



April 24, 2023

Via Email

Hon. Sherri Golden, Secretary
Board of Public Utilities
44 South Clinton Avenue
P.O. Box 350
Trenton, NJ 08625-0350

**RE: I/M/O The New Jersey Board of Public Utilities' Response to the COVID-19
Pandemic - Establishment of a Regulatory Asset for Incremental COVID-19
Related Expenses
BPU Docket No. AO20060471**

Dear Secretary Golden:

Pursuant to the Board's Order dated July 2, 2020 and effective July 12, 2020 in the above-referenced matter authorizing each of New Jersey's regulated utilities to create a COVID-19-related regulatory asset, New Jersey-American Water Company, Inc. hereby submits its Quarterly Report, including additional data as required by the Board's Orders effective September 21, 2021 and December 28, 2022 in this matter, together with a verification of Jamie D. Hawn, Senior Manager, Rates and Regulatory.

Respectfully submitted,

A handwritten signature in blue ink that reads "Christopher M. Arfaa". The signature is written over a horizontal line.

Christopher M. Arfaa
Director, Corporate Counsel

CMA:dlc

cc: Service list (via email)

VERIFICATION

STATE OF NEW JERSEY : SS

COUNTY OF MONMOUTH:

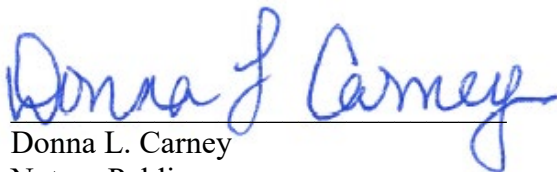
Jamie D. Hawn, of full age, being duly sworn, according to law, deposes and says:

1. I am the Senior Manager, Rates and Regulatory, for New Jersey-American Water Company, Inc. and authorized to make this Verification on behalf of that Company.
2. I have reviewed the within Quarterly Report, and the information contained therein is true according to the best of my knowledge, information and belief.



Jamie D. Hawn

Sworn to and subscribed this
24th day of April 2023



Donna L. Carney

Notary Public

Donna Carney
Notary Public
State of New Jersey
My Commission Expires May 24, 2023



New Jersey-American Water Company, Inc.
Quarterly Report of COVID-19 Regulatory Asset
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I. Background

Starting with the State’s first confirmed case on March 4, 2020, New Jersey has taken aggressive public health actions to combat the spread of COVID-19 and to protect the health, safety, and welfare of its residents. On March 9, 2020, Governor Murphy declared a state of emergency and a public health emergency in the state. Beginning on March 16, 2020, the Governor announced aggressive social distancing measures to mitigate the further spread of COVID-19 in New Jersey. Schools were closed as well as many businesses. On March 21, 2020, Governor Murphy directed all residents to stay at home until further notice and further mandated the closure of all non-essential retail businesses. New Jersey-American Water Company, Inc. (“NJAWC”) and Environmental Disposal Corp. (“EDC”), a wholly owned subsidiary of NJAWC (together, the “Company”), have adapted their operations and practices to ensure the safety of their employees and customers.

Since the COVID-19 public health emergency was declared, the Company has implemented the following temporary measures to provide additional protection to our customers:

- March 12, 2020: Stopped service disconnections for non-payment
- March 12, 2020: Stopped sending notices of disconnection
- March 13, 2020: Began reconnecting all customers who had previously been disconnected for non-payment
- March 13, 2020: Began waiving reconnection fees
- March 16, 2020: Stopped applying late fees and interest penalties to past-due accounts
- March 18, 2020: Began sending courtesy letters, and making courtesy phone calls, to customers with past-due balances to inform them of the amount of their past due balances, but making no mention of disconnection or late fees and interest penalties

NJAWC also temporarily waived certain eligibility requirements for its low-income payment and H2O programs to help those who have been economically impacted by COVID-19.

On July 2, 2020, the New Jersey Board of Public Utilities (“BPU” or “Board”) issued its Order Authorizing Establishment of a Regulatory Asset for Incremental COVID-19 Related Expenses in Docket No. AO20060471 (“Order”). The Order authorized each regulated utility to create a COVID-19 related regulatory asset by deferring on its books and records the prudently-incurred incremental costs related to COVID-19 beginning on March 9, 2020 and through September 30, 2021, or 60 days after Governor Murphy ends the public health emergency, or in the absence of such an order, declaration, proclamation or similar announcement, 60 days from the time the public health emergency automatically terminates pursuant to N.J.S.A. 26:13-3(b), whichever is later. Additionally, the Order required that all deferred incremental COVID-19 related costs be offset by any federal or state assistance that the utility may receive as a direct result of the COVID-19 public health emergency. The Board also ordered all affected utilities to maintain detailed records of all deferred costs and savings during the public health emergency. The Board required each utility to file quarterly reports of the COVID-19 related costs incurred and offsets verified by an authorized representative, with the first report due by August 1, 2020, for the period ending June 30, 2020.

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Under the Order, all affected utilities were required to file a petition with the Board by December 31, 2021, or within 60 days of the close of the regulatory asset period, whichever is later. Any potential rate recovery is required to be addressed in this proceeding, or in the alternative, a utility's future base rate case.

On June 4, 2021, the Governor signed legislation ending the New Jersey public health emergency but maintaining the state of emergency declared on March 9, 2020.¹

On June 14, 2021, the Governor announced that the moratorium on utility shut offs would end on June 30, 2021. However, the Governor's Executive Order No. 246 established a six-month grace period, through December 31, 2021, during which no water or wastewater utility may discontinue service to New Jersey residents, which includes all residential accounts and any accounts primarily serving residential customers, due to nonpayment. On December 21, 2021, Governor Murphy signed Senate Bill 4081, extending the utility shutoff grace period established under Executive Order No. 246 from December 31, 2021, to March 15, 2022, for all water, municipal electric, and sewer customers. The Company continues to comply with this directive.

On July 21, 2021, the Company filed a letter motion that requested that the Board: 1) extend the regulatory asset period authorized under the Order to allow the Company to properly include all of its COVID-19 financial impacts, including those due to the shutoff moratorium disconnection grace period; and 2) adjust the deadline for submitting a recovery petition associated with such deferred regulatory asset to a date no later than 60 days after the close of the extended regulatory asset period.

On September 14, 2021, the BPU ordered that the Regulatory Asset Period be extended from September 30, 2021, to December 31, 2022, and that a petition for recovery of these assets be filed within 60 days of this new date. Additionally, the September 14th BPU order required utility companies regulated by the Board to file a formal plan by October 1, 2021, outlining how the additional time afforded by the order "will be used in meeting the Regulatory Asset Period deadline." The order further required regulated utilities to file, as part of their quarterly reports, data regarding the number of Deferred Payment Arrangements created each month, Fresh Start Recipients, funds received through existing state and federal programs, new hires related to addressing COVID-19 arrearages, the number of field collection visits, and the number of disconnections and reconnections by zip code or city.

On October 1, 2021, the Company filed its formal plan with the BPU in accordance with the September 14th Board order.

On March 15, 2022, the moratorium was lifted with exceptions, based on NJ legislation (S2356) signed into law by Governor Murphy. Consistent therewith, for residential customers who have applied to the State for utility assistance, New Jersey American Water will not discontinue service to customers with known pending applications, or who have completed their application within 60 days from its submission until the date after a decision of eligibility has been made on the completed application by the State agency. This termination protection applies only if the customer has submitted their application to the State agency before June 15, 2022.

¹ L. 2021, c.103, https://www.njleg.state.nj.us/2020/Bills/PL21/103_.HTM

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On December 21, 2022, the BPU issued an order authorizing an extension of the regulatory asset period from December 31, 2022, to March 15, 2023 (“December 2022 Order”). The December 2022 Order also included the requirement for “utility companies regulated by the Board to file a formal plan within 15 days from the effective date of... [the] Order² outlining how the additional time afforded by ...[the] Order will be used to obtain appropriate federal funds and to work with customers to reduce arrearages and avoid disconnections.”³ The Company submitted its plan on January 12, 2023.

As of March 15, 2023, the Company has stopped deferring incremental costs related to the COVID-19 public health emergency. The Company will file a petition with the Board requesting recovery of the deferred costs no later than 60 days from the end of the deferral period in accordance with the December 2022 Order. Since the deferral period terminated on March 15, 2023, in conjunction with the end of the Winter Termination Program (“WTP”), this will be the Company’s final quarterly report to the Board regarding the deferred regulatory asset. The Company will continue to provide the required reporting on the customer data in accordance with P.L. 2022, c.107, which includes the information provided in Section IV of this report.

II. Costs Incurred and Savings Realized

The Company has incurred and recorded as a regulatory asset an amount totaling \$16,218,084 as of March 31, 2023, associated with the COVID-19 public health emergency. The amount includes the following:

a) Reconnection and Late Fees

The lost revenue associated with reconnection fees during the moratorium period was calculated by multiplying the number of reconnections that were performed during the period by the \$28 reconnection fee. Since NJAWC began waiving the reconnection fee, it reconnected 64 customers. NJAWC has foregone the collection of \$1,792 in reconnection fees.

The lost revenue associated with the foregone late charges that were not billed was calculated based on the Company’s late fee policy as it would have been applied to past due invoices during the moratorium period. During the moratorium period of March 2020 through the end of the reporting period, NJAWC and EDC have foregone the collection of \$1,283,978 and \$3,924 in late fees, respectively, for a total of \$1,287,902.

b) Uncollectible Expense

The incremental uncollectible expense was calculated by first taking the actual uncollectible expense for the public health emergency period, March 2020 to the end of the reporting period, and comparing it to the last authorized uncollectible expense for the same period, resulting in the deferral of \$12,534,275 and \$97,263 for NJAWC and EDC, respectively, for a total of \$12,631,538.

c) Additional Debt Carrying Costs

² Fifteen days from the effective date of December 28, 2022 is January 12, 2023.

³ December 2022 Order at 8.

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In March 2020, American Water Capital Corporation (“AWCC”) secured a \$750 million term loan facility and borrowed \$500 million under the loan to ensure adequate liquidity to American Water operating subsidiaries. The associated interest related to the portion of the term loan provided to the Company and deferred as a regulatory asset in total is \$1,343,274 as of March 2021 when the term loan was paid off and deferral ceased. NJAWC reflects \$1,332,930 and EDC reflects \$10,344 of the total balance.

d) Other Additional Costs

The Company has created a specific tracking number in order to capture certain Company and Service Company increased costs related to COVID-19, such as facility preparedness, PPE, sanitizers, signage, rental equipment, etc. The costs associated with these other additional costs for NJAWC, and EDC are \$2,360,836 and \$2,651, respectively, for a total of \$2,363,487. With the Company’s workforce now reintegrated, the Company has returned to pre-pandemic operations. Therefore, the Company has not recognized incremental costs as part of the deferral beyond February 1, 2022.

e) Costs Savings

The Company has identified cost savings related to travel and conferences for both Company direct charges and for Service Company charges related to travel and conferences that would have been allocated to the Company. For the period March 2020 through the end of the reporting period, the Company has calculated savings of \$1,409,909. Of these savings, 99.38% pertain to NJAWC with the remaining 0.62% to EDC. With the Company’s workforce now reintegrated, the Company has returned to pre-pandemic operations. Therefore, the Company has not recognized incremental costs as part of the deferral beyond February 1, 2022.

III. Revenue Demand

Beginning April 2020, the Company began experiencing a decrease in non-residential water usage as mitigation measures were put in place, including the closure of businesses and schools, to stop the spread of COVID-19. At the same time, the Company experienced an increase in residential water usage as a result of the stay-at-home and work-from-home mandates. The increase in residential usage partially offset the decrease in non-residential usage in April 2020 and May 2020. Beginning in late June 2020 and early July 2020, as some businesses began to re-open, the Company experienced an increase in non-residential water usage. During the first quarter of 2022, non-residential usage continued toward recovery to pre-pandemic levels while residential usage has trended toward normal usage patterns.

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IV. Additional Quarterly Reporting Requirements – Per Board Order dated September 14, 2021

a) Deferred Payment Arrangements (DPAs)

The Company provides the number of DPAs created each month to the BPU as required on the Monthly Data reports, which are posted to the BPU’s website. The monthly numbers of new DPAs accepted for the reporting period are reported in the table below:

Month Ended	# Of New DPAs Accepted
1/31/2023	1,932
2/28/2023	2,357
3/31/2023	1,923

b) Number of Fresh Start Recipients

The Fresh Start Program is not applicable to the Company or available to its customers.

c) Funds Received Through Existing State and Federal Programs

For the reporting period, the Company received a total of \$32,576 in funding from various municipal and county programs: the Monmouth County Emergency Rental Assistance Program (ERAP) provided \$32,064, and the Mercer County Board of Social Service provided \$512 which were applied to customer accounts. The Company continues to work with the BPU and the New Jersey Department of Community Affairs (“DCA”) to implement the Low-Income Household Water Assistance Program (“LIHWAP”). The Company received and applied four LIHWAP payments in the amount of \$2,875,456 to the eligible customer accounts during this reporting period. In addition, the Company continues to work with state, county, and municipal authorities where eligible customers have applied for assistance programs to help with utility arrearages.

d) New Hires Related to Addressing COVID-19 Arrearages

For the reporting period, the Company has not hired any new employees related to collection of its customer arrearages. While the Company does not anticipate hiring any new employees, it may incur contractor expenses related to the changes in the law for the disconnection process.

e) Number of Field Collection Visits

For the reporting period, the Company has not performed field visits related to collection of its customer arrearages. The Company has been promoting its H2O program and payment assistance programs and will continue to do so.

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f) Number of Disconnections and Reconnection by Zip Code or City

For the reporting period, the Company has processed disconnections for non-payment with its residential, commercial, and industrial customers. Effective October 2021, the Company started reporting this data on its monthly reporting to the BPU. The Company has attached to this report the total breakdown of the disconnections and reconnections by zip code associated with residential, commercial, and industrial customers.

V. Unanticipated Impacts

The Company has stopped deferring incremental costs.

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Period: January 1, 2023 to March 31, 2023

City	Zip Code	Disconnections			Reconnections		
		Residential	Commercial	Industrial	Residential	Commercial	Industrial
Blank	Blank	0	0	0	0	0	0
Cranford	07016	5	4	0	5	1	0
Fanwood	07023	0	1	0	0	0	0
Garwood	07027	3	1	0	3	0	0
Kenilworth	07033	0	4	1	0	2	0
Linden	07036	116	7	4	90	4	1
Livingston	07039	0	0	0	0	0	0
Maplewood	07040	0	0	0	0	0	0
Millburn	07041	1	1	0	0	1	0
West Orange	07052	0	0	0	0	0	0
Warren	07059	0	0	0	0	0	0
North Plainfield	07060	11	4	0	9	3	0
North Plainfield	07062	3	1	0	1	1	0
North Plainfield	07063	2	0	0	2	0	0
Clark	07066	1	0	0	1	0	0
Watchung	07069	4	0	0	4	0	0
Scotch Plains	07076	7	2	0	3	0	0
Short Hills	07078	1	1	0	0	1	0
South Plainfield	07080	0	0	0	0	0	0
Springfield	07081	1	1	0	1	1	0
Union	07083	33	7	0	26	4	0
Vauxhall	07088	0	0	0	0	0	0
Westfield	07090	0	0	0	0	0	0
Mountainside	07092	0	0	0	0	0	0
Irvington	07111	66	39	0	45	27	0
Roselle	07203	14	1	0	9	0	0
Roselle Park	07204	0	1	0	0	1	0
Hillside	07205	77	4	1	57	3	0
Franklin	07416	1	0	0	1	0	0
Little Falls	07424	0	0	0	0	1	0
Middletown	07701	0	0	0	0	0	0
Shrewsbury	07702	3	1	0	2	0	0
Fair Haven	07704	7	1	0	6	0	0
Allenhurst	07711	1	0	0	0	0	0
Asbury Park	07712	47	2	0	32	2	0
Atlantic Highlands	07716	4	2	0	4	1	0
Belford	07718	22	1	0	20	1	0
Bradley Beach	07720	0	1	0	0	1	0
Deal	07723	8	0	0	2	0	0
Eatontown	07724	27	2	0	15	2	0
Farmingdale	07727	1	0	0	1	0	0
Freehold	07728	2	0	0	2	0	0
Hazlet	07730	35	1	0	27	1	0
Howell	07731	25	1	0	15	0	0
Highlands	07732	21	1	0	15	1	0
Holmdel	07733	19	1	0	17	1	0
Hazlet Township	07734	12	0	0	9	0	0
Union Beach	07735	27	0	0	19	0	0
Leonardo	07737	17	0	0	13	0	0
Lincroft	07738	3	0	0	3	0	0
Little Silver	07739	8	0	0	7	0	0
Long Branch	07740	0	0	0	0	0	0
Aberdeen	07747	11	0	0	10	0	0
Middletown	07748	58	1	0	49	1	0
Monmouth Beach	07750	1	0	0	0	0	0
Navesink	07752	2	0	0	2	0	0
Neptune	07753	43	1	0	29	0	0
Oakhurst	07755	0	0	0	0	0	0
Ocean Grove	07756	0	1	0	0	1	0
Oceanport	07757	0	0	0	0	0	0
Port Monmouth	07758	17	1	0	9	0	0
Rumson	07760	1	2	0	0	0	0
West Long Branch	07764	0	0	0	0	0	0
Washington Twp	07822	0	0	0	0	0	0
Belvidere	07823	12	0	0	10	0	0
Budd Lake	07828	3	0	0	2	0	0
Kenil	07847	1	0	0	1	0	0
Ledgewood	07852	1	0	0	1	0	0

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City	Zip Code	Disconnections			Reconnections		
		Residential	Commercial	Industrial	Residential	Commercial	Industrial
Oxford	07863	3	0	0	2	0	0
Port Murray	07865	4	0	0	3	0	0
SUCCASUNNA	07876	6	1	0	4	0	0
Washington	07882	51	2	0	44	2	0
Spotswood	07884	2	0	0	1	0	0
Summit	07901	0	0	0	0	0	0
Basking Ridge	07920	0	0	0	0	0	0
Bedminster	07921	0	0	0	0	0	0
Berkeley Heights	07922	0	0	0	0	0	0
Bernardsville	07924	0	0	0	0	0	0
Brookside	07926	0	0	0	0	0	0
Chatham	07928	0	0	0	0	0	0
Chester	07930	0	0	0	0	0	0
Far Hills	07931	0	0	0	0	0	0
Florham Park	07932	0	0	0	0	0	0
Gillette	07933	0	0	0	0	0	0
Gladstone	07934	0	0	0	0	0	0
Liberty Corner	07938	0	0	0	0	0	0
MENDHAM	07945	0	0	0	0	0	0
Millington	07946	0	0	0	0	0	0
Murray Hill	07974	0	0	0	0	0	0
Tewksbury Township	07979	0	0	0	0	0	0
Stirling	07980	0	0	0	0	0	0
Cherry Hill	08002	19	0	0	12	1	0
Cherry Hill	08003	24	1	0	15	0	0
Barrington	08007	17	2	0	11	0	0
Beverly	08010	4	1	0	2	1	0
Blackwood	08012	22	1	0	17	0	0
Logan Township	08014	4	0	0	2	0	0
Burlington	08016	0	0	0	0	0	0
GLOUCESTER	08021	48	1	0	35	0	0
MANSFIELD	08022	0	0	0	0	0	0
Gibbsboro	08026	3	0	0	1	0	0
Elk Township	08028	0	0	0	0	0	0
Glendora	08029	3	0	0	3	0	0
Bellmawr	08031	13	0	0	11	0	0
Haddonfield	08033	8	3	0	6	1	0
Cherry Hill	08034	17	0	0	8	0	0
Haddon Heights	08035	3	0	0	2	0	0
Hainesport Township	08036	7	0	0	6	0	0
Kirkwood	08043	29	2	0	19	0	0
Lawnside	08045	13	1	0	9	0	0
Lumberton Township	08048	16	0	0	14	0	0
Magnolia	08049	3	0	0	2	0	0
Maple Shade	08052	0	0	0	0	0	0
Mount Laurel	08054	0	0	0	0	0	0
Moorestown	08057	0	0	0	0	0	0
MOUNT EPHRAIM	08059	15	0	0	6	0	0
Eastampton Township	08060	29	0	0	22	0	0
Mullica Hill	08062	12	1	0	12	1	0
Palmyra	08065	22	3	0	15	1	0
Pedricktown	08067	5	0	0	3	0	0
Pemberton	08068	0	0	0	0	0	0
Carneys Point	08069	88	4	0	53	1	0
Delanco	08075	79	8	0	53	6	0
Cinnaminson	08077	28	2	0	23	0	0
Runnemede	08078	3	3	0	2	1	0
GLOUCESTER	08083	3	2	0	2	1	0
Stratford	08084	15	2	0	12	0	0
Swedesboro	08085	7	0	0	5	0	0
Vincetown	08088	0	0	0	0	0	0
Camden	08102	1	0	0	0	0	0
Camden	08105	137	6	0	88	5	0
Audubon	08106	18	1	0	10	1	0
Oaklyn	08107	10	0	0	5	0	0
Pennsauken	08109	3	0	0	1	0	0
Camden	08110	27	3	0	22	2	0
Absecon	08201	7	1	0	5	1	0

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City	Zip Code	Disconnections			Reconnections		
		Residential	Commercial	Industrial	Residential	Commercial	Industrial
Galloway	08205	81	0	0	63	0	0
Cape May Court House	08210	9	0	0	6	0	0
Cologne	08213	2	0	0	2	0	0
Galloway	08215	1	0	0	0	0	0
Linwood	08221	13	1	0	7	0	0
Northfield	08225	7	2	0	4	0	0
Ocean City	08226	22	9	0	8	4	0
Upper Township	08230	0	0	0	0	0	0
Egg Harbor Township	08232	51	4	0	34	3	0
Egg Harbor Township	08234	49	5	0	37	3	0
Pomona	08240	1	0	0	0	0	0
Rio Grande	08242	0	0	0	0	0	0
Somers Point	08244	15	1	0	6	0	0
Strathmere	08248	0	0	0	0	0	0
Whitesboro	08252	4	0	0	3	0	0
MONTGOMERY	08502	6	0	0	6	0	0
Cranbury	08512	2	0	0	2	0	0
Cream Ridge	08514	0	0	0	0	0	0
Kingston	08528	1	0	0	0	0	0
New Egypt	08533	0	1	0	0	0	0
Plainsboro	08536	5	0	0	2	0	0
Princeton	08540	15	4	0	7	0	0
Princeton	08542	2	0	0	1	0	0
Princeton Junction	08550	7	0	0	3	0	0
MONTGOMERY	08558	0	0	0	0	0	0
Lawrence Township	08648	26	0	0	14	0	0
Lakewood	08701	93	10	0	66	8	0
Brick	08724	1	0	0	1	0	0
Lavallette	08735	4	0	0	3	0	0
Brick	08738	4	1	0	3	1	0
Mantoloking	08739	1	0	0	0	0	0
Bay Head	08742	1	0	0	1	0	0
Ortley Beach	08751	2	0	0	2	0	0
Bound Brook	08805	30	2	0	23	1	0
Bridgewater	08807	20	1	0	12	0	0
Dunellen	08812	19	0	0	17	0	0
Edison	08820	0	0	0	0	0	0
Flemington	08822	4	2	0	3	1	0
Frenchtown	08825	1	0	0	0	0	0
Jamesburg	08831	13	1	0	6	1	0
Manville	08835	38	1	0	23	1	0
Martinsville	08836	1	0	0	1	0	0
Hillsborough Twp	08844	22	1	0	17	1	0
Middlesex	08846	8	0	0	8	0	0
MONTGOMERY	08853	2	0	0	1	1	0
Piscataway	08854	16	0	1	13	1	0
Piscataway	08855	0	0	0	0	0	0
RARITAN	08869	6	1	0	3	1	0
Franklin Township	08873	2	0	0	1	0	0
Branchburg	08876	27	0	0	12	0	0
South Bound Brook	08880	7	0	0	4	0	0
Stewartsville	08886	3	0	0	2	0	0
Whitehouse Station	08889	3	0	0	2	0	0
Total		2260	197	7	1576	114	1

**IN THE MATTER OF THE NEW JERSEY BOARD OF PUBLIC UTILITIES' RESPONSE TO
THE COVID-19 PANDEMIC**

DOCKET NO. AO20060471

SERVICE LIST

Division of Rate Counsel

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Department of Law and Public Safety

Richard J. Hughes Justice Complex
Public Utilities Section
25 Market Street, P.O. Box 112
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**IN THE MATTER OF THE NEW JERSEY BOARD OF PUBLIC UTILITIES' RESPONSE TO
THE COVID-19 PANDEMIC**

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