

2022		Budget
Residential		\$ 3,590,678
Low-Income (Excluding MM LIMF)		\$ 1,136,809
C&I (Including MM LIMF)		\$ 1,509,499
Total		\$ 6,236,986
2023		Budget
Residential		\$ 4,238,991
Low-Income (Excluding MM LIMF)		\$ 1,553,031
C&I (Including MM LIMF)		\$ 3,701,669
Total		\$ 9,493,691
2024		Budget
Residential		\$ 4,215,088
Low-Income (Excluding MM LIMF)		\$ 1,571,987
C&I (Including MM LIMF)		\$ 3,802,294
Total		\$ 9,589,369

	2022	2023	2024
Residential Energy Efficiency Surcharge (EES)			
Total Residential Energy Efficiency Program Costs * Incentives/Undercollection	4,727,488	5,792,021	5,787,075
Total Residential EES Costs	6,350,157	5,792,021	5,787,075
Forecast Residential Therm Sales	3,269,413	3,269,413	3,269,413
Residential Energy Efficiency Surcharge per Dth	\$1.9423	\$1.7716	\$1.7701
Comm'l & Industrial Energy Efficiency Surcharge (EES)			
Total C&I Energy Efficiency Program Costs * Incentives	1,509,499	3,701,669	3,802,294
Total C&I EES Costs	483,918		
Total C&I EES Costs	\$1,993,417	\$3,701,669	\$3,802,294
Forecast C&I Therm Sales	4,204,072	4,204,072	4,204,072
C&I Energy Efficiency Surcharge per Dth	\$0.4742	\$0.8805	\$0.9044

	2021 ORIGINAL
Residential Energy Efficiency Surcharge (EES)	
Total Residential Energy Efficiency Program Costs Incentives	3,016,944
Total Residential EES Costs	78,603
Forecast Residential Therm Sales	3,095,546
Residential Energy Efficiency Surcharge per Dth	\$0.9359
Comm'l & Industrial Energy Efficiency Surcharge (EES)	
Total C&I Energy Efficiency Program Costs Incentives	1,307,957
Total C&I EES Costs	\$1,521
Total C&I EES Costs	\$1,359,478
Forecast C&I Therm Sales	4,473,562
C&I Energy Efficiency Surcharge per Dth	\$0.3039

2022				MTM
Sector	Total Program Costs	Pre-Tax Performance Incentives		
A - Residential	3,535,067	55,611		3,590,678
B - Income Eligible	1,075,212	61,597		1,136,809
C - Commercial & Industrial	1,448,291	61,208		1,509,499
Grand Total	6,058,570	178,416		6,236,986
2023				
Sector	Total Program Costs	Pre-Tax Performance Incentives		
A - Residential	4,182,195	56,795		4,238,991
B - Income Eligible	1,488,785	64,246		1,553,031
C - Commercial & Industrial	3,644,344	57,326		3,701,669
Grand Total	9,315,324	178,367		9,493,691
2024				
Sector	Total Program Costs	Pre-Tax Performance Incentives		
A - Residential	4,156,397	58,690		4,215,088
B - Income Eligible	1,505,111	66,876		1,571,987
C - Commercial & Industrial	3,750,033	52,261		3,802,294
Grand Total	9,411,541	177,827		9,589,369

Berkshire Gas
April 1, 2022

2022 Performance Incentives					
Sector	Total Program Costs	Pre-Tax		After-Tax	
		Performance Incentives	% of Program Costs	Performance Incentives	% of Program Costs
A - Residential	3,094,189	55,611	2%	45,418	1%
B - Income Eligible	1,533,816	61,597	4%	44,769	3%
C - Commercial & Industrial	1,323,219	61,208	5%	44,469	3%
Grand Total	5,951,224	178,416	3%	129,657	2%
2023 Performance Incentives					
Sector	Total Program Costs	Pre-Tax		After-Tax	
		Performance Incentives	% of Program Costs	Performance Incentives	% of Program Costs
A - Residential	2,927,257	56,795	2%	41,279	1%
B - Income Eligible	1,488,170	64,246	4%	46,694	3%
C - Commercial & Industrial	1,238,969	57,326	5%	41,664	3%
Grand Total	5,654,396	178,367	3%	129,637	2%
2024 Performance Incentives					
Sector	Total Program Costs	Pre-Tax		After-Tax	
		Performance Incentives	% of Program Costs	Performance Incentives	% of Program Costs
A - Residential	2,919,853	58,690	2%	41,656	1%
B - Income Eligible	1,505,111	66,876	4%	48,606	3%
C - Commercial & Industrial	1,245,022	52,261	4%	37,983	3%
Grand Total	5,669,986	177,827	3%	129,245	2%
2022-2024 Performance Incentives					
Sector	Total Program Costs	Pre-Tax		After-Tax	
		Performance Incentives	% of Program Costs	Performance Incentives	% of Program Costs
A - Residential	8,941,299	171,097	2%	124,354	1%
B - Income Eligible	4,527,097	192,719	4%	140,068	3%
C - Commercial & Industrial	3,807,210	170,394	4%	124,133	3%
Grand Total	17,275,606	534,210	3%	388,555	2%

LDAFs = EESr-ci + EEWCFr-ci + RAFs + TCFs + UCFs- BPCFs - NFCFs + AGCEFs

Line No.		Residential	C&I Small	C&I Medium	C&I Large	C&I XLarge
1	Energy Efficiency Surcharge (EES):	\$1.4890	\$0.2673	\$0.2673	\$0.2673	\$0.0000
2	Remediation Adjustment Cost Factor (RAF):	\$0.0553	\$0.0448	\$0.0326	\$0.0221	\$0.0156
3	Gas System Enhancement Adjustment Factor (GSEAF):	\$0.4320	\$0.3560	\$0.3250	\$0.2770	\$0.0720
4	Gas System Enhancement Reconciliation Adjustment Factor (GSEAF):	\$0.0323	\$0.0256	\$0.0240	\$0.0197	\$0.0053
5	Pension Adjustment Factor (PAF):	\$0.3276	\$0.2369	\$0.1262	\$0.0739	\$0.0317
6	Residential Assistance Adjustment Factor (RAAF):	\$0.3630	\$0.2939	\$0.2140	\$0.1452	\$0.1025
7	Balancing Penalty Factor (BPCF):	(\$0.0056)	(\$0.0046)	(\$0.0033)	(\$0.0022)	(\$0.0016)
8	Non-Firm Margin Credit Factor (NFCF):	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
9	Attorney General Consultant Expense Factor (AGCEF):	\$0.0049	\$0.0040	\$0.0029	\$0.0020	\$0.0014
10	Specialized Plant Investments Factor (SPIF):	\$0.0708	\$0.0584	\$0.0526	\$0.0449	\$0.0117
11	Total LDAF per Dth	\$2.769	\$1.282	\$1.041	\$0.850	\$0.239
12	Total LDAF per Therm	\$0.2769	\$0.1282	\$0.1041	\$0.0850	\$0.0239
13	Peak Revenue Decoupling Adjustment Factor (RDAF):	\$0.1389	\$0.1131	\$0.0865	\$0.0714	\$0.0000
14	Total LDAF per Dth	\$2.908	\$1.395	\$1.128	\$0.921	\$0.239
15	Total LDAF per Therm	\$0.2908	\$0.1395	\$0.1128	\$0.0921	\$0.0239

Line No.

ENERGY EFFICIENCY SURCHARGE

1	RESIDENTIAL SURCHARGE	
2	Residential Energy Efficiency Surcharge/Dth from line 51	
3	Residential EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	
4	Residential EES Working Capital Allowance from line 28	
5	Total Residential EES Working Capital Costs	
6	Residential Annual Throughput from Schedule A	
7	Residential EES Working Capital Charge/Dth	
8	Total Residential Energy Efficiency Surcharge/Dth (Line 2 plus Line 7)	\$1.4890
9	COMMERCIAL & INDUSTRIAL SURCHARGE	
10	Commercial & Industrial Energy Efficiency Surcharge/Dth from line 61	
11	C&I EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	
12	C&I EES Working Capital Allowance from line 40	
13	Total C&I EES Working Capital Costs	
14	Comm'l & Indust Annual Throughput from Schedule A	
15	C&I EES Conservation Charge/Dth	
16	Total C&I Energy Efficiency Surcharge/Dth (Line 10 plus Line 15)	\$0.2673
17	Calculation of Res C&LM Working Capital	
18	Total Residential EES Costs from	\$3,016,944
19	Number of Days Lag (DL):	38.90
20	Residential EES Costs Allowable for Working Capital (WCAdsmr) (Line 18 times (Line 19/365 Days))	\$321,532
21	Cost of Capital (CC): Per Section 6.06	8.33%
22	Return on Working Capital Requirement: (Line 20 times Line 21)	\$26,784
23	Weighted Cost of Debt (CD): Per Section 6.06	3.09%
24	Interest Charges on Financed Residential EES Working Capital Allowance: (line 20 times Line 23)	\$9,935
25	Taxable Income minus Base: (Line 21 minus Line 23)	\$16,848
26	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
27	Return Requirement Plus Taxes: (Line 25 divided by Line 26)	\$23,181
28	Total Residential EES Working Capital Allowance: (Line 24 plus Line 27)	\$33,117
29	Calculation of C&I C&LM Working Capital- Section 9.5a	
30	Total C&I EES Costs from	\$1,307,957
31	Number of Days Lag (DL):	38.90
32	C&I EES Costs Allowable for Working Capital (WCAdsmr) (Line 30 times (Line 31/365 Days))	\$139,396
33	Cost of Capital (CC): Per Section 6.06	8.33%
34	Return on Working Capital Requirement: (Line 32 times Line 33)	\$11,612
35	Weighted Cost of Debt (CD): Per Section 6.06	0.0309
36	Interest Charges on Financed C&I EES Working Capital Allowance: (line 32 times Line 35)	\$4,307
37	Taxable Income minus Base: (Line 34 minus Line 36)	\$7,304
38	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268

39	Return Requirement Plus Taxes: (Line 37 divided by Line 38)	\$10,050
40	Total C&I EES Working Capital Allowance: (Line 36 plus Line 39)	<u>\$14,357</u>

LDAFs = EESr-ci + EEWCfr-ci + RAFs + TCFs + UCFs - BPCFs - NCFs + AGCEFs

Line No.		Residential	C&I Small	C&I Medium	C&I Large	C&I XLarge
1	Energy Efficiency Surcharge (EES):	\$1.9611	\$0.4787	\$0.4787	\$0.4787	\$0.0000
2	Remediation Adjustment Cost Factor (RAF):	\$0.0553	\$0.0448	\$0.0326	\$0.0221	\$0.0156
3	Gas System Enhancement Adjustment Factor (GSEAF):	\$0.4320	\$0.3560	\$0.3250	\$0.2770	\$0.0720
4	Gas System Enhancement Reconciliation Adjustment Factor (GSERAF):	\$0.0323	\$0.0256	\$0.0240	\$0.0197	\$0.0053
5	Pension Adjustment Factor (PAF):	\$0.3276	\$0.2369	\$0.1262	\$0.0739	\$0.0317
6	Residential Assistance Adjustment Factor (RAAF):	\$0.3630	\$0.2939	\$0.2140	\$0.1452	\$0.1025
7	Balancing Penalty Factor (BPCF):	(\$0.0056)	(\$0.0046)	(\$0.0033)	(\$0.0022)	(\$0.0016)
8	Non-Firm Margin Credit Factor (NCF):	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
9	Attorney General Consultant Expense Factor (AGCEF):	\$0.0049	\$0.0040	\$0.0029	\$0.0020	\$0.0014
10	Specialized Plant Investments Factor (SPIF):	\$0.0708	\$0.0584	\$0.0526	\$0.0449	\$0.0117
11	Total LDAF per Dth	\$3.241	\$1.494	\$1.253	\$1.061	\$0.239
12	Total LDAF per Therm	\$0.3241	\$0.1494	\$0.1253	\$0.1061	\$0.0239
13	Peak Revenue Decoupling Adjustment Factor (RDAF):	\$0.1389	\$0.1131	\$0.0865	\$0.0714	\$0.0000
14	Total LDAF per Dth	\$3.380	\$1.607	\$1.339	\$1.133	\$0.239
15	Total LDAF per Therm	\$0.3380	\$0.1607	\$0.1339	\$0.1133	\$0.0239

ENERGY EFFICIENCY SURCHARGE

1	RESIDENTIAL SURCHARGE	
2	Residential Energy Efficiency Surcharge/Dth from line 51	\$1,942.3
3	Residential EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	\$9,710
4	Residential EES Working Capital Allowance from line 28	\$51,893
5	Total Residential EES Working Capital Costs	\$61,603
6	Residential Annual Throughput from Schedule A	3,269,413
7	Residential EES Working Capital Charge/Dth	\$0.0188
8	Total Residential Energy Efficiency Surcharge/Dth (Line 2 plus Line 7)	\$1.9611
9	COMMERCIAL & INDUSTRIAL SURCHARGE	
10	Commercial & Industrial Energy Efficiency Surcharge/Dth from line 61	\$0.4742
11	C&I EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	\$2,203
12	C&I EES Working Capital Allowance from line 40	\$16,570
13	Total C&I EES Working Capital Costs	\$18,773
14	Comm'l & Indust Annual Throughput from Schedule A	4,204,072
15	C&I EES Conservation Charge/Dth	\$0.0045
16	Total C&I Energy Efficiency Surcharge/Dth (Line 10 plus Line 15)	\$0.4787
17	Calculation of Res C&LM Working Capital	
18	Total Residential EES Costs from	\$4,727,488
19	Number of Days Lag (DL):	38.90
20	Residential EES Costs Allowable for Working Capital (WCAdsmr) (Line 18 times (Line 19/365 Days))	\$503,834
21	Cost of Capital (CC): Per Section 6.06	8.33%
22	Return on Working Capital Requirement: (Line 20 times Line 21)	\$41,969
23	Weighted Cost of Debt (CD): Per Section 6.06	3.09%
24	Interest Charges on Financed Residential EES Working Capital Allowance: (line 20 times Line 23)	\$15,568
25	Taxable Income minus Base: (Line 21 minus Line 23)	\$26,401
26	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
27	Return Requirement Plus Taxes: (Line 25 divided by Line 26)	\$36,325
28	Total Residential EES Working Capital Allowance: (Line 24 plus Line 27)	\$51,893
29	Calculation of C&I C&LM Working Capital- Section 9.5a	
30	Total C&I EES Costs from	\$1,509,499
31	Number of Days Lag (DL):	38.90
32	C&I EES Costs Allowable for Working Capital (WCAdsmr) (Line 30 times (Line 31/365 Days))	\$160,875
33	Cost of Capital (CC): Per Section 6.06	8.33%
34	Return on Working Capital Requirement: (Line 32 times Line 33)	\$13,401
35	Weighted Cost of Debt (CD): Per Section 6.06	0.0309
36	Interest Charges on Financed C&I EES Working Capital Allowance: (line 32 times Line 35)	\$4,971
37	Taxable Income minus Base: (Line 34 minus Line 36)	\$8,430
38	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
39	Return Requirement Plus Taxes: (Line 37 divided by Line 38)	\$11,599
40	Total C&I EES Working Capital Allowance: (Line 36 plus Line 39)	\$16,570

LDAFs = EESr-ci + EEWCFr-ci + RAFs + TCFs + UCFs - BPCFs - NCFs + AGCEFs

Line No.		Residential	C&I Small	C&I Medium	C&I Large	C&I XLarge
1	Energy Efficiency Surcharge (EES):	\$1.7904	\$0.8850	\$0.8850	\$0.8850	\$0.0000
2	Remediation Adjustment Cost Factor (RAF):	\$0.0553	\$0.0448	\$0.0326	\$0.0221	\$0.0156
3	Gas System Enhancement Adjustment Factor (GSEAF):	\$0.4320	\$0.3560	\$0.3250	\$0.2770	\$0.0720
4	Gas System Enhancement Reconciliation Adjustment Factor (GSERAF):	\$0.0323	\$0.0256	\$0.0240	\$0.0197	\$0.0053
5	Pension Adjustment Factor (PAF):	\$0.3276	\$0.2369	\$0.1262	\$0.0739	\$0.0317
6	Residential Assistance Adjustment Factor (RAAF):	\$0.3630	\$0.2939	\$0.2140	\$0.1452	\$0.1025
7	Balancing Penalty Factor (BPCF):	(\$0.0056)	(\$0.0046)	(\$0.0033)	(\$0.0022)	(\$0.0016)
8	Non-Firm Margin Credit Factor (NCF):	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
9	Attorney General Consultant Expense Factor (AGCEF):	\$0.0049	\$0.0040	\$0.0029	\$0.0020	\$0.0014
10	Specialized Plant Investments Factor (SPIF):	\$0.0708	\$0.0584	\$0.0526	\$0.0449	\$0.0117
11	Total LDAF per Dth	\$3.071	\$1.900	\$1.659	\$1.468	\$0.239
12	Total LDAF per Therm	\$0.3071	\$0.1900	\$0.1659	\$0.1468	\$0.0239
13	Peak Revenue Decoupling Adjustment Factor (RDAF):	\$0.1389	\$0.1131	\$0.0865	\$0.0714	\$0.0000
14	Total LDAF per Dth	\$3.210	\$2.013	\$1.746	\$1.539	\$0.239
15	Total LDAF per Therm	\$0.3210	\$0.2013	\$0.1746	\$0.1539	\$0.0239

1	RESIDENTIAL SURCHARGE	
2	Residential Energy Efficiency Surcharge/Dth from line 51	\$1,771.6
3	Residential EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	\$9,710
4	Residential EES Working Capital Allowance from line 28	\$51,893
5	Total Residential EES Working Capital Costs	\$61,603
6	Residential Annual Throughput from Schedule A	3,269,413
7	Residential EES Working Capital Charge/Dth	\$0.0188
8	Total Residential Energy Efficiency Surcharge/Dth (Line 2 plus Line 7)	\$1.7904
9	COMMERCIAL & INDUSTRIAL SURCHARGE	
10	Commercial & Industrial Energy Efficiency Surcharge/Dth from line 61	\$0.8805
11	C&I EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	\$2,203
12	C&I EES Working Capital Allowance from line 40	\$16,570
13	Total C&I EES Working Capital Costs	\$18,773
14	Comm'l & Indust Annual Throughput from Schedule A	4,204,072
15	C&I EES Conservation Charge/Dth	\$0.0045
16	Total C&I Energy Efficiency Surcharge/Dth (Line 10 plus Line 15)	\$0.8850
17	Calculation of Res C&LM Working Capital	
18	Total Residential EES Costs from	\$4,727,488
19	Number of Days Lag (DL):	38.90
20	Residential EES Costs Allowable for Working Capital (WCAdsmr) (Line 18 times (Line 19/365 Days))	\$503,834
21	Cost of Capital (CC): Per Section 6.06	8.33%
22	Return on Working Capital Requirement: (Line 20 times Line 21)	\$41,969
23	Weighted Cost of Debt (CD): Per Section 6.06	3.09%
24	Interest Charges on Financed Residential EES Working Capital Allowance: (line 20 times Line 23)	\$15,568
25	Taxable Income minus Base: (Line 21 minus Line 23)	\$26,401
26	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
27	Return Requirement Plus Taxes: (Line 25 divided by Line 26)	\$36,325
28	Total Residential EES Working Capital Allowance: (Line 24 plus Line 27)	\$51,893
29	Calculation of C&I C&LM Working Capital- Section 9.5a	
30	Total C&I EES Costs from	\$1,509,499
31	Number of Days Lag (DL):	38.90
32	C&I EES Costs Allowable for Working Capital (WCAdsmr) (Line 30 times (Line 31/365 Days))	\$160,875
33	Cost of Capital (CC): Per Section 6.06	8.33%
34	Return on Working Capital Requirement: (Line 32 times Line 33)	\$13,401
35	Weighted Cost of Debt (CD): Per Section 6.06	0.0309
36	Interest Charges on Financed C&I EES Working Capital Allowance: (line 32 times Line 35)	\$4,971
37	Taxable Income minus Base: (Line 34 minus Line 36)	\$8,430
38	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
39	Return Requirement Plus Taxes: (Line 37 divided by Line 38)	\$11,599
40	Total C&I EES Working Capital Allowance: (Line 36 plus Line 39)	\$16,570

LDAFs = EESr-ci + EEWCFr-ci + RAFs + TCFs + UCFs - BPCFs - NFCFs + AGCEFs

Line No.		Residential	C&I Small	C&I Medium	C&I Large	C&I XLarge
1	Energy Efficiency Surcharge (EES):	\$1.7889	\$0.9089	\$0.9089	\$0.9089	\$0.0000
2	Remediation Adjustment Cost Factor (RAF):	\$0.0553	\$0.0448	\$0.0326	\$0.0221	\$0.0156
3	Gas System Enhancement Adjustment Factor (GSEAF):	\$0.4320	\$0.3560	\$0.3250	\$0.2770	\$0.0720
4	Gas System Enhancement Reconciliation Adjustment Factor (GSERAF):	\$0.0323	\$0.0256	\$0.0240	\$0.0197	\$0.0053
5	Pension Adjustment Factor (PAF):	\$0.3276	\$0.2369	\$0.1262	\$0.0739	\$0.0317
6	Residential Assistance Adjustment Factor (RAAF):	\$0.3630	\$0.2939	\$0.2140	\$0.1452	\$0.1025
7	Balancing Penalty Factor (BPCF):	(\$0.0056)	(\$0.0046)	(\$0.0033)	(\$0.0022)	(\$0.0016)
8	Non-Firm Margin Credit Factor (NCFC):	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
9	Attorney General Consultant Expense Factor (AGCEF):	\$0.0049	\$0.0040	\$0.0029	\$0.0020	\$0.0014
10	Specialized Plant Investments Factor (SPIF):	\$0.0708	\$0.0584	\$0.0526	\$0.0449	\$0.0117
11	Total LDAF per Dth	\$3.069	\$1.924	\$1.683	\$1.492	\$0.239
12	Total LDAF per Therm	\$0.3069	\$0.1924	\$0.1683	\$0.1492	\$0.0239
13	Peak Revenue Decoupling Adjustment Factor (RDAF):	\$0.1389	\$0.1131	\$0.0865	\$0.0714	\$0.0000
14	Total LDAF per Dth	\$3.208	\$2.037	\$1.769	\$1.563	\$0.239
15	Total LDAF per Therm	\$0.3208	\$0.2037	\$0.1769	\$0.1563	\$0.0239

FORM II. BERKSHIRE GAS COMPANY - LDAC FILING EFFECTIVE 11/1/23 THROUGH 10/31/24
ENERGY EFFICIENCY SURCHARGE

1	RESIDENTIAL SURCHARGE	
2	Residential Energy Efficiency Surcharge/Dth from line 51	\$1,770.1
3	Residential EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	\$9,710
4	Residential EES Working Capital Allowance from line 28	\$51,893
5	Total Residential EES Working Capital Costs	\$61,603
6	Residential Annual Throughput from Schedule A	3,269,413
7	Residential EES Working Capital Charge/Dth	\$0.0188
8	Total Residential Energy Efficiency Surcharge/Dth (Line 2 plus Line 7)	\$1,788.9
9	COMMERCIAL & INDUSTRIAL SURCHARGE	
10	Commercial & Industrial Energy Efficiency Surcharge/Dth from line 61	\$0.9044
11	C&I EES Work. Cap. Reconciliation Adjustment (A/C 142) - Form III	\$2,203
12	C&I EES Working Capital Allowance from line 40	\$16,570
13	Total C&I EES Working Capital Costs	\$18,773
14	Comm'l & Indust Annual Throughput from Schedule A	4,204,072
15	C&I EES Conservation Charge/Dth	\$0.0045
16	Total C&I Energy Efficiency Surcharge/Dth (Line 10 plus Line 15)	\$0.9089
17	Calculation of Res C&LM Working Capital	
18	Total Residential EES Costs from	\$4,727,488
19	Number of Days Lag (DL):	38.90
20	Residential EES Costs Allowable for Working Capital (WCAdsmr) (Line 18 times (Line 19/365 Days))	\$503,834
21	Cost of Capital (CC): Per Section 6.06	8.33%
22	Return on Working Capital Requirement: (Line 20 times Line 21)	\$41,969
23	Weighted Cost of Debt (CD): Per Section 6.06	3.09%
24	Interest Charges on Financed Residential EES Working Capital Allowance: (line 20 times Line 23)	\$15,568
25	Taxable Income minus Base: (Line 21 minus Line 23)	\$26,401
26	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
27	Return Requirement Plus Taxes: (Line 25 divided by Line 26)	\$36,325
28	Total Residential EES Working Capital Allowance: (Line 24 plus Line 27)	\$51,893
29	Calculation of C&I C&LM Working Capital- Section 9.5a	
30	Total C&I EES Costs from	\$1,509,499
31	Number of Days Lag (DL):	38.90
32	C&I EES Costs Allowable for Working Capital (WCAdsmr) (Line 30 times (Line 31/365 Days))	\$160,875
33	Cost of Capital (CC): Per Section 6.06	8.33%
34	Return on Working Capital Requirement: (Line 32 times Line 33)	\$13,401
35	Weighted Cost of Debt (CD): Per Section 6.06	0.0309
36	Interest Charges on Financed C&I EES Working Capital Allowance: (line 32 times Line 35)	\$4,971
37	Taxable Income minus Base: (Line 34 minus Line 36)	\$8,430
38	1 minus Combined Tax Rate (TR): Per Section 6.06	0.7268
39	Return Requirement Plus Taxes: (Line 37 divided by Line 38)	\$11,599
40	Total C&I EES Working Capital Allowance: (Line 36 plus Line 39)	\$16,570

PARTICIPANT BILL IMPACTS - PEAK SEASON

Consumption, average customer

Rate Class	Pre-participation		Post-participation																	
	Average Customer		Low savings level*						Medium savings level*						High savings level*					
	2021		2022			2024			2022			2024			2022			2024		
	Therms	Total Bill	Total Bill	Decrease from 2021 Bill		Total Bill	Decrease from 2021 Bill		Total Bill	Decrease from 2021 Bill		Total Bill	Decrease from 2021 Bill		Total Bill	Decrease from 2021 Bill		Total Bill	Decrease from 2021 Bill	
R1	17	\$47.50	\$47.58	\$0.09	0.19%	\$47.29	(\$0.21)	-0.44%	\$47.58	\$0.09	0.19%	\$47.29	(\$0.21)	-0.44%	\$47.58	\$0.09	0.19%	\$47.29	(\$0.21)	-0.44%
R2	20	\$39.12	\$39.19	\$0.07	0.19%	\$38.94	(\$0.18)	-0.45%	\$39.19	\$0.07	0.19%	\$38.94	(\$0.18)	-0.45%	\$39.19	\$0.07	0.19%	\$38.94	(\$0.18)	-0.45%
R3	136	\$231.50	\$233.38	\$1.87	0.81%	\$231.09	(\$0.42)	-0.18%	\$203.93	(\$27.57)	-11.91%	\$168.33	(\$63.18)	-27.29%	\$169.96	(\$61.54)	-26.58%	\$168.33	(\$63.18)	-27.29%
R4	123	\$157.81	\$123.75	(\$34.06)	-21.58%	\$122.57	(\$35.24)	-22.33%	\$123.75	(\$34.06)	-21.58%	\$122.57	(\$35.24)	-22.33%	\$123.75	(\$34.06)	-21.58%	\$122.57	(\$35.24)	-22.33%
G41	309	\$461.14	\$463.12	\$1.97	0.43%	\$476.26	\$15.12	3.28%	\$422.15	(\$38.99)	-8.46%	\$387.26	(\$73.89)	-16.02%	\$376.64	(\$84.51)	-18.33%	\$387.26	(\$73.89)	-16.02%
G42	2,871	\$3,787.43	\$3,809.96	\$22.54	0.60%	\$3,932.23	\$144.81	3.82%	\$3,466.57	(\$320.86)	-8.47%	\$3,183.83	(\$603.60)	-15.94%	\$3,085.02	(\$702.40)	-18.55%	\$3,183.83	(\$603.60)	-15.94%
G43	16,791	\$20,646.43	\$20,793.00	\$146.57	0.71%	\$21,508.10	\$861.67	4.17%	\$18,917.56	(\$1,728.87)	-8.37%	\$17,411.60	(\$3,234.82)	-15.67%	\$16,833.74	(\$3,812.69)	-18.47%	\$17,411.60	(\$3,234.82)	-15.67%
G51	243	\$363.63	\$365.21	\$1.58	0.43%	\$375.57	\$11.93	3.28%	\$333.15	(\$30.49)	-8.38%	\$305.89	(\$57.74)	-15.88%	\$297.52	(\$66.11)	-18.18%	\$305.89	(\$57.74)	-15.88%
G52	1,713	\$2,159.79	\$2,174.37	\$14.58	0.67%	\$2,247.32	\$87.53	4.05%	\$1,979.66	(\$180.13)	-8.34%	\$1,822.28	(\$337.51)	-15.63%	\$1,763.33	(\$396.46)	-18.36%	\$1,822.28	(\$337.51)	-15.63%
G53	18,860	\$21,230.76	\$21,414.81	\$184.04	0.87%	\$22,218.07	\$987.30	4.65%	\$19,482.84	(\$1,747.92)	-8.23%	\$17,985.31	(\$3,245.45)	-15.29%	\$17,336.22	(\$3,894.55)	-18.34%	\$17,985.31	(\$3,245.45)	-15.29%

*Assumed savings levels as follows:

R1 and R2 savings of 2% all levels

R3 savings 2% - low, 15% - medium and 30% - high

R4 savings of 25% all levels

G41, G42, G43, G51, G52 & G53 savings 1% - low, 10% - medium and 20% - high

PARTICIPANT BILL IMPACTS - NON PEAK SEASON

Consumption, average customer

Rate Class	Pre-participation			Post-participation																
	Average Customer			Low savings level*						Medium savings level*						High savings level*				
	2021			2022			2024			2022			2024			2022		2024		
	Therms	Total Bill	Total Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	Total Bill	Variance from 2021 Bill	
R1	11	\$28.77	\$28.91	\$0.14	0.49%	\$28.73	(\$0.04)	-0.13%	\$28.91	\$0.14	0.49%	\$28.73	(\$0.04)	-0.13%	\$28.91	\$0.14	0.49%	\$28.73	(\$0.04)	-0.13%
R2	12	\$23.46	\$23.58	\$0.12	0.51%	\$23.42	(\$0.03)	-0.14%	\$23.58	\$0.12	0.51%	\$23.42	(\$0.03)	-0.14%	\$23.58	\$0.12	0.51%	\$23.42	(\$0.03)	-0.14%
R3	29	\$47.13	\$47.76	\$0.63	1.34%	\$47.27	\$0.14	0.30%	\$42.94	(\$4.19)	-8.89%	\$37.03	(\$10.10)	-21.43%	\$37.38	(\$9.75)	-20.69%	\$37.03	(\$10.10)	-21.43%
R4	26	\$32.53	\$27.23	(\$5.30)	-16.29%	\$26.98	(\$5.55)	-17.06%	\$27.23	(\$5.30)	-16.29%	\$26.98	(\$5.55)	-17.06%	\$27.23	(\$5.30)	-16.29%	\$26.98	(\$5.55)	-17.06%
G41	43	\$58.55	\$58.99	\$0.45	0.76%	\$60.84	\$2.29	3.91%	\$54.77	(\$3.78)	-6.46%	\$51.56	(\$6.98)	-11.93%	\$50.07	(\$8.48)	-14.48%	\$51.56	(\$6.98)	-11.93%
G42	617	\$602.94	\$610.14	\$7.20	1.19%	\$636.40	\$33.46	5.55%	\$557.64	(\$45.30)	-7.51%	\$520.53	(\$82.41)	-13.67%	\$499.31	(\$103.63)	-17.19%	\$520.53	(\$82.41)	-13.67%
G43	4,041	\$3,624.36	\$3,674.33	\$49.97	1.38%	\$3,846.44	\$222.08	6.13%	\$3,355.13	(\$269.23)	-7.43%	\$3,139.56	(\$484.81)	-13.38%	\$3,000.47	(\$623.89)	-17.21%	\$3,139.56	(\$484.81)	-13.38%
G51	202	\$220.36	\$222.51	\$2.14	0.97%	\$231.10	\$10.74	4.87%	\$203.42	(\$16.95)	-7.69%	\$189.15	(\$31.21)	-14.16%	\$182.21	(\$38.16)	-17.32%	\$189.15	(\$31.21)	-14.16%
G52	1,354	\$1,160.82	\$1,177.89	\$17.06	1.47%	\$1,235.57	\$74.74	6.44%	\$1,073.77	(\$87.05)	-7.50%	\$1,004.70	(\$156.12)	-13.45%	\$958.09	(\$202.73)	-17.46%	\$1,004.70	(\$156.12)	-13.45%
G53	21,813	\$15,316.71	\$15,621.69	\$304.98	1.99%	\$16,550.70	\$1,233.98	8.06%	\$14,216.37	(\$1,100.34)	-7.18%	\$13,405.62	(\$1,911.09)	-12.48%	\$12,654.91	(\$2,661.81)	-17.38%	\$13,405.62	(\$1,911.09)	-12.48%

*Assumed savings levels as follows:

R1 and R2 savings of 2% all levels

R3 savings 2% - low, 15% - medium and 30% - high

R4 savings of 25% all levels

G41, G42, G43, G51, G52 & G53 savings 1% - low, 10% - medium and 20% - high

NON PARTICIPANT BILL IMPACTS - MONTHLY BILL

Consumption, average customer

Rate Class	2021 NP		2022			2024			
	Therms	Monthly Bill	Total Bill	Variance from 2021 Bill		Total Bill	Variance from 2021 Bill		
R1	17	\$38.13	\$38.79	\$0.66	1.73%	\$38.55	\$0.42	1.10%	
R2	20	\$31.29	\$31.85	\$0.56	1.80%	\$31.64	\$0.36	1.14%	
R3	136	\$139.32	\$143.20	\$3.89	2.79%	\$141.79	\$2.47	1.77%	RES HEAT
R4	123	\$95.17	\$97.80	\$2.63	2.77%	\$96.84	\$1.67	1.76%	LOW INCOME RES HEAT
G41	309	\$259.85	\$263.57	\$3.72	1.43%	\$271.14	\$11.29	4.34%	
G42	2,871	\$2,195.18	\$2,232.05	\$36.86	1.68%	\$2,307.06	\$111.88	5.10%	
G43	16,791	\$12,135.40	\$12,355.59	\$220.19	1.81%	\$12,803.68	\$668.28	5.51%	
G51	243	\$292.00	\$296.70	\$4.70	1.61%	\$306.27	\$14.27	4.89%	
G52	1,713	\$1,660.31	\$1,692.73	\$32.42	1.95%	\$1,758.70	\$98.39	5.93%	
G53	18,860	\$18,273.74	\$18,703.65	\$429.92	2.35%	\$19,578.54	\$1,304.80	7.14%	

PARTICIPANT BILL IMPACTS - MONTHLY BILL

Consumption, average customer

Rate Class	Average Customer		Medium savings level*						
	2021 NP		2022			2024			
	Therms	Monthly Bill	Total Bill	Variance from 2021 Bill		Total Bill	Variance from 2021 Bill		
R1	11	\$38.13	\$38.25	\$0.11	0.30%	\$38.01	(\$0.12)	-0.32%	
R2	12	\$31.29	\$31.38	\$0.10	0.31%	\$31.18	(\$0.10)	-0.33%	
R3	29	\$139.32	\$123.44	(\$15.88)	-11.40%	\$102.68	(\$36.64)	-26.30%	RES HEAT
R4	26	\$95.17	\$75.49	(\$19.68)	-20.68%	\$74.77	(\$20.40)	-21.43%	LOW INCOME RES HEAT
G41	43	\$259.85	\$238.46	(\$21.39)	-8.23%	\$219.41	(\$40.44)	-15.56%	
G42	617	\$2,195.18	\$2,012.11	(\$183.08)	-8.34%	\$1,852.18	(\$343.01)	-15.63%	
G43	4,041	\$12,135.40	\$11,136.35	(\$999.05)	-8.23%	\$10,275.58	(\$1,859.82)	-15.33%	
G51	202	\$292.00	\$268.28	(\$23.72)	-8.12%	\$247.52	(\$44.48)	-15.23%	
G52	1,354	\$1,660.31	\$1,526.72	(\$133.59)	-8.05%	\$1,413.49	(\$246.82)	-14.87%	
G53	21,813	\$18,273.74	\$16,849.61	(\$1,424.13)	-7.79%	\$15,695.47	(\$2,578.27)	-14.11%	