#### New Jersey-American Water Company, Inc. Statement of Actual Purchased Water Operating Expense - PWAC Water Service

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-1 PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Variant Park   So	Line														
Second Florham Park   \$0	No.	Purchased Water	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	I otal
Second Florham Park   \$0	2 Vendor/V	oucher													
4 Morris Countly Municipal Utilities Authority 19,323 19,100 21,983 12,757 0 20,920 35,735 18,116 31,534 20,335 20,677 18,700 247,900 5 Montalar Water Burasu 33,061 45,765 0 51,823 114,358 49,541 45,502 343,932 28,978 29,316 27,887 28,005 488,596 6 City of Newark - Shaw/Salvage 10 30 10 10 10 10 10 10 10 10 10 10 10 10 10			\$0	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$50	\$0	\$0	\$50	\$204
5 Monthall Water Euroeu 33,061 45,765 0 51,828 114,348 49,541 45,502 34,932 28,978 29,316 27,857 28,005 488,587 7 NJWSAWater-Manasquan 0 0 0 0 188,618 114,000 118,618 0 0 1,188,889 1,202,274 0 0 1,188,889 0 0 1,188,989 4,789,241 0 0 1,188,889 0 0 1,188,989 4,789,241 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 1,188,618 1 0 0 0 0 0 1,188,618 1 0 0 0 0 1,188,618 1 0 0 0 0 1,188,618 1 0 0 0 0 0 0 1,188,618 1 0 0 0 0 0 1,188,618 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
6 City of Newark - Shaw Selvage 0 30 75 51 140 0 166 71 57 46 48 31 657 7 M/SA - Water - Manasquan 0 0 0 0 1 198,989 4,799,241 8 NJWSA - Raw Water - Manasquan 0 0 0 0 0 185,161 0 0 185,615 0 0 0 185,615 0 0 0 185,615 7 41,985 9 4,799,241 8 NJWSA - Raw Water - Manasquan 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 143,000 0 0 0 0 0 0 0 0 0 0 143,000 10 NJWSA - Power Component - Manasquan 0 0 13,224 17,477 0 0 0 0 95,991 25,996 13,749 18,055 13,278 14,452 83,442 12,433,681 12,433,442 12,433,681 12,433,442 12,433,681 12,433,442 12,433,681 12,433,442 12,433,443 13,443,443,443,443,443,443,443,443,443,4							114.358								
7 N.WSAVokerManasquan			0		75										655
9 NJMSA - Overtraffash - Manasquian 0 0 0 0 0 0 0 9,0 143,000 0 9,0 143,000 1 0 0 10 0 10 0 10 0 10 0 10 0 10			0	0	0	0	1,198,989	1,202,274	0	0	1,198,989	0	0	1,198,989	4,799,241
10 NJWSA - Power Component - Manasquan   0   13,24   17,47   0   0   95,991   25,096   13,749   18,050   13,278   14,452   6,648   218,6648   12,865466   12,86546   12,86546   12,86546   12,86546   12,86546   12,865466   12,865466   12,8654	8 NJWSA -	Raw Water - Manasquan	0	0	0	0	185,108	185,615	0	0	185,615	0	0	185,615	741,953
11   Passaic Valley Water Commission - Water   0   807/035   601/465   1.885,935   0   663,184   4.187,363   828,124   812,144   945,943   894/228   839,442   12,443,986   12,443,986   12,444   12,463,986   12,444,947   13,445,946   13,445,946   13,445,947   13,4	9 NJWSA -	Overdrafts - Manasquan	0	0	0	0	0	0	143,000	0	0	0	0	0	143,000
12   Passale Valley Water Comm. Prover Component   0   0   51,434   0   86,079   0   173,857   55,804   41,820   32,816   44,9171   1,449,171   1,356,753   1,552,814   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,335,357   1,292,820   1,449,171   1,409,171   1,402,962   1,449,171   1,40			0	13,924	17,477	0	0	95,991	25,096	13,749	18,050	13,278	14,452	6,648	218,665
13 NWSA - Wafer - Raritan   1,335,357   1,292,820   1,335,357   1,285,961   1,449,171   1,449,171   1,300,009   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,449,171   1,449,171   1,402,962   1,449,171   1,449,171   1,402,962   1,449,171	11 Passaic V	alley Water Commission - Water	0	807,035	601,465	1,885,935	0	663,184	4,187,363	828,124	812,144	945,943	894,228		12,463,863
14 NUNSA - Valter - Raritan - Credit (a)			0	-		•									528,814
15 NJWSA - Overdraft - Rarlian			1,335,357	1,292,820	1,335,357	1,285,961	1,449,171	1,449,171	1,300,409	1,449,171	1,402,962	1,449,171	1,449,171	1,356,753	16,555,474
16			0	0	0	0	0	0	0	-	0	0	0		0
Missars   Miss			0	•	•	•	0	0				•	-		1,395,627
Total of Vouchers (b)   \$1,387,741   \$2,178,905   \$2,028,313   \$3,246,327   \$3,033,897   \$3,666,696   \$5,918,784   \$2,797,196   \$3,722,083   \$2,491,226   \$2,454,117   \$4,675,119   \$37,600,404			0				0	0							11,331
			0	U	U U		0	0		<u> </u>			0		5,079
Additions		ouchers (b)	\$1,387,741	\$2,178,905	\$2,028,313	\$3,246,327	\$3,033,897	\$3,666,696	\$5,918,784	\$2,797,196	\$3,722,083	\$2,491,226	\$2,454,117	\$4,675,119	\$37,600,404
Total Balance of Account 510100 (Purch. Wtr)   \$4,550,500 \$3,118,400 \$3,507,768 \$3,760,748 \$3,818,445 \$2,703,945 \$855 \$2,797,196 \$3,722,083 \$2,491,226 \$2,454,117 \$4,675,119 \$37,600,402 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$2,454,117 \$4,675,119 \$		ntries													
Adjustments Eliminate Accruals for Account 510100 (\$3,162,759) (\$939,495) (\$1,479,455) (\$514,421) (\$784,548) \$962,751 \$5,917,929 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	21 Accruals for	or Account 510100	3,162,759	939,495	1,479,455	514,421	784,548	(962,751)	(5,917,929)	0	0	0	0	0	(2)
Adjustments   Eliminations   Standard Account 510100   Sa, 162,759   S	22 Total Bala	ance of Account 510100 (Purch. Wtr)	\$4,550,500	\$3,118,400	\$3,507,768	\$3,760,748	\$3,818,445	\$2,703,945	\$855	\$2,797,196	\$3,722,083	\$2,491,226	\$2,454,117	\$4,675,119	\$37,600,402
27 28 29 30 31 Total of Eliminations  (\$3,162,759) (\$939,495) (\$1,479,455) (\$514,421) (\$784,548) \$962,751 \$5,917,929 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	25 Eliminat	ions	(\$0.400.750)	(2000 405)	(0.1.170.175)	(2511.101)	(470.4.5.10)	4000 754	45.047.000	•	•			•	•
32 33  4 Additions 34 Additions 35 No Additions	26 Eliminate / 27 28 29 30	Accruals for Account 510100	(\$3,162,759)	(\$939,495)	(\$1,479,455)	(\$514,421)	(\$784,548)	\$962,751	\$5,917,929	\$0	\$0	\$0	\$0	\$0	\$2
33 34 Additions 35 No Additions		iminations	(\$3,162,759)	(\$939,495)	(\$1,479,455)	(\$514,421)	(\$784,548)	\$962,751	\$5,917,929	\$0	\$0	\$0	\$0	\$0	\$2
34     Additions       35     No Additions     0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>															
35 No Additions 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		•													
36 Total of Additions \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			0	0	0	0	0	0	0	0	0	0	0	0	0
37						<u>0</u>							<u> </u>	<u>¢n</u>	\$0
38 <b>Total Purchased Water Expense As Adjusted</b> \$1,387,741 \$2,178,905 \$2,028,313 \$3,246,327 \$3,033,897 \$3,666,696 \$5,918,784 \$2,797,196 \$3,722,083 \$2,491,226 \$2,454,117 \$4,675,119 \$37,600,404	37			•				**	**	•		•	•	**	**
	38 Total Pure	chased Water Expense As Adjusted	\$1,387,741	\$2,178,905	\$2,028,313	\$3,246,327	\$3,033,897	\$3,666,696	\$5,918,784	\$2,797,196	\$3,722,083	\$2,491,226	\$2,454,117	\$4,675,119	\$37,600,404

<sup>(</sup>a) Reflects credit against prior period debt service payments.

40 (b) Purchased Water expense reflects actuals except for estimates utilized for activity from October 2023 through March 2024. The estimated activity is based on a 3-year average of years ended 3/31/21, 3/31/22, and 3/31/23 activity.

# New Jersey-American Water Company, Inc. Statement of Actual Purchased Water Volumes (1000 Gallons) Associated with Actual Purchased Water Expense - PWAC Water Service

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-1a PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Line	•													
No.	Purchased Water	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1														
2														
3	Vendor/Vendor (1,000 gallons)													
	Borough of Florham Park	0	3	0	0	3	0	0	0	3	0	0	3	12
5	Morris County Municipal Utilities Authority	6,146	6,075	6,992	6,863	0	6,654	11,366	5,762	10,030	6,468	6,456	5,867	78,679
6	Montclair Water Bureau	6,976	7,989	0	8,909	19,782	8,618	7,946	7,350	5,661	6,227	5,935	5,965	91,358
	City of Newark - Shaw/Selvage	0	6	16	10	29	0	20	8	10	12	10	14	135
	NJWSA - Water - Manasquan	0	0	0	0	1,140,625	1,140,625	0	0	1,140,625	0	0	1,140,625	4,562,500
	NJWSA - Raw Water - Manasquan	0	0	0	0	183,139	180,584	0	0	180,584	0	0	180,584	724,891
	NJWSA - Overdrafts - Manasquan	0	0	0	0	0	0	117,899	0	0	0	0	0	117,899
11	Passaic Valley Water Commission - Water	0	253,020	188,570	580,980	0	421,327	1,296,923	259,632	254,622	296,570	280,357	262,867	4,094,868
	NJWSA - Water - Raritan	3,924,600	3,798,000	3,924,600	3,777,586	3,924,600	3,924,600	3,798,000	3,924,600	3,798,000	3,924,600	3,924,600	3,671,400	46,315,186
	NJWSA- Water - Raritan Legislative Grant	90,210	87,300	90,210	87,300	90,210	90,210	87,300	90,210	87,300	90,210	90,210	84,390	1,065,060
14	NJWSA - Overdraft - Raritan	0	0	0	0	0	0	0	903,258	0	0	0	2,382,370	3,285,628
15	City of Newark - Summit	0	53	182	165	0	0	1,879	475	150	95	240	120	3,359
	NJWSA - Water - former Roxbury	0	0	0	4	0	0	4	0	4	0	0	4	16
17	Total Volume Assoc. with PW Expense as Adjusted (a)	4,027,932	4,152,446	4,210,570	4,461,813	5,358,388	5,772,618	5,321,333	5,191,295	5,476,985	4,324,182	4,307,808	7,734,205	60,339,575
10	·													

<sup>18
19</sup> Notes:
20 (a) Purchased Water usage reflects actuals except for estimates utilized for activity from October 2023 through March 2024. The estimated activity is based on a 3-year average usage of years ended 3/31/21, 3/31/22, and 3/31/23 activity.
21
22
23

#### New Jersey-American Water Company, Inc. Statement of PWAC True Up Schedule - Revenue and Operating Expense - PWAC Water Service

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-2 PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Line		Note (a)													
No.	Purchased Water	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1			******		*****		*****	******	** *** ***	** *** ***	** ***	** ***	** *** ***		
	Total Billed PWAC Revenue (non-expt. & exempt) (b)		\$2,916,828	\$3,114,171	\$4,637,558	\$4,797,851	\$4,873,284	\$4,888,570	\$4,142,719	\$3,393,556	\$3,278,477	\$3,497,099	\$3,165,030	\$3,152,606	\$45,857,749
	Less: Exempt PWAC Revenue (from In. 45)	-	88,405	118,961	119,519	116,300	138,694	119,211	133,207	112,199	106,820	125,679	113,640	112,739	1,405,374
4 I	Non-Exempt PWAC Revenue		\$2,828,423	\$2,995,210	\$4,518,039	\$4,681,551	\$4,734,590	\$4,769,359	\$4,009,512	\$3,281,357	\$3,171,657	\$3,371,420	\$3,051,390	\$3,039,867	\$44,452,375
•	GRFT tax rate (3)		13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%
7 1	PWAC Non-exempt. Rev. net of GRFT(In.4 *(100% -In.6)	-	\$2,442,909	\$2,586,963	\$3,902,230	\$4,043,456	\$4,089,265	\$4,119,422	\$3,463,122	\$2,834,195	\$2,739,444	\$2,911,985	\$2,635,566	\$2,625,614	\$38,394,171
8 /	Add Back: Exempt PWAC Revenue (In. 3)		88,405	118,961	119,519	116,300	138,694	119,211	133,207	112,199	106,820	125,679	113,640	112,739	1,405,374
	PWAC Revenue net of GRFT	-	\$2,531,314	\$2,705,924	\$4,021,749	\$4,159,756	\$4,227,959	\$4,238,633	\$3,596,329	\$2,946,394	\$2,846,264	\$3,037,664	\$2,749,206	\$2,738,353	\$39,799,545
10 11 I	Less: Uncollectible & BPU/ Div. Rate Counsel Exp. Factor (c)		0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929
	PWAC Rev. net of GRFT, Uncoll.,BPU/DRC exp. (In.9*11)	-	\$2.513.342	\$2.686.712	\$3,993,195	\$4.130.222	\$4,197,940	\$4,208,648	\$3,570,888	\$2,925,551	\$2.826.129	\$3,016,175	\$2,729,758	\$2,718,982	\$39,517,542
13	TWYO TOV. Het of GRET, GROOM, DE GEBRO CKP. (III.S 11)		Ψ2,010,042	Ψ2,000,7 12	ψ0,550,150	ψ4,100,222	ψ4,107,040	ψ+,200,040	ψ0,010,000	ΨΣ,320,001	Ψ2,020,120	ψο,ο το, ττο	Ψ2,723,700	ψ2,7 10,502	ψου,υ11,υ42
	Less: PWAC True-up Under-recovery of \$1,631,820														
15 16	from PWAC Year 4/22-3/23 divided by 12 mos. (1)		135,985	135,985	135,985	135,985	135,985	135,985	135,985	135,985	135,985	135,985	135,985	135,985	1,631,820
	Total PWAC Revenues net of Cost recoveries detailed above	-	\$2,377,357	\$2,550,727	\$3,857,210	\$3,994,237	\$4,061,955	\$4,072,663	\$3,434,903	\$2,789,566	\$2,690,144	\$2,880,190	\$2,593,773	\$2,582,997	\$37,885,722
18			* **		, , , , ,	,	, , ,		, . ,	, ,	. ,	. ,	. ,,		, , , , , , ,
	Total Purchased Water Exp. as Adjusted - (per Sch. JDH-1, In.3	88)	1,387,741	2,178,905	2,028,313	3,246,327	3,033,897	3,666,696	5,918,784	2,797,196	3,722,083	2,491,226	2,454,117	4,675,119	37,600,404
20															
21	Total PWAC True-Up Balance (Over-Recovered) / Under-Recovered (In. 19- 17)	-	(\$989,616)	(\$371,822)	(\$1,828,897)	(\$747,910)	(\$1,028,058)	(\$405,967)	\$2,483,881	\$7,630	\$1,031,939	(\$388,964)	(\$139,656)	\$2,092,122	(\$285,318)
	(Over-Recovered) / Olider-Recovered (III. 15- 17)	=	(\$909,010)	(\$371,022)	(\$1,020,097)	(\$747,910)	(\$1,020,030)	(\$405,907)	φ2,403,00 I	\$7,030	\$1,031,939	(\$300,904)	(\$138,030)	\$2,092,122	(\$200,510)
23	Interest Calculation														
	Total PWAC Cumulative True-up Balance														
25 26		64 624 020	\$506.219	(ft4 E00)	(\$4.066.470)	(\$2.0E0.26E)	(04.044.400)	(\$4 EEC 200)	(\$2.200.464)	(\$2.226.040)	(\$4.440.0CE)	(\$4.00E.044)	(\$0.044.4EE)	(\$20E 240)	
26 27	(Over-Recov.) / Under-Recov. (d)	\$1,631,820	\$506,219	(\$1,588)	(\$1,966,470)	(\$2,850,365)	(\$4,014,408)	(\$4,556,360)	(\$2,208,464)	(\$2,336,819)	(\$1,440,865)	(\$1,965,814)	(\$2,241,455)	(\$285,318)	
	Average of the Current & Prior months Cumulative		1,069,020	252,316	(984,029)	(2,408,418)	(3,432,387)	(4,285,384)	(3,382,412)	(2,272,642)	(1,888,842)	(1,703,340)	(2,103,635)	(1,263,387)	
29	True-up Balances (Over rec.) / Under rec.		1,069,020	252,310	(964,029)	(2,400,410)	(3,432,307)	(4,205,304)	(3,302,412)	(2,212,042)	(1,000,042)	(1,703,340)	(2,103,635)	(1,203,307)	
30	True-up balances (Over rec.) / Orider rec.														
	Overall ROR Per Docket (e)		7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
	Monthly Overall Rate of Return		0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
	Interest on True-up Balances - (Over) / Under	-	\$6,200	\$1,463	(\$5,707)	(\$13,969)	(\$19,908)	(\$24,855)	(\$19,618)	(\$13,181)	(\$10,955)	(\$9,879)	(\$12,201)	(\$7,328)	(\$129,938)
34		-													
	Total PWAC (Over-Recov.) / Under-Recov. including Interest													_	(\$415,256)
36															
	Exempt (from GRFT) Customers Actual Water Sales (1000 g	als): (f)													
	Cogen (Bayway) OIW		102,753	113,816	105,778	112,619	125,226	116,992	108,991	105,259	107,407	129,025	127,610	116,815	1,372,291
	Aqua NJ Water Co SFR-CD		19,291	22,787	21,413	20,725	21,322	12,366	20,329	21,688	20,627	21,218	21,198	19,157	242,121
	Middlesex Water Co SFR SOS		90,421	85,530	109,853	90,186	92,969	90,918	114,905	90,423	84,138	90,029	76,842	81,300	1,097,514
	PSE&GReg. GMS	-	9,769	29,317	15,586	22,295	53,642	31,702	37,336	19,787	13,616	25,378	14,553	21,027	294,008
42	Total Exempt Customer Actual Water Sales		222,234	251,450	252,630	245,825	293,159	251,978	281,561	237,157	225,788	265,650	240,203	238,299	3,005,934
	Exempt PWAC Rate per 1000 gals. (g)		\$0.3978	\$0.4731	\$0.4731	\$0,4731	\$0.4731	\$0.4731	\$0.4731	\$0,4731	\$0.4731	\$0.4731	\$0.4731	\$0.4731	\$0.4675
	Exempt PWAC Revenue	-	\$88.405	\$118.961	\$119.519	\$116.300	\$138.694	\$119.211	\$133.207	\$112.199	\$106.820	\$125.679	\$113.640	\$112.739	\$1,405,374
46	Exempl PVVAC Revenue	=	φ00,405	φιιο,901	φ119,519	φ110,300	φ130,094	φιιθ,ΖΙΙ	φ133,20 <i>1</i>	φ112,199	φ100,020	φ1∠5,079	φ113,04U	φ11Z,/39	φ1, <del>4</del> 05,374
40															

<sup>46</sup> Notes:

<sup>48 (</sup>a) March 2023 represents Total PWAC True-up balance per Schedule JDH-2a.

<sup>49 (</sup>b) Billed PWAC water revenues are based on actuals, except for estimates utilized for activity from October 2023 through March 2024. Estimates are based on prior year, same month revenues, adjusted by the rate change effective 05/01/23.

<sup>50 (</sup>c) Uncollectible, GRFT and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

<sup>51 (</sup>d) Line 22 of the current month plus line 26 of the prior month less line 15 of the current month.

<sup>51 (</sup>d) Effective 9/1/2022 based on BPU Docket No. WR22010019.
52 (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.
53 (f) Water sales for all entities were based upon actual monthly water sales, except for estimates utilized for activity from October 2023 through March 2024. The estimated activity is based on a 3-year average of 2021, 2022, and 2023 usage for the same month.
54 (g) Exempt rate reflects \$0.4731 effective 5/1/23 per BPU Docket No. WR22110693.

#### New Jersey-American Water Company, Inc. Statement of PWAC True Up Schedule - Revenue and Operating Expense - PWAC Water Service

New Jersey-American Water Company, Inc. BPU Docket No. WR22110693 Witness Responsible: Jamie D. Hawn

Schedule JDH-2a PWAC Filing Year: 4/1/2022 - 3/31/2023

Line No.	Note (a) Purchased Water Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total
1 2 .	Total Billed PWAC Revenue (non-expt. & exempt) (b)	\$2,740,020	\$2,764,315	\$3,383,359	\$4,290,467	\$4,578,302	\$4,525,873	\$3,529,624	\$2,891,332	\$2,793,284	\$2,979,551	\$2,696,626	\$2,686,041	\$39,858,794
	Less: Exempt PWAC Revenue (from In. 45)	101.085	95,438	132.841	133,620	223,870	214,729	140.561	96.731	100.040	115,120	110,000	86,689	1,550,724
	Non-Exempt PWAC Revenue	\$2,638,935	\$2,668,877	\$3,250,518	\$4,156,847	\$4,354,432	\$4,311,144	\$3,389,063	\$2,794,601	\$2,693,244	\$2,864,431	\$2,586,626	\$2,599,352	\$38,308,070
6 (	GRFT tax rate (3)	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%	13.63%
7 1	PWAC Non-exempt. Rev. net of GRFT(In.4 *(100% -In.6)	\$2,279,248	\$2,305,109	\$2,807,472	\$3,590,269	\$3,760,923	\$3,723,649	\$2,927,224	\$2,413,771	\$2,326,226	\$2,474,085	\$2,234,137	\$2,245,129	\$33,087,242
8 /	Add Back: Exempt PWAC Revenue (In. 3)	101,085	95,438	132,841	133,620	223,870	214,729	140,561	96,731	100,040	115,120	110,000	86,689	1,550,724
9 I 10	PWAC Revenue net of GRFT	\$2,380,333	\$2,400,547	\$2,940,313	\$3,723,889	\$3,984,793	\$3,938,378	\$3,067,785	\$2,510,502	\$2,426,266	\$2,589,205	\$2,344,137	\$2,331,818	\$34,637,966
11 I	Less: Uncollectible & BPU/ Div. Rate Counsel Exp. Factor (c)	0.9931	0.9931	0.9931	0.9931	0.9931	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929
	PWAC Rev. net of GRFT, Uncoll.,BPU/DRC exp. (In.9*11)	\$2,363,909	\$2,383,983	\$2,920,025	\$3,698,194	\$3,957,298	\$3,910,518	\$3,046,083	\$2,492,742	\$2,409,102	\$2,570,889	\$2,327,554	\$2,315,322	\$34,395,619
	Less: PWAC True-up Over-recovery of (\$1,134,923)													
15 16	from PWAC Year 4/21-3/22 divided by 12 mos. (1)	(94,224)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(94,227)	(1,130,721)
17	Total PWAC Revenues net of Cost recoveries detailed above	\$2,458,133	\$2,478,210	\$3,014,252	\$3,792,421	\$4,051,525	\$4,004,745	\$3,140,310	\$2,586,969	\$2,503,329	\$2,665,116	\$2,421,781	\$2,409,549	\$35,526,340
	Total Purchased Water Exp. as Adjusted - (per Sch. JDH-1, ln.38)	2,254,252	2,037,040	946,045	3,871,662	2,931,742	3,323,546	5,279,957	3,487,033	3,329,015	3,435,184	1,458,003	4,951,535	37,305,014
20	T / I DW 40 T . II D I													
21	Total PWAC True-Up Balance	(6000 004)	(\$444.470)	(\$0.000.007)	670.044	(64 440 700)	(0004 400)	£0.400.047	<b>*</b> 000 004	<b>#005.000</b>	<b>6770 000</b>	(6000 770)	CO 544 000	£4.770.074
23	(Over-Recovered) / Under-Recovered (In. 19- 17)	(\$203,881)	(\$441,170)	(\$2,068,207)	\$79,241	(\$1,119,783)	(\$681,199)	\$2,139,647	\$900,064	\$825,686	\$770,068	(\$963,778)	\$2,541,986	\$1,778,674
24	Interest Calculation Total PWAC Cumulative True-up Balance (Over-Recov.) / Under-Recov. (d) (\$1,130,721)	(\$1,240,378)	(\$1,587,321)	(\$3,561,301)	(\$3,387,833)	(\$4,413,389)	(\$5,000,361)	(\$2,766,487)	(\$1,772,196)	(\$852,283)	\$12,012	(\$857,539)	\$1,778,674	
28 29 30	Average of the Current & Prior months Cumulative True-up Balances (Over rec.) / Under rec.	(1,185,550)	(1,413,850)	(2,574,311)	(3,474,567)	(3,900,611)	(4,706,875)	(3,883,424)	(2,269,342)	(1,312,240)	(420,136)	(422,764)	460,568	
21 (	Overall ROR Per Docket (e)	7.0306%	7.0306%	7.0306%	7.0306%	7.0306%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
	Monthly Overall Rate of Return	0.59%	0.59%	0.59%	0.59%	0.59%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
33	Interest on True-up Balances - (Over) / Under	(\$6,995)	(\$8,342)	(\$15,188)	(\$20,500)	(\$23,014)	(\$27,300)	(\$22,524)	(\$13,162)	(\$7,611)	(\$2,437)	(\$2,452)	\$2,671	(\$146,854)
	Total PWAC (Over-Recov.) / Under-Recov. including Interest												=	\$1,631,820
36 37 Ī	Exempt (from GRFT) Customers Actual Water Sales (1000 gals): (f)													
	Coden (Bayway) OIW	118.356	115.372	115.461	101.354	115.099	110.977	116,864	107,375	127.762	153,366	146,309	103.127	1.431.422
	Aqua NJ Water Co SFR-CD	20,977	19,879	21,660	20,524	21,293	21,419	20,726	21,436	20,751	21,418	21,380	19,346	250,809
	Middlesex Water Co SFR SOS	87.268	86.805	169.879	173.836	301.479	296.902	168.810	92,251	86.209	92,755	89.813	78,806	1,724,813
	PSE&GReg. GMS	27.508	17.858	26.939	40.183	124.899	110.494	46.947	22.102	16.761	21,853	19.019	16.642	491.205
	Total Exempt Customer Actual Water Sales	254,109	239,914	333,939	335,897	562,770	539,792	353,347	243,164	251,483	289,392	276,521	217,921	3,898,249
43		20.,.00	200,014	555,555	000,001	332,.70	555,.52	000,011	2.0,.04	20.,.50	200,002	2.0,021	2,021	0,000,240
	Exempt PWAC Rate per 1000 gals. (g)	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978	\$0.3978
45 I	Exempt PWAC Revenue	\$101,085	\$95,438	\$132,841	\$133,620	\$223,870	\$214,729	\$140,561	\$96,731	\$100,040	\$115,120	\$110,000	\$86,689	\$1,550,724
46	=	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		

<sup>46</sup> 47 Notes:

<sup>(</sup>a) March 2022 represents Total PWAC True-up balance per Schedule JDH-2a.

<sup>48 (</sup>b) Billed PWAC water revenues are based on actuals, except for estimates utilized for activity from January 2023 through March 2023. Estimates are based on prior year, same month revenues, adjusted by the rate change effective 04/01/22.

<sup>49 (</sup>c) Uncollectible, GRFT and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

<sup>50 (</sup>d) Line 22 of the current month plus line 26 of the prior month less line 15 of the current month.

51 (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.

<sup>52 (</sup>f) Water sales for all entitities were based upon actual monthly water sales, except for estimates utilized for activity from January 2023 through March 2023. The estimated activity is based on a 3-year average of 2020, 2021, and 2022 usage for the same month.

<sup>53 (</sup>g) Exempt rate reflects \$0.3978 effective 4/1/22 per BPU Docket No. WR21111220.

<sup>54</sup> 55

### New Jersey-American Water Company, Inc. Statement of Pro Forma PWAC

New Jersey-American Water Company, Inc. **BPU Docket No. WR23XXXXXX** Witness Responsible: Jamie D. Hawn

Schedule JDH-3 PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Line	CALCULATION of PWAC Rates for Year 4/1/2024-3/31/2025 Without Compression (regu	lar calc.)
1 2	(1)	(2) <u>Regular Calc.</u>
3	Pro forma Purchased Water Exp PWAC Year 4/01/24-3/31/25 (Schd. OAK-1)	\$38,777,532
4	PWAC True-up from PWAC Year 4/01/23-3/31/24 (Schedule JDH-2)	(415,256)
5	(33)343.5 2)	(::0,200)
6		
7	sub-total (lines 3+4)	\$38,362,276
8		!
9	Gross-up factor for Uncollect. Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	0.9933
10 11	PWAC for Recovery pre-GRFT (line 7 / 9)	\$38,621,037
12	T WAO IN RECOVERY PIE-ON T (IIIIe 179)	Ψ30,021,037
13	Total Projected Water Sales subject to PWAC (1000 gallons) (line 46) (c)	85,302,490
14	, , , , , , , , , , , , , , , , , , , ,	
15	PWAC Exempt Rate per 1000 gallons (line 11 / 13)	\$ <u>0.4528</u>
16		
17	PWAC Non-Exempt Rate per 1000 gals. (line 15 / grossed up for GRFT @ 13.63%) (b)	\$ <u>0.5242</u>
18		
19		
20 21	Pricing	
22	Exempt Sales	
23	Projected Exempt Water Sales subject to PWAC (1000 gallons) (line 46) (c)	2,808,724
24	PWAC Exempt Rate per 1000 gallons (line 15)	\$0.4528
25	PWAC Exempt Revenue	\$1,271,790
26		
27	Non-Exempt Sales	40-010-01-
28	Non-Exempt PWAC recovery pre-GRFT (line 11 - 25)	\$37,349,247
29 30	Non-Exempt PWAC recovery grossed-up for GRFT (line 28 / (100% - 13.63%))	\$43,241,983
31	Projected Non-exempt Water Sales subject to PWAC (1000 gallons) (line 46) (c)	82,493,766
32	PWAC Non-Exempt Rate per 1000 gallons (line 17)	\$0.5242
33	PWAC Non-Exempt Revenue	\$43,243,232
34		
35	Total PWAC Revenue (In. 24 + 32)	\$44,515,022
36		
37 38	Notes:	
39	(a) Uncollectible rate @ 0.406% per Docket No. WR 22010019 and actual 2023 assessment rates @ 0.2	63279% (combined)
40	(BPU = 0.213045%, Rate Counsel = 0.050234%)	
41	Gross-up factor (100% - (0.406% + 0.263279%)) or 99.33%.	
42	(b) NJAWC Authorized GRFT rate is 13.62735% per Docket No. WR 22010019	
43	(c) Projected water sales are an average of calendar years 2021, 2022 and 2023 actual water usage.	
44	Evenut Nen Evenut Tetal	
45 46	Exempt         Non-Exempt         Total           Water Sales (in 1000 gallons)         2.808,724         82,493,766         85,302,490	
46 47	Water Sales (in 1000 gallons) 2,808,724 82,493,766 85,302,490	
71		

# New Jersey-American Water Company, Inc. Statement of Lakewood Sewer Service Actual Purchased Wastewater Treatment Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/23 - 3/31/24

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-4 PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Line														
No.	Purchased Wastewater Treatment	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1														
2														
3	Lakewood Sewer Service													
4														
5	Journal Entries													
6	Entries/Accruals (a)	\$568,826	\$568,826	\$568,826	\$1,137,652	\$0	\$568,826	\$568,826	\$568,826	\$568,826	\$564,211	\$564,211	\$564,211	\$6,812,067
7	Total Bal. Purch. Wastewater Treatment	\$568,826	\$568,826	\$568,826	\$1,137,652	\$0	\$568,826	\$568,826	\$568,826	\$568,826	\$564,211	\$564,211	\$564,211	\$6,812,067
8														
9	Adjustments													
10	Additions/Vouchers													
	Ocean County Utilities Authority (OCUA) Vouchers (b)	\$1,706,478	\$0	\$0	\$1,706,478	\$0	\$0	\$1,706,478	\$0	\$0	\$1,692,633	\$0	\$0	\$6,812,067
	OCUA - Deficiency Charge Voucher (b)	* 1,1 - 2, 1 - 2	**	**	* .,,	**	**	* .,,	**	**	* .,	736,955	**	736,955
13	Coort Denoising Charge Teasine (2)											700,000		7 00,000
14														0
	Total of Additions	\$1,706,478	\$0	\$0	\$1,706,478	\$0	\$0	\$1,706,478	\$0	\$0	\$1,692,633	\$736,955	\$0	\$7,549,022
16	Total of Additions	Ψ1,700,470	ΨΟ	ΨΟ	ψ1,700,470	ΨΟ	ΨΟ	ψ1,700,470	ΨΟ	ΨΟ	ψ1,032,033	ψ100,000	ΨΟ	Ψ1,040,022
17														
	Eliminations													
		(#E60 006)	(\$EC0.00C)	(\$ECO 00C)	(¢4 407 6E0)	<b>CO</b>	(#ECO 00C)	(\$E60,006)	(#E60 006)	(#E60 006)	(PECA 044)	(PEC4 044)	(@EC4 044)	(#C 040 0C7)
	Eliminate Accruals for Account	(\$568,826)	(\$568,826)	(\$300,020)	(\$1,137,652)	\$0	(\$568,826)	(\$568,826)	(\$568,826)	(\$568,826)	(\$564,211)	(\$564,211)	(\$564,211)	(\$6,812,067)
20	Total of Eliminations	(#E60 006)	(\$EC0.00C)	(\$EC0.00C)	(£4.407.6E0)	<b>*</b> 0	(#ECO 00C)	(\$E60.006)	(#E60 006)	(\$E60.006)	(PECA 044)	(PEC 4 044)	(@EC4 044)	(fic 040 067)
	Total of Eliminations	(\$568,826)	(\$568,826)	(\$568,826)	(\$1,137,652)	\$0	(\$568,826)	(\$568,826)	(\$568,826)	(\$568,826)	(\$564,211)	(\$564,211)	(\$564,211)	(\$6,812,067)
22	Total Donale Mantacastan Total Form As Adjusted	M4 700 470	00	Φ0	£4.700.470	Φ0	•••	£4.700.470	<b></b>	Φ0	<b>64 000 000</b>	#700 OFF	Φ0	A7.540.000
23	Total Purch. Wastewater Treat. Exp. As Adjusted	\$1,706,478	\$0	\$0	\$1,706,478	\$0	\$0	\$1,706,478	\$0	\$0	\$1,692,633	\$736,955	\$0	\$7,549,022

24
25
26 Notes:
27 (a) Journal Entries/accruals are based on actuals.
28 (b) 2023 Deficiency Charge estimated at average of 2020, 2021 and 2022 deficiency charges.

### New Jersey-American Water Company, Inc. Statement of Lakewood Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/23 - 3/31/24

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-5 PWAC Filing Year: 4/1/2023 - 3/31/2024

Line No.		Note (a) Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1 2	Lakewood Sewer Service														
3															
4	Total Billed PSTAC Revenue (b)		\$635,891	\$640,201	\$629,493	\$629,666	\$639,255	\$633,679	\$612,444	\$612,444	\$612,444	\$612,444	\$612,444	\$612,444	\$7,482,849
5	GRFT tax rate (N/A) (c)	_	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6 7	Billed PSTAC Revenues net of GRFT		\$635,891	\$640,201	\$629,493	\$629,666	\$639,255	\$633,679	\$612,444	\$612,444	\$612,444	\$612,444	\$612,444	\$612,444	\$7,482,849
8	Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (c)		0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929
9 10 11	PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)	_	\$631,376	\$635,656	\$625,024	\$625,195	\$634,716	\$629,180	\$608,096	\$608,096	\$608,096	\$608,096	\$608,096	\$608,096	\$7,429,723
12 13 16			(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(912,864)
17 18	Total PSTAC Revenue net of Cost recoveries detailed above		\$707,448	\$711,728	\$701,096	\$701,267	\$710,788	\$705,252	\$684,168	\$684,168	\$684,168	\$684,168	\$684,168	\$684,168	\$8,342,587
19 20 21	Total Purch. Wastewater Treat. Exp. As Adjusted - (per Schedule JDH-4, In. 23)		1,706,478	0	0	1,706,478	0	0	1,706,478	0	0	1,692,633	736,955	0	7,549,022
22	Total PSTAC True-up Balance														
23	(Over-Recovered) / Under-Recovered (In. 19 - 17)		\$999,030	(\$711,728)	(\$701,096)	\$1,005,211	(\$710,788)	(\$705,252)	\$1,022,310	(\$684,168)	(\$684,168)	\$1,008,465	\$52,787	(\$684,168)	(\$793,565)
24 25 26	Interest Calculation Total PSTAC Cumulative True-up Balance	-		· · · · · ·	,			· ·		· · · · ·	, , , , , , , , , , , , , , , , , , ,			<u> </u>	
27 28	(Over-Recov.) / Under-Recov. (d)	(\$912,864)	\$162,238	(\$473,418)	(\$1,098,442)	(\$17,159)	(\$651,875)	(\$1,281,055)	(\$182,673)	(\$790,769)	(\$1,398,865)	(\$314,328)	(\$185,469)	(\$793,565)	
	Average of the Current & Prior months Cumulative True-up Balances		(375,313)	(155,590)	(785,930)	(557,801)	(334,517)	(966,465)	(731,864)	(486,721)	(1,094,817)	(856,597)	(249,899)	(489,517)	
	Overall ROR Per Docket (e)		7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
	Monthly Overall Rate of Return		0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
	Interest on True-up Balances - (Over) / Under	_	(\$2,177)	(\$902)	(\$4,558)	(\$3,235)	(\$1,940)	(\$5,605)	(\$4,245)	(\$2,823)	(\$6,350)	(\$4,968)	(\$1,449)	(\$2,839)	(\$41,091)
36	. ,	-	(ψ=,)	(4002)	(ψ.,σσσ)	(40,200)	(\$ .,5 70)	(40,000)	(4.,270)	(42,020)	(40,000)	(\$ 1,000)	(ψ.,)	(42,000)	(\$ ,55 1)

36 37 38 Total PSTAC (Over-Recov.) / Under-Recov. including Interest

(\$834,656)

40 Notes:

39

41 (a) March 2023 represents the Total PSTAC True-up balance for Lakewood Sewer per Schedule JDH-5a.
 42 (b) Billed PSTAC revenues are based on actuals, except estimates utilized for October 2023 through March 2024.

43 (c) The GRFT rate is not applicable to wastewater treatment costs. Uncollectible and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

44 (d) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
45 (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.

### New Jersey-American Water Company, Inc. Statement of Lakewood Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/22 - 3/31/23

New Jersey-American Water Company, Inc. BPU Docket No. WR2211XXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-5a PWAC Filing Year: 4/1/2022 - 3/31/2023 Page 1

Line No.	Purchased Wastewater Treatment	Note (a) Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total
1	Lakewood Sewer Service														
3	Total Billed PSTAC Revenue (b)		\$648,637	\$626,573	\$620,747	\$631,524	\$632,285	\$633,022	\$631,125	\$622,487	\$628,741	\$649,413	\$617.712	\$631,495	\$7,573,761
	GRFT tax rate (N/A) (c)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Billed PSTAC Revenues net of GRFT	_	\$648,637	\$626,573	\$620,747	\$631,524	\$632,285	\$633,022	\$631,125	\$622,487	\$628,741	\$649,413	\$617,712	\$631,495	\$7,573,761
	Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (c)	_	0.9931	0.9931	0.9931	0.9931	0.9931	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9930
9 10 11	PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)		\$644,161	\$622,250	\$616,464	\$627,166	\$627,922	\$628,528	\$626,644	\$618,067	\$624,277	\$644,802	\$613,326	\$627,011	\$7,520,618
12 13 16	Less: PSTAC True-up Over-recovery of (\$584,876) from PSTAC Year 4/21-3/22 divided by 12 mos. (a)		(48,736)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(584,876)
17 18	Total PSTAC Revenue net of Cost recoveries detailed above	_	\$692,897	\$670,990	\$665,204	\$675,906	\$676,662	\$677,268	\$675,384	\$666,807	\$673,017	\$693,542	\$662,066	\$675,751	\$8,105,494
19 20 21	Total Purch. Wastewater Treat. Exp. As Adjusted - (per Schedule JDH-4, In. 23)		1,686,283	0	0	1,686,283	0	0	0	1,686,283	0	1,706,478	461,751	0	7,227,078
22	Total PSTAC True-up Balance														
23	(Over-Recovered) / Under-Recovered (In. 19 - 17)		\$993,386	(\$670,990)	(\$665,204)	\$1,010,377	(\$676,662)	(\$677,268)	(\$675,384)	\$1,019,476	(\$673,017)	\$1,012,936	(\$200,315)	(\$675,751)	(\$878,416)
26	Interest Calculation Total PSTAC Cumulative True-up Balance	(\$E94.976)	\$457.246	(\$465.00A)	(\$794 A69)	\$277.649	(\$250.272)	(\$079.904)	(\$1 COE 44E)	(\$E37,220)	(\$4.464.506)	(600 830)	(P2E1 40E)	(P979 446)	
27 28	(Over-Recov.) / Under-Recov. (d)	(\$584,876)	\$457,246	(\$165,004)	(\$781,468)	\$277,649	(\$350,273)	(\$978,801)	(\$1,605,445)	(\$537,229)	(\$1,161,506)	(\$99,830)	(\$251,405)	(\$878,416)	
	Average of the Current & Prior months Cumulative True-up Balances		(63,815)	146,121	(473,236)	(251,910)	(36,312)	(664,537)	(1,292,123)	(1,071,337)	(849,368)	(630,668)	(175,618)	(564,911)	
32															
33	Overall ROR Per Docket (e)		7.0306%	7.0306%	7.0306%	7.0306%	7.0306%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
	Monthly Overall Rate of Return		0.59%	0.59%	0.59%	0.59%	0.59%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
	Interest on True-up Balances - (Over) / Under	_	(\$377)	\$862	(\$2,792)	(\$1,486)	(\$214)	(\$3,854)	(\$7,494)	(\$6,214)	(\$4,926)	(\$3,658)	(\$1,019)	(\$3,276)	(\$34,448)
36															

36 37 38 Total PSTAC (Over-Recov.) / Under-Recov. including Interest

(\$912,864)

 <sup>41 (</sup>a) March 2022 represents the Total PSTAC True-up balance for Lakewood Sewer per Schedule JDH-5a.
 42 (b) Billed PSTAC revenues are based on actuals, except estimates utilized for October 2022 through March 2023.
 43 (c) The GRFT rate is not applicable to wastewater treatment costs. Uncollectible and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

 <sup>44 (</sup>d) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
 45 (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.
 46

#### New Jersey-American Water Company, Inc. Statement of Adelphia Sewer Service Actual Purchased Wastewater Treatment Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/23 - 3/31/24

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX

Witness Responsible: Jamie D. Hawn

Schedule JDH-6 PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Line	•													
No.	Purchased Wastewater Treatment	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1														
2														
3	Adelphia Sewer Service													
4 5	Accruals (b)	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$1,122,420
	Total Bal. Purch. Wastewater Treatment	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$93,535	\$1,122,420
7														
8														
9	<u>Adjustments</u>													
10	Additions/Vouchers													
11	Howell Twp - Vouchers Paid in PSTAC Year(a)	\$280,606	\$0	\$0	\$0	\$0	\$280,606	\$280,606	\$0	\$0	\$0	\$280,606	\$0	\$1,122,424
12	Howell - Adjustment (c)												8,203	8,203
13														0
14	Total of Additions	\$280,606	\$0	\$0	\$0	\$0	\$280,606	\$280,606	\$0	\$0	\$0	\$280,606	\$8,203	\$1,130,627
15														
16														
	Eliminations													
	Eliminate Accruals for Account	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$1,122,420)
19														
	Total of Eliminations	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$93,535)	(\$1,122,420)
21							****	****				****	** ***	* 1 100 00 <del>0</del>
	Total Purch. Wastewater Treat. Exp. As Adjusted	\$280,606	\$0	\$0	\$0	\$0	\$280,606	\$280,606	\$0	\$0	\$0	\$280,606	\$8,203	\$1,130,627
23														

<sup>26 (</sup>a) The 1/2024 quarterly payment is estimated based upon 2023's payments. The actual quarterly payment will be updated in March 2024, see Note c. 27 (b) Journal Entries/accruals are based on actuals. 28 (c) Estimated March 2024 true-up. 29

### New Jersey-American Water Company, Inc. Statement of Adelphia Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/23 - 3/31/24

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-7 PWAC Filing Year: 4/1/2023 - 3/31/2024

Line No.	Purchased Wastewater Treatment	Note (a) Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1 2 <u>A</u>	delphia Sewer Service														
3 4 Te	otal Billed PSTAC Revenue (b)		\$90.453	\$82,569	\$119,347	\$95,582	\$92,855	\$105.149	\$95,625	\$95,625	\$95,625	\$95,625	\$95,625	\$95,625	\$1,159,705
	RFT tax rate (N/A) (c)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Iled PSTAC Revenues net of GRFT	_	\$90,453	\$82,569	\$119,347	\$95,582	\$92,855	\$105,149	\$95,625	\$95,625	\$95,625	\$95,625	\$95,625	\$95,625	\$1,159,705
7 8 Le	ess: Uncollectible & BPU/Div. Rate Counsel Exp. Factor (3)		0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929
9 Pi 10 11	STAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)	_	\$89,811	\$81,983	\$118,500	\$94,903	\$92,196	\$104,405	\$94,949	\$94,949	\$94,949	\$94,949	\$94,949	\$94,949	\$1,151,492
12 Le 13 14	ess: PSTAC True-up Under-recovery of \$7,646 from PSTAC Year 4/22-3/23 divided by 12 mos. (a)		639	637	637	637	637	637	637	637	637	637	637	637	7,646
15 To	otal PSTAC Revenue net of Cost recoveries detailed above	_	89,172	81,346	117,863	94,266	91,559	103,768	94,312	94,312	94,312	94,312	94,312	94,312	1,143,846
17 To 18 19	otal Purch. Wastewater Treat. Exp. As Adjusted - (per Schedule JDH-6, In. 22)		280,606	0	0	0	0	280,606	280,606	0	0	0	280,606	8,203	1,130,627
20 <b>T</b> e	otal PSTAC True-up Balance														
	over-Recovered) / Under-Recovered (In. 17 - 15)	=	\$191,434	(\$81,346)	(\$117,863)	(\$94,266)	(\$91,559)	\$176,838	\$186,294	(\$94,312)	(\$94,312)	(\$94,312)	\$186,294	(\$86,109)	(\$13,219)
	terest Calculation otal PSTAC Cumulative True-up Balance														
25 26	(Over-Recov.) / Under-Recov. (d)	\$7,646	\$198,441	\$116,458	(\$2,042)	(\$96,945)	(\$189,141)	(\$12,940)	\$172,717	\$77,768	(\$17,181)	(\$112,130)	\$73,527	(\$13,219)	
	verage of the Current & Prior months Cumulative True-up Balances		103,044	157,450	57,208	(49,494)	(143,043)	(101,041)	79,889	125,243	30,294	(64,656)	(19,302)	30,154	
	verall ROR Per Docket (e)		7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
	onthly Overall Rate of Return		0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
	terest on True-up Balances - (Over) / Under	-	\$598	\$913	\$332	(\$287)	(\$830)	(\$586)	\$463	\$726	\$176	(\$375)	(\$112)	\$175	\$1,193
34		=		***		(, , ,	(,,,,,	,,,,,,	,			,,,,,,		-	, ,

35 36 Total PSTAC (Over-Recov.) / Under-Recov. including Interest 37 38

(\$13,219)

39 Notes:
40 (a) Total PSTAC True-up balance for Adelphia Sewer per Schedule JDH-7a.
41 (b) Billed PSTAC revenues are based on actuals, except estimates utilized for October 2023 through March 2024.

41 (c) Effective 9/1/2022 based on BPU Docket No. WR22010019.
43 (d) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.

### New Jersey-American Water Company, Inc. Statement of Adelphia Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/22 - 3/31/23

New Jersey-American Water Company, Inc. BPU Docket No. WR2211XXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-7a PWAC Filing Year: 4/1/2022 - 3/31/2023

Purchased Wastewater Treatment	Note (a) Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total
Adelphia Sewer Service														
rasipina contribution														
Total Billed PSTAC Revenue (b)		\$93,002	\$83,572	\$92,259	\$111,300	\$99,910	\$103,298	\$82,062	\$80,655	\$87,893	\$82,704	\$79,832	\$79,378	\$1,075,86
GRFT tax rate (N/A) (c)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
Billed PSTAC Revenues net of GRFT		\$93,002	\$83,572	\$92,259	\$111,300	\$99,910	\$103,298	\$82,062	\$80,655	\$87,893	\$82,704	\$79,832	\$79,378	\$1,075,86
Less: Uncollectible & BPU/Div. Rate Counsel Exp. Factor (3)	_	0.9931	0.9931	0.9931	0.9931	0.9931	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9930
PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)		\$92,360	\$82,995	\$91,622	\$110,532	\$99,221	\$102,567	\$81,481	\$80,084	\$87,271	\$82,119	\$79,267	\$78,816	\$1,068,335
Less: PSTAC True-up Over-recovery of \$40,936		(3,415)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(3,411)	(40,936
from PSTAC Year 4/21-3/22 divided by 12 mos. (a)		(=, : : = )	(=,)	(=,)	(=,)	(=,)	(=,)	(2, )	(=,)	(=, )	(=,)	(=, )	(=,)	(10,000
Total PSTAC Revenue net of Cost recoveries detailed above	_	95,775	86,406	95,033	113,943	102,632	105,978	84,892	83,495	90,682	85,530	82,678	82,227	1,109,27
Total Purch. Wastewater Treat. Exp. As Adjusted - (per Schedule JDH-6, In. 22)		278,770	0	0	278,770	0	0	278,770	0	0	0	278,770	1,837	1,116,917
Total PSTAC True-up Balance	_													
(Over-Recovered) / Under-Recovered (In. 17 - 15)	_	\$182,995	(\$86,406)	(\$95,033)	\$164,827	(\$102,632)	(\$105,978)	\$193,878	(\$83,495)	(\$90,682)	(\$85,530)	\$196,092	(\$80,390)	\$7,646
Interest Calculation														
Total PSTAC Cumulative True-up Balance														
(Over-Recov.) / Under-Recov. (d)	(\$40,936)	\$145,474	\$62,479	(\$29,143)	\$139,095	\$39,874	(\$62,693)	\$134,596	\$54,512	(\$32,759)	(\$114,878)	\$84,625	\$7,646	
Average of the Current & Prior months Cumulative True-up Balances		52,269	103,977	16,668	54,976	89,485	(11,410)	35,952	94,554	10,877	(73,819)	(15,127)	46,136	
		7 00000/	7.00000/	7 00000/	7 00000/	7.00000/	7.04070/	7.04070/	7.04070/	7.04070/	7.04070/	7.04070/	7.04070/	
Overall ROR Per Docket (e) Monthly Overall Rate of Return		7.0306% 0.59%	7.0306% 0.59%	7.0306% 0.59%	7.0306% 0.59%	7.0306% 0.59%	7.0107% 0.58%							
Interest on True-up Balances - (Over) / Under	_	\$308	\$613	\$98	\$324	\$528	(\$66)	\$209	\$548	\$63	(\$428)	(\$88)	\$268	\$2,377
interest on True-up Datatices - (Over) / Order	_	ψ300	ΨΟΙΟ	ψου	Ψ324	ΨΟΖΟ	(400)	Ψ203	Ψ340	Ψ03	(ψ420)	(400)	Ψ200	Ψ2,571
Total PSTAC (Over-Recov.) / Under-Recov. including Inte	rest													\$7,646
Notes:														
(a) Total PSTAC True-up balance for Adelphia Sewer per Sch			00 41	- 2002										
(b) Billed PSTAC revenues are based on actuals, except esting	nates utilized	for October 202	∠ ınrougn Marcl	1 2023.										

41 (b) Billied PSTAC revenues are based on actuals, except estimates utilized for October 2022 inhough March 2025.

42 (c) The GRFT rate is not applicable to wastewater treatment costs. Uncollectible and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

43 (d) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.

44 (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.

# New Jersey-American Water Company, Inc. Statement of Ocean City Sewer Service Actual Purchased Wastewater Treatment Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/23 - 3/31/24

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-8 PWAC Filing Year: 4/1/2023 - 3/31/2024 Page 1

Lin	ie													
No	p. Purchased Wastewater Treatment	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1														
2	Ocean City Sewer Service													
3														
4	Accruals (b)	\$859,961	\$1,719,922	\$0	\$859,961	\$0	\$1,719,922	\$859,961	\$859,961	\$859,961	\$870,642	\$870,642	\$870,642	\$10,351,574
5	Total Bal. Purch. Wastewater Treatment	\$859,961	\$1,719,922	\$0	\$859,961	\$0	\$1,719,922	\$859,961	\$859,961	\$859,961	\$870,642	\$870,642	\$870,642	\$10,351,574
6														
7														
8	Adjustments													
9	Additions/Vouchers													
	Cape May County Municipal Utilities Authority - Vouchers	\$0	\$2,579,882	\$0	\$0	\$0	\$2,579,882	\$0	\$0	\$2,579,882	\$0	\$0	\$2,611,927	\$10,351,574
11	1 CMCMUA - 2023 Deficiency Charge Voucher (a)												590,541	590,541
12	2 Total of Additions	\$0	\$2,579,882	\$0	\$0	\$0	\$2,579,882	\$0	\$0	\$2,579,882	\$0	\$0	\$3,202,468	\$10,942,115
13	3													
14	4													
15	<u>Eliminations</u>													
16	6 Eliminate Accruals for Account		(\$1,719,922)	\$0	(\$859,961)	\$0	(\$1,719,922)	(\$859,961)	(\$859,961)	(\$859,961)	(\$870,642)	(\$870,642)	(\$870,642)	(\$10,351,574)
17	7 Total of Elimination	(\$859,961)	(\$1,719,922)	\$0	(\$859,961)	\$0	(\$1,719,922)	(\$859,961)	(\$859,961)	(\$859,961)	(\$870,642)	(\$870,642)	(\$870,642)	(\$10,351,574)
18	3			•				•					•	
19	Total Purch. Wastewater Treat. Exp. As Adjusted	\$0	\$2,579,882	\$0	\$0	\$0	\$2,579,882	\$0	\$0	\$2,579,882	\$0	\$0	\$3,202,468	\$10,942,115
	_			•		•		•					•	

<sup>19</sup> Total Futch. Wastewater Heat. Exp. As Adjusted
20
21
22
23 Notes:
24 (a) 2023 Deficiency Charge estimated at average of 2020, 2021 and 2022 deficiency charges.
25 (b) Journal Entries/accruals are based on actuals.

# New Jersey-American Water Company, Inc. Statement of Ocean City Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/23 - 3/31/24

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-9 PWAC Filing Year: 4/1/2023 - 3/31/2024

(\$81,568)

ine No. Purchased Wastewater Treatment	Note (a) Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1 Ocean City Sewer Service														
3 4 Total Billed PSTAC Revenue (b)		\$878,601	\$892,218	\$939,914	\$933,542	\$926,193	\$931,179	\$889,430	\$889,430	\$889,430	\$889,430	\$889,430	\$889,430	\$10,838,227
5 GRFT tax rate (N/A) (c)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6 Billed PSTAC Revenues net of GRFT	-	\$878,601	\$892,218	\$939,914	\$933,542	\$926,193	\$931,179	\$889,430	\$889,430	\$889,430	\$889,430	\$889,430	\$889,430	\$10,838,227
8 Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (c	)	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929
9 PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)		\$872,363	\$885,883	\$933,241	\$926,914	\$919,617	\$924,592	\$883,138	\$883,138	\$883,138	\$883,138	\$883,138	\$883,138	\$10,761,438
11 Less: PSTAC True-up Over-recovery of (\$188,822) 12 from PSTAC Year 4/22-3/23 divided by 12 mos. (a)		(15,737)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(15,735)	(188,822)
14 15 Total PSTAC Revenue net of Cost recoveries detailed above 16		888,100	901,618	948,976	942,649	935,352	940,327	898,873	898,873	898,873	898,873	898,873	898,873	10,950,260
17 Total Purch. Wastewater Treat. Exp. As Adjusted - 18 (per Schedule JDH-8, In. 19)		0	2,579,882	0	0	0	2,579,882	0	0	2,579,882	0	0	3,202,468	10,942,114
20 Total PSTAC True-up Balance	-													
21 (Over-Recovered) / Under-Recovered (In. 17 - 15)	=	(\$888,100)	\$1,678,264	(\$948,976)	(\$942,649)	(\$935,352)	\$1,639,555	(\$898,873)	(\$898,873)	\$1,681,009	(\$898,873)	(\$898,873)	\$2,303,595	(\$8,146)
23 Interest Calculation														
24 Total PSTAC Cumulative True-up Balance 25 (Over-Recov.) / Under-Recov. (d) 26	(\$188,822)	(\$1,061,185)	\$632,814	(\$300,427)	(\$1,227,341)	(\$2,146,958)	(\$491,668)	(\$1,374,806)	(\$2,257,944)	(\$561,200)	(\$1,444,338)	(\$2,327,476)	(\$8,146)	
27 Average of the Current & Prior months Cumulative 28 True-up Balances 29		(625,004)	(214,186)	166,194	(763,884)	(1,687,150)	(1,319,313)	(933,237)	(1,816,375)	(1,409,572)	(1,002,769)	(1,885,907)	(1,167,811)	
30 Overall ROR Per Docket (e)		7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
31 Monthly Overall Rate of Return	-	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
32 Interest on True-up Balances - (Over) / Under	=	(\$3,625)	(\$1,242)	\$964	(\$4,431)	(\$9,785)	(\$7,652)	(\$5,413)	(\$10,535)	(\$8,176)	(\$5,816)	(\$10,938)	(\$6,773)	(\$73,422)
33 34														

34 35 Total PSTAC (Over-Recov.) / Under-Recov. including Interest 36

<sup>38 (</sup>a) March 2023 represents the Total PSTAC True-up balance for Ocean City Sewer per Schedule JDH-9a.
39 (b) Billed PSTAC revenues are based on actuals, except estimates utilized for October 2023 through March 2024.
40 (c) The GRFT rate is not applicable to wastewater treatment costs. Uncollectible and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

<sup>41 (</sup>d) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.

<sup>42 (</sup>e) Effective 9/1/2022 based on BPU Docket No. WR22010019.

# New Jersey-American Water Company, Inc. Statement of Ocean City Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/22 - 3/31/23

New Jersey-American Water Company, Inc. BPU Docket No. WR2211XXXX Witness Responsible: Jamie D. Hawn

Schedule JDH-9a PWAC Filing Year: 4/1/2022 - 3/31/2023

Line		Note (a)													
No.	Purchased Wastewater Treatment	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total
1 2 3	Ocean City Sewer Service														
4	Total Billed PSTAC Revenue (b)		\$898.652	\$899.681	\$882.352	\$886,966	\$909.342	\$873.554	\$901,016	\$887.736	\$881.959	\$910,362	\$891.378	\$898,006	\$10.721.004
5	GRFT tax rate (N/A) (c)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6 7	Billed PSTAC Revenues net of GRFT	_	\$898,652	\$899,681	\$882,352	\$886,966	\$909,342	\$873,554	\$901,016	\$887,736	\$881,959	\$910,362	\$891,378	\$898,006	\$10,721,004
8	Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (c)		0.9931	0.9931	0.9931	0.9931	0.9931	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9929	0.9930
9 10	PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)	_	\$892,451	\$893,473	\$876,264	\$880,846	\$903,068	\$867,374	\$894,642	\$881,456	\$875,720	\$903,922	\$885,072	\$891,653	\$10,645,941
11 12 13 14	Less: PSTAC True-up Under-recovery of \$645,299 from PSTAC Year 4/21-3/22 divided by 12 mos. (a)		53,774	53,775	53,775	53,775	53,775	53,775	53,775	53,775	53,775	53,775	53,775	53,775	645,299
15 16	Total PSTAC Revenue net of Cost recoveries detailed above	_	838,677	839,698	822,489	827,071	849,293	813,599	840,867	827,681	821,945	850,147	831,297	837,878	10,000,642
	Total Purch. Wastewater Treat. Exp. As Adjusted - (per Schedule JDH-8, In. 19)		0	2,428,095	0	2,428,095	0	0	0	2,428,095	0	0	2,579,882	(52,347)	9,811,820
20	Total PSTAC True-up Balance														
21	(Over-Recovered) / Under-Recovered (In. 17 - 15)	_	(\$838,677)	\$1,588,397	(\$822,489)	\$1,601,024	(\$849,293)	(\$813,599)	(\$840,867)	\$1,600,414	(\$821,945)	(\$850,147)	\$1,748,585	(\$890,225)	(\$188,822)
	Interest Calculation Total PSTAC Cumulative True-up Balance	=													
25 26	(Over-Recov.) / Under-Recov. (d)	\$645,299	(\$247,152)	\$1,287,470	\$411,206	\$1,958,455	\$1,055,387	\$188,013	(\$706,629)	\$840,010	(\$35,710)	(\$939,632)	\$755,178	(\$188,822)	
27 28	Average of the Current & Prior months Cumulative True-up Balances		199,074	520,159	849,338	1,184,831	1,506,921	621,700	(259,308)	66,691	402,150	(487,671)	(92,227)	283,178	
29	Overall ROR Per Docket (e)		7.0306%	7.0306%	7.0306%	7.0306%	7.0306%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	7.0107%	
	Monthly Overall Rate of Return		0.59%	0.59%	0.59%	0.59%	0.59%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	0.58%	
	Interest on True-up Balances - (Over) / Under	_	\$1.175	\$3.069	\$5.011	\$6,991	\$8.891	\$3.606	(\$1,504)	\$387	\$2.332	(\$2.828)	(\$535)	\$1,642	\$28,237
33	(Over) / Order	=	ψ1,170	ψ0,000	ψο,στι	ψο,σστ	ψο,οο ι	ψ0,000	(ψ1,004)	ψοστ	Ψ2,002	(Ψ2,020)	(ψοσο)	ψ1,0π2	ψ20,201

34 35 Total PSTAC (Over-Recov.) / Under-Recov. including Interest

(\$188,822)

<sup>36
37</sup> Notes:
38 (a) March 2020 represents the Total PSTAC True-up balance for Ocean City Sewer per Schedule JDH-9a.
39 (b) Billed PSTAC revenues are based on actuals, except estimates utilized for October 2022 through March 2023.

<sup>40 (</sup>c) The GRFT rate is not applicable to wastewater treatment costs. Uncollectible and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.

<sup>41 (</sup>d) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
42 (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.

# New Jersey-American Water Company, Inc. Summary Statement of Pro Forma Purchased Wastewater Treatment Expense PSTAC Year 4/1/2023-3/31/2024

Schedule JDH-10

Page 1

PWAC Filing Year: 4/1/2023 - 3/31/2024

New Jersey-American Water Company, Inc. BPU Docket No. WR23XXXXXX Witness Responsible: Jamie D. Hawn

			Projected	Projected	Pro Forma
		Calendar Year	Increase	Calendar Year	PSTAC Year
Line		2024	Effective	2025	4/1/24-3/1/25
No.	Sewer Service Tariff Area / Vendor	Annual Charge	1/1/2025	Annual Charge	Expense
	(1)	(2)	(3)	(4)	(5)
1	Adelphia Sewer Service				
2	Howell Township	\$1,155,236 <b>(a)</b>	0.39% <b>(a1)</b>	\$1,159,741	
3	Annual Charge:				
4	@ 9/12ths	866,427			
5	@ 3/12ths			289,935	
6	Pro forma Annual Cost PSTAC				\$1,156,362
7					
8	Total Dra farma Costa DCTAC				¢4 456 262
9 10	Total Pro forma Costs PSTAC				\$1,156,362
11	Lakewood Sewer Service				
12	Ocean County Utilities Authority	\$6,770,533 <b>(b)</b>	3.62% ( <b>b1</b> )	\$7,015,626	
13	Ocean County Offices Authority	φο,770,333 (b)	3.02 /0 ( <b>b1)</b>	Ψ1,013,020	
14	Annual Charge:				
15	@ 9/12ths	\$ 5,077,900			
16	@ 3/12ths	<b>4</b> -,,		1,753,907	
17	Pro forma Annual Cost PSTAC			,,	\$6,831,807
18	OCUA's 2023 Estimated True-Up Deficiency Chg.				736,955 <b>(c)</b>
19					. ,
20					
21	Total Pro forma Costs PSTAC				\$7,568,762
22					
23	Ocean City Sewer Service				
24	Cape May County Municipal Utilities Authority	10,447,708 <b>(d)</b>	1.35% <b>(d1)</b>	\$10,588,752	
25	Annual Charge:				
26	@ 9/12ths	7,835,781			
27	@ 3/12ths			2,647,188	
28	Pro forma Annual Cost PSTAC				\$10,482,969
29	CMCUA's 2023 Estimated True-Up Deficiency Chg.				590,541 <b>(e)</b>
30					
31	T 1 I D 1 C 0 1 DOTAG	0.044.007.00			<b>044.070.540</b>
32	Total Pro forma Costs PSTAC	2,611,927.00			\$11,073,510
33					
34 35					
36	Total PSTAC Costs for Year				\$19,798,634
37	TOWN OTHER COSTS FOR TEGE				Ψ10,100,004
31					

# 38 Notes

- (a) Actuals through September 2023 and estimated based on a 3-year average, 2020 through 2022, for October 2023 thru February 2024.
- 40 (a1) Reflects 3-year average of increases in total expenses for 2022, 2023, and update 2024.
- 41 (b) Rate per 6/22/2023 Public Meeting Minutes for 2023 Rate \$4,120 per million gallons multipled by 3-year average of 2021-2023 usage.
- 42 (b1) Reflects 3-year average of increases in total expenses for 2021, 2022 and 2023.
- (c) Estimate equal to 3-year average of 2020, 2021 and 2022 deficiency charge.
- 44 (d) Reflects proposed 2024 CMCMUA Rate Setting report amount per letter from CMCMUA.
- 45 (d1) Reflects 3-year average in total expenses for 2022, 2023, and update 2024.
- 46 (e) Reflects 3-year average in total expenses paid in 2021, 2022, and 2023.

47

### New Jersey-American Water Company, Inc. Statement of Pro Forma PSTAC PSTAC Year 4/1/2023-3/31/2024

New Jersey-American Water Company, Inc. **BPU Docket No. WR23XXXXXX** Witness Responsible: Jamie D. Hawn

Schedule JDH-11 PWAC Filing Year: 4/1/2023 - 3/31/2024

Page 1

Line No.	CALCULATION of PSTAC Rates for Year 4/1/24-3/31/25 Without Compression (regular calc.	)
	(1)	(2) Regular Calc.
1	<u>Lakewood Sewer Service</u> Pro Forma Purchased Wastewater Treatment Expense - PSTAC Year 4/01/2024-3/31/2025 (Schedule JDH-10)	\$7,568,762
2	PSTAC True-up from PSTAC Year 4/01/22-3/31/24 (Schedule JDH-5)	(834,656)
3	sub-total (lines 1 + 2)	\$6,734,106
4	Gross-up factor for Uncollectibles Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	0.9933
5	PSTAC for Recovery (line 3 / 4)	\$6,779,529
6	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (b)	1,591,074
7	PSTAC per 1000 gallons (line 5 / 6) (c)	\$ <u>4.2610</u>
8	Adelphia Sewer Service Pro Forma Purchased Wastewater Treatment Expense - PSTAC Year 4/01/2024-3/31/2025 (Schedule JDH-10)	\$1,156,362
9	PSTAC True-up from PSTAC Year 4/01/23-3/31/24 (Schedule JDH-7)	(13,219)
10	sub-total (lines 8 + 9)	\$1,143,143
11	Gross-up factor for Uncollectibles Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	0.9933
12	PSTAC for Recovery (line 10 / 11)	\$1,150,854
13	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (b)	165,833
14	PSTAC per 1000 gallons (line 12 / 13) (c)	\$ <u>6.9398</u>
15	Ocean City Sewer Service Pro Forma Purchased Wastewater Treatment Expense - PSTAC Year 4/01/2024-3/31/2025 (Schedule JDH-10)	\$11,073,510
16	PSTAC True-up from PSTAC Year 4/01/23-3/31/24 (Schedule JDH-9)	(81,568)
17	sub-total (lines 15 + 16)	\$10,991,942
18	Gross-up factor for Uncollectibles Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	0.9933
19	PSTAC for Recovery (line 17 / 18)	\$11,066,085
20	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (b)	316,680
21	PSTAC per 1000 gallons (line 19 / 20) (c)	\$ <u>34.9441</u>

- (a) Uncollectible rate @ 0.406% per Docket No. WR 22010019 and actual 2023 assessment rates @ 0.263279% (combined) 24
  - (BPU = 0.213045%, Rate Counsel = 0.050234%)
- 25 Gross-up factor (100% - (0.406% + 0.263279%)) or 99.33%.
  - (b) See Schedule JDH-11, page 2 for explanation of Projected Sewer Sales.
- (c) Gross-up for GRFT not applicable wastewater treatment costs are deductible from Gross Receipts when computing GRFT.

# New Jersey-American Water Company, Inc. **Pro Forma PSTAC-Supporting Sewer Service Sales Worksheet** PSTAC Year 4/1/2023-3/31/2024

Schedule JDH-11

Page 2

New Jersey-American Water Company, Inc. **BPU Docket No. WR23XXXXXX** PWAC Filing Year: 4/1/2023 - 3/31/2024 Witness Responsible: Jamie D. Hawn

# **Pro forma Lakewood Sewer Service Sales:**

_	1,591,074	(a)
Total Sales Lakewood	1,591,074	-

## Pro forma Adelphia Sewer Service Sales:

	165,833	(b)
Total Sales Adelphia	165,833	=

### **Pro forma Ocean City Sewer Service Sales:**

	316,680_ <b>(c</b> )	)
Total Sales Ocean City	316,680	

- (a) Average of customers' 2021, 2022 & 2023 actual winter wastewater consumption.
- (b) Average of customers' 2021, 2022 & 2023 actual wastewater consumption.
- (c) Average of customers' 2021, 2022 & 2023 actual summer wastewater consumption.

New Jersey-Amercian Water Company, Inc. PWAC/PSTAC Filing Year 4/1/2023-3/31/2024 Calculation of Revenue Increase

### TOTAL REVENUES (Base + PWAC/PSTAC)

Base Rate Revenues per BPU Order Doc. #WR22010019 Water - Schedule B, page 1 - <b>note (c)</b>	<u>Water</u> 748,919,505	<u>Sewer</u>	<u>Total</u> \$748,919,505
Sewer - Schedule B, page 1			
Adelphia Sewer - Sch. B, page 12		1,474,949	1,474,949
Lakewood Sewer - Sch. B, page 12		10,410,568	10,410,568
Ocean City Sewer - Sch. B, page 12		5,866,586	5,866,586
Other Sewer Service not subject to PSTAC - Sch. B, pages 13-15		10,902,533	10,902,533
Total Base Rate Revenues per BPU Order	\$748,919,505	\$28,654,636	\$777,574,141
DSIC Rate Revenues per BPU Order Doc #WR22010019	\$0		\$0
Total DSIC Rate Revenues per BPU Order	\$748,919,505	\$28,654,636	\$777,574,141
Pro Forma PWAC/PSTAC Present Rate Revenues per Current Filing			
PWAC per Schedule JDH-3, Col.2, (ln 23) + (ln 31) - note (a)	\$45,904,357		\$45,904,357
PSTAC per Schedule JDH-11 (ref. cols and lines below) - <b>note (b)</b>			
Adelphia Sewer - Col. 2, In 14		1,142,739	1,142,739
Lakewood Sewer - Col. 2, In 7		7,357,181	7,357,181
Ocean City Sewer - Col. 2, In 21		10,646,636	10,646,636
Total Pro Forma PWAC/PSTAC Revenue Increase	\$45,904,357	\$19,146,556	\$65,050,913
Total Present Rate Revenues (Base + DSIC + PWAC/PTSAC) per above			
Water	\$794,823,862		\$794,823,862
Adelphia Sewer	**********	2,617,688	2,617,688
Lakewood Sewer		17,767,749	17,767,749
Ocean City Sewer		16,513,222	16,513,222
Other Sewer Service not subject to PSTAC		10,902,533	10,902,533
Total Present Rate Revenues	\$794,823,862	\$47,801,192	\$842,625,054
Pro Forma PWAC/PSTAC Proposesd Revenue Increase per Current Filing			
PWAC	(\$1,389,335)		(\$1,389,335)
PSTAC Adelphia Sewer	(, ,,,	8,115	8,115
PSTAC Lakewood Sewer		(577,652)	(577,652)
PSTAC Ocean City Sewer		419,449	419,449
Total Pro Forma PWAC/PSTAC Revenue Increase	(\$1,389,335)	(\$150,088)	(\$1,539,423)
Pro Forma PWAC/PSTAC Proposed Rev.Incr.% over current Total Present Rev.			
PWAC	-0.17%		-0.17%
PSTAC Adelphia Sewer		0.31%	0.31%
PSTAC Lakewood Sewer		-3.25%	-3.25%
PSTAC Ocean City Sewer		2.54%	2.54%
Total Pro Forma PWAC/PSTAC Revenue Increase %	-0.17%	-0.31%	-0.18%

Notes: (a) Present rates per Schedule JDH-3 - per settlement, #WR22110693. Usage per JDH-3, lines 23 and 31.

<sup>(</sup>b) Present rates per Schedule JDH-11 - per settlement, #WR22110693. Usage per JDH-11.

<sup>(</sup>c) Approx. \$71m of base revenues are not subject to PWAC (Fire Service, Uninter. Manasquan Serv., Emergency/Backup Bulk Rates and Other Operating Revenues)

New Jersey-American Water Company, Inc. PWAC & PSTAC Rate Filing - Bill Comparisons Usage in Gallons, Usage Rates in 1000 gallons Proposed Rates are Un-Compressed Rates

PWAC	Present Rates						
		Base Rates	Eff. 9/01/22	PWAC Eff. 5/1/23	DSIC Eff. 9/01/22	Present	Present
	Monthly	Mon.Fix Serv.	Usage	Usage	Monthly	Monthly	Annual
Service Area	Usage	Chg. 5/8"	Chg Rate	Chg Rate	Chg. 5/8"	Bill	Bill
GMS A-1	5,520	\$19.85	\$7.7752	\$0.5477	\$0.00	\$65.79	\$789.48
GMS A-2 (SFR)	5,520	19.85	7.7752	0.5477	0.00	65.79	789.48
GMS A-15	5,520	17.30	7.7752	0.5477	0.00	63.24	758.88
GMS A-16	5,520	17.30	3.9158	0.5477	0.00	41.94	503.28

	Present Rat	es	Proposed		
Base Rates I	Eff. 9/01/22	DSIC Eff. 9/01/22	PWAC (a)	Proposed	Proposed
Mon.Fix Serv.	Usage	Monthly	Usage	Monthly	Annual
Chg. 5/8"	Chg Rate	Chg. 5/8"	Chg Rate	Bill	Bill
\$19.85	\$7.7752	\$0.00	\$0.5242	\$65.66	\$787.9
19.85	7.7752	0.00	0.5242	65.66	787.9
17.30	7.7752	0.00	0.5242	63.11	757.3
17.30	3.9158	0.00	0.5242	41.81	501.7
17.30	3.9158	0.00	0.5242	41.81	50

	5/8" C	ustomer	
	Ch	ange	
Monthly	%	Annual	%
(\$0.13)	-0.20%	(\$1.56)	-0.20%
(0.13)	-0.20%	(1.56)	-0.209
(0.13)	-0.21%	(1.56)	-0.219
(0.13)	-0.31%	(1.56)	-0.319
		, ,	

5/8" Customer

Decrease

5/8" Customer

Increase % Annual

\$1.32

0.14%

2.19%

0.14%

PSTAC			Present Rat	tes		
		Base Rates	Eff. 9/01/22	PWAC Eff. 5/1/23	Present	Present
	Monthly	Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Adelphia Sewer	Usage		Chg Rate	Chg Rate	Bill	Bill
Rates		\$15.00	\$4.7100	\$6.9196		
Monthly Bill Calculation	5,520	\$15.00	\$26.00	\$38.20	\$79.20	\$950.40

PSTAC			Present Rates				
		Base Rates Eff. 9/01/22		PWAC Eff. 5/1/23			
			Sewer	Minimum		Present	Present
	Annual	Summer Qtr.	Usage	Service	Service	Monthly	Annual
Ocean City Sewer	Usage	Usage	Charge (b)	Charge (b1)	Charge (b1)	Bill	Bill
Rates			\$2.3250	\$13.5000	\$33.7033		
Annual Bill Calculation	66,240	16,560	\$154.01	\$223.56	\$558.13	\$77.98	\$935.70

Notes: (h)	Applicable to each month's current usage	

(b1) Applicable to each month's current usage.

(b1) Applicable to prior year's summer quarter usage.

PSTAC		Present Rates				
		Base Rates Eff. 9/01/22		PWAC Eff. 5/1/23	Present	Present
	Monthly	Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Lakewood Sewer	Usage		Chg Rate	Chg Rate	Bill	Bill
Rates		\$15.00	\$4.5170	\$4.6191		
Monthly Bill Calculation	5,520	\$15.00	\$24.93	\$25.50	\$65.43	\$785.16

Present	Rates	Proposed		
Base Rates Eff. 9/01/22		PSTAC	Proposed Propos	
Mon.Fix Serv.	Usage	Usage	Monthly	Annual
	Chg Rate	Chg Rate	Bill	Bill
\$15.00	\$4.7100	\$6.9398		•
\$15.00	\$26.00	\$38.31	\$79.31	\$951.72

Present Rates		Proposed		
Base Rates Eff. 9/01/22		PSTAC		
Sewer	Minimum	Minimum	Proposed	Proposed
Usage	Service	Service	Monthly	Annual
Charge (b)	Charge (b1)	Charge (b1)	Bill	Bill
\$2.3250	\$13.5000	\$34.9441		
\$154.01	\$223.56	\$578.67	\$79.69	\$956.24

	E/0" C	uctomor
φ1./1	2.1970	\$20.5Z
¢1 71	2 10%	\$20.52

Monthly

Monthly \$0.11

Present	Rates	Proposed		
Base Rates Eff. 9/01/22		PSTAC	Proposed	Proposed
Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Chg. 5/8	Chg Rate	Chg Rate	Bill	Bill
\$15.00	\$4.5170	\$4.2610		
\$15.00	\$24.93	\$23.52	\$63.45	\$761.40

	5/8" Customer					
Monthly	Increase Monthly % Annual %					
(\$1.98)	-3.03%	(\$23.76)	-3.03%			

<sup>(</sup>a) Exempt PWAC rate of \$0.4528 per 1000 gallons.