance of Station Equipment	592	133,864	-	-	-	-	-	-	-	-	-	-
174 Maintenance of Overhead Lines	593	4,800,687	CUST	-	-	CUST-SEC	-	-	-	-	-	-
175 Vegetation Management	593-Demand	1,019,289	-	-	-	-	-	-	-	-	-	-
176 Maintenance of Underground Lines	594	383	CUST	-	-	CUST-SEC	-	-	-	-	-	-
177 Maintenance of Line Transformers	595	969	L-Transformers	NCP-SEC	-	CUST-SECxST	-	-	-	-	-	-
178 Maintenance of Street Lights	596	2,488	CUST	-	-	STREET-LIGHT	-	-	-	-	-	-
179 Maintenance of Meters	597	11,956	-	-	-	-	CUST	-	-	-	METERCOST	-
180 Maintenance of Misc. Plant	598	17,805	SECPT-XE	SECPT-D	-	SECPT-C	OnsitePT	-	-	-	OnsitePT-C	-
181 Test Year Distribution Payroll Adjustm	NA	331,108	SECLABOR-XE	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C	-
182 Subtotal - DISTRIBUTION EXPENSES	580-599											
183												
184												
185 Total - OPER. AND MAINT. EXPENSE	500-599											
186												

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
187 D. CUSTOMER ACCOUNTS AND SEI											
188											
189 Supervision	901	-	-	-	-	-	-	-	-	-	-
190 Meter Reading Expenses	902	97,812	-	-	-	-	-	-	-	-	-
191 Customer Records & Collection Expen	903	2,757,165	-	-	-	-	-	-	-	-	-
192 Uncollectible Accounts	904	739,118	PROCUREREV	UNCOLLECT-904	UNCOLLECT-904	-	230KVREV	UNCOLLECT-904	-	-	-
193 Misc Customer Accounts Expenses	905	-	-	-	-	-	-	-	-	-	-
194 Subtotal - Customer Accounts Expens	901-905										
195											
196 Customer Assistance Exp Electric	(907, 908)	-	-	-	-	-	-	-	-	-	-
197 Supervision	909	1,438	-	-	-	-	-	-	-	-	-
198 Customer Assistance Expenses	910	-	-	-	-	-	-	-	-	-	-
199 Information, Instructional Advertising	911	-	-	-	-	-	-	-	-	-	-
200 Misc Customer Serv & Inform Expen	912	-	-	-	-	-	-	-	-	-	-
201 Rents	913	-	-	-	-	-	-	-	-	-	-
202 Subtotal - Customer Service & Info.	909-913										
203											
204 Supervision	915	-	-	-	-	-	-	-	-	-	-
205 Demonstrating & Selling Expenses	916	-	-	-	-	-	-	-	-	-	-
206 Advertising Expenses	917	-	-	-	-	-	-	-	-	-	-
207 Miscellaneous Sales Expenses	918	-	-	-	-	-	-	-	-	-	-
208 Subtotal - Sales Expense	915-919										
209											
210 Total - CUST ACCTS, SERVS, & SALI	901-919										
211											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
187 D. CUSTOMER ACCOUNTS AND SER											
188											
189 Supervision	901	-		-	-		-	-	-		-
190 Meter Reading Expenses	902	97,812		-	-		-	-	-		-
191 Customer Records & Collection Expan	903	2,757,165		-	-		-	-	-		-
192 Uncollectible Accounts	904	739,118	34KVREV	UNCOLLECT-904		13KVREV	UNCOLLECT-904				UNCOLLECT-904
193 Misc Customer Accounts Expenses	905	-		-	-		-	-	-		-
194 Subtotal - Customer Accounts Expense	901-905										
195											
196 Customer Assistance Exp Electric	(907, 908)			-	-		-	-	-		-
197 Supervision	909	1,438		-	-		-	-	-		-
198 Customer Assistance Expenses	910	-		-	-		-	-	-		-
199 Information, Instructional Advertising	911	-		-	-		-	-	-		-
200 Misc Customer Serv & Inform Expen	912	-		-	-		-	-	-		-
201 Rents	913	-		-	-		-	-	-		-
202 Subtotal - Customer Service & Info.	909-913										
203											
204 Supervision	915	-		-	-		-	-	-		-
205 Demonstrating & Selling Expenses	916	-		-	-		-	-	-		-
206 Advertising Expenses	917	-		-	-		-	-	-		-
207 Miscellaneous Sales Expenses	918	-		-	-		-	-	-		-
208 Subtotal - Sales Expense	915-919										
209											
210 Total - CUST ACCTS, SERVS, & SALI	901-919										
211											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
187 D. CUSTOMER ACCOUNTS AND SEI											
188											
189 Supervision	901	-									
190 Meter Reading Expenses	902	97,812									
191 Customer Records & Collection Expen	903	2,757,185									
192 Uncollectible Accounts	904	739,118	SECREV	UNCOLLECT-904		UNCOLLECT-904					
193 Misc Customer Accounts Expenses	905	-									
194 Subtotal - Customer Accounts Expensi	901-905	-									
195											
196 Customer Assistance Exp Electric	(907, 908)	-									
197 Supervision	909	1,438									
198 Customer Assistance Expenses	910	-									
199 Information, Instructional Advertising	911	-									
200 Misc Customer Serv & Inform Expen	912	-									
201 Rents	913	-									
202 Subtotal - Customer Service & Info.	908-913	-									
203											
204 Supervision	916	-									
205 Demonstrating & Selling Expenses	916	-									
206 Advertising Expenses	917	-									
207 Miscellaneous Sales Expenses	918	-									
208 Subtotal - Sales Expense	916-919	-									
209											
210 Total - CUST ACCTS, SERV, & SAL	901-919	-									
211											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
212 E. ADMINISTRATIVE AND GENERAL											
213											
214 LABOR RELATED EXPENSES											
216											
216 Administrative & General Salaries	920	30,793	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-
217 Office Supplies & Expenses	921	455,714	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-
218 Admin Expenses Transferred-Credit	922	-			-	-	-	-	-	-	-
219 Outside Services Employed	923	4,321,771	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-
220 Key Account Management	923-Dir	280,360			-	-	-	-	-	-	-
221 Employee Pensions and Benefits	926	2,607,425	PROCURELABOR-		PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-	-
222 Subtotal - O & M Accounts 920-923,92	920-926										
223											
224 PLANT RELATED EXPENSES											
225											
228 Property Insurance	924	100,912	PROCUREPT	PROCPPT-D	PROCPPT-E	-	230KVPT	230KVPT-D	-	-	-
227 Injuries and Damages	925	204,582	PROCUREPT	PROCPPT-D	PROCPPT-E	-	230KVPT	230KVPT-D	-	-	-
228 Maintenance of General Plant (also at	935	140,760	PROCUREPT	PROCPPT-D	PROCPPT-E	-	230KVPT	230KVPT-D	-	-	-
229 Subtotal - O & M Accounts 924-925	924,925,935										
230											
231 OTHER A&G EXPENSES											
232											
233 Franchise Requirements	927	102	PROCURELABPT	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVLPT-D	-	-	-
234 Regulatory Commission Expenses	928	185,716	PROCURELABPT	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVLPT-D	-	-	-
235 Duplicate Charges-Credit	929	-			-	-	-	-	-	-	-
236 General Advertising Expenses	930.1	140,218	PROCURELABPT	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVLPT-D	-	-	-
237 Rents	931	-			-	-	-	-	-	-	-
238 Test year Inflation Allowance	NA	141,596	PROCURELABPT	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVLPT-D	-	-	-
239 Subtotal	927-932										
240											
241 TOTAL A&G EXPENSES	920-932										
242											
243 TOTAL OPERATING EXPENSES											
244											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
212 E. ADMINISTRATIVE AND GENERAL											
213											
214 LABOR RELATED EXPENSES											
215											
216 Administrative & General Salaries	920	30,793	34KVLABOR	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
217 Office Supplies & Expenses	921	455,714	34KVLABOR	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
218 Admin Expenses Transferred-Credit	922	-	-	-	-	-	-	-	-	-	-
219 Outside Services Employed	923	4,321,771	34KVLABOR	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
220 Key Account Management	923-Dir	280,360	-	-	-	-	-	-	-	-	-
221 Employee Pensions and Benefits	926	2,607,425	34KVLABOR	34KVLABOR-D	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
222 Subtotal - O & M Accounts 920-923,92	920-926										
223											
224 PLANT RELATED EXPENSES											
225											
226 Property Insurance	924	100,912	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
227 Injuries and Damages	925	204,582	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
228 Maintenance of General Plant (also at	925	140,760	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
229 Subtotal - O & M Accounts 924-925	924,925,935										
230											
231 OTHER A&G EXPENSES											
232											
233 Franchise Requirements	927	102	34KVLABPT	34KVLPT-D	-	-	13KVLABPT	13KVLPT-D	-	-	13KVLPT-C
234 Regulatory Commission Expenses	928	185,716	34KVLABPT	34KVLPT-D	-	-	13KVLABPT	13KVLPT-D	-	-	13KVLPT-C
235 Duplicate Charges-Credit	929	-	-	-	-	-	-	-	-	-	-
236 General Advertising Expenses	930.1	140,218	34KVLABPT	34KVLPT-D	-	-	13KVLABPT	13KVLPT-D	-	-	13KVLPT-C
237 Rents	931	-	-	-	-	-	-	-	-	-	-
238 Test year Inflation Allowance	NA	141,596	34KVLABPT	34KVLPT-D	-	-	13KVLABPT	13KVLPT-D	-	-	13KVLPT-C
239 Subtotal	927-932										
240											
241 TOTAL A&G EXPENSES	920-932										
242											
243 TOTAL OPERATING EXPENSES											
244											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
212 E. ADMINISTRATIVE AND GENERAL											
213											
214 LABOR RELATED EXPENSES											
215											
216 Administrative & General Salaries	920	30,793	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	OnsiteLABOR-C	
217 Office Supplies & Expenses	921	455,714	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	OnsiteLABOR-C	
218 Admin Expenses Transferred-Credit	922	-	-	-	-	-	-	-	-	-	
219 Outside Services Employed	923	4,321,771	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	OnsiteLABOR-C	
220 Key Account Management	923-Dir	280,360	-	-	-	-	CUST	-	-	CUST-LG	
221 Employee Pensions and Benefits	926	2,607,425	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	OnsiteLABOR-C	
222 Subtotal - O & M Accounts 920-923,92	920-926										
223											
224 PLANT RELATED EXPENSES											
225											
226 Property Insurance	924	100,912	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	OnsitePT-C	
227 Injuries and Damages	925	204,582	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	OnsitePT-C	
228 Maintenance of General Plant (also at	935	140,760	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	OnsitePT-C	
229 Subtotal - O & M Accounts 924-926	924,925,935										
230											
231 OTHER A&G EXPENSES											
232											
233 Franchise Requirements	927	102	SECLABPT	SECLP-D	-	SECLP-C	OnsiteLABPT	-	-	OnsiteLP-C	
234 Regulatory Commission Expenses	928	185,716	SECLABPT	SECLP-D	-	SECLP-C	OnsiteLABPT	-	-	OnsiteLP-C	
235 Duplicate Charges-Credit	929	-	-	-	-	-	-	-	-	-	
236 General Advertising Expenses	930.1	140,218	SECLABPT	SECLP-D	-	SECLP-C	OnsiteLABPT	-	-	OnsiteLP-C	
237 Rents	931	-	-	-	-	-	-	-	-	-	
238 Test year Inflation Allowance	NA	141,596	SECLABPT	SECLP-D	-	SECLP-C	OnsiteLABPT	-	-	OnsiteLP-C	
239 Subtotal	927-932										
240											
241 TOTAL A&G EXPENSES	920-932										
242											
243 TOTAL OPERATING EXPENSES											
244											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
245 II. DEPRECIATION EXPENSE											
246											
247 Intangible	403.1	-									
248 Transmission	403	-									
249 Procurement Supply	403	3,847	DEMAND	CP-PROC							
250 StreetLighting	403	260,307									
251 Primary-Distribution	403	882,897									
252 Overhead Lines	403	4,756,386									
253 Underground Lines	403	514,828									
254 Transformers	403	1,302,827									
255 Services	403.5	1,185,928									
256 Metering	403.6	694,131									
257 Other Property on Customers Premise	403.6	148,992									
258 General	403.7	437,972	PROCURELABOR-		PROCLABOR-E		230KVLABOR	230KVLABOR-D			
259 Amortization	404	1,680,347	PROCUREPT	PROCPT-D	PROCPT-E		230KVPT	230KVPT-D			
260											
261 TOTAL DEPRECIATION EXPENSES											
262											
263 III. TAXES											
264											
265 A. GENERAL TAXES											
266											
267 Payroll Taxes	408.16	135,277	PROCURELABOR-		PROCLABOR-E		230KVLABOR	230KVLABOR-D			
268 Unemployment Tax	408.16	3,256	PROCURELABOR-		PROCLABOR-E		230KVLABOR	230KVLABOR-D			
269 Real Estate Taxes	408.17	6,091,543	PROCUREPT	PROCPT-D	PROCPT-E		230KVPT	230KVPT-D			
270 Subtotal - General Taxes											
271											
272 B. FRANCHISE AND REVENUE TAXES											
273											
274 Franchise Tax T&D	408.11	137,060	PROCUREPT	PROCPT-D	PROCPT-E		230KVPT	230KVPT-D			
275 PSC Assessment	408.12	-									
276 Subtotal - Franchise & Gross Receipts											
277											
278											
279 Federal Income Taxes - Current		(315,463)	PROCUREPT	PROCPT-D	PROCPT-E		230KVPT	230KVPT-D			
280 State Income Taxes - Current		577,861	PROCUREPT	PROCPT-D	PROCPT-E		230KVPT	230KVPT-D			
281 Provision for Deferred FIT		2,822,623	PROCUREPT	PROCPT-D	PROCPT-E		230KVPT	230KVPT-D			
282 ITC Adjustment - Net		-									
283 Subtotal - Federal Income Taxes	409-411										
284											
285 TOTAL TAXES											
286											
287 TOTAL EXPENSES											
288											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
245 II. DEPRECIATION EXPENSE										
246										
247 Intangible	403.1	-	-	-	-	-	-	-	-	-
248 Transmission	403	-	-	-	-	-	-	-	-	-
249 Procurement Supply	403	3,847	-	-	-	-	-	-	-	-
250 StreetLighting	403	260,307	-	-	-	-	-	-	-	-
251 Primary-Distribution	403	882,897	DEMAND	NCP-SubTrans	-	-	-	-	-	-
252 Overhead Lines	403	4,756,386	-	-	-	P-LINES	NCP-Primary	-	-	CUST-Pri
253 Underground Lines	403	514,628	-	-	-	UID-LINES	NCP-Primary	-	-	CUST-Pri
254 Transformers	403	1,302,827	-	-	-	-	-	-	-	-
255 Services	403.5	1,185,928	-	-	-	-	-	-	-	-
256 Metering	403.6	694,131	-	-	-	-	-	-	-	-
257 Other Property on Customers Premise	403.6	146,992	-	-	-	-	-	-	-	-
258 General	403.7	437,972	34KVLAVOR	34KVLAVOR-D	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
259 Amortization	404	1,680,347	34KVPT	34KVPT-D	-	13KVPT	13KVPT-D	-	-	13KVPT-C
260										
261 TOTAL DEPRECIATION EXPENSES										
262										
263 III. TAXES										
264										
265 A. GENERAL TAXES										
266										
267 Payroll Taxes	408.15	135,277	34KVLAVOR	34KVLAVOR-D	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
268 Unemployment Tax	408.16	3,256	34KVLAVOR	34KVLAVOR-D	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
269 Real Estate Taxes	408.17	6,091,543	34KVPT	34KVPT-D	-	13KVPT	13KVPT-D	-	-	13KVPT-C
270 Subtotal - General Taxes										
271										
272 B. FRANCHISE AND REVENUE TAXES										
273										
274 Franchise Tax T&D	408.11	137,060	34KVPT	34KVPT-D	-	13KVPT	13KVPT-D	-	-	13KVPT-C
275 PSC Assessment	408.12	-	-	-	-	-	-	-	-	-
276 Subtotal - Franchise & Gross Receipts										
277										
278										
279 Federal Income Taxes - Current		(315,463)	34KVLAVOR	34KVPT-D	-	13KVPT	13KVPT-D	-	-	13KVPT-C
280 State Income Taxes - Current		577,861	34KVLAVOR	34KVPT-D	-	13KVPT	13KVPT-D	-	-	13KVPT-C
281 Provision for Deferred FIT		2,822,623	34KVLAVOR	34KVPT-D	-	13KVPT	13KVPT-D	-	-	13KVPT-C
282 ITC Adjustment - Net		-	-	-	-	-	-	-	-	-
283 Subtotal - Federal Income Taxes	409-411									
284										
285 TOTAL TAXES										
286										
287 TOTAL EXPENSES										
288										

Unitl Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
245 II. DEPRECIATION EXPENSE											
246											
247 Intangible	403.1	-	-	-	-	-	-	-	-	-	-
248 Transmission	403	-	-	-	-	-	-	-	-	-	-
249 Procurement Supply	403	3,847	-	-	-	-	-	-	-	-	-
250 StreetLighting	403	260,307	CUST	-	-	STREET-LIGHT	-	-	-	-	-
251 Primary-Distribution	403	882,897	-	-	-	-	-	-	-	-	-
252 Overhead Lines	403	4,756,386	CUST	-	-	CUST-SEC	-	-	-	-	-
253 Underground Lines	403	514,628	CUST	-	-	CUST-SEC	-	-	-	-	-
254 Transformers	403	1,302,827	L-Transformers	NCP-SEC	-	CUST-SECxST	-	-	-	-	-
255 Services	403.5	1,185,928	CUST	-	-	SERVICES-369	-	-	-	-	-
256 Metering	403.6	694,131	-	-	-	-	CUST	-	-	-	METERCOST
257 Other Property on Customers Premise	403.6	146,992	CUST	-	-	METERCOST	-	-	-	-	-
258 General	403.7	437,972	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
259 Amortization	404	1,680,347	SECP	SECP-D	-	SECP-C	OnsitePT	-	-	-	OnsitePT-C
260											
261 TOTAL DEPRECIATION EXPENSES											
262											
263 III. TAXES											
264											
265 A. GENERAL TAXES											
266											
267 Payroll Taxes	408.15	135,277	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
268 Unemployment Tax	408.16	3,256	SECLABOR	SECLABOR-D	-	SECLABOR-C	OnsiteLABOR	-	-	-	OnsiteLABOR-C
269 Real Estate Taxes	408.17	6,091,543	SECP	SECP-D	-	SECP-C	OnsitePT	-	-	-	OnsitePT-C
270 Subtotal - General Taxes											
271											
272 B. FRANCHISE AND REVENUE TAXE											
273											
274 Franchise Tax T&D	408.11	137,060	SECP	SECP-D	-	SECP-C	OnsitePT	-	-	-	OnsitePT-C
275 PSC Assessment	408.12	-	-	-	-	-	-	-	-	-	-
276 Subtotal - Franchise & Gross Receipts											
277											
278											
279 Federal Income Taxes - Current		(315,463)	SECP	SECP-D	-	SECP-C	OnsitePT	-	-	-	OnsitePT-C
280 State Income Taxes - Current		577,861	SECP	SECP-D	-	SECP-C	OnsitePT	-	-	-	OnsitePT-C
281 Provision for Deferred FIT		2,822,623	SECP	SECP-D	-	SECP-C	OnsitePT	-	-	-	OnsitePT-C
282 ITC Adjustment - Net		-	-	-	-	-	-	-	-	-	-
283 Subtotal - Federal Income Taxes	409-411										
284											
285 TOTAL TAXES											
286											
287 TOTAL EXPENSES											
288											

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2016
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
289 IV. OPERATING REVENUES											
290											
291 Electric Revenues	440-446	51,823,377	PROCUREREV	REVENUE	REVENUE	-	230KVREV	REVENUE	-	-	-
292 Late Payment Charges	450	481,633	PROCUREREV	Coll-Activity	Coll-Activity	-	230KVREV	Coll-Activity	-	-	-
293 Connect/Disconnect Revenue	440-446	160,502	-	-	-	-	-	-	-	-	-
294 Rent	451	443,900	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-	-
295 Other Sales	449	1,115,301	PROCUREREV	REVENUE	REVENUE	-	230KVREV	REVENUE	-	-	-
296 Unbilled Reclassification		(1,337,801)	PROCUREREV	REVENUE	REVENUE	-	230KVREV	REVENUE	-	-	-
297 Misc Revenue	456	151,101	PROCUREREV	REVENUE	REVENUE	-	230KVREV	REVENUE	-	-	-
298 Total Operating Revenues											
299											
300 Gains/Losses from Energy Purchases		-	-	-	-	-	-	-	-	-	-
301 Allowance for Funds During Construct		-	-	-	-	-	-	-	-	-	-
302 Interest on Customer Deposits		(4,777)	-	-	-	-	-	-	-	-	-
303											
304 V. NET INCOME		9,605,687									

Uniti Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	SubTrans				Primary				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
289 IV. OPERATING REVENUES											
290											
291 Electric Revenues	440-446	51,823,377	34KVREV	REVENUE	-	-	13KVREV	REVENUE	-	-	REVENUE
292 Late Payment Charges	450	481,633	34KVREV	Coll-Activity	-	-	13KVREV	Coll-Activity	-	-	Coll-Activity
293 Connect/Disconnect Revenue	440-446	160,502	-	-	-	-	-	-	-	-	-
294 Rent	451	443,900	34KVPT	34KVPT-D	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C
295 Other Sales	449	1,115,301	34KVREV	REVENUE	-	-	13KVREV	REVENUE	-	-	REVENUE
296 Unbilled Reclassification		(1,337,801)	34KVREV	REVENUE	-	-	13KVREV	REVENUE	-	-	REVENUE
297 Misc Revenue	456	151,101	34KVREV	REVENUE	-	-	13KVREV	REVENUE	-	-	REVENUE
298 Total Operating Revenues											
299											
300 Gains/Losses from Energy Purchases		-	-	-	-	-	-	-	-	-	-
301 Allowance for Funds During Constructi		-	-	-	-	-	-	-	-	-	-
302 Interest on Customer Deposits		(4,777)	-	-	-	-	-	-	-	-	-
303											
304 V. NET INCOME		9,605,687									

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Onsite				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
289 IV. OPERATING REVENUES											
290											
291 Electric Revenues	440-446	51,823,377	SECREV	REVENUE	-	REVENUE	OnsiteREV	-	-	REVENUE	
292 Late Payment Charges	450	481,633	SECREV	Coll-Activity	-	Coll-Activity	OnsiteREV	-	-	Coll-Activity	
293 Connect/Disconnect Revenue	440-448	180,502	-	-	-	-	OnsiteREV	-	-	Coll-Dollars	
294 Rent	451	443,900	SECPT	SECPT-D	-	SECPT-C	OnsitePT	-	-	OnsitePT-C	
295 Other Sales	449	1,115,301	SECREV	REVENUE	-	REVENUE	OnsiteREV	-	-	REVENUE	
296 Unbilled Reclassification		(1,337,801)	SECREV	REVENUE	-	REVENUE	OnsiteREV	-	-	REVENUE	
297 Misc Revenue	466	151,101	SECREV	REVENUE	-	REVENUE	OnsiteREV	-	-	REVENUE	
298 Total Operating Revenues											
299											
300 Gains/Losses from Energy Purchases		-	-	-	-	-	-	-	-	-	
301 Allowance for Funds During Constructi		-	-	-	-	-	-	-	-	-	
302 Interest on Customer Deposits		(4,777)	CUST	-	-	SERVICES-369	-	-	-	-	
303											
304 V. NET INCOME		9,805,687									

Unitil Energy
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 UNITIZED REVENUE REQUIREMENTS

Unit Cost Component	Billing Units	System Average Avg	Domestic	G2	G1	OL
UNITIZED REVENUE REQUIREMENTS						
1 Supply						
2 Demand (\$/kW-month)	CP-PROC	0.00	0.00	0.00	0.00	0.00
3 Demand (\$/MWh)	KWH-PROC	0.01	0.01	0.01	0.01	0.00
4 Energy (\$/MWh)	KWH-PROC	0.44	0.45	0.43	0.43	0.43
5 Customer (\$/month)	CUST-PROC	0.00	0.00	0.00	0.00	0.00
6						
7 Trans						
8 Demand (\$/kW-month)	CP-Trans	0.13	0.13	0.13	0.13	0.00
9 Demand (\$/MWh)	KWH-Trans	0.33	0.35	0.35	0.30	0.00
10 Energy (\$/MWh)	KWH-Trans	0.00	0.00	0.00	0.00	0.00
11 Customer (\$/month)	CUST-Trans	0.00	0.00	0.00	0.00	0.00
12						
13 SubTrans						
14 Demand (\$/kW-month)	NCP-SubTrans	2.00	2.03	1.98	1.98	1.98
15 Demand (\$/MWh)	KWH-SubTrans	5.58	6.22	5.43	4.82	6.18
16 Energy (\$/MWh)	KWH-SubTrans	0.00	0.00	0.00	0.00	0.00
17 Customer (\$/month)	CUST-SubTrans	0.00	0.00	0.00	0.00	0.00
18						
19 Primary						
20 Demand (\$/kW-month)	NCP-Primary	2.97	3.01	2.94	2.94	2.94
21 Demand (\$/MWh)	KWH-Pri	8.34	9.19	8.03	7.29	9.13
22 Energy (\$/MWh)	KWH-Pri	0.00	0.00	0.00	0.00	0.00
23 Customer (\$/month)	CUST-Pri	15.16	15.21	15.03	14.96	14.96
24						
25 Secondary						
26 Demand (\$/kW-month)	NCP-Sec	0.50	0.51	0.50	0.50	0.50
27 Demand (\$/MWh)	KWH-Sec	1.44	1.56	1.37	1.29	1.55
28 Energy (\$/MWh)	KWH-Sec	0.00	0.00	0.00	0.00	0.00
29 Customer (\$/month)	CUST-Sec	12.55	12.10	14.16	18.59	13.75
30						
31 Retail Billing						
32 Demand (\$/kW-month)	NCP-Onsite	0.00	0.00	0.00	0.00	0.00
33 Demand (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00
34 Energy (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00
35 Customer (\$/month)	CUST-Onsite	0.00	0.00	0.00	0.00	0.00
36						
37 Onsite						
38 Demand (\$/kW-month)	NCP-Onsite	0.00	0.00	0.00	0.00	0.00
39 Demand (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00
40 Energy (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00
41 Customer (\$/month)	CUST-Onsite	10.73	11.53	12.19	150.92	0.93
42						
43 TOTAL						
44 Demand (\$/kW-month)	NCP-Onsite	5.61	5.69	5.55	5.54	5.41
45 Demand (\$/MWh)	KWH-Onsite	15.71	17.33	15.18	13.70	18.86
46 Energy (\$/MWh)	KWH-Onsite	0.44	0.45	0.43	0.43	0.43
47 Customer (\$/month)	CUST-Onsite	38.43	38.84	41.38	164.46	28.63

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Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Minimum System Study - Summary

FERC A/C	Description	<u>Cost (Nominal \$)</u>	<u>HW Index Weighted</u>	<u>Cost (2015 \$)</u>	<u>Count</u>	<u>Historical Unit Cost for Minimum Size Unit Min. Cost (2015\$)</u>	<u>Min System Cost (2015\$)</u>	<u>Ratio</u>	<u>Minimum System Component Description</u>
364	Poles Towers & Fixtures (distribution)	\$ 27,342,912	0.5264	\$ 51,939,205	58,343	\$ 597.07	\$34,834,705	0.6707	35 Ft. Pole
365	Overhead Conductors & Devices (feet)	\$ 15,975,261	0.3330	\$ 47,976,969	15,736,736	\$ 1.77	\$27,839,873	0.5803	#6 Wire
367	Underground Conductor (feet)	\$ 9,622,271	0.4744	\$ 20,284,841	2,700,123	\$ 4.90	\$13,237,569	0.6526	#2 URD Cable
368	Line Transformers	\$ 41,088,516	0.3811	\$ 107,801,629	42,512	\$ 1,862.15	\$79,163,566	0.7343	10 KVA Single Phase

Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Schedule 1: Marginal Cost Summary

A No.	B FERC A/C	C Description	D Units	E Total System	F Domestic	G G2	H G1	I OL
MARGINAL COST BASED REVENUE REQUIREMENTS REPORT								
1		Demand Related Carrying Costs						
2	362	Station Equipment		\$ 6,242,034	\$ 2,843,996	\$ 1,809,938	\$ 1,588,099	\$ -
3	364-367	Primary System		\$ 1,459,693	\$ 665,066	\$ 423,252	\$ 371,375	\$ -
4	368	Line Transformers		\$ 11,212,135	\$ 5,108,475	\$ 3,251,067	\$ 2,852,593	\$ -
	364-367	Secondary System		\$ 1,900,952	\$ 866,112	\$ 551,199	\$ 483,640	\$ -
	389-398	General Plant - Demand Related		\$ 105,167	\$ 48,501	\$ 31,263	\$ 25,402	\$ -
5		Subtotal: Demand Related Carrying Costs		\$ 20,919,981	\$ 9,532,150	\$ 6,066,720	\$ 5,321,111	\$ -
Demand Related O&M Costs								
	920-935	A&G Expense - Demand Related		\$ 2,046,215	\$ 944,794	\$ 608,326	\$ 493,095	\$ -
6		Subtotal: Demand O&M Costs		\$ 2,046,215	\$ 944,794	\$ 608,326	\$ 493,095	\$ -
Total: Demand Related Costs				\$ 22,966,195	\$ 10,476,943	\$ 6,675,046	\$ 5,814,206	\$ -
7		Customer Related Carrying Costs						
8	364-367	Primary System		\$ 4,821,799	\$ 4,120,083	\$ 691,863	\$ 9,853	\$ -
9	368	Line Transformers		\$ 7,825,607	\$ 6,686,747	\$ 1,122,869	\$ 15,991	\$ -
10	364-367	Secondary System		\$ 6,286,359	\$ 5,371,506	\$ 902,008	\$ 12,846	\$ -
11	369	Services		\$ 6,147,440	\$ 4,702,805	\$ 1,422,248	\$ 22,387	\$ -
12	370-371	Meters & Installations		\$ 4,613,309	\$ 3,447,302	\$ 1,088,579	\$ 77,428	\$ -
13	389-398	General Plant - Customer Related		\$ 293,932	\$ 250,680	\$ 41,410	\$ 1,842	\$ -
14		Subtotal: Demand Related Carrying Costs		\$ 29,988,446	\$ 24,579,124	\$ 5,268,976	\$ 140,347	\$ -
Customer Related O&M Costs								
16	902	Meter Reading Expenses		\$ 97,812	\$ 81,903	\$ 13,778	\$ 2,131	\$ -
17	903	Customer Records & Collection Expenses		\$ 2,709,669	\$ 2,330,754	\$ 373,841	\$ 5,073	\$ -
18	904	Uncollectible Accounts		\$ 497,153	\$ 475,600	\$ 21,553	\$ -	\$ -
19	905	Customer Accounts Expenses Supervision		\$ -	\$ -	\$ -	\$ -	\$ -
20	908	Customer Assistance Expenses		\$ -	\$ -	\$ -	\$ -	\$ -
21	909	Informational and Instructional Advertising Exp.		\$ 1,283	\$ 1,097	\$ 184	\$ 3	\$ -
22	910	Misc. Customer Service & Informational Exp.		\$ -	\$ -	\$ -	\$ -	\$ -
23	920-935	Customer A&G Costs		\$ 5,840,751	\$ 4,725,021	\$ 919,694	\$ 196,036	\$ -
24		Subtotal: Customer O&M Costs		\$ 9,146,668	\$ 7,614,375	\$ 1,329,050	\$ 203,243	\$ -
25		Total: Customer Related Costs		\$ 39,135,115	\$ 32,193,499	\$ 6,598,026	\$ 343,590	\$ -
26		Total LRIC Based Revenue Requirement		\$ 64,766,631	\$ 42,670,442	\$ 13,273,072	\$ 6,157,796	\$ 2,665,321
27		Actual Revenue Requirement		\$ 59,093,289				
28		True-up Factor		0.9124				
29		Allocated Actual Revenue Requirement		\$ 59,093,289	\$ 38,932,653	\$ 12,110,395	\$ 5,618,394	\$ 2,431,848
30		Revenue to Cost Ratio		0.88	0.68	1.36	1.27	0.68

Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Schedule 1: Marginal Cost Summary

A No.	B FERC A/C	C Description	D Units	E Total System	F Domestic	G G2	H G1	I OL
MARGINAL UNIT COST REPORT								
31		Demand Related Carrying Costs						
32	362	Station Equipment		\$ 20.81	\$ 20.97	\$ 20.97	\$ 20.97	\$ -
33	364-367	Primary System		\$ 4.87	\$ 4.90	\$ 4.90	\$ 4.90	\$ -
34	368	Line Transformers		\$ 37.37	\$ 37.66	\$ 37.66	\$ 37.66	\$ -
35	364-367	Secondary System		\$ 6.34	\$ 6.38	\$ 6.38	\$ 6.38	\$ -
36	389-398	General Plant - Demand Related		\$ 0.35	\$ 0.36	\$ 0.36	\$ 0.34	\$ -
37		Subtotal: Demand Related Carrying Costs		\$ 69.73	\$ 70.27	\$ 70.28	\$ 70.25	\$ -
38		Demand Related O&M Costs						
39	920-935	A&G Expense - Demand Related		\$ 6.82	\$ 6.97	\$ 7.05	\$ 6.51	\$ -
40		Subtotal: Demand O&M Costs		\$ 6.82	\$ 6.97	\$ 7.05	\$ 6.51	\$ -
41		Total: Demand Related Costs		\$ 76.55	\$ 77.24	\$ 77.32	\$ 76.76	\$ -
42		\$/kW-Month		\$ 6.38	\$ 6.44	\$ 6.44	\$ 6.40	\$ -
43		Customer Related Carrying Costs						
44	364-367	Primary System		\$ 56.18	\$ 62.96	\$ 62.96	\$ 62.96	\$ -
45	368	Line Transformers		\$ 91.18	\$ 102.18	\$ 102.18	\$ 102.18	\$ -
46	364-367	Secondary System		\$ 73.25	\$ 82.08	\$ 82.08	\$ 82.08	\$ -
47	369	Services		\$ 71.63	\$ 71.86	\$ 129.42	\$ 143.05	\$ -
48	370-371	Meters & Installations		\$ 53.75	\$ 52.68	\$ 99.06	\$ 494.75	\$ -
49	389-398	General Plant - Customer Related		\$ 3.42	\$ 3.83	\$ 3.77	\$ 11.77	\$ -
50		Subtotal: Customer Related Carrying Costs		\$ 349.41	\$ 375.59	\$ 479.46	\$ 896.78	\$ -
51		Customer Related O&M Costs						
52	902	Meter Reading Expenses		\$ 1.14	\$ 1.25	\$ 1.25	\$ 13.62	\$ -
53	903	Customer Records & Collection Expenses		\$ 31.57	\$ 35.62	\$ 34.02	\$ 32.41	\$ -
54	904	Uncollectible Accounts		\$ 5.79	\$ 7.27	\$ 1.96	\$ -	\$ -
55	905	Customer Accounts Expenses Supervision		\$ -	\$ -	\$ -	\$ -	\$ -
56	908	Customer Assistance Expenses		\$ -	\$ -	\$ -	\$ -	\$ -
57	909	Informational and Instructional Advertising Exp.		\$ 0.01	\$ 0.02	\$ 0.02	\$ 0.02	\$ -
58	910	Misc. Customer Service & Informational Exp.		\$ -	\$ -	\$ -	\$ -	\$ -
59	920-935	Customer A&G Costs		\$ 68.05	\$ 72.20	\$ 83.69	\$ 1,252.63	\$ -
60		Subtotal: Customer O&M Costs		\$ 106.57	\$ 116.35	\$ 120.94	\$ 1,298.68	\$ -
61		Total: Customer Related Costs		\$ 455.98	\$ 491.94	\$ 600.40	\$ 2,195.46	\$ -
62		Monthly Costs		\$ 38.00	\$ 40.99	\$ 50.03	\$ 182.95	\$ -

Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Schedule 2: Plant Investment

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
<u>No.</u>	<u>FERC A/C</u>	<u>Description</u>	<u>Units</u>	<u>Total</u>	<u>Domestic</u>	<u>GZ</u>	<u>G1</u>	<u>OL</u>
1		Billing Determenants						
2		No. of Customers/Fixtures		85,826	65,442	10,989	157	9,237
3		NCP-Demand	kw	300,012	135,648	86,327	75,746	2,290
4		Energy	kWh	1,279,452,907	526,541,210	374,446,792	369,748,945	8,715,958
5		Revenue		\$ 51,823,377	\$ 26,615,662	\$ 16,442,452	\$ 7,114,162	\$ 1,651,100
6		Demand Related Additions						
7	362	Station Equipment						
8		Investment per unit capacity	\$/kW		\$101.69	\$101.69	\$101.69	
9		Class investment	\$	\$30,276,026	\$13,794,368	\$8,778,827	\$7,702,832	
10		ECCR	%		20.62%	20.62%	20.62%	
11		Annual Carrying Charge	\$	\$6,242,034	\$2,843,996	\$1,809,938	\$1,588,099	
12		Unit Annual Carrying Costs	\$/kW		\$20.97	\$20.97	\$20.97	
13	364-367	Primary System						
14		Investment per unit capacity	\$/kW		\$27.13	\$27.13	\$27.13	
15		Class investment	\$	\$8,077,486	\$3,680,265	\$2,342,145	\$2,055,075	
16		ECCR	%		18.07%	18.07%	18.07%	
17		Carrying Charge	\$	\$1,459,693	\$665,066	\$423,252	\$371,375	
18		Unit Annual Carrying Costs	\$/kW		\$4.90	\$4.90	\$4.90	
19	368	Line Transformers						
20		Investment per unit capacity	\$/kW		\$ 297.52	\$ 297.52	\$ 297.52	
21		Class investment	\$	\$88,576,901	\$40,357,421	\$25,683,729	\$22,535,751	
22		ECCR	%		12.66%	12.66%	12.66%	
23		Annual Carrying Charge	\$	\$11,212,135	\$5,108,475	\$3,251,067	\$2,852,593	
24		Unit Annual Carrying Costs	\$/kW		\$37.66	\$37.66	\$37.66	
25	364-367	Secondary System						
26		Investment per unit capacity			\$35.33	\$35.33	\$35.33	
27		Class investment	\$	\$10,519,271	\$4,792,792	\$3,050,164	\$2,676,315	
28		ECCR	%		18.07%	18.07%	18.07%	
29		Annual Carrying Charge	\$	\$1,900,952	\$866,112	\$551,199	\$483,640	
30		Unit Annual Carrying Costs	\$/kW		\$6.38	\$6.38	\$6.38	

Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Schedule 2: Plant Investment

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
<u>No.</u>	<u>FERC A/C</u>	<u>Description</u>	<u>Units</u>	<u>Total</u>	<u>Domestic</u>	<u>G2</u>	<u>G1</u>	<u>OL</u>
31		Customer Related Additions						
32	364-367	Primary System						
33		Investment per customer	\$/Cust		\$348.39	\$348.39	\$348.39	
34		Class investment	\$	\$26,682,325	\$22,799,250	\$3,828,553	\$54,523	
35		ECCR			18.07%	18.07%	18.07%	
36		Annual Carrying Charge	\$	\$4,821,799	\$4,120,083	\$691,863	\$9,853	
37		Unit Annual Carrying Costs	\$/Cust		\$62.96	\$62.96	\$62.96	
38	368	Line Transformers						
39		Investment per customer	\$/Cust		\$ 807.22	\$ 807.22	\$ 807.22	
40		Class investment	\$	\$61,823,017	\$52,825,921	\$8,870,767	\$126,329	
41		ECCR			12.66%	12.66%	12.66%	
42		Annual Carrying Charge	\$	\$7,825,607	\$6,686,747	\$1,122,869	\$15,991	
43		Unit Annual Carrying Costs	\$/Cust		\$102.18	\$102.18	\$102.18	
44	364-367	Secondary System						
45		Investment per customer	\$/Cust		\$454.21	\$454.21	\$454.21	
46		Class investment	\$	\$34,786,741	\$29,724,230	\$4,991,427	\$71,083	
47		ECCR			18.07%	18.07%	18.07%	
48		Annual Carrying Charge	\$	\$6,286,359	\$5,371,506	\$902,008	\$12,846	
49		Unit Annual Carrying Costs	\$/Cust		\$82.08	\$82.08	\$82.08	
50	369	Services						
51		Investment per customer	\$/Cust		\$ 559.23	\$ 1,007.15	\$1,113.20	
52		Class investment	\$	\$47,839,101	\$36,597,015	\$11,067,871	\$174,215	
53		ECCR			12.85%	12.85%	12.85%	
54		Annual Carrying Charge	\$	\$6,147,440	\$4,702,805	\$1,422,248	\$22,387	
55		Unit Annual Carrying Costs	\$/Cust		\$71.86	\$129.42	\$143.05	
56	370-371	Meters & Installations						
57		Investment per customer	\$/Cust		\$ 285.93	\$ 537.68	\$ 2,685.48	
58		Class investment	\$	\$25,040,799	\$18,711,773	\$5,908,748	\$420,278	
59		ECCR			18.42%	18.42%	18.42%	
60		Annual Carrying Charge	\$	\$4,613,309	\$3,447,302	\$1,088,579	\$77,428	
61		Unit Annual Carrying Costs	\$/Cust		\$52.68	\$99.06	\$494.75	

Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Schedule 2: Plant Investment

<u>A</u> <u>No.</u>	<u>B</u> <u>FERC A/C</u>	<u>C</u> <u>Description</u>	<u>D</u> <u>Units</u>	<u>E</u> <u>Total</u>	<u>F</u> <u>Domestic</u>	<u>G</u> <u>G2</u>	<u>H</u> <u>G1</u>	<u>I</u> <u>OL</u>
62		General Plant						
63	389-398	Demand Related General Plant						
64		General Plant - ECOSS Demand Allocation			\$ 1,266,738	\$ 816,535	\$ 663,456	
65		Less: Accumulated Depreciation			\$ (710,134)	\$ (457,750)	\$ (371,934)	
66		Net General Plant - Demand Allocation			\$ 556,604	\$ 358,785	\$ 291,522	
67		Return on Ratebase (Pre Tax)			0.00%	0.00%	0.00%	
68		Return on Ratebase (Pre Tax)			\$ -	\$ -	\$ -	
69		Depreciation Expense			\$ 48,501	\$ 31,263	\$ 25,402	
70		Annual Carrying Charge		\$	\$ 48,500.88	\$ 31,263.49	\$ 25,402.41	
71		Unit Annual Carrying Costs	\$/kW		\$0.36	\$0.36	\$0.34	
72	389-398	General Plant - Customer Related						
73		General Plant - ECOSS Demand Allocation		\$7,676,868	\$ 6,547,230	\$ 1,081,531	\$ 48,107	
74		Less: Accumulated Depreciation		(\$4,303,659)	\$ (3,670,383)	\$ (606,307)	\$ (26,969)	
75		Net General Plant - Demand Allocation		\$3,373,209	\$ 2,876,847	\$ 475,224	\$ 21,138	
76		Return on Ratebase (Pre Tax)			0.00%	0.00%	0.00%	
77		Return on Ratebase (Pre Tax)		\$0	\$ -	\$ -	\$ -	
78		Depreciation Expense		\$293,932	\$ 250,680	\$ 41,410	\$ 1,842	
79		Annual Carrying Charge		\$	\$ 293,932	\$ 250,680.43	\$ 41,409.68	\$ 1,841.93
80		Unit Annual Carrying Costs	\$/Cust		\$3.83	\$3.77	\$11.77	

Unitil Energy
 2016 Rate Case Electric Marginal Cost of Service Study
 Schedule 3: O&M Expense

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
<u>No.</u>	<u>FERC A/C</u>	<u>Description</u>	<u>Units</u>	<u>Total</u>	<u>Domestic</u>	<u>G2</u>	<u>G1</u>	<u>OL</u>
1		Customer Related O&M						
2	902	Meter Reading Expenses						
3		Meter Reading Expenses			\$ 81,903	\$ 13,778	\$ 2,131	
4		Expenses per customer			\$ 1.25	\$ 1.25	\$ 13.62	
5	903	Customer Records & Collection Expenses						
6		Customer Records & Collection Expenses			\$ 2,330,754	\$ 373,841	\$ 5,073	
7		Expenses per customer			\$ 35.62	\$ 34.02	\$ 32.41	
8	904	Uncollectible Accounts						
9		Uncollectible Accounts			\$ 475,600	\$ 21,553	\$ -	
10		Expenses per customer			\$ 7.27	\$ 1.96	\$ -	
11	905	Customer Accounts Expenses Supervision						
12		Customer Accounts Expenses Supervision						
13		Expenses per customer			\$ -	\$ -	\$ -	
14	908	Customer Assistance Expenses						
15		Customer Assistance Expenses						
16		Expenses per customer			\$ -	\$ -	\$ -	
17	909	Informational and Instructional Advertising Exp.						
18		Informational and Instructional Advertising Exp.			\$ 1,097	\$ 184	\$ 3	
19		Expenses per customer			\$ 0.02	\$ 0.02	\$ 0.02	
20	910	Misc. Customer Service & Informational Exp.						
21		Misc. Customer Service & Informational Exp.						
22		Expenses per customer			\$ -	\$ -	\$ -	
23	920-935	A&G Expense - Customer Related						
24		A&G Expense - Customer Allocation			\$ 4,725,021	\$ 919,694	\$ 196,036	
25		Expenses per customer			\$ 72.20	\$ 83.69	\$ 1,252.63	
26		Demand Related O&M						
27	920-935	A&G Expense - Demand Related						
28		A&G Expense - Demand Allocation			\$ 944,794	\$ 608,326	\$ 493,095	
29		Expenses per unit Demand			\$ 6.97	\$ 7.05	\$ 6.51	

Unitil Energy
2016 Rate Case Electric Marginal Cost of Service Study
Schedule 4: Lighting Marginal Cost

Unitil Lighting Rate Design - Replacement LED Lights
Estimated Marginal Revenue Requirements

<u>Line No.</u>	<u>Description</u>	<u>Watts</u>	<u>Count</u> From Company	<u>Monthly</u> <u>Rate @ Full</u> <u>Rev req</u>	<u>Annual</u> <u>Revenue</u> C*D*12
1	42W 3780 K LED Area Light Fixture	42	110	\$ 23.67	\$ 31,241
2	57W 5130K LED Area Light Fixture	57	523	\$ 23.75	\$ 149,049
3	25W 2500K LED Cobra Head Fixture	25	5,037	\$ 23.58	\$ 1,425,000
4	88W 8800K LED Cobra Head Fixture	88	544	\$ 23.92	\$ 156,131
5	108W 10800K LED Cobra Head Fixture	108	1,212	\$ 24.03	\$ 349,427
6	193W 19300K LED Cobra Head Fixture	193	553	\$ 24.49	\$ 162,491
7	123W 11070K LED Flood Light Fixture	123	522	\$ 24.11	\$ 151,005
8	227W 20340K LED Flood Light Fixture	194	509	\$ 24.49	\$ 149,595
9	365W 32850K LED Flood Light Fixture	297	304	\$ 25.05	\$ 91,383
10	Total		9,314		\$ 2,665,321

Unit Lighting Rate Design - Replacement LED Lights
Proposed Rate Design

Line No.	Description	A Watts	B Demand Costs B/1000*Demand Component Cost*12	C Customer Costs Customer Component*12	D Annual Revenue Requirement (C+D)	E Monthly Revenue Requirement (E)/12	F Proposed Monthly Revenue Requirement F * Revenue to Cost Ratio for Existing Lighting
1	Replacement of Existing Light - Replacement of Luminaire, Photocell, Bracket, and Wire (Existing Pole and Secondary Span Remain)						
2	42W 3600 K LED Area Light Fixture	42	\$ 2.73	\$ 281.28	\$ 284.01	\$ 23.67	\$ 13.19
3	57W 5200K LED Area Light Fixture	57	\$ 3.71	\$ 281.28	\$ 284.99	\$ 23.75	\$ 13.24
4	25W 3000K LED Cobra Head Fixture	25	\$ 1.63	\$ 281.28	\$ 282.91	\$ 23.58	\$ 13.14
5	88W 8300K LED Cobra Head Fixture	88	\$ 5.72	\$ 281.28	\$ 287.00	\$ 23.92	\$ 13.33
6	108W 11500K LED Cobra Head Fixture	108	\$ 7.03	\$ 281.28	\$ 288.31	\$ 24.03	\$ 13.39
7	193W 21000K LED Cobra Head Fixture	193	\$ 12.55	\$ 281.28	\$ 293.84	\$ 24.49	\$ 13.65
8	123W 12180K LED Flood Light Fixture	123	\$ 8.00	\$ 281.28	\$ 289.28	\$ 24.11	\$ 13.44
9	194W 25700K LED Flood Light Fixture	194	\$ 12.62	\$ 281.28	\$ 293.90	\$ 24.49	\$ 13.65
10	297W 38100K LED Flood Light Fixture	297	\$ 19.32	\$ 281.28	\$ 300.60	\$ 25.05	\$ 13.96

Allocated Class Cost of Service was Run with new Inputs to Develop the Following Unit Costs

Description	Amount	Source
11 Demand Component Cost (\$/Kw-month)	\$ 5.42	ACOSS
12 Customer Component Cost (\$/month)	\$ 23.44	ACOSS
13 Proposed Revenue to Cost Ratio of Existing Lighting	0.56	Rate Design

Reduction to Rate Base Associated with Retired Fixture Components

Line No.	A Description	B Asset	C Deprec	D Net Book	G Notes
1	Account 373	\$ 3,237,653	\$ 1,881,836	\$ 1,355,817	From Company
2	Plant Associated with Replaced Equipment	\$ 2,492,036	\$ 1,390,773	\$ 1,101,263	From Company
3	Account 373 Balance in Updated LED ACOSS	\$ 745,617	\$ 491,063	\$ 254,554	From Company

Reduction to O&M Associated with Charging Per Visit Fee

4	585 O&M During Test Year	199,283
5	585 O&M Cost in Updated LED ACOSS	0

UNITIL ENERGY SYSTEMS, INC.
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 UNITIZED REVENUE REQUIREMENTS

Step 5

Unit Cost Component	Billing Units	System Average Avg	Domestic	G2	G1	QL	Open	Open	Open
UNITIZED REVENUE REQUIREMENTS									
1 Supply									
2 Demand (\$/kW-month)	CP-PROC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Demand (\$/MWh)	KWH-PROC	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00
4 Energy (\$/MWh)	KWH-PROC	0.44	0.45	0.43	0.43	0.43	0.00	0.00	0.00
5 Customer (\$/month)	CUST-PROC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6									
7 Trans									
8 Demand (\$/kW-month)	CP-Trans	0.13	0.13	0.13	0.13	0.00	0.00	0.00	0.00
9 Demand (\$/MWh)	KWH-Trans	0.33	0.35	0.35	0.30	0.00	0.00	0.00	0.00
10 Energy (\$/MWh)	KWH-Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Customer (\$/month)	CUST-Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12									
13 SubTrans									
14 Demand (\$/kW-month)	CP-SubTrans	2.01	2.03	1.98	1.98	1.98	0.00	0.00	0.00
15 Demand (\$/MWh)	VH-SubTrans	5.69	6.23	5.44	4.82	6.18	0.00	0.00	0.00
16 Energy (\$/MWh)	VH-SubTrans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Customer (\$/month)	ST-SubTrans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18									
19 Primary									
20 Demand (\$/kW-month)	NCP-Primary	2.98	3.03	2.95	2.95	2.95	0.00	0.00	0.00
21 Demand (\$/MWh)	KWH-Pri	8.37	9.23	8.05	7.32	9.16	0.00	0.00	0.00
22 Energy (\$/MWh)	KWH-Pri	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Customer (\$/month)	CUST-Pri	15.20	15.25	15.07	15.00	15.00	0.00	0.00	0.00
24									
25 Secondary									
26 Demand (\$/kW-month)	NCP-Sec	0.50	0.51	0.50	0.50	0.50	0.00	0.00	0.00
27 Demand (\$/MWh)	KWH-Sec	1.44	1.68	1.36	1.28	1.55	0.00	0.00	0.00
28 Energy (\$/MWh)	KWH-Sec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Customer (\$/month)	CUST-Sec	11.87	12.09	14.16	18.60	7.50	0.00	0.00	0.00
30									
31 Retail Billing									
32 Demand (\$/kW-month)	NCP-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Demand (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Energy (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Customer (\$/month)	CUST-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36									
37 Onsite									
38 Demand (\$/kW-month)	NCP-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 Demand (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 Energy (\$/MWh)	KWH-Onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Customer (\$/month)	CUST-Onsite	10.79	11.60	12.25	150.86	0.93	0.00	0.00	0.00
42									
43 TOTAL									
44 Demand (\$/kW-month)	NCP-Onsite	5.88	5.71	5.56	5.55	5.42	0.00	0.00	0.00
45 Demand (\$/MWh)	KWH-Onsite	15.74	17.37	15.21	13.73	15.89	0.00	0.00	0.00
46 Energy (\$/MWh)	KWH-Onsite	0.44	0.45	0.43	0.43	0.43	0.00	0.00	0.00
47 Customer (\$/month)	CUST-Onsite	37.87	38.95	41.49	184.47	23.44	0.00	0.00	0.00

UNITIL ENERGY SYSTEMS, INC.
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
325 SUMMARY REPORT						
326 OPERATING REVENUES						
327 Total Operating Revenues		52,838,014	27,481,493	16,545,115	7,141,934	1,669,471
328						
329						
330 OPERATING EXPENSES						
331 Production	500-555	281,438	115,822	82,386	81,333	1,917
332 Transmission	550-579	199,387	84,634	82,159	52,594	0
333 Distribution	580-599	9,023,540	5,836,482	1,784,524	919,872	482,563
334 Customer Acctg & Service	901-919	3,595,533	3,120,829	419,846	7,207	47,651
335 Admin & General	920-932	<u>8,609,949</u>	<u>5,885,804</u>	<u>1,625,264</u>	<u>784,606</u>	<u>324,575</u>
336 Total Operating Expenses		21,709,847	15,053,370	3,974,160	1,825,611	856,706
337						
338						
339 DEPRECIATION & AMRTIZATION EXPEN	403	11,866,262	7,906,259	2,301,309	908,742	749,952
340						
341 TAXES OTHER THAN INCOME TAX	408	6,367,137	4,277,211	1,257,746	537,161	295,027
342						
343 INCOME BEFORE INCOME TAXES		12,894,787	244,853	9,011,900	3,870,429	-232,215
344						
345 INCOME TAXES						
346 Income Taxes - Current		262,398	176,038	51,946	22,210	12,204
347 Provision for Deferred FIT		2,822,823	1,883,643	558,787	238,917	131,275
348 ITC Adjustment - Net		0	0	0	0	0
349 Subtotal - Federal Income Taxes	409-411	3,085,221	2,069,681	610,734	251,128	143,479
350						
351						
352 OPERATING INCOME		9,809,746	-1,825,028	8,401,166	3,609,301	-375,694
353						
354 Gains/Losses		0	0	0	0	0
355 Allowance for Funds During Construction		0	0	0	0	0
356 Interest on Customer Deposits		-4,777	-3,603	-1,163	-10	0
357						
358						
359 NET INCOME		9,804,969	-1,828,632	8,400,003	3,609,291	-375,694
360		0	0	0	0	0
361 RATE BASE		151,850,138	101,719,384	29,698,964	13,620,557	6,811,252
362						
363 RETURN ON RATE BASE		6.46%	-1.80%	28.28%	26.50%	-5.52%
364 Utilized Rate of Return		1.00	-0.28	4.38	4.10	-0.85
365						

UNITIL ENERGY SYSTEMS, INC.
 2016 Rate Case Electric Cost of Service Study
 12 MONTHS ENDED DECEMBER 31, 2015
 Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL			
			Domestic	G2	G1	OL
366						
374						
375						
376						
377						
378						
379						
380						
381						
382						
383						
384						
385						
386						
387						
388						
389						
390	0					
391						
392						
393						
394						
395						
396						
397						
398						
399						
400						
401						
402						
403						

UNITIL ENERGY
 2016 Rate Case Electric Rate Design
 Revenue Allocation

		<u>Total</u>	<u>Domestic</u>	<u>G2: Sec</u>	<u>G1: Sec</u>	<u>OL</u>
1	Current Rates per ACOSS	\$ 51,823,377	\$ 26,615,662	\$ 16,442,452	\$ 7,114,162	\$ 1,651,100
2	Revenue Excess/Deficiency for ACOSS	\$ (6,255,276)	\$ (12,140,464)	\$ 5,402,059	\$ 2,241,086	\$ (1,757,957)
3	Percent Excess/Deficiency	-12.07%	-45.61%	32.85%	31.50%	-106.47%
4	Revenue to Cost ratio	0.89	0.69	1.49	1.46	0.48
5	Increase based on Actuals					
6	Total Increase Amount	\$ 6,255,276				
7	% Total Increase	12.07%				
8	Parity Increase %		125%			125%
9	Class % Increase (Parity)		15.09%	0.00%	0.00%	15.09%
10	Class Parity Increase	\$ 4,264,880	\$ 4,015,763	\$ -	\$ -	\$ 249,117
11	Class % Increase (Remaining)		0.00%	8.45%	8.45%	0.00%
12	Class Remaining Increase	\$ 1,990,396	\$ -	\$ 1,389,291	\$ 601,105	\$ -
13	Total Class Increase	\$ 6,255,276	\$ 4,015,763	\$ 1,389,291	\$ 601,105	\$ 249,117
14	% Final Increase	12.07%	15.09%	8.45%	8.45%	15.09%
15	Proposed Revenue	\$ 58,078,653	\$ 30,631,425	\$ 17,831,742	\$ 7,715,267	\$ 1,900,218
16	Revenue to Cost ratio		0.79	1.62	1.56	0.56

UNITIL ENERGY
2016 Rate Case Electric Rate Design
Rate Design

Row	Description	Units	Actual Bill Units	Actual Rates & Revenue		Proposed Rates & Revenue		Difference Over Normalize		Rounding Error	
				Rate	Revenue	Rate	Revenue	Amount	%	Amount	%
A	B	C	D	E	F	G	H	I	J	K	L
1	Domestic										
2	Customer Charge		785,306	\$ 10.27	\$ 8,065,095	\$ 15.00	\$ 11,779,594	\$3,714,499	46.1%		
3	Energy Charge										
4	First 250 kWh	kWh	177,320,752	\$ 0.03404	\$ 6,035,998	\$ 0.03786	\$ 18,849,579	\$12,813,580	212.3%		
5	Excess 250 kWh	kWh	320,555,076	\$ 0.03904	\$ 12,514,470		\$ -	(\$12,514,470)	-100.0%		
6	Subtotal: Energy Charge				\$ 18,550,469		\$ 18,849,579	\$299,110	1.6%		
7	Subtotal: Domestic				\$ 26,615,564		\$ 30,629,172				
8	Domestic - Distributed Generation										
9	Customer Charge		0	\$ 10.27	\$ -	\$ 15.00	\$ -	\$0	0.0%		
10	Demand Charge	kW	0	\$ -	\$ -	\$ 5.32	\$ -	\$0	0.0%		
11	Subtotal: Domestic - Distributed Generation				\$ -		\$ -	\$0	0.0%		
12	Total Schedule D				\$ 26,615,564		\$ 30,629,172	\$4,013,609	15.1%	(\$2,154)	0.0%
13	G2 - kWh										
14	Customer Charge		5,238	\$ 13.94	\$ 73,023	\$ 19.00	\$ 99,529	\$26,506	36.3%		
15	Energy Charge	kWh	607,397	\$ 0.03211	\$ 19,504	\$ 0.00134	\$ 814	(\$18,690)	-95.8%		
16	Subtotal G2 kWh				\$ 92,526		\$ 100,343	\$7,817	8.4%		
17	G2 QR WH /SH										
18	Customer Charge		3,454	\$ 6.25	\$ 21,587	\$ 9.00	\$ 31,085	\$9,498	44.0%		
19	Energy Charge	kWh	5,742,223	\$ 0.03073	\$ 176,459	\$ 0.03199	\$ 183,694	\$7,235	4.1%		
20	Subtotal G2 QR WH /SH				\$ 198,045		\$ 214,778	\$16,733	8.4%		
21	G2 Demand										
22	Customer Charge		123,180	\$ 18.41	\$ 2,267,743	\$ 27.00	\$ 3,325,859	\$1,058,116	46.7%		
23	Demand Charge	kW	1,348,556	\$ 10.31	\$ 13,903,613	\$ 10.54	\$ 14,213,780	\$310,168	2.2%		
24	Transformer Ownership credit	kW	50,269	(\$0.39)	(\$19,605)	(\$0.50)	(\$25,134)	(\$5,530)	28.2%		
25	Energy Charge	kWh	347,811,789	\$ -	\$ -	\$ -	\$ -	\$0	0.0%		
26	Subtotal G2 Demand				\$ 16,151,751		\$ 17,514,505	\$1,362,754	8.4%		
27	Total G2				\$ 16,442,322		\$ 17,829,626	\$1,387,304	8.4%	(\$1,987)	0.0%

UNITIL ENERGY
 2016 Rate Case Electric Rate Design
 Rate Design

Row	Description	Units	Actual		Actual Rates & Revenue		Proposed Rates & Revenue		Difference Over Normalized		Rounding Error	
			Bill	Units	Rate	Revenue	Rate	Revenue	Amount	%	Amount	%
A	B	C	D	E	F	G	H	I	J	K	L	
28	G1											
29	Customer Charge											
30	Secondary		1,497	\$ 97.16	\$ 145,449	\$ 150.00	\$ 224,550	\$ 79,101	54.4%			
31	Primary		381	\$ 57.58	\$ 21,938	\$ 80.00	\$ 30,480	\$ 8,542	38.9%			
32	Subtotal: Customer Charge				\$ 167,387		\$ 255,030	\$ 87,644	52.4%			
33	Demand Charge	kVA	1,022,850	\$ 6.95	\$ 7,108,808	\$ 7.50	\$ 7,671,375	\$ 562,568	7.9%			
34	Energy Charge	kWh	353,924,392	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0%			
35	Transformer Ownership credit	kVA	415,470	(\$0.39)	(\$162,033)	(\$0.50)	(\$207,735)	(\$45,702)	28.2%			
36	Total G2				\$ 7,114,161		\$ 7,718,670	\$ 604,509	8.5%	\$ 3,404	0.0%	
37	OL											
38	100W Mercury Vapor Street		17,494	\$ 11.28	\$ 197,331	\$ 13.53	\$ 236,693	\$ 39,361	19.9%			
39	175W Mercury Vapor Street		894	\$ 13.65	\$ 12,206	\$ 15.90	\$ 14,218	\$ 2,012	16.5%			
40	250W Mercury Vapor Street		945	\$ 15.67	\$ 14,809	\$ 17.92	\$ 16,936	\$ 2,126	14.4%			
41	400W Mercury Vapor Street		1,940	\$ 18.94	\$ 36,747	\$ 21.19	\$ 41,112	\$ 4,365	11.9%			
42	1000W Mercury Vapor Street		24	\$ 39.06	\$ 937	\$ 41.31	\$ 991	\$ 54	5.8%			
43	250W Mercury Vapor Flood		850	\$ 16.79	\$ 14,266	\$ 19.04	\$ 16,178	\$ 1,912	13.4%			
44	400W Mercury Vapor Flood		1,403	\$ 20.38	\$ 28,598	\$ 22.63	\$ 31,755	\$ 3,157	11.0%			
45	1000W Mercury Vapor Flood		272	\$ 34.74	\$ 9,455	\$ 36.99	\$ 10,067	\$ 612	6.5%			
46	100W Mercury Vapor Power Bracket		4,860	\$ 11.40	\$ 55,407	\$ 13.65	\$ 66,342	\$ 10,936	19.7%			
47	175W Mercury Vapor Power Bracket		715	\$ 12.81	\$ 9,160	\$ 15.06	\$ 10,769	\$ 1,609	17.6%			
48	50W Sodium Vapor Street		41,383	\$ 11.51	\$ 476,317	\$ 13.76	\$ 569,428	\$ 93,111	19.5%			
49	100W Sodium Vapor Street		1,182	\$ 13.14	\$ 15,530	\$ 15.39	\$ 18,189	\$ 2,659	17.1%			
50	150W Sodium Vapor Street		4,221	\$ 13.20	\$ 55,721	\$ 15.45	\$ 65,219	\$ 9,498	17.0%			
51	250W Sodium Vapor Street		13,250	\$ 16.91	\$ 224,054	\$ 19.16	\$ 253,866	\$ 29,812	13.3%			
52	400W Sodium Vapor Street		3,106	\$ 21.70	\$ 67,410	\$ 23.95	\$ 74,399	\$ 6,990	10.4%			
53	1000W Sodium Vapor Street		1,728	\$ 38.55	\$ 66,616	\$ 40.80	\$ 70,504	\$ 3,888	5.8%			
54	150W Sodium Vapor Flood		2,796	\$ 15.44	\$ 43,167	\$ 17.69	\$ 49,457	\$ 6,291	14.6%			
55	250W Sodium Vapor Flood		3,708	\$ 18.47	\$ 68,492	\$ 20.72	\$ 76,836	\$ 8,344	12.2%			
56	400W Sodium Vapor Flood		4,724	\$ 21.18	\$ 100,049	\$ 23.43	\$ 110,677	\$ 10,628	10.6%			
57	1000W Sodium Vapor Flood		2,789	\$ 38.90	\$ 108,494	\$ 41.15	\$ 114,769	\$ 6,275	5.8%			
58	50W Sodium Vapor Power Bracket		1,304	\$ 10.54	\$ 13,748	\$ 12.79	\$ 16,682	\$ 2,935	21.3%			
59	100W Sodium Vapor Power Bracket		777	\$ 12.01	\$ 9,330	\$ 14.26	\$ 11,078	\$ 1,748	18.7%			
60	175W Metal Halide Street		19	\$ 17.65	\$ 334	\$ 19.90	\$ 376	\$ 43	12.7%			
61	250W Metal Halide Street		0	\$ 19.32	\$ -	\$ 21.57	\$ -	\$ 0	0.0%			
62	400W Metal Halide Street		0	\$ 20.09	\$ -	\$ 22.34	\$ -	\$ 0	0.0%			
63	175W Metal Halide Flood		0	\$ 20.62	\$ -	\$ 22.87	\$ -	\$ 0	0.0%			
64	250W Metal Halide Flood		0	\$ 22.38	\$ -	\$ 24.63	\$ -	\$ 0	0.0%			
65	400W Metal Halide Flood		0	\$ 22.42	\$ -	\$ 24.67	\$ -	\$ 0	0.0%			
66	175W Metal Halide Power Bracket		0	\$ 16.42	\$ -	\$ 18.67	\$ -	\$ 0	0.0%			
67	250W Metal Halide Power Bracket		0	\$ 17.55	\$ -	\$ 19.80	\$ -	\$ 0	0.0%			
68	400W Metal Halide Power Bracket		0	\$ 18.86	\$ -	\$ 21.11	\$ -	\$ 0	0.0%			
69	1000W Metal Halide Flood (Contracts)		465	\$ 29.48	\$ 13,696	\$ 31.73	\$ 14,741	\$ 1,045	7.6%			

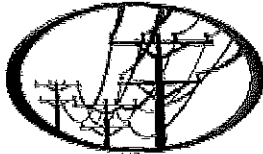
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UNITIL ENERGY
 2016 Rate Case Electric Rate Design
 Rate Design

Row	Description	Units	Actual Bill Units	Actual Rates & Revenue		Proposed Rates & Revenue		Difference Over Normalize		Rounding Error	
				Rate	Revenue	Rate	Revenue	Amount	%	Amount	%
A	B	C	D	E	F	G	H	I	J	K	L
70	LED										
71	42W 3780 K LED Area Light Fixture		0	\$ -	\$ -	\$ 13.19	\$ -	\$0	0.0%		
72	57W 5130K LED Area Light Fixture		0	\$ -	\$ -	\$ 13.24	\$ -	\$0	0.0%		
73	25W 2500K LED Cobra Head Fixture		0	\$ -	\$ -	\$ 13.14	\$ -	\$0	0.0%		
74	88W 8800K LED Cobra Head Fixture		0	\$ -	\$ -	\$ 13.33	\$ -	\$0	0.0%		
75	108W 10800K LED Cobra Head Fixture		0	\$ -	\$ -	\$ 13.39	\$ -	\$0	0.0%		
76	193W 19300K LED Cobra Head Fixture		0	\$ -	\$ -	\$ 13.65	\$ -	\$0	0.0%		
77	123W 11070K LED Flood Light Fixture		0	\$ -	\$ -	\$ 13.44	\$ -	\$0	0.0%		
78	227W 20340K LED Flood Light Fixture		0	\$ -	\$ -	\$ 13.65	\$ -	\$0	0.0%		
79	365W 32850K LED Flood Light Fixture		0	\$ -	\$ -	\$ 13.96	\$ -	\$0	0.0%		
80	Pole Charges				\$ 9,247		\$ 9,247	\$0	0.0%		
81	Total OL				\$ 1,651,120		\$ 1,900,532	\$249,412	15.1%	\$294	0.0%
82	Total System				\$ 51,823,167		\$ 58,078,000	\$ 6,254,834	12.1%	\$ (442)	0.0%

UNITIL ENERGY
2016 Rate Case Electric Rate Design
DER Demand Charge Calculations

	<u>Total</u>	<u>Notes</u>
Proposed Revenue less Proposed Customer Charge Revenues - Domestic	\$ 18,849,579	Demand, Energy, and Unrecovered Customer classified revenue requirement for the Domestic class of service;
Sum of Monthly Customer NCP Domestic (kW) - 2015	3,542,104	Sum of Customer Max Demands by Class and Voltage Level at customer meter (at meter measure) (kW) CY 2015: Company load research
Monthly Demand Charge (\$-kw-mo) DER	\$ 5.32	Monthly ; assumes monthly AMI meter reads of maximum customer demand

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Butler Rural Electric Cooperative

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Safety

Make Free Demand Work For You

For the past five years, Butler REC has had a demand based rate. We thought it would be good to have a review on how you can take advantage of the rate to help save on your electric bill. The rate includes both a demand and an energy rate, thereby sending a price signal to the customer about these costs.

Back in 2009 we took the energy charge and divided it into energy and demand. We lowered the energy part of the bill by approximately 20 percent and moved that amount to a \$5 per kW demand that is billed based on maximum hourly usage between 5 and 8 p.m. on weekdays. This design was based on feedback from our customer surveys, which showed a desire to have more control of your electric costs. Here is a quick review of the basics.

What is demand?

Electric demand refers to the maximum amount of electrical power that is being consumed at a given time, as opposed to energy which is the amount of power used over a period of time. For example, a typical clothes iron requires, or demands, 1,000 watts of power. If that iron is used for one hour it consumes 1,000 watt-hours or one kilowatt-hour of energy.

Using multiple appliances at the same time increases your demand. A typical dishwasher has a demand of 1,200 watts. If you used the dishwasher at the same time as the clothes iron, the total demand for these two appliances would be 1,000 watts plus 1,200 watts or 2,200 watts. If, instead, you choose to operate these at separate times, the maximum demand for these two appliances

would only be 1,200 watts.

We have always had a demand charge. Historically, demand-related costs were included in the energy rate charged per kWh to residential and small commercial members. This was partially due to the higher cost of metering equipment required to measure demand. **Members had no reason to reduce their demand as there was no immediate financial incentive.**

With Butler's automated metering system, demand readings are readily available for residential and small commercial members. So historically you've always paid for the demand incurred by the cooperative, but now it will appear as a separate line item on your bill.

How is Demand Determined for residential and small commercial service?

As you are aware, you currently have a demand component on your bill, but how is demand determined?

Demand is FREE on weekdays any time prior to 5 p.m. and after 8 p.m. In addition to that, demand is FREE on weekends and most major holidays. This FREE demand has no effect on the minimum or billing demands mentioned later in this article. The demand you are billed for is determined by your highest hourly usage on weekdays between the hours of 5 p.m. and 8 p.m.

How is the Minimum Demand Determined?

The minimum demand is determined by taking 70 percent of the highest monthly demand of either July or August. The minimum demand is in effect for the months of September through June.

How is Demand Determined Throughout the Year?

➤ In July and August, the billing demand will be the highest hourly demand during the weekday peak hours (5 p.m. to 8 p.m.).

➤ For the months of September through June the billing demand will be the greater of:

- The minimum demand, which is 70 percent of the highest monthly demand from the prior July and August billing demand, or
- The highest hourly demand during the weekday peak hours (5 p.m. to 8 p.m.) of the current month.

	Monthly Demand (kW)	70 percent of Prior July/August Monthly Demand (kW)	Billing Demand (kW)
January	6.2	4.6	6.2
February	6.3	4.6	6.3
March	4.5	4.6	4.6
April	3.9	4.6	4.6
May	3.2	4.6	4.6
June	6.1	4.6	6.1
July	6.6		6.6
August	6.2		6.2
September	4.4	4.6	4.6
October	4.1	4.6	4.6
November	5.6	4.6	5.6
December	6.5	4.6	6.5

How is Billing Demand

Determined?

Now that we know how your monthly demand and minimum demand are calculated we can determine the billing demand. For the months of July and August you are billed for your actual monthly demand. For the months of September through June we compare the actual monthly demand to your minimum demand. Whichever one is higher will be your billing demand.

Why July and August are important and how can I lower my bill?

From our example above we know that July and August will set our minimum demand for the rest of the year. So our goal is to manage our demand and take advantage of the FREE demand.

Your home's heating and cooling make up the majority of your bill. We are not asking you to do without cooling or heating your home, we just want you to be aware of the time frame and manage your home's energy consumption during that time.

Remember, you get FREE demand until 5 p.m. and after 8 p.m. on weekdays and all day on weekends and most major holidays. Operating appliances such as your dishwasher, oven, washer, and dryer outside of the time frame of 5 p.m. to 8 p.m. will help to lower your demand charge. If we can reduce this demand, we can reduce our annual cost of purchased power. This reduction in demand will help to keep future costs and rates down, as well as delay the need to build new generating plants.

How do I know what my household demand is?

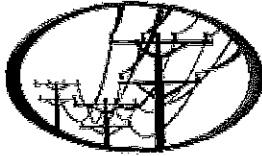
The demand for a typical residential service ranges from five to 10 kW. You can monitor your demand by clicking the Hourly Usage icon on the home page. If you do not have internet access, the cooperative staff can provide you with your own historical demand. This will give you an idea on how you use electricity during the month.

What can I do to reduce my demand?

During times of peak demand, here are simple steps you can take to reduce electricity demand:

- Run large appliances such as washing machines, clothes dryers, and dishwashers outside the time frame of 5 p.m. to 8 p.m. on weekdays.
- Use the microwave or convection oven instead of the oven or range whenever possible.
- Run your electrically heated aboveground pool pump for just 12 hours per day (between the hours of 10 p.m. and 10 a.m.) instead of around the clock.
- Turn off all of the unnecessary lights around your home.
- Set the thermostat on the water heater to a lower temperature during the summer, such as 120 degrees.
- Use compact fluorescent light bulbs—they use 75 percent less electricity and last 10 times longer.
- When properly set, your programmable thermostat can help reduce your heating and cooling cost by up to 10 percent.
- Use ceiling fans to help circulate the cool air and make you feel cooler when you are in a room. In the summer the blades should rotate to move the air down to help produce a cooling breeze. In the winter, air should be moved upwards towards the ceiling to disperse the warm air that tends to accumulate there and distribute more evenly in the room.
- If you replace your refrigerator with an energy efficient one, properly dispose of the old one instead of continuing to use it as a secondary refrigerator. If you do use the old one, avoid keeping it on in the garage or other locations that get hot and humid. The refrigerator has to work harder in these areas to keep cool.
- Use an outdoor clothesline to dry items instead of your dryer. It will save you money and make your clothes smell great.

These are just some examples of ways to manage your demand. If you have more questions, call the office at 316-321-9600.

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Manager's Report - December 2014

Your Holiday Refund is on its Way!

I hope you and your family had a great Thanksgiving and are looking forward to the Christmas season. It can be a wonderful time for families, but it can also be a time of sadness for those who have lost loved ones this past year. I hope you will join me in trying to be an encouragement for those individuals.

Great News—Holiday Refund is on it's Way!

We have some great news for you as a member of Butler REC. As a cooperative our objective is to run as efficiently as possible and only charge enough to operate and keep our mortgage obligations. So I am happy to tell you that you will be seeing a holiday refund on the bill you receive later this month. It should be one of the largest holiday refunds that we have given in Butler REC's history.

Several factors have made this refund possible. First, many of you conserved during the 5 to 8 p.m. peak times and that helped lower the cooperative's power cost. Those of you who participated saw immediate bill reductions, but it also helped our power cost overall. Those savings combined with Kansas Electric Power Cooperative (KEPCo), our power supplier, refinancing some of their debt at better terms, created more margins than we needed this year.

We also had a very good year with our propane division even though we executed several changes during the year to help propane customers save during what was one of the most volatile propane pricing years in history. When propane prices reached close to \$5 per gallon, we waved the standard minimum gallon requirements in an attempt to help our customers get by until prices came down to a more reasonable level.

This fall we came out with prepay contracts well below what most of the competitors offered. We had an overwhelming number of you switch to our prepaid contracts for this winter.

So Merry Christmas and happy New Year from Butler REC, Regional Energy and Regional Media. We hope this holiday refund will help make your families holidays a little brighter.

Cost of Service Study

As you heard last month, it has been almost five years since our last rate adjustment and we are looking at a cost of service study. We are not planning on a rate increase for residential and most commercial members, but we are looking at a small increase in the customer and demand charge with a corresponding decrease in the kWh charge. In other words, this won't change the power costs of the average member in these classes. This will help make your electric bill less susceptible to extremely hot summers or cold winters.

2015 Budget & Work Plans

The co-op staff and Board of Trustees are currently working on the 2015 Budget and Work Plans. Items of importance that we are discussing include peaking generators, which could help our wholesale power cost and renewable generation including community solar and roof top projects. In addition, we are considering a residential insulation program that may help lower your power bill more than the cost of financing the insulation over time and, of course, the possibility of expanded right-of-way maintenance to help with reliability and blinking problems.

In closing, from all of us here at Butler REC have a great holiday season and a wonderful new year.

Robert "Dale" Short

Submitted by Butler REC on Fri, 2014/12/05 - 10:57am