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September 30, 2022

VIA ELECTRONIC MAIL ONLY

Carmen Diaz, Acting Secretary New Jersey Board of Public Utilities 44 South Clinton Avenue, 9th Floor Post Office Box 350 Trenton, New Jersey 08625-0350

Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company For the Review and Approval of Costs Incurred For Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff ("2021 RAC Filing") BPU Docket No.

Dear Acting Secretary Carmen Diaz:

On behalf of the Petitioner, Jersey Central Power & Light Company ("JCP&L" or the "Company"), attached for filing with the Board of Public Utilities ("Board") is an electronic copy of JCP&L's Verified Petition and supporting Attachments in its above-captioned "2021 RAC Filing", relating to the Company's Remediation Adjustment Clause ("RAC"), which is a component of the Societal Benefits Charge ("SBC") of JCP&L's filed Tariff. Also attached is an electronic version of the voluminous Minimum Filing Requirements ("MFRs") required by the 2004 RAC Filing Stipulation dated as of November 15, 2005, as modified by the 2006-2008 RAC Filing Stipulation dated February 8, 2011. Please note that MFR-07 and MFR-10, which contain confidential information, have been omitted from this filing pending execution of an appropriate confidentiality agreement.

As noted in the Verified Petition (at ¶3), the purpose of this filing is to provide the Board, its Staff and the Division of Rate Counsel with the opportunity to conduct a review of all actual costs and expenditures incurred by JCP&L relating to the period from January 1, 2021 through December 31, 2021.

¹ In accordance with the March 19, 2020 Order of the Board in Docket No. EO20030254, which directed that all submissions to the Board or to the Division of Rate Counsel ("Rate Counsel"), this Petition and the attachments hereto are being sent by electronic mail only.

As noted in ¶42 of the Verified Petition, the Company proposes to defer costs related to Natural Resource Damage ("NRD") issues and incentive compensation costs for 2021, but not to include such NRD-related and incentive compensation costs for recovery until there is a final resolution regarding the appropriateness of recovering same.

As noted in ¶¶ 41, 42 and 43 of the Verified Petition, the incremental expenses incurred in connection with JC&L's Manufactured Gas Plant ("MGP") remediation program in the 2021 period are \$7.65 million. During 2021, the deferral accrued carrying costs of \$0.6 million, leaving a net balance of unrecovered 2021 MGP costs, as of December 31, 2021, of \$8.207 million. After subtracting the deferred incentive compensation costs of \$12,933, the resulting net incremental MGP costs incurred during calendar year 2021, which represents the total recoverable MGP remediation expense for the 2021 period, is \$8.194 million. When combined with the 2021 over-recovered deferred RAC balance of \$0.3 million and the remaining amortization of prior RAC expenditures previously approved for recovery, the resultant decrease to JCP&L's Rider RAC charge is \$0.000026 per kilowatt-hour ("kWh") (before sales and use tax ("SUT")), which would decrease revenues by \$0.5 million annually. However, the Company is proposing that no change be made to the Rider RAC Tariff Rate beyond the increase approved in the 2020 Rider RAC Filing.

I hereby confirm that this letter and the attached Verified Petition and supporting Attachments are this day being served by electronic delivery upon the Director, Division of Rate Counsel, and upon the Department of Law & Public Safety, Division of Law, as set forth in ¶46 of the Verified Petition.

If you have any questions, please feel free to contact me.

Very truly yours,

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Joshua R. Eckert

Attachments

cc: Certificate of Service

SERVICE LIST JERSEY CENTRAL POWER & LIGHT COMPANY 2021 RAC Filing

BPU Docket No.

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JCP&L

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STATE OF NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey

Central Power & Light Company for the

Central Power & Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation

Adjustment Clause of Its Filed Tariff

("2021 RAC Filing")

BPU Docket No.

VERIFIED PETITION

TO THE HONORABLE BOARD OF PUBLIC UTILITIES:

Petitioner, Jersey Central Power & Light Company (the "Petitioner", the "Company" or "JCP&L"), an electric public utility company of the State of New Jersey subject to the regulatory jurisdiction of the Board of Public Utilities (the "Board"), and maintaining offices at 300 Madison Avenue, Morristown, New Jersey 07962-1911, and 101 Crawford Corners Road, Building 1, Suite 1-511, Holmdel, New Jersey 07733, in support of its above-captioned Verified Petition, respectfully shows:

1. JCP&L is a New Jersey electric public utility primarily engaged in the purchase, transmission, distribution and sale of electric energy and related utility services to more than 1,000,000 residential, commercial, and industrial customers located within 13 counties and 236 municipalities of the State of New Jersey.

2. Copies of all correspondence and other communications relating to this proceeding should be addressed to:

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- and -

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Jersey Central Power & Light Company 300 Madison Avenue Morristown, New Jersey 07962-1911

Purpose of Filing

3. The purpose of this filing is to provide the Board, the Board's Staff ("Staff") and the Division of Rate Counsel ("Rate Counsel"), with the opportunity to conduct a review of all actual costs and expenditures incurred by JCP&L relating to the environmental remediation of its former manufactured gas plant ("MGP") sites for the period from January 1, 2021 through December 31, 2021, pursuant to the Remediation Adjustment Clause ("RAC") of JCP&L's filed Tariff ("2021 RAC Filing"). As explained in this Petition, JCP&L is requesting that no change be made to its currently effective Rider RAC charge, given the minor decrease in anticipated revenues that would result from implementing the calculated rate.

Procedural History

- 4. By Order dated July 30, 1997 in Docket No. ER95120634 (the "1997 RAC Order"), the Board adopted in its entirety a Stipulation of Settlement dated June 24, 1997 among JCP&L, Staff and Rate Counsel. The 1997 RAC Order established Rider RAC in JCP&L's filed tariff, which was intended to allow JCP&L to recover all prudently incurred costs and expenses, including associated transaction and carrying costs, and net of insurance and other third-party recoveries, related to the environmental remediation of various former MGP sites. That Order also approved the scope and reasonableness of all such MGP remediation costs and expenses previously incurred by JCP&L through December 31, 1995.
- 5. The Board's Final Decision and Order dated March 7, 2001, in Docket Nos. EO97070458, EO97070459, EO97070460 (the "Restructuring Order"), which concluded JCP&L's rate unbundling, stranded costs and restructuring filings, established a new Tariff Rider designated as the Societal Benefits Charge ("SBC"). The SBC, as approved by the Board, is designed to include Rider RAC for the recovery of costs related to MGP site remediation.
- 6. On March 13, 2002, JCP&L filed with the Board a Verified Petition, under Docket No. ER02030173 (the "2002 RAC Filing"), in order to provide the Board, its Staff and Rate Counsel with the opportunity to conduct a review of all actual and projected MGP-related costs and expenditures, including related insurance recoveries, incurred by JCP&L for the period from January 1, 1996 through July 31, 2003. Following extensive discovery and both public and evidentiary hearings thereon, the 2002 RAC Filing was resolved by a Stipulation of Settlement of Remediation Adjustment Clause dated June 10, 2003 (the "2002 RAC Filing Stipulation") by and among JCP&L, Staff and Rate Counsel (collectively, the "Parties"). The 2002 RAC Filing

Stipulation was approved by the Board at its July 25, 2003 Agenda Meeting, as reflected in both the Board's Summary Order dated August 1, 2003 (at 3) and its Final Order dated May 17, 2004 (at 14-15), which were issued in several consolidated dockets including Docket No. ER02030173.

- Among other things, the 2002 RAC Filing Stipulation, as approved by the Board, resolved all issues relating to JCP&L's MGP costs and related insurance recoveries for the period from January 1, 1996 through December 31, 2002. The 2002 RAC Filing Stipulation determined that JCP&L had a net unrecovered deferred RAC balance of \$678,396 as of December 31, 2002, which was to be carried forward by JCP&L for future recovery without any immediate adjustment to its RAC factor, but subject to the agreed-upon subsequent write-off by JCP&L of \$2.5 million in principal amount from the deferred RAC account balance. The 2002 RAC Filing Stipulation also prospectively modified the interest rate and changed the method and timing of the interest calculation for deferred RAC balances, including the annual compounding of interest thereon.
- 8. On December 22, 2003, JCP&L filed its 2003 Annual RAC Filing under Docket No. ER03121020, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1 through December 31, 2003. Following extensive discovery and conferences, the 2003 RAC proceeding was resolved by a Stipulation of Settlement of Remediation Adjustment Clause dated September 10, 2004 (the "2003 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. In the 2003 RAC Filing Stipulation, the Parties agreed and recommended to the Board that, subject to the application of the previously agreed-upon \$2.5 million write-off, JCP&L's deferred RAC balance of \$5,765,342, at December 31, 2003, be approved by the Board for future recovery through Rider RAC of the Company's Tariff. The Parties also agreed upon certain prospective modifications, namely, to move the

effective date for interest compounding and interest rate resetting to January 1 (instead of August 1) of each year, commencing January 1, 2005. The 2003 RAC Filing Stipulation was approved by the Board's Decision and Order Approving Stipulation, dated October 5, 2004.

- 9. At its Agenda meeting held on September 13, 2004, under Docket No. EM02060377, the Board approved the proposed transfer of certain MGP-related properties pursuant to a Separation Agreement dated September 22, 2000, by and between JCP&L and New Jersey Natural Gas Company ("NJNG"), in order to achieve certain efficiencies with respect to the remediation of MGP sites for which responsibility had previously been shared by those two companies. Consistent with the Separation Agreement, JCP&L no longer shares in the remediation costs for the Long Branch and Toms River MGP sites, but now has full financial responsibility for the continued remediation of the remaining eight sites previously shared with NJNG.
- Docket No. ER04121758, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1 through December 31, 2004. Following extensive discovery and conferences, the 2004 Annual RAC proceeding was resolved by a Stipulation of Settlement of 2004 Remediation Adjustment Clause Filing dated as of November 15, 2005 (the "2004 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. In paragraph 3(b) of the 2004 RAC Filing Stipulation, the Parties agreed and recommended to the Board that JCP&L's deferred RAC net balance of \$6,257,042, at December 31, 2004, be approved by the Board as eligible for future recovery through Rider RAC and/or through current application of other provisions of Rider SBC of the Company's Tariff. The Parties also agreed in the 2004 RAC Filing Stipulation upon various additional record-keeping requirements and information to be provided in future annual RAC filings and to provide specific responses in such annual filings

to the agreed-upon minimum filing requirements ("MFRs") as set forth in Exhibit A thereto. The Parties further agreed to have the Staff's Audit Division perform a RAC audit to review the Company's RAC-related transactions and to verify that the Company has followed all applicable Board-approved RAC procedures and related Board Orders. The 2004 RAC Filing Stipulation was approved by the Board at its March 16, 2006 Agenda Meeting.

11. On March 31, 2006, JCP&L filed its 2005 Annual RAC Filing under Docket No. ER06030258, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1 through December 31, 2005. This filing had been delayed from its anticipated filing in December 2005 pending Board approval of the 2004 RAC Filing Stipulation, which, as noted above, occurred on March 16, 2006. Following extensive discovery and conferences, the 2005 Annual RAC proceeding was resolved by a Stipulation of Settlement of 2005 Remediation Adjustment Clause Filing dated as of April 2, 2009 (the "2005 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. In paragraph 3(b) of the 2005 RAC Filing Stipulation, the Parties agreed and recommended to the Board that JCP&L's deferred RAC net balance of \$2,576,903, at December 31, 2005, be approved by the Board as eligible for future recovery through Rider RAC and/or through current application of other provisions of Rider SBC of the Company's Tariff. The 2005 RAC Filing Stipulation also acknowledged that JCP&L had deferred an additional \$62,856 of costs related to Natural Resource Damage ("NRD") issues from 2005. The Parties agreed in the 2005 RAC Filing Stipulation that, while it was appropriate for JCP&L to defer these NRD-related costs, they should not be recovered until there was a final Board determination as to whether NRD-related costs are within the scope of the Board's RAC recovery authorization. The Parties reserved all of their respective rights with respect to the issue of whether it is appropriate for JCP&L to recover these 2005 NRD-related

costs, as well as a total of approximately \$76,000 of NRD-related costs from 2003 and 2004. The 2005 RAC Filing Stipulation was approved by Board Order dated April 27, 2009.

- 12. On March 9, 2009, JCP&L filed its 2006-2008 RAC Filing under Docket No. ER09030194, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1, 2006 through December 31, 2008, *i.e.*, covering calendar years 2006, 2007 and 2008. Following extensive discovery and conferences, the 2006-2008 RAC Filing was resolved by a Stipulation of Settlement of 2006-2008 Remediation Adjustment Clause Filing dated as of February 8, 2011 (the "2006-2008 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. The 2006-2008 RAC Filing Stipulation was approved by a Board Order dated March 9, 2011.
- 13. On February 19, 2010, JCP&L filed its 2009 SBC/SCC and RAC Filing under Docket No. ER10020130, the RAC portion of which sought the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1, 2009 through December 31, 2009 ("2009 RAC Filing"). In the RAC portion of that filing, the Company requested an increase in its Rider RAC charge to recover an additional \$1.8 million annually. Although there was extensive discovery and numerous conferences among JCP&L, Staff and Rate Counsel in connection with the 2009 RAC Filing, the matter remained pending in early March 2011.
- 14. On March 15, 2011, the Company filed its 2010 RAC Petition ("2010 RAC Filing") even though the 2009 RAC Filing remained pending. The 2010 RAC Filing, which was assigned Docket No. ER11030141, sought an increase in JCP&L's Rider RAC charge to recover an additional \$1.1 million annually. On June 15, 2011, the Board issued an order approving a Stipulation of Settlement for the 2009 RAC Filing, and the Company implemented the revised

rates effective July 1, 2011.

- 15. On March 12, 2012, the Board issued an order approving a Stipulation of Settlement resolving the Company's 2010 RAC Filing. In that Stipulation of Settlement, the parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2010 was an under-recovered balance of \$20,379,454, after application of over-recoveries of \$7,847,211 from other components of Rider SBC, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition to the deferred RAC net balance of \$20,379,454, at December 31, 2010, referred to above, the parties agreed that JCP&L has deferred (i) \$435,073 of costs related to NRD issues from 2005 through 2010, and (ii) \$103,751 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2010. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in the 2010 RAC Filing as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. On April 1, 2012, JCP&L implemented the revised Rider RAC rates.
- 16. On August 15, 2012, the Company filed its 2011 RAC Petition ("2011 RAC Filing"). The 2011 RAC Filing, which was assigned Docket No. ER12080751, the Verified Petition demonstrated a calculated increase to JCP&L's Rider RAC charge of 0.000062 /kWh, which would have recovered an additional \$1.32 million annually. However, rather than implementing a small Rider RAC charge increase, JCP&L proposed to leave the current rate

(0.000130 /kWh, excluding sales and use tax ("SUT")) in place.

- 17. On November 21, 2014, the Board issued an order approving a Stipulation of Settlement resolving the Company's 2011 RAC Filing. In that Stipulation, the parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2011 was an underrecovered balance of \$28,510,182, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. The parties also agreed that JCP&L's Rider RAC would remain \$0.000130 per kWh (excluding SUT). In addition to the deferred RAC net balance of \$28,510, 182, at December 31, 2011, referred to above, the parties agreed that JCP&L had deferred (i) \$468,477 of costs related to NRD issues from 2005 through 2011, and (ii) \$114,625 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2011. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate.
- 18. On April 30, 2015, JCP&L filed its 2012-2014 RAC Petition with the Board ("2012-2014 RAC Filing"). The 2012-2014 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000306/kWh (excluding SUT), which would recover an additional \$6.457 million annually. The Company proposed that the new rate become effective on October 1, 2015. The matter was transmitted to the Office of Administrative Law and assigned to Administrative Law Judge ("ALJ") Richard McGill.

- 19. On July 29, 2016, the Board issued an Order approving an Initial Decision-Settlement, which in turn had recommended approval of a Stipulation of Settlement among the parties to the 2012-2014 RAC Filing. In that Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2014 was an under-recovered balance of \$64,428,766, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L has deferred (i) \$651,070 of costs related to NRD issues from 2005 through 2014, and (ii) \$143,077 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2014. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in that proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. Pursuant to the Board's July 29, 2016 Order, the Company's Rider RAC was increased by \$0.000306 per kWh (excluding SUT) to \$0.000436 per kWh (excluding SUT), effective for service rendered on and after August 8, 2016. As a result of this rate change, the Company's revenues under its RAC were expected to increase by approximately \$6.457 million annually.
- 20. On September 30, 2016, JCP&L filed its 2015 RAC Petition with the Board ("2015 RAC Filing"). The 2015 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000080/kWh (excluding SUT), which would recover an additional \$1.617 million annually. The Company proposed that the new rate become effective on January 1, 2017.

- 21. On October 6, 2017, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2015 RAC Filing. In that Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2015 was an underrecovered balance of \$73,052,760, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L had deferred (i) \$749,686 of costs related to NRD issues from 2005 through 2015, and (ii) \$156,325 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2015. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. On November 21, 2017, the Board issued an Order approving the October 6, 2017 Stipulation. Pursuant to the Board's November 21, 2017 Order, the Company's Rider RAC was increased by \$0.000080/kWh (excluding SUT) to \$0.000516 per kWh (excluding SUT), effective for service rendered on and after December 1, 2017. As a result of this rate change, the Company's revenues under its RAC were increased by approximately \$1.617 million annually.
- 22. On November 28, 2017, JCP&L filed its 2016 RAC Petition with the Board ("2016 RAC Filing"). The 2016 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000100 per kWh (excluding SUT), which would recover an additional \$2.031 million annually. The Company proposed that the new rate become effective on March 1, 2018.
 - 23. On June 4, 2018, JCP&L filed a fully executed Stipulation of Settlement

with the Board to resolve the 2016 RAC Filing. In that Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2016 was an underrecovered balance of \$87,624,589, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L had deferred (i) \$801,633 of costs related to NRD issues from 2005 through 2016, and (ii) \$169,876 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2016. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. On June 22, 2018, the Board issued an Order approving the June 4, 2018 Stipulation. Pursuant to the Board's June 22, 2018 Order, the Company's Rider RAC was increased by \$0.000100 per kWh (excluding SUT) to \$0.000616 per kWh (excluding SUT), effective for service rendered on and after July 1, 2018. As a result of this rate change, the Company's revenues under its RAC were increased by approximately \$2.031 million annually.

- 24. On August 29, 2018, JCP&L filed its 2017 RAC Petition, assigned Docket No. ER18080965 ("2017 RAC Filing"), with the Board. The 2017 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000195/kWh (excluding SUT), which would recover an additional \$3.95 million annually. The Company proposed that the new rate become effective on December 1, 2018.
 - 25. On October 4, 2019, Board Staff and JCP&L executed a Stipulation of

Settlement to resolve the 2017 RAC Filing. In that Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2017 was an underrecovered balance of \$115,039,883, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L had deferred (i) \$804,850 of costs related to NRD issues from 2005 through 2017, and (ii) \$182,598 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2017. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. Furthermore, the Parties agreed that the Company would file its next annual RAC Filing for the period January 1, 2018 through December 31, 2018 no later than October 4, 2019.

- 26. On October 4, 2019, JCP&L filed its 2018 RAC Petition, assigned Docket No. ER19101332 ("2018 RAC Filing"). The 2018 RAC Filing supported an increase to JCP&L's Rider RAC charge of \$0.000214/kWh (excluding SUT) to \$0.000830 per kWh (excluding SUT), which was calculated to increase Rider RAC revenues by approximately \$4.285 million annually. However, the Company proposed no change be made to the Rider RAC Tariff Rate beyond the \$3.951 million increase stipulated to in the fully executed Stipulation of Settlement in the 2017 RAC Filing filed October 4, 2019, pending Board approval of same.
 - 27. On October 25, 2019, the Board issued an Order in the 2017 Rider RAC

Filing adopting the October 4, 2019 Stipulation as its own and ordering that the Company's RAC rate be set at \$0.000811 per kwh, excluding SUT, for services rendered on or after November 1, 2019. The Board's order increased the Rider RAC Tariff Rate by \$0.000195 per kWh (excluding SUT), a change expected to increase the Company's RAC revenues by approximately \$3.951 million annually.

- On April 2, 2020, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2018 RAC Filing. In the 2018 Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2018 was an under-recovered balance of \$116,380,196. In addition, the Parties also agreed that JCP&L had deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2018, and (ii) \$192,520 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2018. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all their respective rights with respect to the issue of whether such recovery is appropriate. In addition, JCP&L agreed to file its next annual RAC Filing, for the period January 1, 2019 through December 31, 2019, no later than October 1, 2020.
- 29. On May 5, 2020, the Board issued an Order adopting the 2018 Stipulation, filed April 2, 2020, as its own and ordered that the Company's RAC rate be maintained at \$0.000811 per kwh, excluding SUT, and remain in effect until further Order of the Board. The Board directed the Company to file revised tariff sheets by June 1, 2020.
 - 30. On October 1, 2020, JCP&L filed its 2019 RAC Petition, assigned Docket

No. ER20100628 ("2019 RAC Filing"). The 2019 RAC Filing supported a decrease to JCP&L's Rider RAC charge of (\$0.000107)/kWh (excluding SUT) to \$0.000704 per kWh (excluding SUT), which was calculated to decrease Rider RAC revenues by approximately \$2.130 million annually.

- 31. On January 29, 2021, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2019 RAC Filing. In the 2019 Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2019 was an under-recovered balance of \$98,108,720. In addition, the Parties also agreed that JCP&L had deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2019, and (ii) \$206,582 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2019. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all their respective rights with respect to the issue of whether such recovery is appropriate. In addition, JCP&L agreed to file its next annual RAC Filing, for the period January 1, 2020 through December 31, 2020, no later than October 1, 2021.
- 32. On February 17, 2021, the Board issued an Order adopting the 2019 Stipulation, filed January 29, 2021, as its own and ordered that the Company's RAC rate be set at \$0.000704 per kwh, excluding SUT, for services rendered on or after March 1, 2021. The Board's order decreased the Rider RAC Tariff Rate by \$0.000107 per kwh (excluding SUT), a change expected to decrease the Company's RAC revenues by approximately \$2.13 million annually.
- 33. On October 1, 2021, JCP&L filed its 2020 RAC Petition, assigned Docket No. ER21101155 ("2020 RAC Filing"). The 2020 RAC Filing supported an increase to JCP&L's

Rider RAC charge of \$.000102/kWh (excluding SUT) to \$0.000806 per kWh (excluding SUT), which was calculated to increase Rider RAC revenues by approximately \$1.957 million annually.

- 34. On August 2, 2022, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2020 RAC Filing. In the 2020 Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2020 was an underrecovered balance of \$108,180,578. In addition, the Parties also agreed that JCP&L had deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2020, and (ii) \$221,397 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2020. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all their respective rights with respect to the issue of whether such recovery is appropriate. In addition, JCP&L agreed to file its next annual RAC Filing, for the period January 1, 2021 through December 31, 2021, no later than October 1, 2022.
- 35. On August 17, 2022, the Board issued an Order adopting the 2020 Stipulation, filed August 2, 2022, as its own and ordered that the Company's RAC rate be set at \$0.000806 per kwh, excluding SUT, for services rendered on or after September 1, 2022. The Board's order increased the Rider RAC Tariff Rate by \$0.000102 per kwh (excluding SUT), a change expected to increase the Company's RAC revenues by approximately \$1.96 million annually.

2021 RAC Review

36. During calendar year 2021, JCP&L has continued to perform its MGP

remediation activities in compliance with the regulatory requirements established pursuant to the Site Remediation Reform Act ("SRRA") and, Administrative Consent Orders ("ACOs") or Memorandums of Agreement ("MOAs") executed with the New Jersey Department of Environmental Protection ("NJDEP") for these sites. All such activities were conducted in accordance with those controlling NJDEP documents and other governing regulatory and environmental rules, regulations and guidance.

- 37. A summary of some of the remediation activities performed during the 2021 period is presented below:
 - a. Remedial investigation activities were performed at the following sites:
 - Asbury Park, Phillipsburg, and Wildwood.
 - b. Remedial action selection-related activities were performed at the following sites:
 - Asbury Park, Newton II, and Red Bank
 - c. Remedial action work plan and design-related activities were performed at the following sites:
 - Asbury Park, Dover, Newton I, Newton II, and Ocean City.
 - d. Remedial implementation activities were performed at the following sites:
 - Belmar, Cape May, Dover, Flemington, Lambertville, Ocean City, and Wildwood.
- 38. In addition to engineering and environmental services provided by remedial consultants and contractors, other activities directly supporting the MGP remediation program included specialized communication and legal services. Henry & Germann Public Affairs, L.L.C. ("Henry & Germann") provided services such as: direct communications with affected property owners; conducting site visits; attending meetings with key stakeholders (e.g., municipal officials); preparing written work products such as project updates; coordinating community outreach open

house events; and strategic planning assistance. The law firm Schenck, Price, Smith & King ("SPSK") provided legal services such as: negotiation of access and deed notice agreements; acquisition of impacted properties; and preparation of property transfers pursuant to the September 22, 2000 Separation Agreement between JCP&L and NJNG. A by-site listing of charges for the services of Henry & Germann and SPSK are included in Attachment D.

- and expenditure tracking mechanisms to all its MGP activities. MGP budgets are developed by the Company project managers and Supervisor Remediation, based on information provided by environmental engineering consultants. All remediation expenses are processed through the Company's formal accounting system of record. Unique orders are established for each MGP site and for general program management. Charges are captured by cost element to distinguish the nature of the charges (e.g., outside contractor, professional). Expenditures are reviewed and tracked on an ongoing basis and, if needed, correcting journal entries are made. Attachment B summarizes the actual expenses from January 1, 2021 through December 31, 2021. Attachment C provides a detailed breakdown of expenses by quarter. A listing of expenditures by vendor, and a description of the services provided, is included in Attachment D. The 2021 budget and the actual expenses through December 31, 2021, together with variances from budget, are presented in Attachment E. A summary of all actual expenses to date for the MGP program and the estimated future expenses are presented in Attachment F.
- 40. The Company requires monthly submittals from the primary consultants, including progress reports, invoices and a budget and expenditure analysis broken down on a pertask basis. These submittals are reviewed by the Company project managers on a regular basis. The Company requires that invoice submittals include detailed supporting documentation,

including (but not limited to) time records, expense records, subcontractor invoices and other relevant and supporting data. The Company has established surcharge rates with the consultants for subcontracted services, and these surcharges are clearly identified in the invoice package. The nature of these projects requires that the Company must be flexible to ensure that contracted services can quickly respond to unforeseeable changes, such as new field conditions. Competitive unit rates are established for repetitive tasks during the bidding process and undergo periodic comparisons with other firms. The invoices identify these unit costs to facilitate comparison to the contract rate structure. Where changes in the work scope are required, the primary consultants are required to promptly bring such matters to the attention of the assigned Company project manager. The consultant then documents the work scope changes and related costs in the monthly progress reports and other written correspondence. Change orders to the contract contain documentation prepared by the Company project manager. The primary consultants and remediation contractors have been pre-qualified via competitive bidding, taking into consideration the relevant technical, cost and commercial factors. Individual projects are also subject to bidding based on consideration of various factors including regulatory deadlines and other emergency considerations, economies of scale that take into account the institutional knowledge of the incumbent contractor and project-specific demands, and the unique requirements of the work scope required. The Company pursues joint procurement of remediation services with other utilities, as with the sites shared between the Company and South Jersey Industries, d/b/a Elizabethtown Gas Company. The Company maintains documentation for all expenses, which is available for review by Staff and Rate Counsel.

Results of 2021 RAC Review

41. As discussed in paragraph 35 above, the BPU Order adopted the Stipulation

in the 2020 RAC Filing that established JCP&L's ending recoverable deferred RAC balance at December 31, 2020 to be an under-recovered balance of \$108,180,578 exclusive of NRD-related and incentive compensation costs. This 2021 RAC Filing includes actual MGP data for the period from January 1, 2021 through December 31, 2021.

- 42. As set forth in greater detail in certain of the Attachments hereto, the incremental expenses incurred in connection with JCP&L's MGP remediation program during calendar year 2021 are \$7.65 million (see Attachment A-1, line 59). As shown in Attachment A-1, line 60 and Attachment G, carrying costs accrued in 2021 are \$0.6 million, leaving a net balance of unrecovered MGP costs including carrying costs at December 31, 2021 of \$8.207 million.. The above-identified incremental expense amounts for 2021 does not include any costs related to NRD issues but does include charges of \$12,933 related to incentive compensation. See Attachment A-1, lines 62 and 63, respectively). JCP&L proposes to continue to defer NRD-related and incentive compensation costs, but not to recover such NRD-related and incentive compensation costs until there is a final resolution of the issue concerning the appropriateness of recovery thereof.
- 43. After subtracting the incentive compensation costs, the total MGP remediation expense proposed for recovery for 2021 is \$8.194 million. *See* Attachment A-1, Line 64. When combined with the 2021 *over*-recovered deferred RAC balance of \$0.3 million (Attachment A-1, line 68) and the remaining amortization of prior RAC expenditures previously approved for recovery, the result is a decrease of \$0.000026 kWh (excluding SUT) in JCP&L's Rider RAC charge to a calculated rate of \$0.000780 kWh (excluding SUT) from the current rate of \$0.000806 kWh (excluding SUT), which would decrease revenues by approximately \$0.5 million annually. *See* Attachment A-1, lines 75, 73, 74 and 76, respectively. However, the Company is proposing that no change be made to the existing Rider RAC Tariff Rate given the

Additionally, the decreased calculated rate for this annual period was caused, in part, by budget under-runs due to project delays related to COVID-19 work restrictions and supply chain issues. As a result, JCP&L anticipates that the delayed work will be conducted in the near future as COVID-19-related work restrictions and supply chain issues ease.

Attachments

- 44. Attached hereto and made a part of this Verified Petition are the following Attachments:
 - Attachment A-1 Derivation of MGP Remediation Adjustment Charge
 - Attachment A-2 Manufactured Gas Plant Remediation Adjustment Deferred Accounting
 - Attachment B Summary of MGP Incremental Remediation Expenses for 2021
 - Attachment C JCP&L MGP Sites Quarterly Reports for 2021 Summary by Site
 - Attachment D JCP&L MGP Sites Summary of Vendor Charges by Site
 1/1/21 through 12/31/21
 - Attachment E 2021 Remediation Expenditures Summary vs. Budget
 - Attachment F Summary of Actual and Estimated Remediation Expenses Total Project Cost
 - Attachment G Calculation of Interest on Deferred MGP Remediation Expenses Under/(Over) Recovery

Public Notice

45. Because JCP&L is not proposing a rate increase in this filing, the Company does not believe that any public notices need be published or served pursuant to N.J.A.C. 14:1-5.12(b)1&3, (c) and (d), nor is there any requirement for any public hearings in the Company's service area.

¹ When compared to rates that will be in effect as of October 1, 2022, implementing the calculated rate would result in an average decrease of \$0.02 (including SUT) a month, or 0.02%, for a typical residential customer using the class average 783 kWh per month.

Service of Petition

46. Copies of this Verified Petition, and all supporting Attachments thereto, have been or will be served by electronic mail to the Acting Director, Division of Rate Counsel, and the Department of Public Law and Safety, Division of Law.

Conclusion

WHEREFORE, the Petitioner, Jersey Central Power & Light Company, respectfully requests that the Board issue a final decision and order:

- **(1)** approving the reasonableness and prudence of all costs and expenditures incurred by the Petitioner from January 1, 2021 through December 31, 2021, relating to the environmental remediation of its former MGP sites;
- approving the maintenance of the Company's currently (2) effective Rider RAC Charge at the same rate;
- (3) authorizing the continued deferral by the Petitioner of the net deferred RAC balance at December 31, 2021, with the continuing accrual of interest on the unamortized balance (net of deferred taxes), and the continued deferral of the expenditures Petitioner's related to environmental remediation of its former MGP sites that are subsequently incurred, all in accordance with and subject to the terms of Petitioner's Rider RAC and related Rider SBC; and
- granting such other and further relief as the Board shall deem (4) just, lawful and proper.

Respectfully submitted,

John R. Gill

Joshua R. Eckert

FirstEnergy Service Company

300 Madison Ave.

Morristown, New Jersey 07962

330-690-8329

jeckert@firstenergycorp.com

Dated: September 30, 2022 Counsel for Jersey Central Power & Light Company AFFIDAVIT
OF
VERIFICATION

Jennifer Spricigo, being duly sworn upon her oath, deposes and says:

1. I am employed by First Energy Service Company as Rates Analyst in Rates &

Regulatory Affairs-New Jersey for Jersey Central Power & Light Company ("JCP&L"), the

Petitioner named in the foregoing Verified Petition, and I am duly authorized to make this

Affidavit of Verification on its behalf.

2. I have read the contents of the foregoing Verified Petition by JCP&L for review

and approval of costs and expenses incurred in 2021 for the environmental remediation of

manufactured gas plant sites, and I hereby verify that the data and calculations set forth in

Attachments A, G and H thereto are true and correct to the best of my knowledge, information

and belief.

Jennifer Spricigo

Sworn to and subscribed before me This-30th day of September 2022

Joshua R. Eckert

An Attorney-at-Law licensed to practice in the State of New Jersey

Attorney ID: 250992018

AFFIDAVIT
OF
VEDICATION

VERIFICATION

Frank D. Lawson, being duly sworn upon his oath, deposes and says:

1. I am employed by FirstEnergy Service Company as Supervisor - Remediation

and Environmental Services in the Environment Department and support Jersey Central Power

& Light Company ("JCP&L"), the Petitioner named in the foregoing Verified Petition, and I

am duly authorized to make this Affidavit of Verification on its behalf.

2. I have read the contents of the foregoing Verified Petition by JCP&L for review

and approval of costs and expenses incurred in 2021 for the environmental remediation of

manufactured gas plant ("MGP") sites, and I hereby verify that the statements of fact and other

information contained therein, other than the data and calculations set forth in Attachments A,

G and H thereto, are true and correct to the best of my knowledge, information and belief.

3. I hereby further attest and verify that all costs and expenses summarized in the

foregoing Verified Petition, and more particularly as set forth in Attachments B, C, D, E and

F thereto, are all related to the remediation of MGP sites.

Frank D. Lawson

Sworn to and subscribed before me this 30th day of <u>September 2022</u>

Clish R. Galo

Joshua R. Eckert

An Attorney-at-Law licensed to practice in the State of New Jersey

Attorney ID: 250992018

JERSEY CENTRAL POWER & LIGHT COMPANY Attachment A-1 Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC) For Tariff Rider Effective January 1, 2023 Attachment A-1

Line		Through 12/31/2020	Year 2021	Total as of 12/31/2021	
No.		(1)	(2)	(3)	- Data Sources
	MGP Remediation Costs				
1	Total MGP remediation costs incurred (a)	\$ 50,166,335			
2	Carrying cost on deferred MGP costs accrued	(150,892)			
	Application of over-recovered SBC	(29,097,165)			Footnote (b)
	Total net MGP costs at 12/31/10 after SBC applications	\$ 20,918,278			Line Nos. 1 through 3
5	Less: Natural Resources Damages (NRD) expenses	435,073			Footnote (c)
6	Less: Incentive Compensation Program (ICP) Costs	103,751			Footnote (d) ER10020130 (6/15/11) &
7	Total MGP costs approved for recovery	\$ 20,379,454			ER11030141 (3/12/12)
8	Total MGP remediation costs incurred	\$ 7,700,028			ER12080751 (11/21/2014)
9	Carrying cost on deferred MGP costs accrued	474,978			ER12080751 (11/21/2014)
10	Total net MGP costs at 12/31/11	\$ 8,175,006			Line Nos. 8 + 9
11	Less: Natural Resources Damages (NRD) expenses	33,404			Footnote (c)
12	Less: Incentive Compensation Program (ICP) Costs	10,874			Footnote (d)
13	Total MGP costs approved for recovery	\$ 8,130,728			ER12080751 (11/21/2014)
14	Total MGP remediation costs incurred (Year 2012 through Year 2014)	\$ 34,539,907			ER15040499
15	Carrying cost on deferred MGP costs accrued	1,589,722			ER15040499
16	Total unrecovered MGP costs at 12/31/14	36,129,629			Line Nos. 14 + 15
17	Less: Natural Resources Damages (NRD) expenses	182,593			Footnote (c)
18	Less: Incentive Compensation Program (ICP) Costs	28,452			Footnote (d)
19	Total MGP costs submitted for recovery	\$ 35,918,584			ER15040499 (07/29/2016)
20	Total MGP remediation costs incurred	\$ 7,883,897			ER16090922
21	Carrying cost on deferred MGP costs accrued	851,961			ER16090922
22	Total unrecovered MGP costs at 12/31/15	\$ 8,735,858			Line Nos. 20 + 21
23	Less: Natural Resources Damages (NRD) expenses	98,616			Footnote (c)
24	Less: Incentive Compensation Program (ICP) Costs	13,248			Footnote (d)
25	Total MGP costs submitted for recovery	\$ 8,623,994			ER16090922 (11/21/17)
26	Total MGP remediation costs incurred	\$ 13,621,248			ER17111191
27	Carrying cost on deferred MGP costs accrued	1,016,079			ER17111191
28	Total unrecovered MGP costs at 12/31/16	\$ 14,637,327			Line Nos. 26 + 27
29	Less: Natural Resources Damages (NRD) expenses	51,947			Footnote (c)
30	Less: Incentive Compensation Program (ICP) Costs	13,551			Footnote (d)
31	Total MGP costs submitted for recovery	\$ 14,571,829			ER17111191 (06/22/18)
	Total MGP remediation costs incurred	\$ 26,063,647			ER18080965 (Attmt B Revised)
	Carrying cost on deferred MGP costs accrued	1,367,586			ER18080965 (Attmt G Revised)
34	Total unrecovered MGP costs at 12/31/17	\$ 27,431,233			Line Nos. 32 + 33
35	Less: Natural Resources Damages (NRD) expenses	3,217			Footnote (c)
	Less: Incentive Compensation Program (ICP) Costs	12,722			Footnote (d)
37	Total MGP costs submitted for recovery	\$ 27,415,294			ER18080965 (10/25/19)
38	Total MGP remediation costs incurred	\$ 16,629,984			ER19101332
39	Carrying cost on deferred MGP costs accrued	1,975,403			ER19101332
40	Application of over-recovered SBC	(17,256,349)			Footnote (b)
41	Total unrecovered MGP costs at 12/31/18	\$ 1,349,038			Line Nos. 38 + 39 + 40
42	Less: Natural Resources Damages (NRD) expenses	(1,196)			Footnote (c)
43	Less: Incentive Compensation Program (ICP) Costs	9,922			Footnote (d)
44	Total MGP costs submitted for recovery	\$ 1,340,313			ER19101332 (05/15/20)
45	Total MGP remediation costs incurred	\$ 8,983,474			ER20100628
46	Carrying cost on deferred MGP costs accrued	1,716,401			ER20100628
	Application of over-recovered SRC	(3,947,992)			Footnote (e)
	Application of over-recovered SBC	(4,629,843)			Footnote (b)
49	Total unrecovered MGP costs at 12/31/19	\$ 2,122,040			Line Nos. 45 + 46 + 47 + 48
50	Less: Natural Resources Damages (NRD) expenses	-			Footnote (c)
51 52	Less: Incentive Compensation Program (ICP) Costs Total MGP costs submitted for recovery	14,062 \$ 2,107,978			Footnote (d) ER20100628 (02/27/21)
	·				
53	Total MGP remediation costs incurred (f)	\$ 8,918,306			ER21101155
	Carrying cost on deferred MGP costs accrued	1,168,367			ER21101155
	Total unrecovered MGP costs at 12/31/20	10,086,673			Line Nos. 53 + 54
56 57	Less: Natural Resources Damages (NRD) expenses	- 14 04 <i>E</i>			Footnote (c)
57 58	Less: Incentive Compensation Program (ICP) Costs	14,815 \$ 10,071,858			Footnote (d)
58	Total MGP costs submitted for recovery	\$ 10,071,858			ER21101155 (08/24/22)

JERSEY CENTRAL POWER & LIGHT COMPANY Attachment A-1 Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC) For Tariff Rider Effective January 1, 2023 Attachment A-1 Page 2 of 3

59 60 61 62 63 64	Total MGP remediation costs incurred Carrying cost on deferred MGP costs accrued Total unrecovered MGP costs at 12/31/21 Less: Natural Resources Damages (NRD) expenses Less: Incentive Compensation Program (ICP) Costs Total MGP costs submitted for recovery		\$ 7,654,476 552,672 8,207,148 12,933 8,194,215			Attachment B Attachment G Line Nos. 59 + 60 Footnote (c) Footnote (d) Line Nos. 61 less 62 & 63
65	Total recoverable MGP remediation expenses	\$ 128,560,032	\$ 8,194,215	\$	136,754,246	Columns (1) through (3)
66 67 68 69 70 71	Derivation of Tariff Rider RAC: Total recoverable MGP remediation expenses Less: Fully Amortized Layers (Lines 7 & 13) Ending over-recovered deferred RAC balances Total recoverable MGP remediation costs incl.under-recovery RAC recovery period (years) Net annual recoverable MGP expenses	\$ 128,560,032 (28,510,182) \$ 100,049,850 7 \$ 14,292,836	\$ 8,194,215 (293,969) 7,900,245 7 1,128,606	\$	107,950,095 7	
72 73 74 75 76	Retail Sales forecasted (MWh) Calculated RAC factor (\$ per kWh) before SUT RAC factor currently in effect (\$ per kWh) Calculated increase/(decrease) in RAC Factor (\$ per kWh) before SUT Rider RAC revenue (decrease) *			\$ \$ \$	0.000780 0.000806 (0.000026)	12 mos. Ended 12/31/23 Line 71 divided by Line 72 Rider RAC effective 9/1/22 Line 73 - Line 74 Line 72 x Line 75

^{*} The Company is proposing no change in the current Rider RAC rate.

JERSEY CENTRAL POWER & LIGHT COMPANY Attachment A-1 Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC) Page 3 of 3 For Tariff Rider Effective January 1, 2023

FOOTNOTES:

- (a) Total cost incurred is net of:
 - (1) Write-off in accordance with RAC Stipulation and BPU Order ER03121020 (\$2,500,000);
 - (2) Insurance proceeds received (\$36,100,000);
 - (3) MGP revenue previously collected through base rates (\$16,877,403).

(b)	Application of over-recovered SBC components at year-end	d in accordance w	th Tariff Rider	SBC:	
			Annual	С	umulative
		2004 \$	(6,424,026)		
		2005	(2,639,759)		
		2006	(2,401,577)		
		2007	(5,621,172)		
		2008	(2,640,262)		
		2009	(1,523,158)		
		2010	(7,847,211)		29,097,165)
		2011	-		29,097,165)
		2012	-		29,097,165)
		2013	-		29,097,165)
		2014 2015	-	,	29,097,165)
			-		29,097,165)
		2016 2017	-		29,097,165) 29,097,165)
			(17,256,349)	,	46,353,513)
		2019	(4,629,843)	,	50,983,356)
		2020	(4,029,043)		50,983,356)
		2021	-		50,983,356)
(c)	NRD Expenses incurred by year:		Annual	Cı	umulative
(0)	THE Expenses mountainly by your.	2005 \$	62,856		amaiativo
		2006 ¢	157,594		
		2007	53,434		
		2008	18,046		
		2009	89,580		
		2010	53,563	\$	435,073
		2011	33,404		468,477
		2012	83,412		551,889
		2013	5,116		557,005
		2014	94,065		651,070
		2015	98,616		749,686
		2016	51,947		801,633
		2017	3,217		804,850
		2018	(1,196)		803,654
		2019	-		803,654
		2020	-		803,654
		2021	-		803,654
(d)	ICP Costs by year:		Annual	Cı	umulative
		2006 \$	27,479		
		2007	32,141		
		2008	30,346		
		2009	-	•	400 75:
		2010	13,785	\$	103,751
		2011	10,874		114,625
		2012 2013	11,328		125,953
		2013	10,259 6,865		136,212 143,077
		2014	13,248		156,325
		2015	13,551		169,876
		2017	12,722		182,598
		2017	9,922		192,520
		2019	14,062		206,582
		2020	14,815		221,397
		2021	12,933		234,330
		2021	12,000		20-7,000

- (e) Per the BPU's Order in Docket No.ER20010089, dated May 20, 2020, that adopted the Stipulation of Settlement ("SOS") in JCP&L's final annual filing with respect to its Storm Recovery Charge Rider ("Final 2019 SRC Filing") in its entirety, and incorporated the terms and conditions of the SOS as though fully set forth in its Order. In the BPU-approved SOS, it was agreed that JCP&L's Final 2019 SRC Filing was the final true-up of the Rider SRC balance and that the ending deferred balance in Rider SRC at December 31, 2019, was an over-recovery of \$3,947,992, including carrying costs of \$302,742. The Parties further agreed that, in accordance with the July 2019 Order, the ending deferred balance in Rider SRC was applied to Rider RAC, which was the largest under-recovered component of the Company's SBC deferred balance at the time of the filing of the Company's January 2020 Petition.
- The 2020 Total MGP remediation costs incurred (Lines 53 and 54 above) have been reduced for 2019 New Jersey Sales & Use Tax adjustments of approximately \$21.5k including interest.

JERSEY CENTRAL POWER & LIGHT COMPANY Manufactured Gas Plant Remediation Adjustment Clause (MGP RAC) Deferred Accounting

	Unamortized 7 12/31/2009 Yrs Recoverable Balance (a) Mos	s 12/31/2009 4 Recoverable	Unamortized 2010 Yrs Recoverable Costs (b) Mos	2010 Recoverable	Unamortized 7 2011 Yr Recoverable Costs (c) Mo (5)		Unamortized 7 2012 to 2014 Yrs Recoverable Costs (d) Moreoverable (7)	2012 to 2014 Recoverable	Unamortized 7 2015 Yrs Recoverable 84 Costs (e) Mo (9)		Unamortized 7 2016 Yr Recoverable Costs (f) Modern (11)	2016 Recoverable	Unamortized 7 2017 Yrs Recoverable Costs (g) Most (13)	Recoverable	Unamortized 7 2018 Yi Recoverable Costs (h) Mid (15)	rs 2018 4 Recoverable	Unamortized 7 2019 Yrs Recoverable 84 Costs (i) Mo (17)	Recoverable		7 Amortization 2020 Recoverable (os Costs (20)	Unamortized 7 2021 Yrs Recoverable Costs (I) Mos (21)	Total Unamortized Balance at 12/31/2021 (23)	Total Amortization Recorded (24) =(2)+(4)+(6)+(8)+	RAC Tariff Rider U Revenue (m)	Current Month Under/(Over) Deferred (26)
Net Remediation Costs NRD Costs ICP Costs Approved for Recovery	(381,510) (89,966)		8,109,469 (53,563) (13,785) 8,042,121		8,175,006 (33,404) (10,874) 8,130,728		36,129,629 (182,593) (28,452) 35,918,584		8,735,858 (98,616) (13,248) 8,623,994		14,637,327 (51,947) (13,551) 14,571,829		\$27,431,233 (3,217) (12,722) 27,415,294		\$ 1,349,038 1,196 (9,922) 1,340,313		\$ 2,122,040 - (14,062) 2,107,978		\$ 10,086,673 (14,815) 10,071,858		\$ 8,207,148 - (12,933) - 8,194,215	=(1)+(3)+(5)+(7)+(9) +(11)+(13)+(15)+(17))+(19)+(21) 137,792,230 (803,654) (234,330) 136,754,246	(10)+(12)+(14) +(16)+(18)+(20)+(22		=(24)-(25)
Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Total Through Dec-11	12,287,396 1 12,143,460 2 11,996,587 3 11,849,714 4 11,702,841 5 11,555,968 6	1 49,937 2 143,936 3 146,873 4 146,873 5 146,873 6 146,873 781,365	8,042,121 - 8,042,121 - 8,042,121 - 8,042,121 - 8,042,121 - 8,042,121 -		8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728	· · · · · · · · · · · · · · · · · · ·																28,460,245 28,316,309 28,169,436 28,022,563 27,875,690 27,728,817	49,937 143,936 146,873 146,873 146,873 146,873 781,365	55,209 191,012 166,100 128,656 122,758 123,349 787,084	(5,272) (47,076) (19,227) 18,217 24,115 23,524 (5,719)
Jac-11 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Jul-12	11,262,222 8 11,115,349 9 10,968,476 10 10,821,603 11 10,674,730 12	7 146,873 8 146,873 9 146,873 0 146,873 1 146,873 1 146,873 2 146,873	8,042,121 8,042,121 8,042,121 8,010,527 1,7918,617 2,7822,877 3,7727,137	31,594 91,910 95,740 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584															63,500,528 63,353,655 63,206,782 63,028,315 62,789,532 62,546,919 62,304,306	146,873 146,873 146,873 178,467 238,783 242,613	136,811 134,669 129,137 144,699 195,184 227,032 274,891	10,062 12,204 17,736 33,768 43,599 15,581 (32,278)
Aug-12 Sep-12 Oct-12 Nov-12 Dec-12 YTD Through Dec 2012 Cumulative through Dec 2012	10,380,984 14 10,234,111 15 10,087,238 16 9,940,365 17 9,793,492 18	4 146,873 5 146,873 6 146,873 7 146,873	7,631,397 5 7,535,657 6 7,439,917 7 7,344,177 8 7,248,437 9	95,740 95,740 95,740 95,740 95,740 95,740 793,684 793,684	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728	-	35,918,584 35,918,584 35,918,584 35,918,584 35,918,584															62,061,693 61,819,080 61,576,467 61,333,854 61,091,241	242,613 242,613 242,613 242,613 242,613 2,556,160	303,330 265,912 212,922 188,471 178,007 2,391,066	(60,717) (23,299) 29,691 54,142 64,606 165,094 159,375
Jan-13 Feb-13 Mar-13 Apr-13 May-13 Jun-13	9,352,873 21 9,206,000 22 9,059,127 23	0 146,873 1 146,873 2 146,873 3 146,873 4 146,873	7,152,697 10 7,056,957 11 6,961,217 12 6,865,477 13 6,769,737 14 6,673,997 15 6,578,257 16	95,740 95,740 95,740 95,740 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584															60,848,628 60,606,015 60,363,402 60,120,789 59,878,176 59,635,563 59,392,950	242,613 242,613 242,613 242,613 242,613 242,613 242,613	237,579 223,013 217,116 202,198 187,194 223,075 289,351	5,034 19,600 25,497 40,415 55,419 19,538 (46,738)
Aug-13 Sep-13 Oct-13 Nov-13 Dec-13 YTD Through Dec-13 Cumulative through Dec 2013	8,471,635 27 8,324,762 28 8,177,889 29 8,031,016 30	7 146,873 8 146,873 9 146,873 0 146,873 1,762,476 4,306,317	6,482,517 17 6,386,777 18 6,291,037 19 6,195,297 20 6,099,557 21	95,740 95,740 95,740 95,740 95,740 1,148,880 1,942,564	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584															59,150,337 58,907,724 58,665,111 58,422,498 58,179,885	242,613 242,613 242,613 242,613 242,613 2,911,356 6,248,881	294,334 243,313 211,106 189,690 212,364 2,730,335 5,908,485	(51,721) (700) 31,507 52,923 30,249 181,021 340,396
Jan-14 Feb-14 Mar-14 Apr-14 May-14 Jun-14 Jul-14	7,296,651 35 7,149,778 36 7,002,905 37	2 146,873 3 146,873 4 146,873 5 146,873 6 146,873 7 146,873	6,003,817 22 5,908,077 23 5,812,337 24 5,716,597 25 5,620,857 26 5,525,117 27 5,429,377 28	95,740 95,740 95,740 95,740 95,740 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584		-													57,937,272 57,694,659 57,452,046 57,209,433 56,966,820 56,724,207 56,481,594	242,613 242,613 242,613 242,613 242,613 242,613 242,613	239,298 229,184 232,682 202,614 191,289 211,257 265,547	3,315 13,429 9,931 39,999 51,324 31,356 (22,934)
Aug-14 Sep-14 Oct-14 Nov-14 Dec-14 YTD Through Dec-14 Cumulative through Dec 2014	6,562,286 40 6,415,413 41 6,268,540 42	9 146,873 0 146,873 1 146,873	5,333,637 29 5,237,897 30 5,142,157 31 5,046,417 32 4,950,677 33	95,740 95,740 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,033,934	1 <u>96,794</u> <u>96,794</u> <u>96,794</u>	35,918,584 35,918,584 35,918,584 35,918,584 35,918,584	-	-	-		-		-		-		-		-		56,238,981 55,996,368 55,753,755 55,511,142 55,171,735	242,613 242,613 242,613 242,613 339,407 3,008,150 9,257,031	264,017 246,495 205,693 189,286 220,269 2,697,629 8,606,115	(21,404) (3,882) 36,920 53,327 119,138 310,521 650,917

JERSEY CENTRAL POWER & LIGHT COMPANY Manufactured Gas Plant Remediation Adjustment Clause (MGP RAC) Deferred Accounting

	Unamortized 7 Amortization 12/31/2009 Yrs 12/31/2009	Unamortized 7 Amortization 2010 Yrs 2010	2011 Yrs 2011 2	Jnamortized 7 Amortization	2015 Yrs		2016 Yrs	2016	Unamortized 7 Amort 2017 Yrs 20	17 201		Unamortized 7 Amortization 2019 Yrs 2019	Unamortized 7 Amortizatio 2020 Yrs 2020	2021 Yrs 2021	Total Unamortized	Total Amortization	RAC Tariff	Current Month
	Recoverable 84 Recoverable Balance (a) Mos Balance (k)	Recoverable 84 Recoverable Costs (b) Mos Costs		Recoverable 84 Recoverable Costs (d) Mos Costs	Recoverable 84 Costs (e) Mos	Recoverable Costs	Recoverable 84 Costs (f) Mos		Recoverable 84 Recoverable Costs (g) Mos Co		erable 84 Recoverable s (h) Mos Costs	Recoverable 84 Recoverable Costs (i) Mos Costs	Recoverable 84 Recoverabl Costs (i) Mos Costs	Recoverable 84 Recoverable Costs (I) Mos Costs	Balance at 12/31/2021	Recorded		Jnder/(Over) Deferred
	(1) (2)	(3) (4)	(5) (6)	(7) (8)	(9)	(10)	(11)	(12)	(13) (1			(17) (18)	(19) (20)	(21) (22)	(23)	(24)	(25)	(26)
	,,			,,	,,,	, ,			, ,						=(1)+(3)+(5)+(7)+(9) +(11)+(13)+(15)+(17)+(19)+(21)	=(2)+(4)+(6)+(8)+ (10)+(12)+(14) +(16)+(18)+(20)+(22		=(24)-(25)
Jan-15	6,121,667 43 146,873	4,854,937 34 95,740		35,918,584	8,623,994										63,456,322	339,407	230,850	108,557
Feb-15 Mar-15	5,974,794 44 146,873 5.827.920 45 146.873	4,759,197 35 95,740 4.663,457 36 95,740		35,918,584 35,918,584	8,623,994 8.623,994										63,116,915 62,777,507	339,407 339,407	241,397 241,152	98,010 98,255
Apr-15	5,681,047 46 146,873	4,567,717 37 95,740		35,918,584	8,623,994										62,438,100	339,407	205,044	134,363
May-15	5,534,174 47 146,873	4,471,977 38 95,740	7,549,964 6 96,794	35,918,584	8,623,994										62,098,693	339,407	185,296	154,111
Jun-15	5,387,301 48 146,873	4,376,237 39 95,740		35,918,584	8,623,994										61,759,286	339,407	227,327	112,080
Jul-15 Aug-15	5,240,428 49 146,873 5,093,555 50 146,873	4,280,497 40 95,740 4,184,757 41 95,740		35,918,584 35,918,584	8,623,994 8,623,994										61,419,879 61,080,472	339,407 339,407	267,148 289.018	72,259 50,389
Sep-15	4,946,682 51 146,873	4,089,017 42 95,740	7,162,788 10 96,794	35,918,584	8,623,994										60,741,065	339,407	279,369	60,038
Oct-15 Nov-15	4,799,809 52 146,873 4,652,936 53 146,873	3,993,277 43 95,740 3,897,537 44 95,740		35,918,584 35,918,584	8,623,994 8.623,994										60,401,658 60,062,251	339,407 339,407	214,135 178.110	125,272 161,297
Dec-15	4,052,930 53 140,673 4.506.063 54 146.873	3,897,537 44 95,740		35.918.584	8,623,994										59.722.844	339,407	204.047	135.360
YTD Through Dec-15	1,762,476	1,148,880	1,161,528	-		-	_									4,072,884		1,309,990
Cumulative through Dec 2015	7,831,270	4,240,324	1,258,322	-	8.623.994		14.571.829								70.055.000		11,369,008	1,960,907
Jan-16 Feb-16	4,359,190 55 146,873 4,212,317 56 146,873	3,706,057 46 95,740 3,610,317 47 95,740		35,918,584 35,918,584	8,623,994		14,571,829								73,955,266 73,615,859	339,407 339,407	220,898 220,485	118,509 118,922
Mar-16	4,065,444 57 146,873	3,514,577 48 95,740	6,582,024 16 96,794	35,918,584	8,623,994		14,571,829								73,276,452	339,407	205,645	133,762
Apr-16	3,918,571 58 146,873 3,771,698 59 146,873	3,418,837 49 95,740 3,323,097 50 95,740		35,918,584 35,918,584	8,623,994 8.623,994		14,571,829 14.571.829								72,937,045	339,407 339,407	187,025	152,382 163,277
May-16 Jun-16	3,771,698 59 146,873 3.624.825 60 146.873	3,323,097 50 95,740 3,227,357 51 95,740		35,918,584	8,623,994		14,571,829								72,597,638 72,258,231	339,407	176,130 222,787	163,277
Jul-16	3,477,952 61 146,873	3,131,617 52 95,740		35,918,584	8,623,994		14,571,829								71,918,824	339,407	263,311	76,096
Aug-16 Sep-16	3,331,079 62 146,873 3,184,206 63 146,873	3,035,877 53 95,740 2,940,137 54 95,740		35,828,788 1 89,796 35,426,842 2 401,946	8,623,994 8,623,994		14,571,829 14.571.829								71,489,621 70,748,268	429,203 741,353	453,402 904,728	(24,199) (163,375)
Oct-16	3,037,333 64 146,873	2,844,397 55 95,740		34,999,240 3 427,602	8,623,994		14,571,829								69,981,259	767,009	706,744	60,265
Nov-16	2,890,460 65 146,873	2,748,657 56 95,740		34,571,638 4 427,602	8,623,994		14,571,829								69,214,250	767,009	654,586	112,423
Dec-16 YTD Through Dec-16	2,743,587 66 <u>146,873</u> 1,762,476	2,652,917 57 <u>95,740</u> 1,148.880	5,710,878 25 <u>96,794</u> 1,161,528	34,144,036 5 <u>427,602</u> 1,774,548	8,623,994		14,571,829			_					68,447,241	767,009 5.847.432	701,865	65,144 929.827
Cumulative through Dec 2016	9,593,746	5,389,204	2,419,850	1,774,548	-	-	-	-		-	-	-	-		-	19,177,348		2,890,734
Jan-17	2,596,714 67 146,873	2,557,177 58 95,740		33,716,434 6 427,602	8,623,994		14,571,829		27,415,294					11	95,095,527	767,009	791,135	(24,126)
Feb-17 Mar-17	2,449,841 68 146,873 2,302,968 69 146,873	2,461,437 59 95,740 2,365,697 60 95,740		33,288,832 7 427,602 32,861,230 8 427,602	8,623,994 8.623,994		14,571,829 14.571.829		27,415,294 27,415,294						94,328,518 93,561,509	767,009 767,009	706,752 675,391	60,257 91,618
Apr-17	2,156,095 70 146,873	2,269,957 61 95,740		32,433,628 9 427,602	8,623,994		14,571,829		27,415,294						92,794,500	767,009	642,951	124,058
May-17	2,009,222 71 146,873 1,862,349 72 146,873	2,174,217 62 95,740 2,078,477 63 95,740		32,006,026 10 427,602 31,578,424 11 427,602	8,623,994 8,623,994		14,571,829 14,571,829		27,415,294 27,415,294						92,027,491	767,009 767,009	637,124 735,521	129,885 31,488
Jun-17 Jul-17	1,862,349 72 146,873 1,715,476 73 146,873	2,078,477 63 95,740 1.982,737 64 95,740		31,578,424 11 427,602 31,150,822 12 427,602	8.623,994		14,571,829		27,415,294						91,260,482 90,493,473	767,009	923,720	(156.711)
Aug-17	1,568,603 74 146,873	1,886,997 65 95,740	4,936,526 33 96,794	30,723,220 13 427,602	8,623,994		14,571,829		27,415,294						89,726,464	767,009	912,072	(145,063)
Sep-17 Oct-17	1,421,730 75 146,873 1,274,857 76 146,873	1,791,257 66 95,740 1,695,517 67 95,740		30,295,618 14 427,602 29,868,016 15 427,602	8,623,994 8.623,994		14,571,829 14.571.829		27,415,294 27,415,294						88,959,455 88,192,446	767,009 767.009	795,964 724.468	(28,955) 42,541
Nov-17	1,127,984 77 146,873	1,599,777 68 95,740		29,440,414 16 427,602	8,623,994		14,571,829		27,415,294						87,425,437	767,009	634,125	132,884
Dec-17	981,111 78 146,873	1,504,037 69 95,740		29,012,812 17 427,602	8,521,327 1	102,667	14,571,829		27,415,294						86,555,761	869,676	739,703	129,973
YTD Through Dec-17 Cumulative through Dec 2017	1,762,476 11,356,222	1,148,880 6.538.084	1,161,528 3,581,378	5,131,224 6.905.772	-	102,667	-	-		-				 		9,306,775 28,484,123		387,850 3,278,584
Jan-18	834,238 79 146,873	1,408,297 70 95,740		28,585,210 18 427,602	8,418,660 2	102,667	14,571,829		27,415,294	1,34	10,313				87,026,397	869,676	985,269	(115,593)
Feb-18	687,365 80 146,873	1,312,557 71 95,740		28,157,608 19 427,602	8,315,993 3	102,667	14,571,829		27,415,294		10,313				86,156,721	869,676	882,717	(13,041)
Mar-18 Apr-18	540,492 81 146,873 393,619 82 146,873	1,216,817 72 95,740 1,121,077 73 95,740		27,730,006 20 427,602 27,302,404 21 427,602	8,213,326 4 8,110,659 5	102,667 102,667	14,571,829 14.571.829		27,415,294 27,415,294		10,313 10.313				85,287,045 84,417,369	869,676 869,676	781,601 773,714	88,075 95,962
May-18	246,746 83 146,873	1,025,337 74 95,740		26,874,802 22 427,602	8,007,992 6	102,667	14,571,829		27,415,294		10,313				83,547,693	869,676	744,589	125,087
Jun-18	99,873 84 146,873	929,597 75 95,740		26,447,200 23 427,602	7,905,325 7	102,667	14,571,829	470 474	27,415,294		10,313				82,678,017	869,676	878,000	(8,324)
Jul-18 Aug-18	- 85 99,873	833,857 76 95,740 738,117 77 95,740		26,019,598 24 427,602 25,591,996 25 427,602	7,802,658 8 7,699,991 9	102,667 102,667	14,398,355 1 14,224,881 2		27,415,294 27,415,294		40,313 40,313				81,681,867 80,785,590	996,150 896,277	1,185,898 1,378,724	(189,748) (482,447)
Sep-18		642,377 78 95,740	3,678,204 46 96,794	25,164,394 26 427,602	7,597,324 10	102,667	14,051,407 3	173,474	27,415,294	1,34	10,313				79,889,313	896,277	1,306,162	(409,885)
Oct-18		546,637 79 95,740		24,736,792 27 427,602	7,494,657 11		13,877,933 4		27,415,294		10,313				78,993,036	896,277	1,008,225	(111,948)
Nov-18 Dec-18		450,897 80 95,740 355,157 81 95,740		24,309,190 28 427,602 23,881,588 29 427,602	7,391,990 12 7,289,323 13		13,704,459 5 13,530,985 6		27,415,294 27,415,294		40,313 40,313				78,096,759 77,200,482	896,277 896,277	877,243 972,587	19,034 (76,310)
YTD Through Dec-18	981,111	1,148,880	1,161,528	5,131,224		1,232,004		1,040,844		-		-			,,	10,695,591	11,774,729	(1,079,138)
Cumulative through Dec 2018	12,337,333	7,686,964	4,742,906	12,036,996	-	1,334,671	-	1,040,844		-	-	-		<u> </u>		39,179,714	36,980,268	2,199,446

JERSEY CENTRAL POWER & LIGHT COMPANY Manufactured Gas Plant Remediation Adjustment Clause (MGP RAC) Deferred Accounting

		7 Amortization	Unamortized 7		Unamortized 7	Amortization	Unamortized 7		Unamortized 7			7 Amortization	Unamortized	' Amortization		7 Amortization		7 Amortization		7 Amortization	Unamortized 7		Total	Total	RAC	Current
		Yrs 12/31/2009	2010 Yrs	2010	2011 Yrs	2011	2012 to 2014 Yrs		2015 Yr		2016	rs 2016	2017 Y	rs 2017		rs 2018	2019	rs 2019	2020 Y	rs 2020	2021 Yrs	2021	Unamortized	Amortization	Tariff	Month
		84 Recoverable	Recoverable 84		Recoverable 84		Recoverable 84		Recoverable 84			84 Recoverable	Recoverable 8		Recoverable 8			84 Recoverable		4 Recoverable	Recoverable 84		Balance	Recorded	Rider	Under/(Over)
		Mos Balance (k)	Costs (b) Mos		Costs (c) Mos		Costs (d) Mos		Costs (e) Mo		0 (-/	Mos Costs	Costs (g) M		0.000	os Costs		Mos Costs	0 - 1 - 1 - 1	os Costs	Costs (I) Mo		at 12/31/2021		Revenue (m)	Deferred
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
																							=(1)+(3)+(5)+(7)+(9)	=(2)+(4)+(6)+(8)+ (10)+(12)+(14)		
																							+(11)+(13)+(15)+(17	+(16)+(18)+(20)+(22		
) +(19)+(21))		=(24)-(25)
Jan-19			259,417 82	95,740	3,291,028 50	96,794	23,453,986 30	427,602	7,186,656 14	102,667	13,357,511	7 173,474	27,415,294		1,340,313		2,107,978						78,412,183	896,277	1,116,572	
Feb-19			163,677 83	95,740	3,194,234 51	96,794	23,026,384 31	427,602	7,083,989 15	102,667	13,184,037	8 173,474	27,415,294		1,340,313		2,107,978						77,515,906	896,277	1,035,060	(138,782.58)
Mar-19			67,937 84	95,740	3,097,440 52	96,794	22,598,782 32	427,602	6,981,322 16	102,667	13,010,563	9 173,474	27,415,294		1,340,313		2,107,978						76,619,629	896,277	970,694	(74,416.92)
Apr-19			- 85	67,937	3,000,646 53	96,794	22,171,180 33	427,602	6,878,655 17	102,667	12,837,089	10 173,474	27,415,294		1,340,313		2,107,978						75,751,155	868,474	856,936	11,538.31
May-19					2,903,852 54	96,794	21,743,578 34	427,602	6,775,988 18	102,667	12,663,615	11 173,474	27,415,294		1,340,313		2,107,978						74,950,618	800,537	835,333	(34,796.08)
Jun-19					2,807,058 55	96,794	21,315,976 35	427,602	6,673,321 19	102,667	12,490,141	12 173,474	27,415,294		1,340,313		2,107,978						74,150,081	800,537	968,148	(167,610.69)
Jul-19					2,710,264 56	96,794	20,888,374 36	427,602	6,570,654 20	102,667	12,316,667	13 173,474	27,415,294		1,340,313		2,107,978						73,349,544	800,537	1,263,453	(462,916.19)
Aug-19					2,613,470 57	96,794	20,460,772 37	427,602	6,467,987 2		12,143,193	14 173,474	27,415,294		1,340,313		2,107,978						72,549,007	800,537		(593,376.88)
Sep-19					2,516,676 58	96,794	20,033,170 38	427,602	6,365,320 22	102,667	11,969,719	15 173,474	27,415,294		1,340,313		2,107,978						71,748,470	800,537	1,202,302	(401,764.87)
Oct-19					2,419,882 59	96,794	19,605,568 39	427,602	6,262,653 23		11,796,245	16 173,474	27,415,294		1,340,313		2,107,978						70,947,933	800,537	966,543	(166,006.18)
Nov-19					2,323,088 60	96,794	19,177,966 40	427,602	6,159,986 24		11,622,771		27,088,921	1 326,373	1,340,313		2,107,978						69,821,023	1,126,910	942,554	184,356.40
Dec-19					2,226,294 61	96,794	18,750,364 41	427,602	6,057,319 25		11,449,297		26,762,548	2 326,373	1,340,313		2,107,978						68,694,113	1,126,910	1,293,582	(166,672)
YTD Through Dec-19		-		355,157 8,042,121		1,161,528	_	5,131,224		1,232,004		2,081,688		652,746		-		-					1	10,614,347		(2,230,742)
Cumulative through Dec 2019		12,337,333		8,042,121		5,904,434		17,168,220		2,566,675		3,122,532		652,746		-				-				49,794,061		
Jan-20					2,129,500 62	96,794	18,322,762 42	427,602	5,954,652 26		11,275,823	19 173,474	26,436,175	3 326,373	1,340,313		2,107,978		10,071,858				77,639,061	1,126,910	1,397,909	
Feb-20					2,032,706 63	96,794	17,895,160 43	427,602	5,851,985 27		11,102,349	20 173,474	26,109,802	4 326,373	1,340,313		2,107,978		10,071,858				76,512,151	1,126,910	1,256,475	
Mar-20					1,935,912 64	96,794	17,467,558 44	427,602	5,749,318 28		10,928,875		25,783,429	5 326,373	1,340,313		2,107,978		10,071,858				75,385,241	1,126,910	1,219,681	(92,770.68)
Apr-20					1,839,118 65	96,794	17,039,956 45	427,602	5,646,651 29		10,755,401	22 173,474	25,457,056	6 326,373	1,340,313		2,107,978		10,071,858				74,258,331	1,126,910	1,127,252	(342.07)
May-20					1,742,324 66	96,794	16,612,354 46	427,602	5,543,984 30		10,581,927	23 173,474	25,130,683	7 326,373	1,340,313		2,107,978		10,071,858				73,131,421	1,126,910	1,070,561	56,349.45
Jun-20					1,645,530 67 1.548,736 68	96,794 96,794	16,184,752 47 15,757,150 48	427,602 427.602	5,441,317 3		10,408,453 10,234,979		24,804,310	8 326,373 9 326,373	1,324,357 1,308,401	1 15,956 2 15,956	2,107,978 2,107,978		10,071,858				71,988,555 70.845.689	1,142,866	1,272,918	(130,051.77) (481,257,79)
Jul-20						96,794		427,602	5,338,650 32 5,235,983 33				24,477,937	9 326,373 0 326,373			2,107,978		10,071,858 10.071.858					1,142,866		(481,257.79)
Aug-20 Sep-20					1,451,942 69 1,355,148 70	96,794	15,329,548 49 14,901,946 50	427,602	5,235,983 33 5,133,316 34		10,061,505 9,888,031	26 173,474 27 173,474	24,151,564 1 23,825,191 1		1,292,445 1,276,489	3 15,956 4 15,956	2,107,978		10,071,858				69,702,823 68,559,957	1,142,866 1,142,866		(493,449.20)
Oct-20					1,258,354 71	96,794	14,474,344 51	427,602	5.030.649 3		9.714.557		23,498,818 1		1,260,533	5 15,956	2,107,978		10.071.858				67.417.091	1,142,866	1,196,049	(53.183.42)
Nov-20					1,161,560 72		14,046,742 52	427,602	4,927,982 36		9,541,083		23,172,445 1		1,244,577	6 15,956	2,107,978		10,071,858				66,274,225	1,142,866	1.077.324	65,542.08
Dec-20					1.064.766 73		13.619.140 53	427,602	4.825.315 37		9.367.609		22,846,072 1		1.228.621	7 15,956	2,107,978		10,071,858				65.131.359	1,142,866	1,208,148	(65.281.72)
YTD Through Dec-20					1,004,700 70	1 161 528	10,010,110 00 _	5.131.224	1,020,010	1.232.004	0,007,000	2 081 688	22,010,012	3.916.476	1,220,021	111 692	2,101,010		10,011,000				00,101,000		15,926,418	
Cumulative through Dec 2020		12.337.333		8,042,121		7.065.962	-	22,299,444		3,798,679		5.204.220		4.569.222		111.692		-		-			I F		65,751,776	
Jan-21					967,972 74	96,794	13,191,538 54	427,602	4,722,648 3	8 102,667	9,194,135	31 173,474	22,519,699 1	5 326,373	1,212,665	8 15,956	2,107,978		10,071,858		8,194,215		72,182,707	1,142,866	1 383 653	(240,786.90)
Feb-21					871.178 75	96.794	12.763.936 55	427,602	4.619.981 3			32 173,474	22,193,326 1	6 326,373	1,196,709	9 15,956	2,107,979		10.071.858		8.194.215		71,039,842	1,142,866		
Mar-21					774,384 76		12.336.334 56	427,602	4,517,314 4		8.847.187		21.866.953 1		1,180,753 1		2,082,884	1 25,095	10,071,858		8,194,215		69,871,881	1,167,961	1,223,254	(55,292.69)
Apr-21					677.590 77		11.908.732 57	427,602	4.414.647 4		8.673.713		21,540,580 1	8 326,373	1.164.797 1		2,057,789	2 25,095	10,071,858		8,194,215		68,703,920	1,167,961	1,028,259	139.702.44
May-21					580.796 78	96.794	11.481.130 58	427,602	4.311.980 4		8,500,239	35 173,474	21.214.207 1		1,148,841 1		2.032.694	3 25,095	10.071.858		8.194.215		67.535.959	1,167,961	927.479	240.482.16
Jun-21					484,002 79	96,794	11,053,528 59	427,602	4,209,313 4	3 102,667	8,326,765		20,887,834 2		1,132,885 1	15,956	2,007,599	4 25,095	10,071,858		8,194,215		66,367,998	1,167,961	1,073,499	94,461.72
Jul-21					387,208 80	96,794	10,625,926 60	427,602	4,106,646 4	4 102,667	8,153,291	37 173,474	20,561,461 2		1,116,929 1	14 15,956	1,982,504	5 25,095	10,071,858		8,194,215		65,200,037	1,167,961	1,354,136	(186, 174.85)
Aug-21					290,414 81	96,794	10,198,324 61	427,602	4,003,979 4	5 102,667	7,979,817	38 173,474	20,235,088 2	2 326,373	1,100,973 1	15,956	1,957,409	6 25,095	10,071,858		8,194,215		64,032,076	1,167,961	1,473,569	(305,607.72)
Sep-21					193,620 82	96,794	9,770,722 62	427,602	3,901,312 4	6 102,667	7,806,343	39 173,474	19,908,715 2		1,085,017 1	15,956	1,932,314	7 25,095	10,071,858		8,194,215		62,864,115	1,167,961	1,412,057	(244,096.39)
Oct-21					96,826 83		9,343,120 63	427,602	3,798,645 4		7,632,869		19,582,342 2		1,069,061 1	10,000	1,907,219	8 25,095	10,071,858		8,194,215		61,696,154	1,167,961	1,090,179	77,781.60
Nov-21					- 84	96,826	8,915,518 64	427,602	3,695,978 4		7,459,395		19,255,969 2		1,053,105 1		1,882,124	9 25,095	10,071,858		8,194,215		60,528,161	1,167,993	915,026	252,967.15
Dec-21							8,487,916 65	427,602	3,593,311 4		7,285,921		18,929,596 2		1,037,149 1		1,857,029	10 25,095	10,071,858		8,194,215		59,456,994	1,071,167	954,790	116,376.69
YTD Through Dec-21		-				1,064,766	-	5,131,224	1	1,232,004		2,081,688		3,916,476		191,472		250,950	1				1	13,868,580	14,162,549	(293,969)
Cumulative through Dec 2021		12,337,333	l	8,042,121	I	8,130,728	II <u>.</u>	27,430,668	1	5,030,683	1	7,285,908		8,485,698	1	303,164		250,950	1		1		1	77,297,253	79,914,325	(2,617,072)

FOOTNOTES: (a) Approved for recovery effective July 1, 2011, BPU Docket No. ER10020130 dated 6/15/2011.

FOOTNOTES:	
(a) Approved for recovery effective July 1, 2011, BPU Docket No. ER10020130 dated 6/15/2011.	\$ 12,337,333
(b) Approved for recovery effective April 1, 2012, BPU Docket No. ER11030141 dated 03/12/2012.	8,042,121
(c) Approved for recovery effective December 1, 2014, BPU Docket No. ER12080751 dated 11/21/2014.	8,130,728
(d) Approved for recovery effective August 8, 2016, BPU Docket No. ER15040499 dated 07/29/2016	35,918,584
(e) Approved for recovery effective December 1, 2017, BPU Docket No. ER16090922 dated 11/21/17.	8,623,994
(f) Approved for recovery effective July 1, 2018, BPU Docket No. ER17111191 dated 06/22/18.	14,571,829
(g) Approved for recovery effective November 1, 2019, BPU Docket No. ER18080965 dated 10/25/19.	27,415,294
(h) Approved for recovery effective June 1, 2020, BPU Docket No. ER19101332 dated May 5, 2020.	1,340,313
 Approved for recovery effective March 1, 2021, BPU Docket No. ER20100628 dated February 17, 2021. 	2,107,978
(j) Approved for recovery effective September 1, 2022, BPU Docket NO. ER21101155 dated August 17, 2022.	10,071,858
Total approved for recovery	\$128,560,032

(k) July 2011, August 2011, April 2012, May 2012, August 2016 and September 2016 amortization prorated based on billing cycle revenues.

(I) Attachment A-1, Columns 2, Lines 64, respectively.
(m) Sales volumes (billed units) that recovered the RAC factor provided pursuant to paragraph 12, Stipulation of Settlement, Docket ER11030141:

Jan-21 1,723,652,940
Feb-21 1,656,701,988
Mar-21 1,602,510,220
Apr-21 1,476,121,888
May-21 1,337,742,823
Jun-21 1,543,121,576
Jul-21 1,942,576,462
Aug-21 2,110,381,163
Sep-21 2,023,865,559
Oct-21 1,565,790,772
Nov-21 1,374,522,657

Jersey Central Power & Light Company Summary of Manufactured Gas Plant Incremental Remediation Expenses

Incremental Expenses for the Period 2021

	Actual
0.4	Actual
Site Name	01/2021-12/2021
Asbury Park	315,799
Belmar	491,376
Boonton	1,133,659
Cape May	846,947
Dover	1,237,257
Flemington	280,854
Lakewood	210,757
Lambertville/LaRochere	96,370
Long Branch	-
Newton I	130,393
Newton II	888,536
Ocean City	529,474
Phillipsburg	142,588
Red Bank	157,630
Sea Isle City	481,055
Toms River	-
Tuckerton	4,732
Washington	249,410
Wildwood	317,846
General	139,793

Total Incremental Expense (Excluding NRD): 7,654,476

2021 NRD: 0

Total Incremental Expense (Including NRD): 7,654,476

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

January 1 through December 31

Asbury Park	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	-	648	100	848	1,596
Professional Services	-	-	-	-	0
Remediation	37,638	65,563	93,145	109,952	306,298
Legal	1,982	538	177	1,294	3,992
NJDEP Fees	2,385	-	-	30	2,415
RI/RA Financial Trust Fund	- -	-	-	-	0
Miscellaneous Other	-	365	365	768	1,498
Total	42,005	67,114	93,787	112,892	315,799
Belmar	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	1,397	1,247	399	249	3,292
Professional Services	1,397	1,247	377 -	2 4 9	3,292
Remediation	161,133	68,504	122,855	118,797	471,289
Legal	-	1,569	9,650	1,713	12,933
NJDEP Fees	_	835	-	30	865
RI/RA Financial Trust Fund	_	-	_	- -	0
Miscellaneous Other	_	743	743	1,512	2,998
Total	162,530	72,897	133,647	122,302	491,376
Boonton	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	848	2,544	449	200	4,040
Professional Services	-	-	-	-	0
Remediation	73,690	236,620	349,927	454,042	1,114,279
Legal	6,651	4,582	36	-	11,268
NJDEP Fees	-	4,010	-	-	4,010
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	14	48	-	-	62
Total	81,203	247,803	350,411	454,241	1,133,659
			02		
Cane May	- 01	Ω_2	()3	()4	Total
	Q1 7.581	Q2 4.289	Q3 2,594	Q4 2.494	Total
Payroll/Salaries	Q1 7,581	Q2 4,289	Q3 2,594	Q4 2,494	16,958
Payroll/Salaries Professional Services	7,581	4,289	2,594	2,494	16,958 0
Payroll/Salaries Professional Services Remediation	7,581 - 155,018	4,289 - 190,950	2,594 - 189,788	2,494 - 170,773	16,958 0 706,529
Cape May Payroll/Salaries Professional Services Remediation Legal NIDEP Fees	7,581 - 155,018 27,072	4,289	2,594	2,494 - 170,773 23,591	16,958 0 706,529 119,324
Payroll/Salaries Professional Services Remediation Legal NJDEP Fees	7,581 - 155,018	4,289 - 190,950	2,594 - 189,788	2,494 - 170,773	16,958 0 706,529 119,324 3,810
Payroll/Salaries Professional Services Remediation Legal	7,581 - 155,018 27,072	4,289 - 190,950	2,594 - 189,788	2,494 - 170,773 23,591	16,958 0 706,529 119,324

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

January 1 through December 31

Dover	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	898	3,142	599	599	5,237
Professional Services	-	-	-	-	0
Remediation	161,418	278,233	485,512	232,240	1,157,403
Legal	(1,496)	1,615	2,438	13,137	15,693
NJDEP Fees	-	3,310	_	-	3,310
RI/RA Financial Trust Fund	-	-	_	-	0
Miscellaneous Other	370	13,791	13,569	27,883	55,613
Total	161,190	300,091	502,117	273,859	1,237,257
Flemington	Q1	Q2	Q3	Q4	Total
-	_	_	=	=	
Payroll/Salaries Professional Services	2,095	449	249	798	3,591
Remediation	71 000	- 91 202	- 60 197	125 550	220.429
	71,999	81,393	60,487	125,559	339,438
Legal NJDEP Fees	-	4 770	-	1,814	1,814
	-	4,770	-	-	4,770
RI/RA Financial Trust Fund	(11.0(2)	-	-	- (5(707)	(69.750
Miscellaneous Other Total	(11,962) 62,132	86,611	60,737	(56,797) 71,374	(68,759 280,854
Total	02,132	80,011	00,737	/1,5/4	200,034
Lakewood	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	-	798	100	249	1,147
Professional Services	_	-	1,218	85	1,303
Remediation	28,956	52,713	27,452	78,900	188,021
Legal	2,146	(155)	727	552	3,269
NJDEP Fees	-,1 .0	-	-	-	0,209
RI/RA Financial Trust Fund	-	_	_	-	0
Miscellaneous Other	_	4,243	4,243	8,531	17,017
Total	31,102	57,599	33,739	88,317	210,757
Lambertville/LaRochoro	Ω1	Ω2	03	Ω 4	Total
Lambertville/LaRochere	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	Q1 150	Q2 898	Q3 648	Q4	1,796
Payroll/Salaries Professional Services	150	898 -	648	100	1,796 0
Payroll/Salaries Professional Services Remediation	-	•	648 - 25,800	•	1,796 0 94,523
Payroll/Salaries Professional Services Remediation Legal	150	898 -	648	100	1,796 0 94,523 27
Payroll/Salaries Professional Services Remediation Legal NJDEP Fees	150	898 -	648 - 25,800	100	1,796 0 94,523 27 0
Payroll/Salaries Professional Services Remediation Legal	150	898 -	648 - 25,800	100	1,796 0 94,523 27

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

Newton I	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	1,446	1,197	2,244	1,596	6,484
Professional Services	41,327	42,147	(1,470)	58,021	140,025
Remediation	-	, <u>-</u>	472	2,530	3,002
Legal	1,061	1,937	3,162	1,480	7,639
NJDEP Fees	-,	4,770	-	-,	4,770
RI/RA Financial Trust Fund	_	-	_	_	0
Miscellaneous Other	(8,924)	(3,545)	(13,538)	(5,520)	(31,527)
Total	34,910	46,506	(9,130)	58,107	130,393
Newton II	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	1,047	2,993	2,195	1,197	7,431
Professional Services	-	-	-	-	0
Remediation	60,462	86,152	16,986	661,681	825,281
Legal	6,658	10,342	2,931	22,410	42,340
NJDEP Fees	-	3,260	-	-	3,260
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	-	2,537	2,510	5,177	10,224
Total	68,167	105,283	24,622	690,464	888,536
0 64	01	02	02	0.4	T ()
Ocean City	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	249	698	1,047	1,297	3,292
Professional Services	-	-	-	-	0
Remediation	165,948	114,309	69,010	148,144	497,411
Legal	(1,970)	5,684	6,046	4,586	14,345
NJDEP Fees	11,135	2,300	910	-	14,345
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other		81	-	-	81
Total	175,363	123,071	77,013	154,027	529,474
Phillipsburg	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	3,791	4,339	2,444	1,895	12,469
Professional Services	3,667	35,586	6,107	80,118	125,477
Remediation	<i>5,007</i>	-	(5,169)	3,000	(2,169)
Legal	_	300	(3,109) (10)	<i>5</i> ,000 -	290
NJDEP Fees	3,260	3,260	(10)	<u>-</u>	6,520
RI/RA Financial Trust Fund	3,200	3,200	-	-	0,320
Miscellaneous Other	-	-	-	-	0
	10.717	12 105	2 272	95.012	
Total	10,717	43,485	3,373	85,013	142,588

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

January 1	through	December	31
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Red Bank	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	399	1,945	200	50	2,594
Professional Services	-	-	-	-	0
Remediation	51,626	(6,878)	57,919	49,985	152,652
Legal	-	-	-	-	0
NJDEP Fees	-	2,385	-	-	2,385
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	-	-	-	-	0
Total	52,025	(2,548)	58,119	50,035	157,630
Soo Isla City	Q1	02	Q3	Q4	Total
Sea Isle City	_	Q2	-	-	
Payroll/Salaries Professional Services	1,726	3,957	1,895	2,843	10,422
Remediation	- 10 115	96.726	6,880	- 90 012	6,880
	48,145	86,726	57,825	80,013 33,332	272,709
Legal NJDEP Fees	26,100	14,838	41,529	33,332	115,799
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	20	15 247	- 15 166	- 44 912	75,245
Total	75,991	15,247 120,768	15,166 123,296	44,812 161,000	481,055
Tuckerton	Q1	Q2	Q3	Q4	Total
D 11/C 1 '					
Payroll/Salaries	-	249	-	-	249
Professional Services	-	-	-	-	0
Professional Services Remediation	- 200	249 - 1,340	- - 920	- 820	0 3,280
Professional Services Remediation Legal	- 200 -	-	- - 920 227	- - 820 -	0 3,280 227
Professional Services Remediation Legal NJDEP Fees	- 200 -	-		- 820 - -	0 3,280 227 0
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund	- 200 - -	1,340 - - -	227 - -	- - -	0 3,280 227 0 0
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other	- - -	1,340 - - - 246	227 - - 246	- - - 483	0 3,280 227 0 0 976
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund	- 200 - - - - 200	1,340 - - -	227 - -	- - -	0 3,280 227 0 0
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total	200	1,340 - - - 246 1,836	227 - - 246 1,393	- - 483 1,303	0 3,280 227 0 0 976
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington	- - -	1,340 - - - 246	227 - - 246	- - - 483	0 3,280 227 0 0 976 4,732
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other	- - - 200 Q1 349	1,340 - - - 246 1,836	227 - 246 1,393 Q3 100	- - 483 1,303 Q4 249	0 3,280 227 0 976 4,732 Total 1,496
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services	- - - 200	1,340 - - - 246 1,836 Q2 798	227 - 246 1,393	483 1,303 Q4	0 3,280 227 0 0 976 4,732
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation	200 Q1 349 134,623	1,340 - - - 246 1,836 Q2 798	227 - 246 1,393 Q3 100	- 483 1,303 Q4 249 20,606	0 3,280 227 0 0 976 4,732 Total 1,496 237,481 (8,224
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries	200 Q1 349 134,623 (8,783) 807	1,340 - - - 246 1,836 Q2 798 56,901 -	227 - 246 1,393 Q3 100 25,351 -	- 483 1,303 Q4 249 20,606	0 3,280 227 0 0 976 4,732 Total 1,496 237,481 (8,224) 1,307
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation Legal	200 Q1 349 134,623 (8,783)	1,340 - - - 246 1,836 Q2 798 56,901 -	227 - 246 1,393 Q3 100 25,351 -	- 483 1,303 Q4 249 20,606	0 3,280 227 0 0 976 4,732 Total 1,496 237,481 (8,224)
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation Legal NJDEP Fees	200 Q1 349 134,623 (8,783) 807	1,340 - - - 246 1,836 Q2 798 56,901 -	227 246 1,393 Q3 100 25,351 - 124	- 483 1,303 Q4 249 20,606	0 3,280 227 0 0 976 4,732 Total 1,496 237,481 (8,224 1,307 3,260

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

Wildwood	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	449	798	599	-	1,845
Professional Services	-	-	-	-	0
Remediation	57,745	90,428	61,351	81,776	291,300
Legal	2,784	5,508	(186)	875	8,981
NJDEP Fees	2,385	-	-	30	2,415
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	-	3,309	3,228	6,768	13,305
Total	63,363	100,043	64,991	89,449	317,846

General	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	15,611	20,100	16,758	17,107	69,576
Professional Services	-	1,265	500	-	1,765
Remediation	5,718	-	4,129	(19)	9,828
Legal	2,125	3,186	242	-	5,553
NJDEP Fees	-	-	-	-	0
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	14,307	13,009	12,878	12,878	53,072
Total	37,760	37,560	34,507	29,966	139,793

Notes:

Figures in parentheses are negative amounts resulting from credits or corrections.

Professional Services includes outside engineering, environmental and other supporting consultants.

Remediation includes remedial construction and waste removal, transportation and disposal, engineering and property controls, and remediation O&M.

Legal includes outside counsel fees and expenses.

NJDEP Fees include oversight costs, permit fees, LSRP annual fees, and any other fees billed by the NJDEP.

RI/RA Financial Trust Fund includes charges associated with financial assurance trust funds for RI extensions and RA permits.

Miscellaneous Other includes minor expenses not included in one of the above categories.

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Asbury Park		
CITY OF ASBURY PARK	1,498	Property tax payments
GEI CONSULTANTS, INC.	30,465	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	6,484	Community relations and communications services
LANGAN ENGINEERING & ENVIRONMENTAL	227,091	Environmental and engineering consulting services
SCHENCK, PRICE, SMITH & KING	3,892	Legal services
TREASURER - STATE OF NEW JERSEY	2,415	LSRP Annual Fee and other permitting costs
Belmar		
ARCADIS US INCORPORATED	237,022	Environmental and engineering consulting services
BOROUGH OF BELMAR	3,384	Property tax payments and utilities - water
BROWN AND CALDWELL	137,645	O&M services for the groundwater remediation system
EVOQUA WATER TECHNOLOGIES, LLC	7,510	O&M services for the groundwater remediation system
HALEY & ALDRICH INCORPORATED	22,885	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	5,130	Community relations and communications services
K&M CONTRACTING INCORPORATED	2,937	Construction and property maintenance services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Belmar (cont'd)		
SCHENCK, PRICE, SMITH & KING	12,933	Legal services
TREASURER - STATE OF NEW JERSEY	5,550	LSRP Annual Fee and other permitting costs
VEOLIA ENVIRONMENTAL SERVICES	62,012	Waste handling, transport, disposal and treatment services
Boonton		
ARCADIS US INCORPORATED	522,937	Environmental and engineering consulting services
GROUND/WATER TREATMENT & TECHNOLOGY	164,667	Remediation services
H2M ASSOCIATES INCORPORATED	112,114	Project management services
HANDEX OF NEW JERSEY, INC.	20,185	O&M services for the ground water remediation system
HENRY & GERMANN PUBLIC AFFAIRS, LLC	1,062	Community relations and communications services
ONORATI	12,800	Property lease for groundwater treatment system
SCHENCK, PRICE, SMITH & KING	13,768	Legal services
STARK AND STARK	3,500	Third party legal services
TREASURER - STATE OF NEW JERSEY	6,395	LSRP Annual Fee
VEOLIA ENVIRONMENTAL SERVICES	21,671	Waste handling, transport, disposal and treatment services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Саре Маз	<i>)</i>		
ARCA	DIS US INCORPORATED	511,053	Environmental and engineering consulting services
ATLA	NTIC CITY ELECTRIC	3,000	Utilities - Electric (groundwater treatment system)
CAPE	MAY HOUSING AUTHORITY	19,615	Reimbursement for legal and environmental services
CITY (OF CAPE MAY	159	Utilities - Water/sewer & property tax payments
GEI CO	ONSULTANTS, INC.	86,589	Project management and engineering consulting services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	65,689	Community relations and communications services
SCHEN	NCK, PRICE, SMITH & KING	121,399	Legal services
TREAS	SURER - STATE OF NEW JERSEY	3,810	LSRP Annual Fee and other permitting costs
VEOLI	A ENVIRONMENTAL SERVICES	28,087	Waste handling, transport, disposal and treatment services
WEST	ERLAND LANDSCAPING, INC.	1,003	Landscaping and property maintenance services
Dover			Annual occupancy usage fee related to subsurface containment
AECO	M TECHNICAL SERVICES, INC.	733,891	Environmental and engineering consulting services
AMER	ICAN WATER	(85)	Reversal - Incorrect charge associated with JCP&L Dover Richboynton line shop
CHESA	APEAKE & DELAWARE LLC	971	Annual occupancy usage fee related to subsurface containment

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Dover (cont'd)		
DOVER WATER COMMISSION	998	Utilities - Water & fire line
EVOQUA WATER TECHNOLOGIES LLC	1,234	O&M - Carbon Regeneration Service
HALEY & ALDRICH INCORPORATED	67,518	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	4,078	Community relations and communications services
K&M CONTRACTING INCORPORATED	26,393	Construction and property maintenance services
NEW JERSEY NATURAL GAS	(739)	Utility disconnect - building demolition
NICHOLAS DE SALVO	150	Locksmith service
PANTHER TECHNOLOGIES INCORPORATED	187,221	Building demolition (353 East Blackwell Street)
ROCKAWAY TOWNSHIP	25,296	Utilities - Sewer & property tax payments
SCHENCK, PRICE, SMITH & KING	13,293	Legal services
TOWN OF DOVER	30,006	Utilities - Water & property tax payments
TREASURER - STATE OF NEW JERSEY	3,310	LSRP Annual Fee and other permitting costs
URS CORPORATION	(1,643)	Environmental and engineering consulting services
VEOLIA ENVIRONMENTAL SERVICES	10,865	Waste handling, transport, disposal and treatment services
VERIZON NEW JERSEY INCORPORATED	463	Building fire suppression system upgrade at Neptune Products

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Flemington		
BROWN AND CALDWELL	(45)	Environmental and engineering consulting services
ELIZABETHTOWN GAS COMPANY (AKA SOUTHERN COMPANY/S. JERSEY INDUSTRIES)	(68,759)	Cost sharing agreement reimbursement for remedial costs
GEI CONSULTANTS, INC.	415,079	Environmental and engineering consulting services
HALEY & ALDRICH INCORPORATED	24,739	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	2,354	Community relations and communications services
MEYNER AND LANDIS, LLP	(5,394)	Legal services for third party
SCHENCK, PRICE, SMITH & KING	1,814	Legal services
TREASURER - STATE OF NEW JERSEY	4,770	LSRP Annual Fee and other permitting costs
General		
CHEMISTRY COUNCIL OF NEW JERSEY	3,299	Membership dues & expenses
HENRY & GERMANN PUBLIC AFFAIRS, LLC	481	Community relations and communications services
K&M CONTRACTING INCORPORATED	1,265	Construction services and property maintenance (NJNG)
NEW JERSEY NATURAL GAS	52,689	Property tax payments - Toms River
SCHENCK, PRICE, SMITH & KING	5,553	Legal services
TRC ENVIRONMENTAL CORPORATION	6,548	Store & maintain air monitoring equipment

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Lakewoo	d		
ARCA	DIS US INCORPORATED	134,924	Environmental and engineering consulting services
H2M <i>A</i>	ASSOCIATES INCORPORATED	16,290	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	1,592	Community relations and communications services
K&M	CONTRACTING INCORPORATED	3,994	Construction services and property maintenance
SCHE	NCK, PRICE, SMITH & KING	3,269	Legal services
TOWN	NSHIP OF LAKEWOOD	17,017	Property tax payments
TREA	SURER - STATE OF NEW JERSEY	3,895	LSRP Annual Fee and other permitting costs
VEOL	IA ENVIRONMENTAL SERVICES	2,097	Waste handling, transport, disposal and treatment services
Lamberty	ville/LaRochere		
H2M <i>A</i>	ASSOCIATES INCORPORATED	11,271	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	3,156	Community relations and communications services
THE E	LM GROUP, INC.	65,396	Environmental and engineering consulting services
SCHE	NCK, PRICE, SMITH & KING	27	Legal services
TREA	SURER - STATE OF NEW JERSEY	3,895	LSRP Annual Fee and other permitting costs
VEOL	IA ENVIRONMENTAL SERVICES	1,743	Waste handling, transport, disposal and treatment services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Ve	ndor Name	Total	Services Provided
Newton I			
	OWN GAS COMPANY ERN COMPANY/S. JERSEY INDUSTRIES)	(31,594)	Cost sharing agreement reimbursement for remedial costs
H2M ASSOCIA	ATES INCORPORATED	44,125	Project management services
HENRY & GEI	RMANN PUBLIC AFFAIRS, LLC	4,597	Community relations and communications services
LANGAN ENG ENVIRONMEN		93,751	Environmental and engineering consulting services
SCHENCK, PR	ICE, SMITH & KING	7,139	Legal services
TREASURER -	STATE OF NEW JERSEY	4,770	LSRP Annual Fee and other permitting costs
Newton II			
ADR ENVIRO	NMENTAL	3,055	Environmental oversight servcies for third party
BROWN AND	CALDWELL	180,663	Environmental and engineering consulting services
EIKON PLANN	NING AND DESIGN LLC	2,203	Consultant services for third party
HALEY & ALI	DRICH INCORPORATED	51,864	Project management services
HENRY & GEI	RMANN PUBLIC AFFAIRS, LLC	8,877	Community relations and communications services
K&M CONTRA	ACTING INCORPORATED	470	Construction services and property maintenance
MEYNER ANI	D LANDIS, LLP	14,021	Legal services for third party

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Newton I	II (cont'd)		
SCHE	NCK, PRICE, SMITH & KING	595,040	Legal services and escrow for property purchase (21 E. Clinton Street)
SWIF	T REAL ESTATE SOLUTIONS LLC	11,500	Property appraisal services (21 E. Clinton Street)
TOW	N OF NEWTON	10,197	Property tax payments
TREA	SURER - STATE OF NEW JERSEY	3,260	LSRP Annual Fee and other permitting costs
Ocean C	ity		
ATLA	NTIC CITY ELECTRIC	12,752	Utilities - Electric (groundwater treatment system) & Settlement Payments
CASC	CADE ENVIRONMENTAL HOLDINGS	19,511	MGP material management services (NJAWC waterline installation)
CLEA	NLAND OCEAN CITY, INC.	17,500	Settlement agreement
GEI C	CONSULTANTS, INC.	52,839	Project management services
HENR	RY & GERMANN PUBLIC AFFAIRS, LLC	1,785	Community relations and communications services
PANT	THER TECHNOLOGIES INCORPORATED	(5,004)	Remediation services
SCHE	NCK, PRICE, SMITH & KING	16,595	Legal services
TETR	A TECH INCORPORATED	404,945	Environmental and engineering consulting services
TREA	SURER - STATE OF NEW JERSEY	14,345	LSRP Annual Fee and other permitting costs
VEOL	LIA ENVIRONMENTAL SERVICES	11,672	Waste handling, transport, disposal and treatment services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project V	endor Name	Total	Services Provided
Phillipsburg			
BLESSED HO	PE CHURCH OF THE NAZARENE	500	License agreement payment
HENRY & GE	RMANN PUBLIC AFFAIRS, LLC	2,622	Community relations and communications services
THE ELM GR	OUP, INC.	81,008	Environmental and engineering consulting services
SCHENCK, PI	RICE, SMITH & KING	290	Legal services
TREASURER	- STATE OF NEW JERSEY	6,520	LSRP Annual Fee and other permitting costs
Red Bank			
HALEY & AL	DRICH INCORPORATED	25,693	Project management services
HENRY & GE	RMANN PUBLIC AFFAIRS, LLC	9,476	Community relations and communications services
LANGAN ENG ENVIRONME	GINEERING & NTAL	121,820	Environmental and engineering consulting services
TREASURER	- STATE OF NEW JERSEY	2,385	LSRP Annual Fee
VEOLIA ENV	TRONMENTAL SERVICES	1,193	Waste handling, transport, disposal and treatment services
ea Isle City			
ARCADIS US	INCORPORATED	(12,067)	Environmental and engineering consulting services
ATLANTIC C	ITY ELECTRIC	2,663	Utilities - Electric

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Sea Isle (City (cont'd)		
CAPE	ISLAND APPRAISALS, INC.	7,000	Appraisals of JCP&L-owned properties to support future sale
CITY (OF SEA ISLE CITY	71,231	Utilities - Water/sewer & property tax payments
CME A	ASSOCIATES	900	Condo plans for association amendment
GEI CO	ONSULTANTS, INC.	204,506	Project management services & environmental and engineering consulting services
GERR'	Y'S LAWN CARE	2,456	Landscaping and property maintenance services
GLEN	N R. WATTS	9,866	Settlement agreement
HENR'	Y & GERMANN PUBLIC AFFAIRS, LLC	11,539	Community relations and communications services
HYLA	ND DESIGN GROUP, INC.	2,934	Residential reconstruction support
MAKI	NG CHANGES LLC	7,550	Property maintenance/repair services
SCHE	NCK, PRICE, SMITH & KING	119,824	Legal services
SOUTI	H JERSEY GAS COMPANY	3,323	Utilities - Gas
T.O.P.S	S. CONSTRUCTION INCORPORATED	12,118	Residential construction services
TREAS	SURER - STATE OF NEW JERSEY	3,415	LSRP Annual Fee
VEOL	IA ENVIRONMENTAL SERVICES	11,221	Waste handling, transport, disposal and treatment services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Tuckerton		
BOROUGH OF TUCKERTON	976	Property tax payments
GEI CONSULTANTS INCORPORATED	1,280	Project management services & environmental and engineering consulting services
HOME TURF YARD & HOME MAINT., LLC	2,000	Landscaping and property maintenance services
SCHENCK, PRICE, SMITH & KING	227	Legal services
Washington		
AMERICAN WATER	(20)	Utilities - Water (reimbursement)
BOROUGH OF WASHINGTON	14,684	Utilities - Sewer & Property tax payments
GEI CONSULTANTS, INC.	118,834	Environmental and engineering consulting services
H2M ASSOCIATES INCORPORATED	43,938	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	10,830	Community relations and communications services
JONY'S LANDSCAPING	6,621	Landscaping and property maintenance services
SCHENCK, PRICE, SMITH & KING	1,307	Legal services
THE AMBIENT GROUP LLC	63,384	Building demolition services
TREASURER - STATE OF NEW JERSEY	3,260	LSRP Annual Fee & Remediation Cost Review Fee

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Wildwood		
ATLANTIC CITY ELECTRIC	7,056	Utilities - Electric
CITY OF WILDWOOD	13,224	Property tax payments
GEI CONSULTANTS, INC.	37,403	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	2,894	Community relations and communications services
LANGAN ENGINEERING & ENVIRONMENTAL	233,159	Environmental and engineering consulting services
ONE CALL CONCEPTS INCORPORATED	94	Underground utility mark-out request
SCHENCK, PRICE, SMITH & KING	12,851	Legal services
TREASURER - STATE OF NEW JERSEY	2,415	LSRP Annual Fee and other permitting costs
VEOLIA ENVIRONMENTAL SERVICES	4,821	Waste handling, transport, disposal and treatment services
WESTERLAND LANDSCAPING, INC.	2,520	Landscaping and property maintenance services

JCP&L Manufactured Gas Plant Financial Report

2021 Remediation Expenditures - Summary

SITE NAME	2021 INCREMENTAL	2021 BUDGET ESTIMATE	VARIANCE
Asbury Park	¢245.700	¢245.000	\$70,799
Belmar	\$315,799	\$245,000	
	491,376	568,000	(76,624)
Boonton	1,133,659	1,885,000	(751,341)
Cape May	846,947	487,000	359,947
Dover	1,237,257	1,794,000	(556,743)
Flemington	280,854	419,000	(138,146)
Lakewood	210,757	290,000	(79,243)
Lambertville/LaRochere	96,370	280,000	(183,630)
Long Branch	-	-	-
Newton I	130,393	3,306,000	(3,175,607)
Newton II	888,536	1,586,000	(697,464)
Ocean City	529,474	320,000	209,474
Phillipsburg	142,588	255,000	(112,412)
Red Bank	157,630	1,345,000	(1,187,370)
Sea Isle City	481,055	160,000	321,055
Toms River	-	-	-
Tuckerton	4,732	5,000	(268)
Washington	249,410	165,000	84,410
Wildwood	317,846	175,000	142,846
General Program	139,793	-	139,793
Total	\$7,654,476	\$13,285,000	(\$5,630,524)

Summary of Actual and Estimated Remediation Expenses

	PROJECT EXPENSE	ADDITIONAL TO	TOTAL		
SITE NAME	TO DATE	COMPLETE PROJECT	PROJECT COST		
Asbury Park	\$ 7,713,981	\$ 4,213,000	\$ 11,926,981		
Belmar	16,622,112	8,734,000	25,356,112		
Boonton	7,776,775	5,325,000	13,101,775		
Cape May	32,885,218	5,860,000	38,745,218		
Dover	28,898,019	10,656,000	39,554,019		
Flemington	8,680,439	950,000	9,630,439		
Lakewood	18,357,081	930,000	19,287,081		
Lambertville/LaRochere	4,356,717	1,471,000	5,827,717		
Long Branch	4,162,580	-	4,162,580		
Newton I	3,032,754	6,648,000	9,680,754		
Newton II	13,381,777	7,342,000	20,723,777		
Ocean City	6,388,896	9,152,000	15,540,896		
Phillipsburg	3,218,443	511,000	3,729,443		
Red Bank	2,044,393	2,040,000	4,084,393		
Sea Isle City	40,534,792	820,000	41,354,792		
Toms River	2,245,527	-	2,245,527		
Tuckerton	5,918,315	75,000	5,993,315		
Washington	9,969,915	1,335,000	11,304,915		
Wildwood	10,175,663	2,595,000	12,770,663		
General Program	7,605,122	-	7,605,122		
Total	\$ 233,968,519	\$ 68,657,000	\$ 302,625,519		

Notes to Attachment F:

Project expenses include only incremental costs.

- Future cost estimates are revised at the mid-year and end-of-year periods.

In general, the future costs are projected using the following assumptions:

- Unimpeded access to sites.
- No litigation.
- Third party property purchased where feasible or institutional controls are granted at reasonable cost.
- Generally, the remedial technology to be deployed is limited excavation, capping, and pumping and treating the ground water.
- Operational period of treatment system, where deployed, is 15 years.
- In general, only limited soil "hot-spot" removal is necessary except where determined on a case-by-case basis that more significant soil removal may preclude the need for ground water treatment system, significantly reduce operational period of treatment and/or reduce long-term liability.
- Projections are generally not "engineering estimates" derived through a rigorous, dedicated application of established engineering precepts and cost factors, but rather are current "reasonable estimates" for the activity scenario. However, depending upon the status of the project, individual activities may have progressed to the point where such "engineering estimates" have been prepared by the Company's consultants. In such instances these "engineering estimates" would be used as part of the overall project cost projection.
- No future expenses have been established for General Program expenses. These expenses will be variable and dependent upon factors such as regulatory initiatives and other issues which could have a programmatic impact.
- In general, the projected costs are in current dollars and are not adjusted for inflation or present value.
- Remedial Investigation and Remedial Action implementation activities for the Red Bank site are "To Be Determined".

Calculation of Interest on Deferred Manufactured Gas Plant (MGP) Remediation Expenses Under/(Over) Recovery

	Beginning	Ending												
	January	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Account #	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
182199	\$ (2,291,806.14) \$	(2,532,593.04) \$	(2,716,375.54) \$	(2,745,112.23) \$	(2,578,853.79) \$	(2,391,483.63) \$	(2,297,021.91) \$	(2,483,196.76)	(2,788,804.48)	(3,032,900.87)	(2,955,119.11)	(2,702,151.96)	(2,585,775.27)	
182318	\$12,210,372.28	12,549,091.20	13,028,614.21	13,611,036.07	14,140,132.83	14,636,453.59	15,310,492.23	15,803,529.50	16,506,317.73	17,173,669.81	17,478,086.67	18,196,485.73	19,874,822.77	
182319	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	1,168,367.00	
182336	55,059,499.62	53,916,633.62	52,773,767.62	51,579,250.62	50,384,733.62	49,269,884.62	48,101,923.62	46,933,962.62	45,766,001.62	44,598,040.62	43,430,079.62	42,262,086.62	41,190,919.62	
Total Dfd. Balances	\$ 66,146,432.76 \$	65,101,498.78 \$	64,254,373.29 \$	63,613,541.46 \$	63,114,379.66 \$	62,683,221.58 \$	62,283,760.94 \$	61,422,662.36 \$	60,651,881.87 \$	59,907,176.56 \$	59,121,414.18 \$	58,924,787.39 \$	59,648,334.12	
Tax Rate	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	
Dfd Taxes	\$ 18,593,762.25 \$	18,300,031.31 \$	18,061,904.33 \$	17,881,766.50 \$	17,741,452.12 \$	17,620,253.59 \$	17,507,965.20 \$	17,265,910.39 \$	17,049,243.99 \$	16,839,907.33 \$	16,619,029.53 \$	16,563,757.74 \$	16,767,146.72	
Dfd Bal Excl Tax	\$ 47,552,670.51 \$	46,801,467.47 \$	46,192,468.96 \$	45,731,774.96 \$	45,372,927.54 \$	45,062,967.99 \$	44,775,795.74 \$	44,156,751.97 \$	43,602,637.88 \$	43,067,269.23 \$	42,502,384.65 \$	42,361,029.65 \$	42,881,187.40	
Avg.Dfd.Bal Excl Tax	\$	47,177,068.99 \$	46,496,968.22 \$	45,962,121.96 \$	45,552,351.25 \$	45,217,947.77 \$	44,919,381.87 \$	44,466,273.86 \$	43,879,694.93 \$	43,334,953.56 \$	42,784,826.94 \$	42,431,707.15 \$	42,621,108.53	
Interest Rate		1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	1.24%	
Interest Income	\$	48,750.00 \$	48,047.00 \$	47,494.00 \$	47,071.00 \$	46,725.00 \$	46,417.00 \$	45,948.00 \$	45,342.00 \$	44,779.00 \$	44,211.00 \$	43,846.00 \$	44,042.00 \$	552,672.00