

Northern Utilities, Inc. - New Hampshire Division  
New Hampshire Property Tax Expense Analysis

Docket No. DG-21-XXX  
Schedule CJG-1  
Page 1 of 1

Line No.	(1) Description	(2) Total Amount	(3) State	(4)      (5) Local Buildings      Utility Plant		(6) Source
1	Property Tax Allocation by Type	100%	23.0%	0.7%	76.3%	Allocator Based on Test Year Split
2	Base Rates (May 1, 2018)	\$ 3,921,196	\$ 902,506	\$ 27,935	\$ 2,990,755	DG 17-070, Sch. 3-18 Pro Tx Revised
3	Step 1 (May 1, 2018)	379,685	87,389	2,705	289,591	DG 17-070, Settlement Exhibit 3
4	Step 2 (May 1, 2019)	236,381	54,406	1,684	180,291	DG 17-070, Order No. 26,246 on 5/1/2019, Appendix 1
5	Total NuNH Property Tax Recovery	\$ 4,537,262	\$ 1,044,300	\$ 32,324	\$ 3,460,638	Sum Lines 2 through 4
6	2020 Property Tax Expense	\$ 5,250,429	\$ 1,235,986	\$ 30,220	\$ 3,984,223	G/L 30-40-10-00-408-12-00
7	2020 NuNH Exp. Above Level Recovered in Rates	\$ 713,168	\$ 191,686	\$ (2,104)	\$ 523,586	Line 6 - Line 5
8	Local Property Tax Under-Recovery <sup>(1)</sup>				\$ 521,482	Sum of Col 4 & 5, Line 7
(1) Proposed recovery through the Company's proposed Regulatory Cost Adjustment Mechanism, which is a rate component of the Company's Local Distribution Adjustment Clause.						

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

### **Section**

1. Purpose
2. Applicability
3. Energy Efficiency ("EE") Program Costs Allowable for Local Delivery Adjustment Charge ("LDAC") –Energy Efficiency ("EE")
4. Lost Revenue Allowable for LDAC -- ("LR")
5. Environmental Response Costs Allowable for LDAC -- ("ERC")
6. Interruptible Transportation Margin Credit Allowable for LDAC -- ("ITMC")
7. Gas Assistance Program ("GAP") Costs Allowable for LDAC
8. Expenses Related to Rate Case ("RCE")
9. Reconciliation of Permanent Changes in Delivery Rates ("RPC")
10. Regulatory Cost Adjustment Mechanism ("RCAM")
11. Effective Date of Local Delivery Adjustment Charge
12. Local Delivery Adjustment Charge (LDAC) Formula
13. Application of LDAC to Bills
14. Other Rules
15. Amendments to Uniform System of Accounts

### **1. Purpose**

The purpose of this clause is to establish procedures that allow Northern Utilities ("Northern" or the "Company") subject to the jurisdiction of the State of New Hampshire Public Utilities Commission ("PUC" or "NHPUC"), to adjust, on an annual basis, its rates for firm gas Sales and firm Delivery Services in order to recover Energy Efficiency program costs, recover lost revenue related to the Energy Efficiency programs, recover environmental response costs, return interruptible transportation margin credits, recover revenue shortfall associated with customer participation in the Gas Assistance Program, recover the non-distribution portion of the annual NHPUC regulatory assessment, recover rate case expenses, recover and return the reconciliation of revenues related to permanent changes in delivery rates and recover property tax expense increases associated with RSA 72:8-d and -e.

### **2. Applicability**

This Local Delivery Adjustment Charge ("LDAC") shall be applicable in whole or part to all of Northern's firm Sales and firm Delivery Services customers as shown on the table below. The application of the clause may, for good cause shown, be modified by the NHPUC. See Part V, Section 13, "Other Rules."

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

Applicability	EE V.3.	LR V.4	ERC V.5.	ITM V.6.	GAP V.7.	RCE V.8.	RPC V.9.	RCAM V.10.
Residential Non-Heating	X	X	X	X	X	X	X	X
Residential Heating	X	X	X	X	X	X	X	X
Small C&I	X	X	X	X	X	X	X	X
Medium C&I	X	X	X	X	X	X	X	X
Large C&I	X	X	X	X	X	X	X	X
No Previous Sales Service	X	X	X	X	X	X	X	X

Notes:

- 1 N/A - Not applicable
- 2 X - Applicable to all
- 3 Specific EEC and LR Rates for Residential Heating and Non-Heating
- 4 Specific EEC and LR Rates for All C&I classes

### **3. Energy Efficiency Program Costs Allowable for LDAC**

#### **3.1 Purpose**

The purpose of this provision is to establish a procedure that allows Northern, subject to the jurisdiction of the NHPUC, to adjust on an annual basis, the Energy Efficiency Charge applicable to firm gas Sales and firm Delivery Services throughput in order to recover from firm ratepayers Energy Efficiency program costs and performance incentives.

#### **3.2 Applicability**

An Energy Efficiency Charge ("EEC") shall be applied to firm Sales and firm Delivery Services throughput of the Company as determined in accordance with the provisions of Part V, Section 3 of this clause. Such EEC shall be determined annually by the Company, separately for each Rate Category defined below, subject to review and approval by the NHPUC as provided for in this clause.

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

### **7. Gas Assistance Program (“GAP”) Costs Allowable for LDAC**

#### **7.1 Purpose:**

The purpose of this provision is to allow Northern Utilities, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with customers participating in the Gas Assistance Program, as well as the associated administrative costs, pursuant to DG 20-013. Such costs shall be recovered by applying the GAP Rate to all firm gas Sales and firm Delivery Services throughput billed under the Company’s sales and delivery service rate schedules.

#### **7.2 Applicability:**

The GAP Rate shall be applied to all firm Sales and Delivery Services customers with the exception of special contract customers who are exempt from the LDAC. The GAP Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

#### **7.3 Gas Assistance Program Costs (“GAPC”) Allowable for LDAC**

The amount of Gas Assistance Program costs is comprised of the revenue discounts given to customers enrolled under the Gas Assistance Program plus the associated administrative costs. The revenue discount and administrative costs shall be the amount approved by the NHPUC.

#### **7.4 Effective Date of Gas Assistance Program Rate**

Issued: June 21, 2021  
Effective: November 1, 2021

Issued By: Robert B. Hevert  
Title: Senior Vice President

Authorized by NHPUC Order No. in Docket No. DG 21- , dated .

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the GAP Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

### **7.5 Definitions:**

Gas Assistance Program Costs are the discounts in delivery and cost of gas service revenues (excluding LDAC revenues) generated from customers participating in the Gas Assistance Program. Participating customers receive a 45% discount on the regular Residential Low Income Heating R-10 rate schedule during the Winter period. Also, these costs include the associated administrative costs, which include associated Information Technology and start-up costs.

### **7.6 Gas Assistance Program ("GAP") Rate Formula:**

$$\text{GAP Rate} = \frac{\text{GAPC}_{\text{GAP}}}{\text{A:TPvol}}$$

and:

$$\text{GAPC} = (\text{Cust} \times \text{DCust\$}) + (\text{Cust} \times \text{Avgthm} \times \text{Dbr}) + (\text{Cust} \times \text{Avgthm} \times \text{Dcog}) + \text{AdminC}$$

**Where:**

AdminC	Costs associated with administering the Gas Assistance Program, including IT and start-up costs.
Avgthm	Estimated average therm use per customer for period determined from most recent historical therm use under the Company's Gas Assistance Program, or Residential Heating, rate schedules.
Cust	Estimated number of customers participating in the

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## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

	Gas Assistance Program.
Dbr	Difference between the Residential Low Income Heating R-10 and discounted Residential Low Income Heating Service R-10 base rate charges.
Dcog	Difference between the Residential Low Income Heating R-10 and discounted Residential Low Income Heating Service R-10 cost of gas charges.
DCust\$	Difference between the Residential Low Income Heating R-10 and discounted Residential Low Income Heating Service R-10 monthly customer charge.
GAPC	Costs, comprised of the revenue discounts associated with customer participation in the Gas Assistance Program, plus associated administrative costs, as defined in section 7.5.
RA <sub>GAP</sub>	Reconciliation Adjustment associated with Gas Assistance Program Costs and revenues - Account 173 balance, inclusive of the associated interest, as outlined in Section 7.7
A:TPvol	Forecast annual firm sales and firm delivery service throughput.

### **7.7 Reconciliation Adjustments**

Account 173 shall contain the accumulated difference between revenues toward Gas Assistance Program costs as calculated by multiplying the (GAP) Rate times monthly firm throughput volumes and actual GAPC, comprised of the revenue shortfall and administrative costs, allowed as defined in Section 7.5, plus carrying charges calculated on the average monthly balance using the Federal Reserve Statistical Release prime lending rate and then added to the end-of-month balance.

### **7.8 Application of GAP Rate to Bills**

The GAP Rate (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales volumes and transportation throughput.

### **7.9 Information to be Filed with the NHPUC**

Information pertaining to the Gas Assistance Program (GAP) costs and revenue shall be filed with the NHPUC consistent with the filing requirements of all costs and revenue information included in the LDAC. An annual GAP filing will be required forty-five

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## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

(45) days prior to the effective date of November 1, containing the calculation of the new annual GAP Rate to become effective November 1. The calculation will reflect the forecast of GAP annual costs, the updated annual GAP reconciliation balance and throughput forecast for the upcoming annual period.

### **8. Expenses Related to Rate Cases Allowable for LDAC**

#### **8.1 Purpose**

The purpose of this provision is to establish a procedure that allows Northern Utilities to adjust its rates for the recovery of NHPUC-approved rate case expenses.

#### **8.2 Applicability**

The Rate Case Expenses ("RCE") shall be applied to all firm tariffed customers with the exception of special contract customers. The RCE will be determined by the Company, as defined below.

#### **8.3 Rate Case Expenses Allowable for LDAC**

The total amount of the RCE will be equal to the amount approved by the Commission.

#### **8.4 Rate Case Expenses Allowable for LDAC**

The effective date of the RCE will be determined by the NHPUC in an individual rate proceeding.

#### **8.5 Definition**

The RCE includes all rate case-related expenses approved by the NHPUC. This includes legal expenses, costs for bill inserts, costs for legal notices, consulting fees, processing expenses, and other approved expenses.

#### **8.6 Rate Case Expense (RCE) Factor Formulas**

The RCE will be calculated according to the Commission Order issued in an individual proceeding to establish details including the number of years over which the RCE shall be amortized and the allocation of recovery among rate classes. In general, the RCE Factor will be derived by dividing the annual portion

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## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

### **10. Regulatory Cost Adjustment Mechanism (“RCAM”)**

#### **10.1 Purpose**

The purpose of this provision is to establish a procedure that allows Northern Utilities to recover the increase in local property tax expense associated with HB 700 and RSA 72:8-d and -e. This rate shall also recovery the change in the Company’s annual NHPUC regulatory assessment.

#### **10.2 Applicability**

The RCAM Rate shall be applied to all Firm Sales and Delivery Service customers with the exception of special contract customers who are exempt from the LDAC. The RCAM Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

#### **10.3 Regulatory Costs Adjustment Mechanism Costs (“RCAM”) Allowable for LDAC**

The amount of PropertyTax Expense costs is the increase in local property tax expense related to HB 700 beginning in 2020 above the amount of local property tax expense recovery in base rates of \$3,492,961 established in DG 17-070 and two subsequent Step increases.

Effective July 5, 2017, the amount of the NH PUC regulatory assessment to be charged, or credited, through this clause shall be calculated by taking the total assessment minus the amount in base rates of \$368,964 established in DG 17-070.

#### **10.4 Effective Date of Regulatory Cost Adjustment Mechanism Rate**

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the RCAM Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

#### **10.5 Regulatory Cost Adjustment Mechanism (“RCAM”) Formula:**

$$\text{RCAM Rate} = \frac{\text{RCAMC} + \text{RA}_{\text{RCAM}}}{\text{A:TP}_{\text{vol}}}$$

**and:**

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## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

$$\text{RCAMC} = \text{Property Tax Expense} + \text{Regulatory Assessment}$$

**Where:**

- RCAMC** Costs, comprised of the property tax expense as defined in section 10.3, and the non-distribution portion of the annual NHPUC regulatory assessment.
- RA<sub>RCAM</sub>** Reconciliation Adjustment associated with Property Tax Expense and Regulatory Assessment Costs and revenues - Account 173 balance, inclusive of the associated interest, as outlined in Section 10.6
- A:TPvol** Forecast annual firm sales and firm delivery service throughput.

### **10.6 Reconciliation Adjustments**

Account 173 shall contain the accumulated difference between revenues toward Property Tax Expense and Regulatory Assessment costs as calculated by multiplying the RCAM Rate times monthly firm throughput volumes and actual RCAMC, comprised of the property tax expense, allowed as defined in Section 10.3, plus the non-distribution portion of the annual NHPUC regulatory assessment, plus carrying charges calculated on the average monthly balance using the Federal Reserve Statistical Release prime lending rate and then added to the end-of-month balance.

### **10.7 Application of RCAM Rate to Bills**

The RCAM Rate (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales volumes and transportation throughput.

### **10.8 Information to be Filed with the NHPUC**

Information pertaining to the Regulatory Cost Adjustment Mechanism (RCAM) costs and revenue shall be filed with the NHPUC consistent with the filing requirements of all costs and revenue information included in the LDAC. An annual RCAM filing will be required forty-five (45) days prior to the effective date of November 1, containing the calculation of the new annual RCAM Rate to become effective November 1. The calculation will reflect the incremental property tax expense for the prior calendar year and forecasted regulatory assessment annual costs, the updated annual RCAM reconciliation balance and throughput forecast for the upcoming annual period.

## **11. Effective Date of LDAC**

The LDAC shall be filed annually and become effective on November 1 of each

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## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

year pursuant to NHPUC approval. In order to minimize the magnitude of future reconciliation adjustments, the Company may request interim revisions to the LDAC rates, subject to review and approval of the NHPUC.

### **12. LDAC Formulas**

The LDAC shall be calculated on an annual basis, by summing up the various factors included in the LDAC, where applicable.

#### **LDAC Formula**

$$\text{LDAC}^x = \text{EEC}^x + \text{LBR}^x + \text{ERC} - \text{ITMC} + \text{GAPRA} + \text{RCEF}^x + \text{RPC}^x + \text{RCAM}$$

**Where:**

EEC <sup>x</sup>	Annualized class specific Energy Efficiency Charge
LR <sup>x</sup>	Annualized class specific Lost Revenue Rate
LDAC <sup>x</sup>	Annualized class specific Local Delivery Adjustment Clause
ITMC	Annualized Interruptible Transportation Margin Credit
ERC	Total firm annualized Environmental Response Charge
RCEF <sup>x</sup>	Annualized class specific Rate Case Expense Factor
GAP	Gas Assistance ProgramRate
RPC <sup>x</sup>	Reconciliation of Permanent Changes in Delivery Rates
RCAM	Regulatory Cost Adjustment Mechanism Rate

### **13. Application of LDAC to Bills**

The component costs comprising the LDAC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm Sales and firm Delivery Services throughput in accordance with the table shown in Part V, Section 2.

### **14. Other Rules**

- (1) The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may

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determine to be in the public interest.

- (2) Such amendments may include the addition or deletion of component cost categories, subject to the review and approval of the NHPUC.
- (3) The Company may implement an amended LDAC with the NHPUC approval at any time.
- (4) The NHPUC may, at any time, require the Company to file an amended LDAC.
- (5) The operation of the LDAC is subject to all powers of suspension and investigation vested in the NHPUC.

### **15. Amendments to Uniform System of Accounts**

#### **173 Interruptible Transportation Margin Reconciliation Adjustment for LDAC**

This account shall be used to record the cumulative difference between annual Interruptible Transportation margin returns and annual Interruptible Transportation margins. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 6.

#### **173 Energy Efficiency Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the sum of Energy Efficiency program costs and performance incentives and the revenues collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 3.

#### **173 Environmental Response Costs Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the ERC times monthly firm sales volumes and delivery service throughput and environmental response costs allowable per formula. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 5.

#### **173 Rate Case Expense Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the recovery and actual amounts of third party incremental expenses associated with

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

recovery and actual amounts of third party incremental expense associated with the Company's Rate Case initiatives. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 8.

173    **Reconciliation of Permanent Changes in Delivery Rates**

This account shall be used to record the cumulative differences between the recovery or refund and actual amount of the reconciliation of permanent changes in delivery rates. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 9.

173    **Gas Assistance Program Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the recovery and actual Gas Assistance Program and Regulatory Assessment Costs. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 7.

173    **Lost Revenue Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the lost revenue of the Company and the revenue collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 4.

173    **Regulatory Cost Adjustment Mechanism Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the recovery and actual Property Tax Expense and Regulatory Assessment Costs. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 7.

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Title:         Senior Vice President

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**Local Delivery Adjustment Clause**

Rate Schedule	GAP	EEC	LRR	ERC	ITMC	RCE	RPC	RCAM	LDAC
Residential Heating	\$0.0044	\$0.0774	\$0.0220	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0080	\$0.1179
Residential Non-Heating	\$0.0044	\$0.0774	\$0.0220	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0080	\$0.1179
Small C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0080	\$0.0552
Medium C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0080	\$0.0552
Large C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	\$0.0080	\$0.0552
No Previous Sales Service									

Issued: June 21, 2021

Effective: With Service Rendered On and After November 1, 2021

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Issued by:

Title:

Robert B. Hevert

Senior Vice President

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

### **Section**

1. Purpose
2. Applicability
3. Energy Efficiency ("EE") Program Costs Allowable for Local Delivery Adjustment Charge ("LDAC") –Energy Efficiency ("EE")
4. Lost Revenue Allowable for LDAC -- ("LR")
5. Environmental Response Costs Allowable for LDAC -- ("ERC")
6. Interruptible Transportation Margin Credit Allowable for LDAC -- ("ITMC")
7. Gas Assistance Program ~~and Regulatory Assessment~~ ("GAP~~RA~~") Costs Allowable for LDAC
8. Expenses Related to Rate Case ("RCE")
9. Reconciliation of Permanent Changes in Delivery Rates ("RPC")
10. Regulatory Cost Adjustment Mechanism ("RCAM")
- ~~11~~10. Effective Date of Local Delivery Adjustment Charge
- ~~12~~11. Local Delivery Adjustment Charge (LDAC) Formula
- ~~13~~12. Application of LDAC to Bills
- ~~14~~13. Other Rules
- ~~15~~14. Amendments to Uniform System of Accounts

### **1. Purpose**

The purpose of this clause is to establish procedures that allow Northern Utilities ("Northern" or the "Company") subject to the jurisdiction of the State of New Hampshire Public Utilities Commission ("PUC" or "NHPUC"), to adjust, on an annual basis, its rates for firm gas Sales and firm Delivery Services in order to recover Energy Efficiency program costs, recover lost revenue related to the Energy Efficiency programs, recover environmental response costs, return interruptible transportation margin credits, recover revenue shortfall associated with customer participation in the ~~Gas Residential Low Income~~ Assistance Program, recover the non-distribution portion of the annual NHPUC regulatory assessment, recover rate case expenses, ~~and~~ recover and return the reconciliation of revenues related to permanent changes in delivery rates ~~and recover property tax expense increases associated with RSA 72:8-d and -e.~~

### **2. Applicability**

This Local Delivery Adjustment Charge ("LDAC") shall be applicable in whole or part to all of Northern's firm Sales and firm Delivery Services customers as shown on the table below. The application of the clause may, for good cause shown, be modified by the NHPUC. See Part V, Section 13, "Other Rules."

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Applicability	EE V.3. V.43A	LR V.54.	ERC V.65.	ITM V.7.	GAP <del>RA</del> V.7.	RCE V.89.	RPC V.940.	<u>RCAM</u> <u>V.10.</u>
Residential Non-Heating	X	X	X	X	X	X	X	<u>X</u>
Residential Heating	X	X	X	X	X	X	X	<u>X</u>
Small C&I	X	X	X	X	X	X	X	<u>X</u>
Medium C&I	X	X	X	X	X	X	X	<u>X</u>
Large C&I	X	X	X	X	X	X	X	<u>X</u>
No Previous Sales Service	X	X	X	X	X	X	X	<u>X</u>

Notes:

- 1 N/A - Not applicable
- 2 X - Applicable to all
- 3 Specific EEC and LR Rates for Residential Heating and Non-Heating
- 4 Specific EEC and LR Rates for All C&I classes

### **3. Energy Efficiency Program Costs Allowable for LDAC**

#### **3.1 Purpose**

The purpose of this provision is to establish a procedure that allows Northern, subject to the jurisdiction of the NHPUC, to adjust on an annual basis, the Energy Efficiency Charge applicable to firm gas Sales and firm Delivery Services throughput in order to recover from firm ratepayers Energy Efficiency program costs and performance incentives.

#### **3.2 Applicability**

An Energy Efficiency Charge ("EEC") shall be applied to firm Sales and firm Delivery Services throughput of the Company as determined in accordance with the provisions of Part V, Section 3 of this clause. Such EEC shall be determined annually by the Company, separately for each Rate Category defined below, subject to review and approval by the NHPUC as provided for in this clause.

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

### **7. Gas Assistance Program ~~and Regulatory Assessment~~ (“GAPRA”) Costs Allowable for LDAC**

#### **7.1 Purpose:**

The purpose of this provision is to allow Northern Utilities, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with customers participating in the Gas Assistance Program, as well as the associated administrative costs, pursuant to DG 20-013. Such costs shall be recovered by applying the GAPRA Rate to all firm gas Sales and firm Delivery Services throughput billed under the Company’s sales and delivery service rate schedules.

#### **7.2 Applicability:**

The GAPRA Rate shall be applied to all firm Sales and Delivery Services customers with the exception of special contract customers who are exempt from the LDAC. The GAPRA Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

#### **7.3 Gas Assistance Program ~~and Regulatory Assessment~~ Costs (“GAPRA”) Allowable for LDAC**

The amount of Gas Assistance Program costs is comprised of the revenue discounts given to customers enrolled under the Gas Assistance Program plus the associated administrative costs. The revenue discount and administrative costs shall be the amount approved by the NHPUC.

#### **7.4 Effective Date of Gas Assistance Program ~~and Regulatory Assessment~~ Rate**

Issued: ~~June 21, 2021~~ September 10, 2020  
Effective: November 1, 2021~~0~~

Issued By: Robert B. Hevert  
Title: Senior Vice President

Authorized by NHPUC Order No. ~~26,397~~ in Docket No. DG 210-013, dated August 27, 2020.



## V. LOCAL DELIVERY ADJUSTMENT CHARGE

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the GAP~~RA~~ Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

### 7.5 Definitions:

Gas Assistance Program Costs are the discounts in delivery and cost of gas service revenues (excluding LDAC revenues) generated from customers participating in the Gas Assistance Program. Participating customers receive a 45% discount on the regular Residential Low Income Heating R-10 rate schedule during the Winter period. Also, these costs include the associated administrative costs, which include associated Information Technology and start-up costs.

### 7.6 Gas Assistance Program and Regulatory Assessment ("GAP~~RA~~") Rate Formula:

$$\text{GAP}\del{RA}\text{ Rate} = \frac{\text{GAP}\del{RAC} + \del{RA}_{\text{GAP}\del{RA}}}{\text{A:TPvol}}$$

and:

$$\text{GAP}\del{RAC} = (\text{Cust} \times \text{DCust\$}) + (\text{Cust} \times \text{Avgthm} \times \text{Dbr}) + (\text{Cust} \times \text{Avgthm} \times \text{Dcog}) + \text{AdminC} + \del{Assessment}$$

#### **Where:**

AdminC	Costs associated with administering the Gas Assistance Program, including IT and start-up costs.
Avgthm	Estimated average therm use per customer for period determined from most recent historical therm use under the Company's Gas Assistance Program, or Residential Heating, rate schedules.
Cust	Estimated number of customers participating in the

Issued: ~~June 21, 2021~~ ~~September 10, 2020~~  
Effective: November 1, 202~~1~~~~0~~

Issued By: Robert B. Hevert  
Title: Senior Vice President

Authorized by NHPUC Order No. ~~26,397~~ in Docket No. DG 2~~10~~-~~013~~, dated ~~August 27, 2020~~.

## V. LOCAL DELIVERY ADJUSTMENT CHARGE

	Gas Assistance Program.
Dbr	Difference between the Residential Low Income Heating R-10 and discounted Residential Low Income Heating Service R-10 base rate charges.
Dcog	Difference between the Residential Low Income Heating R-10 and discounted Residential Low Income Heating Service R-10 cost of gas charges.
DCust\$	Difference between the Residential Low Income Heating R-10 and discounted Residential Low Income Heating Service R-10 monthly customer charge.
GAP <del>RAC</del>	Costs, comprised of the revenue discounts associated with customer participation in the Gas Assistance Program, plus associated administrative costs, as defined in section 7.5.5 <del>and the non-distribution portion of the annual NHPUC regulatory assessment.</del>
RA <del>GAPRA</del>	Reconciliation Adjustment associated with Gas Assistance Program <del>and Regulatory Assessment</del> Costs and revenues - Account 173 balance, inclusive of the associated interest, as outlined in Section 7.7
A:TPvol	Forecast annual firm sales and firm delivery service throughput.

### 7.7 Reconciliation Adjustments

Account 173 shall contain the accumulated difference between revenues toward Gas Assistance Program ~~and Regulatory Assessment~~ costs as calculated by multiplying the (GAP~~RA~~) Rate times monthly firm throughput volumes and actual GAP~~RAC~~, comprised of the revenue shortfall and administrative costs, allowed as defined in Section 7.5, ~~plus the non-distribution portion of the annual NHPUC regulatory assessment~~, plus carrying charges calculated on the average monthly balance using the Federal Reserve Statistical Release prime lending rate and then added to the end-of-month balance.

### 7.8 Application of GAP~~RA~~ Rate to Bills

The GAP~~RA~~ Rate (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales volumes and transportation throughput.

### 7.9 Information to be Filed with the NHPUC

Information pertaining to the Gas Assistance Program ~~and Regulatory Assessment~~ (GAP~~RA~~) costs and revenue shall be filed with the NHPUC consistent with the filing requirements of all costs and revenue information included in the LDAC. An annual GAP~~RA~~ filing will be required forty-five

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Title: Senior Vice President

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(45) days prior to the effective date of November 1, containing the calculation of the new annual GAP~~RA~~ Rate to become effective November 1. The calculation will reflect the forecast of GAP~~RA~~ annual costs, the updated annual GAP~~RA~~ reconciliation balance and throughput forecast for the upcoming annual period.

### **8. Expenses Related to Rate Cases Allowable for LDAC**

#### **8.1 Purpose**

The purpose of this provision is to establish a procedure that allows Northern Utilities to adjust its rates for the recovery of NHPUC-approved rate case expenses.

#### **8.2 Applicability**

The Rate Case Expenses ("RCE") shall be applied to all firm tariffed customers with the exception of special contract customers. The RCE will be determined by the Company, as defined below.

#### **8.3 Rate Case Expenses Allowable for LDAC**

The total amount of the RCE will be equal to the amount approved by the Commission.

#### **8.4 Rate Case Expenses Allowable for LDAC**

The effective date of the RCE will be determined by the NHPUC in an individual rate proceeding.

#### **8.5 Definition**

The RCE includes all rate case-related expenses approved by the NHPUC. This includes legal expenses, costs for bill inserts, costs for legal notices, consulting fees, processing expenses, and other approved expenses.

#### **8.6 Rate Case Expense (RCE) Factor Formulas**

The RCE will be calculated according to the Commission Order issued in an individual proceeding to establish details including the number of years over which the RCE shall be amortized and the allocation of recovery among rate classes. In general, the RCE Factor will be derived by dividing the annual portion

## V. LOCAL DELIVERY ADJUSTMENT CHARGE

### 10. ~~Regulatory Cost Adjustment Mechanism (“RCAM”)~~

#### 10.1 Purpose

The purpose of this provision is to establish a procedure that allows Northern Utilities to recover the increase in local property tax expense associated with HB 700 and RSA 72:8-d and -e. This rate shall also recovery the change in the Company’s annual NHPUC regulatory assessment.

#### 10.2 Applicability

The RCAM Rate shall be applied to all Firm Sales and Delivery Service customers with the exception of special contract customers who are exempt from the LDAC. The RCAM Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

#### 10.3 Regulatory Costs Adjustment Mechanism Costs (“RCAM”) Allowable for LDAC

The amount of PropertyTax Expense costs is the increase in local property tax expense related to HB 700 beginning in 2020 above the amount of local property tax expense recovery in base rates of \$3,492,961 established in DG 17-070 and two subsequent Step increases.

Effective July 5, 2017, the amount of the NH PUC regulatory assessment to be charged, or credited, through this clause shall be calculated by taking the total assessment minus the amount in base rates of \$368,964 established in DG 17-070.

#### 10.4 Effective Date of Regulatory Cost Adjustment Mechanism Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the RCAM Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

#### 10.5 Regulatory Cost Adjustment Mechanism (“RCAM”) Formula:

RCAM Rate =  $\frac{RCAMC + RA}{RCAM}$

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**V. LOCAL DELIVERY ADJUSTMENT CHARGE**

and: A:TP<sub>vol</sub>

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**V. LOCAL DELIVERY ADJUSTMENT CHARGE**

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$$\text{RCAMC} = \text{Property Tax Expense} + \text{Regulatory Assessment}$$


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**Where:**

**RCAMC** Costs, comprised of the property tax expense as defined in section 10.3, and the non-distribution portion of the annual NHPUC regulatory assessment.

**RA<sub>RCAM</sub>** Reconciliation Adjustment associated with Property Tax Expense and Regulatory Assessment Costs and revenues - Account 173 balance, inclusive of the associated interest, as outlined in Section 10.6

**A:TPvol** Forecast annual firm sales and firm delivery service throughput.

**10.6 Reconciliation Adjustments**

Account 173 shall contain the accumulated difference between revenues toward Property Tax Expense and Regulatory Assessment costs as calculated by multiplying the RCAM Rate times monthly firm throughput volumes and actual RCAMC, comprised of the property tax expense, allowed as defined in Section 10.3, plus the non-distribution portion of the annual NHPUC regulatory assessment, plus carrying charges calculated on the average monthly balance using the Federal Reserve Statistical Release prime lending rate and then added to the end-of-month balance.

**10.7 Application of RCAM Rate to Bills**

The RCAM Rate (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm sales volumes and transportation throughput.

**10.8 Information to be Filed with the NHPUC**

Information pertaining to the Regulatory Cost Adjustment Mechanism (RCAM) costs and revenue shall be filed with the NHPUC consistent with the filing requirements of all costs and revenue information included in the LDAC. An annual RCAM filing will be required forty-five (45) days prior to the effective date of November 1, containing the calculation of the new annual RCAM Rate to become effective November 1. The calculation will reflect the incremental property tax expense for the prior calendar year and forecasted regulatory assessment annual costs, the updated annual RCAM reconciliation balance and throughput forecast for the upcoming annual period.

**11. Effective Date of LDAC**

The LDAC shall be filed annually and become effective on November 1 of each

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## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

year pursuant to NHPUC approval. In order to minimize the magnitude of future reconciliation adjustments, the Company may request interim revisions to the LDAC rates, subject to review and approval of the NHPUC.

### **121. LDAC Formulas**

The LDAC shall be calculated on an annual basis, by summing up the various factors included in the LDAC, where applicable.

#### **LDAC Formula**

$$\text{LDAC}^x = \text{EEC}^x + \text{LBR}^x + \text{ERC} - \text{ITMC} + \text{GAPRA} + \text{RCEF}^x + \text{RPC}^x + \text{RCAM}$$

**Where:**

EEC <sup>x</sup>	Annualized class specific Energy Efficiency Charge
LR <sup>x</sup>	Annualized class specific Lost Revenue Rate
LDAC <sup>x</sup>	Annualized class specific Local Delivery Adjustment Clause
ITMC	Annualized Interruptible Transportation Margin Credit
ERC	Total firm annualized Environmental Response Charge
RCEF <sup>x</sup>	Annualized class specific Rate Case Expense Factor
GAPRA	Gas Assistance Program <del>Rate and Regulatory Assessment Rate</del>
RPC <sup>x</sup>	Reconciliation of Permanent Changes in Delivery Rates
RCAM	<u>Regulatory Cost Adjustment Mechanism Rate</u>

### **132. Application of LDAC to Bills**

The component costs comprising the LDAC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and will be applied to the monthly firm Sales and firm Delivery Services throughput in accordance with the table shown in Part V, Section 2.

### **143. Other Rules**

- (1) The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may

## **V. LOCAL DELIVERY ADJUSTMENT CHARGE**

determine to be in the public interest.

- (2) Such amendments may include the addition or deletion of component cost categories, subject to the review and approval of the NHPUC.
- (3) The Company may implement an amended LDAC with the NHPUC approval at any time.
- (4) The NHPUC may, at any time, require the Company to file an amended LDAC.
- (5) The operation of the LDAC is subject to all powers of suspension and investigation vested in the NHPUC.

### **154. Amendments to Uniform System of Accounts**

#### **173 Interruptible Transportation Margin Reconciliation Adjustment for LDAC**

This account shall be used to record the cumulative difference between annual Interruptible Transportation margin returns and annual Interruptible Transportation margins. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 6.

#### **173 Energy Efficiency Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the sum of Energy Efficiency program costs and performance incentives and the revenues collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 3.

#### **173 Environmental Response Costs Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the ERC times monthly firm sales volumes and delivery service throughput and environmental response costs allowable per formula. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 5.

#### **173 Rate Case Expense Reconciliation Adjustment**

This account shall be used to record the cumulative difference between the recovery and actual amounts of third party incremental expenses associated with

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recovery and actual amounts of third party incremental expense associated with the Company's Rate Case initiatives. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 8.

173 Reconciliation of Permanent Changes in Delivery Rates

This account shall be used to record the cumulative differences between the recovery or refund and actual amount of the reconciliation of permanent changes in delivery rates. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 9.

173 Gas Assistance Program ~~and Regulatory Assessment~~ Reconciliation Adjustment

This account shall be used to record the cumulative difference between the recovery and actual Gas Assistance Program and Regulatory Assessment Costs. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 7.

173 Lost Revenue Reconciliation Adjustment

This account shall be used to record the cumulative difference between the lost revenue of the Company and the revenue collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 4.

173 Regulatory Cost Adjustment Mechanism Reconciliation Adjustment

This account shall be used to record the cumulative difference between the recovery and actual Property Tax Expense and Regulatory Assessment Costs. Entries to this account shall be determined as outlined in the Local Delivery Adjustment Charge, Part V, Section 7.

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**Local Delivery Adjustment Clause**

Rate Schedule	<del>GAP</del> <b>RA</b>	EEC	LRR	ERC	ITMC	RCE	RPC	<del>RCAM</del>	LDAC	<del>LDAC</del>
Residential Heating	\$0.0044	\$0.0774	\$0.0220	\$0.0061	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0080</del>	<del>\$0.1099</del>	<del>\$0.1179</del>
Residential Non-Heating	\$0.0044	\$0.0774	\$0.0220	\$0.0061	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0080</del>	<del>\$0.1099</del>	<del>\$0.1179</del>
Small C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0080</del>	<del>\$0.0472</del>	<del>\$0.0552</del>
Medium C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0080</del>	<del>\$0.0472</del>	<del>\$0.0552</del>
Large C&I	\$0.0044	\$0.0337	\$0.0030	\$0.0061	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0080</del>	<del>\$0.0472</del>	<del>\$0.0552</del>
No Previous Sales Service										

Issued: ~~June 21, 2021~~ November 4, 2020

Effective: With Service Rendered On and After November 1, 202 ~~1~~ 0

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Issued by:

Title:

Robert B. Hevert  
Senior Vice President

**ILLUSTRATIVE CALCULATION**

**REGULATORY COST ADJUSTMENT MECHANISM ("RCAM")  
NOVEMBER 1, 2021 THROUGH OCTOBER 31, 2022**

Line #	Description	Amount	\$/Therm	Reference
1	Property Tax Expense for the Period	\$521,842	\$0.0070	Page 2, Line 3 Col. N
2	Non-Distribution Regulatory Assessment	\$63,505	\$0.0008	Page 2, Line 23 Col. N
3	Prior Period Ending Balance	<u>\$13,583</u>	\$0.0002	Page 2 Line 18 Col. M - Page 2, Line 3 Col. N
4	Total Expense to be Recovered	<u>\$598,930</u>		
5				
6	Forecasted Firm Sales & Firm Transportation Volumes (therms) <sup>1</sup>	74,782,150		
7				
8	<b>RCAM Rate (\$/therm)</b>	<u><u>\$0.0080</u></u>		

(1) Company forecast - Special Contracts

NORTHERN UTILITIES, INC., NEW HAMPSHIRE DIVISION  
REGULATORY COST ADJUSTMENT MECHANISM ("RCAM")  
NOVEMBER 2020 THROUGH OCTOBER 2021 RECONCILIATION

Line #	Description	Actual Nov-20	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Forecast Apr-21	Forecast May-21	Forecast Jun-21	Forecast Jul-21	Forecast Aug-21	Forecast Sep-21	Forecast Oct-21	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Beginning Balance (Over)/Under Collection	\$0	\$0	\$0	\$522,549	\$523,964	\$525,383	\$526,806	\$528,233	\$529,663	\$531,098	\$532,536	\$533,978	
2														
3	Add: NH Property Tax Expense <sup>1</sup>	\$0	\$0	\$521,842 (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$521,842
4														
5	Add: Regulatory Assessments <sup>2</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6														
7	Less: RCAM Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8														
9	Ending Balance Pre-Interest	\$0	\$0	\$521,842	\$522,549	\$523,964	\$525,383	\$526,806	\$528,233	\$529,663	\$531,098	\$532,536	\$533,978	
10														
11	Month's Average Balance	\$0	\$0	\$260,921	\$522,549	\$523,964	\$525,383	\$526,806	\$528,233	\$529,663	\$531,098	\$532,536	\$533,978	
12														
13	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
14	Days in Month	30	31	31	28	31	30	31	30	31	31	30	31	365
15														
16	Interest Applied	\$0	\$0	\$707	\$1,415	\$1,419	\$1,423	\$1,427	\$1,431	\$1,435	\$1,438	\$1,442	\$1,446	\$13,583
17														
18	Ending Balance (Over)/Under Collection	\$0	\$0	\$522,549	\$523,964	\$525,383	\$526,806	\$528,233	\$529,663	\$531,098	\$532,536	\$533,978	\$535,425	

NORTHERN UTILITIES, INC., NEW HAMPSHIRE DIVISION  
REGULATORY COST ADJUSTMENT MECHANISM ("RCAM")  
NOVEMBER 2021 THROUGH OCTOBER 2022 FORECAST

Line #	Description	Forecast Nov-21	Forecast Dec-21	Forecast Jan-22	Forecast Feb-22	Forecast Mar-22	Forecast Apr-22	Forecast May-22	Forecast Jun-22	Forecast Jul-22	Forecast Aug-22	Forecast Sep-22	Forecast Oct-22	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
19	Beginning Balance (Over)/Under Collection	\$535,425	\$494,047	\$430,113	\$350,821	\$263,493	\$185,936	\$132,474	\$98,040	\$77,432	\$61,208	\$45,312	\$28,735	
20														
21	Add: NH Property Tax Expense <sup>3</sup>	\$0	\$0	\$0 (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22														
23	Add: Regulatory Assessments <sup>4</sup>	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$63,505
24														
25	Less: RCAM Revenue	\$48,062	\$70,476	\$85,640	\$93,451	\$83,457	\$59,184	\$40,038	\$26,138	\$21,704	\$21,332	\$21,969	\$27,479	\$598,930
26														
27	Ending Balance Pre-Interest	\$492,655	\$428,864	\$349,765	\$262,663	\$185,328	\$132,044	\$97,728	\$77,194	\$61,020	\$45,168	\$28,635	\$6,548	
28														
29	Month's Average Balance	\$514,040	\$461,455	\$389,939	\$306,742	\$224,411	\$158,990	\$115,101	\$87,617	\$69,226	\$53,188	\$36,973	\$17,641	
30														
31	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
32	Days in Month	30	31	31	28	31	30	31	30	31	31	30	31	365
33														
34	Interest Applied	\$1,392	\$1,250	\$1,056	\$831	\$608	\$431	\$312	\$237	\$187	\$144	\$100	\$48	\$6,596
35														
36	Ending Balance (Over)/Under Collection	\$494,047	\$430,113	\$350,821	\$263,493	\$185,936	\$132,474	\$98,040	\$77,432	\$61,208	\$45,312	\$28,735	\$6,596	

(1) Actual 2020 Property Tax Deferral

(2) Non-Distribution Regulatory Assessment recovered via the GAPRA

(3) Will be updated in January 2022 to reflect the actual 2021 Property Tax Deferral

(4) Estimated Non-Distribution Regulatory Assessment (Based off of NHPUC invoice dated August 19, 2020)