

Program Performance, GST & TRC - 2022

Impact from Synapse NH Cost-Effectiveness Review	Reference	Granite State Test	Total Resource Cost Test	Total Portfolio	B1 - Home Energy Assistance	A1 - Energy Star Homes	A2 - Home Performance with Energy Star	A3 - Energy Star Products	A4 - Residential Behavior	A6c - Residential Education	C1 - Large Business Energy Solutions	C2 - Small Business Energy Solutions	C6c - C&I Education
Utility System Costs													
1 Measure costs (utility portion)	Rebate/Services costs, Costs tab	✓	✓	\$ 6,011,899	\$ 1,542,188	\$ 392,298	\$ 1,069,971	\$ 907,972	\$ 147,465	\$ 12,555	\$ 884,488	\$ 1,050,516	\$ 4,446
2 Other financial or technical support costs	Included in Measure costs (utility portion)	✓	✓	Included in line 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Other program and administrative costs	Internal Admin, External Admin, Implementation, and Marking costs, Costs tab	✓	✓	\$ 673,139	\$ 123,031	\$ 52,264	\$ 71,129	\$ 75,955	\$ 16,082	\$ 2,323	\$ 169,433	\$ 153,172	\$ 9,750
4 EM&V costs	EM&V costs, Costs tab	✓	✓	\$ 165,777	\$ 32,848	\$ 13,440	\$ 22,172	\$ 22,463	\$ 3,714	\$ 1,050	\$ 37,989	\$ 31,138	\$ 963
5 Performance incentives ¹	Performance Incentive calculation, 3. Att E1 PI tab	✓	✓	\$ 57,399	\$ 14,227	\$ 3,837	\$ 9,746	\$ 8,432	\$ 1,401	\$ 133	\$ 9,148	\$ 10,346	\$ 127
Utility System Benefits													
6 Avoided energy costs	2. Att E1 Ben tab (does not include avoided line losses and wholesale risk premium)	✓	✓	\$ 102,929	\$ 31,101	\$ 47	\$ 49,677	\$ 18,321	\$ -	\$ -	\$ -	\$ 3,783	\$ -
	Winter Peak	✓	✓	\$ 32,397	\$ 7,428	\$ 15	\$ 15,073	\$ 8,178	\$ -	\$ -	\$ -	\$ 1,703	\$ -
	Winter Off Peak	✓	✓	\$ 37,661	\$ 8,182	\$ 17	\$ 16,515	\$ 10,868	\$ -	\$ -	\$ -	\$ 2,080	\$ -
	Summer Peak	✓	✓	\$ 17,606	\$ 8,320	\$ 7	\$ 9,682	\$ (403)	\$ -	\$ -	\$ -	\$ -	\$ -
	Summer Off Peak	✓	✓	\$ 15,265	\$ 7,170	\$ 8	\$ 8,408	\$ (321)	\$ -	\$ -	\$ -	\$ -	\$ -
7 Avoided generating capacity costs	2. Att E1 Ben tab (does not include avoided line losses and wholesale risk premium for uncleared capacity)	✓	✓	\$ 5,237	\$ 2,326	\$ 3	\$ 2,912	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -
8 Avoided reserves	Embedded in avoided generating capacity costs	✓	✓	Included in line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Avoided transmission costs	2. Att E1 Ben tab	✓	✓	\$ 30,634	\$ 11,198	\$ 11	\$ 19,506	\$ (81)	\$ -	\$ -	\$ -	\$ -	\$ -
10 Avoided distribution costs	2. Att E1 Ben tab	✓	✓	\$ 31,616	\$ 11,557	\$ 11	\$ 20,131	\$ (83)	\$ -	\$ -	\$ -	\$ -	\$ -
11 Avoided T&D line losses	Calculated based on 8% line loss factor applied to Avoided energy, generating capacity, and DRIPE	✓	✓	\$ 9,498	2895.067112	\$ 6	\$ 4,586	\$ 1,628	\$ -	\$ -	\$ 11	\$ 371	\$ -
12 Avoided ancillary services	In the short term, value at \$0 - over time, will determine whether this impact is enough to monetize	✓	✓	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Intrastate price suppression effects (DRIPE)	2. Att E1 Ben tab (does not include avoided line losses and wholesale risk premium)	✓	✓	\$ 6,158	\$ 1,445	\$ 24	\$ 2,627	\$ 1,248	\$ -	\$ -	\$ 137	\$ 677	\$ -
14 Avoided compliance with RPS requirements	Embedded in avoided energy costs	✓	✓	Included in line 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Avoided environmental compliance costs (embedded)	Embedded in avoided energy costs	✓	✓	Included in line 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Avoided credit and collection costs	Embedded in income eligible (participant non-energy benefits)	✓	✓	Included in line 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Reduced risk	Calculated based on 8% wholesale risk premium applied to avoided energy, DRIPE, and uncleared avoided generating capacity	✓	✓	\$ 9,110	\$ 2,723	\$ 6	\$ 4,371	\$ 1,627	\$ -	\$ -	\$ 11	\$ 371	\$ -
18 Increased reliability ²	2. Att E1 Ben tab	✓ ²	✓	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 Market transformation ³	Net-to-gross rates constitute a negative benefit adjustment that is included in avoided energy and capacity costs	✓	✓ ³	Included in lines 6-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Utility System Impacts													
20 Other fuel	2. Att E1 Ben tab	✓	✓	\$ 11,513,915	\$ 1,819,934	\$ 1,122,327	\$ 1,610,705	\$ 2,857,027	\$ 177,423	\$ -	\$ 2,134,896	\$ 1,791,603	\$ -
21 Water resource	2. Att E1 Ben tab	✓	✓	\$ 163,402	\$ 2,300	\$ -	\$ 4,494	\$ -	\$ -	\$ -	\$ -	\$ 156,608	\$ -
22 Income eligible (participant costs)	1. Att E1 Cost Eff tab	✓	✓	\$ 1,220	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Income eligible (participant non-energy benefits)	2. Att E1 Ben tab	✓	✓	\$ 1,997,937	\$ 1,997,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Participant costs	1. Att E1 Cost Eff tab	✓	✓	\$ 6,375,622	\$ -	\$ 271,548	\$ 406,349	\$ 1,114,713	\$ -	\$ -	\$ 3,113,167	\$ 1,469,846	\$ -
25 Participant non-energy benefits	2. Att E1 Ben tab	✓	✓	\$ 1,473,888	\$ -	\$ 168,365	\$ 257,177	\$ 431,953	\$ 26,613	\$ -	\$ 320,258	\$ 269,521	\$ -
26 Environmental, NH fossil fuel proxy	2. Att E1 Ben tab	✓	✓	\$ 1,883,053	\$ 299,753	\$ 214,752	\$ 282,557	\$ 417,860	\$ 15,439	\$ -	\$ 336,618	\$ 316,074	\$ -
Granite State Test													
27 Costs	Utility System Costs (lines 1-4); Income eligible (participant costs) (line 22)	✓	✓	\$ 6,852,035	\$ 1,699,287	\$ 458,002	\$ 1,163,271	\$ 1,006,391	\$ 167,261	\$ 15,928	\$ 1,091,911	\$ 1,234,826	\$ 15,158
28 Benefits	Utility System Benefits (lines 6-19); Non-Utility System Impacts (excluding Participant costs and Participant non-energy benefits) (lines 20-21, 23, 26)	✓	✓	\$ 15,753,489	\$ 4,183,170	\$ 1,337,186	\$ 2,001,566	\$ 3,297,545	\$ 192,862	\$ -	\$ 2,471,674	\$ 2,269,486	\$ -
29 BC Ratio	Line 28 / Line 27	✓	✓	2.30	2.46	2.92	1.72	3.28	1.15	-	2.26	1.84	-

Program Performance, GST & TRC - 2022														
	Impact from Synapse NH Cost-Effectiveness Review	Reference	Granite State Test	Total Resource Cost Test	Total Portfolio	B1 - Home Energy Assistance	A1 - Energy Star Homes	A2 - Home Performance with Energy Star	A3 - Energy Star Products	A4 - Residential Behavior	A6c - Residential Education	C1 - Large Business Energy Solutions	C2 - Small Business Energy Solutions	C6c - C&I Education
	Total Resource Cost Test													
30	Costs	Utility System Costs (lines 1-4); Income eligible (participant costs) (line 22); Participant Costs (line 24)		✓	\$ 13,227,657	\$ 1,699,287	\$ 729,550	\$ 1,569,620	\$ 2,121,103	\$ 167,261	\$ 15,928	\$ 4,205,077	\$ 2,704,672	\$ 15,158
31	Benefits	Utility System Benefits (lines 6-11, 13-15, 17, 19 ³); Non-Utility System Impacts (lines 20-21, 23, 25-26)		✓	\$ 17,227,376	\$ 4,183,170	\$ 1,505,552	\$ 2,258,744	\$ 3,729,497	\$ 219,475	\$ -	\$ 2,791,932	\$ 2,539,007	\$ -
32	BC Ratio	Line 31 / Line 30		✓	1.30	2.46	2.06	1.44	1.76	1.31	-	0.66	0.94	-

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1. Program Performance Incentives estimated based on share of total budget
2. Reliability was included in the Synapse recommendation for the Granite State Test components, but is not included per stakeholder concerns
3. The NH Utilities apply free-ridership and spillover to gross savings to account for market transformation, and while these factors were not applied in the pre-2021 total resource cost test, they will be going forward to comply with the NH TRM

Utility Discount Rates - 2022						
#	Category		Value		Details	
1	Employee Benefit Plans – Pension, SERP, non-SERP, PBOP, etc.					
	Pension		5.56%		The discount rate was chosen by the plan sponsor using the Ryan ALM Above Median Yield Curve, under which the plan’s projected benefit payments are matched against a series of spot rates derived from a market basket of high quality fixed income securities.	
	OPEB		5.55%		The discount rate was chosen by the plan sponsor using the Ryan ALM Above Median Yield Curve, under which the plan’s projected benefit payments are matched against a series of spot rates derived from a market basket of high quality fixed income securities.	
2	Leases		5.32%		The rate is different for each lease since we use the discount rate associated with the specific lease term. The rate shown is for a 3-year lease term. Lease discount rates are based on BBB Utility Curve, which is the current credit quality of Liberty Utilities. Generally Accepted Accounting Principles (GAAP) on lease account provides the following guidance - “the discount rate used should reflect a borrowing cost over a term equivalent to the lease term. In many cases, this may take the form of selecting or developing a rate curve based upon the credit quality of the entity”.	
3	AFUDC - Effective annual rates with semi-annual compounding					
	Debt		2.12%		Docket # DG 20-105, Order #26,505	
	Equity		4.84%		Docket # DG 20-105, Order #26,505	
4	ROE/WACC					
	WACC EN	Rate of Return Calculation	Portion	After-Tax Cost	Weighted Rate	Pre-Tax WACC
		Equity	52.0%	9.30%	4.84%	6.64%
		Debt	48.0%	4.42%	2.12%	2.12%
			100.0%		6.96%	9.36%
5	Carried interest charge		See response to #6.			
	<p>The Energy Efficiency real discount rate is calculated in accordance with the methodology outlined in the Avoided Energy Supply Components 2021 study (AESC 2021). The calculation is Real Discount Rate = $[(1 + \text{Nominal Discount Rate}) / (1 + \text{Inflation Rate})] - 1$. AESC 2021 uses a Real Discount Rate of 0.81% based on default calculated values of 2.82% for the Nominal Discount Rate and 2.00% for the Inflation Rate. AESC 2021 also provides tools for users to insert their own input assumptions for these rates to calculate avoided costs. Following precedent established in previously approved filings, the Utilities use Nominal Discount Rates and Inflation Rates that are updated for the year in which measures will be installed, and were updated as of June 2021 for program years 2022 and 2023. The effect of using these rates resulted in a Real Discount Rate of 1.19%, a lower risk rate than the AESC 2021 default of 0.81%.</p> <p>These are very low risk investments that are customer owned and operated and due to the nature of the investments, and confirmed by routine study of baselines and savings, are very reliable in terms of producing the expected reduction.</p>					
6	EE Discount Rate		2021	2022	2023	
	Nominal Discount Rate		3.25%	3.25%	3.25%	Updated October 18, 2021. Based on the June 2021 Prime Rate in accordance with the Final Energy Efficiency Group Report, dated July 6, 1999 in DR 96-150. Retrieved from http://www.moneycafe.com/personal-finance/prime-rate/
	Inflation		1.81%	2.03%	2.03%	Updated October 18, 2021. Based on the inflation rate from Q1 2020 to Q1 2021, Retrieved from https://fred.stlouisfed.org/data/GDPDEF.txt
	Real Discount Rate		1.41%	1.19%	1.19%	Calculated: Real Discount Rate = $[(1 + \text{Nominal Discount Rate}) / (1 + \text{Inflation Rate})] - 1$

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Plan & Actual Energy Savings - 2022												
Program/Sector	Program Costs (\$)		Rebate / Services (\$)		Net Annual Energy (MWh)		Net Lifetime Energy (MWh)		Net Annual MMBtu		Net Lifetime MMBtu	
	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned
A - Residential	\$ 2,810,853	\$ 3,324,168	\$ 2,530,261	\$ 2,821,096	127.7	102.3	1,416.9	1,175.9	56,908.7	59,109.4	705,859.9	808,547.7
A1 - Energy Star Homes	\$ 458,002	\$ 637,758	\$ 392,298	\$ 541,244	1.8	-	43.7	-	5,571.6	5,386.1	139,290.5	134,653.3
A2 - Home Performance with Energy Star	\$ 1,163,271	\$ 1,206,945	\$ 1,069,971	\$ 1,022,021	105.9	73.7	1,043.0	699.2	9,387.7	17,034.2	197,510.4	337,127.3
A3 - Energy Star Products	\$ 1,006,391	\$ 1,246,390	\$ 907,972	\$ 1,057,769	20.0	28.6	330.2	476.7	21,905.0	19,363.6	349,014.7	319,441.7
A4 - Residential Behavior	\$ 167,261	\$ 162,500	\$ 147,465	\$ 137,908	-	-	-	-	20,044.4	17,325.4	20,044.4	17,325.4
A6c - Residential Education	\$ 15,928	\$ 70,575	\$ 12,555	\$ 62,154	-	-	-	-	-	-	-	-
B - Low-Income	\$ 1,698,067	\$ 1,698,829	\$ 1,542,188	\$ 1,438,961	34.0	131.7	765.2	2,600.5	11,774.5	6,729.9	221,396.8	126,196.4
B1 - Home Energy Assistance	\$ 1,698,067	\$ 1,698,829	\$ 1,542,188	\$ 1,438,961	34.0	131.7	765.2	2,600.5	11,774.5	6,729.9	221,396.8	126,196.4
C - Commercial & Industrial	\$ 2,341,895	\$ 3,471,148	\$ 1,939,450	\$ 2,947,062	53.8	-	755.2	-	36,293.7	71,985.2	528,983.5	1,114,797.2
C1 - Large Business Energy Solutions	\$ 1,091,911	\$ 1,888,284	\$ 884,488	\$ 1,602,523	11.8	-	177.5	-	22,047.1	49,140.0	285,013.6	712,616.1
C2 - Small Business Energy Solutions	\$ 1,234,826	\$ 1,544,864	\$ 1,050,516	\$ 1,311,074	41.9	-	577.7	-	14,246.6	22,845.2	243,969.9	402,181.1
C6c - C&I Education	\$ 15,158	\$ 38,000	\$ 4,446	\$ 33,466	-	-	-	-	-	-	-	-
Grand Total	\$ 6,850,815	\$ 8,494,145	\$ 6,011,899	\$ 7,207,120	215.5	234.0	2,937.31	3,776.41	104,976.79	137,824.47	1,456,240.18	2,049,541.28

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Portfolio Planned Versus Actual Performance - 2022												
Portfolio	Planned		Actual	% of Plan	Design Coefficient	Actual Coefficient	125% of Planned PI		Actual PI	Actual Coefficient w/ 100% Threshold	PI w/ 100% Threshold	Source
		Threshold					Planned PI	Planned PI				
1 Lifetime MMBtu Savings	2,049,541	1,537,156	1,456,240	71%	2.475%	0.000%	\$ 210,230	\$ 211,947	\$ -	0.000%	\$ -	Program Cost Effectiveness (Page 1 of 6)
2 Annual MMBtu Savings	137,824	103,368	104,977	76%	1.100%	0.838%	\$ 93,436	\$ 94,199	\$ 57,399	0.000%	\$ -	Program Cost Effectiveness (Page 1 of 6)
3 Total Resource Benefits	17,166,476		\$ 11,872,499	69%								Present Value Benefits (Page 2 of 6)
4 Total Utility Costs ¹	\$ 8,494,145		\$ 6,850,815	81%								Program Cost Effectiveness (Page 1 of 6)
5 Net Benefits	\$ 8,672,330	\$ 6,504,248	\$ 5,021,684	58%	1.925%	0.000%	\$ 163,512	\$ 164,848	\$ -	0.000%	\$ -	Line 3 minus line 4
6 Total					5.500%	0.838%	\$ 467,178	\$ 470,994	\$ 57,399	-	\$ -	Sum of Rows 1, 2 & 5

	Granite State Test		Source
	Planned	Actual	
7 Total Benefits	21,637,311	\$ 15,753,489	Program Cost Effectiveness (Page 1 of 6)
8 Performance Incentive	\$ 467,178	\$ 57,399	from row 6 above
9 Total Utility Costs	\$ 8,494,145	\$ 6,850,815	from row 4 above
10 Portfolio GST BCR	2.41	2.28	row 7 divided by rows 8+9

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Costs, Benefits, and PI Expressed in 2022 Dollars.

¹ Note that in order to avoid a circular reference in the calculation of performance incentive, "Total Utility Costs" does not include the value of PI.

Contractor/Consultant Expenses by State & Country - 2022			
Country	State / Province	Total Expenses	Customer Rebate Portion
US	CA	\$ 196,620	
US	CO	\$ 40,746	
US	IL	\$ 4,783	
US	MA	\$ 1,133,760	\$ 1,067,772
US	NH	\$ 3,501,076	\$ 2,768,127
US	NJ	\$ 1,215	
US	NY	\$ 20,710	
US	RI	\$ 213,077	\$ 54,178
US	TX	\$ 115,584	
US	VA	\$ 12,299	
CA	Ontario	\$ 2,379	
Total		\$ 5,239,870	\$ 3,890,076

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Notes:

Liberty (Gas) has provided the information as requested but notes that the data provided in and of itself does not accurately reflect the full impact of the programs at large. Some caveats include:

- The business address of a given contractor or vendor is not necessarily reflective of the location of the individual(s) who work with the NHSaves brand. For example, there are vendors with corporate addresses located outside of New Hampshire which have employees the Utilities contract and work with within New Hampshire.
- There are contractors who the Utilities work with who hire subcontractors from other entities to obtain materials and supplies or install and fulfill projects for customers.
- Contractor and vendor payments are not reflective of the full economic impact of the projects performed.
- Additional Federal dollars were invested into the income-eligible projects completed.

Contractor/Consultants by State & Country - 2022					
Vendor	Street	City	State	Zip Code	Country
AMERICAN PLANT MAINTENANCE, LLC	10-B Commerce Way	Woburn	MA	01801	US
ANB SYSTEMS INC	4771 Sweetwater Blvd., Ste. 151	Sugarland	TX	77479	US
APEX ANALYTICS LLC	1717 Blubell Avenue	Boulder	CO	80302	US
AW ROSE CONSTRUCTION LLC	1662 Elm Street, Suite 100	Manchester	NH	03101	US
BEL-AIR HOMES, INC.	12 Soldiers Way	Manchester	NH	03104	US
BELKNAP-MERRIMACK COUNTIES, INC.	2 Industrial Park Drive	Concord	NH	03301	US
BENCHMARK GRAPHICS	175 E Bare Hill Road	Harvard	MA	01451	US
BEOTE CONSTRUCTION LLC	134 Turkey Hill Road	Merrimack	NH	03054	US
CLEARRESULT CONSULTING INC.	50 Washington Street	Westborough	MA	01581	US
DODGE DATA AND ANALYTICS LLC	300 American Metro Blvd #185	Hamilton	NJ	08619	US
E SOURCE COMPANIES LLC	1745 38th Street	Boulder	CO	80301	US
EISENBERG, VITAL, & RYZE LLC DBA EVR ADVERTISING	155 Dow Street, Suite 300	Manchester	NH	03031	US
ENERGY CODE ADVISORS, LLC	24 Joppa Hill Road	Bedford	NH	03110	US
ENERGY FEDERATION INC	40 Washington Street, Ste 2000	Westborough	MA	01752	US
ENERGYX SOLUTIONS INC	212 King St. W, Ste. 600	Toronto	Ontario	60021	CA
GDS ASSOCIATES	1155 Elm Street, Suite 702	Manchester	NH	03101	US
HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	75 South Main Street	Concord	NH	03301	US
ICF RESOURCES LLC	9300 Lee Hwy Service Rd	Fairfax	VA	22031	US
K&M DEVELOPERS LLC	46 Lowell Rd	Hudson	NH	03051	US
KEMA INC.	5202 Payshere Circle	Chicago	IL	60674	US
LAMONTAGNE BUILDERS	317 S River Rd	Bedford	NH	03110	US
NEW HAMPSHIRE HOME BUILDERS ASSOCIA	119 Airport Rd	Concord	NH	03301	US
NEW HAMPSHIRE SUSTAINABLE ENERGY ASSOCIATION DBA CLEAN ENERGY NH	14 Dixon Avenue, Ste 202	Concord	NH	03301	US
NEWELL AND CRATHERN LLC	34 Staniels Road	Loudon	NH	03307	US
NH DEPARTMENT OF ENERGY	21 South Fruit Street, Ste. 10	Concord	NH	03301	US
NMR GROUP INC	50-2 Howard Street	Somerville	MA	02144	US
ORACLE AMERICA INC.	500 Oracle Pkwy	Redwood	CA	94065	US
PERFORMANCE SYSTEMS DEVELOPMENT	124 Brindley Street	Ithaca	NY	14850	US
PLAN NH - THE FOUNDATION FOR SHAPING THE BUILT ENVIRONMENT	273 Corporate Drive, Suite 100	Portsmouth	NH	03801	US
PLYMOUTH AREA RENEWABLE ENERGY INITIATIVE	79 Highland Street	Plymouth	NH	03264	US
RESILIENT BUILDINGS GROUP, INC.	46 S Main Street, Suite 7	Concord	NH	03301	US
RISE ENGINEERING	1341 Elmwood Avenue	Cranston	RI	02910	US
RIVER ENERGY ASSOCIATES	271 Albany Street	Fall River	MA	02720	US
SAFARI CONSTRUCTION MANAGEMENT LLC	7 Wall St, Suite 200B	Windham	NH	03087	US
SOUTHERN NEW HAMPSHIRE SERVICE INC	40 Pine Street	Manchester	NH	03103	US
STABILE CONSTRUCTION SERVICES INC.	20 Cotton Rd	Nashua	NH	03063	US
THE NATURE CONSERVANCY	22 Bridge Street, 4th Floor	Concord	NH	03301	US
THE NEW HAMPSHIRE CHAPTER OF THE AMERICAN INST OF ARCHITECTS	PO Box 784	Portsmouth	NH	03802	US
USA INSULATION OF SNH	560A Rockland Ave	Manchester	NH	03102	US

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Projects by Municipality - 2022¹				
City / Town	Number of Customers per City / Town	Number of Participants ¹	Spend (\$)	Spend (\$) per Customer
ALLENSTOWN	401	105	\$2,989	\$7.45
AMHERST	654	187	\$21,964	\$33.58
AUBURN	37	1	\$0	\$0.00
BEDFORD	2,239	461	\$77,265	\$34.51
BELMONT	90	8	\$6,379	\$70.88
BERLIN	15	0	\$0	\$0.00
BOSCAWEN	339	98	\$161,324	\$475.88
BOW	836	314	\$28,048	\$33.55
CANTERBURY	40	10	\$0	\$0.00
CONCORD	11,592	3593	\$670,288	\$57.82
DERRY	631	76	\$25,026	\$39.66
FRANKLIN	1,128	236	\$15,616	\$13.84
GILFORD	122	2	\$27,261	\$223.45
GOFFSTOWN	759	102	\$20,783	\$27.38
HOLLIS	30	16	\$787	\$26.23
HOOKSETT	2,647	803	\$124,215	\$46.93
HUDSON	5,584	2111	\$134,949	\$24.17
KEENE	1,220	15	\$2,291	\$1.88
LACONIA	2,368	513	\$408,692	\$172.59
LITCHFIELD	214	47	\$853	\$3.99
LONDONDERRY	2,051	376	\$86,803	\$42.32
LOUDON	190	49	\$8,997	\$47.35
MANCHESTER	28,321	6509	\$1,310,919	\$46.29
MERRIMACK	4,523	1756	\$215,927	\$47.74
MILFORD	1,249	286	\$24,080	\$19.28
NASHUA	29,122	9834	\$1,093,279	\$37.54
NORTHFIELD	270	44	\$85	\$0.31
PELHAM	50	2	\$1,525	\$30.50
PEMBROKE	1,122	200	\$22,383	\$19.95
SANBORNTON	50	10	\$1,998	\$39.96
TILTON	790	185	\$27,689	\$35.05
WINNESQUAM	9	2	\$0	\$0.00
Grand Total	98,693	27,951	\$4,522,415	\$45.82

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¹Participant counts include Home Energy Report recipients

Projects by Subsidy Level - 2022			
Subsidy (%)	Number of Projects¹	Total Project Cost	Total Incentive
100%	22,899	\$ 1,852,113	\$ 1,852,113
80% - 99%	536	\$ 349,652	\$ 318,762
60% - 79%	1,564	\$ 1,518,021	\$ 1,056,511
40% - 59%	902	\$ 1,617,041	\$ 778,315
20% - 39%	1,548	\$ 1,924,132	\$ 637,074
1% - 19%	502	\$ 395,509	\$ 27,104
Total	27,951	\$ 7,656,467	\$ 4,669,880

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¹Number of projects include Home Energy Report recipients

NPV of EE Measures/Services Provided at No Cost					
Program	Subsidy %	Total Participants	Total Project Cost	Total Incentive	Analysis for 100% Incentive
2022 ES Homes	100%	1	\$500	\$500	Project audit fee
2022 Home Energy Assistance	100%	324	\$1,440,463	\$1,440,463	HEA projects are done at no cost to the customer.
2022 Home Performance w/ENERGY STAR	100%	251	\$160,532	\$160,532	The projects at 100% subsidy are 'baseload' or Visual Audit projects where non-weatherization measure such as LED light bulbs, Wi-Fi thermostats, faucet aerators, and low-flow showerheads are directly installed at no cost to the customer.
2022 Home Energy Reports	100%	22,180	\$147,465	\$147,465	Customers receive personalized, energy analysis reports at no cost
2022 Large Commercial	100%	58	\$42,886	\$42,886	The projects at 100% subsidy are Steam Trap repairs and Pipe Insulation installed at no cost to the customer as part of a promotion.
2022 Small Commercial	100%	85	\$60,267	\$60,267	The projects at 100% subsidy include Direct Installed (DI) measures such as low flow faucet aerators and showerheads, programmable thermostats, and kitchen spray valves. In a few cases, commercially metered low income multi-family buildings were provided with replacement on failure heating systems.
Grand Total		22,899	\$1,852,113	\$1,852,113	

Information depicted is preliminary, pending issuance of the 2022 Annual Report

Explanation of Market Barriers

The attached worksheet includes a reproduction of the market barriers tables by sector (C&I and Residential, inclusive of income eligible customers) from the 2022-2023 Plan, as well as the planned interventions and program objectives. To this list, Liberty (Gas) has included a column detailing the cost of the intervention for program year 2022, where such delineation is possible. A description of the source (e.g., the benefit cost ("BC") model for 2022 reporting, or the Q4 2022 report) is included in a separate column.

The budgeting of expenditures related to the energy efficiency programs has not been explicitly tied to overcoming specific market barriers, nor are the general ledger accounts used by the utilities designed to track these costs. Therefore, granular estimates of either planned or actual costs to overcome the specific market barriers identified in planning are, in most cases, not quantifiable. The energy efficiency programs budgets and expenditures have been organized across six budget categories, described in Table 1-13 on Bates 23 of the 2022-2023 Plan. The six cost categories have served as the basis of planning and reporting of expenses related to the regulated New Hampshire energy efficiency programs since 2002. They are as follows:

- a) Internal Administration
- b) External Administration
- c) Customer Rebates and Services
- d) Internal Implementation Services
- e) Marketing
- f) Evaluation

The method of accounting for expenditures for the NH Energy Efficiency programs has been audited annually by the previous Public Utility Commission Audit Staff and now the Department of Energy Audit Staff. Also, the organization of expenditures, by cost category and program, is displayed most clearly in the Cost Table worksheet of each Company's B/C model, as well as in Attachment C the plan filed with and approved by the Commission. Because program year 2021 budgets were based on program year 2020 (see PUC Order 26,440 in Docket 17-136), the breakdown of planned costs by program and budget activity for 2021 is most closely associated with the 2020 Update Plan, Attachment C.

Not all energy efficiency program expenditures relate to identified market barriers or program interventions. Costs related to other activities include the following:

EM&V Costs

While the Market Barriers listed in the 2022-2023 Plan do not explicitly include activities related to Evaluation, Measurement

Internal and External Admin Costs

While the Market Barriers listed in the 2022-2023 Plan do not explicitly include activities related to internal and external administration of programs, expenditures related to that cost category provide essential management oversight and administration of programs required to effectively comply with evolving regulatory requirements of the NHSaves programs. Docket administration, report preparation, meetings with stakeholder groups such as the Energy Efficiency and Sustainable Energy ("EESSE") Board, development of new plans, budgets, bill impacts, lost base revenue calculations, benefit cost modeling, presentations, and more are covered under this budget category. These expenditures are essential to the administration of programs and ensure that program activity is fully transparent to the Commission, DOE and other stakeholders, and that the programs are responsive to the evolving policy and regulatory environment in New Hampshire.

Line	C&I Market Barrier	Program Interventions	Program Objectives	Cost of Intervention \$2022	Description of the Cost / Source
1	Incremental price difference between standard and high-efficiency goods and services.	1. Provide rebates to give effective price signals to help cover incremental first cost.	Customers consider operating costs and not just price tag when making purchase/investment decisions.	\$1,543,076	C&I Rebates/Services total minus that provided for Education and midstream measures (included elsewhere).
2		2. Offer low-interest or interest-free loans to allow customers to finance their portion of energy efficiency investment.	Market penetration of high-efficiency equipment and services increases.	\$54,346	<i>On-bill financing. Please note, this is not from the annual budget, but is from the RLF.</i>
3		3. Provide information about alternative sources of funding for their high-efficiency investments (state and federal rebates or tax credits).			
4		4. Provide information/training/proformas about the importance of looking at life-cycle costs on website and in communication.			
5	Lack of customer awareness related to: <ul style="list-style-type: none"> • benefits of energy efficiency • existence of high-efficiency alternatives • where to purchase high-efficiency equipment/quality installation * how and when to reduce demand during system peaks. 	1. Promote energy-efficient options in store/online/at point of purchase.	Customers learn to look for and demand high-efficiency options.	\$0	<i>Cost of circuit riders, included in line 1.</i>
6		2. Keep information on NHSaves website up to date.	Market sales of high-efficiency equipment and services increases.	\$22,530	All C&I program marketing and customer engagement initiative expenses
7		3. Engage and train contractor network to improve understanding of/familiarity with new, high-efficiency technologies.	System peak usage is reduced.		
8		4. Provide information to target customer audience through case studies, one-on-one contact, technical assistance, and building assessments.	Customer iCAP charges are reduced.	\$257,250	All C&I program implementation services expenses, less education
9		5. Co-market with contractors and retailers.			
10		6. Refer customers to Program Administrator vetted turnkey service providers.			
11	Midstream (retailers/ distributors) fail to stock high-efficiency products. <ul style="list-style-type: none"> • Lower turnover * stocking cost * lack of awareness / experience 	1. Include retailer training and recruitment in midstream program offering.	Greater availability/visibility of high-efficiency equipment at point of sale.	\$0	Midstream C&I rebate/services
12		2. Communicate attributes of emerging or improving high efficiency equipment stock.	Engaged and motivated retailers committed and rewarded for selling high-efficiency products.		
13		3. Provide proper price signals to retailers who stock/sell targeted equipment.	Market share of high-efficiency equipment and services increases.		
14		4. Co-market available incentives to customers.			
15	Building trades lack sufficient cadre of trained personnel, awareness, experience, or commitment to high-efficiency practices, both for existing building renovations and new construction.	1. No-cost training in best practices provided to builders and trade allies.	Build confidence and competence in high-efficiency building practices. 2. Improve the industry standard practice in building design.	\$15,158	Education rebate/services and implementation expenses.
16		2. Incentives provided for exceeding commercial building energy efficiency code and appliance standards.	Improve the industry standard practice in building design.	\$381,216	Large and Small C&I new equipment and construction rebate/services expenses
17		3. Case studies developed and promoted to highlight exceptional builders and homes.	Reward and celebrate builders and other professionals who demonstrate commitment to high-efficiency building design.		
18		4. Collaboration with professional associations to promote the program and the benefits of high-efficiency homes.	Capture opportunity at time of building/renovation for energy savings over the life of building.		
19		Total Cost	Increase the industry standard practice for high-efficiency design/build/renovation.		
Total NPV Costs C&I Sector 2022				Total Cost	\$2,219,231
Unaccounted for Other Expenses				Total NPV Costs C&I Sector 2022	\$2,341,895
				Unaccounted for Other Expenses	\$122,664
					All internal admin, EM&V, and external admin expenses
					\$70,090 EM&V
					\$50,192 Internal Admin
					\$2,382 External Admin
					\$122,664 Total

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Line	Residential Market Barrier	Program Interventions	Program Objectives	Cost of Intervention \$2022	Description of the Cost / Source
1	Incremental price difference between standard and high-efficiency goods and services.	1. Provide rebates to give effective price signals to help cover incremental first cost.	Customers consider operating costs and not just price tag when making purchase/investment decisions.	\$3,504,458	Total Rebates / Services from Cost Table for Low Income and Res programs, minus behavior, and lighting offers (which are listed below)
2		2. Offer low-interest or interest-free loans to allow customers to finance their portion of larger investments in weatherization and heating systems.	Market penetration of high-efficiency equipment and services increases, allowing the transition to market-based measure offering.	\$21,749	On-bill financing. Please note, this is not from the annual budget, but is from the RLF.
3		3. Provide customers information about alternative sources of funding for their high efficiency investments (state and federal rebates or tax credits).		\$0	Interest rate buy-downs paid.
4		4. Provide information/training about the importance of looking at life-cycle costs on website and in communication.			
5	Lack of customer awareness related to: <ul style="list-style-type: none"> • benefits of energy efficiency. • existence of high-efficiency alternatives. • where to purchase high-efficiency equipment. • how and when to reduce demand during system peaks. 	1. Promote energy-efficient options in store/online/at point of purchase.	Customers learn to look for and demand high-efficiency options.	\$12,299.33	Cost of circuit riders, included in line 1.
6		2. Use NH Saves/EnergyStar product labeling at point of purchase.	Market sales of high-efficiency equipment and services increases.	\$18,266.94	All residential program marketing and customer engagement initiative expenses
7		3. Keep information on NHSaves website up to date.	System peak usage is reduced.	\$273,357.54	All residential program implementation services expenses
8		4. Provide customers access to pre-vetted online marketplace for energy efficiency goods and services.			
9		5. Send Home Energy Reports directly to customers through mail and email.		\$147,465.00	Rebates and services for behavior program (subtracted from row 1 rebate total)
10		6. Provide information to target audience at trade and home shows.			
11		7. Co-market with contractors and retailers.			
12		8. Directly control thermostat settings to reduce air conditioning use during system peaks.			
13	Midstream (retailers/ distributors) fail to stock high-efficiency products. <ul style="list-style-type: none"> • Lower turnover • Stocking cost • Lack of awareness/ experience 	1. Provide retailer training and recruitment in midstream program offering.	Greater availability/ visibility of high-efficiency equipment at point of sale • Engaged and motivated retailers committed and rewarded for selling high-efficient products.	\$0.00	Midstream rebate/services
14		2. Communicate attributes of emerging or improving high-efficiency equipment stock.	Market share of high- efficiency equipment and services increases.		
15		3. Provide proper price signals to retailers who stock/ sell targeted equipment.			
16		4. Co-market available incentives to customers.			
17	Building trades lack sufficient cadre of trained personnel, awareness, experience, or commitment to high-efficiency practices.	1. No-cost training in best practices provided to builders and trade allies.	Build competence and confidence in high-efficiency building practices	\$15,928	Residential education and training expenses are embedded in the C&I Education expenses for 2021, but are charged to residential beginning in 2022.
18		2. Incentives provided for meeting Energy Star Homes standards and for other above-energy code practices. 3. Case studies developed and promoted to highlight exceptional builders and homes.	Improve the industry standard practice in building design	\$392,298	ES Homes rebate/services expenses
19		4. Collaboration with professional associations to promote the program and the benefits of high-efficiency homes.	Reward and celebrate builders and other professionals who demonstrate commitment to high-efficiency building design		
20			Capture opportunity at time of building/renovation for energy savings over the life of a building or home		
Total Cost				\$4,364,073	
Total NPV Costs Res Sector 2022				\$4,508,920	
Unaccounted for Other Expenses				\$144,847	All internal admin, EM&V, and external admin expenses
				\$95,687	EM&V
				\$46,283	Internal Admin
				\$2,877	External Admin
				\$144,847	Total

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Energy Efficiency Cost Categories

Tracking Activity	Description
Administration—Internal	Internal utility costs associated with program design, development, regulatory support, and quality assurance. Costs include employee labor, benefits, expenses, materials, and supplies.
Administration—External	External costs associated with program administration. This includes contractors and consultants used in support of program design, development, regulatory support, and quality assurance.
Customer Rebates and Services	Costs associated with incentives that reduce the cost of equipment as well as costs for services to speed adoption. This includes direct rebate dollars paid to distinct participants, as well as indirect incentives for equipment discounts. It also includes services such as technical audits, employee and contractor labor to install measures, expenses, materials, and supplies.
Internal Implementation Services	Tracking of internal utility costs associated with delivering programs to customers, including labor, benefits, expenses, materials, and supplies.
Marketing	Costs for marketing, advertising, trade shows, toll-free numbers, and NHSaves website. Types of expenses include labor, benefits, consultants, contractors, expenses, materials, and supplies.
Evaluation	Costs for EM&V activities including labor, benefits, expenses, materials, supplies, consultants, contractors, and tracking systems.

Program Budget and Expenses by Category												
Plan or Actual	Year	Utility	Sector	Program	Evaluation	Internal Administration	Internal Implementation	Marketing	Rebates-Services	External Administration	Performance Incentive	Total
Actual	2016	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$21,273	\$0	\$8,143	\$59,268	\$0	\$914,958	\$0	\$1,003,642
Actual	2016	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$21,747	\$0	\$1,269	\$6,449	\$2,209	\$67,564	\$0	\$99,240
Actual	2016	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$20,371	\$0	\$12,020	\$54,356	\$9,950	\$382,122	\$0	\$478,819
Actual	2016	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$23,055	\$0	\$7,109	\$79,279	\$15,349	\$846,206	\$0	\$970,998
Actual	2016	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$9,300	\$0	\$2,736	\$23,173	\$4,952	\$204,888	\$0	\$245,049
Actual	2016	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$38,587	\$0	\$10,237	\$88,962	\$12,283	\$1,211,994	\$0	\$1,362,063
Actual	2016	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$27,739	\$0	\$8,428	\$87,899	\$16,730	\$655,192	\$0	\$795,989
Actual	2016	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$0	\$0	\$0	\$0	\$6,000	\$18,070	\$0	\$24,070
Actual	2016	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$246,714	\$246,714
Actual	2016	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$190,591	\$190,591
Actual	2016	Liberty - Gas	Total Portfolio		\$162,073	\$0	\$49,942	\$399,387	\$67,473	\$4,300,995	\$437,305	\$5,417,176
Plan	2016	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$53,700	\$0	\$17,900	\$80,550	\$0	\$742,850	\$0	\$895,000
Plan	2016	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$5,100	\$0	\$1,700	\$7,650	\$5,100	\$65,450	\$0	\$85,000
Plan	2016	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$38,749	\$0	\$12,916	\$58,123	\$38,749	\$497,278	\$0	\$645,815
Plan	2016	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$59,700	\$0	\$19,900	\$89,550	\$59,700	\$766,150	\$0	\$995,000
Plan	2016	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$17,880	\$0	\$5,960	\$26,820	\$17,880	\$229,460	\$0	\$298,000
Plan	2016	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$89,280	\$0	\$29,760	\$133,920	\$89,280	\$1,145,760	\$0	\$1,488,000
Plan	2016	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$71,400	\$0	\$23,800	\$107,100	\$71,400	\$916,300	\$0	\$1,190,000
Plan	2016	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$0	\$0	\$0	\$0	\$6,000	\$19,000	\$0	\$25,000
Plan	2016	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$233,505	\$233,505
Plan	2016	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$216,240	\$216,240
Plan	2016	Liberty - Gas	Total Portfolio		\$335,809	\$0	\$111,936	\$503,713	\$288,109	\$4,382,248	\$449,745	\$6,071,560
Actual	2017	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$32,793.24	\$1,833.02	\$12,990.05	\$77,907.28	\$27,789.03	\$673,058.61	\$0	\$826,371
Actual	2017	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$14,516.61	\$247.88	\$3,720.56	\$10,372.82	\$3,934.56	\$78,232.94	\$0	\$111,025
Actual	2017	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$24,461.16	\$1,329.06	\$7,275.30	\$49,310.79	\$24,829.86	\$246,861.03	\$0	\$354,067
Actual	2017	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$28,008.02	\$1,485.85	\$10,845.55	\$70,177.32	\$22,525.78	\$856,576.76	\$0	\$989,619
Actual	2017	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$8,811.79	\$413.74	\$5,719.51	\$20,855.98	\$6,272.36	\$182,276.22	\$0	\$224,350
Actual	2017	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$52,467.73	\$2,848.96	\$18,930.39	\$126,941.34	\$36,700.06	\$880,781.49	\$0	\$1,118,670
Actual	2017	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$46,528.29	\$2,502.48	\$18,422.28	\$111,888.78	\$42,625.12	\$630,593.35	\$0	\$852,560
Actual	2017	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$0	\$0	\$492.50	\$0	\$0	\$24,632.67	\$0	\$25,125
Actual	2017	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$126,052	\$126,052
Actual	2017	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$111,093	\$111,093
Actual	2017	Liberty - Gas	Total Portfolio		\$207,587	\$10,661	\$78,396	\$467,454	\$164,677	\$3,573,013	\$237,145	\$4,738,933
Plan	2017	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$50,600	\$0	\$22,100	\$60,000	\$53,000	\$820,000	\$0	\$1,005,700
Plan	2017	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$14,000	\$0	\$5,000	\$33,000	\$16,000	\$68,000	\$0	\$136,000
Plan	2017	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$37,000	\$0	\$11,200	\$45,000	\$36,000	\$600,000	\$0	\$729,200
Plan	2017	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$40,000	\$0	\$15,500	\$35,000	\$46,500	\$678,220	\$0	\$815,220
Plan	2017	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$11,000	\$0	\$4,000	\$8,000	\$10,000	\$194,000	\$0	\$227,000
Plan	2017	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$78,100	\$0	\$29,500	\$74,500	\$48,500	\$1,332,500	\$0	\$1,563,100
Plan	2017	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$68,500	\$0	\$27,500	\$72,000	\$55,000	\$1,150,000	\$0	\$1,373,000
Plan	2017	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$0	\$0	\$2,000	\$6,500	\$14,000	\$42,000	\$0	\$64,500
Plan	2017	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$160,222	\$160,222
Plan	2017	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$165,033	\$165,033
Actual	2017	Liberty - Gas	Total Portfolio		\$299,200	\$0	\$116,800	\$334,000	\$279,000	\$4,884,720	\$325,255	\$6,238,975
Actual	2018	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$39,804	\$553	\$27,357	\$52,834	\$24,892	\$838,637	\$0	\$984,077
Actual	2018	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$6,772	\$94	\$7,799	\$13,669	\$3,832	\$202,150	\$0	\$234,317
Actual	2018	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$25,085	\$348	\$17,150	\$50,509	\$37,895	\$557,225	\$0	\$688,212
Actual	2018	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$48,542	\$496	\$25,104	\$36,591	\$21,750	\$1,097,595	\$0	\$1,230,077

Program Budget and Expenses by Category												
Plan or Actual	Year	Utility	Sector	Program	Evaluation	Internal Administration	Internal Implementation	Marketing	Rebates-Services	External Administration	Performance Incentive	Total
Actual	2018	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$10,495	\$135	\$4,304	\$14,604	\$5,376	\$230,000	\$0	\$264,914
Actual	2018	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$65,173	\$900	\$19,877	\$134,801	\$51,975	\$980,932	\$0	\$1,253,657
Actual	2018	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$50,039	\$691	\$22,172	\$105,441	\$52,982	\$995,227	\$0	\$1,226,552
Actual	2018	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$550	\$35	\$86	\$16	\$799	\$18,728	\$0	\$20,213
Actual	2018	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$233,860	\$233,860
Actual	2018	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$154,118	\$154,118
Actual	2018	Liberty - Gas	Total Portfolio		\$246,460	\$3,253	\$123,848	\$408,466	\$199,500	\$4,920,494	\$387,978	\$6,289,998
Plan	2018	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$60,865	\$2,800	\$33,719	\$79,125	\$54,779	\$986,013	\$0	\$1,217,300
Plan	2018	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$10,355	\$476	\$5,737	\$13,462	\$9,320	\$167,751	\$0	\$207,100
Plan	2018	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$38,358	\$1,688	\$21,327	\$49,865	\$38,358	\$617,564	\$0	\$767,160
Plan	2018	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$54,584	\$2,511	\$30,239	\$70,959	\$49,125	\$884,256	\$0	\$1,091,674
Plan	2018	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$14,830	\$653	\$8,245	\$19,279	\$14,830	\$238,763	\$0	\$296,600
Plan	2018	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$99,071	\$4,360	\$55,083	\$128,792	\$99,071	\$1,595,041	\$0	\$1,981,418
Plan	2018	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$76,066	\$3,347	\$42,292	\$98,886	\$76,066	\$1,224,665	\$0	\$1,521,323
Plan	2018	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$3,900	\$172	\$2,168	\$5,070	\$3,900	\$62,790	\$0	\$78,000
Plan	2018	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$196,891	\$196,891
Plan	2018	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$196,941	\$196,941
Actual	2018	Liberty - Gas	Total Portfolio		\$358,029	\$16,006	\$198,811	\$465,437	\$345,448	\$5,776,843	\$393,832	\$7,554,407
Actual	2019	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$57,347	\$76	\$48,868	\$51,744	\$43,268	\$1,481,848	\$0	\$1,683,152
Actual	2019	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$19,114	\$59	\$10,008	\$14,141	\$14,080	\$373,291	\$0	\$430,693
Actual	2019	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$46,986	\$146	\$7,071	\$24,448	\$39,147	\$770,798	\$0	\$888,595
Actual	2019	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$41,962	\$130	\$37,898	\$31,231	\$39,333	\$771,368	\$0	\$921,922
Actual	2019	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$7,559	\$16	\$13,190	\$9,376	\$3,913	\$235,701	\$0	\$269,755
Actual	2019	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$102,659	\$324	\$31,315	\$164,829	\$76,876	\$1,432,916	\$0	\$1,808,918
Actual	2019	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$60,783	\$192	\$17,317	\$88,249	\$54,071	\$1,169,248	\$0	\$1,389,860
Actual	2019	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$4,038	\$12	\$2,714	\$4,437	\$1,276	\$26,323	\$0	\$38,799
Actual	2019	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$262,937	\$262,937
Actual	2019	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$160,485	\$160,485
Actual	2019	Liberty - Gas	Total Portfolio		\$340,446	\$954	\$168,383	\$388,455	\$271,964	\$6,261,491	\$423,421	\$7,855,115
Plan	2019	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$65,517	\$2,676	\$36,635	\$85,172	\$58,965	\$1,061,377	\$0	\$1,310,342
Plan	2019	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$21,068	\$860	\$11,780	\$27,388	\$18,961	\$341,294	\$0	\$421,351
Plan	2019	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$51,788	\$2,115	\$28,958	\$67,324	\$51,788	\$833,780	\$0	\$1,035,751
Plan	2019	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$46,250	\$1,889	\$25,861	\$60,125	\$41,625	\$749,251	\$0	\$925,001
Plan	2019	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$13,538	\$542	\$7,581	\$10,831	\$2,708	\$235,565	\$0	\$270,764
Plan	2019	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$115,015	\$4,697	\$64,312	\$149,520	\$115,015	\$1,851,744	\$0	\$2,300,303
Plan	2019	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$68,099	\$2,781	\$38,078	\$88,529	\$68,099	\$1,096,395	\$0	\$1,361,981
Plan	2019	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$4,120	\$168	\$2,304	\$5,356	\$4,120	\$66,332	\$0	\$82,400
Plan	2019	Liberty - Gas	A - Residential	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$217,977	\$217,977
Plan	2019	Liberty - Gas	C - Commercial & Industrial	Performance Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$205,958	\$205,958
Actual	2019	Liberty - Gas	Total Portfolio		\$385,395	\$15,728	\$215,509	\$494,244	\$361,281	\$6,235,737	\$423,934	\$8,131,828
Actual	2020	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$59,551	\$6,060	\$7,635	\$85,331	\$52,060	\$1,465,382	\$0	\$1,676,017
Actual	2020	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$31,071	\$3,162	\$8,820	\$46,118	\$28,476	\$566,967	\$0	\$684,613
Actual	2020	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$33,150	\$3,373	\$3,513	\$42,522	\$29,437	\$1,086,344	\$0	\$1,198,339
Actual	2020	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$30,819	\$3,136	\$10,284	\$44,300	\$29,609	\$813,998	\$0	\$932,145
Actual	2020	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$10,195	\$948	\$2,225	\$13,662	\$0	\$262,501	\$0	\$289,531
Actual	2020	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$72,647	\$7,919	\$8,001	\$130,106	\$74,907	\$1,326,076	\$0	\$1,619,656
Actual	2020	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$56,281	\$5,113	\$8,818	\$111,690	\$62,019	\$1,844,251	\$0	\$2,088,171
Actual	2020	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$3,216	\$318	\$1,604	\$6,959	\$2,647	\$11,299	\$0	\$26,042

Program Budget and Expenses by Category												
Plan or Actual	Year	Utility	Sector	Program	Evaluation	Internal Administration	Internal Implementation	Marketing	Rebates-Services	External Administration	Performance Incentive	Total
Actual	2020	Liberty - Gas	D - Portfolio	Performance Incentive - Portfolio	\$0	\$0	\$0	\$0	\$0	\$0	\$440,944	\$440,944
Actual	2020	Liberty - Gas	Total Portfolio		\$296,929	\$30,029	\$50,898	\$480,688	\$279,154	\$7,376,817	\$440,944	\$8,955,459
Plan	2020	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$83,822	\$3,353	\$50,293	\$117,351	\$83,822	\$1,337,800	\$0	\$1,676,441
Plan	2020	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$43,734	\$1,749	\$23,004	\$43,734	\$26,241	\$736,226	\$0	\$874,689
Plan	2020	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$46,658	\$1,866	\$25,475	\$46,658	\$46,658	\$765,846	\$0	\$933,162
Plan	2020	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$43,378	\$1,735	\$24,379	\$43,378	\$26,027	\$728,671	\$0	\$867,569
Plan	2020	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$14,350	\$0	\$4,305	\$5,740	\$0	\$262,600	\$0	\$286,995
Plan	2020	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$109,534	\$4,381	\$54,767	\$109,534	\$65,720	\$1,846,740	\$0	\$2,190,676
Plan	2020	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$90,257	\$3,610	\$45,128	\$90,257	\$54,154	\$1,521,732	\$0	\$1,805,139
Plan	2020	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$4,397	\$176	\$2,638	\$6,156	\$2,638	\$71,938	\$0	\$87,944
Plan	2020	Liberty - Gas	D - Portfolio	Performance Incentive - Portfolio	\$0	\$0	\$0	\$0	\$0	\$0	\$479,744	\$479,744
Plan	2020	Liberty - Gas	Total Portfolio		\$436,131	\$16,871	\$229,990	\$462,809	\$305,261	\$7,271,553	\$479,744	\$9,202,359
Actual	2021	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$33,889	\$845	\$12,247	\$98,872	\$23,862	\$1,479,298	\$0	\$1,649,014
Actual	2021	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$17,682	\$441	\$12,271	\$43,421	\$12,517	\$474,678	\$0	\$561,010
Actual	2021	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$18,864	\$471	\$7,357	\$46,143	\$19,302	\$1,187,733	\$0	\$1,279,870
Actual	2021	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$17,538	\$438	\$11,525	\$41,166	\$12,415	\$752,615	\$0	\$835,696
Actual	2021	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$5,330	\$103	\$1,990	\$13,979	\$0	\$196,874	\$0	\$218,276
Actual	2021	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$44,964	\$1,105	\$14,139	\$130,607	\$63,087	\$1,549,622	\$0	\$1,803,524
Actual	2021	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$39,890	\$732	\$27,209	\$92,025	\$56,998	\$1,331,792	\$0	\$1,548,647
Actual	2021	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$1,778	\$44	\$2,531	\$4,497	\$2,384	\$10,982	\$0	\$22,215
Actual	2021	Liberty - Gas	D - Portfolio	Performance Incentive - Portfolio	\$0	\$0	\$0	\$0	\$0	\$0	\$454,900	\$454,900
Actual	2021	Liberty - Gas	Total Portfolio		\$179,934	\$4,179	\$89,269	\$470,710	\$190,565	\$6,983,596	\$454,900	\$8,373,153
Plan	2021	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$74,142	\$2,966	\$40,778	\$86,005	\$74,142	\$1,204,812	\$0	\$1,482,845
Plan	2021	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$43,734	\$1,749	\$24,054	\$50,732	\$43,734	\$710,685	\$0	\$874,689
Plan	2021	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$51,498	\$2,060	\$28,324	\$59,738	\$51,498	\$836,842	\$0	\$1,029,960
Plan	2021	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$48,218	\$1,929	\$26,520	\$55,933	\$48,218	\$783,548	\$0	\$964,367
Plan	2021	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$14,350	\$574	\$7,892	\$16,646	\$14,350	\$233,183	\$0	\$286,995
Plan	2021	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$109,534	\$4,381	\$60,244	\$127,059	\$109,534	\$1,779,924	\$0	\$2,190,676
Plan	2021	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$90,257	\$3,610	\$49,641	\$104,698	\$90,257	\$1,466,675	\$0	\$1,805,139
Plan	2021	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$4,397	\$176	\$2,418	\$5,101	\$4,397	\$71,455	\$0	\$87,944
Plan	2021	Liberty - Gas	D - Portfolio	Performance Incentive - Portfolio	\$0	\$0	\$0	\$0	\$0	\$0	\$479,744	\$479,744
Plan	2021	Liberty - Gas	Total Portfolio		\$436,131	\$17,445	\$239,872	\$505,912	\$436,131	\$7,087,125	\$479,744	\$9,202,359
Actual	2022	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$32,848	\$19,801	\$98,365	\$3,844	\$1,542,188	\$1,021		\$1,698,067
Actual	2022	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$13,440	\$9,051	\$40,714	\$2,006	\$392,298	\$493		\$458,002
Actual	2022	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$22,172	\$10,413	\$55,926	\$4,179	\$1,069,971	\$610		\$1,163,271
Actual	2022	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$22,463	\$3,893	\$63,256	\$8,220	\$907,972	\$587		\$1,006,391
Actual	2022	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$3,714	\$2,941	\$12,987		\$147,465	\$154		\$167,261
Actual	2022	Liberty - Gas	A - Residential	A6c - Residential Education	\$1,050	\$185	\$2,109		\$12,555	\$11		\$15,928
Actual	2022	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$37,989	\$23,862	\$136,598	\$7,692	\$884,488	\$1,282		\$1,091,911
Actual	2022	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$31,138	\$21,223	\$116,239	\$14,655	\$1,050,516	\$1,055		\$1,234,826
Actual	2022	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$963	\$5,108	\$4,413	\$184	\$4,446	\$45		\$15,158
Actual	2022	Liberty - Gas	D - Portfolio	Performance Incentive - Portfolio							\$57,399	\$57,399
Actual	2022	Liberty - Gas	Total Portfolio		\$165,777	\$96,475	\$530,608	\$40,797	\$6,011,899	\$5,259	\$57,399	\$6,908,214
Plan	2022	Liberty - Gas	B - Low-Income	B1 - Home Energy Assistance	\$57,173	\$56,956	\$93,568	\$50,965	\$1,438,961	\$1,207		\$1,698,829
Plan	2022	Liberty - Gas	A - Residential	A1 - Energy Star Homes	\$20,421	\$21,382	\$35,126	\$19,133	\$541,244	\$453		\$637,758
Plan	2022	Liberty - Gas	A - Residential	A2 - Home Performance with Energy Star	\$40,918	\$40,464	\$66,476	\$36,208	\$1,022,021	\$857		\$1,206,945
Plan	2022	Liberty - Gas	A - Residential	A3 - Energy Star Products	\$39,909	\$41,787	\$68,648	\$37,392	\$1,057,769	\$885		\$1,246,390

Program Budget and Expenses by Category												
Plan or Actual	Year	Utility	Sector	Program	Evaluation	Internal Administration	Internal Implementation	Marketing	Rebates-Services	External Administration	Performance Incentive	Total
Plan	2022	Liberty - Gas	A - Residential	A4 - Residential Behavior	\$5,203	\$5,448	\$8,950	\$4,875	\$137,908	\$115		\$162,500
Plan	2022	Liberty - Gas	A - Residential	A6c - Residential Education	\$0	\$2,366	\$3,887	\$2,117	\$62,154	\$50		\$70,575
Plan	2022	Liberty - Gas	C - Commercial & Industrial	C1 - Large Business Energy Solutions	\$60,462	\$63,307	\$104,003	\$56,649	\$1,602,523	\$1,341		\$1,888,284
Plan	2022	Liberty - Gas	C - Commercial & Industrial	C2 - Small Business Energy Solutions	\$49,466	\$51,794	\$85,088	\$46,346	\$1,311,074	\$1,097		\$1,544,864
Plan	2022	Liberty - Gas	C - Commercial & Industrial	C6c - C&I Education	\$0	\$1,274	\$2,093	\$1,140	\$33,466	\$27		\$38,000
Plan	2022	Liberty - Gas	D - Portfolio	Performance Incentive - Portfolio							\$467,178	\$467,178
Plan	2022	Liberty - Gas	Total Portfolio		\$273,552	\$284,778	\$467,839	\$254,824	\$7,207,120	\$6,033	\$467,178	\$8,961,323

Information depicted is preliminary, pending issuance of the 2022 Annual Report

Note: Liberty (Gas) did not expend any program dollars on "Subsidiaries", as the Company does not have any subsidiaries

Program Funding by Category				
Plan or Actual	Year	Utility	Category	Amount
Plan	2016	Liberty - Gas	LDAC	\$5,925,057
Plan	2016	Liberty - Gas	Carryforward	\$146,503
Plan	2016	Liberty - Gas	Total	\$6,071,560
Actual	2016	Liberty - Gas	LDAC	\$5,466,915
Actual	2016	Liberty - Gas	Interest	\$47,884
Actual	2016	Liberty - Gas	Total	\$5,514,799
Plan	2017	Liberty - Gas	LDAC	\$5,436,100
Plan	2017	Liberty - Gas	Carryforward	\$802,875
Plan	2017	Liberty - Gas	Total	\$6,238,975
Actual	2017	Liberty - Gas	LDAC	\$4,858,396
Actual	2017	Liberty - Gas	Interest	\$35,412
Actual	2017	Liberty - Gas	Total	\$4,893,808
Plan	2018	Liberty - Gas	LDAC	\$7,554,407
Plan	2018	Liberty - Gas	Carryforward	\$0
Plan	2018	Liberty - Gas	Total	\$7,554,407
Actual	2018	Liberty - Gas	LDAC	\$6,880,078
Actual	2018	Liberty - Gas	Interest	\$98,511
Actual	2018	Liberty - Gas	Total	\$6,978,589
Plan	2019	Liberty - Gas	LDAC	\$6,558,495
Plan	2019	Liberty - Gas	Carryforward	\$1,573,333
Plan	2019	Liberty - Gas	Allocation to OBF	\$875,000
Plan	2019	Liberty - Gas	Total	\$9,006,828
Actual	2019	Liberty - Gas	LDAC	\$6,634,306
Actual	2019	Liberty - Gas	Interest	\$53,169
Actual	2019	Liberty - Gas	Total	\$6,687,475
Plan	2020	Liberty - Gas	LDAC	\$9,461,864
Plan	2020	Liberty - Gas	Carryforward	(\$259,505)
Plan	2020	Liberty - Gas	Total	\$9,202,359
Actual	2020	Liberty - Gas	LDAC	\$8,360,443
Actual	2020	Liberty - Gas	Interest	\$6,381
Actual	2020	Liberty - Gas	Total	\$8,366,824
Plan	2021	Liberty - Gas	LDAC	\$9,202,359
Plan	2021	Liberty - Gas	Carryforward	\$0
Plan	2021	Liberty - Gas	Total	\$9,202,359
Actual	2021	Liberty - Gas	LDAC	\$9,426,501
Actual	2021	Liberty - Gas	Interest	\$40,771
Actual	2021	Liberty - Gas	Total	\$9,467,272
Plan	2022	Liberty - Gas	LDAC	\$8,346,332
Plan	2022	Liberty - Gas	Carryforward	\$614,991
Plan	2022	Liberty - Gas	Total	\$8,961,323
Actual	2022	Liberty - Gas	LDAC	\$7,066,333
Actual	2022	Liberty - Gas	Interest	\$63,715
Actual	2022	Liberty - Gas	Total	\$7,130,048

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HEA Projects, By Incentive Level - 2022		
Rebate Range	Owner Occupied Dwelling	Renter Occupied Dwelling
\$0-\$9K	101	199
\$9K-\$12K	5	0
\$12K-\$15K	2	3
\$15K+	0	14

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Notes

(1) The Company has not historically required internal tracking of renter vs. owner-occupied projects, and therefore cannot guarantee the accuracy of this field.

(2) It is assumed by the Utilities that 100% of the benefits from these projects flow to the occupant of the home.

HEA Projects, Incentive Above \$15,000 - 2022					
Project	Sq Ft	Dwelling Type	Owner/Renter	Heating System Replacement	Details
1	3,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 580 sf board foam to poorly insulated vented attic facing walls.
2	3,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 580 sf board foam to poorly insulated vented attic facing walls.
3	3,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 580 sf board foam to poorly insulated vented attic facing walls.
4	3,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 580 sf board foam to poorly insulated vented attic facing walls.
5	3,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 580 sf board foam to poorly insulated vented attic facing walls.
6	3,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 580 sf board foam to poorly insulated vented attic facing walls.
7	8,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 900 sf board foam to vented attic poorly facing walls
8	11,000	Residential / EducationalServices	Renter	No	Lift old insulation, substantial manual airsealing in attic, repair old, add adequate supplemental insulation. Install 1400 sf board foam to vented attic poorly facing walls
9	2,125	Multi-family Qualified Housing	Renter	Yes	Building shell wxn cost and common heating system replacement
10	664	Multi-family Qualified Housing	Renter	Yes	Ventilation, CO safety, Building shell wxn and air sealing, one window replaced, common heating sytem replacement
11	664	Multi-family Qualified Housing	Renter	Yes	Ventilation, CO safety, Building shell wxn and air sealing, one window replaced, common heating sytem replacement
12	664	Multi-family Qualified Housing	Renter	Yes	Ventilation, CO safety, Building shell wxn and air sealing, one window replaced, and common heating sytem replacement
13	664	Multi-family Qualified Housing	Renter	Yes	Ventilation, CO safety, Building shell wxn and air sealing, one window replaced, and common heating sytem replacement
14	664	Multi-family Qualified Housing	Renter	Yes	Ventilation, CO safety, Building shell wxn and air sealing, one window replaced, and common heating sytem replacement

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