

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. WR23XXXXX
Witness Responsible: Jamie D. Hawn

Schedule JDH-1a
PWAC Filing Year: 4/1/2023 - 3/31/2024
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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)													
4	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
7	City of Newark - Shaw/Selvage	0	6	16	10	29	0	20	8	10	12	10	14	135
8	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
9	NJWSA - Raw Water - Manasquan	0	0	0	0	183,139	180,584	0	0	180,584	0	0	180,584	724,891
10	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
12	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
13	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
16	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

18
19 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.
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22
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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 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	Purchased Water													
2	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
3	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	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
5														
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	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
9	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	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
12	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														
14	Less: PWAC True-up Under-recovery of \$1,631,820													
15	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
16														
17	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	\$37,865,722
18														
19	Total Purchased Water Exp. as Adjusted - (per Sch. JDH-1, In.38)	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													
22	(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)
23														
24	Interest Calculation													
25	Total PWAC Cumulative True-up Balance													
26	(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)
27														
28	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.													
30														
31	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%	
32	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%	
33	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														
35	Total PWAC (Over-Recov.) / Under-Recov. including Interest													(\$415,256)
36														
37	Exempt (from GRFT) Customers Actual Water Sales (1000 gals): (f)													
38	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
39	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
40	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
41	PSE&G. --Reg. 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	261,561	237,157	225,788	265,650	240,203	238,299	3,005,934
43														
44	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
45	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														

47 Notes:

- 48 (a) March 2023 represents Total PWAC True-up balance per Schedule JDH-2a.
- 49 (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.
- 50 (c) Uncollectible, GRFT and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.
- 51 (d) Line 22 of the current month plus line 26 of the prior month less line 15 of the current month.
- 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
 Page 1

Line No.	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														
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
3	Less: Exempt PWAC Revenue (from ln. 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
4	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
5														
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	PWAC Non-exempt. Rev. net of GRFT(ln.4 *(100% -ln.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 (ln. 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	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
10														
11	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
12	PWAC Rev. net of GRFT, Uncoll.,BPU/DRC exp. (ln.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
13														
14	Less: PWAC True-up Over-recovery of (\$1,134,923)													
15	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)
16														
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
18														
19	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														
21	Total PWAC True-Up Balance													
22	(Over-Recovered) / Under-Recovered (ln. 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
23														
24	Interest Calculation													
25	Total PWAC Cumulative True-up Balance													
26	(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
27														
28	Average of the Current & Prior months Cumulative	(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	
29	True-up Balances (Over rec.) / Under rec.													
30														
31	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%	7.0107%
32	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%	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)
34														
35	Total PWAC (Over-Recov.) / Under-Recov. including Interest													\$1,631,820
36														
37	Exempt (from GRFT) Customers Actual Water Sales (1000 gals): (f)													
38	Cogen (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
39	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
40	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
41	PSE&G. --Reg. 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
42	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														
44	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	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														

Notes:

- (a) March 2022 represents Total PWAC True-up balance per Schedule JDH-2a.
- (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.
- (c) Uncollectible, GRFT and assessment rates effective 9/1/2022 based on BPU Docket No. WR 22010019.
- (d) Line 22 of the current month plus line 26 of the prior month less line 15 of the current month.
- (e) Effective 9/1/2022 based on BPU Docket No. WR22010019.
- (f) Water sales for all entities 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.
- (g) Exempt rate reflects \$0.3978 effective 4/1/22 per BPU Docket No. WR21111220.

**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
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Line	CALCULATION of PWAC Rates for Year 4/1/2024-3/31/2025 Without Compression (regular calc.)	
1	(1)	(2)
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		<hr/>
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		<hr/>
11	PWAC for Recovery pre-GRFT (line 7 / 9)	\$38,621,037
12		
13	Total Projected Water Sales subject to PWAC (1000 gallons) (line 46) (c)	85,302,490
14		<hr/>
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	<u>Exempt Sales</u>	
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		<hr/>
27	<u>Non-Exempt Sales</u>	
28	Non-Exempt PWAC recovery pre-GRFT (line 11 - 25)	\$37,349,247
29	Non-Exempt PWAC recovery grossed-up for GRFT (line 28 / (100% - 13.63%))	\$43,241,983
30		<hr/>
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		<hr/>
35	Total PWAC Revenue (ln. 24 + 32)	<u>\$44,515,022</u>
36		
37		

Notes:
(a) Uncollectible rate @ 0.406% per Docket No. WR 22010019 and actual 2023 assessment rates @ 0.263279% (combined)
(BPU = 0.213045%, Rate Counsel = 0.050234%)
Gross-up factor (100% - (0.406% + 0.263279%)) or 99.33%.
(b) NJAWC Authorized GRFT rate is 13.62735% per Docket No. WR 22010019
(c) Projected water sales are an average of calendar years 2021, 2022 and 2023 actual water usage.

	<u>Exempt</u>	<u>Non-Exempt</u>	<u>Total</u>
Water Sales (in 1000 gallons)	2,808,724	82,493,766	85,302,490

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
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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	<u>Journal Entries</u>													
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	<u>Adjustments</u>													
10	<u>Additions/Vouchers</u>													
11	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
12	OCUA - Deficiency Charge Voucher (b)											736,955		736,955
13														0
14														0
15	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														
17														
18	<u>Eliminations</u>													
19	Eliminate Accruals for Account	(\$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)
20														0
21	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														
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

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 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
Page 1

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	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
7															
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
10															
11	Less: PSTAC True-up Over-recovery of (\$188,822)		(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)
12	from PSTAC Year 4/22-3/23 divided by 12 mos. (a)														
13															
14															
15	Total PSTAC Revenue net of Cost recoveries detailed above		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
16															
17	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	10,942,114
18	(per Schedule JDH-8, In. 19)														
19															
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)
22															
23	Interest Calculation														
24	Total PSTAC Cumulative True-up Balance														
25	(Over-Recov.) / Under-Recov. (d)	(\$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)	
26															
27	Average of the Current & Prior months Cumulative		(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)	
28	True-up Balances														
29															
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															
35	Total PSTAC (Over-Recov.) / Under-Recov. including Interest														(\$81,568)

Notes:
38 (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.
41 (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

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

Schedule JDH-10
PWAC Filing Year: 4/1/2023 - 3/31/2024
Page 1

Line No.	Sewer Service Tariff Area / Vendor	Calendar Year 2024 Annual Charge	Projected Increase Effective 1/1/2025	Projected Calendar Year 2025 Annual Charge	Pro Forma PSTAC Year 4/1/24-3/1/25 Expense
	(1)	(2)	(3)	(4)	(5)
1	<u>Adelphia Sewer Service</u>				
2	Howell Township	\$1,155,236 (a)	0.39% (a1)	\$1,159,741	
3	<u>Annual Charge:</u>				
4	@ 9/12ths	866,427			
5	@ 3/12ths			289,935	
6	Pro forma Annual Cost PSTAC				\$1,156,362
7					
8					
9	Total Pro forma Costs PSTAC				<u>\$1,156,362</u>
10					
11	<u>Lakewood Sewer Service</u>				
12	Ocean County Utilities Authority	\$6,770,533 (b)	3.62% (b1)	\$7,015,626	
13					
14	<u>Annual Charge:</u>				
15	@ 9/12ths	\$ 5,077,900			
16	@ 3/12ths			1,753,907	
17	Pro forma Annual Cost PSTAC				\$6,831,807
18	OCUA's 2023 Estimated True-Up Deficiency Chg.				736,955 (c)
19					
20					
21	Total Pro forma Costs PSTAC				<u>\$7,568,762</u>
22					
23	<u>Ocean City Sewer Service</u>				
24	Cape May County Municipal Utilities Authority	10,447,708 (d)	1.35% (d1)	\$10,588,752	
25	<u>Annual Charge:</u>				
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 (e)
30					
31					
32	Total Pro forma Costs PSTAC	2,611,927.00			<u>\$11,073,510</u>
33					
34					
35					
36	Total PSTAC Costs for Year				<u><u>\$19,798,634</u></u>
37					

- Notes:
- (a) Actuals through September 2023 and estimated based on a 3-year average, 2020 through 2022, for October 2023 thru February 2024.
 - (a1) Reflects 3-year average of increases in total expenses for 2022, 2023, and update 2024.
 - (b) Rate per 6/22/2023 Public Meeting Minutes for 2023 Rate \$4,120 per million gallons multiplied by 3-year average of 2021-2023 usage.
 - (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.
 - (d) Reflects proposed 2024 CMCMA Rate Setting report amount per letter from CMCMA.
 - (d1) Reflects 3-year average in total expenses for 2022, 2023, and update 2024.
 - (e) Reflects 3-year average in total expenses paid in 2021, 2022, and 2023.

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.	(1) CALCULATION of PSTAC Rates for Year 4/1/24-3/31/25 Without Compression (regular calc.)	(2) Regular Calc.
	<u>Lakewood Sewer Service</u>	
1	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)	<u>(834,656)</u>
3	sub-total (lines 1 + 2)	\$6,734,106
4	Gross-up factor for Uncollectibles Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	<u>0.9933</u>
5	PSTAC for Recovery (line 3 / 4)	\$6,779,529
6	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (b)	<u>1,591,074</u>
7	PSTAC per 1000 gallons (line 5 / 6) (c)	<u>\$4.2610</u>
	<u>Adelphia Sewer Service</u>	
8	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)	<u>(13,219)</u>
10	sub-total (lines 8 + 9)	\$1,143,143
11	Gross-up factor for Uncollectibles Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	<u>0.9933</u>
12	PSTAC for Recovery (line 10 / 11)	\$1,150,854
13	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (b)	<u>165,833</u>
14	PSTAC per 1000 gallons (line 12 / 13) (c)	<u>\$6.9398</u>
	<u>Ocean City Sewer Service</u>	
15	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)	<u>(81,568)</u>
17	sub-total (lines 15 + 16)	\$10,991,942
18	Gross-up factor for Uncollectibles Exp. & Actual BPU / Div. Rate Counsel Assessments (a)	<u>0.9933</u>
19	PSTAC for Recovery (line 17 / 18)	\$11,066,085
20	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (b)	<u>316,680</u>
21	PSTAC per 1000 gallons (line 19 / 20) (c)	<u>\$34.9441</u>

22 Notes:

- 23 (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%.
 26 (b) See Schedule JDH-11, page 2 for explanation of Projected Sewer Sales.
 27 (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

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 2

Pro forma Lakewood Sewer Service Sales:

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

Pro forma Adelphia Sewer Service Sales:

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

Pro forma Ocean City Sewer Service Sales:

Total Sales Ocean City	316,680 (c)
	316,680

Notes:

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

TOTAL REVENUES (Base + PWAC/PSTAC)

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<u>Base Rate Revenues per BPU Order Doc. #WR22010019</u>			
Water - Schedule B, page 1 - note (c)	748,919,505		\$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	<u>\$748,919,505</u>	<u>\$28,654,636</u>	<u>\$777,574,141</u>
DSIC Rate Revenues per BPU Order Doc #WR22010019	\$0		\$0
Total DSIC Rate Revenues per BPU Order	<u>\$748,919,505</u>	<u>\$28,654,636</u>	<u>\$777,574,141</u>
<u>Pro Forma PWAC/PSTAC Present Rate Revenues per Current Filing</u>			
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) - note (b)			
Adelphia Sewer - Col. 2, ln 14		1,142,739	1,142,739
Lakewood Sewer - Col. 2, ln 7		7,357,181	7,357,181
Ocean City Sewer - Col. 2, ln 21		10,646,636	10,646,636
Total Pro Forma PWAC/PSTAC Revenue Increase	<u>\$45,904,357</u>	<u>\$19,146,556</u>	<u>\$65,050,913</u>
<u>Total Present Rate Revenues (Base + DSIC + PWAC/PSTAC) per above</u>			
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	<u>\$794,823,862</u>	<u>\$47,801,192</u>	<u>\$842,625,054</u>
<u>Pro Forma PWAC/PSTAC Proposed Revenue Increase per Current Filing</u>			
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	<u>(\$1,389,335)</u>	<u>(\$150,088)</u>	<u>(\$1,539,423)</u>
<u>Pro Forma PWAC/PSTAC Proposed Rev.Incr.% over current Total Present Rev.</u>			
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 %	<u>-0.17%</u>	<u>-0.31%</u>	<u>-0.18%</u>

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

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

(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

Schedule JDH-16
 BPU Docket No. WR23XXXXXX

Service Area	Monthly Usage	Present Rates				Present Monthly Bill	Present Annual Bill
		Base Rates Eff. 9/01/22		PWAC Eff. 5/1/23			
		Mon.Fix Serv. Chg. 5/8"	Usage Chg Rate	Usage Chg Rate	Monthly Chg. 5/8"		
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 Rates				Proposed	
Base Rates Eff. 9/01/22		DSIC Eff. 9/01/22		PWAC (a)	
Mon.Fix Serv. Chg. 5/8"	Usage Chg Rate	Monthly Chg. 5/8"	Usage Chg Rate	Proposed Monthly Bill	Proposed Annual Bill
\$19.85	\$7.7752	\$0.00	\$0.5242	\$65.66	\$787.92
19.85	7.7752	0.00	0.5242	65.66	787.92
17.30	7.7752	0.00	0.5242	63.11	757.32
17.30	3.9158	0.00	0.5242	41.81	501.72

5/8" Customer			
		Change	
Monthly	%	Annual	%
(\$0.13)	-0.20%	(\$1.56)	-0.20%
(0.13)	-0.20%	(1.56)	-0.20%
(0.13)	-0.21%	(1.56)	-0.21%
(0.13)	-0.31%	(1.56)	-0.31%

Adelphia Sewer	Monthly Usage	Present Rates			Present Monthly Bill	Present Annual Bill
		Base Rates Eff. 9/01/22		PWAC Eff. 5/1/23		
		Mon.Fix Serv. Chg. 5/8"	Usage Chg Rate	Usage Chg Rate		
Rates		\$15.00	\$4.7100	\$6.9196		
Monthly Bill Calculation	5,520	\$15.00	\$26.00	\$38.20	\$79.20	\$950.40

Present Rates			Proposed		
Base Rates Eff. 9/01/22		PSTAC		Proposed Monthly Bill	Proposed Annual Bill
Mon.Fix Serv. Chg. 5/8"	Usage Chg Rate	Usage Chg Rate	Usage Chg Rate		
\$15.00	\$4.7100		\$6.9398		
\$15.00	\$26.00		\$38.31	\$79.31	\$951.72

5/8" Customer			
		Decrease	
Monthly	%	Annual	%
\$0.11	0.14%	\$1.32	0.14%

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

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

5/8" Customer			
		Increase	
Monthly	%	Annual	%
\$1.71	2.19%	\$20.52	2.19%

Notes: (b) Applicable to each month's current usage.
 (b1) Applicable to prior year's summer quarter usage.

Lakewood Sewer	Monthly Usage	Present Rates			Present Monthly Bill	Present Annual Bill
		Base Rates Eff. 9/01/22		PWAC Eff. 5/1/23		
		Mon.Fix Serv. Chg. 5/8"	Usage Chg Rate	Usage Chg Rate		
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 Monthly Bill	Proposed Annual Bill
Mon.Fix Serv. Chg. 5/8"	Usage Chg Rate	Usage Chg Rate	Usage Chg Rate		
\$15.00	\$4.5170		\$4.2610		
\$15.00	\$24.93		\$23.52	\$63.45	\$761.40

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

(a) Exempt PWAC rate of \$0.4528 per 1000 gallons.