CL&P Disctirbution Company
2025 Test Year Data
Calculation of the Test Year Capitalization Rate and Dollars
Based on Allocations of Charges to Payroll Benefit Loader (ZPB) and GSCOH Loader (ZGS)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Cost	Cost Element	CL&P Direct	EESCO Allocated	Total Test Year	Allocated Capital Amounts	
FERC Account No.	Element	Description	(ZPB)	(ZGS)	Expense	CL&P	EESCO
							a/c 9310GS
93111X	J11	Building leases	$ -	$ 2,529,456	$ 2,529,456	$ -	$ (1,055,000)
93111X	J16	Rent Expense-Internal	-	-	-	-	-
		Total Intercompany Rent	$ -	$ 2,529,456	$ 2,529,456	$ -	$ (1,055,000)
						a/c 925100/926400	a/c 925200/926200
925000	E23	Employee workers compensation expense	$ 5,167,087	$ 88,008	$ 5,255,095	$ (2,889,163)	$ (36,707)
925000	N24	Policyholder Distribution	-	-	-	-	-
926000	L51	Other Benefits	-	247,806	247,806	-	(103,356)
926000	L52	Medical	23,806,368	9,441,875	33,248,243	(13,311,265)	(3,938,071)
926000	L53	Vision	92,662	48,610	141,272	(51,811)	(20,275)
926000	L54	Prescription	6,477,046	4,015,510	10,492,556	(3,621,622)	(1,674,812)
926000	L55	Dental	877,457	440,843	1,318,300	(490,628)	(183,869)
926000	L56	Life Insurance	97,004	203,196	300,200	(54,240)	(84,750)
926000	L57	Short Term Disability	458,445	204,988	663,434	(256,338)	(85,498)
926000	L58	SERP	143,859	284,012	427,871	(80,438)	(118,457)
926000	L59	Non-SERP	(5,804)	403,779	397,975	3,245	(168,411)
926000	L60	Pension	(19,402,293)	(1,978,198)	(21,380,491)	10,848,739	825,078
926000	L61	401K Plan	-	(6,232)	(6,232)	-	2,599
926000	L62	K-Vantage	-	127,699	127,699	-	(53,261)
926000	L64	ESOP	8,546,408	4,874,412	13,420,820	(4,778,701)	(2,033,048)
926000	L65	FAS106 Retiree Healthcare	(822,578)	(1,557,587)	(2,380,165)	459,942	649,648
926000	L66	Medvantage	403,580	333,446	737,026	(225,661)	(139,076)
926000	L67	Non-Qualified Pension	-	1,565,428	1,565,428	-	(652,918)
926000	L68	Medical Reimbursement	76,378	55,904	132,282	(42,707)	(23,317)
926000	L70	Long Term Diability	1,321,568	361,919	1,683,486	(738,951)	(150,951)
926000	L71	401K Admin	-	16,817	16,817	-	(7,014)
926000	L73	Education Reimbursements	-	-	-	-	-
926000	B22	Printing-Copying-Records	-	282	282	-	(118)
926000	E21	Employee Service Awards	15,770	13,866	29,636	(8,818)	(5,783)
926000	S15	Consulting Services	-	210,997	210,997	-	(88,004)
926000	S49	Contractor Labor	-	12,553	12,553	-	(5,236)
926000	S68	Other Outside Services- Other	-	130,712	130,712	-	(54,518)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			Cost	CL&P	EESCO	Total		
		Cost	Element	Direct	Allocated	Test Year	Allocated Capital Amounts	
	FERC Account No.	Element	Description	(ZPB)	(ZGS)	Expense	CL&P	EESCO
43	926000	Various	Other	-	-	-	-	-
44			Total Employee Benefits	$ 27,252,958	$ 19,540,646	$ 46,793,604	$ (15,238,416)	$ (8,150,125)
45								
46								a/c 403100
47	403200	A33	Service Company Depreciation	$ -	$ 20,265,673	$ 20,265,673	$ -	$ (8,452,524)
48	403200	A85	Miscellaneous Accounting Adjustments	-	-	-	-	-
49	403800	A33	Service Company Depreciation	-	1,091,648	1,091,648	-	(455,311)
50			Total EESCO Depreciation	$ -	$ 21,357,321	$ 21,357,321	$ -	$ (8,907,834)
51								
52								a/c 930300
53	930RAX	A32	Service Company Rate of Return	$ -	$ 12,212,828	$ 12,212,828	$ -	$ (5,093,797)
54								
55							a/c 925100	a/c 925200
56	924000	N17	Property Insurance	$ 905,540	$ -	$ 905,540	$ (506,330)	$ -
57	924000	N24	Policyholder Distribution	(65,302)	-	(65,302)	36,513	-
58	925000	N11	Public Liability Claims	2,923,957	1,747	2,925,703	(1,634,922)	(729)
59	925000	N13	Excess Liability	6,157,990	-	6,157,990	(3,443,223)	-
60	925000	N15	Workers Compensation Premium	712,460	216,638	929,097	(398,370)	(90,356)
61	925000	N16	Directors and Officers Premium	316,477	-	316,477	(176,957)	-
62	925000	N22	Cyber Risk Insurance	197,186	-	197,186	(110,256)	-
63	925000	N23	Fiduciary Insurance	184,154	-	184,154	(102,969)	-
64	925000	N24	Policyholder Distribution	(257,480)	-	(257,480)	143,969	-
65			Total Insurance	$ 11,074,981	$ 218,384	$ 11,293,365	$ (6,192,545)	$ (91,085)
66								
67							a/c 408220	a/c 408150
68	408001	T24	Unemployment Tax	$ 486,690	$ 149,981	$ 636,671	$ (272,132)	$ (62,555)
69	408001	T24	Unemployment Tax	-	-	-	-	-
70	408010	T24	Unemployment Tax	65,793	35,330	101,122	(36,788)	(14,735)
71	408010	T24	Unemployment Tax	-	-	-	-	-
72	408011	T24	Unemployment Tax	-	136,030	136,030	-	(56,736)
73	408020	S22	Other Outside Services	-	(8,159)	(8,159)	-	3,403
74	408020	T14	FICA Tax	13,804,789	5,934,298	19,739,087	(7,718,910)	(2,475,111)
75	408020	T14	FICA Tax	-	-	-	-	-
76	408050	A20	Miscellaneous Journal Entries	(252,855)	(2,260)	(255,114)	141,383	942
77	408050	S22	Other Outside Services	3,693,359	1,652,709	5,346,068	(2,065,131)	(689,321)
78	408050	T13	Medicare Tax	-	-	-	-	-
79	408050	T13	Medicare Tax	-	-	-	-	-
80	408180	T24	Unemployment Tax	-	16,938	16,938	-	(7,065)
81	4081H0	T24	Unemployment Tax	-	(829)	(829)	-	346

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			Cost	CL&P	EESCO	Total		
		Cost	Element	Direct	Allocated	Test Year	Allocated Capital Amounts	
	FERC Account No.	Element	Description	(ZPB)	(ZGS)	Expense	CL&P	EESCO
82			Total Payroll Tax	$ 17,797,776	$ 7,914,038	$ 25,711,814	$ (9,951,578)	$ (3,300,832)
83								
84								
85			Total Gross Test Year Expenses	$ 56,125,715	$ 63,772,672	$ 119,898,387	$ (31,382,539)	$ (26,598,674)
86								
87			Total ZPB and ZGS prior to Allocated ZAS	$ (31,382,539)	$ (24,857,583)	$ (56,240,122)		
88			ZAS Allocated to ZGS	$ -	$ (1,741,091)	$ (1,741,091)		
89			**Total ZPB & ZGS post Allocated ZAS**	$ (31,382,539)	$ (26,598,674)	$ (57,981,213)		
90								