State Of Connecticut

Department Of Public Utility Control

STANDARD FILING REQUIREMENTS

FOR LARGE PUBLIC UTILITY COMPANIES

EFFECTIVE: September 30, 1997*

* Prior to filing a rate case application, companies should obtain the most current copy of the SFRs from the DPUC.

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INTRODUCTION

1.0. Notice of Intent to File an Application for a Change in Revenue Requirement

1.1. Submission to the Department of Public Utility Control

All public utilities with jurisdictional gross revenues in excess of fifty million dollars ($50,000,000) or fifty thousand (50,000) or more customers desiring to file an application for a change in revenue requirements shall submit a preliminary notice of its intention to file an amended rate schedule proposing a change in rates to the Department of Public Utility Control (Department or DPUC) not less than thirty (30) days nor more than sixty (60) days prior to the actual filing of such amended rate schedule pursuant to Section 16-19 of the General Statutes of Connecticut.

The preliminary notice at a minimum shall include:

1. the approximate dollar amount of the change in revenues and the approximate percentage of the overall change in revenues, that the proposed amended rate schedule will produce when compared to existing rates;
2. when known, a brief statement indicating the major changes expected in the new tariff schedules;
3. the service area to be included in the application for a change in revenue requirement;
4. a listing of the municipalities included in the application, and a listing of the names and addresses of mayors and legislative authorities to whom notice of intent to file was sent; and
5. dates of test year and date certain (test year end date).

1.2. Submission to the Governor, the Chief Executive Officer of Each Municipality, and the Office of Consumer Counsel

Public utilities shall provide to the Governor of the State of Connecticut, the Chief Executive Officer of every municipality located within its franchise area and the Office of Consumer Counsel a preliminary notice of its intent to file an application for a change in revenue requirement not less than thirty (30) days nor more than sixty (60) days prior to the actual filing of such amended rate schedule pursuant to Section 16-19 of the General Statutes of Connecticut. The Notice of Intent shall state the approximate dollar amount and the approximate percentage of the overall change in revenues over existing rates that the proposed amended rate schedule will produce.

2.0. Required Documents

2.1. Purpose

The Standard Filing Requirements (SFRs) are designed to assist the DPUC in performing a thorough and expeditious review of applications for revenue requirement changes. Schedules contained in the filing requirements are designed to provide support for the applicant utility's position or to provide supplemental information to facilitate Department review of the application.

2.2. Applicability

The schedules contained in these SFRs are applicable to all large utilities under the jurisdiction of the DPUC. For the purpose of this regulation, a large utility is defined as a public service company with 50,000 or more customers, or jurisdictional gross revenues in excess of ten million dollars ($10,000,000). The SFRs are also generally applicable to all types of large utilities (e.g., electric, gas, telephone, water), however, certain unique aspects of a utility's business may require some schedules to be tailored. Schedules that are unique to a specific type of utility are identified in the instructions at the beginning of each section. Section 6.0 Applicable Schedule by Industry Type identifies which schedules specific types of utilities are required to file. A specific type of utility (electric, gas, telephone and water) is required to file a particular schedule if an "X" appears in the column applicable to that industry.

2.3. Minimum Requirements

The SFRs contain the minimum information that utilities are required to submit with their applications for a change in revenue requirement and rates. If the applicant utility believes that additional information is necessary to support its case or is proposing a position that requires a departure from the basic schedules (e.g., a special revenue adjustment proposal), the utility shall supplement the SFRs to support its position. In addition, the Department may require utilities to supply information to supplement these requirements during the course of the investigation of a specific case.

The DPUC will notify the applicant utility of the minimum number of copies of SFRs required to be filed with the Department subsequent to receipt of the applicant's Notice of Intent. At that time, the DPUC will also provide the applicant utility with the most current service list of admitted parties and intervenors, and persons to be served. Whenever filings are made electronically, two paper copies shall be mailed to the Department at the time of transmission.

If a schedule required by these SFRs is not submitted, the applicant shall annotate the Table of Contents of the application with the specific reason the schedule is not being provided (e.g., waiver granted by the DPUC). The applicant shall also indicate where the workpapers can be found (e.g., bulk material or behind the applicable schedules).

2.4. Waiver of Information Requirements

Upon written request, the DPUC may grant a waiver of any of the SFRs' provisions where good cause is shown by the utility. The request for a waiver shall set forth in sufficient detail the specific reasons in support of the request. In determining if good cause exists for the granting of a waiver request, the DPUC shall consider:

- whether other information proposed to be provided by the utility upon the granting of a waiver shall be sufficient to enable the Department to effectively and efficiently review the rate application;
- whether the information that is the subject of the waiver request is normally maintained by the utility, or is reasonably available to it from the information that it maintains; and
- the expense that shall be incurred by the utility to provide the information that is the subject of the waiver request.

Waiver requests shall accompany the applicant's Notice of Intent. The DPUC shall respond to a request for a waiver not later than fourteen (14) days after receipt of the request. If a request for a waiver is denied by the DPUC, the information shall be submitted by the utility not later than thirty (30) days after the date notification of the denial is issued, unless the thirty (30) day period shall expire prior to the filing of the application, in which case the information shall be included in the application.

2.5. Definition of Terms

DPUC DPUC shall mean the Department of Public Utility Control, or any successor agency which is required by the General Statutes of Connecticut to consider an application filed pursuant to these SFRs, and shall include the Public Utilities Control Authority,- or its successor, if any.

Witness Responsible Each schedule contains an area specified as "Witness Responsible." Fill in the name of the individual who will be subject to cross examination on the schedule content.

Calendar Year Data - Calendar year data is data for a twelve month period ending on December 31st, and may be either historical or projected.

Fiscal Year Data - Fiscal year data is a twelve month period for which historical data is available. A fiscal year may also be a calendar year.

Test Year In each rate application, the applicant's test year shall consist of the most recent twelve month period available ending on a calendar quarter. The data presented in any statement concerning any test year shall be limited to the actual income and expenses as determined- on the accrual basis during the subject period without adjustment or alteration.

Rate Year The rate year is the first full twelve month period for which the requested change in rates will be in effect. The end of the rate year is twelve months from the date that changed rates can be expected to go into effect.

Date Certain The date certain is the last day of the test year.

Year End Balances - Year end balances are balances as of the last day of the applicable twelve month period to be provided.

Jurisdictional Data - Jurisdictional data is data concerning that portion of a utility's intrastate service area for which the requested rate change is applicable.

Pro Forma Statements - Pro forma statements are financial statements covering a rate year. Companies shall include a statement in the applicable witness's prefiled testimony regarding the method used to calculate pro forma amounts, e.g., developed by means of a budget, forecast, or annualization.

Projected Statements - Projected statements are financial statements based on a company's budget or forecast.

2.6. Submission of Statement of Facts, Written Testimony, Exhibits, and Workpapers

Utilities shall file a statement of facts which summarizes the purpose of the application, cites statutory and regulatory references, and states the specific relief requested. Utilities shall also file the prepared direct testimony of utility personnel or other expert witnesses in support of the utility's proposal with the application for a change in revenue requirement. Prepared direct testimony shall be either in question and answer or narrative format, with numbered lines. Exhibits and other technical reports can be filed in straightforward text and/or tables, whichever may be appropriate. All documents shall utilize 8 1/2 x 11 inch size, 3hole punched paper.

2.7. Schedule Formats

The schedules shown herein are for illustrative purposes only and can be modified to fit the individual company but the data intent shall be met.

Utilities are not required to submit data on reproduced copies of this regulation but shall submit the data in substantially the same format as contained in the schedules. All schedules submitted to the Department shall be typed. Additional schedules shall be submitted as required to support the company's application. Such schedules shall be identified by the next unassigned schedule number in the appropriate section. Where two or more schedules can be combined to accommodate a utility's output format, the utility need only to identify the schedule by showing each schedule number.

If rate changes are being requested for more than one rate year, the following format shall be used. The first year rates shall be in effect will be designated by the letter A. Any subsequent rate years shall be designated with the letters B, C, etc.

Example: Schedule B1-A the- "first" rate year

Schedule B1-B the rate year subsequent to the first rate- year

2.8. Workpapers

Workpapers supporting SFR schedules shall be titled with the same SFR schedule number the workpaper supports, pre-fixed with the letters “WP.” Additionally, they shall be cross-indexed wherever possible in order to minimize duplication of data. Workpapers shall immediately follow the schedule(s) they support and shall be referenced accordingly. For example - WP B-1 will immediately follow SFR Schedule B-1. Workpapers shall be numbered (e.g., page 1 of 7, etc.). If a workpaper contains assumptions, narrative or other support, those items will be included to provide a basis for determining the reasonableness of the workpaper.

2.9. Special Provisions Applying to the New York Telephone Company

Although the SFRs apply to all utilities, certain information is not needed and will not be required in connection with rate applications from the New York Telephone Company (NYTEL). Much of the Connecticut jurisdictional service provided by NYTEL is handled by common facilities and personnel which are shared with New York State customers, and only the total facility or expense are identified on the company's books. This Connecticut jurisdictional service represents less than three tenths of one percent of NYTEL’s total operation.

At the time of a rate application, special complex allocation studies shall be performed by NYTEL to identify the Connecticut portion of its operation. These studies are not performed or required on an ongoing basis. Moreover, the Department normally determines NYTEL’s rate of return on rate base as an overall rate of return. Accordingly, in view of its unique circumstances, NYTEL will be required to file both test year data and data for prior years, where such data is called for in the SFRs schedules, on the basis only of the current allocation study.

Where equity information, balance sheets, and income statements are called for, only total company information, not jurisdictional information, will be required. In addition, the information required by Section D (Rate of Return) of the SFRs will be required of NYTEL on a total company basis only. NYTEL will not be required to file Section F (Forecast Financial Information). In addition to these modifications of SFRs as to NYTEL, certain other schedules that are not required to be filed by NYTEL will be indicated in the appropriate sections.

3.0. Electronic Filings

3.1. Requirements Statement

Electronic filing of the SFRs provides for a more efficient and effective review of the material filed with the agency. Therefore, the Department requires that all companies subject to these SFRs additionally comply with electronic filing requirements specified by the DPUC. Applicants shall also complete a filing sheet identifying each filing. These filing sheets are available from the Department and are to be completed in paper copies. Where specified by the Department, these filing sheets can be completed electronically and submitted with each electronic filing.

3.2. Computer Diskettes

The applicant utility shall interpret "provide a worksheet," "provide this worksheet," or "provide worksheet(s)" to mean that: in addition to providing hard copies of the interrogatory responses the respondent must provide an electronic, computer based, working spreadsheet model(s) on a diskette. The respondent must interpret working spreadsheet model as a spreadsheet where the formulas can be examined, verified, and manipulated by the Department. The formats of these working spreadsheet models should be in Excel 5.0 (or compatible). Follow the convention that the filename.xls of the response will be the same as the interrogatory number being responded to. For these "working spreadsheet models" include all formulas to verify the calculations and all the assumptions used to develop models clearly and precisely.

4.0. Audit Information

The applicant utility shall make available on company premises the following information (if applicable) at the start of the audit work. This listing is not intended to be all inclusive with respect to the Department's audit information requirements.

- Monthly general ledger balances by account for the test year including a calculation of year end balance.
- Year end and/or test year end journal entries and test year invoices over $1,000,000.
- Budgets, major budget assumptions, budget comparisons and details of any productivity measures for the test year or rate year as applicable.
- Historical ROE's earned and allowed for time period specified on audit.
- Details of construction projects completed during the test year, including budgets and invoices to date, bases for estimates, work changes in scope, delays, calculations, expenditures to date and variance analyses; information provided shall conform to the expenditure level established by Department staff assigned to conduct the audit.
- If available for the time period requested, construction program by month for the test year, detailing by account and by project the additions and retirements, AFUDC and net cash.
- Listing of outside services payments over $25,000 for test year or applicable federal Form M, if available.

- Workpapers deriving executive compensation adjustments.

Reports, Forms, etc.

- Current organization chart.
- Detailed company chart of accounts.
- Latest filed federal and state income tax return.
- Quarterly reports to stockholders for the most recent year.
- Most recent SEC Form U-5S.
- Latest report of independent certified public accountants and their report to management.
- Most recent Energy Information Administration Report No. 826.
- SEC reports and stockholder proxy statements for current and prior 3 years.
- Copies of latest bargaining unit agreements.
- Employee benefit plan brochures.
- Latest pension actuarial report.
- Capacity sales contracts - $1,000,000 or more and supporting details.
- Service contracts/agreements in effect at the end of the test year.
- Copies of advertisements and bill inserts for test year.
- Board of Director Meeting Minutes for the most recent 6 months to a year.
- Monthly managerial reports for the test year providing results of operations and comparison to forecast.
- Compensation surveys utilized, and description of and justification for the peer group chosen.
- Executive compensation history for each officer in the executive group since the prior rate application.
- Summary and comparison of executives' duties and responsibilities with those of similar size utilities.
- Correspondence showing approval of annual compensation by compensation committee and board of directors (test year, current year, and pro forma, where applicable).
- Corporate policy and forecast with respect to executive compensation.
- Comparison of executive compensation increases with various inflation indices and with rank and file increases (3 to 5 years).
- All materials relied on by the board of directors or other appropriate committee in setting or approving executive compensation levels and form, including a detailed description of the process of review undertaken by the board or committee.

- A description of the responsible board members, including any and all relationships with top executives, ownership interest in the company, and compensation levels and forms for serving on the board.
- Calculations showing the value of pension plan and other post-retirement benefits that are attributable to given levels and forms of executive compensation.

Studies

- Inflation study(s).
- Most recent lead-lag study[1].
- Latest depreciation study.
- Latest NRC audits and latest nuclear studies and findings, conclusions and results.
- Any payroll studies used in developing compensation programs.

Additional audit and/or supplemental information may be requested to be filed with the Department.

[1] Not applicable to NYTEL

5.0. Sample Cover Sheet Of Application

GENERAL APPLICATION FOR CHANGE IN UTILITY RATES BEFORE THE DEPARTMENT OF PUBLIC UTILITY CONTROL

DOCKET NO. _____

DATE: _____

COMPANY NAME: _____

ADDRESS: _____

_____

TELEPHONE: _____

COMPANY OFFICIAL(S) TO BE CONTACTED
PERTAINING TO RATE CASE MATTERS:

_____

_____

_____

FILING DATE: _____

EFFECTIVE DATE*: _____

***** Effective date shall be subsequent to filing date. Changes in revenue cannot be implemented prior to effective date. The DPUC Decision may prescribe a date other than effective date for approved changes in revenue requirement.

6.0. Applicable Schedule By Industry Type

SECTION A - REVENUE REQUIREMENT		Elec.	Gas	Tel.	Water
A- 1.0	Overall Financial Summary	X	X	X	X
A- 2.0	Computation of the Gross Revenue Conversion Factor	X	X	X	X

SECTION B - RATE BASE					
B- 1.0	Rate Base Summary	X	X	X	X
B- 2.0	PlantinService by Major Property Grouping	X	X	X	X
B- 2.1	PlantinService by Account	X	X	X	X
B- 2.2	Details of Plant Additions and Retirements After Test Year	X		X	X
B- 2.3	Summary of Jurisdictional Allocation Factors	X	X	X	X
B- 2.4	Jurisdictional Allocation Statistics	X	X	X	X
B- 2.5	Explanation of Changes in Jurisdictional Allocation Procedures	X	X	X	X
B- 3.0	Depreciation Reserve	X	X	X	X
B- 4.0	Allowance for Working Capital	X	X	X	X
B- 5.0	Prepayments	X	X	X	X
B- 6.0	Other Additions	X	X	X	X
B- 7.0	Accumulated Deferred Income Taxes	X	X	X	X
B- 8.0	Reserves, Net of Deferred Taxes	X	X	X	X
B- 9.0	Other - Deductions	X	X	X	X
B-10.0	Capitalized Conservation	X		X	
B-11.0	Other Bonus Rate of Return	X		X	

SECTION C - OPERATING INCOME					
C-1.0	Operating Income Summary	X	X	X	X
C-2.0	Detailed Operating Income Statement at Current Rates	X	X	X	X
C-2.1	Allocation Factors	X	X	X	
C-2.2	Allocation Statistics	X	X	X	
C-2.3	Explanation of Changes in Allocation Procedures	X	X	X	
C-3.0	Summary of Utility Proposed Adjustments to Operating Income	X	X	X	X
C-3.1	Detailed Adjustments	X	X	X	X

SECTION D - RATE OF RETURN		Elec.	Gas	Tel.	Water
D-1.0	Pro Forma/Projected Rate of Return Summary	X	X	X	X
D-2.0	Pro Forma/Projected Embedded Cost of Short-Term Debt	X	X	X	X
D-3.0	Pro Forma/Projected Embedded Cost of Long-Term Debt	X	X	X	X
D-4.0	Pro Forma/Projected Embedded Cost of Preferred Stock	X	X	X	X
D-5.0	Common Stock Equity	X	X	X	X

SECTION E - TARIFFS, RATES, REVENUES, AND COST OF SERVICE STUDY

E-1.0	Scored Copy of Current Tariff Schedules with Proposed Changes	X	X	X	X
E-1.1	Unmarked Copy of Proposed Tariffs	X	X	X	X

- ELECTRIC SCHEDULES

E-2.0	Annualized Test Year Revenues at Proposed vs. Current Rates	X			
E-2.1	Annualized Test Year Revenues at Current Rates and/or Annualized Volumes vs. Actual Test Year Data	X			
E-2.2	Actual Test Year Revenues at Actual Rates by Rate Schedule	X			
E-2.3	Typical Bills by Rate Schedule	X			
E-2.4	Proposed Revenue Calculation	X			
E-2.5	Bill Frequency Analysis Summary by Rate Class	X			

- GAS SCHEDULES

E-3.0	Pro Forma Gas Requirements and Supply		X		
E-3.1	Pro Forma Gas Cost		X		
E-3.2	Detail of Gas Storage Inventory Volume and Cost by Month for Test Year and Pro Forma		X		
E-3.3	Pro Forma Sales and Transportation Adjustment Detailed by Month		X		
E-3.4	Summary of Test Year and Pro Forma Sales/Transportation and Revenues at Present and Proposed Rates		X		
E-3.5	Detail of Pro Forma Sales/Transportation and Revenues at Present and Proposed Rates		X		
E-3.6	Bill Comparisons at Present and Proposed Rates		X		
E-3.7	Bill Frequency Analysis by Rate Class		X		

TELEPHONE SCHEDULES		Elec.	Gas	Tel.	Water
E4.0	Summary of Annual Intrastate Revenue			X	
E4.1	Detailed Summary of Annual Intrastate Revenues			X	

- WATER SCHEDULES

E-5.0	Schedule of Rates Under Present and Proposed Tariffs				X
E-5.1	Class and Schedule Revenue Summary				X
E-5.2	Summary of Bill Analysis of Actual Test Year Billings Under Present and Proposed Rates By Class of Customer				X
E-5.3	Supporting Bill Analysis Printouts by Class of Customer and Meter Size				X
E-5.4	Details of Adjustments to Bill Analysis				X
E-5.5	Comparative Sales Data				X
E-5.6	Bill Comparisons at Present and Proposed Rates				X

- COST OF SERVICE STUDY

E-6.0	Cost of Service Study(s)	X	X	X	

SECTION F - PROJECTED FINANCIAL DATA

F-1.0	Forecast Income Statement (current rates)	X	X	X	
F-1.1	Forecast Income Statement (proposed rates)	X	X	X	
F-2.0	Forecast Rate Base Summary (current rates)	X	X	X	
F-2.1	Forecast Rate Base Summary (proposed rates)	X	X	X	
F-2.2	Forecast Plant-in-Service by Major Property Grouping (current rates)	X	X	X	
F-2.3	Forecast Plant-in-Service by Major Property Grouping (proposed rates)	X	X	X	
F-3.0	Forecast Capital Structure (current rates)	X	X	X	
F-3.1	Forecast Capital Structure (proposed rates)	X	X	X	
F-4.0	Forecast Statement of Receipts and Disbursements of Funds Total Company (rate year or rate years)	X	X	X	
F-4.1	Forecast Statement of Receipts and Disbursements of Funds Total Company (three projected calendar years subsequent to test year)	X	X	X	
F-5.0	Times Interest Charges Earned Before Income Taxes Total Company	X	X	X	
SECTION F - PROJECTED FINANCIAL DATA (cont.)		**Elec.**	**Gas**	**Tel.**	**Water**

F-6.0	Forecast Revenue and Customer Statistics	X	X	X	
F-6.1	Forecast Sales Statistics	X	X		
F-6.2	Impact of a 1% Change in Sales	X	X		
F-7.0	Capital Expenditures Budget	X	X	X	X
F-8.0	Forecast Comparative Income Statement and Balance Sheet	X	X	X	
F-9.0	Summary of Key Indenture Limitations and Preferred Stock Limitations	X	X	X	

SECTION G - HISTORICALS

G-1.0	Plant-in-Service Gross Additions, Retirements, and Transfers	X	X	X	X
G-1.1	Property Excluded from Rate Base	X	X	X	X
G-1.2	Comparative Balance Sheet for Test Year and Most Recent Five Calendar Years	X	X	X	X
G-1.3	Rate of Return Summary	X	X	X	X
G-1.4	Embedded Cost of Short-Term Debt	X	X	X	X
G-1.5	Embedded Cost of Long-Term Debt	X	X	X	X
G-1.6	Embedded Cost of Preferred Stock	X	X	X	X
G-2.0	Federal Income Tax Computation	X	X	X	X
G-2.1	Investment Tax Credits	X	X	X	X
G-2.2	Comparative Income Statements for Test Year and Most Recent Five Calendar Years	X	X	X	X
G-2.3	Revenue and Customer Statistics	X	X	X	
G-2.4	Sales Statistics	X	X		
G-2.5	Summary of Operation and Maintenance Expenses	X	X	X	X
G-2.6	Detailed Listing of Operation and Maintenance Expenses	X	X	X	X
G-2.7	Explanation of Variances in Operation and Maintenance Expenses	X	X	X	X
G-2.8	Business Association Dues - Non Industry	X		X	X
G-2.9	Civic and Community Related Activity Expenses	X	X	X	X
G-2.10	Public and Corporate Relations Expenses	X	X	X	X
G-2.11	Sales Promotion and Advertising Expenses	X	X	X	X
G-2.12	Executive Compensation	X	X	X	X
G-2.13	Overtime Hours and Payroll	X	X	X	X
SECTION G - HISTORICALS (cont.)		**Elec.**	**Gas**	**Tel.**	**Water**
G-2.14	Number of Employees	X	X	X	X

G-2.15	Storm Expenses	X		X	
G-2.16	Service Contract Charges from Associated Companies	X	X	X	X
G-2.17	Utility Land Sales	X	X	X	X
G-2.18	Uncollectible Data	X	X	X	X
G-3.0	Comparative Financial Data	X	X	X	X
G-4.0	Maximum Net Capability for System Peak Coverage (Kilowatts)	X			
G-4.1	Revenue from All Sources	X			
G-4.2	Megawatthours (MWH) Generation Statistics	X			
G-4.3	Total Megawatthours (MWH) Sold to Customers by Class of Service	X			
G-4.4	Capacity Sales	X			
G-5.0	Actual Test Year Gas Requirements		X		
G-5.1	Percentage of Unaccounted For Gas		X		
G-5.2	Gas Requirements and Supply for Normal and Design Year Weather		X		
G-6.0	Five Year History of Unaccounted For Water				X
G-6.1	Safe Daily Yield vs. Average Daily Demand Graph				X

SECTION H - SUPPLEMENTAL FILING REQUIREMENT

H-1.0	Supplemental Information	X	X	X	X
H-2.0	Consumer Service Document Review	X	X	X	X
H-3.0	Long Range Conservation Plan	X	X		X
H-4.0	Consumer Complaint Log	X	X	X	X

SECTION A - REVENUE REQUIREMENT

1.0. General

This section illustrates the development of the revenue requirement for the utility's rate year and subsequent rate years if the applicant is filing for a multi-year rate plan.

2.0. Development Of Revenue Requirement

2.1. Methodology

A utility may develop its revenue requirement by: (1) making pro forma adjustments to its test year income statement, capital structure and rate base; (2) making pro forma and forecaster/projected adjustments to its test year to develop its rate year income statement, capital structure and rate base; or (3 using its budget system to project its rate year income statement, capital structure and rate base.

2.2. Assumptions and Workpapers

The utility will provide the Department with assumptions and workpapers to support the development of the income statement, capital structure and rate base used in developing its revenue requirement.

3.0. Revenue Requirement Schedules

3.1. Overall Financial Summary (Schedule A-1.0)

Provide a jurisdictional/retail financial summary schedule showing the proposed rate base, required operating income, requested rate of return, calculation of income requirements, income deficiency/excess, and revenue requirement for the period(s) of rate relief requested on Schedule A-1.0. The summary schedule shall also delineate and explain any material deviations from format as described on the sample Schedule A-1.0.

3.2. Computation of the Gross Revenue Conversion Factor (Schedule A-2.0)

Provide a detailed computation of the gross revenue conversion factor as shown on Schedule A-2.0. If the applicant is affected by the gross earnings tax and the computation of the gross revenue conversion factor does not include the effects of the gross earnings tax, a schedule shall be added behind Schedule A-2.0 to reflect its effect.

SCHEDULE A-1.0

OVERALL FINANCIAL SUMMARY

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Test Year	Rate Year	Reference Supporting Schedule
Rate Base			B-1
Earned Rate of Return/Requested Rate of Return			D-1*
Actual Operating Income/Required Operating Income			
Less: Adjusted for Ratemaking Operating Income			C-2
Income Deficiency x Gross Revenue Conversion Factor			A-2
Revenue Increase Requested			

***** Requested return on equity of ___%. A one percent change in requested equity return is equal to approximately $ _____ in revenue increase/decrease.

Note: Derivation shall be detailed as follows: Rate Base x [(1% x percent of common equity capitalization) x gross revenue conversion factor]

Components and headings shown are illustrative only.

SCHEDULE A-2.0

COMPUTATION OF THE GROSS REVENUE CONVERSION FACTOR

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Test Year Percent	Rate Year* Percent
Operating revenues	100.00	
Less: Gross Earnings Tax**	5.00	
Income before CT Corporation Business Tax rate (CCBT)	95.00	
Less: CCBT (95% x 10.50%)	9.98	
Income Before Federal Income Tax	85.02	
Less: Federal Income Tax (85.02% x 35%)	29.76	
Operating Income Percent	55.26	
Gross Revenue Conversion Factor (100% / Operating Income Percent of 55.26)	1.81	

* If applicable

** Certain companies may choose to exclude the effect of gross earnings tax and show separately.

Note: All tax percentages shall include the effect of other taxes upon the incremental rate. All rates shown are subject to change.

Components, headings, and calculations shown are illustrative only.

SECTION B - RATE BASE

1.0. General

The schedules included in Section B Rate Base are designed to be applicable to more than one type of utility. -Each utility shall follow the account classification provided for in the Uniform System of Accounts prescribed for each utility.

Schedules shown are for illustrative purposes only and can be modified to fit the individual company as long as it complies with the data intent.

2.0. Plant-In-Service Schedules

2.1. Rate Base Summary (Schedule B-1.0)

Summary rate base information shall be presented in Schedule B1.0 for the test year and rate year. -The information requested on Schedule B1.0 is supported by the schedules which follow, i.e., Plantin-Service information is supported by Schedule B-2.0; Depreciation Reserve is supported by Schedule B-3.0; Working Capital is supported by Schedule B4.0 etc. Other items shall be supported by schedules of the company's own design (schedules shall contain- a description of items and dollars involved by account).

2.2. Plant-In-Service by Major Property Grouping (Schedule B-2.0)

In Schedule B2.0, provide a breakdown of the dollars of PlantInService- by each major property grouping.

2.3. PlantInService By Account (Schedule B2.1)

For each major property grouping or major account, list the information requested in Schedule B2.1. Total Company PlantInService for any account at the date certain- shall be traceable directly to the property records.

2.4. Details of Plant Additions and Retirements After Test Year (Schedule B2.2)

Provide details of plant additions, by major property grouping between the end of the test year and the rate year.

2.5. Summary of Jurisdictional Allocation Factors (Schedule B-2.3)

This schedule applies strictly to rate base related allocations. Identify by rate base account or component, the factor(s) used in allocating total utility property to the jurisdiction. The allocation factors used shall be based on the statistical measures shown in Schedule B-2.4. For example, if it was determined that the account "Office Structures and Improvements" shall be allocated to the jurisdiction based on the ratio of retail sales to total sales, the appropriate

jurisdictional sales allocation factor shall be developed in Schedule B-2.4 and applied to the Office Structure and Improvements account of Schedule B-2.1.

2.6. Jurisdictional Allocation Statistics (Schedule B-2.4)

For each allocation factor to be used on Schedule B-2.3, provide the statistics used in determining the retail percentage.

2.7. Explanation of Changes in Jurisdictional Allocation Procedures (Schedule B-2.5)

This schedule shall be completed only if the allocation procedures described in the prior schedules are not consistent with the last DPUC Order for the Company. For each account or component with a change, identify the allocation procedure used in the prior order and the rationale for not using that procedure in this application.

3.0. Depreciation Reserve (Schedule B3.0)

List test year and rate year depreciation reserve by major property grouping applicable for the applicant utility. If depreciation reserves are not kept by major property groupings but are kept in total, only the totals shall be given.

4.0. Allowance for Working Capital (Schedule B-4.0)

Provide a summary schedule showing the calculation of working capital included in the rate base. Show each individual component (cash, materials and supplies, etc.).

5.0. Prepayments (Schedule B-5.0)

Provide a schedule detailing prepayments to be included in rate base.

6.0. Other - Additions (specify) (Schedules B-6.0, B-6.1, etc.)

Rate base addition schedules not specifically identified in these instructions shall be sequentially numbered beginning with Schedule B-6.0, B-6.1, etc.

7.0. Accumulated Deferred Income Taxes (Schedule B-7.0)

Provide a schedule and supporting details, if necessary, of the components of all deferred income taxes included in rate base calculation.

8.0. Reserves, Net of Deferred Taxes (Schedule B-8.0)

Provide a schedule detailing reserve balances net of deferred taxes to be deducted from rate base.

9.0. Other - Deductions (specify) (Schedules B-9.0, B-9.1, etc.)

Rate base deduction schedules not specifically identified in these instructions shall be sequentially numbered with Schedule B-9.0, B-9.1, etc.

10.0. Capitalized Conservation (Schedule B10.0)

Provide a schedule and supporting details listing test year and projected rate year conservation expense by program.

11.0. Other Bonus Rate of Return (specify) (Schedule B11.0, B11.1, etc.)

Any other capitalized amounts subject to a bonus rate of return shall be sequentially numbered with Schedule B11.0, B11.1, etc.

SCHEDULE B-1.0

RATE BASE SUMMARY

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Rate Base Component	Test Year	Pro Forma Adjustment	Rate Year	Reference
Plant-In-Service				B-2.0
Less: Reserve for accumulated depreciation				B-3.0
Net Plant-in-Service				
Plus: Allowance for working capital				B-4.0
Prepayments				B-5.0
Other (specify)				B-6.0
Less: Accumulated provision for deferred taxes				B-7.0
Customer advances for construction				
Reserves, net of deferred taxes				B-8.0
Other (specify)				B-9.0
Subtotal Rate Base				
Rate Base subject to Bonus Provisions:				
Capitalized conservation				B-10.0
Other (specify)				B-11.0
TOTAL RATE BASE				

Components and headings shown are *illustrative only.*

SCHEDULE B-2.0

PLANT-IN-SERVICE BY MAJOR PROPERTY GROUPING
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Major Property Grouping	Total Company At Date Certain	Allocation Percent	Jurisdictional At Date Certain	Adjustment	Rate Year
Production					
Transmission					
Distribution					
General					
Other (Specify)					
TOTAL					

Components and headings shown are illustrative only.

SCHEDULE B-2.1

PLANT-IN-SERVICE BY ACCOUNT
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Acct. No.	Account Description	Total Company At Date Certain	Allocation Percent	Jurisdictional At Date Certain	Adjustment	Rate Year
	TOTAL					

Components and headings shown are illustrative only.

SCHEDULE B-2.2

DETAILS OF PLANT ADDITIONS AND RETIREMENTS AFTER TEST YEAR*

(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Pro Forma Construction Amount
TOTAL	

* Not applicable to NYTEL

Components and headings shown are illustrative only.

SUMMARY OF SCHEDULE B-2.3

SUMMARY OF JURISDICTIONAL ALLOCATION FACTORS
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Acct. No.	Account Description	Allocation Factor	Method of Allocation

Components and headings shown are illustrative only.

SCHEDULE B-2.4

JURISDICTIONAL ALLOCATION STATISTICS
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Allocation Factor	Statistic Total Company	Adjustment to Total Company Statistic	Adjusted Statistic For Total Company	Statistic For Rate Area	Allocation Factor
(A)	(B)	(C)	(D=B+C)	(E)	(F=D/E)

Components and headings shown are illustrative only.

SCHEDULE B-2.5

EXPLANATION OF CHANGES IN JURISDICTIONAL ALLOCATION PROCEDURES

(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Acct. No.	Description	Procedure Used in Prior Case	Rationale for Change

Components and headings shown are illustrative only.

SCHEDULE B-3.0

DEPRECIATION RESERVE
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Major Property Grouping	Total Company at Date Certain	Allocation Percent	Jurisdictional at Date Certain	Pro Forma Adjustments*	Rate Year Adjustments**
(A)	(B)	(C)	(D)	(E)	(F)
Production					
Transmission					
Distribution					
General					
Other(s)					
TOTAL					

* Indicate basis of accrual
** Column (C) times Column (E)

Components and headings shown are illustrative only.

SCHEDULE B-4.0

ALLOWANCE FOR WORKING CAPITAL
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Working Capital Component Reference	Total Company at Date Certain	Jurisdictional at Date Certain	Pro Forma Adjustment	Rate Year
Materials and Supplies				
Fuel Reserve				
Working Capital Allowance				
TOTAL				

Components and headings shown are illustrative only.

SCHEDULE B-5.0

PREPAYMENTS
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Category	Test Year Amount	Allocation Percent	Test Year	Pro Forma Adjustment	Rate Year
Insurance					
Interest					
Lease payments					
EPRI					
DPUC assessment					
Other (specify)					
TOTAL					

Components and headings shown are illustrative only.

SCHEDULE B-7.0

ACCUMULATED DEFERRED INCOME TAXES
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Components of Deferred Taxes	Total Company at Date Certain	Allocation Percent	Jurisdictional at Date Certain	Adjustment	Pro Forma	Reference

Components and headings shown are illustrative only.

SCHEDULE B-8.0

RESERVES, NET OF DEFERRED TAXES
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Category	Test Year Amount	Allocation Percent	Test Year	Pro Forma Adjustment	Rate Year
Uncollectibles					
Injuries and damages					
Medical insurance					
Longterm disability					
Other (specify)					

Components and headings shown are illustrative only.

SCHEDULE B-10.0

CAPITALIZED CONSERVATION
(Rate Base)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Program Name	Test Year	Pro Forma Adjustment	Rate Year
TOTAL			

Components and headings shown are illustrative only.

SECTION C - OPERATING INCOME

1.0. General

1.1. Account Classifications

The schedules included in Section C Operating Income do not prescribe specific account classifications in order that the schedules may be applicable to more than one type of utility.

Electric, gas, and water shall comply with DPUC Uniform Systems of Accounts. Telephone utilities shall comply with FCC Part 32.

2.0. Operating Income Schedules

2.1. Operating Income Summary (Schedule C-1.0)

Provide the retail/jurisdictional condensed pro forma/projected income statement for the jurisdiction for which a rate change is requested, both at the current rates and at the proposed rates.

Revenues reported on this schedule, both at current and proposed rates, shall be supported by and equal to revenues calculated in the rate design section of these SFRs and Section “E” Schedules.

2.2. Detailed Operating Income Statement at Current Rates (Schedule C-2.0)

Provide a detailed operating income statement by major functional or account classification showing the development of a pro forma rate year from test year data or provide the budget assumptions to the projected year.

Schedules C-2 and C-1 may be combined by the applicant utility.

2.3. Allocation Factors (Schedule C-2.1)

Identify by operating income element the factor(s) used in allocating total utility operating income to the jurisdiction on Schedule E-2.0.

2.4. Allocation Statistics (Schedule C-2.2)

For each allocation procedure, provide the statistics used in determining the retail percentage.

2.5. Explanation of Changes in Allocation Procedures (Schedule C-2.3)

This schedule shall be completed only if the allocation procedures described in the prior schedule are not consistent with the last DPUC Order for the utility.

For each account with a change, identify the allocation procedure used in the prior order and rationale for not using that factor in this application.

3.0. Adjustments To Utility Proposed Operating Income

3.1. Summary of Utility Proposed Adjustments (Schedule C-3.0)

Summarize each adjustment to jurisdictional operating income at current rates in Schedule C-3.0 showing for each adjustment the impact upon the elements of operating income. Each adjustment shall be referenced by title of adjustment to the appropriate supporting schedules.

3.2. Detailed Adjustments (Schedule C-3.1, 3.2, 3.3, etc.)

Provide for each adjustment included on Schedule C-3.0 a separate schedule showing:

- the title of adjustment and reference to operating income element on Schedule C-3.0;
- purpose and description of the adjustment;
- summary calculations supporting the adjustment; and
- reference to supporting workpaper.

SCHEDULE C-1.0

OPERATING INCOME SUMMARY

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Description	At Current Rates	Proposed Increase	At Proposed Rates
Operating Revenues			
Operating Expenses			
Operation			
Maintenance			
Depreciation			
Taxes - Other than Income			
Income Taxes			
Total Operating Expenses			
Operating Income			
Rate Base			
Rate of Return			

Components and headings shown are illustrative only.

SCHEDULE C-2.0

DETAILED OPERATING INCOME STATEMENT AT CURRENT RATES

Docket No. _____ Page ___ of ____

Company _____

Witness Responsible _____ Date Certain _____

Description	Total Company	Test Year Alloc. Percent	Allocated	Pro Forma Adjustments	Rate Year
Operating Revenues					
Operating Expenses					
Operation					
Maintenance					
Depreciation					
Taxes					
Total Operating Expenses					
Operating Income					

Components and headings shown are illustrative only.

SCHEDULE C-2.1

ALLOCATION FACTORS
(Operating Income)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Acct. No.	Account Description	Allocation Factor	Description Allocation Factor

Components and headings shown are illustrative only.

SCHEDULE C-2.2

ALLOCATION STATISTICS
(Operating Income)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Allocation Factor	Statistic Total Company	Adjustment to Total Company Statistic	Adjusted Statistic For Total Company	Statistic For Rate Area	Allocation Factor
(A)	(B)	(C)	(D=B+C)	(E)	(F=E/D)

Components and headings shown are illustrative only.

SCHEDULE C-2.3

EXPLANATION OF CHANGES IN ALLOCATION PROCEDURES

(Operating Income)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Acct. No.	Description	Procedure Used in Prior Case	Rationale for Change

Components and headings shown are illustrative only.

SCHEDULE C-3.0

SUMMARY OF UTILITY PROPOSED ADJUSTMENTS

(Operating Income)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Schedule No.	Adjusted Item	Adjustment Amount
TOTAL		

Components and headings shown are illustrative only.

SCHEDULE C-3.1

DETAILED ADJUSTMENTS
(Operating Income)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Purpose and Description:	
Element of Operating Income	**Amount**
Total Company adjustment	
Allocation percent	
Adjustment	

Components and headings shown are illustrative only.

SECTION D - RATE OF RETURN

1.0. Rate Of Return And Cost Of Capital

1.1. General

Provide all data requested in Section "D" applicable to the public utility submitting an application for adjustment of utility revenue requirement.

1.2. Pro Forma/Projected Rate of Return Summary (Schedule D-1)

Provide a proposed rate of return summary schedule for the rate year showing the capital components for each utility and the calculation of the requested weighted average cost of capital as illustrated in Schedule D-1. If the requested rate of return shown on Schedule D-1 is not the same as that shown on Schedule A-1 provide an explanation of difference.

1.3. Pro Forma/Projected Cost of ShortTerm Debt (Schedule D2)

Provide a schedule of shortterm- debt for the rate year (if applicable) including amount outstanding, interest rate, and embedded cost.

1.4. Pro Forma/Projected of Long-Term Debt and Preferred Stock (Schedules D-3, D-4)

Provide supporting schedules as of the rate year for the following:

- Embedded cost of longterm debt, if any, Schedule D3
- Embedded cost of preferred stock, if any, Schedule D-4

If preferred stocks are convertible or callable indicate and explain conditions.

1.5. Common Stock Equity (Schedule D-5)

Provide details of common stock equity balance for the rate year to reflect the requested common equity balance to be used in determining revenue requirement.

SCHEDULE D-1.0

PRO FORMA/PROJECTED RATE OF RETURN SUMMARY

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Class of Capital	Reference	Amount	Percent of Total	Cost	Weighted Cost
Short-term debt	D-2.0				
Long-term debt	D-3.0				
Preferred Stock	D-4.0				
Common Equity					
Total Capitalization					

Components and headings shown are illustrative only.

SCHEDULE D-2.0

PRO FORMA/PROJECTED EMBEDDED COST OF SHORT-TERM DEBT

(Rate of Return)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Issue List	Amount Outstanding	Interest Rate	Annual Interest Cost
(A)	(B)	(C)	(D)
TOTAL			

Cost of Short-Term Debt - Column (D) divided by Column (B)

Components and headings shown are illustrative only.

SCHEDULE D-3.0

PRO FORMA/PROJECTED EMBEDDED COST OF LONG-TERM DEBT

(Rate of Return)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Debt Issue Type, Coupon Rate	Date Issued (Mo/Day/Yr)	Maturity Date (Mo/Day/Yr)	Face Principal Amount	Unamortized Amount Outstanding	Discount or Premium	Unamort. Debt Expense	Carrying Value	Annual Interest Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=E+F+G)	(I)
Bonds: (List) Debentures (List) Notes (List) TOTAL								

Embedded Cost of Long-Term Debt (H divided by G)

Components and headings shown are illustrative only.

SCHEDULE D-4.0

PRO FORMA/PROJECTED EMBEDDED COST OF PREFERRED STOCK

(Rate of Return)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Dividend Rate, Type, Par Value (List)	Date Issued (Mo/Day/Yr)	Par Value	Discount or Premium	Issue Expense	Net Proceeds	Annual Dividends
(A)	(B)	(C)	(D)	(E)	F=(C+D+E)	(G)
TOTAL						

Embedded Cost of Preferred Stock (F divided by E). If adjustments are made for sinking fund provisions show calculations. Net proceeds shall reflect amount outstanding.

Components and headings shown are illustrative only

SCHEDULE D-5.0

COMMON STOCK EQUITY
(Rate of Return)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Amount
Test year amount	
Adjustments (Detail Below):	
Rate Year amount	

Components and headings shown are illustrative only.

SECTION E - TARIFFS, RATES, AND REVENUES

1.0. Definition Of Terms

Average Price - Computed by dividing revenue by unit sales. Average price will differ from actual rate in effect during the test year only if there has been a change in rates during the test year.

Demand - Demand charges associated with certain classifications of electric or natural gas energy users.

Usage Specific consumption per month of a commodity (e.g., 740 KWH, 221 ccf-)

Current Rate - Rate per unit in effect at the time the application was filed.

2.0. Current And Proposed Tariffs

2.1. Scored Copy of Current Tariffs with Proposed Changes (Schedule E-1.0)

Provide one copy of all current tariffs, including utility Rules and Regulations, which is scored with all proposed text and rate changes. Indicate the type of proposed change in the right hand margin by using the following designations:

(I) - to signify increased rates

(R) - to signify reduced rates

(D) - to signify discontinued rate or deleted text

(T) - to signify a change in text

(N) - to signify new rate or text

Identify each page with Schedule E-1.0, page ____ of ____, in the upper right hand corner of the schedule. The rationale for tariff changes shall be included in prefiled testimony or as part of Schedule E-1.0. The company shall also provide a copy of its current service policies.

2.2. Unmarked Copy of Proposed Tariffs (Schedule E-1.1)

Provide an unmarked copy of all proposed tariffs and utility Rules and Regulations.

3.0. Revenue Summary

The revenue summary portion of the Rates, Tariffs, and Revenues Section E varies by the type of utility. Different sets of tariffs are presented for use by the electric, gas, telephone, or water utility as applicable.

3.1. Electric Utilities

3.1.1. Annualized Test Year at Proposed vs. Current Rates (Schedule E-2.0)

3.1.2. Annualized Test Year Revenues at Current Rates and/or Annualized Volumes vs. Actual Test Year Data (Schedule E-2.1)

3.1.3. Actual Test Year Revenues at Actual Rates by Rate Schedule (Schedule E-2.2)

3.1.4. Typical Bills by Rate Schedule (Schedule E-2.3)

This schedule shall include a bill comparison under present (not Pro Forma) and proposed rates for various consumption levels and indicate percent of increase.

3.1.5. Proposed Revenue Calculation (Schedule E-2.4)

This schedule shall show the calculation of proposed revenue by applying the proposed rates to usage.

3.1.6. Bill Frequency Analysis Summary by Rate Class (Schedule E-2.5)

3.2. Gas Utilities

3.2.1. Pro Forma Gas Requirements and Supply (Schedule E-3.0)

Provide detail for customer requirements and supply by month in MCF.

3.2.2. Pro Forma Gas Cost (Schedule E-3.1)

Provide cost detail of pro forma gas cost by month, including total general service, produced gas, storage gas, other gas, and net cost to customers.

3.2.3. Detail of Gas Storage Inventory Volume and Cost by Month for Test Year and Pro Forma (Schedule E-3.2)

Provide detail by month for each storage supply for both test year and pro forma gas volume and cost.

3.2.4. Pro Forma Sales and Transportation Adjustment Detailed by Month (Schedule E-3.3)

Provide pro forma sales adjustments by rate class by month.

3.2.5. Summary of Test Year and Pro Forma Sales/Transportation and Revenues at Present and Proposed Rates (Schedule E-3.4)

Provide test year and pro forma sales and revenue by rate class at present and proposed rates.

3.2.6. Detail of Pro Forma Sales/Transportation and Revenues at Present and Proposed Rates (Schedule E-3.5)

Detailed calculation of revenues at present and proposed rates.

3.2.7. Bill Comparisons at Present and Proposed Rates (Schedule E-3.6)

This schedule shall detail bill comparisons under present and proposed rates for various consumption levels by individual rates and indicate percent of increase.

3.2.8. Bill Frequency Analysis by Rate Class (Schedule E-3.7)

3.3. Telephone Utilities

3.3.1. Summary of Annual Intrastate Revenue (Schedule E4.0)

Provide a summary of annual intrastate revenue which presents the test year and pro forma annual revenue by rate class at current and proposed rates, the dollar and percent differences between the test year and pro forma annual revenue, and the overall revenue curtailment.

Revenues reported on this schedule, both at current and proposed rates, shall be supported by and equal to revenues calculated in Section C.

3.3.2. Detailed Summary of Annual Intrastate Revenue (Schedule E4.1)

Provide the detail of annual intrastate revenue including revenues from new services, forecast growth in access lines, subscribers, and usage which describes the test year and pro forma annual revenue, the dollar and percent differences between the test year and pro forma annual revenue, and the overall revenue curtailment. Include supporting detail with test year and pro forma quantities as well as present and proposed rates and revenues for all services including new services.

3.4. Water Utilities

3.4.1. Schedule of Rates Under Present and Proposed Tariffs (Schedule E-5.0)

This schedule details all rates under present and proposed tariffs. The schedule shall also indicate the percent of increase by item.

3.4.2. Class and Schedule Revenue Summary (Schedule E-5.1)

This schedule is a summary of the Company's revenues under test year, present and proposed rates. The information contained on the schedule shall be detailed by customer class and include average number of customers. Also, if the Company has distinct operating divisions with separate rate schedules, this schedule shall detail the separate district information. All information shall be referenced to the applicable supporting schedule.

3.4.3. Summary of Bill Analysis of Actual Test Year Billings Under Present and Proposed Rates by Class of Customer (Schedule E-5.2)

This schedule(s) is the supporting schedule(s) for Schedule E-5.1. The format of this schedule(s) can be developed on a company by company basis. The schedule shall contain the following information:

1. Summary of bill analysis data by customer class under present and proposed rates for combined quarterly and monthly accounts.

2. Number of bills by meter size including multiple meters for battery settings.

3. Consumption by block.

4. Totals of adjustments detailed in Schedule E-5.4.

5. Public fire bill analysis under present and proposed rates, including rates and revenue for inch-feet and hydrants stated separately. This information shall be provided in total for each applicable division/district (not by municipality or fire district).

6. Private fire bill analysis under present and proposed rates including rates and revenue by connection size and hydrants.

7. **Contract guarantee sales**. List individually all guarantee contract agreements where the guarantee revenue is in excess of amount(s) billed for actual water consumption. The calculation

of the net guarantee amount shall be shown for each contract at present and proposed rates.

8. **Miscellaneous revenues**. This schedule shall detail the company's miscellaneous revenues shown on Schedule E-5.1. The detail shall include the total revenue by classification (i.e., reconnection charge, frozen meter charge, bad check charge etc.).

3.4.4. Supporting Bill Analysis Printouts by Class of Customer and Meter Size (Schedule E-5.3)

This schedule consists of the bill analysis printouts used to develop the data contained in Schedule E-5.2. These printouts shall be provided by class of customer and meter size, and include consolidated factors.

3.4.5. Details of Adjustments to Bill Analysis (Schedule E-5.4)

This schedule(s) is the supporting schedule(s) for the adjustment made to the bill analysis contained in Schedule E-5.2. The format of this schedule(s) can be developed on a company by company basis.

The schedule(s) shall contain, at a minimum, the following information:

1. Annualization of customer growth.

2. For all new accounts added during the test year that are 2" and larger, include the name of customer; size of meter; date on which the meter was set; customer classification; and actual consumption and revenue billed during the test year.

3. Any other adjustments as applicable.

3.4.6. Comparative Sales Data (Schedule E-5.5)

For each of the last five calendar years, detail by customer class for metered services: the number of customers at year end; consumption in gallons or cubic feet; and applicable revenues. In addition, the schedule shall also include total system delivery for each of the five years.

3.4.7. Bill Comparisons at Present and Proposed Rates (Schedule E-5.6)

This schedule shall detail bill comparisons under present and proposed rates for various consumption levels. The schedule shall include a representative sampling of meter sizes to adequately present the impacts on the different classes of customers. If the company has separate tariffs for each customer class, provide this information by customer class, and for different meter sizes within each class.

4.0. Cost Of Service Study(s) (Schedule E-6.0)

Provide the most recent cost of service study(s) including a summary of the methodology, highlighting changes from most recent filed study and the impacts of such changes. This schedule is not applicable to NYTEL which will submit separation and allocation studies.

SCHEDULE E-2.0

ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. CURRENT RATES

(Electric Utilities)

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Rate Code	Schedule Description	No. of Customers	Sales	Average Current/ Proposed	Base Revenue	Fuel Revenue	Proposed Revenue Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=F+G)
	TOTAL						

Components and headings shown are illustrative only.

SCHEDULE E-2.1

ANNUALIZED TEST YEAR REVENUES AT CURRENT RATES AND/OR ANNUALIZED VOLUMES VS. ACTUAL TEST YEAR DATA

(Electric Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Rate Code	Schedule Description	No. of Customers	Sales (KWH)	Base Revenue	Fuel Revenue	Revenue Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	TOTAL					

Components and headings shown are illustrative only.

SCHEDULE E-2.2

ACTUAL TEST YEAR REVENUE AT ACTUAL RATES BY RATE SCHEDULE

(Electric Utilities)

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Rate Code	Schedule Description	No. of Customers	Actual Sales	Base Revenue	% of Fuel Revenue	Revenue Total	% Revenue To Total
(A)	(B)	(C)	(D)	(E)	(F)	(G=E+F)	(H)
	TOTAL						

Components and headings shown are illustrative only.

SCHEDULE E-3.0

PRO FORMA GAS REQUIREMENTS AND SUPPLY

(Gas Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Description	Detailed by Month	Total
Customer Requirements		
Test Year		
Adjustments		
Pro Forma Requirements		
Gas Supply		
1. (Name of supplier)		
2. (Name of supplier)		
3. Other (Specify)		
TOTAL REQUIREMENTS		

Components and headings shown are illustrative only.

SCHEDULE E-3.1

PRO FORMA GAS COST
(Gas Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Description	$/Unit	Detailed by Month	Total
Commodity			
Demand			
Reservations			
Etc.			
Sub totals			
Net Cost to Customer			

Components and headings shown *are* illustrative *only.*

SCHEDULE E-3.2

DETAIL OF GAS STORAGE INVENTORY VOLUME AND COST BY MONTH FOR TEST YEAR AND PRO FORMA

(Gas Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

INVENTORY NAME (one for each inventory)		
Description	**Detailed by Month**	**Total**
Test Year		
Inventory - MCF		
Beginning Balance		
Injections		
Withdrawals		
Ending Balance		
Inventory - $		
Beginning Balance		
Injections		
Withdrawals		
Ending Balance		
Pro forma		
(same as above)		

Components and headings shown are *illustrative only.*

SCHEDULE E-3.3

PRO FORMA SALES AND TRANSPORTATION ADJUSTMENT DETAILED BY MONTH

(Gas Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Description	Detailed by Month	Total
Rate: "X" (one for each rate) Test Year MCF Normalization Adjustment Annualization Adjustment Other Adjustment Pro forma MCF **Rate: "Y"** (one for each rate) Test Year MCF Normalization Adjustment Annualization Adjustment Other Adjustment Pro forma MCF **TOTAL PRO FORMA** **SUMMARY** Test Year Normalization Adj. Annualization Adj. Other Adj. **TOTAL PRO FORMA**		

Components and headings shown are illustrative only.

SCHEDULE E-3.4

SUMMARY OF TEST YEAR AND PRO FORMA SALES/TRANSPORTATION AND REVENUES AT PRESENT AND PROPOSED RATES

(Gas Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Class	Rate Code	Test Year	Normal Adj.	Annual Adj.	Other Adj.	Pro Forma Present	Pro Forma Proposed
	"X" "Y" etc. TOTAL						

Components and headings shown are illustrative only.

SCHEDULE E-3.5

DETAIL OF PRO FORMA SALES/TRANSPORTATION AND REVENUES AT PRESENT AND PROPOSED RATES

(Gas Utilities)

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Class	Rate Code	Bills (number)	Pro Forma Volumes	Present Rate	Revenue	Proposed Rate	Revenue
	"X" Component 1 Component 2 Subtotal Volume Subtotal Revenue Rate Code Increase **"Y"** Component 1 Component 2 Subtotal Volume Subtotal Revenue Rate Code Increase etc. **SUMMARY** Total Volume Total Revenue Total Rate Code Increase						

Components and headings shown are illustrative only.

SCHEDULE E-3.6

BILL COMPARISONS AT PRESENT AND PROPOSED RATES

(Gas Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Class/Rate	At Present Rate*	At Proposed Rate	Increase %
(Complete for each rate)			
Consumption			
0			
5			
10			
15			
etc.			

* For present rate, use the most recent month's purchased gas adjustment charge and state month used.

Components and headings shown are illustrative only.

SCHEDULE E4.0

SUMMARY OF ANNUAL INTRASTATE REVENUE

(Telephone Utilities)

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Category	Present Annual Revenue	Proposed Annual Revenue	Annual Difference	Revenue Curtailment	Percent Difference	Difference
Basic Exchange Service (excludes semi-Pub)						
MTS, WATS, Private Line, Operator Surcharges & Exchange Circuits (excludes WATS Nonrecurring)						
Non Recurring & All Other Services (Includes Semi-Pub & WATS Nonrecur.)						
TOTAL REVENUES						
Cost Curtailment						
TOTAL						
Revenues not subject to change						
Provision for Uncollectibles						
Net Revenue Requirement						
Other Revenues						
TOTAL INTRASTATE REVENUES						

Components and headings shown are illustrative only.

SCHEDULE E4.1

DETAILED SUMMARY OF ANNUAL INTRASTATE REVENUE
(Telephone Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Service	Present Quantity	Rate	Present Annual Revenue	Proposed Rate	Proposed Annual Revenue	Percent Difference	Difference
TOTAL							

Components and headings shown are illustrative only.

SCHEDULE E-5.3

SUPPORTING BILL ANALYSIS PRINTOUTS BY CLASS OF CUSTOMER AND METER SIZE

(Water Utilities)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Class of Customer	Size of Meter	Billing Unit*	Number of Bills	Cumulative Number of Bills	Cumulative Consumption	Consolidation Factor**

* In increments of 1000 gallons or 100 cubic feet (ccf). If actual billing is calculated on increments of less than 1000 gallons or 100 cubic feet, the readings shall be rounded to the nearest 1000 gallons or 100 cubic feet as applicable when entered on the bill analysis. The billing unit shall be shown both where an actual billing occurs and at the final billing unit of each rate block, at present and proposed rates.

** As a minimum, the consolidation factor which reflects the consumption falling between any two billing units shall be shown at the final billing unit of each consumption block, both at present rate structure and the proposed rate structure.

Components and headings shown are illustrative only

SECTION F - FORECAST FINANCIAL DATA

1.0. General

The schedules contained in this section, Forecaster Financial Data, are for the purposes of forecasting revenues and expenses, rate base, and capital structure. The required financial statements described below shall be prepared on two bases: (1) current rates assuming no rate increase and (2) proposed -rates assuming- that 100% of the requested rate increase is granted.

1.1. Forecast Income Statement (Schedule F-1.0 - Current Rates and Schedule F-1.1 - Proposed Rates)

Provide a forecaster income statement by major account classification for the year(s) for which a rate increase is requested to take effect. Water, gas, and electric utilities shall follow the DPUC system of accounts; telephone utilities shall comply with the FCC chart. Supporting assumptions and calculations shall be submitted with Schedule F-1.0.

1.2. Forecast Rate Base Summary (Schedule F-2.0 - Current Rates and Schedule F-2.1 - Proposed Rates

Forecast summary rate base information shall be provided in Schedule F-2.0 and Schedule F-2.1 for the year(s) for which a rate increase is to take effect. Workpapers containing appropriate assumptions and calculations shall be submitted with Schedule F-2.0.

1.3. Forecast PlantInService by Major Property Grouping (Schedule F2.2 Current Rates and Schedule F2.3 Proposed Rates)

Plantinservice- data by major category shall be provided in Schedule F-2.2 and Schedule F-2.3 for the year(s) for which a rate increase is to take effect.

1.4. Forecast Capital Structure (Schedule F-3.0 - Current Rates and Schedule F-3.1 - Proposed Rates)

Provide year end capital structure for the year(s) for which a rate increase is requested to take effect.

1.5. Forecast Statement of Receipts and Disbursements of Funds Total Company (Schedule F-4.0 and Schedule F-4.1)

Provide a statement of total company receipts and disbursements (source of capital for gross additions for telephone plant for telephone companies) for the rate year(s) (Schedule F4.0) and for three projected calendar years subsequent to- the test year (Schedule F-4.1).

1.6. Times Interest Charges Earned Before Income Taxes (Schedule F-5.0)

For the rate year, provide for the total company the calculation of times interest charges earned before income taxes at present and proposed rates.

1.7. Forecast Revenue and Customer Statistics (Schedule F-6.0)

For three forecaster calendar years, provide total company revenue sales by class, number of customers by class (year end and average), and average sales revenues by class. Telephone companies shall provide revenue by major category, access lines, residences and business, and messages by MTS and WATS.

1.8. Forecast Sales Statistics (Schedule F-6.1)

For three forecaster calendar years, provide sales by customer class and average sales per customer by class based on average number of customers.

1.9. Impact of a 1% Change in Sales (Schedule F-6.2)

Provide the revenue requirement impact of a 1% change in forecast sales for the rate year. Workpapers and/or supporting calculations shall also be provided.

1.10. Capital Expenditures Budget (Schedule F-7.0)

Provide a forecast fiveyear capital expenditures budget for each major construction project. For the purpose of- Schedule F7, major construction project shall mean a project estimated to cost more than: $100,000 for water; $1,000,000, or 5% or more of the annual construction budget, whichever gives more detail, for electric utilities; $500,000 for gas; and $1,000,000 for telephone companies. For all other construction projects, aggregate and indicate- totals by year.

At a minimum, the following details shall be included:

- date project started;
- estimated completion date;
- total estimated cost of construction and estimated expenditures by year exclusive of AFUDC; for test year and subsequent three years, show lump sum budget for period beyond three years;
- AFUDC;
- accumulated costs incurred as of the date certain;
- amounts for production, transmission, distribution and general, separately indicated; and
- for water projects, a brief value-engineering analysis.

1.11. Forecast Comparative Income Statement and Balance Sheet (Schedule F-8)

Provide the most recent threeyear- financial forecast for each forecast year, including:

- Income Statement; and
- Balance Sheet.

The financial forecast shall be supported by the underlying assumptions made in forecasting the results of operations, such as:

- load forecasts (Electric);
- subscriber growth (Telephone);
- mix of generation (Electric);
- mix of fuel (Gas);
- employee growth;
- known labor cost changes; and
- capital structure requirements/assumptions.

1.12. Summary of Key Indenture Limitations and Preferred Stock Limitations (Schedule F-9)

Provide a summary of key indenture limitations and preferred stock limitations including coverage ratios, amount of AFUDC, etc.

SCHEDULE F-1.0

FORECAST INCOME STATEMENT
(Current Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Income Statement	Workpaper Reference for Assumptions

Components and headings shown are illustrative only.

SCHEDULE F-1.1

FORECAST INCOME STATEMENT
(Proposed Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Income Statement	Workpaper Reference for Assumptions

Components and headings shown are illustrative only.

SCHEDULE F-2.0

FORECAST RATE BASE SUMMARY
(Current Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Acct. No.	Account Description	Total Utility	Workpaper Reference for Assumptions

Components and headings shown are illustrative only.

SCHEDULE F-2.1

FORECAST RATE BASE SUMMARY
(Proposed Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Acct. No.	Account Description	Total Utility	Workpaper Reference for Assumptions

Components and headings shown are illustrative only.

SCHEDULE F-2.2

FORECAST PLANT-IN-SERVICE BY MAJOR PROPERTY GROUPING

(Current Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Acct. No.	Account Description	Total Utility	Workpaper Reference for Assumptions
	Production		
	Transmission		
	Distribution		
	Common		
	Other (specify)		
	TOTAL		

Components and headings shown are illustrative only.

SCHEDULE F-2.3

FORECAST PLANT-IN-SERVICE BY MAJOR PROPERTY GROUPING

(Proposed Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Acct. No.	Account Description	Total Utility	Workpaper Reference for Assumptions
	Production		
	Transmission		
	Distribution		
	Common		
	Other (specify)		
	TOTAL		

Components and headings shown are illustrative only.

SCHEDULE F-3.0

FORECAST CAPITAL STRUCTURE
(Current Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Class of Capital	Amount	Percent of Total	Cost	Weighted Cost	Reference
Long-term debt					
Preferred stock					
Common equity					
Total capital					
Short-term debt*					
Total capital including Short-term debt					

* If applicable

Components and headings shown are illustrative only.

SCHEDULE F-3.1

FORECAST CAPITAL STRUCTURE
(Proposed Rates)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Class of Capital	Amount	Percent of Total	Cost	Weighted Cost	Reference
Long-term debt					
Preferred stock					
Common equity					
Total capital					
Short-term debt*					
Total capital including Short-term debt					

* If applicable

Components and headings shown are illustrative only.

SCHEDULE F-4.0

FORECAST STATEMENT OF RECEIPTS AND DISBURSEMENTS OF FUNDS
TOTAL COMPANY (Rate Year or Rate Years)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Rate Year
Receipts from Operations	
Cash Disbursements Associated with Operations	
Net Cash from Operations	
Funds Obtained from Financings	
Other Sources (Uses) of Funds	
Net Other Sources (Uses) of Funds	
Total Funds for Construction from Above Sources	
Gross Property Additions	

Components and headings shown are illustrative only.

SCHEDULE F-4.1

FORECAST STATEMENT OF RECEIPTS AND DISBURSEMENTS OF FUNDS
TOTAL COMPANY (Three Projected Calendar Years Subsequent to Test Year)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Test Year	Three Projected Calendar Years		
		X1	X2	X3
Receipts from Operations				
Cash Disbursements Associated with Operations				
Funds Obtained from Financings				
Other Sources (Uses) of Funds				
Net Other Sources (Uses) of Funds				
Total Funds for Construction from Above Sources				
Gross Property Additions				

Components and headings shown are illustrative only.

SCHEDULE F-5.0

TIMES INTEREST CHARGES EARNED BEFORE INCOME TAXES
TOTAL COMPANY

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Present Rate	Proposed Rates
Operating Income		
Add Back:		
Federal and State Income Taxes		
Adjusted Operating Income		
10% of Adjusted Operating Increase or Net Other Inc. and Ded. Before Inc. Taxes		
Earnings Available for Interest		
Annualized Interest Charges (First Mortgage Bonds and Prior Lien Obligations)		
Times Interest Earned		

Components and headings shown are illustrative only.

SCHEDULE F-6.0

FORECAST REVENUE AND CUSTOMER STATISTICS

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Projected Three Calendar Years		
	X1	X2	X3
Revenues by customer class			
Residential			
Commercial			
Industrial			
Other (specify)			
TOTAL			
Number of customers by class*			
Residential			
Commercial			
Industrial			
Other (specify)			
TOTAL			
Average Revenues per Customer**			
Residential			
Commercial			
Industrial			
Other (specify)			

* Provide both year end and 12 month average

** Based on average customers

Components and headings shown are illustrative only.

SCHEDULE F-6.1

FORECAST SALES STATISTICS

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Projected Three Calendar Years		
	X1	X2	X3
Sales by customer class			
Residential			
Commercial			
Industrial			
Other (specify)			
TOTAL			
Average sales per customer*			
Residential			
Commercial			
Industrial			
Other (specify)			

* Calculation based on average customers. Reference Schedule F-6.0 for average number of customers.

Components and headings shown are illustrative only.

SCHEDULE F-6.2

IMPACT OF A 1% CHANGE IN SALES

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Rate Year _____

Description	Sales Revenues (000's)	Reference
1% Increase/Decrease		
Fuel fold-in		
Total increase in revenues		
Increase in expenses:		
Fuel expense		
Gross earnings tax (GET)		
Uncollectible expense		
Total increase in expenses		
Working capital impact		
Rate increase impact (excluding GET and uncollectibles)		
GET and uncollectible factor		
Rate increase impact (including GET and uncollectibles)		
Calculation of Fuel Expenses		
Increase in sales		
Delivery efficiency		
Increase in requirements		
Average marginal cost		
increase in fuel expense		
Calculation of Fuel Fold-in		
Increase in sales		
Base fuel recovery factor		
Base fuel recovery		
Fuel expense		
Fuel fold-in		
GET factor		
Fuel fold-in with GET		

Components and headings shown are illustrative only.

SCHEDULE F-7.0

CAPITAL EXPENDITURES BUDGET

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Rate Year _____

Project Description	Estimated Project Construction Costs	Estimated Project AFDUC	Project Start Date	Schedule Comp. Date	Accum. Expendit.	Estimated Constructions Expend. YEARS				
						X1	X2	X3	X4	X5
TOTAL										

Total Construction Program Expenditures.
Total Allowance for Funds Used during Construction.
Total Construction Expenditures Plus AFUDC.

Components and headings shown are illustrative only.

SECTION G - HISTORICALS

1.0. Balance Sheet Historical Information

1.1. Plant-in-Service Gross Additions, Retirements, and Transfers (Schedule G-1.0)[2]

Schedule G1.0 shall only be filed by those applicants whose test year does not correspond to the most recent calendar year (or fiscal year for Gas). By major property group, provide the plant balances, gross additions, retirements, and transfers for the total company which occurred from the beginning of the test year to the date certain-.

1.2. Property Excluded from Rate Base (Schedule G-1.1)

For the jurisdiction under consideration, provide a list of all company owned property excluded from the total plantinservice- rate base for reasons other than jurisdictional allocation.

1.3. Comparative Balance Sheet for Test Year and Most Recent Five Calendar Years (Schedule G-1.2)

Provide a total company summary balance sheet (net plant separated into major property grouping if applicable) for the most recent five calendar years. If the test year is a calendar year, provide test year and most recent four calendar years.

1.4. Rate of Return Summary (Schedule G-1.3)

Provide a rate of return summary schedule as of the date certain showing the calculation of the weighted average cost of capital.

1.5. Embedded Cost of Short-Term Debt (Schedule G-1.4)

As of the date certain, provide a schedule of shortterm- debt, including amount outstanding, interest rate, and embedded cost.

1.6. Embedded Cost of Long-Term Debt (Schedule G-1.5)

Provide a supporting schedule as of the date certain for the embedded cost of long term debt, if any.

[2] Not applicable to NYTEL

1.7. Embedded Cost of Preferred Stock (Schedule G-1.6)

Provide a supporting schedule as of the date certain for the embedded cost of preferred stock, if any. Indicate whether preferred stocks are convertible or callable, and if convertible or callable, explain conditions.

2.0. Income Statement Historical Information

2.1. Federal Income Tax Computation (Schedule G-2.0)

Provide a calculation of federal income tax expense, including a reconciliation of operating income to taxable income for above the line items only for the most recent calendar year.

2.2. Investment Tax Credits (Schedule G-2.1)[3]

Provide a schedule of unamortized investment tax credits by month in Schedule -2.1 setting forth:

- 13 monthly balances in total; and
- calculation of 13 month average unamortized balance.

2.3. Comparative Income Statements for Test Year and Most Recent Five Calendar Years (Schedule G-2.2)

Provide the total company comparative income statements for the most recent five calendar years and the test year. If the test year is the most recent calendar year, provide the test year and four prior calendar years.

2.4. Revenue and Customer Statistics (Schedules G-2.3)

For the most recent five calendar years and the test year, or if the test year is a calendar year, for the test year and four prior calendar years, provide by class: total company revenue, number of customers (year end and average), and average revenues. Explain any significant deviations in the past five years. Telephone companies shall provide revenue by major category, access linesresidence and business, and messages MTS and WATS.

2.5. Sales Statistics (Schedule G-2.4)

For the most recent five calendar years and the test year, or if the test year is a calendar year, for the test year and four prior calendar years, provide by customer class: sales and average sales per customer based on average number of customers. Explain any significant deviations in the past full year.

2.6. Summary of Operation and Maintenance Expenses (Schedule G-2.5)

[3] Not applicable to NYTEL

Provide a schedule of operation and maintenance expenses by function or major category for the test year and for each of the five prior calendar years (total company). If the test year is a calendar year, provide the test year and four prior calendar years.

2.7. Detailed Listing of Operation and Maintenance Expenses (Schedule G-2.6)

Provide a schedule of operation and maintenance expenses by account for the test year actual and five prior calendar years (total company). If the test year is a calendar year, provide the test year and four prior calendar years.

2.8. Explanation of Variances in Operation and Maintenance Expenses (Schedule G-2.7)

Provide a schedule which explains account variances by line item between the test year and comparable prior year to the test year.

For telephone and electric, the variances explained shall meet both of the following criteria:

1. the variance amount between the test year and prior year shall be equal to or greater than 1% of test year non-fuel O&M expense; and
2. the account variance percent for the line item between the test year and prior year shall be 30% or greater.

Example:

	Test Year
Non-fuel O&M Expenses	$75,000,000
x 1%	x 1%
Variance threshold	$ 750,000

In this example, all variances in non-fuel operation and maintenance accounts of $750,000 or higher, and 30% or greater between test year and prior year, shall be explained in Schedule G-2.12.

For water, the variances explained shall meet both of the following criteria:

1. the variance amount shall be equal to or greater than $50,000; and
2. the variance percent shall be 30% or greater.

For gas, the variances explained shall meet both of the following criteria:

1. the variance amount shall be equal to or greater than $100,000; and
2. the variance percent shall be 20% or greater.

2.9. Business Association Dues -NonIndustry (Schedule -G-2.8)

If included in test year operating expenses, provide a detailed schedule listing the payee, the amount, the description, and the account(s) charged for non-industry business association dues.

Amounts over $5,000 for telephone and electric, and $1,000 for water and gas, shall be individually detailed. Items under $5,000 for telephone and electric, or under $1,000 for water and gas, may be categorized under "miscellaneous," noting the number of items included in "miscellaneous."

2.10. Civic and Community Related Activity Expenses (Schedule G-2.9)

If included in test year operating expenses, provide a detailed schedule listing the activity, the amount, description, and account(s) charged for all civic and community related expenses.

Amounts over $5,000 for telephone and electric, and $1,000 for water and gas, shall be individually detailed. Amounts under $5,000 for telephone and electric, or under $1,000 for water and gas, shall be classified under "miscellaneous," noting the number of items included in "miscellaneous."

2.11. Public and Corporate Relations Expenses (Schedule G-2.10)

Provide a detailed listing of all public and corporate relation expenses for outside activities charged to operating expense during the test year.

2.12. Sales Promotion and Advertising Expenses (Schedule G-2.11)

If included in test year operating expenses, provide the total expense, description, and the accounts charged. Indicate whether charged to operating expense or other income deductions. Expense categories shall be listed in conformance with the provisions of the General Statutes of Connecticut, Section 16-19d, and Regulations of Connecticut State Agencies, Sections 16-19d-1 through 4, and/or the Uniform System of Accounts applicable to the utility.

2.13. Executive Compensation (Schedule G-2.12)

Provide a schedule showing total compensation by officer for the five highest paid officers of the company for the test year and prior calendar year. The number of officers (not including the five highest paid officers) shall be indicated in total, with compensation for those officers shown as one amount. The same

data shall be shown through the rate year unless provided elsewhere in the application.

All cash value bonuses, stock options, benefits, and other compensation shall be detailed separately for the five highest paid officers.

2.14. Overtime Hours and Payroll (Schedule G-2.13)

Overtime hours (if available) and overtime payroll for the test year and prior year shall be provided on Schedule G-2.6. The major causes of overtime hours shall be indicated and summarized.

2.15. Number of Employees (Schedule G-2.14)

Provide the number of employees (full-time equivalent) by functional category or primary assigned department (e.g., marketing, customer service, etc.) for the test year and two prior calendar years. Include an explanation of the basis used to determine full-time equivalency. The same data shall be shown through the rate year unless provided elsewhere in the application.

2.16. Storm Expenses (Schedule G-2.15)

Provide a detailed history of individual storm expenses (non payroll only) for the test year and five prior calendar years.

2.17. Service Contract Charges from Associated Companies (Schedule G-2.16)[4]

Provide an exhibit that lists the service contracts/agreements for services or commodities provided to or from all associated companies to or from which the rate applicant makes payments or receives payments. For the purpose of Schedule G-2.16, associated company means any corporation, partnership, or other entity controlled by, controlling, or under common control with the rate applicant. The schedule for each service contract/agreement shall describe the services or commodities provided, and give a description of the basis for the charges or procedure(s) used in allocating cost. As indicated previously, copies of service contracts/agreements shall be available on company premises during audit.

2.18. Utility Land Sales (Schedule G-2.17)

Provide a list of all utility land sales made during the test year and projected to be sold through the rate year. Details shall include DPUC docket numbers, location of property, fair market (appraised) value, selling price (actual or anticipated), original cost of property, gain or loss on sale, and account to be charged.

[4] Not applicable to NYTEL

2.19. Uncollectible Data (Schedule G-2.18)

Provide a schedule listing the ten largest residential and commercial write-offs by account number during the test year. Also provide the percent of net write-offs by customer class or revenue category to total revenues for the test year.

3.0. Comparative Financial Data (Schedule G-3.0)

Provide a comparison of financial data for the test year and the three most recent calendar years as illustrated on Schedule G3.0. For dividend payout ratio, this is not required where rate applicant is a closely held company.

4.0. Electric Utility Specific Historicals

4.1. Maximum Net Capability for System Peak Coverage (Schedule G-4.0)

Provide peak load in kilowatts, capability, and reserve for test year and two prior calendar years, showing detail for effect of short-term sales on figures.

4.2. Revenue from All Sources (Schedule G-4.1)

Provide detail of revenue from all sources listed separately, including sales of electricity, pole rental charges, water heater rentals, etc. for test year and two prior calendar years.

4.3. Megawatthours (MWH) Generation Statistics (Schedule G4.2)

Provide the following details on Schedule G4.2:

1. MWH generated, purchased from and sold to other utilities listed separately;

2. total system MWH input (MWH generated plus purchases less sales to other utilities); and

3. fractional portion and its derivation of MWH supplied by fossil fuel plants, nuclear plants and hydroelectric plants.

The above information shall be provided for the test year and two prior calendar years.

4.4. Total Megawatthours (MWH) Sold to Customers by Class of Service (Schedule G4.3)

Provide total MWH sold to all customers by class of service and total for test year and two prior calendar years.

4.5. Capacity Sales (Schedule G4.4)

Provide budget and actual capacity sales for test year and prior two calendar years.

5.0. Gas Utility Specific Historicals

5.1. Actual Test Year Gas Requirements (Schedule G-5.0)

Provide detail by month in MCF for actual test year requirements and supply.

5.2. Percentage of Unaccounted For Gas (Schedule G-5.1)

Provide actual percentage of unaccounted for gas, for the five most recent fiscal years.

5.3. Gas Requirements and Supply for Normal and Design Year (Schedule G-5.2)

Provide detail in MCF of normal and design year weather requirements and supply.

6.0. Water Utility Specific Historicals

6.1. Five Year History of Unaccounted For Water (Schedule G-6.0)

Provide a five year history of unaccounted for water for each of the company's systems.

6.2. Safe Daily Yield vs. Average Daily Demand Graph (Schedule G-6.1)

Provide a graph illustrating the Safe Daily Yield vs. Average Daily Demand for each of the company's systems (minimum 5 year historical and 5 year projected).

SCHEDULE G-1.0*

PLANT-IN-SERVICE GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Rate Year _____

Acct. No.	Account Description	Test Year Beginning Balance	Additions	Requirements	Transfers	Balance at End of Test Year
	TOTAL					

* Not applicable to NYTEL

Schedule only applicable for test year which is a 12 month period other than a calendar year (or gas fiscal year). Significant transfers shall be footnoted with an explanation.

Components and headings shown are illustrative only.

SCHEDULE G-1.1

PROPERTY EXCLUDED FROM RATE BASE

(For reasons other than jurisdiction allocation)

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Acct. No.	Description of Excluded Property	Explanation for Exclusion

Components and headings shown are illustrative only.

SCHEDULE G-1.3

RATE OF RETURN SUMMARY

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Class of Capital	Reference	Amount	Date Certain % of Total	Cost	Weighted Cost
Short-term debt G-1.4					
Long-term debt G-1.5					
Preferred Stock G-1.6					
Common Equity					
Total Capitalization					

Components and headings shown are illustrative only.

SCHEDULE G-1.4

EMBEDDED COST OF SHORT-TERM DEBT*

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Issue Type (List)	Financial Institution	Credit Line	Balance	Rate	Date Interest Payments Due	Date Principal Due	Commitment Fees	Compensating Balance Required	Effective Interest Rate

For each line of credit, provide the latest data available.

Components and headings shown are illustrative only.

SCHEDULE G-1.5

EMBEDDED COST OF LONG-TERM DEBT

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Issue Type (List)	Date Issued Premium (Mo/Day/Yr)	Maturity Date (Mo/Day/Yr)	Face/ Principal Amount	Unamort. Amount Outstanding	Discount or Premium	Unamort. Debt Expense	Carrying Value	Annual Interest Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=E+F+G)	(I)
Bonds: Debentures: Notes: TOTAL								

Embedded Cost of Long-Term Debt (I divided by H)

Components and headings shown are illustrative only.

SCHEDULE G-1.6

EMBEDDED COST OF PREFERRED STOCK

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Dividend Rate, Type, Par Value (List)	Date Issued	Par Value	Premium or Discount	Issue Expense	Net Proceeds	Annual Dividends
(A)	(B)	(C)	(D)	(E)	F=(C+D+E)	(G)
TOTAL						

Embedded Cost of Preferred Stock (G divided by F)

Components and headings shown are illustrative only.

SCHEDULE G-2.0

FEDERAL INCOME TAX COMPUTATION

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Calendar Year
Utility operating income before F.I.T.	
Reconciling items:	
Interest charges*	
Excess of tax over book depreciation	
Other reconciling items (Specify)	
Taxable income	
Federal income tax rate(s)	
Federal income tax liability	
Investment credits utilized	
Federal income taxes	
Total current income tax	
Deferred income taxes:	
Depreciation:	
Tax Depreciation	
Book Depreciation	
Excess of tax over book depreciation	
Other (specify)	
Total Deferred Tax	

* Where interest synchronization is used, a separate schedule showing the calculation of charges shall be provided.

Components and headings shown are illustrative only.

SCHEDULE G-2.1

INVESTMENT TAX CREDITS*

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Month	Beginning Balance	Amortization	Adjustments	Ending Balance
Test Year				
Beginning Balance				
First Month				
Second Month				
Third Month				
Fourth Month				
Fifth Month				
Sixth Month				
Seventh Month				
Eighth Month				
Ninth Month				
Tenth Month				
Eleventh Month				
Twelfth Month				
Thirteenth Month				
13 month Average				

* Not applicable to NYTEL

Components and headings shown are illustrative only.

SCHEDULE G-2.2

COMPARATIVE INCOME STATEMENTS FOR TEST YEAR AND MOST RECENT FIVE CALENDAR YEARS

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Most Recent Five Calendar Years					Test Year
	X1	X2	X3	X4	X5	

Components and headings shown are illustrative only.

SCHEDULE G-2.3

REVENUE AND CUSTOMER STATISTICS

Docket No. _____ Page ___ of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Most Recent Five Calendar Years					Test Year
	X1	X2	X3	X4	X5	
Total Company Revenue						
Residential						
Commercial						
Industrial						
Other (specify)						
TOTAL						
Number of customers by class*						
Residential						
Commercial						
Industrial						
Other (specify)						
TOTAL						
Average revenues per customer**						
Residential						
Commercial						
Industrial						
Other (specify)						
TOTAL						

* Provide both year end and 12 month average.

** Based on average customers.

Components and headings shown are illustrative only.

SCHEDULE G-2.4

SALES STATISTICS

Docket No. _____ Page ___ of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Most Recent Five Calendar Years					Test Year
	X1	X2	X3	X4	X5	
Sales by customer class						
Residential						
Commercial						
Industrial						
Other (specify)						
TOTAL						
Average sales per customer*						
Residential						
Commercial						
Industrial						
Other (specify)						
TOTAL						

* Calculation based on average customers. Reference Schedule G-2.3 for average number of customers.

Components and headings shown are illustrative only.

SCHEDULE G-2.5

SUMMARY OF OPERATION AND MAINTENANCE EXPENSES

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Most Recent Five Calendar Years					Test Year Actual	Rate Year
	X1	X2	X3	X4	X5		
TOTAL							

Components and headings shown are illustrative only.

SCHEDULE G-2.6

DETAILED LISTING OF OPERATION AND MAINTENANCE EXPENSES

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Most Recent Five Calendar Years					Test Year Actual	Rate Year
	X1	X2	X3	X4	X5		
TOTAL							

Components and headings shown are illustrative only.

SCHEDULE G-2.7

EXPLANATION OF VARIANCES IN OPERATION AND MAINTENANCE EXPENSES

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Acct. No.	Description	Test Year	Prior Year	Increase/ Decrease

Components and headings shown are illustrative only.

SCHEDULE G-2.8

BUSINESS ASSOCIATION DUES - NON INDUSTRY*

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Acct. No.	Description**	Test Year	
		Total Company	Jurisdictional

* Not applicable to NYTEL

**Over $10,000 for telephone and electric;over $1,000 for water and gas.

Components and headings shown are illustrative only.

SCHEDULE G-2.9

CIVIC AND COMMUNITY RELATED ACTIVITY EXPENSES

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Date Certain _____

Acct. No.	Description*	Test Year	
		Total Company	Jurisdictional

*Over $5,000 for telephone and electric; ver $1,000 for water and gas.

Components and headings shown are illustrative only.

SCHEDULE G-2.10

PUBLIC AND CORPORATE RELATIONS EXPENSES

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Acct. No.	Description of Expense	Amount
	Sporting events	
	Cultural and art programs	
	Civic events	
	Other	

Components and headings shown are illustrative only.

SCHEDULE G-2.11

SALES PROMOTION AND ADVERTISING EXPENSES

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Acct. No.	Description	Test Year	
		Total Company	Jurisdictional

Components and headings shown are illustrative only.

SCHEDULE G-2.12

EXECUTIVE COMPENSATION

Docket No. _____ Page ___ of ____

Company _____

Witness Responsible _____ Test Year _____

Executive Officer		Annual Base Salary	Bonus/ Incentive	Stock Options	Benefits*	Others**
Title	**Name**					
Prior Calendar Year						
1.						
2.						
3.						
4.						
Other (indicate number)						
Test Year						
1.						
2.						
3.						
4.						
Other (indicate number)						

* State the cash value of benefits not provided to other salaried employees - include such items as life insurance, medical benefits.

** List items such as company car, purchase discounts, club memberships, etc.

Components and headings shown are illustrative only.

SCHEDULE G-2.13

OVERTIME HOURS AND PAYROLL

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Year	Overtime Hours Worked	Actual Overtime Payroll	Actual Payroll	% Overtime
Test Year				
Prior Year				
Causes Of Overtime:				

Components and headings shown are illustrative only.

SCHEDULE G-2.14

NUMBER OF EMPLOYEES

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Function	Calendar Years		Test Year
	X1	X2	
Administrative			
Engineering and Operations			
Customer Service			
Regulatory			
Finance and Accounting			
Other			
TOTAL			

Components and headings shown are illustrative only.

SCHEDULE G-2.15

STORM EXPENSES

Docket No. _____ Page ___ of ____

Company _____

Witness Responsible _____ Test Year _____

Storm Expense (Name and Date)	Most Recent Five Calendar Years					Test Year
	X1	X2	X3	X4	X5	
TOTAL						

Information in this schedule shall be limited to major storms.

Components and headings shown are illustrative only.

SCHEDULE G-2.16

SERVICE CONTRACT CHARGES FROM ASSOCIATED COMPANIES*

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Description of Service	Basis for Charges or Cost Allocation

* Not applicable to NYTEL

Components and headings shown are illustrative only.

SCHEDULE G-2.17

UTILITY LAND SALES

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Docket Number	Location	Appraised Value	Selling Price	Book Cost	Gain/(Loss)	Account Number

Provide a separate schedule [G-2.17(a)] in this format for any land sales occurring subsequent to test year.

Components and headings shown are illustrative only.

SCHEDULE G-2.18

UNCOLLECTIBLE DATA

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Month/Year	Customer Account Number	Amount

Provide a separate schedule [G-2.18 (a)] in this format for the ten largest write-offs occurring subsequent to test year.

Components and headings shown are illustrative only.

SCHEDULE G-3.0

COMPARATIVE FINANCIAL DATA

Docket No. _____ Page ____of _____

Company _____

Witness Responsible _____ Test Year _____

Description	Calendar Years			Test Year
	X1	X2	X3	
Costs of Capital				
Embedded Cost of Long-Term Debt				
Embedded Cost of Preferred Stock				
Fixed Charge Coverage				
Pre-Tax Interest Coverage				
Pre-Tax Interest Coverage (Excluding AFDUC)				
After Tax Interest Coverage				
Indenture Provision Coverage				
After Tax Fixed Charge Coverage				
Dividend Payout Ratio				
Stock and Bond Ratings				
Moody's Bond Rating				
Standard & Poor's Bond Rating				
Moody's Preferred Stock Rating				
Standard & Poor's Stock Rating				
Common Stock Related Data				
Shares Outstanding - Year End				
Shares Outstanding - Weighted Average (Monthly)				
Earnings per Share - Weighted Average				
Dividends Paid Per share				
Dividends Declared Per Share				
Dividend Payout Ratio (Declared Basis)				
Book Value Per share (Year End)				
Market Price - High (Low)				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

Components and headings shown are illustrative only.

SCHEDULE G-4.0

MAXIMUM NET CAPABILITY FOR SYSTEM PEAK COVERAGE (Kilowatts)

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Calendar Years			Test Year
	X1	X2	X3	
Date and Time of Peak Demand				
Existing, Wholly-Owned Generation				
Entitlements - Other Units				
Millstone 3				
Seabrook				
Yankee				
Other Purchases				
Sales & Exchanges				
Net Generation Available				
Actual Peak Load				
Reserve - Amount				
Reserve - (%)				
Required Reserve - Amount				
Required Reserve - %				
Difference				

Components and headings shown are illustrative only.

SCHEDULE G-4.1

REVENUE FROM ALL SOURCES

Docket No. _____ Page ____of ____

Company _____

Witness Responsible _____ Test Year _____

Category	Calendar Years		Test Year
	X1	X2	
Sales of electricity to ultimate consumers			
Sales for Resale			
Forfeited Discounts			
Miscellaneous Service			
Rent			
Transmission for Others			
Unbilled Revenues			
Other (specify if possible)			
TOTAL REVENUES			

Components and headings shown are illustrative only.

SCHEDULE G4.2

MEGAWATTHOURS (MWH) GENERATION STATISTICS

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Category	Calendar Years		Test Year
	X1	X2	
Total MWH generated			
Net Purchases from and sold to other utilities			
System Input			
MWH Supplied and Percent (%)			
Fossil			
Nuclear			
Hydro			
Other			
TOTAL MWH SUPPLIED			

Components and headings shown are illustrative only.

SCHEDULE G4.3

TOTAL MEGAWATTHOURS SOLD TO CUSTOMER BY CLASS OF SERVICE

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Date Certain _____

Category	Calendar Years		Test Year
	X1	X2	
Residential			
Commercial			
Industrial			
Public Street and Highway Lighting			
Railroad/Railways			
Sales for Resale			
TOTAL			

Components and headings shown are illustrative only.

SCHEDULE G4.4

CAPACITY SALES

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Year	Amount (MW - Months)	Capacity Revenue
X1		
Budget		
Actual		
X2		
Budget		
Actual		
Test Year		
Budget		
Actual		

Components and headings shown are illustrative only.

SCHEDULE G-5.0

ACTUAL TEST YEAR GAS REQUIREMENTS

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Detailed by Month	Total
Customer Requirements (subcategories) Test year Requirements Gas Supply (subcategories) TOTAL REQUIREMENTS		

Components and headings shown are illustrative only.

SCHEDULE G-5.1

PERCENTAGE OF UNACCOUNTED FOR GAS

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Year	Sales	Company Use	Unaccounted For Gas	Sendout	% Unaccounted
1.					
2.					
3.					
4.					
5.					
TOTAL					

Components and headings shown are illustrative only.

SCHEDULE G-5.2

GAS REQUIREMENTS AND SUPPLY FOR NORMAL AND DESIGN YEAR WEATHER

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Description	Pro Forma Normal Year	Pro Forma Design Year
Degree Days		
Requirements		
(subcategories)		
TOTAL		
Supply		
(subcategories)		
TOTAL		

Components and headings shown are illustrative only.

SECTION H - SUPPLEMENTAL FILING REQUIREMENTS

1.0. General

1.1. Supplemental Information (Schedule H-1.0)

This schedule lists reports that are to be filed with the DPUC and that will be made available upon request to parties and intervenors.

1.2. Consumer Service Document Review (Schedule H2.0)

This schedule provides a checklist of documents to be submitted to the DPUC for evaluation of the quality of service provided by a utility applicant. The checklist is not intended to be allinclusive. For each of the following items, indicate no change ("NC") if the item has not been revised or the last date the item was revised by the applicant; indicate the date the revision was submitted to the DPUC-, and Docket Number and Order Number, if applicable; or if the most recent revision was not previously submitted, provide the most recent revision.

- **Standard Bill Form** - Provide a completed bill form as it shall appear as issued to a typical customer.

- **Termination Notice and Customer Rights Notice** - Provide the termination notice issued to a customer for nonpayment of a bill, the customer rights notice provided with the termination notice, and any other written information that accompanies the bill.

- **Policies and Procedures for Estimating Bills** - Provide the policies and procedures for estimating bills, a copy of an estimated bill form, and any written information that accompanies an estimated bill.

- **Description of Company's Deposit Requirements** - Provide the procedures for obtaining deposits from residential and commercial customers, include any written information provided to customers.

- **Hours Service Appointments are Scheduled** - Provide the policies and procedures for scheduling service appointments. If there is no formal scheduling period, explain why not and indicate if the Company plans to schedule service appointments in the future.

- **Rules and Regulations for Service** - Provide a complete copy of the latest revision.

- **Customer Service Policies** - Provide a complete copy of the latest revision.

2.0. Long Range Conservation Plan (Schedule H-3.0)

Each water company shall provide a copy of its Long Range Conservation Plan.

3.0. Consumer Complaint Log (Schedule H-4.0)

Each water company shall provide a copy of its Consumer Complaint Log for the last three months of the Test Year.

SCHEDULE H-1.0

SUPPLEMENTAL INFORMATION

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Two copies of the following reports shall be filed with the DPUC. Additional copies shall be made available upon request.

1. Most recent federal regulatory agency report (FERC Form 1, Form 2, Form 5, Form M).

2. Most recent annual report to shareholder and statistical supplements.

3. Most recent Connecticut Siting Council Report.

4. FERC/FCC Audit Report

5. Annual Statistical Report (if applicable).

The most recent SEC Form 10K shall be provided upon request.

SCHEDULE H-2.0

CONSUMER SERVICE DOCUMENT REVIEW

Docket No. _____ Page ___of ____

Company _____

Witness Responsible _____ Test Year _____

Document	No Change or Date Revised	Docket No. Order No.	Copy Submitted Yes/No	Date Revision Submitted to DPUC
1. Standard Bill Form				
2. Termination Notice and Customer Rights Notice				
3. Policies and Procedures for Estimating Bills				
4. Description of Deposit Requirements				
5. Hours Service Appointments are Scheduled				
6. Rules and Regulations For Service				
7. Customer Service Policies				
8. Other				

Components and headings shown are illustrative only.