

**Unitil Energy System, Inc.  
System Benefits Charge ("SBC") Calculation**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
Page 1 of 11

Residential Sector (includes Low-Income Residential)													(Jan 1, 21 & 22 & 23)
Year	EE Total Budget	RGGI Revenues	FCM Revenues	Other Revenues	Prior Year Deferral with Interest	Current Year Interest	SBC Requirement	Forecasted Distribution (kWh)	SBC Rate EE Portion (\$/kWh)	SBC Rate EAP Portion (\$/kWh)	SBC Rate LBR Portion (\$/kWh)	Total SBC Rate (\$/kWh)	
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	
2021	\$ 4,677,524	\$ 56,687	\$ 168,524	\$ 963,228	\$ (465,753)	\$ (14,347)	\$ 3,008,984	489,122,763	\$0.00615	\$0.00150	\$0.00120	\$0.00885	
2022	\$ 5,158,548	\$ 54,463	\$ 140,137	\$ 1,239,115	\$ 879	\$ (727)	\$ 3,724,986	482,005,817	\$0.00773	\$0.00150	\$0.00145	\$0.01068	
2023	\$ 5,638,608	\$ 52,238	\$ 133,129	\$ 1,488,459	\$ (148)	\$ (715)	\$ 3,963,919	478,409,960	\$0.00829	\$0.00150	\$0.00186	\$0.01165	

Commercial & Industrial (C&I) Sector												
Year	EE Total Budget	RGGI Revenues	FCM Revenues	Other Revenues	Prior Year Deferral with Interest	Current Year Interest	SBC Requirement	Forecasted Distribution (kWh)	SBC Rate EE Portion (\$/kWh)	SBC Rate EAP Portion (\$/kWh)	SBC Rate LBR Portion (\$/kWh)	Total SBC Rate (\$/kWh)
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M
2021	\$ 4,891,985	\$ 228,000	\$ 393,222	\$ (963,228)	\$ 122,445	\$ (11,204)	\$ 5,345,233	616,422,193	\$0.00867	\$0.00150	\$0.00129	\$0.01146
2022	\$ 6,187,942	\$ 228,000	\$ 326,985	\$ (1,239,115)	\$ 852	\$ 1,295	\$ 6,874,218	642,314,405	\$0.01070	\$0.00150	\$0.00121	\$0.01341
2023	\$ 7,751,441	\$ 228,000	\$ 310,634	\$ (1,488,459)	\$ (14)	\$ 934	\$ 8,702,186	652,689,123	\$0.01333	\$0.00150	\$0.00130	\$0.01613

- Col. A: Effective year
- Col. B: Company Forecast
- Col. C: Company Forecast
- Col. D: Company Forecast
- Col. E: Company Forecast, C&I Funding for Low-Income Program
- Col. F: Page 2, Line 15
- Col. G: Page 3, Line 14
- Col. H: Col. B - Col. C - Col. D - Col. E + Col. F + Col. G
- Col. I: Company Forecast
- Col. J: Col. H / Col. I
- Col. K: EAP Portion of SBC Rate
- Col. L: Page 4, Col. G
- Col. M: Col. J + Col. K + Col. L

**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**January 1, 2020 to December 31, 2020**

	Jan-20 <u>Recast</u>	Feb-20 <u>Recast</u>	Mar-20 <u>Recast</u>	Apr-20 <u>Recast</u>	May-20 <u>Recast</u>	Jun-20 <u>Recast</u>	Jul-20 <u>Estimate</u>	Aug-20 <u>Estimate</u>	Sep-20 <u>Estimate</u>	Oct-20 <u>Estimate</u>	Nov-20 <u>Estimate</u>	Dec-20 <u>Estimate</u>	Total
1 Beginning Balance -- (Over)/Under Recovery	\$ (1,154,187)	\$ (1,583,066)	\$ (1,788,235)	\$ (1,888,553)	\$ (2,113,676)	\$ (2,316,469)	\$ (2,565,452)	\$ (2,265,308)	\$ (1,979,172)	\$ (1,723,117)	\$ (1,234,261)	\$ (805,341)	
<b>2 Total Costs</b>	<b>183,721</b>	<b>396,761</b>	<b>490,271</b>	<b>280,126</b>	<b>356,701</b>	<b>336,778</b>	<b>867,844</b>	<b>897,534</b>	<b>934,545</b>	<b>947,018</b>	<b>976,709</b>	<b>1,023,616</b>	<b>7,691,624</b>
<b>Revenues</b>													
3 Class Sales (Residential inc. LI) -- kWh	47,877,662	43,447,320	41,788,394	36,919,734	34,845,155	43,074,211	42,464,449	49,044,653	47,171,852	31,371,125	34,379,732	44,937,859	497,322,147
Class Sales (C&I) -- kWh	57,648,909	57,361,500	56,685,607	45,265,444	44,359,715	53,888,841	53,039,214	54,887,862	56,213,703	43,874,345	44,670,644	50,365,956	618,261,740
Total Class Sales - kWh	105,526,571	100,808,820	98,474,001	82,185,178	79,204,870	96,963,052	95,503,664	103,932,515	103,385,555	75,245,470	79,050,376	95,303,816	1,115,583,887
4 Charge -- \$/kWh	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	\$ 0.00528	
5 Energy Efficiency Revenues	\$ 473,467	\$ 532,633	\$ 520,570	\$ 434,496	\$ 418,791	\$ 512,651	\$ 504,259	\$ 548,764	\$ 545,876	\$ 397,296	\$ 417,386	\$ 503,204	\$ 5,809,393
6 Forward Capacity Market Revenue	\$ 62,522	\$ 62,965	\$ 62,639	\$ 62,926	\$ 62,996	\$ 63,624	\$ 56,801	\$ 56,801	\$ 56,801	\$ 56,801	\$ 56,801	\$ 56,801	\$ 718,476
7 RGGI Funding	\$ 71,223	\$ -	\$ -	\$ -	\$ 68,813	\$ -	\$ -	\$ -	\$ 70,889	\$ -	\$ 70,889	\$ -	\$ 281,815
8 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>9 Total Revenues</b>	<b>\$ 607,212</b>	<b>\$ 595,598</b>	<b>\$ 583,209</b>	<b>\$ 497,422</b>	<b>\$ 550,601</b>	<b>\$ 576,275</b>	<b>\$ 561,060</b>	<b>\$ 605,564</b>	<b>\$ 673,565</b>	<b>\$ 454,097</b>	<b>\$ 545,076</b>	<b>\$ 560,005</b>	<b>\$ 6,809,684</b>
10 (Over)/Under Recovery (excluding interest)	\$ (1,577,677)	\$ (1,781,903)	\$ (1,881,172)	\$ (2,105,849)	\$ (2,307,576)	\$ (2,555,967)	\$ (2,258,668)	\$ (1,973,338)	\$ (1,718,192)	\$ (1,230,196)	\$ (802,628)	\$ (341,730)	
<b>Interest Calculation</b>													
11 Average Monthly Balance	\$ (1,365,932)	\$ (1,682,484)	\$ (1,834,703)	\$ (1,997,201)	\$ (2,210,626)	\$ (2,436,218)	\$ (2,412,060)	\$ (2,119,323)	\$ (1,848,682)	\$ (1,476,656)	\$ (1,018,444)	\$ (573,535)	
12 Interest Rate	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
13 Days per Month	31	29	31	30	31	30	31	31	30	31	30	31	366
14 Computed Interest	\$ (5,388)	\$ (6,331)	\$ (7,381)	\$ (7,827)	\$ (8,894)	\$ (9,485)	\$ (6,640)	\$ (5,834)	\$ (4,925)	\$ (4,065)	\$ (2,713)	\$ (1,579)	\$ (71,062)
<b>15 Ending Balance</b>	<b>\$ (1,583,066)</b>	<b>\$ (1,788,235)</b>	<b>\$ (1,888,553)</b>	<b>\$ (2,113,676)</b>	<b>\$ (2,316,469)</b>	<b>\$ (2,565,452)</b>	<b>\$ (2,265,308)</b>	<b>\$ (1,979,172)</b>	<b>\$ (1,723,117)</b>	<b>\$ (1,234,261)</b>	<b>\$ (805,341)</b>	<b>\$ (343,309)</b>	

Line 1: Prior period ending balance.  
Line 2: Page 1, Col. B  
Line 3: Company Forecast  
Line 4: Page 1, Col. J  
Line 5: Line 3 \* Line 4  
Line 6: Page 1, Col. D  
Line 7: Page 1, Col. C  
Line 8: Page 1, Col. E.  
Line 9: Sum of Lines 5 through 8  
Line 10: Line 1 + Line 2 - Line 9  
Line 11: (Line 1 + Line 10)/2  
Line 12: Prime Rate  
Line 14: Line 11 \* ((Line 12/# days per year) \* Line 13)). March includes interest adjustments for 2017 performance incentive true-ups.  
Line 15: Line 10 + Line 14

**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**Residential Sector**  
**January 1, 2021 to December 31, 2021**

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
1 Beginning Balance -- (Over)/Under Recovery	\$ (465,753)	\$ (604,706)	\$ (777,581)	\$ (826,429)	\$ (543,931)	\$ (595,652)	\$ (462,215)	\$ (137,870)	\$ (315,128)	\$ (324,439)	\$ (239,023)	\$ (269,826)	
<b>2 Total Residential Costs</b>	<b>240,657</b>	<b>196,590</b>	<b>335,529</b>	<b>593,195</b>	<b>240,657</b>	<b>467,731</b>	<b>681,329</b>	<b>240,657</b>	<b>379,596</b>	<b>372,859</b>	<b>284,724</b>	<b>644,000</b>	\$ 4,677,524
<b>Revenues</b>													
3 Class Sales (inc. LI) -- kWh	46,825,059	44,889,222	43,716,625	35,837,589	32,970,684	36,652,577	41,682,485	50,446,340	44,344,475	32,263,800	34,593,108	44,900,799	489,122,763
4 Charge -- \$/kWh	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615	\$ 0.00615
5 Energy Efficiency Revenues	\$ 287,974	\$ 276,069	\$ 268,857	\$ 220,401	\$ 202,770	\$ 225,413	\$ 256,347	\$ 310,245	\$ 272,719	\$ 198,422	\$ 212,748	\$ 276,140	\$ 3,008,105
6 Forward Capacity Market Revenue	\$ 14,401	\$ 14,401	\$ 14,401	\$ 14,401	\$ 14,401	\$ 13,788	\$ 13,788	\$ 13,788	\$ 13,788	\$ 13,788	\$ 13,788	\$ 13,788	\$ 168,524
7 RGGI Funding	\$ -	\$ -	\$ 14,172	\$ -	\$ -	\$ 14,172	\$ -	\$ -	\$ 14,172	\$ -	\$ 14,172	\$ -	\$ 56,687
8 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Low-Income Funding From C&I Sector	\$ 75,759	\$ 77,274	\$ 84,736	\$ 74,067	\$ 73,636	\$ 79,509	\$ 86,022	\$ 93,258	\$ 87,375	\$ 74,456	\$ 74,140	\$ 82,996	\$ 963,228
<b>10 Total Revenues</b>	<b>\$ 378,134</b>	<b>\$ 367,744</b>	<b>\$ 382,166</b>	<b>\$ 308,869</b>	<b>\$ 290,807</b>	<b>\$ 332,883</b>	<b>\$ 356,157</b>	<b>\$ 417,291</b>	<b>\$ 388,054</b>	<b>\$ 286,667</b>	<b>\$ 314,848</b>	<b>\$ 372,924</b>	<b>\$ 4,196,544</b>
11 (Over)/Under Recovery (excluding interest)	\$ (603,231)	\$ (775,860)	\$ (824,218)	\$ (542,103)	\$ (594,081)	\$ (460,804)	\$ (137,043)	\$ (314,504)	\$ (323,586)	\$ (238,247)	\$ (269,147)	\$ 1,250	
<b>Interest Calculation</b>													
12 Average Monthly Balance	\$ (534,492)	\$ (690,283)	\$ (800,900)	\$ (684,266)	\$ (569,006)	\$ (528,228)	\$ (299,629)	\$ (226,187)	\$ (319,357)	\$ (281,343)	\$ (254,085)	\$ (134,288)	
13 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
14 Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
15 Computed Interest	\$ (1,475)	\$ (1,721)	\$ (2,211)	\$ (1,828)	\$ (1,571)	\$ (1,411)	\$ (827)	\$ (624)	\$ (853)	\$ (777)	\$ (679)	\$ (371)	\$ (14,347)
<b>16 Ending Balance</b>	<b>\$ (604,706)</b>	<b>\$ (777,581)</b>	<b>\$ (826,429)</b>	<b>\$ (543,931)</b>	<b>\$ (595,652)</b>	<b>\$ (462,215)</b>	<b>\$ (137,870)</b>	<b>\$ (315,128)</b>	<b>\$ (324,439)</b>	<b>\$ (239,023)</b>	<b>\$ (269,826)</b>	<b>\$ 879</b>	

Line 1: Prior period ending balance  
Line 2: Page 1, Col. B, Company budget  
Line 3: Company Forecast  
Line 4: Page 1, Col. J  
Line 5: Line 3 \* Line 4  
Line 6: Page 1, Col. D  
Line 7: Page 1, Col. C  
Line 8: Page 1, Col. E  
Line 9: Page 3a, C&I Funding, Line 12  
Line 10: Sum of Lines 5 - 9  
Line 11: Line 1 + Line 2 - Line 10  
Line 12: (Line 1 + Line 11)/2  
Line 13: Prime Rate  
Line 15: Line 12 \* ((Line 13/# days per year) \* Line 14)  
Line 16: Line 11 + Line 15

**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**Commercial & Industrial (C&I) Sector**  
**January 1, 2021 to December 31, 2021**

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
1 Beginning Balance -- (Over)/Under Recovery	\$ 122,445	\$ (97,070)	\$ (232,330)	\$ (444,679)	\$ (520,434)	\$ (502,766)	\$ (461,292)	\$ (498,440)	\$ (431,076)	\$ (287,669)	\$ (317,519)	\$ (403,058)	
<b>2 Total C&amp;I Costs</b>	<b>158,636</b>	<b>250,225</b>	<b>264,600</b>	<b>296,020</b>	<b>387,609</b>	<b>493,573</b>	<b>387,609</b>	<b>524,993</b>	<b>630,957</b>	<b>341,814</b>	<b>341,814</b>	<b>814,135</b>	\$ 4,891,985
<b>Revenues</b>													
3 Class Sales C&I kWh	47,826,525	48,805,207	53,583,677	46,759,599	46,468,649	50,221,509	54,412,029	59,025,743	55,255,824	46,990,413	46,794,308	52,460,383	608,603,868
4 Outdoor Lighting kWh	655,812	646,441	643,518	639,643	655,263	660,735	638,027	655,115	660,391	658,236	652,060	653,084	7,818,326
5 Total Sales	48,482,338	49,451,648	54,227,195	47,399,243	47,123,912	50,882,244	55,050,056	59,680,858	55,916,215	47,648,649	47,446,368	53,113,467	616,422,193
6 Charge -- \$/kWh	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867	\$ 0.00867
7 Energy Efficiency Revenues	\$ 420,342	\$ 428,746	\$ 470,150	\$ 410,951	\$ 408,564	\$ 441,149	\$ 477,284	\$ 517,433	\$ 484,794	\$ 413,114	\$ 411,360	\$ 460,494	\$ 5,344,380
8 Forward Capacity Market Revenue	\$ 33,603	\$ 33,603	\$ 33,603	\$ 33,603	\$ 33,603	\$ 32,172	\$ 32,172	\$ 32,172	\$ 32,172	\$ 32,172	\$ 32,172	\$ 32,172	\$ 393,222
9 RGGI Funding	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ 57,000	\$ -	\$ 228,000
10 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Revenues	\$ 453,945	\$ 462,349	\$ 560,753	\$ 444,554	\$ 442,167	\$ 530,322	\$ 509,456	\$ 549,605	\$ 573,966	\$ 445,286	\$ 500,532	\$ 492,666	\$ 5,965,602
12 Low-Income Funding	\$ (75,759)	\$ (77,274)	\$ (84,736)	\$ (74,067)	\$ (73,636)	\$ (79,509)	\$ (86,022)	\$ (93,258)	\$ (87,375)	\$ (74,456)	\$ (74,140)	\$ (82,996)	\$ (963,228)
13 Net Revenue	\$ 378,186	\$ 385,075	\$ 476,017	\$ 370,488	\$ 368,531	\$ 450,812	\$ 423,435	\$ 456,347	\$ 486,591	\$ 370,830	\$ 426,392	\$ 409,670	\$ 5,002,374
14 (Over)/Under Recovery (excluding interest)	\$ (97,105)	\$ (231,919)	\$ (443,746)	\$ (519,147)	\$ (501,356)	\$ (460,006)	\$ (497,117)	\$ (429,795)	\$ (286,710)	\$ (316,685)	\$ (402,096)	\$ 1,407	
<b>Interest Calculation</b>													
15 Average Monthly Balance	\$ 12,670	\$ (164,495)	\$ (338,038)	\$ (481,913)	\$ (510,895)	\$ (481,386)	\$ (479,205)	\$ (464,118)	\$ (358,893)	\$ (302,177)	\$ (359,808)	\$ (200,825)	
16 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
17 Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
18 Computed Interest	\$ 35	\$ (410)	\$ (933)	\$ (1,287)	\$ (1,410)	\$ (1,286)	\$ (1,323)	\$ (1,281)	\$ (959)	\$ (834)	\$ (961)	\$ (554)	\$ (11,204)
19 Ending Balance	\$ (97,070)	\$ (232,330)	\$ (444,679)	\$ (520,434)	\$ (502,766)	\$ (461,292)	\$ (498,440)	\$ (431,076)	\$ (287,669)	\$ (317,519)	\$ (403,058)	\$ 852	

Line 1: Prior period ending balance  
Line 2: Page 1, Col. B, Company budget  
Lines 3 & 4: Company Forecast  
Line 5: Line 3 + Line 4  
Line 6: Page 1, Col. J  
Line 7: Line 5 \* Line 6  
Line 8: Page 1, Col. D  
Line 9: Page 1, Col. C  
Line 11: Sum of Lines 5 through 8  
Line 12: LI funding allocation based on sales  
Line 13: Line 11- Line 12  
Line 14: Line 1 + Line 2 - Line 13  
Line 15: (Line 1 + Line 14)/2  
Line 16: Prime Rate  
Line 18: Line 15 \* ((Line 16/# days per year) \* Line 17))  
Line 19: Line 14 + Line 18

**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**Residential Sector**  
**January 1, 2022 to December 31, 2022**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
Page 3b of 11

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
1 Beginning Balance -- (Over)/Under Recovery	\$ 879	\$ (47,595)	\$ (75,790)	\$ (78,402)	\$ (44,835)	\$ 28,193	\$ 54,610	\$ 46,329	\$ (46,722)	\$ (89,246)	\$ (26,794)	\$ 7,157	
<b>2 Total Residential Costs</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	<b>429,879</b>	\$ 5,158,548
<b>Revenues</b>													
3 Class Sales (inc. LI) -- kWh	47,375,528	44,688,111	39,613,993	36,836,779	32,358,184	35,852,218	40,972,370	50,451,757	43,427,926	33,154,827	35,263,723	42,010,402	482,005,817
4 Charge -- \$/kWh	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773	\$ 0.00773
5 Energy Efficiency Revenues	\$ 366,137	\$ 345,368	\$ 306,153	\$ 284,689	\$ 250,077	\$ 277,080	\$ 316,651	\$ 389,911	\$ 335,628	\$ 256,234	\$ 272,532	\$ 324,673	\$ 3,725,135
6 Forward Capacity Market Revenue	\$ 12,307	\$ 12,307	\$ 12,307	\$ 12,307	\$ 12,307	\$ 11,229	\$ 11,229	\$ 11,229	\$ 11,229	\$ 11,229	\$ 11,229	\$ 11,229	\$ 140,137
7 RGGI Funding	\$ -	\$ -	\$ 13,616	\$ -	\$ -	\$ 13,616	\$ -	\$ -	\$ 13,616	\$ -	\$ 13,616	\$ -	\$ 54,463
8 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Low-Income Funding From C&I Sector	\$ 99,845	\$ 100,246	\$ 100,204	\$ 99,151	\$ 94,444	\$ 101,648	\$ 110,419	\$ 121,789	\$ 111,749	\$ 99,804	\$ 98,524	\$ 101,292	\$ 1,239,115
<b>10 Total Revenues</b>	<b>\$ 478,289</b>	<b>\$ 457,921</b>	<b>\$ 432,279</b>	<b>\$ 396,148</b>	<b>\$ 356,828</b>	<b>\$ 403,573</b>	<b>\$ 438,299</b>	<b>\$ 522,929</b>	<b>\$ 472,222</b>	<b>\$ 367,267</b>	<b>\$ 395,901</b>	<b>\$ 437,194</b>	<b>\$ 5,158,849</b>
11 (Over)/Under Recovery (excluding interest)	\$ (47,530)	\$ (75,636)	\$ (78,190)	\$ (44,671)	\$ 28,216	\$ 54,499	\$ 46,190	\$ (46,722)	\$ (89,065)	\$ (26,634)	\$ 7,183	\$ (158)	
<b>Interest Calculation</b>													
12 Average Monthly Balance	\$ (23,325)	\$ (61,615)	\$ (76,990)	\$ (61,536)	\$ (8,309)	\$ 41,346	\$ 50,400	\$ (196)	\$ (67,894)	\$ (57,940)	\$ (9,805)	\$ 3,500	
13 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
14 Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
15 Computed Interest	\$ (64)	\$ (154)	\$ (213)	\$ (164)	\$ (23)	\$ 110	\$ 139	\$ (1)	\$ (181)	\$ (160)	\$ (26)	\$ 10	\$ (727)
<b>16 Ending Balance</b>	<b>\$ (47,595)</b>	<b>\$ (75,790)</b>	<b>\$ (78,402)</b>	<b>\$ (44,835)</b>	<b>\$ 28,193</b>	<b>\$ 54,610</b>	<b>\$ 46,329</b>	<b>\$ (46,722)</b>	<b>\$ (89,246)</b>	<b>\$ (26,794)</b>	<b>\$ 7,157</b>	<b>\$ (148)</b>	

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Line 9: Page 3a, C&I Funding, Line 12  
Line 10: Sum of Lines 5 - 9  
Line 11: Line 1 + Line 2 - Line 10  
Line 12: (Line 1 + Line 11)/2  
Line 13: Prime Rate  
Line 15: Line 12 \* ((Line 13/# days per year) \* Line 14)  
Line 16: Line 11 + Line 15

**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**Commercial & Industrial (C&I) Sector**  
**January 1, 2022 to December 31, 2022**

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
1 Beginning Balance -- (Over)/Under Recovery	\$ 852	\$ 33,783	\$ 64,963	\$ 39,357	\$ 75,547	\$ 133,278	\$ 103,791	\$ 91,368	\$ 27,133	\$ (48,634)	\$ (13,137)	\$ (28,792)	
<b>2 Total C&amp;I Costs</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	<b>515,662</b>	\$ 6,187,942
<b>Revenues</b>													
3 Class Sales C&I kWh	51,103,544	51,321,000	51,301,799	50,760,216	48,304,548	52,033,342	56,602,701	62,479,394	57,269,665	51,080,073	50,422,922	51,856,358	634,535,562
4 Outdoor Lighting kWh	652,501	643,176	640,268	636,413	651,954	657,398	634,805	651,807	657,056	654,912	648,767	649,786	7,778,844
5 Total Sales	51,756,045	51,964,176	51,942,067	51,396,629	48,956,502	52,690,740	57,237,506	63,131,201	57,926,721	51,734,985	51,071,689	52,506,143	642,314,405
6 Charge -- \$/kWh	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	\$ 0.01070	
7 Energy Efficiency Revenues	\$ 553,908	\$ 556,135	\$ 555,899	\$ 550,061	\$ 523,946	\$ 563,911	\$ 612,572	\$ 675,648	\$ 619,948	\$ 553,683	\$ 546,584	\$ 561,936	\$ 6,874,233
8 Forward Capacity Market Revenue	\$ 28,716	\$ 28,716	\$ 28,716	\$ 28,716	\$ 28,716	\$ 26,201	\$ 26,201	\$ 26,201	\$ 26,201	\$ 26,201	\$ 26,201	\$ 26,201	\$ 326,985
9 RGGI Funding	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ 57,000	\$ -	\$ 228,000
10 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Revenues	\$ 582,624	\$ 584,851	\$ 641,615	\$ 578,777	\$ 552,662	\$ 647,112	\$ 638,773	\$ 701,849	\$ 703,149	\$ 579,884	\$ 629,785	\$ 588,137	\$ 7,429,218
12 Low-Income Funding	\$ (99,845)	\$ (100,246)	\$ (100,204)	\$ (99,151)	\$ (94,444)	\$ (101,648)	\$ (110,419)	\$ (121,789)	\$ (111,749)	\$ (99,804)	\$ (98,524)	\$ (101,292)	\$ (1,239,115)
13 Net Revenue	\$ 482,779	\$ 484,605	\$ 541,411	\$ 479,626	\$ 458,218	\$ 545,465	\$ 528,354	\$ 580,060	\$ 591,401	\$ 480,080	\$ 531,260	\$ 486,845	\$ 6,190,103
14 (Over)/Under Recovery (excluding interest)	\$ 33,735	\$ 64,840	\$ 39,213	\$ 75,393	\$ 132,990	\$ 103,475	\$ 91,099	\$ 26,970	\$ (48,605)	\$ (13,052)	\$ (28,736)	\$ 25	
<b>Interest Calculation</b>													
15 Average Monthly Balance	\$ 17,294	\$ 49,311	\$ 52,088	\$ 57,375	\$ 104,268	\$ 118,377	\$ 97,445	\$ 59,169	\$ (10,736)	\$ (30,843)	\$ (20,936)	\$ (14,383)	
16 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
17 Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
18 Computed Interest	\$ 48	\$ 123	\$ 144	\$ 153	\$ 288	\$ 316	\$ 269	\$ 163	\$ (29)	\$ (85)	\$ (56)	\$ (40)	\$ 1,295
19 Ending Balance	\$ 33,783	\$ 64,963	\$ 39,357	\$ 75,547	\$ 133,278	\$ 103,791	\$ 91,368	\$ 27,133	\$ (48,634)	\$ (13,137)	\$ (28,792)	\$ (14)	

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**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**Residential Sector**  
**January 1, 2023 to December 31, 2023**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
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Page 3d of 11

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
1 Beginning Balance -- (Over)/Under Recovery	\$ (148)	\$ (51,049)	\$ (80,376)	\$ (80,735)	\$ (43,419)	\$ 36,531	\$ 64,849	\$ 53,493	\$ (50,029)	\$ (96,332)	\$ (29,770)	\$ 8,098	
<b>2 Total Residential Costs</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	<b>469,884</b>	\$ 5,638,608
<b>Revenues</b>													
3 Class Sales (inc. LI) -- kWh	46,810,442	44,194,012	39,185,784	36,447,735	32,030,136	35,548,498	40,698,142	50,213,654	43,234,425	32,982,499	35,129,070	41,935,563	478,409,960
4 Charge -- \$/kWh	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	\$ 0.00829	
5 Energy Efficiency Revenues	\$ 387,866	\$ 366,186	\$ 324,689	\$ 302,001	\$ 265,398	\$ 294,550	\$ 337,220	\$ 416,064	\$ 358,235	\$ 273,289	\$ 291,075	\$ 347,473	\$ 3,964,046
6 Forward Capacity Market Revenue	\$ 10,352	\$ 10,352	\$ 10,352	\$ 10,352	\$ 10,352	\$ 11,624	\$ 11,624	\$ 11,624	\$ 11,624	\$ 11,624	\$ 11,624	\$ 11,624	\$ 133,129
7 RGGI Funding	\$ -	\$ -	\$ 13,060	\$ -	\$ -	\$ 13,060	\$ -	\$ -	\$ 13,060	\$ -	\$ 13,060	\$ -	\$ 52,238
8 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Low-Income Funding From C&I Sector	\$ 122,497	\$ 122,509	\$ 121,921	\$ 120,049	\$ 114,175	\$ 122,467	\$ 132,559	\$ 145,722	\$ 133,073	\$ 118,235	\$ 116,228	\$ 119,023	\$ 1,488,459
<b>10 Total Revenues</b>	<b>\$ 520,715</b>	<b>\$ 499,047</b>	<b>\$ 470,021</b>	<b>\$ 432,403</b>	<b>\$ 389,925</b>	<b>\$ 441,701</b>	<b>\$ 481,403</b>	<b>\$ 573,411</b>	<b>\$ 515,992</b>	<b>\$ 403,148</b>	<b>\$ 431,987</b>	<b>\$ 478,120</b>	<b>\$ 5,637,872</b>
11 (Over)/Under Recovery (excluding interest)	\$ (50,979)	\$ (80,212)	\$ (80,513)	\$ (43,253)	\$ 36,541	\$ 64,714	\$ 53,330	\$ (50,034)	\$ (96,137)	\$ (29,596)	\$ 8,127	\$ (138)	
<b>Interest Calculation</b>													
12 Average Monthly Balance	\$ (25,563)	\$ (65,631)	\$ (80,444)	\$ (61,994)	\$ (3,439)	\$ 50,623	\$ 59,090	\$ 1,730	\$ (73,083)	\$ (62,964)	\$ (10,821)	\$ 3,980	
13 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
14 Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
15 Computed Interest	\$ (71)	\$ (164)	\$ (222)	\$ (166)	\$ (9)	\$ 135	\$ 163	\$ 5	\$ (195)	\$ (174)	\$ (29)	\$ 11	\$ (715)
<b>16 Ending Balance</b>	<b>\$ (51,049)</b>	<b>\$ (80,376)</b>	<b>\$ (80,735)</b>	<b>\$ (43,419)</b>	<b>\$ 36,531</b>	<b>\$ 64,849</b>	<b>\$ 53,493</b>	<b>\$ (50,029)</b>	<b>\$ (96,332)</b>	<b>\$ (29,770)</b>	<b>\$ 8,098</b>	<b>\$ (127)</b>	

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**Unitil Energy Systems, Inc.**  
**Energy Efficiency Expense & SBC Revenue Reconciliation**  
**Commercial & Industrial (C&I) Sector**  
**January 1, 2023 to December 31, 2023**

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
1 Beginning Balance -- (Over)/Under Recovery	\$ (14)	\$ 28,148	\$ 56,321	\$ 30,356	\$ 70,477	\$ 139,223	\$ 107,855	\$ 84,511	\$ (2,782)	\$ (86,001)	\$ (40,362)	\$ (41,933)	
<b>2 Total C&amp;I Costs</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	<b>645,953</b>	\$ 7,751,441
<b>Revenues</b>													
3 Class Sales C&I kWh	53,065,882	53,080,199	52,825,422	52,008,481	49,417,114	53,047,583	57,495,510	63,250,770	57,698,804	51,194,274	50,320,395	51,545,129	644,949,562
4 Outdoor Lighting kWh	649,205	639,928	637,035	633,199	648,662	654,078	631,599	648,515	653,738	651,605	645,491	646,504	7,739,561
5 Total Sales	53,715,088	53,720,127	53,462,456	52,641,680	50,065,776	53,701,661	58,127,109	63,899,285	58,352,542	51,845,879	50,965,886	52,191,634	652,689,123
6 Charge -- \$/kWh	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333	\$ 0.01333
7 Energy Efficiency Revenues	\$ 716,173	\$ 716,241	\$ 712,805	\$ 701,862	\$ 667,518	\$ 715,994	\$ 774,998	\$ 851,958	\$ 778,004	\$ 691,252	\$ 679,519	\$ 695,862	\$ 8,702,185
8 Forward Capacity Market Revenue	\$ 24,154	\$ 24,154	\$ 24,154	\$ 24,154	\$ 24,154	\$ 27,124	\$ 27,124	\$ 27,124	\$ 27,124	\$ 27,124	\$ 27,124	\$ 27,124	\$ 310,634
9 RGGI Funding	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ -	\$ 57,000	\$ -	\$ 228,000
10 Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Revenues	\$ 740,327	\$ 740,395	\$ 793,959	\$ 726,016	\$ 691,672	\$ 800,118	\$ 802,122	\$ 879,081	\$ 862,127	\$ 718,375	\$ 763,642	\$ 722,985	\$ 9,240,819
12 Low-Income Funding	\$ (122,497)	\$ (122,509)	\$ (121,921)	\$ (120,049)	\$ (114,175)	\$ (122,467)	\$ (132,559)	\$ (145,722)	\$ (133,073)	\$ (118,235)	\$ (116,228)	\$ (119,023)	\$ (1,488,459)
13 Net Revenue	\$ 617,830	\$ 617,886	\$ 672,038	\$ 605,966	\$ 577,497	\$ 677,651	\$ 669,563	\$ 733,359	\$ 729,054	\$ 600,141	\$ 647,415	\$ 603,962	\$ 7,752,360
14 (Over)/Under Recovery (excluding interest)	\$ 28,109	\$ 56,216	\$ 30,236	\$ 70,343	\$ 138,934	\$ 107,525	\$ 84,246	\$ (2,894)	\$ (85,883)	\$ (40,188)	\$ (41,823)	\$ 58	
<b>Interest Calculation</b>													
15 Average Monthly Balance	\$ 14,047	\$ 42,182	\$ 43,278	\$ 50,349	\$ 104,706	\$ 123,374	\$ 96,050	\$ 40,808	\$ (44,332)	\$ (63,095)	\$ (41,093)	\$ (20,937)	
16 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
17 Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
18 Computed Interest	\$ 39	\$ 105	\$ 119	\$ 134	\$ 289	\$ 330	\$ 265	\$ 113	\$ (118)	\$ (174)	\$ (110)	\$ (58)	\$ 934
19 Ending Balance	\$ 28,148	\$ 56,321	\$ 30,356	\$ 70,477	\$ 139,223	\$ 107,855	\$ 84,511	\$ (2,782)	\$ (86,001)	\$ (40,362)	\$ (41,933)	\$ 1	

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Line 13: Line 11- Line 12  
Line 14: Line 1 + Line 2 - Line 13  
Line 15: (Line 1 + Line 14)/2  
Line 16: Prime Rate  
Line 18: Line 15 \* ((Line 16/# days per year) \* Line 17))  
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**Unitil Energy Systems, Inc.**  
**2021 System Benefits Charge Calculation (LBR Component)**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
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**Residential Sector**

Year	Forecasted LBR Revenue	Prior Year Deferral with Interest	Current Year Interest	Total LBR Revenue	Forecasted Distribution (kWh)	SBC Rate LBR Portion (\$/kWh)
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G
2021	\$ 515,137	\$ 71,235	\$ 476	\$ 586,848	489,122,763	\$ 0.00120
2022	\$ 700,148	\$ (99)	\$ (668)	\$ 699,381	482,005,817	\$ 0.00145
2023	\$ 890,262	\$ 472	\$ 135	\$ 890,870	478,409,960	\$ 0.00186

**Commercial & Industrial Sector (C&I)**

Year	Forecasted LBR Revenue	Prior Year Deferral with Interest	Current Year Interest	Total LBR Revenue	Forecasted Distribution (kWh)	SBC Rate LBR Portion (\$/kWh)
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G
2021	\$ 703,468	\$ 88,558	\$ 1,297	\$ 793,322	616,422,193	\$ 0.00129
2022	\$ 780,288	\$ (1,862)	\$ (59)	\$ 778,367	642,314,405	\$ 0.00121
2023	\$ 847,278	\$ 1,166	\$ (128)	\$ 848,316	652,689,123	\$ 0.00130

- Col. A: Effective year
- Col. B: Page 5, Line 9, Col. P & Line 21, Col. P
- Col. C: Page 7, Line 1, Col. B
- Col. D: Page 7, Line 8, Col. O
- Col. E: Col. B + Col. C + Col. D
- Col. F: Company Forecast
- Col. G: Col. E/Col. F

**Unitil Energy System, Inc.**  
**Estimated Monthly and Cumulative Savings (kWh& kW) and Lost Base Revenue**  
**January 1, 2020 to December 31, 2020**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
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Line	Description	12/31/2019	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	2020
		Col. A	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Col. N
1	Monthly Savings Installation Assumption		6.70%	7.00%	7.30%	7.60%	7.90%	8.20%	8.50%	8.80%	9.10%	9.30%	9.60%	10.00%	
2	Residential Annualized kWh Savings (2020)		215,359	225,002	234,645	244,287	253,930	263,573	273,216	282,859	292,502	298,931	308,574	321,431	3,214,309
3	C&I Annualized kWh Savings (2020)		719,221	751,425	783,629	815,833	848,037	880,241	912,445	944,649	976,853	998,322	1,030,526	1,073,464	10,734,644
4	Total		934,580	976,427	1,018,274	1,060,120	1,101,967	1,143,814	1,185,661	1,227,508	1,269,355	1,297,253	1,339,099	1,394,895	13,948,953
5	C&I Annualized kW Savings (2020)		92	92	92	92	92	92	92	92	92	92	92	92	1,101
6	Monthly Residential kWh Savings		17,947	18,750	19,554	20,357	21,161	21,964	22,768	23,572	24,375	24,911	25,714	26,786	
7	Cumulative Residential kWh Savings	709,903	727,849	746,599	766,153	786,510	807,671	829,636	852,404	875,975	900,351	925,261	950,976	977,762	10,147,148
8	Average Residential Distribution Rate		0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	
9	Lost Residential Revenue		\$ 25,897	\$ 26,564	\$ 27,260	\$ 27,984	\$ 28,737	\$ 29,518	\$ 30,329	\$ 31,167	\$ 32,034	\$ 32,921	\$ 33,836	\$ 34,789	\$ 361,036
10	Monthly C&I kWh Savings (2017 & 2018)	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	
11	Average C&I Distribution Rate		0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	
12	Lost C&I Revenue		\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 408,978
13	Monthly C&I kWh Savings (2020)		59,935	62,619	65,302	67,986	70,670	73,353	76,037	78,721	81,404	83,193	85,877	89,455	
14	Cumulative C&I kWh Savings (2019 & 2020)	534,180	594,115	656,733	722,036	790,022	860,692	934,045	1,010,082	1,088,803	1,170,207	1,253,401	1,339,278	1,428,733	
15	Average C&I Distribution Rate (kWh)		0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	
16	Lost C&I Revenue		\$ 143	\$ 158	\$ 173	\$ 190	\$ 207	\$ 224	\$ 242	\$ 261	\$ 281	\$ 301	\$ 321	\$ 343	\$ 2,844
17	Monthly C&I kW Savings (2020)		46	46	46	46	46	46	46	46	46	46	46	46	
18	Cumulative C&I Savings (2019 & 2020)	1,140	1,186	1,278	1,370	1,462	1,553	1,645	1,737	1,829	1,921	2,012	2,104	2,196	
19	Average C&I Demand Rate		\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	
20	Lost C&I Demand Revenue		\$ 10,867	\$ 11,708	\$ 12,549	\$ 13,389	\$ 14,230	\$ 15,071	\$ 15,911	\$ 16,752	\$ 17,593	\$ 18,433	\$ 19,274	\$ 20,115	\$ 185,892
21	<b>Total Lost Revenue</b>		<b>\$ 70,988</b>	<b>\$ 72,511</b>	<b>\$ 74,063</b>	<b>\$ 75,644</b>	<b>\$ 77,255</b>	<b>\$ 78,895</b>	<b>\$ 80,564</b>	<b>\$ 82,262</b>	<b>\$ 83,990</b>	<b>\$ 85,737</b>	<b>\$ 87,513</b>	<b>\$ 89,328</b>	<b>958,749</b>

**Notes**  
Line 1: Company Estimate  
Line 2: Estimated Savings per DE 17-136  
Line 3: Estimated Savings per DE 17-136  
Line 4: Line 2 + Line 3  
Line 5: Estimated Savings per DE 17-136  
Line 6: Line 2 / 12  
Line 7: Prior Month Line 7 + Current Month Line 6. 2019 Cumulative savings shown in Col. N from 2019 Annual Report.  
Line 8: Page 8, Line 1, Col. 5  
Line 9: Line 7 x Line 8  
Line 10: Prior Month Line 10. 12/31/18 Cumulative savings shown in Col. N from 2019 Annual Report.  
Line 11: Page 8, line 2, column (b)  
Line 12: Line 10 x Line 11  
Line 13: Line 3/12  
Line 14: Prior month Line 14 + current month Line 12. 2019 Cumulative savings shown in Col. N from 2019 Annual Report  
Line 15: Page 8 Line 4, Column (a)  
Line 16: Line 14 x Line 15  
Line 17: Line 5 / 2  
Line 18: Prior month Lines 18 + Current month Line 17. 2019 Cumulative savings shown in Col. N from 2019 Annual Report  
Line 19: Page 8 Line 4 Column 6  
Line 20: Line 18 x Line 19  
Line 21: Line 9 + Line 12 + Line 16 + Line 20

**Unitil Energy System, Inc.**  
**Estimated Monthly and Cumulative Savings (kWh & kW) and Lost Base Revenue**  
**January 1, 2021 to December 31, 2021**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
Page 5a of 11

Line	Description	12/31/2020	Forecast Jan-21	Forecast Feb-21	Forecast Mar-21	Forecast Apr-21	Forecast May-21	Forecast Jun-21	Forecast Jul-21	Forecast Aug-21	Forecast Sep-21	Forecast Oct-21	Forecast Nov-21	Forecast Dec-21	2021 Annual Savings
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
1	Monthly Savings Installation Assumption		6.70%	7.00%	7.30%	7.60%	7.90%	8.20%	8.50%	8.80%	9.10%	9.30%	9.60%	10.00%	
2	Residential Annualized kWh Savings (2021)		363,069	379,326	395,583	411,839	428,096	444,353	460,610	476,867	493,123	503,961	520,218	541,894	5,418,938
3	C&I Annualized kWh Savings (2021)		703,191	734,677	766,164	797,650	829,136	860,622	892,108	923,594	955,081	976,071	1,007,558	1,049,539	10,495,391
4	Total		1,066,260	1,114,003	1,161,746	1,209,489	1,257,232	1,304,975	1,352,718	1,400,461	1,448,204	1,480,033	1,527,776	1,591,433	15,914,330
5	C&I Annualized kW Savings (2021)		65	65	65	65	65	65	65	65	65	65	65	65	776
			12	11	10	9	8	7	6	5	4	3	2	1	Cumulative LBR Savings
6	Monthly Residential kWh Savings		30,256	31,610	32,965	34,320	35,675	37,029	38,384	39,739	41,094	41,997	43,352	45,158	
7	Cumulative Residential kWh Savings	977,762	1,008,018	1,039,628	1,072,593	1,106,913	1,142,588	1,179,617	1,218,001	1,257,740	1,298,834	1,340,831	1,384,182	1,429,340	14,478,286
8	Average Residential Distribution Rate		0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	
9	Lost Residential Revenue		\$ 35,865	\$ 36,990	\$ 38,163	\$ 39,384	\$ 40,653	\$ 41,971	\$ 43,336	\$ 44,750	\$ 46,213	\$ 47,707	\$ 49,249	\$ 50,856	\$ 515,137
10	Monthly C&I kWh Savings (2017 & 2018)	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	
11	Average C&I Distribution Rate		0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	
12	Lost C&I Revenue		\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 408,978
13	Monthly C&I kWh Savings (2021)		58,599	61,223	63,847	66,471	69,095	71,719	74,342	76,966	79,590	81,339	83,963	87,462	
14	Cumulative C&I kWh Savings (2019 to present)	1,428,733	1,487,332	1,548,556	1,612,403	1,678,873	1,747,968	1,819,687	1,894,029	1,970,995	2,050,585	2,131,924	2,215,888	2,303,349	
15	Average C&I Distribution Rate (kWh)		0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	
16	Lost C&I Revenue		\$ 357	\$ 372	\$ 387	\$ 403	\$ 420	\$ 437	\$ 455	\$ 473	\$ 492	\$ 512	\$ 532	\$ 553	\$ 5,391
17	Monthly C&I kW Savings (2021)		32	32	32	32	32	32	32	32	32	32	32	32	
18	Cumulative C&I Savings (2019 to present)	2,242	2,274	2,339	2,404	2,468	2,533	2,598	2,662	2,727	2,792	2,857	2,921	2,986	
19	Average C&I Demand Rate		\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	
20	Lost C&I Demand Revenue		\$ 20,832	\$ 21,424	\$ 22,017	\$ 22,610	\$ 23,203	\$ 23,795	\$ 24,388	\$ 24,981	\$ 25,573	\$ 26,166	\$ 26,759	\$ 27,352	\$ 289,099
21	Total Lost C&I Revenue		\$ 55,270	\$ 55,877	\$ 56,486	\$ 57,094	\$ 57,704	\$ 58,313	\$ 58,924	\$ 59,535	\$ 60,147	\$ 60,759	\$ 61,372	\$ 61,986	\$ 703,468
22	Total Lost Revenue		\$ 91,135	\$ 92,867	\$ 94,648	\$ 96,478	\$ 98,357	\$ 100,284	\$ 102,260	\$ 104,286	\$ 106,360	\$ 108,466	\$ 110,621	\$ 112,842	\$ 1,218,605

**Notes**  
Line 1: Company Estimate  
Line 2: Estimated Savings per DE 20-092  
Line 3: Estimated Savings per DE 20-092  
Line 4: Line 2 + Line 3  
Line 5: Estimated Savings per DE 20-092  
Line 6: Line 2 / 12  
Line 7: Prior Month Line 7 + Current Month Line 6. 2020 Cumulative savings from Page 5, Line 7, Col. N.  
Line 8: Page 8, Line 1, Col. 5  
Line 9: Line 7 x Line 8  
Line 10: Prior Month Line 10. 12/31/18 Cumulative savings from Page 5, Line 10, Col. N.  
Line 11: Page 8, line 2, column (b)  
Line 12: Line 10 x Line 11  
Line 13: Line 3/12  
Line 14: Prior month Line 14 + current month Line 12. 2020 Cumulative savings from Page 5, Line 10, Col. N.  
Line 15: Page 8 Line 4, Column (a)  
Line 16: Line 14 x Line 15  
Line 17: Line 5 / 2  
Line 18: Prior month Lines 18 + Current month Line 17. 2020 Cumulative savings from Page 5, Line 18, Col. N + Page 5, Line 17, Col. N  
Line 19: Page 8 Line 4 Column 6  
Line 20: Line 18 x Line 19  
Line 21: Line 12 + Line 16 + Line 20  
Line 22: Line 9 + Line 21

**Unitil Energy System, Inc.**  
**Estimated Monthly and Cumulative Savings (kWh& kW) and Lost Base Revenue**  
**January 1, 2022 to December 31, 2022**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
Page 5b of 11

Line	Description	12/31/2021	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	2022	
		Col. A	Col. B	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Col. N	Annual Savings
1	Monthly Savings Installation Assumption		6.70%	7.00%	7.30%	7.60%	7.90%	8.20%	8.50%	8.80%	9.10%	9.30%	9.60%	10.00%			
2	Residential Annualized Savings (2022)		334,093	349,053	364,012	378,972	393,931	408,890	423,850	438,809	453,769	463,742	478,701	498,647		4,986,468	
3	C&I Annualized Savings (2022)		814,921	851,410	887,899	924,388	960,877	997,366	1,033,855	1,070,344	1,106,834	1,131,160	1,167,649	1,216,301		12,163,006	
4	Total		1,149,015	1,200,463	1,251,912	1,303,360	1,354,808	1,406,257	1,457,705	1,509,154	1,560,602	1,594,901	1,646,349	1,714,947		17,149,473	
5	C&I Annualized kW Savings (2022)		48	48	48	48	48	48	48	48	48	48	48	48		572	
																	<b>Cumulative</b>
																	<b>LBR Savings</b>
6	Monthly Residential kWh Savings		27,841	29,088	30,334	31,581	32,828	34,074	35,321	36,567	37,814	38,645	39,892	41,554			
7	Cumulative Residential kWh Savings	1,429,340	1,457,181	1,486,269	1,516,603	1,548,184	1,581,012	1,615,086	1,650,407	1,686,974	1,724,788	1,763,433	1,803,325	1,844,879		19,678,142	
8	Average Residential Distribution Rate		0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558			
9	Lost Residential Revenue		\$ 51,847	\$ 52,881	\$ 53,961	\$ 55,084	\$ 56,252	\$ 57,465	\$ 58,721	\$ 60,023	\$ 61,368	\$ 62,743	\$ 64,162	\$ 65,641	\$	700,148	
10	Monthly C&I kWh Savings (2017 & 2018)	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418			
11	Average C&I Distribution Rate		0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217			
12	Lost C&I Revenue		\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$	408,978	
13	Monthly C&I kWh Savings (2022)		67,910	70,951	73,992	77,032	80,073	83,114	86,155	89,195	92,236	94,263	97,304	101,358			
14	Cumulative C&I kWh Savings (2019 to present)	2,303,349	2,371,259	2,442,210	2,516,202	2,593,234	2,673,307	2,756,421	2,842,576	2,931,771	3,024,007	3,118,271	3,215,575	3,316,933			
15	Average C&I Distribution Rate (kWh)		0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024			
16	Lost C&I Revenue		\$ 569	\$ 586	\$ 604	\$ 622	\$ 642	\$ 662	\$ 682	\$ 704	\$ 726	\$ 748	\$ 772	\$ 796	\$	8,112	
17	Monthly C&I kW Savings (2022)		24	24	24	24	24	24	24	24	24	24	24	24			
18	Cumulative C&I kW Savings (2019 to present)	3,018	3,042	3,090	3,137	3,185	3,233	3,280	3,328	3,376	3,423	3,471	3,519	3,566			
19	Average C&I Demand Rate		\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16			
20	Lost C&I Demand Revenue		\$ 27,866	\$ 28,303	\$ 28,739	\$ 29,175	\$ 29,612	\$ 30,048	\$ 30,485	\$ 30,921	\$ 31,358	\$ 31,794	\$ 32,230	\$ 32,667	\$	363,198	
21	Total Lost C&I Revenue		\$ 62,517	\$ 62,970	\$ 63,424	\$ 63,879	\$ 64,335	\$ 64,791	\$ 65,248	\$ 65,706	\$ 66,165	\$ 66,624	\$ 67,084	\$ 67,544	\$	780,288	
22	<b>Total Lost Revenue</b>		<b>\$ 114,363</b>	<b>\$ 115,852</b>	<b>\$ 117,385</b>	<b>\$ 118,964</b>	<b>\$ 120,587</b>	<b>\$ 122,256</b>	<b>\$ 123,970</b>	<b>\$ 125,729</b>	<b>\$ 127,533</b>	<b>\$ 129,367</b>	<b>\$ 131,246</b>	<b>\$ 133,185</b>		<b>1,480,436</b>	

**Notes**  
Line 1: Company Estimate  
Line 2: Estimated Savings per DE 20-092  
Line 3: Estimated Savings per DE 20-092  
Line 4: Line 2 + Line 3  
Line 5: Estimated Savings per DE 20-092  
Line 6: Line 2 / 12  
Line 7: Prior Month Line 7 + Current Month Line 6. 2021 Cumulative savings from Page 5a, Line 7, Col. N.  
Line 8: Page 8, Line 1, Col. 5  
Line 9: Line 7 x Line 8  
Line 10: Prior Month Line 10. 12/31/18 Cumulative savings from Page 5a, Line 10, Col. N.  
Line 11: Page 8, line 2, column (b)  
Line 12: Line 10 x Line 11  
Line 13: Line 3/12  
Line 14: Prior month Line 14 + current month Line 12. 2021 Cumulative savings from Page 5a, Line 10, Col. N.  
Line 15: Page 8 Line 4, Column (a)  
Line 16: Line 14 x Line 15  
Line 17: Line 5 / 2  
Line 18: Prior month Lines 18 + Current month Line 17. 2021 Cumulative savings from Page 5a, Line 18, Col. N + Page 5a, Line 17, Col. N  
Line 19: Page 8 Line 4 Column 6  
Line 20: Line 18 x Line 19  
Line 21: Line 12 + Line 16 + Line 20  
Line 22: Line 9 + Line 21

**Unitil Energy System, Inc.**  
**Estimated Monthly and Cumulative Savings (kWh & kW) and Lost Base Revenue**  
**January 1, 2023 to December 31, 2023**

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
Page 5c of 11

Line	Description	12/31/2022	Forecast Jan-23	Forecast Feb-23	Forecast Mar-23	Forecast Apr-23	Forecast May-23	Forecast Jun-23	Forecast Jul-23	Forecast Aug-23	Forecast Sep-23	Forecast Oct-23	Forecast Nov-23	Forecast Dec-23	2023 Annual Savings
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O
1	Monthly Savings Installation Assumption		6.70%	7.00%	7.30%	7.60%	7.90%	8.20%	8.50%	8.80%	9.10%	9.30%	9.60%	10.00%	
2	Residential Annualized Savings (2023)		381,284	398,356	415,429	432,501	449,574	466,646	483,718	500,791	517,863	529,245	546,317	569,081	5,690,806
3	C&I Annualized Savings (2023)		979,853	1,023,727	1,067,601	1,111,475	1,155,349	1,199,223	1,243,097	1,286,972	1,330,846	1,360,095	1,403,969	1,462,468	14,624,676
4	Total		1,361,137	1,422,084	1,483,030	1,543,977	1,604,923	1,665,870	1,726,816	1,787,762	1,848,709	1,889,340	1,950,286	2,031,548	20,315,482
5	C&I Annualized kW Savings (2023)		49	49	49	49	49	49	49	49	49	49	49	49	589
															<b>Cumulative LBR Savings</b>
6	Monthly Residential kWh Savings		31,774	33,196	34,619	36,042	37,464	38,887	40,310	41,733	43,155	44,104	45,526	47,423	
7	Cumulative Residential kWh Savings	1,844,879	1,876,653	1,909,849	1,944,468	1,980,510	2,017,974	2,056,862	2,097,171	2,138,904	2,182,059	2,226,163	2,271,689	2,319,113	25,021,415
8	Average Residential Distribution Rate		0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	0.03558	
9	Lost Residential Revenue		\$ 66,771	\$ 67,952	\$ 69,184	\$ 70,467	\$ 71,800	\$ 73,183	\$ 74,617	\$ 76,102	\$ 77,638	\$ 79,207	\$ 80,827	\$ 82,514	\$ 890,262
10	Monthly C&I kWh Savings (2017 & 2018)	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	1,059,418	
11	Average C&I Distribution Rate		0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	0.03217	
12	Lost C&I Revenue		\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 34,081	\$ 408,978
13	Monthly C&I kWh Savings (2023)		81,654	85,311	88,967	92,623	96,279	99,935	103,591	107,248	110,904	113,341	116,997	121,872	
14	Cumulative C&I kWh Savings (2019 to present)	3,316,933	3,398,587	3,483,898	3,572,865	3,665,488	3,761,767	3,861,702	3,965,294	4,072,541	4,183,445	4,296,786	4,413,784	4,535,656	
15	Average C&I Distribution Rate (kWh)		0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	0.00024	
16	Lost C&I Revenue		\$ 816	\$ 836	\$ 857	\$ 880	\$ 903	\$ 927	\$ 952	\$ 977	\$ 1,004	\$ 1,031	\$ 1,059	\$ 1,089	\$ 11,331
17	Monthly C&I kW Savings (2023)		25	25	25	25	25	25	25	25	25	25	25	25	
18	Cumulative C&I kW Savings (2019 to present)	3,590	3,615	3,664	3,713	3,762	3,811	3,860	3,909	3,958	4,007	4,056	4,105	4,154	
19	Average C&I Demand Rate		\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	\$ 9.16	
20	Lost C&I Demand Revenue		\$ 33,110	\$ 33,559	\$ 34,008	\$ 34,458	\$ 34,907	\$ 35,356	\$ 35,805	\$ 36,255	\$ 36,704	\$ 37,153	\$ 37,603	\$ 38,052	\$ 426,969
21	Total Lost C&I Revenue		\$ 68,007	\$ 68,477	\$ 68,947	\$ 69,419	\$ 69,891	\$ 70,364	\$ 70,839	\$ 71,314	\$ 71,790	\$ 72,266	\$ 72,743	\$ 73,222	\$ 847,278
22	Total Lost Revenue		\$ 134,778	\$ 136,429	\$ 138,131	\$ 139,885	\$ 141,691	\$ 143,548	\$ 145,456	\$ 147,416	\$ 149,427	\$ 151,473	\$ 153,570	\$ 155,736	\$ 1,737,540

**Notes**  
Line 1: Company Estimate  
Line 2: Estimated Savings per DE 20-092  
Line 3: Estimated Savings per DE 20-092  
Line 4: Line 2 + Line 3  
Line 5: Estimated Savings per DE 20-092  
Line 6: Line 2 / 12  
Line 7: Prior Month Line 7 + Current Month Line 6. 2022 Cumulative savings from Page 5b, Line 7, Col. N.  
Line 8: Page 8, Line 1, Col. 5  
Line 9: Line 7 x Line 8  
Line 10: Prior Month Line 10, 12/31/18 Cumulative savings from Page 5b, Line 10, Col. N.  
Line 11: Page 8, line 2, column (b)  
Line 12: Line 10 x Line 11  
Line 13: Line 3/12  
Line 14: Prior month Line 14 + current month Line 12. 2022 Cumulative savings from Page 5b, Line 10, Col. N.  
Line 15: Page 8 Line 4, Column (a)  
Line 16: Line 14 x Line 15  
Line 17: Line 5 / 2  
Line 18: Prior month Lines 18 + Current month Line 17. 2022 Cumulative savings from Page 5b, Line 18, Col. N + Page 5b, Line 17, Col. N  
Line 19: Page 8 Line 4 Column 6  
Line 20: Line 18 x Line 19  
Line 21: Line 12 + Line 16 + Line 20  
Line 22: Line 9 + Line 21

**Unitil Energy System, Inc.**  
**Lost Base Revenue Reconciliation**  
**January 1, 2020 to December 31, 2020**

Line	Description	Recast Jan-20	Recast Feb-20	Recast Mar-20	Recast Apr-20	Recast May-20	Recast Jun-20	Estimate Jul-20	Estimate Aug-20	Estimate Sep-20	Estimate Oct-20	Estimate Nov-20	Estimate Dec-20	2020 Total
Total		Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
1	Beginning Balance	\$ 13,489	\$ 17,774	\$ 15,688	\$ 16,840	\$ 31,669	\$ 50,375	\$ 57,608	\$ 67,672	\$ 73,217	\$ 80,907	\$ 111,226	\$ 140,576	
2	Lost Revenues	\$ 70,988	\$ 72,511	\$ 74,063	\$ 75,644	\$ 77,255	\$ 78,895	\$ 80,564	\$ 82,262	\$ 83,990	\$ 85,737	\$ 87,513	\$ 89,328	958,749
<b>REVENUE</b>														
3	Revenue (\$)	\$ 66,767	\$ 74,660	\$ 72,976	\$ 60,910	\$ 58,713	\$ 71,871	\$ 70,673	\$ 76,910	\$ 76,505	\$ 55,682	\$ 58,497	\$ 70,525	814,689
4	Cumulative (Over)/Under Recovery	\$ 17,711	\$ 15,625	\$ 16,775	\$ 31,574	\$ 50,210	\$ 57,399	\$ 67,500	\$ 73,024	\$ 80,702	\$ 110,962	\$ 140,241	\$ 159,379	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ 15,600	\$ 16,699	\$ 16,231	\$ 24,207	\$ 40,939	\$ 53,887	\$ 62,554	\$ 70,348	\$ 76,960	\$ 95,934	\$ 125,734	\$ 149,978	
6	Interest Rate	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7	Days per Month	31	29	31	30	31	30	31	31	30	31	30	31	366
8	Computed Interest	\$ 63	\$ 63	\$ 65	\$ 94	\$ 165	\$ 210	\$ 172	\$ 194	\$ 205	\$ 264	\$ 335	\$ 413	2,242
9	<b>Ending Balance (Over)/Under Recovery</b>	\$ 17,774	\$ 15,688	\$ 16,840	\$ 31,669	\$ 50,375	\$ 57,608	\$ 67,672	\$ 73,217	\$ 80,907	\$ 111,226	\$ 140,576	\$ 159,792	
10	Class Sales (Residential inc. LI) -- kWh	47,877,662	43,447,320	41,788,394	36,919,734	34,845,155	43,074,211	42,464,449	49,044,653	47,171,852	31,371,125	34,379,732	44,937,859	497,322,147
11	Class Sales (C&I) -- kWh	57,648,909	57,361,500	56,685,607	45,265,444	44,359,715	53,888,841	53,039,214	54,887,862	56,213,703	43,874,345	44,670,644	50,365,956	618,261,740
12	Total Class Sales - kWh	105,526,571	100,808,820	98,474,001	82,185,178	79,204,870	96,963,052	95,503,664	103,932,515	103,385,555	75,245,470	79,050,376	95,303,816	1,115,583,887

Line 1: Prior period ending balance

Line 2: Page 5, Line 21

Line 3: Estimated revenue

Line 4: Line 1 + Line 2 - Line 3

Line 5: (Line 1 + Line 4)/2

Line 6: Prime Rate

Line 8: Line 7 \* ((Line 5/# days per year) \* Line 9))

Line 9: Line 4 + Line 8

Unitil Energy System, Inc.  
Lost Base Revenue Reconciliation  
January 1, 2021 to December 31, 2021

Line	Description	Estimate Jan-21	Estimate Feb-21	Estimate Mar-21	Estimate Apr-21	Estimate May-21	Estimate Jun-21	Estimate Jul-21	Estimate Aug-21	Estimate Sep-21	Estimate Oct-21	Estimate Nov-21	Estimate Dec-21	2021 Total
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
<b>Residential Sector</b>														
1	Beginning Balance	\$ 71,235	\$ 51,078	\$ 34,308	\$ 20,086	\$ 16,513	\$ 17,649	\$ 15,681	\$ 9,032	\$ (6,750)	\$ (13,778)	\$ (4,813)	\$ 2,922	
2	Lost Revenues	\$ 35,865	\$ 36,990	\$ 38,163	\$ 39,384	\$ 40,653	\$ 41,971	\$ 43,336	\$ 44,750	\$ 46,213	\$ 47,707	\$ 49,249	\$ 50,856	\$ 515,137
<b>REVENUE</b>														
3	Revenue (\$)	\$ 56,190	\$ 53,867	\$ 52,460	\$ 43,005	\$ 39,565	\$ 43,983	\$ 50,019	\$ 60,536	\$ 53,213	\$ 38,717	\$ 41,512	\$ 53,881	\$ 586,947
4	Cumulative (Over)/Under Recovery	\$ 50,910	\$ 34,201	\$ 20,011	\$ 16,464	\$ 17,602	\$ 15,636	\$ 8,998	\$ (6,753)	\$ (13,750)	\$ (4,788)	\$ 2,924	\$ (103)	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ 61,072	\$ 42,640	\$ 27,159	\$ 18,275	\$ 17,057	\$ 16,643	\$ 12,340	\$ 1,140	\$ (10,250)	\$ (9,283)	\$ (945)	\$ 1,409	
6	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
7	Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
8	Computed Interest	\$ 169	\$ 106	\$ 75	\$ 49	\$ 47	\$ 44	\$ 34	\$ 3	\$ (27)	\$ (26)	\$ (3)	\$ 4	\$ 476
9	Ending Balance (Over)/Under Recovery	\$ 51,078	\$ 34,308	\$ 20,086	\$ 16,513	\$ 17,649	\$ 15,681	\$ 9,032	\$ (6,750)	\$ (13,778)	\$ (4,813)	\$ 2,922	\$ (99)	
10	Class Sales (Residential inc. LI) -- kWh	46,825,059	44,889,222	43,716,625	35,837,589	32,970,684	36,652,577	41,682,485	50,446,340	44,344,475	32,263,800	34,593,108	44,900,799	489,122,763

Line	Description	Estimate Jan-21	Estimate Feb-21	Estimate Mar-21	Estimate Apr-21	Estimate May-21	Estimate Jun-21	Estimate Jul-21	Estimate Aug-21	Estimate Sep-21	Estimate Oct-21	Estimate Nov-21	Estimate Dec-21	2021 Total
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
<b>Commercial &amp; Industrial Sector (C&amp;I)</b>														
1	Beginning Balance	\$ 88,558	\$ 81,520	\$ 73,798	\$ 60,516	\$ 56,621	\$ 53,687	\$ 46,496	\$ 34,517	\$ 17,135	\$ 5,180	\$ 4,486	\$ 4,664	
2	Lost Revenues	\$ 55,270	\$ 55,877	\$ 56,486	\$ 57,094	\$ 57,704	\$ 58,313	\$ 58,924	\$ 59,535	\$ 60,147	\$ 60,759	\$ 61,372	\$ 61,986	\$ 703,468
<b>REVENUE</b>														
3	Revenue (\$)	\$ 62,542	\$ 63,793	\$ 69,953	\$ 61,145	\$ 60,790	\$ 65,638	\$ 71,015	\$ 76,988	\$ 72,132	\$ 61,467	\$ 61,206	\$ 68,516	\$ 795,185
4	Cumulative (Over)/Under Recovery	\$ 81,285	\$ 73,605	\$ 60,331	\$ 56,465	\$ 53,535	\$ 46,362	\$ 34,405	\$ 17,064	\$ 5,150	\$ 4,472	\$ 4,652	\$ (1,866)	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ 84,922	\$ 77,562	\$ 67,064	\$ 58,490	\$ 55,078	\$ 50,024	\$ 40,451	\$ 25,790	\$ 11,143	\$ 4,826	\$ 4,569	\$ 1,399	
6	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
7	Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
8	Computed Interest	\$ 234	\$ 193	\$ 185	\$ 156	\$ 152	\$ 134	\$ 112	\$ 71	\$ 30	\$ 13	\$ 12	\$ 4	\$ 1,297
9	Ending Balance	\$ 81,520	\$ 73,798	\$ 60,516	\$ 56,621	\$ 53,687	\$ 46,496	\$ 34,517	\$ 17,135	\$ 5,180	\$ 4,486	\$ 4,664	\$ (1,862)	
10	Class Sales (C&I) -- kWh	48,482,338	49,451,648	54,227,195	47,399,243	47,123,912	50,882,244	55,050,056	59,680,858	55,916,215	47,648,649	47,446,368	53,113,467	616,422,193

Line 1: Prior period ending balance allocated by sales %  
 Line 2: Page 5, Line 5 & 9  
 Line 3: Estimated revenue  
 Line 4: Line 1 + Line 2 - Line 3  
 Line 5: (Line 1 + Line 4)/2  
 Line 6: Prime Rate  
 Line 8: Line 7 \* ((Line 5/# days per year) \* Line 9))  
 Line 9: Line 4 + Line 8

**Unitil Energy System, Inc.**  
**Lost Base Revenue Reconciliation**  
**January 1, 2022 to December 31, 2022**

Line	Description	Estimate Jan-22	Estimate Feb-22	Estimate Mar-22	Estimate Apr-22	Estimate May-22	Estimate Jun-22	Estimate Jul-22	Estimate Aug-22	Estimate Sep-22	Estimate Oct-22	Estimate Nov-22	Estimate Dec-22	2022 Total
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
<b>Residential Sector</b>														
1	Beginning Balance	\$ (99)	\$ (16,971)	\$ (28,944)	\$ (32,509)	\$ (30,922)	\$ (21,662)	\$ (16,233)	\$ (16,967)	\$ (30,165)	\$ (31,850)	\$ (17,249)	\$ (4,248)	
2	Lost Revenues	\$ 51,847	\$ 52,881	\$ 53,961	\$ 55,084	\$ 56,252	\$ 57,465	\$ 58,721	\$ 60,023	\$ 61,368	\$ 62,743	\$ 64,162	\$ 65,641	700,148
<b>REVENUE</b>														
3	Revenue (\$)	\$ 68,695	\$ 64,798	\$ 57,440	\$ 53,413	\$ 46,919	\$ 51,986	\$ 59,410	\$ 73,155	\$ 62,970	\$ 48,074	\$ 51,132	\$ 60,915	698,908
4	Cumulative (Over)/Under Recovery	\$ (16,947)	\$ (28,887)	\$ (32,424)	\$ (30,838)	\$ (21,589)	\$ (16,183)	\$ (16,922)	\$ (30,100)	\$ (31,767)	\$ (17,182)	\$ (4,219)	\$ 478	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ (8,523)	\$ (22,929)	\$ (30,684)	\$ (31,673)	\$ (26,256)	\$ (18,922)	\$ (16,577)	\$ (23,534)	\$ (30,966)	\$ (24,516)	\$ (10,734)	\$ (1,885)	
6	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7	Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
8	Computed Interest	\$ (24)	\$ (57)	\$ (85)	\$ (85)	\$ (72)	\$ (51)	\$ (46)	\$ (65)	\$ (83)	\$ (68)	\$ (29)	\$ (5)	(668)
9	Ending Balance (Over)/Under Recovery	\$ (16,971)	\$ (28,944)	\$ (32,509)	\$ (30,922)	\$ (21,662)	\$ (16,233)	\$ (16,967)	\$ (30,165)	\$ (31,850)	\$ (17,249)	\$ (4,248)	\$ 472	
10	Class Sales (Residential inc. LI) -- kWh	47,375,528	44,688,111	39,613,993	36,836,779	32,358,184	35,852,218	40,972,370	50,451,757	43,427,926	33,154,827	35,263,723	42,010,402	482,005,817

Line	Description	Estimate Jan-22	Estimate Feb-22	Estimate Mar-22	Estimate Apr-22	Estimate May-22	Estimate Jun-22	Estimate Jul-22	Estimate Aug-22	Estimate Sep-22	Estimate Oct-22	Estimate Nov-22	Estimate Dec-22	2022 Total
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
<b>Commercial &amp; Industrial Sector (C&amp;I)</b>														
1	Beginning Balance	\$ (1,862)	\$ (1,976)	\$ (1,887)	\$ (1,317)	\$ 371	\$ 5,477	\$ 6,528	\$ 2,532	\$ (8,159)	\$ (12,112)	\$ (8,116)	\$ (2,843)	
2	Lost Revenues	\$ 62,517	\$ 62,970	\$ 63,424	\$ 63,879	\$ 64,335	\$ 64,791	\$ 65,248	\$ 65,706	\$ 66,165	\$ 66,624	\$ 67,084	\$ 67,544	780,288
<b>REVENUE</b>														
3	Revenue (\$)	\$ 62,625	\$ 62,877	\$ 62,850	\$ 62,190	\$ 59,237	\$ 63,756	\$ 69,257	\$ 76,389	\$ 70,091	\$ 62,599	\$ 61,797	\$ 63,532	777,200
4	Cumulative (Over)/Under Recovery	\$ (1,971)	\$ (1,882)	\$ (1,313)	\$ 372	\$ 5,469	\$ 6,512	\$ 2,519	\$ (8,151)	\$ (12,085)	\$ (8,088)	\$ (2,829)	\$ 1,169	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ (1,916)	\$ (1,929)	\$ (1,600)	\$ (472)	\$ 2,920	\$ 5,994	\$ 4,524	\$ (2,810)	\$ (10,122)	\$ (10,100)	\$ (5,472)	\$ (837)	
6	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7	Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
8	Computed Interest	\$ (5)	\$ (5)	\$ (4)	\$ (1)	\$ 8	\$ 16	\$ 12	\$ (8)	\$ (27)	\$ (28)	\$ (15)	\$ (2)	(59)
9	Ending Balance	\$ (1,976)	\$ (1,887)	\$ (1,317)	\$ 371	\$ 5,477	\$ 6,528	\$ 2,532	\$ (8,159)	\$ (12,112)	\$ (8,116)	\$ (2,843)	\$ 1,166	
10	Class Sales (C&I) -- kWh	51,756,045	51,964,176	51,942,067	51,396,629	48,956,502	52,690,740	57,237,506	63,131,201	57,926,721	51,734,985	51,071,689	52,506,143	642,314,405

Line 1: Prior period ending balance  
Line 2: Page 5, Line 5 & 9  
Line 3: Estimated revenue  
Line 4: Line 1 + Line 2 - Line 3  
Line 5: (Line 1 + Line 4)/2  
Line 6: Prime Rate  
Line 8: Line 7 \* ((Line 5/# days per year) \* Line 9)  
Line 9: Line 4 + Line 8



Unitil Energy System, Inc.  
Lost Base Revenue Reconciliation  
January 1, 2023 to December 31, 2023

Line	Description	Estimate Jan-23	Estimate Feb-23	Estimate Mar-23	Estimate Apr-23	Estimate May-23	Estimate Jun-23	Estimate Jul-23	Estimate Aug-23	Estimate Sep-23	Estimate Oct-23	Estimate Nov-23	Estimate Dec-23	2023 Total
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
<b>Residential Sector</b>														
1	Beginning Balance	\$ 472	\$ (19,850)	\$ (34,166)	\$ (37,967)	\$ (35,391)	\$ (23,248)	\$ (16,238)	\$ (17,366)	\$ (34,733)	\$ (37,607)	\$ (19,827)	\$ (4,373)	
2	Lost Revenues	\$ 66,771	\$ 67,952	\$ 69,184	\$ 70,467	\$ 71,800	\$ 73,183	\$ 74,617	\$ 76,102	\$ 77,638	\$ 79,207	\$ 80,827	\$ 82,514	\$ 890,262
<b>REVENUE</b>														
3	Revenue (\$)	\$ 87,067	\$ 82,201	\$ 72,886	\$ 67,793	\$ 59,576	\$ 66,120	\$ 75,699	\$ 93,397	\$ 80,416	\$ 61,347	\$ 65,340	\$ 78,000	\$ 889,843
4	Cumulative (Over)/Under Recovery	\$ (19,824)	\$ (34,099)	\$ (37,868)	\$ (35,293)	\$ (23,168)	\$ (16,185)	\$ (17,319)	\$ (34,661)	\$ (37,511)	\$ (19,748)	\$ (4,341)	\$ 141	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ (9,676)	\$ (26,975)	\$ (36,017)	\$ (36,630)	\$ (29,279)	\$ (19,717)	\$ (16,779)	\$ (26,013)	\$ (36,122)	\$ (28,678)	\$ (12,084)	\$ (2,116)	
6	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
7	Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
8	Computed Interest	\$ (27)	\$ (67)	\$ (99)	\$ (98)	\$ (81)	\$ (53)	\$ (46)	\$ (72)	\$ (96)	\$ (79)	\$ (32)	\$ (6)	\$ (757)
9	Ending Balance (Over)/Under Recovery	\$ (19,850)	\$ (34,166)	\$ (37,967)	\$ (35,391)	\$ (23,248)	\$ (16,238)	\$ (17,366)	\$ (34,733)	\$ (37,607)	\$ (19,827)	\$ (4,373)	\$ 135	
10	Class Sales (Residential inc. LI) -- kWh	46,810,442	44,194,012	39,185,784	36,447,735	32,030,136	35,548,498	40,698,142	50,213,654	43,234,425	32,982,499	35,129,070	41,935,563	478,409,960

Line	Description	Estimate Jan-23	Estimate Feb-23	Estimate Mar-23	Estimate Apr-23	Estimate May-23	Estimate Jun-23	Estimate Jul-23	Estimate Aug-23	Estimate Sep-23	Estimate Oct-23	Estimate Nov-23	Estimate Dec-23	2023 Total
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N
<b>Commercial &amp; Industrial Sector (C&amp;I)</b>														
1	Beginning Balance	\$ 1,166	\$ (656)	\$ (2,019)	\$ (2,579)	\$ (1,600)	\$ 3,208	\$ 3,769	\$ (953)	\$ (12,728)	\$ (16,836)	\$ (12,009)	\$ (5,545)	
2	Lost Revenues	\$ 68,007	\$ 68,477	\$ 68,947	\$ 69,419	\$ 69,891	\$ 70,364	\$ 70,839	\$ 71,314	\$ 71,790	\$ 72,266	\$ 72,743	\$ 73,222	\$ 847,278
<b>REVENUE</b>														
3	Revenue (\$)	\$ 69,830	\$ 69,836	\$ 69,501	\$ 68,434	\$ 65,086	\$ 69,812	\$ 75,565	\$ 83,069	\$ 75,858	\$ 67,400	\$ 66,256	\$ 67,849	\$ 848,496
4	Cumulative (Over)/Under Recovery	\$ (657)	\$ (2,015)	\$ (2,573)	\$ (1,594)	\$ 3,206	\$ 3,760	\$ (957)	\$ (12,709)	\$ (16,796)	\$ (11,969)	\$ (5,521)	\$ (172)	
<b>INTEREST</b>														
5	Average Monthly Balance	\$ 255	\$ (1,336)	\$ (2,296)	\$ (2,087)	\$ 803	\$ 3,484	\$ 1,406	\$ (6,831)	\$ (14,762)	\$ (14,403)	\$ (8,765)	\$ (2,858)	
6	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
7	Days per Month	31	28	31	30	31	30	31	31	30	31	30	31	365
8	Computed Interest	\$ 1	\$ (3)	\$ (6)	\$ (6)	\$ 2	\$ 9	\$ 4	\$ (19)	\$ (39)	\$ (40)	\$ (23)	\$ (8)	\$ (128)
9	Ending Balance	\$ (656)	\$ (2,019)	\$ (2,579)	\$ (1,600)	\$ 3,208	\$ 3,769	\$ (953)	\$ (12,728)	\$ (16,836)	\$ (12,009)	\$ (5,545)	\$ (180)	
10	Class Sales (C&I) -- kWh	53,715,088	53,720,127	53,462,456	52,641,680	50,065,776	53,701,661	58,127,109	63,899,285	58,352,542	51,845,879	50,965,886	52,191,634	652,689,123

Line 1: Prior period ending balance  
Line 2: Page 5, Line 5 & 9  
Line 3: Estimated revenue  
Line 4: Line 1 + Line 2 - Line 3  
Line 5: (Line 1 + Line 4)/2  
Line 6: Prime Rate  
Line 8: Line 7 \* ((Line 5/# days per year) \* Line 9)  
Line 9: Line 4 + Line 8

**Unitil Energy Systems, Inc.**  
**Calculation of Forecasted Average Distribution Rate for Lost Revenue**  
**Based on Actual Billing Determinants for January - December 2019 and Distribution Rates effective May 1, 2019**

Rate Class	(1)	(2)	(3)	(4)	(5)	(6) = (1) / (4)	(7) = (2) / (5)	(8) = (3) / (5)
	Revenue*			Units		Average Distribution Rate \$/kW	Average Distribution Rate \$/kWh <sup>(a)</sup>	Average Distribution Rate \$/kWh <sup>(b)</sup>
	Demand Charges	kWh Charges	Total Demand and kWh Charges	Delivery kW	Delivery kWh			
<b>1 Residential D</b>	\$ -	\$ 17,218,197	\$ 17,218,197	-	483,929,101	<b>N/A</b>	<b>N/A</b>	<b>\$ 0.03558</b>
2 Regular General G2	\$ 13,817,475	\$ 162,786	\$ 13,980,261	1,316,550	342,782,066	10.50	\$ 0.00047	\$ 0.04078
3 Large General Service Rate G1	<u>\$ 7,590,823</u>	<u>\$ -</u>	<u>\$ 7,590,823</u>	<u>1,021,630</u>	<u>327,838,600</u>	<u>7.43</u>	<u>\$ -</u>	<u>\$ 0.02315</u>
<b>4 Commercial and Industrial</b>	\$ 21,408,298	\$ 162,786	\$ 21,571,084	2,338,180	670,620,666	<b>\$ 9.16</b>	<b>\$ 0.00024</b>	<b>\$ 0.03217</b>

Note: See page 10 for details.

\* Revenues include demand charges and kWh charges only.

Customer, meter and per luminaire charges are excluded.

(a) For 2019 & 2020 C&I Savings.

(b) For 2017 & 2018 C&I Savings (in 2020 calculation).

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
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**Bill Impacts of Changes in System Benefits Charge - Unitil Energy Systems, Inc.**

Rates Proposed for Effect January 1, 2021, January 1, 2022 & January 1, 2023

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
System Benefits Charge (\$/kWh) Residential	\$ 0.00752	\$ 0.00885	\$ 0.01068	\$ 0.01165
System Benefits Charge (\$/kWh) C&I	\$ 0.00752	\$ 0.01146	\$ 0.01341	\$ 0.01613
 <u>Bill per month, including UES Default Service Charge</u>				
Residential Rate R (625 kWh/month)	\$ 109.78	\$ 110.61	\$ 111.75	\$ 112.36
General Service Rate G, three-phase service (40 kW, 10,000 kWh/month)	\$ 1,479.39	\$ 1,518.77	\$ 1,538.33	\$ 1,565.52
 <u>Change from previous rate level - \$ per month</u>				
Residential Rate R (625 kWh/month)		\$ 0.83	\$ 1.14	\$ 0.61
General Service Rate G, three-phase service (40 kW, 10,000 kWh/month)		\$ 39.38	\$ 19.56	\$ 27.18
 <u>Change from previous rate level - %</u>				
Residential Rate R (625 kWh/month)		0.8%	1.0%	0.5%
General Service Rate G, three-phase service (40 kW, 10,000 kWh/month)		2.7%	1.3%	1.8%

**Unitil Energy Systems, Inc.**  
**Calculation of Distribution Revenue at the Rate Level Effective January 1, 2019 - December 31, 2019**  
Based on Billing Determinants for the Twelve Months Ending December 31, 2018

Unitil Energy Systems, Inc.  
NHPUC Docket No. DE 20-092  
Attachment H3 - (2021 - 2023 Plan) Revised  
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Rate Class	Customer Group		(a)	(b)	(c)			
			5/1/2019 Monthly Distribution Charge	Jan - Dec Billing Determinants	Customer/Meter/Luminaire	Demand	kWh	Total
Residential Rate R	Standard Rate	Customer Charge All kWh	\$ 16.22 \$ 0.03558	808,335 483,929,101	\$ 13,111,194		\$ 17,218,197	\$ 30,329,391
<b>Total Rate R</b>	<b>Customers</b>	<b>Meters</b>		<b>808,335</b>				
		<b>KWH</b>		<b>n/a</b>				
		<b>Revenue</b>		<b>483,929,101</b>	<b>\$ 13,111,194</b>	<b>\$ -</b>	<b>\$ 17,218,197</b>	<b>\$ 30,329,391</b>
General Rate G2	Standard Rate	Customer Charge Demand charge (All KW) All KWH	\$ 29.19 \$ 10.51 \$ -	125,661 1,316,550 337,338,818	\$ 3,668,045	\$ 13,836,941	\$ -	\$ 17,485,520
		Transformer Ownership Credit, G2	\$ (0.50000)	38,931		\$ (19,466)		
	G2 - kWh Meter	Customer Charge All KWH	\$ 18.38 \$ 0.00883	4,726 500,439	\$ 86,864		\$ 4,419	\$ 91,283
QR Water Heating and/or Space Heat		Customer Charge All KWH	\$ 9.73 \$ 0.03204	3,107 4,942,809	\$ 30,231		\$ 158,368	\$ 188,599
<b>Total Rate G2</b>	<b>Customers</b>	<b>Meters</b>		<b>133,494</b>				
		<b>Billing demand</b>		<b>n/a</b>				
		<b>KWH</b>		<b>1,316,550</b>				
		<b>Revenue</b>		<b>342,782,066</b>	<b>\$ 3,785,140</b>	<b>\$ 13,817,475</b>	<b>\$ 162,786</b>	<b>\$ 17,765,401</b>
Large General Rate G1	Standard Rate	Customer Charge Secondary Voltage Customer Charge Primary Voltage All kVA All KWH Transformer Ownership Credit, G1	\$ 162.18 \$ 86.49 \$ 7.60 \$ - \$ (0.50000)	1,582 394 1,021,630 327,838,600 347,131	\$ 256,569 \$ 34,077	\$ 7,764,388	\$ -	\$ 7,881,468
<b>Total Rate G1</b>	<b>Customers</b>	<b>Secondary Voltage</b>		<b>1,582</b>				
		<b>Primary Voltage</b>		<b>394</b>				
		<b>Meters</b>		<b>n/a</b>				
		<b>Billing demand</b>		<b>1,021,630</b>				
		<b>KWH</b>		<b>327,838,600</b>				
		<b>Revenue</b>			<b>\$ 290,646</b>	<b>\$ 7,590,823</b>	<b>\$ -</b>	<b>\$ 7,881,468</b>

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Outdoor Lighting Rate OL	100	Mercury Vapor Street	\$13.28	10,729	\$	142,484		
	175	Mercury Vapor Street	\$15.75	545	\$	8,586		
	250	Mercury Vapor Street	\$17.85	576	\$	10,284		
	400	Mercury Vapor Street	\$21.25	1,061	\$	22,551		
	1000	Mercury Vapor Street	\$42.19	16	\$	675		
	250	Mercury Vapor Flood	\$19.02	488	\$	9,281		
	400	Mercury Vapor Flood	\$22.75	736	\$	16,753		
	1000	Mercury Vapor Flood	\$37.70	112	\$	4,227		
	100	Mercury Vapor Power Bracket	\$13.41	2,848	\$	38,195		
	175	Mercury Vapor Power Bracket	\$14.87	401	\$	5,968		
	50	Sodium Vapor Street	\$13.52	28,508	\$	385,424		
	100	Sodium Vapor Street	\$15.22	850	\$	12,944		
	150	Sodium Vapor Street	\$15.28	2,885	\$	44,076		
	250	Sodium Vapor Street	\$19.14	9,178	\$	175,658		
	400	Sodium Vapor Street	\$24.13	1,920	\$	46,328		
	1000	Sodium Vapor Street	\$41.66	1,089	\$	45,368		
	150	Sodium Vapor Flood	\$17.61	1,881	\$	33,127		
	250	Sodium Vapor Flood	\$20.76	2,576	\$	53,485		
	400	Sodium Vapor Flood	\$23.58	3,246	\$	76,536		
	1000	Sodium Vapor Flood	\$42.03	1,747	\$	73,444		
	50	Sodium Vapor Power Bracket	\$12.51	942	\$	11,779		
	100	Sodium Vapor Power Bracket	\$14.04	589	\$	8,264		
	175	Metal Halide Street	\$19.91	9	\$	169		
	250	Metal Halide Street	\$21.65	-	\$	-		
	400	Metal Halide Street	\$22.45	-	\$	-		
	175	Metal Halide Flood	\$23.00	-	\$	-		
	250	Metal Halide Flood	\$24.83	-	\$	-		
	400	Metal Halide Flood	\$24.88	-	\$	-		
	1000	Metal Halide Flood	\$32.22	-	\$	-		
	175	Metal Halide Power Bracket	\$18.63	-	\$	-		
	250	Metal Halide Power Bracket	\$19.81	-	\$	-		
	400	Metal Halide Power Bracket	\$21.17	296	\$	6,269		
	42	LED Area Light Fixture	\$13.16	-	\$	-		
	57	LED Area Light Fixture	\$13.21	-	\$	-		
	25	LED Cobra Head Fixture	\$13.11	-	\$	-		
	88	LED Cobra Head Fixture	\$13.30	-	\$	-		
	108	LED Cobra Head Fixture	\$13.36	-	\$	-		
	193	LED Cobra Head Fixture	\$13.62	-	\$	-		
	123	LED Flood Light Fixture	\$13.41	-	\$	-		
	194	LED Flood Light Fixture	\$13.62	-	\$	-		
	297	LED Flood Light Fixture	\$13.93	-	\$	-		
<b>Total Rate OL</b>		<b>Luminaires</b>		<b>73,228</b>				
		<b>Customers</b>	n/a					
		<b>Meters</b>	-					
		<b>KWH</b>	\$ -					
		<b>Revenue</b>	7,942,212		\$	1,231,875	\$	- \$ 1,231,875
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<b>Total Retail</b>		<b>Customers</b>	943,411					
		<b>Meters</b>	n/a					
		<b>Luminaires</b>	73,228					
		<b>Billing Demand</b>	2,338,180					
		<b>KWH</b>	1,162,491,979					
		<b>Revenue</b>		\$	17,186,979	\$	22,640,172	\$ 17,380,984 \$ 57,208,135