

Calculation of 2022 Electric Vehicle Make-Ready (EVMR) Surcharge
 2021 Energy Storage Costs Deferral Balance Summary and Amount for Recovery in 2022
 In Accordance with Rule 52 of P.S.C. No. 220 (Electricity Tariff)

Customer																Company		Customer		Implementation			
Month	Beginning Balance (a)	Company Owned Costs (b)	Company Owned/Other Program Costs (c)	Implementation Costs (d)	Total Costs (e)	Interest Rate (f)	Tax Rate (g)	Company Owned Interest (h)	Customer Owned/Other Interest (i)	Implementation Costs Interest (j)	Cumulative Interest (k)	Company Owned Cumulative Balance (l)	Customer Owned/Other Cumulative Balance (m)	Implementation Cumulative Balance (n)	Cumulative balance (o)								
Jan-2021	\$ -	\$ -	\$ -	\$ -	\$ -	0.666%	73.865%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Feb-2021	\$ -	\$ 401.91	\$ -	\$ -	\$ 401.91	0.666%	73.865%	\$ 0.99	\$ -	\$ -	\$ 0.99	\$ 402.89	\$ -	\$ -	\$ -	\$ 402.89							
Mar-2021	\$ 402.89	\$ 493.96	\$ 90,740.40	\$ 135,098.15	\$ 226,332.51	0.666%	73.865%	\$ 3.20	\$ 223.14	\$ 332.22	\$ 558.55	\$ 900.05	\$ 90,963.54	\$ 135,430.37	\$ 227,293.96								
Apr-2021	\$ 227,293.96	\$ 778.47	\$ -	\$ 23,143.32	\$ 23,921.79	0.666%	73.273%	\$ 6.29	\$ 443.79	\$ 717.18	\$ 1,167.26	\$ 1,684.81	\$ 91,407.33	\$ 159,290.87	\$ 252,383.01								
May-2021	\$ 252,383.01	\$ 798.94	\$ 122,521.50	\$ 38,268.94	\$ 161,589.38	0.666%	73.273%	\$ 10.17	\$ 744.83	\$ 870.49	\$ 1,625.48	\$ 2,493.92	\$ 214,673.65	\$ 198,430.30	\$ 415,597.87								
Jun-2021	\$ 415,597.87	\$ 842.15	\$ 32,400.00	\$ 44,362.57	\$ 77,604.72	0.666%	73.273%	\$ 14.22	\$ 1,126.37	\$ 1,076.30	\$ 2,216.89	\$ 3,350.30	\$ 248,200.02	\$ 243,869.17	\$ 495,419.49								
Jul-2021	\$ 495,419.49	\$ 896.35	\$ 105,266.20	\$ 42,434.25	\$ 148,596.80	0.666%	73.273%	\$ 18.53	\$ 1,467.68	\$ 1,293.28	\$ 2,779.50	\$ 4,265.18	\$ 354,933.90	\$ 287,596.71	\$ 646,795.79								
Aug-2021	\$ 646,795.79	\$ 1,231.74	\$ 327,755.17	\$ 43,470.89	\$ 372,457.80	0.666%	73.273%	\$ 23.81	\$ 2,531.14	\$ 1,509.15	\$ 4,064.10	\$ 5,520.73	\$ 685,220.21	\$ 332,576.74	\$ 1,023,317.69								
Sep-2021	\$ 1,023,317.69	\$ 1,558.46	\$ 325,113.74	\$ 45,498.69	\$ 372,170.89	0.666%	73.273%	\$ 30.74	\$ 4,136.07	\$ 1,733.54	\$ 5,900.35	\$ 7,109.93	\$ 1,014,470.03	\$ 379,808.97	\$ 1,401,388.93								
Oct-2021	\$ 1,401,388.93	\$ 2,651.14	\$ 377,940.53	\$ 43,084.85	\$ 423,676.52	0.666%	73.273%	\$ 41.15	\$ 5,871.26	\$ 1,958.08	\$ 7,870.50	\$ 9,802.22	\$ 1,398,281.81	\$ 424,851.91	\$ 1,832,935.94								
Nov-2021	\$ 1,832,935.94	\$ 3,064.52	\$ 572,313.90	\$ 240,651.00	\$ 816,029.42	0.666%	73.273%	\$ 55.30	\$ 8,217.92	\$ 2,659.77	\$ 10,932.99	\$ 12,922.04	\$ 1,978,813.63	\$ 668,162.68	\$ 2,659,898.35								
Dec-2021	\$ 2,659,898.35	\$ 2,102.12	\$ 1,139,679.28	\$ 47,861.84	\$ 1,189,643.24	0.666%	73.273%	\$ 68.17	\$ 12,434.18	\$ 3,376.54	\$ 15,878.89	\$ 15,092.33	\$ 3,130,927.09	\$ 719,401.06	\$ 3,865,420.48								
Total:	\$	\$ 14,819.76	\$ 3,093,730.72	\$ 703,874.50	\$ 3,812,424.98			\$ 272.57	\$ 37,196.37	\$ 15,526.56	\$ 52,995.50												

Notes:

- (a) Prior month balance Column (o)
 (b) EVMR Company Owned Costs as described in Attachment 3
 (c) EVMR Customer Owned Costs/Other program Costs
 (d) EVMR Implementation Costs
 (e) Total EVMR costs; sum of (b), (c), and (d)
 (f) Pre-Tax WACC as shown in (p) divided by 12
 (g) Annual Deferrable Tax Rate as shown in table (q)
 (h) Interest of EVMR Company Owned Costs
 (i) Interest of EVMR Customer Owned Costs/Other program Costs
 (j) Interest of EVMR Implementation Costs
 (k) Total EVMR interest per month; sum of (h), (i), and (j)
 (l) Cumulative balance of EVMR Company Owned Costs
 (m) Cumulative balance of EVMR Customer Owned Costs/Other program Costs
 (n) Cumulative balance of EVMR Implementation Costs
 (o) Cumulative deferrable balance of EVMR; sum of (l), (m), and (n)
 (p) Rate Year 3 WACC per Case 17-E-0238, Joint Proposal, Appendix 1, Schedule 2, pg 29
 (q) Deferrable tax rate updated to reflect new NYS tax of 7.25% effective April 1, 202
 (r) Amount to be recovered equals Company-owned costs over 1 year, Customer-owned/other costs over 15 years, and Implementation costs over 5 years

WACC (p)	
Rate Year	2021
Rate	7.99%

Deferrable Tax Rate (q)		
	2021 Jan - March	2021 April - Dec
Deferred Tax Rate	73.865%	73.2725%
Tax Rate	26.135%	26.7275%
	100.000%	100.0000%

Amount to be Recovered 2022 (r)			
Company Owned Costs	Customer Owned/Other Program Costs	Implementation Costs	Total
(Full Amount)	(1/15 th Amount)	(1/5 th Amount)	
\$ 15,092.33	\$ 208,728.47	\$ 143,880.21	\$ 367,701.02
4%	57%	39%	100%