BEFORE THE
STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES

IN THE MATTER OF THE PETITION OF
NEW JERSEY-AMERICAN WATER COMPANY, INC.
FOR APPROVAL OF INCREASED TARIFF RATES AND
CHARGES FOR WATER AND WASTEWATER SERVICE,
CHANGE IN DEPRECIATION RATES, AND
OTHER TARIFF MODFICATIONS

BPU Docket No. WR2401____

Direct Testimony of

Heath J. Brooks

January 19, 2024

Exhibit P-8

NEW JERSEY-AMERICAN WATER COMPANY, INC.

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NEW JERSEY-AMERICAN WATER COMPANY, INC.

I. INTRODUCTION

1. Q. Please state your name and business address.

A. My name is Heath J. Brooks. My business address is 1 Water Street, Camden, NJ 08102.

2. Q. By whom are you employed and in what capacity?

A. I am employed by American Water Works Service Company, Inc. ("AWWSC" or "Service Company") as a Principal Regulatory Analyst. Service Company is a wholly owned subsidiary of American Water Works Company, Inc. ("American Water") that provides services to New Jersey-American Water Company, Inc. ("NJAWC" or the "Company") and its affiliates.

3. Q. Please summarize your educational and professional qualifications.

A. I earned a Bachelor of Business Administration degree with a concentration in Finance from Georgia State University in 2015. I have been employed by Service Company since March of 2023 primarily focusing on revenues, class cost of service studies ("COSS"), and rate design. Prior to joining Service Company, I was employed by Southern Company, an energy company engaged in electric and natural gas businesses, for seven years where I supported rate case proceedings for its natural gas subsidiaries in Virginia, Tennessee, Georgia, Florida, New Jersey, and Maryland. My duties included revenue forecasting, rate design, and COSS support.

4. Q. Have you previously testified before public utility regulatory agencies?

A. Yes, I have testified before the Tennessee Public Utility Commission and the Georgia Public Service Commission on topics including revenue forecasting and rate design.

5. Q. What is the purpose of your Direct Testimony in this proceeding?

A. The purpose of my testimony on behalf of NJAWC is to (1) support and describe normalized water and wastewater revenues for the base year, test year, and post-test year, (2) support and describe the methods used to develop the fully allocated water COSS, and (3) support and describe the Company's proposed rate design for water and wastewater.

6. Q. How is your testimony organized?

A. I organized my testimony in the following manner:

- Normalized Revenues
- Class Cost of Service Study
- Proposed Rate Design

7. Q. What exhibits are you sponsoring?

A. I am sponsoring Exhibit P-2, Schedule 5.

8. Q. Are you sponsoring any schedules in connection with your testimony?

A. Yes, I am sponsoring the following schedules, which have been filed with my testimony.

- Schedule HJB-1: NJAWC Class Cost of Service Study

- Schedule HJB-2: NJAWC Proposed Rate Design
- Schedule HJB-3: NJAWC Customer Impact Analysis

9. Q. Were each of these Schedules prepared by you or under your supervision?

A. Yes.

10. Q. Please describe the Company's current classes of service.

A. The Company serves a variety of customers including residential, commercial, industrial, and municipal authorities which are served under a variety of rate schedules under the following classes of service.

- General Metered Service
- Optional Industrial Wholesale
- Sales for Resale
- Private Fire
- Public Fire

II. REVENUES

11. Q. Please describe the process of forecasting the Company's present and proposed revenues that are presented in Schedule 5 of Exhibit P-2.

A. Schedule 5, included within the Company's Exhibit P-2, presents the Company's normalized water and wastewater Test Year revenues for the twelve months ending June 30, 2024 and normalized Post-Test Year current and proposed revenues for the twelve months ending March 31, 2025. The Company's forecasting process begins by applying various normalizing adjustments to quantify a normalized level

of billing determinants and revenues for the base year twelve months ended June 30, 2023. Once normalized billing determinants and revenues were established for the base year, customer growth or loss was applied to base year customer counts and various normalization adjustments were made to quantify test year and post-test year billing determinants. The normalized billing determinants were then multiplied by current rates to arrive at normalized test year and post-test year revenues based on the Company's current rate structure. The difference between projected normalized post-test year revenues and the Company's total revenue requirement is the basis for the requested increase in revenues of $161,719,726.

12. Q. Please describe the forecasting methods used to project water billing determinants that were used to calculate revenues under present rates for the test year and post-test year periods.

A. Revenue projections were made separately for various classes and sub-classes of customers as described below.

General Metered Service ("GMS")

A variety of customer types are served under the Company's GMS classification including residential, commercial, industrial, other public authority ("OPA"), and sales for resale customers. Customers under GMS are billed a fixed service charge for the meters in service and a water charge for metered usage.

Organic customer growth and loss projections for residential, commercial, and OPA customers were quantified using monthly historical customer counts from

January of 2021 through September of 2023 and employing a time series forecast function in Excel to project monthly customer counts through the end of the post-test year. Industrial and sale for resale ("SFR") customer growth was assumed to remain flat throughout the test year and post-test year periods.

Residential, commercial, and OPA usage projections were calculated by multiplying normalized usage per customer ("UPC") for each respective class by the projected customer count for the test year and post-test year periods. Company witness Charles B. Rea (Exhibit P-9) describes the econometric techniques that were used to calculate UPC for the residential, commercial and OPA classes of customers in his direct testimony.

For the Industrial Class, usage projections were calculated by determining a monthly average UPC based on the two-year years of historical usage from the twelve months ended June 2022 and the twelve months ended June 2023. Once an average UPC was established for industrial customers, the average UPC was multiplied by the projected customer count to arrive at total industrial usage.

Optional Industrial Wholesale ("OIW")

OIW customers are billed a fixed service charge for each meter in service and a water usage charge. The Company currently serves six OIW customers and each is required to submit an annual commitment letter stating their daily water usage. The number of OIW meters is projected to be flat with no growth throughout the test year and post-test year periods. Usage has been projected on an individual

customer basis. Three of the customers' projected usage is based on their commitment letters while the other three customers' projected usage is based on a two-year average using the twelve months ended June 2022 and 2023.

13. Q. Why does the Company use the daily commitment for some OIW customers while using a two-year average for others to forecast usage?

A. Each OIW customer's daily usage commitment is multiplied by the number of days in a given month to determine the monthly usage commitment. If a customer does not meet their monthly commitment, the Company uses the monthly commitment for billing instead of actual usage. With the exception of one customer, the Company has used the higher of the two calculation methods to project usage. If a customer's daily commitment results in an annual usage level higher than the two-year average, the daily commitment was used for projections. If the calculated two-year average is higher than annual usage based on the daily commitment, the two-year average was used.

14. Q. Please describe why the Company's forecasting methodology described above does not apply to one of the OIW customers.

A. The OIW customer that is not subject to the forecasting methodology described previously in my testimony has submitted a daily commitment amount that is significantly lower than historical levels due to the construction of new facilities that will be more efficient. The Company has used the revised daily commitment to project usage for this customer.

15. Q. Please continue with your description of the forecasting methods used to project water billing determinants for the remaining classes of service.

A. **Sales for Resale ("SFR")**

NJAWC serves a variety of rate classes under the SFR class of service that are subject to a combination of service charges, commodity charges, and demand charges. The number of meters subject to monthly service charges is assumed to remain flat throughout the test year and post-test year periods. Several SFR rate classes of service require the submission of contractual purchasing expectations or commitments known as Annual Purchase Requirements ("APR"). Usage subject to commodity and demand charges has been projected for each customer on an individual basis using either their contractual APR or a two-year average of actual usage based on the twelve months ended June 2022 and June 2023. The methodology applied to each SFR rate class is described below.

- GMS – GMS customers are billed a service charge for each meter in service and a commodity charge for metered usage. Usage for each GMS resale customer was projected using either a two-year average or a contractual APR. Generally, the Company has used the calculation method that produced the higher usage projection for each customer.

- Commodity-Demand ("CD") – CD customers are billed a service charge, commodity charge, and demand charge. Each customer is required to submit a minimum nominated demand that designates the amount of water needed daily.

Customers are billed for their full minimum nominated demand amount each month (Bill Cycle Days X Daily Demand); therefore, nominated demand amounts for each customer have been used to project total usage that is subject to demand charges.

Metered usage subject to the commodity charge can vary from the nominated demand amount. Generally, the two-year average was used to project each customer's commodity usage; however, there are some circumstances where the minimum nominated demand was used to project commodity usage. If a customer submitted a significantly lower nominated demand compared to prior years and the Company is aware of the completion of investments that will significantly lower their water usage needs, the nominated demand was used to project commodity usage.

- Off-Peak Service – Off-peak customers are billed a service charge, commodity charge, and demand charge. Each off-peak customer is required to submit a nominated demand; however, the nominated demand is only applicable to off-peak months, typically November through May. Each customer's nominated demand was used to forecast off-peak demand and commodity usage. If an off-peak customer uses water in peak months, they are billed the GMS rate. Two-year averages were used to quantify projected usage in peak months for the test year and post-test year.

- Manasquan – Manasquan customers are billed a service charge, uninterruptible usage charge, and interruptible usage charge. Customers must submit an APR for uninterruptible usage amounts, and they have the option to purchase additional water that's deemed interruptible if the Company has excess water available. Generally, the APR was used to quantify test year and post-test year uninterruptible usage. Interruptible usage projections for each customer were quantified by calculating a two-year annual average and subtracting the average usage from the APR.

Private Fire

Private fire customers are billed for each service connection and each private hydrant in service. Additionally, some private fire service territories are billed for the number of sprinkler heads in service.

The projected number of service connections and hydrants for the test year and post-test year was quantified by applying growth or loss adjustments to base year billing determinants. The growth or loss adjustment was calculated using one year of growth based on the number of service connections and hydrants in service June 2022 and June 2023. The calculated growth or loss adjustment was then added to June 2023 service connections and hydrant counts to arrive at June 2024 hydrant counts. The growth or loss adjustment was subsequently added to projected June 2024 service connection and hydrant counts to arrive at March 2025 service connections and hydrant counts. The projected June 2024 and March 2025 service

connections and hydrant counts were then multiplied by 12 to quantify an annual amount of billing determinants for the test year and post-test year.

The projected number of sprinkler heads for the test year and post-test year was quantified by accounting for a reclassification that took place in August of 2023 where customers previously being billed for sprinkler heads were reclassed to be billed for the size of their private fire connection. The reclassed amount of sprinkler heads was assumed to remain flat through the end of the post-test year. The projected June 2024 and March 2025 sprinkler heads were multiplied by 12 to quantify an annual amount of billing determinants for the test year and post-test year.

Private Fire customers are also billed for any usage that is not related to extinguishing a fire or underwriter's tests. Usage has been projected for the test year and post-test year periods using actual usage the twelve months ended June 2023.

16. Q. Why was one year of growth used to calculate the private fire service connection and hydrant growth or loss adjustment?

A. In 2021, the Company performed an audit of its private fire service accounts and discovered that there were a number of accounts erroneously not being billed for private fire service. After the accounts and services were reviewed, the Company began billing those accounts that were not eligible for a waiver of the standby fee

pursuant to N.J.S.A. 48:19-18. To more accurately project customer growth, data prior to the Company's account audit was excluded from the growth calculation.

Public Fire

Public fire customers are billed on a per hydrant basis. The projected number of public hydrants for the test year and post-test year was quantified by applying growth or loss adjustments to base year billing determinants. The growth or loss adjustment was quantified by calculating a two-year average using year over year organic growth or loss utilizing the number of hydrants in service in June 2021, 2022, and 2023. The calculated two-year average growth or loss adjustment was then added to June 2023 hydrant counts to arrive at the June 2024 hydrant counts. The growth or loss adjustment was then subsequently added to June 2024 hydrant counts to arrive at March 2025 hydrant counts. The projected June 2024 and March 2025 hydrant counts were then multiplied by 12 to quantify an annual amount of billing determinants for the test year and post-test year.

17. Q. Were additional methods relied upon to project water billing determinants other than those that have already been described in your testimony?

A. Yes. The Company recently acquired Egg Harbor City's water system which includes customers under the GMS classification. Additionally, the Company expects to acquire Salem City's water system before new rates go into effect. Billing determinant projections were made separately for these acquisitions as described below.

Egg Harbor City – GMS

Newly acquired customers served under GMS in the Egg Harbor City service territory are billed a monthly fixed service charge based on the meter size and a water charge for metered usage.

The Company has assumed that growth will be flat throughout the test year and post-test year periods and has used September 2023 customer counts to project monthly customer counts through the end of the post-test year period.

Usage projections were quantified by first calculating an average monthly UPC based on two years of quarterly historical usage data (Q4 2020 through Q3 2022) provided by the city prior to the Company closing on the acquisition. Once the average monthly UPC was quantified, it was multiplied by the projected customer counts for each period and multiplied by twelve to arrive at total projected usage.

Salem City – GMS

Salem City customers are currently billed fixed charges based on meter size and a water charge applicable to metered usage in excess of a usage allowance based on meter size. The Company obtained 12 months of recent billing history which was utilized to develop estimated billing determinants. Meters and usage have been assumed to remain flat through the end of the post-test year.

18. Q. Are the Company's Distribution System Improvement Charge ("DSIC") revenues included in the development of Post-Test Year revenues at present rates?

A. Yes. DSIC charges are billed to customers as a fixed monthly charge based on meter size and have been included as part of post-test year revenues. The estimated rates for the third DSIC surcharge filing have been added to the base rate meter charges where applicable for the purpose of determining Post-Test Year revenues at present rates.

19. Q. Are the Company's Purchased Water Adjustment Clause ("PWAC") revenues and Lead Service Line Replacement Charge ("LSLRC") revenues included in the projected test year and post-test year revenues?

A. The Company has excluded all revenues recovered through PWAC and LSLRC surcharges.

20. Q. Does this conclude your explanation regarding the methods relied upon to forecast billing determinants that were used to project test year and post-test year water revenues under current rates?

A. Yes.

21. Q. Please describe the Company's forecasting methods used to project wastewater billing determinants that were used to calculate revenues under present rates for the test year and post-test year periods.

A. The Company has a variety of wastewater rate classes that are subject to charges applicable to a variety of billing determinants. Additionally, the Company expects to close on two wastewater acquisitions prior to new rates being effective, which I will discuss later in my testimony.

Wastewater

22. Q. Is the Company proposing to make changes to its rate design structure for any wastewater rate schedules which require the calculation of additional billing determinants?

A. Yes. Several of the Company's rate schedules are currently billed wastewater usage charges based on winter quarter consumption (January, February, and March). The Company is proposing to make additional rate schedules subject to wastewater usage charges based on winter quarter consumption by modifying Rate Schedules 3-A, 11-A, 13-A, 17-A, and 21-A. As such, billing determinant calculation methods for all proposed modifications are included in the billing determinant calculation descriptions below.

Ocean City -Rate Schedule 1-A

Customers served under Rate Schedule 1-A are billed a minimum service charge and a wastewater usage charge. Minimum service charge revenue is based on summer quarter usage (July, August, and September). Wastewater usage charge revenue is based on annual metered usage.

Organic customer growth and loss projections were quantified utilizing monthly historical customer counts from January of 2021 through September of 2023 and employing a time series forecast function in excel to project monthly customer counts through the end of the post-test year.

Total normalized summer quarter usage for the test year and post-test year periods was quantified using a two-year average UPC for the summer quarter based on the months of July, August, and September of 2022 and 2023. The calculated average UPC during the summer quarter was multiplied by the projected average number of customers for the test year and post-test year periods to arrive at total projected summer quarter usage.

Total normalized usage subject to the wastewater usage charge was projected by calculating a two-year average monthly UPC based on the twelve-months ending June 2022 and June 2023. The calculated monthly UPC was multiplied by the average projected number of customers for each period and subsequently multiplied by twelve to arrive at test year and post-test year total wastewater usage.

Lakewood, Metered Tewksbury Township (Pottersville Service Area), Plumsted Township (Jensen's Deep Run), and Elk Township – Rate Schedules 2-A, 6-A, 10-A, and 12-A

Customers served under Rate Schedules 2-A, 6-A, 10-A, and 12-A are billed a monthly fixed service charge and a wastewater usage charge that is based on winter quarter consumption (water sales during the months of January, February, and March).

Organic customer growth and loss projections were quantified utilizing monthly historical customer counts from January of 2021 through September of 2023 and

employing a time series forecast function in excel to project monthly customer counts through the end of the post-test year.

Winter quarter consumption was quantified by first calculating a two-year monthly average UPC for the winter quarter using 2022 and 2023 consumption. Once the winter quarter monthly average UPC was quantified, the projected average customer count for the test year and post-test year was multiplied by the calculated monthly average UPC and subsequently multiplied by three to arrive at total winter quarter usage projections for each respective period. The projected winter quarter usage was then annualized for the test year and post-test year by multiplying the projected winter quarter usage by four.

Long Hill Township – Rate Schedule 15-A

Customers served under Rate Schedule 15-A are billed a monthly fixed service charge and a wastewater usage charge that is based on winter metered consumption (metered usage during the months of January through March and October through December).

Organic customer growth and loss projections were quantified utilizing monthly historical customer counts from January of 2021 through September of 2023 and employing a time series forecast function in excel to project monthly customer counts through the end of the post-test year.

Projected wastewater usage was quantified by first calculating an average monthly metered winter UPC using a two-year average that was calculated utilizing the

winter months in 2021, 2022, and 2023. Once an average monthly UPC was quantified, the projected average customer counts for the test year and post-test year were multiplied by the average monthly UPC and subsequently multiplied by twelve to arrive at total wastewater usage projections for each period.

Howell Township (Adelphia) and Haddonfield Borough – Rate Schedules 3-A and 11-A

Customers served under Rate Schedules 3-A and 11-A are billed a monthly fixed service charge and a wastewater usage charge. The wastewater usage charge is applicable to annual metered consumption.

Organic customer growth and loss projections were quantified utilizing monthly historical customer counts from January of 2021 through September of 2023 and employing a time series forecast function in excel to project monthly customer counts through the end of the post-test year.

Wastewater usage for the test year and post-test year was quantified by first calculating the average monthly UPC based on a two-year average using the twelve-months ended June of 2022 and 2023. After quantifying the monthly average UPC, the average monthly UPC was multiplied by the average projected number of customers for the test year and post-test year periods and then multiplied by twelve to arrive at total wastewater usage for each period.

Winter quarter consumption was quantified by first calculating a two-year monthly average UPC for the winter quarter using 2022 and 2023 consumption. Once the

average monthly winter quarter UPC was quantified, the average projected customer count for the test year and post-test year was multiplied by the calculated monthly average UPC and subsequently multiplied by three to arrive at total winter quarter usage projections for each respective period. The projected winter quarter usage was then annualized for the test year and post-test year by multiplying the projected winter quarter usage by four.

Tewksbury Township (Pottersville Service Area), Borough of Mt. Ephraim, Long Hill Township – Rate Schedules 5-A, 13-A, and 14-A

Customers served under Rate Schedules 5-A, 13-A, and 14-A are billed a flat monthly fixed service charge.

Organic customer growth and loss projections were quantified utilizing monthly historical customer counts from January of 2021 through September of 2023 and employing a time series forecast function in excel to project monthly customer counts through the end of the post-test year.

Winter quarter consumption for Rate Schedule 13-A was quantified by first calculating a two-year monthly average UPC for the winter quarter using 2022 and 2023 consumption. Once the monthly average winter quarter UPC was quantified, the average projected customer count for the test year and post-test year was multiplied by the calculated monthly average UPC and subsequently multiplied by three to arrive at total winter quarter usage projections for each respective period.

The projected winter quarter usage was then annualized for the test year and post-test year by multiplying the projected winter quarter usage by four.

Other Contracts – Rate Schedule 8A

The Company is proposing to consolidate the former EDC Bulk Tariff with Rate Schedule 8-A. Current customers served under Rate Schedule 8 are billed fixed charges based on the number of units and number of registered students. EDC bulk customers are billed a wastewater usage charge. Billing determinant calculation methods for current Rate Schedule 8-A customers and EDC bulk customers are below.

Test year and post-test year billing determinants for current Other Contracts served under Rate Schedule 8-A are based upon 2023-2024 number of students registered for the school contracts and number of units for the Beacon Hill Clubhouse.

Test year and post-test year wastewater usage for EDC Bulk customers was projected utilizing a two-year average based on the twelve months ended June 2022 and June 2023.

Haddon Township, Borough of Audubon, Barrington Borough, Borough of Haddon Heights – Municipal Contracts

Test year and post-test year service charge revenue for Municipal Contracts is based on the number of billing determinants from the base year. Usage for the test year

and post-test year is based on a two-year average utilizing calendar years 2021 and 2022.

Environmental Disposal Corp. ("EDC") – Rate Schedule 21-A

Rate Schedule 21-A is applicable to non-bulk customers served under the former EDC tariff. Customers are billed a flat monthly fixed service charge.

Organic customer growth and loss projections for residential metered customers and OPA customers were quantified utilizing monthly historical customer counts from January of 2021 through September of 2023 and employing a time series forecast function in excel to project monthly customer counts through the end of the post-test year. Commercial customer growth was projected using September 2023 customer counts through the end of the post-test year period.

Winter quarter consumption for Rate Schedule 21-A was quantified by first calculating a monthly two-year average UPC for the winter quarter using 2022 and 2023 consumption. Once the average monthly winter quarter UPC was quantified, the average projected customer count for the test year and post-test year was multiplied by the calculated monthly average UPC and subsequently multiplied by three to arrive at total winter quarter usage projections for each respective period. The projected winter quarter usage was then annualized for the test year and post-test year by multiplying the projected winter quarter usage by four.

23. Q. Were additional methods relied upon to project wastewater billing determinants other than those that have already been described in your testimony

A. Yes. The Company has made several recent wastewater acquisitions including Egg Harbor City, Bound Brook Borough, Somerville Borough, and a portion of Bridgewater Township (Rate Schedules 16-A, 17-A, 18-A, 19-A, and 20-A). Additionally, the Company expects to acquire Salem city and Manville prior to new rates being implemented. Billing determinant projections were made separately for each acquisition as described below.

Egg Harbor City and Bound Brook Borough – Rate Schedules 16-A and 18-A

Customers served under Rate Schedules 16-A and 18-A are billed a flat monthly fixed service charge. Customer growth has been projected to be flat through the test year and post-test year periods. The Company utilized the most recent month of billing data available (September 2023) to project annual customer counts for each period.

Egg Harbor City – Rate Schedule 17-A

Egg Harbor customers served under Rate Schedule 17-A are billed a monthly fixed service charge and a wastewater usage charge applicable to annual metered usage.

The Company has assumed growth to be flat throughout the test year and post-test year periods and has used September 2023 customer counts to project annual customer counts.

Projected wastewater usage for the test year and post-test year was quantified by first calculating a monthly two-year average UPC based on quarterly billing data (Q4 2020 through Q3 2022) obtained from Egg Harbor City prior to the Company closing on the acquisition. To quantify total test year and post-test year wastewater usage, the average monthly UPC was multiplied by the projected average number of customers in each period and then multiplied by twelve.

Winter quarter consumption was quantified by first calculating a monthly two-year average UPC based on 2021 and 2022 winter quarter usage data obtained from Egg Harbor City. The average winter quarter monthly UPC was then multiplied by twelve and subsequently multiplied by the average projected customer count for the test year and post-test year to arrive at total winter quarter usage for each period.

Metered Bound Brook Borough – Rate Schedule 19-A

Customers served under rate schedule 19-A are billed a monthly fixed service charge and a wastewater usage charge applicable to annual metered usage.

The Company has assumed that growth will be flat throughout the test year and post-test year periods and has used September 2023 customer counts to project annual customer counts.

Projected wastewater usage for the test year and post-test year was quantified by first calculating an average monthly UPC based on the twelve months ended September of 2023. The calculated average UPC was then multiplied by the

projected average number of customers in each period and multiplied by twelve to arrive at total wastewater usage.

Somerville Borough and Bridgewater Township– Rate Schedule 20-A

Customers served under Rate Schedule 20-A are billed a monthly fixed service charge and a wastewater usage charge applicable to winter quarter usage.

The Company has assumed that growth will be flat throughout the test year and post-test year periods and has used October 2023 customer counts to project annual customer counts.

Winter quarter consumption was quantified by first calculating a monthly two-year average UPC for the winter quarter using 2022 and 2023 consumption. Once the average monthly winter quarter UPC was quantified, the average projected average customer count for the test year and post-test year was multiplied by the calculated monthly average UPC and subsequently multiplied by three to arrive at total winter quarter usage projections for each respective period. The projected winter quarter usage was then annualized for the test year and post-test year by multiplying the projected winter quarter usage by four.

Salem – Rate Schedule 22-A

Customers served under Rate Schedule 22-A are billed fixed service charges and a wastewater usage charge applicable to metered usage.

The Company has estimated billing determinants for the test year and post-test year by using 12 months of billing data from the city and assuming that billing determinants remain flat through the end of the post-test year.

Manville – Rate Schedule 23-A

Customers served under Rate Schedule 23-A are billed fixed monthly service charges and a wastewater usage charge applicable to winter quarter usage. The Company has estimated billing determinants for the test year and post-test year by using billing data of water customers served by the Company in the Manville service area.

Customer counts have been assumed to remain flat through the end of the post-test year.

Winter quarter consumption was quantified by first calculating a monthly two-year average UPC for the winter quarter using 2022 and 2023 consumption. Once the monthly average winter quarter UPC was quantified, the projected average customer count for the test year and post-test year was multiplied by the calculated UPC and subsequently multiplied by twelve to arrive at total usage for each period.

24. Q. Are the Company's Purchased Wastewater Treatment Adjustment Clause ("PSTAC") revenues included in the Company's projected test year and post-test year revenues?

A. The Company has excluded all revenues recovered through Purchased Wastewater Treatment Adjustment Clause ("PSTAC") rate schedules.

25. Q. Does this conclude your explanation regarding the methods relied upon to forecast billing determinants that were used to project test year and post-test year wastewater revenues under current rates?

A. Yes.

26. Q. How were the various components of Other Revenues developed?

A. Revenue projections for Late Payment Fees, Returned Check Charges, Reconnect Fees, After Hours Charges, Usage Data, Application Fees, and Frozen Meter revenues are based on a two-year average for the 12-month periods ended June 2022 and June 2023. Revenue projections for Storage Fees and Rents are adjusted for known and measurable changes in rental agreements and lease agreements to arrive at pro forma revenues. Revenue for Miscellaneous Services is based upon anticipated sales of Solar Renewable Energy Credits.

III. COST OF SERVICE

27. Q. What is the purpose of a Class Cost of Service Study ("COSS")?

A. Generally, the Company's expenses and rate base are not directly assigned to specific classes of service; therefore, a COSS is used as a tool to apportion expenses and rate base to each class of service that's served by the Company to reach a revenue requirement for each class of service. The fully allocated COSS results include cost responsibilities that can be referenced while designing rates. The Company's COSS allocates the total revenue requirement to the following classes of service:

- General Metered Service

- Optional Industrial Wholesale
- Sales for Resale – Manasquan
- Sales for Resale – Commodity-Demand
- Sales for Resale – Sales to Other Systems
- Private Fire
- Public Fire

28. Q. Does NJAWC use guidelines from the American Water Works Association ("AWWA") when developing the class cost of service study?

A. Yes, the AWWA's Manual of Water Supply Practices titled Principles of Water Rates, Fees, and Charges, Sixth Edition,[1] contains guidelines regarding the development of revenues, class cost of service studies, and rate design. The Company's COSS takes several of these guidelines into consideration when developing the COSS, particularly the base-extra capacity allocation methodology.

29. Q. Is the filed COSS consistent with the study used in the most recent NJAWC general rate case.

A. Yes, the COSS, provided in Schedule HJB-1, was compiled using the same methodology used in the Company's last general rate case.

30. Q. How is the Company's COSS organized?

A. The Company's COSS consists of the five tabs that I describe below.

[1] Zieburtz, B., & Giardina, R. (2012). *Principles of Water Rates, Fees, and Charges* (6th ed.) American Water Works Association.

"Summary" – The "Summary" tab presents the allocation of functionalized costs to each class of service and the required increase for each class of service at the calculated cost of service.

"Account Detail" – The "Account Detail" tab presents the functionalization of the Company's plant and expense accounts to operational function categories.

"Allocator Summary" – The "Allocator Summary" tab summarizes all allocation factors that are used in the model.

"Class Allocators" – The "Class Allocators" tab utilizes billing determinant information from the "Usage Statistics" tab and presents calculations of the different allocation factors.

"Usage Statistics" – The "Usage Statistics" tab contains billing determinant data that is used to calculate different allocation factors.

31. Q. Please discuss the steps required to produce the Company's COSS.

A. Generally, three steps are required to develop a COSS. The first step of producing the Company's COSS is functionalizing forecasted post-test year costs. Functionalization is the process of classifying the Company's plant and expense accounts into categories that represent the operational function of each cost incurred. Most accounts are easily assigned to functional categories by relying on operational descriptions that are included in the Company's chart of accounts; however, some general costs cannot be directly assigned to a functional category.

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Accounts that cannot be directly assigned to a functional category are allocated based on various allocators. The Company's functional cost categories include:

- Source of supply
- Pumping
- Water Treatment
- Transmission
- Distribution
- Storage
- Meters
- Services
- Customers
- Hydrants

Once accounts are functionalized to the aforementioned cost categories, the next step is to identify allocators that are related to cost drivers. Cost drivers generally fall into one of the following categories.

- Usage
- Capacity
- Meters
- Services
- Customers
- Hydrants

The final step is to allocate functionalized costs to the Company's classes of service by utilizing appropriate allocations that are related to different cost drivers.

32. Q. What guides the development of the factors used to allocate costs within the Company's COSS?

A. Cost causation is the guiding principle relied upon to develop the allocation factors used to allocate costs within the Company's COSS. The development of appropriate allocation factors requires identifying relationships between billing determinants, such as usage, and costs incurred by the Company. For example, transmission mains must be sized to have adequate capacity in periods of peak demand requirements; therefore, it's logical to use a variation of peak water usage to allocate transmission mains cost to customer classes. When a cost cannot be directly correlated with a billing determinate, a general allocation is used to allocate the cost to classes of service.

33. Q. What allocation method did the Company rely on to allocate most capacity related costs?

A. The Company applied variations of the Base/Extra capacity method to allocate most costs related to capacity requirements.

34. Q. Please describe the Base/Extra capacity method.

A. The Base/Extra capacity method is an allocation method that is based on customer usage and recognizes a combination of base capacity costs (i.e., costs related to

ensuring the system can meet basic water usage needs) and extra capacity costs (i.e., additional costs related to peak water usage requirements).

There are two steps required to calculate the general Base/Extra capacity allocator for each class of service. First, the "Base" component, which is average daily usage, must be calculated for each class of service (class usage / 365 days). The base usage for each class of service is divided by the overall system daily average to calculate each base allocation factor. Second, the "Extra" component for each class of service is derived by calculating the difference between average daily usage and maximum daily usage (maximum day – average day). The "Extra" allocation factor is calculated for each class of service by dividing each class's extra demand value by the total sum of the extra demand values for all classes of service.

For each class of service, the "Base" and "Extra" components are weighted based on system total. The Base component is weighted by the total system average daily usage expressed as a percentage of the system maximum day usage (average daily system usage divided by maximum day usage), and the Extra component is weighted by one minus the average daily system load percentage. The weighted results of the "Base" and "Extra" components are added together for each class of service to arrive at Base/Extra Daily factors by class of service.

35. Q. Is the Base Extra capacity method an industry accepted practice used for allocating costs.

A. Yes, the Base/Extra capacity method is an industry accepted methodology used for allocating costs to customer classes. The AWWA's Manual of Water Supply Practices contains extensive details regarding the Base/Capacity method.

36. Q. Are there different variations of Base/Extra capacity factors utilized in the COSS?

A. Yes, variations of Base/Extra capacity factors are calculated to recognize usage requirements for fire protection and hourly delivery. All Base/Extra capacity calculations can be found on the "Class Allocators" tab of Schedule HJB-1.

37. Q. How is each class's maximum daily usage calculated?

A. Maximum daily usage for each class of service in the Company's COSS is calculated by multiplying average daily usage by the calculated peaking factor.

38. Q. How are daily and hourly peaking factors calculated for each class of service?

A. Maximum daily and hourly peaking factors for each customer class are estimated based on daily and hourly consumption data collected via Advanced Metering Infrastructure ("AMI") meter data. For Sales for Resale customer classes, maximum daily consumption values are estimated based on AMI data collected for those customers where data exists, with estimated data used for resale customers where AMI data is not available. For other classes, maximum daily consumption is estimated based on samples of customers across the American Water footprint for which American Water has AMI data. These samples, which are selected by customer class and subgroups within each class, are selected such that the

customers in each customer class sample have monthly usage characteristics that are nearly identical to monthly usage characteristics that NJAWC customers have and are expected to have during the Post-Test Year period (twelve-month period ending March 31, 2025), thus providing consistency between the usage characteristics of the customers in each sample and the usage characteristics of NJAWC customers.

39. Q. Please describe the types of costs the Company incurs and how each is allocated to customer classes.

A. **Variable**

Variable costs are included in the following functionalized cost categories: Source of Supply, Pumping, and Water Treatment. Variable costs fluctuate and are dependent on the amount of water consumed by customers. For example, chemical costs for water treatment increase as customer usage increases. Since variable costs directly correlate with water consumption, each class's base water usage is utilized to allocate these costs.

Capacity - General

Capacity costs refer to costs that do not vary directly with water usage and are those that are generally associated with ensuring that different functional aspects of the Company's water system can adequately serve all customers during periods of peak load requirements. Capacity requirements are related to several operational functions of the system which include source of supply, pumping, water treatment, and mains. Since capacity costs are incurred from ensuring the system can

successfully operate while meeting all levels of water demand, the Company utilizes variations of the Base/Extra capacity method for allocations, which recognizes base use and peak water usage requirements.

Capacity – Source of Supply

Source of supply costs that are not part of the variable cost allocation are allocated using a variation of the Base/Extra capacity method that excludes Manasquan SFR customers.

40. Q. Why doesn't the Company allocate Source of Supply costs to Manasquan resale customers?

A. All of the Company's Manasquan Resale customers purchase their raw, or untreated, water directly from the New Jersey Water Supply Authority ("NJWSA") via long-term water purchase agreements. Since the Company is not responsible for this subset of resale customers' water supply, it is inappropriate to allocate the Company's source of supply costs to them. The exclusion of Manasquan resale customers in the source of supply allocation is consistent with previous rate cases.

Capacity – Water Pumping

Pumping costs that are not part of the variable cost allocation are allocated using a variation of the Base/Extra capacity method that includes the Manasquan resale group.

Capacity – Water Treatment

Water treatment costs that are not part of the variable cost allocation are allocated to all classes of service except fire protection using the Base/Extra capacity method.

Capacity – Transmission Mains

Transmission mains costs are allocated using the Base/Extra capacity method. Generally, mains 10-inches and larger are classified as serving a transmission function.

41. Q. Are transmission mains costs allocated to all customer groups?

A. Yes. All customer groups are considered to take service from the Company's transmission system and therefore transmission costs are allocated to all customer classes.

Capacity – Distribution Mains

Distribution mains costs are allocated using the Base/Extra capacity method that is modified to include a component that recognizes maximum hourly demand (at the distribution level) instead of maximum daily demand. This is appropriate because the transmission main system functions as a conduit from production facilities to the distribution system and is sized to accommodate varying water demands from customers that take service at the distribution level. Sizing at the distribution level needs to accommodate higher demands for shorter periods of time. It is therefore appropriate to consider hourly consumption requirements for distribution mains allocation, as opposed to daily requirements.

42. Q. Aside from the differences between maximum *hourly* consumption and maximum *daily* consumption, does the Modified Base/Extra allocator work the same way as you have previously described?

A. Yes. In this case, the Base component for each class is the average hourly consumption for the year (total annual sales divided by 8,760 hours). The "Extra" component is calculated as the difference between the maximum hourly consumption for a given class and the average hourly consumption for that class. For each class, the Modified Base/Extra allocator is calculated as a weighted average of the Base and Extra allocators. The Base component is weighted by the total system load factor expressed as a percentage defined this time as average hourly system consumption divided by maximum hourly system consumption, and the Extra component is weighted by one minus the system load factor.

43. Q. Are distribution mains costs allocated to all customer groups?

A. No. Several of the Company's large SFR and OIW customers are served directly from the transmission system (mains 10 inches and above); therefore, it would not be appropriate to allocate costs related to the distribution system to these customers. A calculation is performed for the OIW class and SFR classes to estimate the percentage of water sales served to each class by the transmission system. That portion of sales in each class is not subject to an allocation of distribution costs. It is only the distribution-level sales in each class that are allocated distribution-related costs, and that relative level of sales is significantly different for different customer classes.

Storage

Storage costs are allocated to customer class based on the Modified Base/Extra allocator using hourly estimated peak demand for the extra component, like the

allocator used to allocate distribution mains costs. For the storage allocator, it is assumed that all fire service capacity requirements are served first from the Company's storage capacity, and the remaining capacity is allocated to non-fire service classes using the Base/Extra hourly allocator.

Meters

Generally, the costs associated with a meter increase as the size of the meter increases; therefore, the Company applies an index based on equivalent meters, with a 5/8" meter being the base meter, to weight the count of meters by class. The total weighted count of meters by class is then used to allocate meter costs.

Services

Service line costs are allocated to customer classes based on a weighted number of customers calculation and are the same as those used in the last NJAWC water service rate case.

Customer

Customer service costs are allocated to customer classes based on customer counts for each class.

Fire Protection

Fire service requirements are determined through a combination of information on firefighting requirements provided by the American Insurance Association. This information relates firefighting requirements in terms of maximum gallons per minute and the duration of time those requirements are needed to provide service for general population levels. Given the population of the NJAWC service

territory, a firefighting demand of 40,000 gallons per minute for ten hours was used in the Company's cost of service analysis. This firefighting demand was split between private fire and public fire customer classes based on the relative potential water demand for each class, which is in turn based on the number and size of service lines and hydrants in each class.

Other Costs

General costs associated with labor can be identified by company account descriptions and are allocated using a labor allocation factor formulated utilizing labor costs from each functional category. Other general costs not associated with labor are allocated based on fixed O&M.

44. Q. How are depreciation costs allocated to classes of service?

A. Annual depreciation accruals are allocated based on the function of the facilities represented by the depreciation expense for each depreciable plant account. The original cost less depreciation of utility plant in service was similarly allocated for the purpose of developing factors for allocating items such as income taxes and operating income. These factors are based on the results of allocating other costs and are computed internally in the cost allocation model.

45. Q. How are income taxes, operating income, and other operating revenues allocated to the classes of service?

A. Rate base for each class of service is used to allocate income taxes, operating income, and other operating revenues.

46. Q. Please summarize the results of the Company's COSS?

A. Results from the Company's COSS are displayed in the table below.

Customer Class	Post-Test Year Revenue at Present Rates	Cost of Service	Difference
General Service	$ 749,439,609	$ 837,053,427	$ 87,613,818
Optional Industrial Wholesale	$ 18,306,691	$ 24,092,191	$ 5,785,500
Resale - Manasquan	$ 1,871,639	$ 2,657,480	$ 785,841
Resale - Commodity Demand	$ 19,435,894	$ 31,735,555	$ 12,299,661
Resale - Sales to Other Systems	$ 32,226,604	$ 49,465,221	$ 17,238,617
Private Fire	$ 32,917,944	$ 39,665,022	$ 6,747,078
Public Fire	$ 33,636,673	$ 45,234,293	$ 11,597,620
Total	**$ 887,835,054**	**$1,029,903,190**	**$ 142,068,136**

IV. RATE DESIGN PRINCIPLES

47. Q. What are the objectives of the Company's proposed rate design?

A. There are several important principles that pricing analysts and policy makers need to consider when developing appropriate rate design structures for retail water service:

- **Cost Basis:** An important goal of rate design is to develop prices for water service to retail customers that are intended to recover the Company's approved revenue requirement and that reflect the cost of providing service to customers. Cost of service results are typically relied upon as a guide regarding the rate adjustments that are needed to reach cost-based rates.
- **Revenue Stability**: Rates should be designed in a way that provides revenue stability to the utility and that can be expected to reasonably recover the utility's

revenue requirement over the long run. Consistent recovery of the approved revenue requirement through rates helps the utility to prudently manage and invest in the water delivery system, and poor rate design decisions can hamper the utility's ability to make investments and operate and maintain the water delivery system in a manner consistent with the long-term interest of its customers.

- **Efficiency of Use**: Rates should be designed to encourage efficient use of water resources by customers. The volumetric charges for water service should appropriately reflect the variable cost of providing water service while also providing customers an appropriate incentive to conserve water and manage their bills. Rates should communicate to customers the full cost of providing water service.
- **Gradualism**: Changes in rate design should be made to avoid inappropriate levels of rate shock. Rate shock can come both from general increases in revenues that can affect all customers and from changes in rate designs that can cause large increases to specific pockets of customers. Drastic changes in rates can cause customer confusion and dissatisfaction and have adverse effects on the utility's ability to provide quality customer service.
- **Avoidance of Discrimination**: Rates should not unduly discriminate against particular customer groups or provide different price signals to similarly situated customers taking similar services from the utility.

- **Simplicity and Feasibility:** Rate designs should be relatively simple and easy to understand and easy to communicate and administer.

48. Q. Has the Company acknowledged the guiding principles that you've described while developing the Company's proposed rates?

A. Yes. Each guiding principle was taken into consideration while developing the Company's proposed rates; however, several principles are competitive in nature. It is often the case where one guiding principle must be chosen to take precedence over others while designing rates in certain circumstances.

V. WATER SERVICE RATE DESIGN

49. Q. Please describe the Company's current rate design for General Meter Service ("GMS") water service.

A. The Company has a variety of rate schedules under GMS. Customers served under the GMS classification are generally subject to a monthly fixed service charge based on the size of the meter and a flat volumetric rate. The current rate design for each GMS rate schedule is described below.

Rate Schedules A-1 and A-14

The majority of the Company's water customers are served under Rate Schedule A-1. Rate Schedules A-1 and A-14 share the same monthly fixed service charge rates based on meter size which start at $19.85 and escalate as meter size increases. These rate schedules also share the same volumetric rate of $0.77752 per hundred gallons.

Rate Schedules A-15 and A-16

Customers served under Rate Schedules A-15 and A-16 are subject to the same monthly fixed service charges starting at $17.30 and escalating with meter size. Customers served under Rate Schedule A-15 share the same volumetric rate as Rate Schedules A-1 and A-14 at $0.77752 per hundred gallons. Rate Schedule A-16 customers are subject to a volumetric rate of $0.39158 per hundred gallons.

Rate Schedule A-17

Customers served under Rate Schedule A-17 are subject to a monthly fixed service charge that is the same for 5/8" and 3/4" meters at $34.17 and then escalate as meter size increases. The flat volumetric charge is $0.70 per hundred gallons.

Rate Schedule A-18

Customers served under Rate Schedule A-18 with meters 1" and larger are subject to a monthly fixed service charge starting at $7.08 and escalating as meter size increases. Customers with meters smaller than 1" are not billed a monthly fixed service fee. Rate Schedule A-18 has the same volumetric charge as Rate Schedule A-17 at $0.70 per hundred gallons.

50. Q. Please describe the Company's current rate design for OIW customers.

A. NJAWC's OIW customers are served under Rate Schedule F. Customers are subject to a monthly fixed charge and a flat volumetric rate. The current monthly fixed service charges are identical to GMS Rate Schedule A-1. The current non-exempt flat volumetric rate is $0.40117 per hundred gallons, and the current exempt

flat volumetric rate is $0.34650 per hundred gallons. Please note that although the Company is proposing revised wording for Rate Schedule F, as discussed by Company witness Hawn (Exhibit P-6), this will not impact the rate design for these customers.

51. Q. Please describe the Company's current rate design for SFR customers.

A. The Company currently has a variety of rate schedules designated for SFR service. The rate design for each SFR rate schedule is described below.

Rate Schedule A-2

Customers served under Rate Schedule A-2 are subject to a monthly fixed service charge and a flat volumetric rate. Rates for this rate schedule are identical to GMS Rate Schedule A-1.

Rate Schedule C and D

Rate Schedule C is designated for commodity-demand customers, and Rate Schedule D is designated for off-peak customers. Customers served under each rate schedule are subject to fixed monthly service charges that escalate with meter size. Additionally, both rate schedules have demand rates and commodity rates.

Rate Schedule E and J

Rate Schedules E and J are designated for Manasquan customers. Customers served under each rate schedule are subject to the same monthly fixed service charges as customers served under GMS Rate Schedule A-1. Additionally, Rate

Schedule E has interruptible and uninterruptible rates and Rate Schedule J has an uninterruptible rate.

Rate Schedule G

Rate Schedule G is for service to other systems. Each customer served under Rate Schedule G is subject to a single flat volumetric rate. The non-exempt rate is $0.31251 per hundred gallons, and the exempt rate is $0.26992 per hundred gallons.

Rate Schedule H

Rate Schedule H is designated for peaking service primarily for customers that do not have a written agreement with the Company for the provision of water service in the Company's summer peak months. Customers are subject to the same monthly fixed service charge rates as customers served under GMS Rate Schedule A-1. Additionally, Rate Schedule H has a non-exempt volumetric rate of $0.96542 per hundred gallons and an exempt volumetric rate of $0.83386 per hundred gallons.

Rate Schedule I

Rate Schedule I is designated for emergency bulk sales. Customers are subject to the same monthly fixed service charge rates as customers served under GMS Rate Schedule A-1. Additionally, Rate Schedule I has a flat volumetric rate. The non-exempt volumetric rate is $0.57031 per hundred gallons and the exempt rate is $0.49259 per hundred gallons.

52. Q. Please describe the Company's current rate design for private fire protection.

A. Private fire rates vary depending on the district and the type of service being provided, but generally customers are subject to a flat monthly fee depending on the size of the service line, and some combination of separate fees for hydrants, sprinkler heads, and volumetric rates for actual water consumption depending on the district.

53. Q. Please describe the Company's current rate design for public fire protection.

A. Public fire rates are all on a flat charge per hydrant. Rates vary significantly between districts with a low charge of $10.42 per hydrant under Rate Schedule M-12 and a high charge of $70.59 per hydrant under Rate Schedule M-5.

54. Q. Monthly meter charges are currently the same for several rate schedules including Schedule A-1 starting at $19.85 for non-exempt 5/8-inch meters and escalating as meter size increases. Is the Company proposing to change the monthly meter charges in this case?

A. Yes. The Company is proposing to increase monthly meter charges to $23.80 per month for a 5/8-inch meter, with proportionate increases to other meter sizes. The Company's proposal is to add the DSIC surcharge, based on the capped revenue level, to the current monthly meter charge. With the exception of the roll-in of DSIC surcharges and rate schedules not currently subject to A-1 meter charges, the proposed water service revenue increase in this case is proposed to be implemented through the volumetric rates and fire service rates.

55. Q. What changes are the Company proposing to make to its rate design for water service in this case?

A. The Company is proposing the following changes to its water service rate design:

- The Company is proposing to align monthly meter charges and volumetric charges for Rate Schedules A-15 and A-17 with Rate Schedule A-1.
- The Company is proposing to align the monthly meter charges for Rate Schedule A-16 with Rate Schedule A-1.
- The Company is proposing to add meter charges for Rate Schedule A-18 5/8-inch meters and 3/4-inch meters with 5/8-inch meter charges starting at $5.00 and escalating with meter size based on proportionate A-1 meter charge escalation with meter size.
- The Company is proposing to align the volumetric rate for Rate Schedule A-18 with Rate Schedule A-1.
- The Company is proposing to reduce differences in public fire rates.

56. Q. Please address the process you are using to reduce public fire rate differences.

A. Currently, there is a wide range of public fire hydrant rates ranging from $10.42 to $70.59. The proposed average rate per hydrant in this application is $66.00. The Company is proposing to increase the majority of hydrant rates in each tariff group by $7.50 per month or 10%, whichever is greater up to a maximum level of $66.00. Hydrants with current rates above the proposed overall average of $66.00 have been reduced to $66.00. The hydrant rate for Rate Schedule M-12 has been increased by $4.58 to $15.00.

57. Q. How is the Company proposing to allocate its proposed revenue increase for water service to each customer class?

A. The Company has allocated its proposed increase to water service based on to the following guidelines:

- Increases for the OIW class and SFR classes excluding Rate Schedules A-2, H, and I are proposed to be one and a half times the overall water service increase at approximately 26%.
- The private fire increase has been limited to the overall increase at 17.3%.
- Increases to public fire are proposed as I have previously identified in my Direct Testimony, which will yield an overall increase of approximately 8.5%.
- The remaining increase will be allocated to GMS, SFR Peaking Service, and SFR Emergency Bulk Service. In addition, GMS customers will also be allocated a portion of the proposed increase in wastewater revenue requirement that I will later discuss in my Direct Testimony.

58. Q. Why has the Company proposed to increase the OIW class and the majority of SFR classes by one and half times the overall water service increase?

A. As outlined in the COSS results table shown previously in my testimony, the OIW class and SFR classes warrant a much higher percentage revenue increase than other classes. While a one and a half times increase does not fully eliminate revenue deficits based on COSS results, it does reduce the gap and makes a meaningful movement toward revenues that are more reflective of cost of service.

59. Q. Is the Company proposing to make any changes to the current low-income discount program for water service?

A. Yes, the Company is proposing to replace the current low-income discount program for water service with a low-income program called the Universal Affordability Tariff. Discounts under the proposed tariff are reflected in the Company's revenues under proposed rates. Company witness Charles B. Rea describes the proposed Universal Affordability Tariff in his direct testimony.

60. Q. Do you have a schedule that provides the Company's complete proposed rate design in this case?

A. Yes. Schedule HJB-2 provides the Company's proposed rate design, which is based on the current rate design as modified by the proposals discussed above.

61. Q. Do you have a schedule that provides information on the impact to customers of implementing the Company's proposed rate design?

A. Yes. A complete set of impacts to customers comparing bills under present and proposed rates is provided in Schedule HJB-3.

VI. WASTEWATER SERVICE RATE DESIGN

62. Q. Please describe the Company's current rate design for wastewater service.

A. NJAWC's current rate design for wastewater service is generally a flat monthly fixed charge and a volumetric rate that is based either on average summer usage, average winter usage, or total annual usage depending on the district and tariff.

There are 21 different tariffs under which wastewater service is currently offered or is expected to be offered, and pricing in each tariff is significantly different.

63. Q. Is the Company proposing to make changes to the rate design for any of the wastewater rate schedules?

A. Yes, the Company is proposing to make the following changes to the rate design described below:

- The Company is proposing to modify the rate design (type of billing determinants used) for Rate Schedules 3-A, 11-A, and 17-A by implementing usage rates that are applicable to billing determinants based on winter quarter consumption. This modification will eliminate rates applicable to annual metered usage.
- The Company is proposing to modify the rate design (type of billing determinants used) for Rate Schedule 13-A by eliminating multiple flat rates that are applicable to different dwelling types and businesses and implementing a fixed service charge and a usage rate that is applicable to billing determinants based on winter quarter consumption.
- The Company is proposing to modify the rate design (type of billing determinants used) for Rate Schedule 21-A by implementing a monthly fixed service charge and a usage rate that is applicable to billing determinants based on winter quarter consumption for metered customers. Unmetered customers will continue to pay a monthly flat rate.

- The Company is proposing to align the fixed service charge and usage charge under Rate Schedules 2-A, 3-A, and 12-A.
- The Company is proposing to align the fixed service charge under Rate Schedules 13-A and 17-A.
- The Company is proposing to align the usage rates under Rate Schedules 6-A, 10-A, and 21-A.
- The Company is proposing that the following rate schedules be subject to the PSTAC to recover revenue associated with wastewater treatment currently being recovered through base rates: Rate Schedules 12-A, 16-A, 17-A, and 20-A.

64. Q. Were adjustments made to post-test year revenues to account for PSTAC recovery being separate from base rates?

A. Yes, revenues estimated to be recovered through the Company's proposed PSTAC for Rate Schedules 12-A, 16-A, 17-A, and 20-A have been removed from post-test year revenues under current and proposed rates in order to calculate proposed rates that exclude the recovery of wastewater treatment revenue.

65. Q. What increase is the Company asking for its wastewater service revenues?

A. The Company is proposing to increase wastewater service revenues by $7,055,032 or 17.3%, which is a percentage equal to the overall percent increase in revenue the Company is proposing in this case. The remaining wastewater service revenue

requirement not recovered through wastewater service rates is proposed to be recovered from GMS water service customers.

66. Q. Please describe the Company's process for allocating the proposed increase in wastewater revenue?

A. First, the Company separated wastewater territories into two groups designated as wastewater collection only and wastewater collection and treatment based on the operational functions of each territory. Revenue recoveries have been designed under proposed rates so that overall revenues for collection only and collection and treatment remain proportionate to revenue recoveries under current rates. Currently, collection only revenue accounts for 63% of total wastewater revenue and collection and treatment revenue accounts for 37% of total wastewater revenue. These percentages remain the same under the Company's proposed revenue increase.

67. Q. What percentage increase is the Company proposing for each wastewater rate schedule?

A. The following table displays proposed increase percentages for each rate schedule.

Rate Schedule	% Increase
1-A Ocean City	21.5%
2-A Lakewood	21.5%
3-A Adelphia	7.8%
5-A Statewide	0.4%
6-A Statewide	28.2%
Municipal Contracts	20.1%
8-A Applied Service Contracts	28.2%
8-A EDC Bulk	28.2%
10-A Jensen's Deep Run	28.2%

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Rate Schedule	% Increase
11-A Haddonfield	21.5%
12-A Elk Township	7.9%
13-A Mt. Ephraim	21.5%
14-A Long Hill	3.0%
15-A Long Hill	3.0%
16-A Egg Harbor	15.0%
17-A Egg Harbor	15.0%
18-A Bound Brook	0.4%
19-A Bound Brook	3.0%
20-A Somerville	0.0%
21-A EDC	28.2%
22-A Salem City	0.0%
23-A Manville	0.0%

68. Q. Are any rate schedules limited to increase amounts based on contractual agreements?

A. Yes, several rate classes are subject to increase limitations established at the time of acquisition including Rate Schedules 14-A, 15-A, 18-A, 19-A. and 20-A. Additionally, the Company has assumed Salem and Manville rates under Rate Schedules 22-A and 23-A will remain at current rates.

69. Q. Is the Company proposing to make any changes to the current low-income discount program for wastewater service?

A. Yes, similar to the Company's low-income proposal for water service, NJAWC is proposing to replace the current low-income discount program for wastewater with a low-income program called the Universal Affordability Tariff. Discounts under the proposed tariff are reflected in the Company's revenues under proposed rates.

Company witness Charles B. Rea describes the proposed Universal Affordability Tariff in his direct testimony.

70. Q. Do you have a schedule that provides the Company's complete proposed rate design for wastewater in this case?

A. Yes. Schedule HJB-2 provides the Company's proposed rate design for wastewater service.

71. Q. Does this conclude your Direct Testimony?

A. Yes, it does.

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Functional Allocators to Customer Class

	Functional COS	Alloc	Description	General	Optional Ind. Whole.	Manasquan Resale	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Variance
Source of Supply Expense												
Fixed	$ 38,036,621	2A	Base/Extra Daily w/o Manasquan	$ 30,729,964	$ 1,572,842	$ -	$ 2,156,892	$ 3,547,398	$ 29,525	$ -	$ 38,036,621	$ -
Variable	$ 10,589,432	1A	Total Usage w/o Manasquan	$ 7,859,460	$ 554,426	$ -	$ 866,814	$ 1,296,867	$ 11,865	$ -	$ 10,589,432	$ -
Power and Pumping Expenses												
Fixed	$ 72,410,192	2	Base/Extra Daily	$ 58,176,940	$ 2,977,652	$ 400,533	$ 4,083,356	$ 6,715,815	$ 55,896	$ -	$ 72,410,192	$ -
Variable	$ 5,375,380	1	Total Usage	$ 3,957,820	$ 279,195	$ 42,816	$ 436,505	$ 653,069	$ 5,975	$ -	$ 5,375,380	$ -
Water Treatment												
Fixed	$ 127,967,061	2	Base/Extra Daily	$ 102,813,318	$ 5,262,262	$ 707,842	$ 7,216,319	$ 11,868,538	$ 98,782	$ -	$ 127,967,061	$ -
Variable	$ 35,581,344	1	Total Usage	$ 26,198,067	$ 1,848,077	$ 283,415	$ 2,889,365	$ 4,322,869	$ 39,551	$ -	$ 35,581,344	$ -
Transmission	$ 152,921,374	4	Base/Extra Daily w/ Fire	$ 122,374,336	$ 6,253,954	$ 840,586	$ 8,569,616	$ 14,102,311	$ 258,749	$ 521,822	$ 152,921,374	$ -
Distribution	$ 192,857,615	5	Base/Extra Hourly w/ Fire	$ 189,412,293	$ 232,048	$ 295,550	$ 976,554	$ -	$ 632,103	$ 1,309,067	$ 192,857,615	$ -
Storage	$ 105,894,385	6	Storage	$ 79,109,915	$ 4,507,999	$ -	$ 4,285,888	$ 6,957,952	$ 3,342,248	$ 7,690,383	$ 105,894,385	$ -
Meters	$ 82,073,254	7	Meters	$ 81,537,962	$ 342,980	$ 49,042	$ 143,271	$ -	$ -	$ -	$ 82,073,254	$ -
Services	$ 113,894,469	8	Services	$ 81,687,564	$ 260,273	$ 37,212	$ 108,639	$ -	$ 31,800,780	$ -	$ 113,894,469	$ -
Customers	$ 54,263,326	9	Customers	$ 53,195,787	$ 484	$ 484	$ 2,337	$ 403	$ 1,044,814	$ 19,018	$ 54,263,326	$ -
Hydrants	$ 38,038,737	10	Hydrants	$ -	$ -	$ -	$ -	$ -	$ 2,344,734	$ 35,694,004	$ 38,038,737	$ -
Total	**$ 1,029,903,190**			**$ 837,053,427**	**$ 24,092,191**	**$ 2,657,480**	**$ 31,735,555**	**$ 49,465,221**	**$ 39,665,022**	**$ 45,234,293**	**$ 1,029,903,190**	$ -
				81.27%	2.34%	0.26%	3.08%	4.80%	3.85%	4.39%		
Post-Test Year Water Revenue	$ 887,835,054			$ 749,439,609	$ 18,306,691	$ 1,871,639	$ 19,435,894	$ 32,226,604	$ 32,917,944	$ 33,636,673	$ 887,835,054	$ -
Other Water Operating Revenues	$ 4,523,903											
Increase	$ 142,068,136			$ 87,613,818	$ 5,785,500	$ 785,841	$ 12,299,661	$ 17,238,617	$ 6,747,078	$ 11,597,620	$ 142,068,135	$ (0.77)
Percent Increase	16.00%			11.69%	31.60%	41.99%	63.28%	53.49%	20.50%	34.48%	16.00%	
Post-Test Year Revenue				$ 749,439,609	$ 18,306,691	$ 1,871,639	$ 19,435,894	$ 32,226,604	$ 32,917,944	$ 33,636,673	$ 887,835,054	
Cost of Service Increase				$ 87,613,818	$ 5,785,500	$ 785,841	$ 12,299,661	$ 17,238,617	$ 6,747,078	$ 11,597,620	$ 142,068,135	
Adjustments				$ 27,232,161	$ (5,785,500)	$ (785,841)	$ (12,299,661)	$ (17,238,617)	$ (6,747,078)	$ (11,597,620)	$ (27,222,157)	
Revenue Target				$ 876,882,146	$ 23,066,525	$ 2,358,607	$ 24,491,911	$ 40,609,033	$ 38,610,954	$ 36,480,572	$ 1,042,499,747	
Percent Increase				17.01%	26.00%	26.02%	26.01%	26.01%	17.29%	8.45%	17.42%	
Variable Cost	$ 53,753,209		Proposed Increase:	17.01%	26.00%	26.02%	26.01%	26.01%	17.29%	8.45%		

New Jersey-American Water Company, Inc.
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		Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Source of Supply Expense																
Operating Expense																
	Purchased Water	$ 761,316	A	Source of Supply	$ 761,316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 761,316	$ -
	Fuel and Power	$ 9,828,116	A	Source of Supply	$ 9,828,116	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,828,116	$ -
	Chemicals	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Waste Disposal	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salaries and Wages	$ 650,303	A	Source of Supply	$ 650,303	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 650,303	$ -
	Employee Benefits	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Group Insurance	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Benefits	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Support Services	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Contract Services	$ 393,777	A	Source of Supply	$ 393,777	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 393,777	$ -
	Building Maintenance & Services	$ 1,504,370	A	Source of Supply	$ 1,504,370	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,504,370	$ -
	Telelcommunications	$ 286	A	Source of Supply	$ 286	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 286	$ -
	Office Supplies	$ 5,419	A	Source of Supply	$ 5,419	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,419	$ -
	Employee Related Expenses	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous	$ 132,182	A	Source of Supply	$ 132,182	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 132,182	$ -
	Rents	$ 38,199	A	Source of Supply	$ 38,199	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,199	$ -
	Transportation	$ 20,018	A	Source of Supply	$ 20,018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,018	$ -
	Uncollectible Accounts	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Customer Accounting	$ 1,027	A	Source of Supply	$ 1,027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,027	$ -
	Regulatory Expense	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Insurance Other Than Group	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 13,335,014			$ 13,335,014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,335,014	$ -
Maintenance Expense																
	Salaries and Wages	$ 63,107	A	Source of Supply	$ 63,107	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,107	$ -
	Engineered Coating of Steel Structures	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Maintenance	$ 243,707	A	Source of Supply	$ 243,707	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 243,707	$ -
		$ 306,814			$ 306,814	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 306,814	$ -
	Total SS Expense	**$ 13,641,827**			**$ 13,641,827**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,641,827**	**$ -**
Power and Pumping Expenses																
Operating Expense																
	Purchased Water	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Fuel and Power	$ 5,375,380	B	Pumping	$ -	$ 5,375,380	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,375,380	$ -
	Chemicals	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Waste Disposal	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salaries and Wages	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Employee Benefits	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Group Insurance	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Benefits	$ 7,208	B	Pumping	$ -	$ 7,208	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,208	$ -
	Support Services	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Contract Services	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Building Maintenance & Services	$ 1,103	B	Pumping	$ -	$ 1,103	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,103	$ -
	Telelcommunications	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Office Supplies	$ 2,990	B	Pumping	$ -	$ 2,990	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,990	$ -
	Employee Related Expenses	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous	$ 18,350	B	Pumping	**$ -**	**$ 18,350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,350**	**$ -**
	Rents	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transportation	$ 2,380	B	Pumping	$ -	$ 2,380	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,380	$ -
	Uncollectible Accounts	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Customer Accounting	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Regulatory Expense	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Insurance Other Than Group	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 5,407,410			$ -	$ 5,407,410	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,407,410	$ -
Maintenance Expense																
	Salaries and Wages	$ 7,158,421	B	Pumping	$ -	$ 7,158,421	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,158,421	$ -
	Engineered Coating of Steel Structures	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Maintenance	$ 1,440,462	B	Pumping	$ -	$ 1,440,462	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,440,462	$ -
		$ 8,598,883			$ -	$ 8,598,883	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,598,883	$ -
	Total Pumping Expense	**$ 14,006,293**			**$ -**	**$ 14,006,293**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,006,293**	**$ -**
Water Treatment																
Operating Expense																
	Purchased Water	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Fuel and Power	$ 4,090,222	C	Water Treatment	$ -	$ -	$ 4,090,222	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,090,222	$ -
	Chemicals	$ 24,486,924	C	Water Treatment	$ -	$ -	$ 24,486,924	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,486,924	$ -
	Waste Disposal	$ 7,004,198	C	Water Treatment	$ -	$ -	$ 7,004,198	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,004,198	$ -
	Salaries and Wages	$ 2,754,305	C	Water Treatment	$ -	$ -	$ 2,754,305	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,754,305	$ -
	Employee Benefits	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Group Insurance	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Benefits	$ 5,775	C	Water Treatment	$ -	$ -	$ 5,775	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,775	$ -
	Support Services	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Contract Services	$ 2,384,624	C	Water Treatment	$ -	$ -	$ 2,384,624	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,384,624	$ -
	Building Maintenance & Services	$ 1,032,760	C	Water Treatment	$ -	$ -	$ 1,032,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,032,760	$ -
	Telelcommunications	$ 725	C	Water Treatment	$ -	$ -	$ 725	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 725	$ -
	Office Supplies	$ 178,519	C	Water Treatment	$ -	$ -	$ 178,519	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 178,519	$ -
	Employee Related Expenses	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous	$ 1,335,237	C	Water Treatment	**$ -**	**$ -**	**$ 1,335,237**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,335,237**	**$ -**
	Rents	$ 58,316	C	Water Treatment	$ -	$ -	$ 58,316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 58,316	$ -
	Transportation	$ (10,529)	C	Water Treatment	$ -	$ -	$ (10,529)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (10,529)	$ -
	Uncollectible Accounts	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Customer Accounting	$ 260,389	C	Water Treatment	$ -	$ -	$ 260,389	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 260,389	$ -
	Regulatory Expense	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Insurance Other Than Group	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 43,581,465			$ -	$ -	$ 43,581,465	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,581,465	$ -
Maintenance Expense																
	Salaries and Wages	$ 155,875	C	Water Treatment	$ -	$ -	$ 155,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 155,875	$ -
	Engineered Coating of Steel Structures	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Maintenance	$ 2,675,402	C	Water Treatment	$ -	$ -	$ 2,675,402	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,675,402	$ -
		$ 2,831,277			$ -	$ -	$ 2,831,277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,831,277	$ -
	Total Water Treatment Expense	**$ 46,412,743**			**$ -**	**$ -**	**$ 46,412,743**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 46,412,743**	**$ -**

New Jersey-American Water Company, Inc.
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		Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Transmission & Distribution Expense																
Operating Expense																
	Fuel and Power	$ 2,207,052	K	Mains	$ -	$ -	$ -	$ 1,093,187	$ 1,113,866	$ -	$ -	$ -	$ -	$ -	$ 2,207,052	$ -
	Chemicals	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Waste Disposal	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salaries and Wages	$ 1,039,085	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 1,039,085	$ -	$ -	$ -	$ -	$ 1,039,085	$ -
	Employee Benefits	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Group Insurance	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Benefits	$ 20,266	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 20,266	$ -	$ -	$ -	$ -	$ 20,266	$ -
	Support Services	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Contract Services	$ 3,511,696	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 3,511,696	$ -	$ -	$ -	$ -	$ 3,511,696	$ -
	Building Maintenance & Services	$ 526,382	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 526,382	$ -	$ -	$ -	$ -	$ 526,382	$ -
	Telelcommunications	$ 7,791	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 7,791	$ -	$ -	$ -	$ -	$ 7,791	$ -
	Office Supplies	$ 470,650	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 470,650	$ -	$ -	$ -	$ -	$ 470,650	$ -
	Employee Related Expenses	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous	$ 636,710	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 636,710	$ -	$ -	$ -	$ -	$ 636,710	$ -
	Rents	$ 438,405	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 438,405	$ -	$ -	$ -	$ -	$ 438,405	$ -
	Transportation	$ 12,981	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 12,981	$ -	$ -	$ -	$ -	$ 12,981	$ -
	Uncollectible Accounts	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Customer Accounting	$ 6,878	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ 6,878	$ -	$ -	$ -	$ -	$ 6,878	$ -
	Regulatory Expense	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Insurance Other Than Group	$ -	1	T/D Oper. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 8,877,898			$ -	$ -	$ -	$ 1,093,187	$ 1,113,866	$ 6,670,846	$ -	$ -	$ -	$ -	$ 8,877,898	$ -
Maintenance Expense																
	Salaries and Wages	$ 2,861,600	2	T/D Maint.. Expense	$ -	$ -	$ -	$ 344,260	$ 350,772	$ 1,688,023	$ 9,400	$ 276,941	$ -	$ 192,203	$ 2,861,600	$ -
	Engineered Coating of Steel Structures	$ -	2	T/D Maint.. Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Maintenance	$ 11,869,315	2	T/D Maint.. Expense	$ -	$ -	$ -	$ 1,427,919	$ 1,454,929	$ 7,001,565	$ 38,989	$ 1,148,694	$ -	$ 797,219	$ 11,869,315	$ -
		$ 14,730,914			$ -	$ -	$ -	$ 1,772,179	$ 1,805,701	$ 8,689,588	$ 48,389	$ 1,425,635	$ -	$ 989,422	$ 14,730,914	$ -
	Total T&D Expense	**$ 23,608,812**			**$ -**	**$ -**	**$ -**	**$ 2,865,365**	**$ 2,919,567**	**$ 15,360,433**	**$ 48,389**	**$ 1,425,635**	**$ -**	**$ 989,422**	**$ 23,608,812**	**$ -**
General Mains Expense																
Maintenance Expense																
	Salaries and Wages	$ 3,364,835	K	Mains	$ -	$ -	$ -	$ 1,666,654	$ 1,698,181	$ -	$ -	$ -	$ -	$ -	$ 3,364,835	$ -
	Engineered Coating of Steel Structures	$ -	K	Mains	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Maintenance	$ 445,026	K	Mains	$ -	$ -	$ -	$ 220,428	$ 224,598	$ -	$ -	$ -	$ -	$ -	$ 445,026	$ -
		$ 3,809,861			$ -	$ -	$ -	$ 1,887,083	$ 1,922,779	$ -	$ -	$ -	$ -	$ -	$ 3,809,861	$ -
	General Mains Expense	**$ 3,809,861**			**$ -**	**$ -**	**$ -**	**$ 1,887,083**	**$ 1,922,779**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,809,861**	**$ -**
Storage Expense																
Operating Expense																
	Salaries and Wages	$ -	F	Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous	$ 2,237	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 2,237	$ -	$ -	$ -	$ -	$ 2,237	$ -
		$ 2,237			$ -	$ -	$ -	$ -	$ -	$ 2,237	$ -	$ -	$ -	$ -	$ 2,237	$ -
Maintenance Expense																
	Engineered Coating of Steel Structures	$ 9,253,000	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 9,253,000	$ -	$ -	$ -	$ -	$ 9,253,000	$ -
	Maintenance	$ -	F	Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 9,253,000			$ -	$ -	$ -	$ -	$ -	$ 9,253,000	$ -	$ -	$ -	$ -	$ 9,253,000	$ -
	Total Storage Expense	**$ 9,255,237**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,255,237**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,255,237**	**$ -**
Meter Expense																
Operating Expense																
	Salaries and Wages	$ -	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Telelcommunications	$ -	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance Expense																
	Salaries and Wages	$ 236	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 236	$ -	$ -	$ -	$ 236	$ -
	Maintenance	$ 51,291	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,291	$ -	$ -	$ -	$ 51,291	$ -
		$ 51,527			$ -	$ -	$ -	$ -	$ -	$ -	$ 51,527	$ -	$ -	$ -	$ 51,527	$ -
	Total Meter Expense	**$ 51,527**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 51,527**	**$ -**	**$ -**	**$ -**	**$ 51,527**	**$ -**
Service Expense																
Operating Expense																
	Salaries and Wages	$ -	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance Expense																
	Salaries and Wages	$ 1,254,284	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,254,284	$ -	$ -	$ 1,254,284	$ -
	Maintenance	$ 263,786	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 263,786	$ -	$ -	$ 263,786	$ -
		$ 1,518,070			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,518,070	$ -	$ -	$ 1,518,070	$ -
	Total Service Expense	**$ 1,518,070**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,518,070**	**$ -**	**$ -**	**$ 1,518,070**	**$ -**
Hydrant Expense																
Maintenance Expense																
	Salaries and Wages	$ 867,477	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 867,477	$ 867,477	$ -
	Maintenance	$ 186,097	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 186,097	$ 186,097	$ -
		$ 1,053,574			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,053,574	$ 1,053,574	$ -
	Hydrant Expense	**$ 1,053,574**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,053,574**	**$ 1,053,574**	**$ -**
Customer Accounts																
	Salaries and Wages	$ 3,052,272	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,052,272	$ -	$ 3,052,272	$ -
	Employee Benefits	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Group Insurance	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other Benefits	$ 656	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 656	$ -	$ 656	$ -
	Support Services	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Contract Services	$ 30,686	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,686	$ -	$ 30,686	$ -
	Building Maintenance & Services	$ 115,165	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 115,165	$ -	$ 115,165	$ -
	Telelcommunications	$ 57,031	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57,031	$ -	$ 57,031	$ -
	Office Supplies	$ 20,025	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,025	$ -	$ 20,025	$ -
	Employee Related Expenses	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous	$ 7,909	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,909	$ -	$ 7,909	$ -
	Rents	$ 518	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 518	$ -	$ 518	$ -
	Transportation	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Uncollectible Accounts	$ 4,145,219	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,145,219	$ -	$ 4,145,219	$ -
	Customer Accounting	$ 6,068,289	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,068,289	$ -	$ 6,068,289	$ -
	Regulatory Expense	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Insurance Other Than Group	$ -	I	Customers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 13,497,771			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,497,771	$ -	$ 13,497,771	$ -
	Total Customer Accounting Expense	**$ 13,497,771**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,497,771**	**$ -**	**$ 13,497,771**	**$ -**

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Account Detail

		Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Administrative & General Expense																
Operating Expense																
	Fuel and Power	$ 72,303	3	Fixed O&M	$ 3,019	$ 8,536	$ 10,713	$ 3,619	$ 3,688	$ 24,346	$ 99	$ 2,911	$ 13,350	$ 2,021	$ 72,303	$ -
	Salaries and Wages	$ 32,804,531	4	Labor	$ 1,007,806	$ 10,112,422	$ 4,111,097	$ 2,840,741	$ 2,894,476	$ 3,852,480	$ 13,612	$ 2,163,103	$ 4,311,825	$ 1,496,970	$ 32,804,531	$ -
	Employee Benefits	$ 1,756,959	4	Labor	$ 53,976	$ 541,605	$ 220,184	$ 152,146	$ 155,024	$ 206,333	$ 729	$ 115,852	$ 230,935	$ 80,175	$ 1,756,959	$ -
	Group Insurance	$ 3,579,376	3	Fixed O&M	$ 149,457	$ 422,602	$ 530,346	$ 179,171	$ 182,560	$ 1,205,276	$ 4,892	$ 144,135	$ 660,902	$ 100,033	$ 3,579,376	$ -
	Other Benefits	$ 4,625,589	3	Fixed O&M	$ 193,141	$ 546,124	$ 685,361	$ 231,541	$ 235,921	$ 1,557,566	$ 6,322	$ 186,264	$ 854,077	$ 129,271	$ 4,625,589	$ -
	Support Services	$ 52,909,207	3	Fixed O&M	$ 2,209,224	$ 6,246,773	$ 7,839,412	$ 2,648,454	$ 2,698,552	$ 17,816,018	$ 72,316	$ 2,130,558	$ 9,769,246	$ 1,478,654	$ 52,909,207	$ -
	Contract Services	$ 3,135,457	3	Fixed O&M	$ 130,921	$ 370,191	$ 464,572	$ 156,950	$ 159,919	$ 1,055,797	$ 4,286	$ 126,259	$ 578,936	$ 87,627	$ 3,135,457	$ -
	Building Maintenance & Services	$ 642,612	3	Fixed O&M	$ 26,832	$ 75,871	$ 95,214	$ 32,167	$ 32,775	$ 216,385	$ 878	$ 25,877	$ 118,653	$ 17,959	$ 642,612	$ -
	Telecommunications	$ 2,990,915	3	Fixed O&M	$ 124,886	$ 353,125	$ 443,156	$ 149,715	$ 152,547	$ 1,007,125	$ 4,088	$ 120,439	$ 552,248	$ 83,587	$ 2,990,915	$ -
	Office Supplies	$ 1,123,645	3	Fixed O&M	$ 46,918	$ 132,664	$ 166,487	$ 56,246	$ 57,310	$ 378,363	$ 1,536	$ 45,247	$ 207,472	$ 31,403	$ 1,123,645	$ -
	Employee Related Expenses	$ 1,134,187	3	Fixed O&M	$ 47,358	$ 133,909	$ 168,049	$ 56,774	$ 57,847	$ 381,913	$ 1,550	$ 45,672	$ 209,418	$ 31,697	$ 1,134,187	$ -
	Miscellaneous	$ 1,870,823	3	Fixed O&M	$ 78,116	$ 220,880	$ 277,195	$ 93,647	$ 95,418	$ 629,959	$ 2,557	$ 75,335	$ 345,432	$ 52,284	$ 1,870,823	$ -
	Rents	$ (15,495)	3	Fixed O&M	$ (647)	$ (1,829)	$ (2,296)	$ (776)	$ (790)	$ (5,218)	$ (21)	$ (624)	$ (2,861)	$ (433)	$ (15,495)	$ -
	Transportation	$ 3,681,932	3	Fixed O&M	$ 153,739	$ 434,711	$ 545,542	$ 184,305	$ 187,791	$ 1,239,810	$ 5,032	$ 148,265	$ 679,838	$ 102,899	$ 3,681,932	$ -
	Uncollectible Accounts	$ 143,539	3	Fixed O&M	$ 5,993	$ 16,947	$ 21,268	$ 7,185	$ 7,321	$ 48,334	$ 196	$ 5,780	$ 26,503	$ 4,011	$ 143,539	$ -
	Customer Accounting	$ 1,617,631	3	Fixed O&M	$ 67,544	$ 190,987	$ 239,680	$ 80,973	$ 82,505	$ 544,702	$ 2,211	$ 65,139	$ 298,682	$ 45,208	$ 1,617,631	$ -
	Regulatory Expense	$ 415,255	3	Fixed O&M	$ 17,339	$ 49,027	$ 61,527	$ 20,786	$ 21,179	$ 139,828	$ 568	$ 16,722	$ 76,673	$ 11,605	$ 415,255	$ -
	Insurance Other Than Group	$ 10,688,439	3	Fixed O&M	$ 446,296	$ 1,261,940	$ 1,583,677	$ 535,027	$ 545,147	$ 3,599,098	$ 14,609	$ 430,404	$ 1,973,532	$ 298,710	$ 10,688,439	$ -
		$ 123,176,905			$ 4,761,919	$ 21,116,486	$ 17,461,185	$ 7,428,670	$ 7,569,192	$ 33,898,115	$ 135,460	$ 5,847,338	$ 20,904,861	$ 4,053,680	$ 123,176,905	$ -
Maintenance Expense																
	Salaries and Wages	$ 291,993	3	Fixed O&M	$ 12,192	$ 34,474	$ 43,264	$ 14,616	$ 14,893	$ 98,322	$ 399	$ 11,758	$ 53,914	$ 8,160	$ 291,993	$ -
	Maintenance	$ 345,411	3	Fixed O&M	$ 14,423	$ 40,781	$ 51,179	$ 17,290	$ 17,617	$ 116,310	$ 472	$ 13,909	$ 63,777	$ 9,653	$ 345,411	$ -
		$ 637,404			$ 26,615	$ 75,256	$ 94,442	$ 31,906	$ 32,510	$ 214,632	$ 871	$ 25,667	$ 117,691	$ 17,814	$ 637,404	$ -
	Total A&G Expense	**$ 123,814,309**			**$ 4,788,533**	**$ 21,191,742**	**$ 17,555,627**	**$ 7,460,577**	**$ 7,601,701**	**$ 34,112,746**	**$ 136,331**	**$ 5,873,005**	**$ 21,022,552**	**$ 4,071,494**	**$ 123,814,309**	**$ -**
	Total Operations & Maintenace Exp. (Water)	**$ 250,670,025**			**$ 18,430,361**	**$ 35,198,035**	**$ 63,968,370**	**$ 12,213,025**	**$ 12,444,047**	**$ 58,728,417**	**$ 236,247**	**$ 8,816,711**	**$ 34,520,323**	**$ 6,114,490**	**$ 250,670,025**	**$ -**
	Total Operations & Maintenace Exp. (Sewer)	**$ 12,864,731**														
Taxes Other Than Income Tax																
	Property Taxes	$ 6,665,755	5	Net Plant (less int. & acq.)	$ 245,997	$ 303,828	$ 804,018	$ 1,466,053	$ 1,853,596	$ 271,157	$ 458,840	$ 915,847	$ 91,111	$ 255,308	$ 6,665,755	$ -
	Payroll Taxes	$ 4,426,004	4	Labor	$ 135,974	$ 1,364,373	$ 554,671	$ 383,274	$ 390,524	$ 519,779	$ 1,837	$ 291,847	$ 581,754	$ 201,972	$ 4,426,004	$ -
	Gross Receipts and Surtax	$ 138,906,662	6	Rate Base	$ 5,466,945	$ 6,863,784	$ 17,907,790	$ 27,967,809	$ 36,286,601	$ 7,009,362	$ 9,833,303	$ 19,494,059	$ 2,597,025	$ 5,479,982	$ 138,906,662	$ -
	BPU/DRC Assessment	$ 2,723,430	6	Rate Base	$ 107,186	$ 134,573	$ 351,103	$ 548,240	$ 711,442	$ 137,427	$ 192,794	$ 382,204	$ 50,918	$ 107,442	$ 2,723,430	$ -
	Water Monitoring Tax	$ 660,720	6	Rate Base	$ 26,004	$ 32,648	$ 85,180	$ 133,031	$ 172,600	$ 33,341	$ 46,773	$ 92,725	$ 12,353	$ 26,066	$ 660,720	$ -
	Other Taxes	$ 137,259	6	Rate Base	$ 5,402	$ 6,782	$ 17,695	$ 27,636	$ 35,856	$ 6,926	$ 9,717	$ 19,263	$ 2,566	$ 5,415	$ 137,259	$ -
		$ 153,519,830			$ 5,987,507	$ 8,705,988	$ 19,720,459	$ 30,526,146	$ 39,450,620	$ 7,977,992	$ 10,543,263	$ 21,195,945	$ 3,335,727	$ 6,076,184	$ 153,519,830	$ -
	Total Taxes Other Than Income Taxes (Water)	**$ 153,519,830**			**$ 5,987,507**	**$ 8,705,988**	**$ 19,720,459**	**$ 30,526,146**	**$ 39,450,620**	**$ 7,977,992**	**$ 10,543,263**	**$ 21,195,945**	**$ 3,335,727**	**$ 6,076,184**	**$ 153,519,830**	**$ -**
	Total Taxes Other Than Income Taxes (Sewer)	**$ 8,526,736**														
Plant Depreciation																
Intangible Plant																
	Organization	$ -	5	Net Plant (less int. & acq.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Franchises	$ -	5	Net Plant (less int. & acq.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other P/E-Intangible	$ 336,839	5	Net Plant (less int. & acq.)	$ 12,431	$ 15,353	$ 40,629	$ 74,084	$ 93,667	$ 13,702	$ 23,186	$ 46,280	$ 4,604	$ 12,901	$ 336,839	$ -
Source of Supply																
	Land & Land Rights-Supply	$ -	A	Source of Supply	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Struct & Imp-Supply	$ 2,289,731	A	Source of Supply	$ 2,289,731	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,289,731	$ -
	Collect & Impound Reservoirs	$ 320,832	A	Source of Supply	$ 320,832	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 320,832	$ -
	Lake, River & Other Intakes	$ 505,242	A	Source of Supply	$ 505,242	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 505,242	$ -
	Wells & Springs	$ 1,310,342	A	Source of Supply	$ 1,310,342	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,310,342	$ -
	Supply Mains	$ 396,123	A	Source of Supply	$ 396,123	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 396,123	$ -
	Infiltratn Galleries & Tunne	$ 103,039	A	Source of Supply	$ 103,039	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 103,039	$ -
	Other P/E-Supply	$ 37,047	A	Source of Supply	$ 37,047	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37,047	$ -
Water Pumping																
	Land & Land Rights-Pumping	$ -	B	Pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Struct & Imp-Pumping	$ 1,093,859	B	Pumping	$ -	$ 1,093,859	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,093,859	$ -
	Boiler Plant Equip P	$ 9,817	B	Pumping	$ -	$ 9,817	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,817	$ -
	Power Generation Equip	$ 1,104,985	B	Pumping	$ -	$ 1,104,985	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,104,985	$ -
	Pump Eqp Electric	$ 3,614,453	B	Pumping	$ -	$ 3,614,453	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,614,453	$ -
	Pump Eqp Diesel	$ 175,490	B	Pumping	$ -	$ 175,490	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175,490	$ -
	Pump Eqp Hydraulic	$ 352,335	B	Pumping	$ -	$ 352,335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 352,335	$ -
	Pump Eqp Other	$ 473,354	B	Pumping	$ -	$ 473,354	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 473,354	$ -
Water Treatment																
	Land & Land Rights-Treatment	$ -	C	Water Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Struct & Imp-Treatment	$ 4,670,795	C	Water Treatment	$ -	$ -	$ 4,670,795	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,670,795	$ -
	Struct & Imp-Treatment-Handl	$ 71,350	C	Water Treatment	$ -	$ -	$ 71,350	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 71,350	$ -
	Other P/E-Treatment	$ 16,023	C	Water Treatment	$ -	$ -	$ 16,023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,023	$ -
	Other P/E-WT Res Hand Equip	$ 133,045	C	Water Treatment	$ -	$ -	$ 133,045	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 133,045	$ -
	WT Equip Non-Media	$ 8,814,123	C	Water Treatment	$ -	$ -	$ 8,814,123	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,814,123	$ -
	WT Equip Filter Media	$ 2,568,745	C	Water Treatment	$ -	$ -	$ 2,568,745	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,568,745	$ -
	Pumping Equipment WT	$ 7,745	C	Water Treatment	$ -	$ -	$ 7,745	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,745	$ -
T&D																
	Land & Land Rights-T&D	$ -	K	Mains	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Struct & Imp-T&D	$ 483,901	K	Mains	$ -	$ -	$ -	$ 239,684	$ 244,217	$ -	$ -	$ -	$ -	$ -	$ 483,901	$ -
	TD Mains Not Classified	$ 11,810,706	K	Mains	$ -	$ -	$ -	$ 5,850,023	$ 5,960,683	$ -	$ -	$ -	$ -	$ -	$ 11,810,706	$ -
	TD Mains 4in & Less	$ 1,279,075	E	Distribution	$ -	$ -	$ -	$ -	$ 1,279,075	$ -	$ -	$ -	$ -	$ -	$ 1,279,075	$ -
	TD Mains 6in to 8in	$ 18,525,395	E	Distribution	$ -	$ -	$ -	$ -	$ 18,525,395	$ -	$ -	$ -	$ -	$ -	$ 18,525,395	$ -
	TD Mains 10in to 16in	$ 10,827,637	D	Transmission	$ -	$ -	$ -	$ 10,827,637	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,827,637	$ -
	TD Mains 18in & Grtr	$ 4,785,400	D	Transmission	$ -	$ -	$ -	$ 4,785,400	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,785,400	$ -
	Fire Mains	$ 163,529	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 163,529	$ 163,529	$ -
	Pumping Equipment TD	$ 614	K	Mains	$ -	$ -	$ -	$ 304	$ 310	$ -	$ -	$ -	$ -	$ -	$ 614	$ -
	Other P/E-TD	$ 5,131	K	Mains	$ -	$ -	$ -	$ 2,541	$ 2,590	$ -	$ -	$ -	$ -	$ -	$ 5,131	$ -
Storage																
	Below Ground Tanks	$ 85,936	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 85,936	$ -	$ -	$ -	$ -	$ 85,936	$ -
	Clearwell	$ 276	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 276	$ -	$ -	$ -	$ -	$ 276	$ -
	Dist Reservoirs & Standpipes	$ 732,486	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 732,486	$ -	$ -	$ -	$ -	$ 732,486	$ -
	Elevated Tanks & Standpipes	$ 966,218	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 966,218	$ -	$ -	$ -	$ -	$ 966,218	$ -
	Ground Level Tanks	$ 242,487	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 242,487	$ -	$ -	$ -	$ -	$ 242,487	$ -
	Tank Original Painting	$ 1,612	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 1,612	$ -	$ -	$ -	$ -	$ 1,612	$ -
Meters																
	Meters	$ 33,393,323	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,393,323	$ -	$ -	$ -	$ 33,393,323	$ -
	Meter Installations	$ 3,546,350	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,546,350	$ -	$ -	$ -	$ 3,546,350	$ -
	Meter Vaults	$ 3,239,210	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,239,210	$ -	$ -	$ -	$ 3,239,210	$ -
Services																
	Services	$ 20,351,555	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,351,555	$ -	$ -	$ 20,351,555	$ -
	Backflow Prevention Devices	$ 12,172	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,172	$ -	$ -	$ 12,172	$ -
Hydrants																
	Hydrants	$ 7,145,737	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,145,737	$ 7,145,737	$ -

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Account Detail

			Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
General Plant																	
		Comm Equip Non-Telephone	$ 736,566	3	Fixed O&M	$ 30,755	$ 86,963	$ 109,135	$ 36,870	$ 37,567	$ 248,022	$ 1,007	$ 29,660	$ 136,001	$ 20,585	$ 736,566	$ -
		Comm Equip Not Classified	$ 4,412,641	3	Fixed O&M	$ 184,250	$ 520,982	$ 653,809	$ 220,882	$ 225,060	$ 1,485,860	$ 6,031	$ 177,689	$ 814,758	$ 123,320	$ 4,412,641	$ -
		Comm Equip Telephone	$ 1,380	3	Fixed O&M	$ 58	$ 163	$ 204	$ 69	$ 70	$ 465	$ 2	$ 56	$ 255	$ 39	$ 1,380	$ -
		Comp & Periph Equip	$ 18,548	3	Fixed O&M	$ 774	$ 2,190	$ 2,748	$ 928	$ 946	$ 6,246	$ 25	$ 747	$ 3,425	$ 518	$ 18,548	$ -
		Comp Software Mainframe	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Computer Software	$ 20,997,140	3	Fixed O&M	$ 876,736	$ 2,479,046	$ 3,111,089	$ 1,051,045	$ 1,070,927	$ 7,070,328	$ 28,699	$ 845,517	$ 3,876,948	$ 586,807	$ 20,997,140	$ -
		Data Handling Equipment	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Laboratory Equipment	$ 32,992	C	Water Treatment	$ -	$ -	$ 32,992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,992	$ -
		Land & Land Rights-General	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Misc Equipment	$ 1,578,412	3	Fixed O&M	$ 65,907	$ 186,357	$ 233,869	$ 79,010	$ 80,504	$ 531,496	$ 2,157	$ 63,560	$ 291,441	$ 44,112	$ 1,578,412	$ -
		Office Furniture & Equip	$ 2,706,397	3	Fixed O&M	$ 113,006	$ 319,533	$ 400,999	$ 135,473	$ 138,036	$ 911,320	$ 3,699	$ 108,982	$ 499,714	$ 75,636	$ 2,706,397	$ -
		Other Office Equipment	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Other PIE-CPS	$ 483,525	3	Fixed O&M	$ 20,190	$ 57,088	$ 71,643	$ 24,204	$ 24,661	$ 162,816	$ 661	$ 19,471	$ 89,279	$ 13,513	$ 483,525	$ -
		Other Tangible Property	$ 112,349	3	Fixed O&M	$ 4,691	$ 13,265	$ 16,646	$ 5,624	$ 5,730	$ 37,831	$ 154	$ 4,524	$ 20,744	$ 3,140	$ 112,349	$ -
		Power Operated Equipment	$ 130,169	3	Fixed O&M	$ 5,435	$ 15,369	$ 19,287	$ 6,516	$ 6,639	$ 43,832	$ 178	$ 5,242	$ 24,035	$ 3,638	$ 130,169	$ -
		Remote Control & Instrument	$ 2,905,457	3	Fixed O&M	$ 121,317	$ 343,035	$ 430,494	$ 145,437	$ 148,188	$ 978,349	$ 3,971	$ 116,997	$ 536,469	$ 81,199	$ 2,905,457	$ -
		Stores Equipment	$ 88,675	3	Fixed O&M	$ 3,703	$ 10,469	$ 13,139	$ 4,439	$ 4,523	$ 29,859	$ 121	$ 3,571	$ 16,373	$ 2,478	$ 88,675	$ -
		Struct & Imp-Cap Lease	$ 440	3	Fixed O&M	$ 18	$ 52	$ 65	$ 22	$ 22	$ 148	$ 1	$ 18	$ 81	$ 12	$ 440	$ -
		Struct & Imp-General	$ 4,537,971	3	Fixed O&M	$ 189,483	$ 535,780	$ 672,379	$ 227,155	$ 231,452	$ 1,528,062	$ 6,202	$ 182,736	$ 837,899	$ 126,823	$ 4,537,971	$ -
		Struct & Imp-HVAC	$ 72,518	3	Fixed O&M	$ 3,028	$ 8,562	$ 10,745	$ 3,630	$ 3,699	$ 24,419	$ 99	$ 2,920	$ 13,390	$ 2,027	$ 72,518	$ -
		Struct & Imp-Misc	$ 8,157	3	Fixed O&M	$ 341	$ 963	$ 1,209	$ 408	$ 416	$ 2,747	$ 11	$ 328	$ 1,506	$ 228	$ 8,157	$ -
		Struct & Imp-Offices	$ 1,556,255	3	Fixed O&M	$ 64,981	$ 183,741	$ 230,586	$ 77,901	$ 79,374	$ 524,035	$ 2,127	$ 62,668	$ 287,350	$ 43,493	$ 1,556,255	$ -
		Struct & Imp-Store,Shop,Gar	$ 213,336	3	Fixed O&M	$ 8,908	$ 25,188	$ 31,609	$ 10,679	$ 10,881	$ 71,836	$ 292	$ 8,591	$ 39,391	$ 5,962	$ 213,336	$ -
		Tools,Shop,Garage Equip	$ 955,502	3	Fixed O&M	$ 39,897	$ 112,812	$ 141,574	$ 47,829	$ 48,734	$ 321,744	$ 1,306	$ 38,476	$ 176,426	$ 26,703	$ 955,502	$ -
		Trans Equip Autos	$ 179,412	3	Fixed O&M	$ 7,491	$ 21,182	$ 26,583	$ 8,981	$ 9,151	$ 60,413	$ 245	$ 7,225	$ 33,127	$ 5,014	$ 179,412	$ -
		Trans Equip Hvy Duty Trks	$ 762,269	3	Fixed O&M	$ 31,828.54	$ 89,998	$ 112,943	$ 38,157	$ 38,878	$ 256,677	$ 1,042	$ 30,695	$ 140,747	$ 21,303	$ 762,269	$ -
		Trans Equip Lt Duty Trks	$ 1,243,174	3	Fixed O&M	$ 51,909	$ 146,776	$ 184,198	$ 62,229	$ 63,406	$ 418,612	$ 1,699	$ 50,060	$ 229,542	$ 34,743	$ 1,243,174	$ -
		Trans Equip Not Classified	$ 162,532	3	Fixed O&M	$ 6,787	$ 19,189	$ 24,082	$ 8,136	$ 8,290	$ 54,729	$ 222	$ 6,545	$ 30,010	$ 4,542	$ 162,532	$ -
		Trans Equip Other	$ 231,394	3	Fixed O&M	$ 9,662	$ 27,320	$ 34,285	$ 11,583	$ 11,802	$ 77,917	$ 316	$ 9,318	$ 42,725	$ 6,467	$ 231,394	$ -
		Acquisition - Salem City Water	$ 258,010	5	Net Plant (less int. & acq.)	$ 9,522	$ 11,760	$ 31,121	$ 56,746	$ 71,747	$ 10,496	$ 17,760	$ 35,450	$ 3,527	$ 9,882	$ 258,010	$ -
Plant Depreciation (Water)			$ 190,389,285			$ 6,825,463	$ 12,057,430	$ 22,919,888	$ 24,043,625	$ 28,426,641	$ 16,900,977	$ 40,280,097	$ 22,221,051	$ 8,149,762	$ 8,564,351	$ 190,389,285	$ -
		Vehicle Depr Expense Capitalize Portion	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		UOP Property	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Boundbrook WW Acq Plant Depreciation	$ -	3	Fixed O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Plant Depreciation (Sewer)	$ 11,644,523	5	Net Plant (less int. & acq.)	$ 429,736	$ 530,762	$ 1,404,554	$ 2,561,074	$ 3,238,080	$ 473,689	$ 801,556	$ 1,599,909	$ 159,163	$ 446,002	$ 11,644,523	$ -
		Total Depreciation Expense	**$ 202,033,808**			**$ 7,255,198**	**$ 12,588,192**	**$ 24,324,442**	**$ 26,604,699**	**$ 31,664,721**	**$ 17,374,666**	**$ 41,081,653**	**$ 23,820,961**	**$ 8,308,925**	**$ 9,010,352**	**$ 202,033,808**	**$ -**
Amortization Expense																	
	General Mains	Advances for Construction - Non Taxable Mains	$ (202,566)	K	Mains	$ -	$ -	$ -	$ (100,334)	$ (102,232)	$ -	$ -	$ -	$ -	$ -	$ (202,566)	$ -
	General Mains	Advances for Construction - Non Taxable Ext Deposits	$ (273,001)	K	Mains	$ -	$ -	$ -	$ (135,222)	$ (137,780)	$ -	$ -	$ -	$ -	$ -	$ (273,001)	$ -
	Meters	Advances for Construction - Non Taxable Meters	$ (63,475)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (63,475)	$ -	$ -	$ -	$ (63,475)	$ -
	Hydrants	Advances for Construction - Non Taxable Hydrants	$ (31,126)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (31,126)	$ (31,126)	$ -
	General Mains	Advances for Construction - Non Taxable Other	$ (3,094)	K	Mains	$ -	$ -	$ -	$ (1,532)	$ (1,561)	$ -	$ -	$ -	$ -	$ -	$ (3,094)	$ -
	General Mains	Advances for Construction - Taxable Mains	$ (364,653)	K	Mains	$ -	$ -	$ -	$ (180,618)	$ (184,035)	$ -	$ -	$ -	$ -	$ -	$ (364,653)	$ -
	General Mains	Advances for Construction - Taxable Ext Deposits	$ (36,748)	K	Mains	$ -	$ -	$ -	$ (18,202)	$ (18,546)	$ -	$ -	$ -	$ -	$ -	$ (36,748)	$ -
	Services	Advances for Construction - Taxable Services	$ (139,963)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (139,963)	$ -	$ -	$ (139,963)	$ -
	Meters	Advances for Construction - Taxable Meters	$ (57,775)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (57,775)	$ -	$ -	$ -	$ (57,775)	$ -
	Hydrants	Advances for Construction - Taxable Hydrants	$ (41,892)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (41,892)	$ (41,892)	$ -
	General Mains	Advances for Construction - Taxable Other	$ (852)	K	Mains	$ -	$ -	$ -	$ (422)	$ (430)	$ -	$ -	$ -	$ -	$ -	$ (852)	$ -
	General Mains	Advances for Construction - Taxable Mains FIT	$ (351,559)	K	Mains	$ -	$ -	$ -	$ (174,133)	$ (177,426)	$ -	$ -	$ -	$ -	$ -	$ (351,559)	$ -
	Services	Advances for Construction - Taxable Services FIT	$ (37,782)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (37,782)	$ -	$ -	$ (37,782)	$ -
	Meters	Advances for Construction - Taxable Meters FIT	$ (46,677)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (46,677)	$ -	$ -	$ -	$ (46,677)	$ -
	Hydrants	Advances for Construction - Taxable Hydrants FIT	$ (32,721)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (32,721)	$ (32,721)	$ -
	General Mains	Advances for Construction - Taxable Other FIT	$ (329)	K	Mains	$ -	$ -	$ -	$ (163)	$ (166)	$ -	$ -	$ -	$ -	$ -	$ (329)	$ -
	General Mains	CIAC-Non Taxable - Mains	$ (3,237,924)	K	Mains	$ -	$ -	$ -	$ (1,603,793)	$ (1,634,131)	$ -	$ -	$ -	$ -	$ -	$ (3,237,924)	$ -
	General Mains	CIAC-Non Taxable - Ext Dep	$ (831,078)	K	Mains	$ -	$ -	$ -	$ (411,646)	$ (419,432)	$ -	$ -	$ -	$ -	$ -	$ (831,078)	$ -
	Services	CIAC-Non Taxable - Services	$ (19,770)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (19,770)	$ -	$ -	$ (19,770)	$ -
	Meters	CIAC-Non Taxable - Meters	$ (73,981)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (73,981)	$ -	$ -	$ -	$ (73,981)	$ -
	Hydrants	CIAC-Non Taxable - Hydrants	$ (29,689)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (29,689)	$ (29,689)	$ -
	General Mains	CIAC-Non Taxable - Other	$ (202,902)	K	Mains	$ -	$ -	$ -	$ (100,501)	$ (102,402)	$ -	$ -	$ -	$ -	$ -	$ (202,902)	$ -
	General Mains	CIAC-Taxable - Mains	$ (59,498)	K	Mains	$ -	$ -	$ -	$ (29,470)	$ (30,028)	$ -	$ -	$ -	$ -	$ -	$ (59,498)	$ -
	General Mains	CIAC-Taxable - Ext Dep	$ (28,273)	K	Mains	$ -	$ -	$ -	$ (14,004)	$ (14,269)	$ -	$ -	$ -	$ -	$ -	$ (28,273)	$ -
	Services	CIAC-Taxable - Services	$ (121,539)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (121,539)	$ -	$ -	$ (121,539)	$ -
	Meters	CIAC-Taxable - Meters	$ (7,920)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (7,920)	$ -	$ -	$ -	$ (7,920)	$ -
	Hydrants	CIAC-Taxable - Hydrants	$ (4,280)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,280)	$ (4,280)	$ -
	General Mains	CIAC-Taxable - Other	$ (28,830)	K	Mains	$ -	$ -	$ -	$ (14,280)	$ (14,550)	$ -	$ -	$ -	$ -	$ -	$ (28,830)	$ -
	General Mains	CIAC-Taxable - Mains FIT	$ (7,378)	K	Mains	$ -	$ -	$ -	$ (3,654)	$ (3,723)	$ -	$ -	$ -	$ -	$ -	$ (7,378)	$ -
	General Mains	CIAC-Taxable - Ext Dep FIT	$ (22)	K	Mains	$ -	$ -	$ -	$ (11)	$ (11)	$ -	$ -	$ -	$ -	$ -	$ (22)	$ -
	Services	CIAC-Taxable - Services FIT	$ (3,579)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,579)	$ -	$ -	$ (3,579)	$ -
	Meters	CIAC-Taxable - Meters FIT	$ (2,539)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,539)	$ -	$ -	$ -	$ (2,539)	$ -
	Hydrants	CIAC-Taxable - Hydrants FIT	$ (753)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (753)	$ (753)	$ -
	General Mains	CIAC-Taxable - Other FIT	$ (15)	K	Mains	$ -	$ -	$ -	$ (7)	$ (7)	$ -	$ -	$ -	$ -	$ -	$ (15)	$ -
		Amort of COR	$ (1,200,000)	6	Rate Base	$ (47,228)	$ (59,296)	$ (154,704)	$ (241,611)	$ (313,476)	$ (60,553)	$ (84,949)	$ (168,407)	$ (22,435)	$ (47,341)	$ (1,200,000)	$ -
		Amort. Of Plant Acquisition Adj.	$ 268,188	6	Rate Base	$ 10,555	$ 13,252	$ 34,575	$ 53,998	$ 70,059	$ 13,533	$ 18,985	$ 37,637	$ 5,014	$ 10,580	$ 268,188	$ -
		Amort. Of Regulatory Asset	$ 70,576	6	Rate Base	$ 2,778	$ 3,487	$ 9,099	$ 14,210	$ 18,437	$ 3,561	$ 4,996	$ 9,905	$ 1,320	$ 2,784	$ 70,576	$ -
		Amort. Of Pension / OPB Deferral	$ 7,208,869	6	Rate Base	$ 283,719	$ 356,211	$ 929,364	$ 1,451,451	$ 1,883,174	$ 363,766	$ 510,321	$ 1,011,687	$ 134,778	$ 284,396	$ 7,208,869	$ -
		Amort. Of WIPA Transacation Costs	$ 150,055	6	Rate Base	$ 5,906	$ 7,415	$ 19,345	$ 30,212	$ 39,199	$ 7,572	$ 10,623	$ 21,059	$ 2,805	$ 5,920	$ 150,055	$ -
		Amort. Of Energy Efficiency Program Costs	$ 17,726	6	Rate Base	$ 698	$ 876	$ 2,285	$ 3,569	$ 4,631	$ 894	$ 1,255	$ 2,488	$ 331	$ 699	$ 17,726	$ -
Total Amortization Expense (Water)			$ 171,232			$ 256,427	$ 321,946	$ 839,965	$ (1,476,162)	$ (1,138,707)	$ 328,774	$ 208,865	$ 591,736	$ 121,813	$ 116,577	$ 171,232	$ -
		Amortization Expense (Sewer)	$ (275,295)														
		Total Amortization Expense	**$ (104,063)**			**$ 256,427**	**$ 321,946**	**$ 839,965**	**$ (1,476,162)**	**$ (1,138,707)**	**$ 328,774**	**$ 208,865**	**$ 591,736**	**$ 121,813**	**$ 116,577**	**$ 171,232**	**$ -**
		Total Depreciation & Amortization	**$ 201,929,745**														
Income Taxes																	
Federal Income Tax																	
		Total Federal Taxes	$ 62,412,900	6	Rate Base	$ 2,456,383	$ 3,084,004	$ 8,046,246	$ 12,566,367	$ 16,304,128	$ 3,149,414	$ 4,418,254	$ 8,758,980	$ 1,166,884	$ 2,462,240	$ 62,412,900	$ -
Total Income Taxes (Water)			$ 62,412,900			$ 2,456,383	$ 3,084,004	$ 8,046,246	$ 12,566,367	$ 16,304,128	$ 3,149,414	$ 4,418,254	$ 8,758,980	$ 1,166,884	$ 2,462,240	$ 62,412,900	$ -
		Income Taxes (Sewer)	4,660,546														
		Total Income Tax Expense	**$ 67,073,447**			**$ 2,456,383**	**$ 3,084,004**	**$ 8,046,246**	**$ 12,566,367**	**$ 16,304,128**	**$ 3,149,414**	**$ 4,418,254**	**$ 8,758,980**	**$ 1,166,884**	**$ 2,462,240**	**$ 62,412,900**	
		Required Net Operating Income (Water)	$ 377,263,820	6	Rate Base	$ 14,847,960	$ 18,641,708	$ 48,636,698	$ 75,959,227	$ 98,552,666	$ 19,037,092	$ 26,706,779	$ 52,944,927	$ 7,053,396	$ 14,883,367	$ 377,263,820	$ -
		Required Net Operating Income (Sewer)	$ 22,946,822														
Required Net Operating Income			$ 400,210,641														
		Other Operating Revenue (Water)	$ (4,523,903)	6	Rate Base	$ (178,047)	$ (223,539)	$ (583,220)	$ (910,854)	$ (1,181,780)	$ (228,280)	$ (320,250)	$ (634,881)	$ (84,580)	$ (178,472)	$ (4,523,903)	$ -
		Other Operating Revenue (Sewer)	$ (10,863)														
Other Operating Revenue			$ (4,534,766)														
		Total Retail Revenue Requirement (Water)	**$ 1,034,427,092**			**$ 48,804,100**	**$ 78,009,111**	**$ 164,131,625**	**$ 153,832,227**	**$ 194,039,395**	**$ 106,122,665**	**$ 82,393,504**	**$ 114,529,350**	**$ 54,347,906**	**$ 38,217,209**	**$ 1,034,427,092**	**$ -**
		Total Retail Revenue Requirement (Sewer)	**$ 60,368,063**			**$ 48,626,053**	**$ 77,785,572**	**$ 163,548,405**	**$ 152,921,374**	**$ 192,857,615**	**$ 105,894,385**	**$ 82,073,254**	**$ 113,894,469**	**$ 54,263,326**	**$ 38,038,737**	**$ 1,029,903,190**	
			$ 1,094,795,155														

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Account Detail

		Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Plant Account																
Intangible Plant																
	Organization	$ 619,085	5	Net Plant (less int. & acq.)	$ 22,847	$ 28,218	$ 74,674	$ 136,160	$ 172,154	$ 25,184	$ 42,615	$ 85,060	$ 8,462	$ 23,712	$ 619,085	$ -
	Franchises	$ 189,755	5	Net Plant (less int. & acq.)	$ 7,003	$ 8,649	$ 22,888	$ 41,734	$ 52,766	$ 7,719	$ 13,062	$ 26,071	$ 2,594	$ 7,268	$ 189,755	$ -
	Other P/E-Intangible	$ 4,971,487	5	Net Plant (less int. & acq.)	$ 183,470	$ 226,602	$ 599,657	$ 1,093,419	$ 1,382,459	$ 202,236	$ 342,214	$ 683,062	$ 67,953	$ 190,415	$ 4,971,487	$ -
Source of Supply																
	Land & Land Rights-Supply	$ 9,287,796	A	Source of Supply	$ 9,287,796	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,287,796	$ -
	Struct & Imp-Supply	$ 81,684,752	A	Source of Supply	$ 81,684,752	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 81,684,752	$ -
	Collect & Impound Reservoirs	$ 17,159,011	A	Source of Supply	$ 17,159,011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,159,011	$ -
	Lake, River & Other Intakes	$ 17,680,006	A	Source of Supply	$ 17,680,006	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,680,006	$ -
	Wells & Springs	$ 43,520,223	A	Source of Supply	$ 43,520,223	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,520,223	$ -
	Supply Mains	$ 24,063,369	A	Source of Supply	$ 24,063,369	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,063,369	$ -
	Infiltrain Galleries & Tunne	$ 4,562,965	A	Source of Supply	$ 4,562,965	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,562,965	$ -
	Other P/E-Supply	$ 569,469	A	Source of Supply	$ 569,469	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 569,469	$ -
Water Pumping																
	Land & Land Rights-Pumping	$ 1,211,542	B	Pumping	$ -	$ 1,211,542	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,211,542	$ -
	Struct & Imp-Pumping	$ 55,563,422	B	Pumping	$ -	$ 55,563,422	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,563,422	$ -
	Boiler Plant Equip P	$ 120,546	B	Pumping	$ -	$ 120,546	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,546	$ -
	Power Generation Equip	$ 37,129,923	B	Pumping	$ -	$ 37,129,923	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37,129,923	$ -
	Pump Eqp Electric	$ 87,941,693	B	Pumping	$ -	$ 87,941,693	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 87,941,693	$ -
	Pump Eqp Diesel	$ 2,884,868	B	Pumping	$ -	$ 2,884,868	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,884,868	$ -
	Pump Eqp Hydraulic	$ 12,101,464	B	Pumping	$ -	$ 12,101,464	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,101,464	$ -
	Pump Eqp Other	$ 19,345,020	B	Pumping	$ -	$ 19,345,020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,345,020	$ -
Water Treatment																
	Land & Land Rights-Treatment	$ 7,058,685	C	Water Treatment	$ -	$ -	$ 7,058,685	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,058,685	$ -
	Struct & Imp-Treatment	$ 242,694,459	C	Water Treatment	$ -	$ -	$ 242,694,459	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 242,694,459	$ -
	Struct & Imp-Treatment-Handl	$ 3,051,827	C	Water Treatment	$ -	$ -	$ 3,051,827	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,051,827	$ -
	Other P/E-Treatment	$ 603,490	C	Water Treatment	$ -	$ -	$ 603,490	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 603,490	$ -
	Other P/E-WT Res Hand Equip	$ 3,744,077	C	Water Treatment	$ -	$ -	$ 3,744,077	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,744,077	$ -
	WT Equip Non-Media	$ 377,479,677	C	Water Treatment	$ -	$ -	$ 377,479,677	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 377,479,677	$ -
	WT Equip Filter Media	$ 9,069,749	C	Water Treatment	$ -	$ -	$ 9,069,749	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,069,749	$ -
	Pumping Equipment WT	$ 210,717	C	Water Treatment	$ -	$ -	$ 210,717	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 210,717	$ -
T&D																
	Land & Land Rights-T&D	$ 17,310,040	K	Mains	$ -	$ -	$ -	$ 8,573,928	$ 8,736,113	$ -	$ -	$ -	$ -	$ -	$ 17,310,040	$ -
	Struct & Imp-T&D	$ 14,656,527	K	Mains	$ -	$ -	$ -	$ 7,259,602	$ 7,396,925	$ -	$ -	$ -	$ -	$ -	$ 14,656,527	$ -
	TD Mains Not Classified	$ 697,945,733	K	Mains	$ -	$ -	$ -	$ 345,703,195	$ 352,242,538	$ -	$ -	$ -	$ -	$ -	$ 697,945,733	$ -
	TD Mains 4in & Less	$ 83,384,096	E	Distribution	$ -	$ -	$ -	$ -	$ 83,384,096	$ -	$ -	$ -	$ -	$ -	$ 83,384,096	$ -
	TD Mains 6in to 8in	$ 1,158,797,959	E	Distribution	$ -	$ -	$ -	$ -	$ 1,158,797,959	$ -	$ -	$ -	$ -	$ -	$ 1,158,797,959	$ -
	TD Mains 10in to 16in	$ 638,314,880	D	Transmission	$ -	$ -	$ -	$ 638,314,880	$ -	$ -	$ -	$ -	$ -	$ -	$ 638,314,880	$ -
	TD Mains 18in & Grtr	$ 269,765,521	D	Transmission	$ -	$ -	$ -	$ 269,765,521	$ -	$ -	$ -	$ -	$ -	$ -	$ 269,765,521	$ -
	Fire Mains	$ 1,533,207	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,533,207	$ -	$ 1,533,207	$ -
	Pumping Equipment TD	$ 20,215	K	Mains	$ -	$ -	$ -	$ 10,013	$ 10,202	$ -	$ -	$ -	$ -	$ -	$ 20,215	$ -
	Other P/E-TD	$ (147,568)	K	Mains	$ -	$ -	$ -	$ (73,093)	$ (74,475)	$ -	$ -	$ -	$ -	$ -	$ (147,568)	$ -
Storage																
	Below Ground Tanks	$ 3,664,149	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 3,664,149	$ -	$ -	$ -	$ -	$ 3,664,149	$ -
	Clearwell	$ (20,932)	F	Storage	$ -	$ -	$ -	$ -	$ -	$ (20,932)	$ -	$ -	$ -	$ -	$ (20,932)	$ -
	Dist Reservoirs & Standpipes	$ 32,761,054	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 32,761,054	$ -	$ -	$ -	$ -	$ 32,761,054	$ -
	Elevated Tanks & Standpipes	$ 44,095,020	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 44,095,020	$ -	$ -	$ -	$ -	$ 44,095,020	$ -
	Ground Level Tanks	$ 11,910,228	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 11,910,228	$ -	$ -	$ -	$ -	$ 11,910,228	$ -
	Tank Original Painting	$ 75,482	F	Storage	$ -	$ -	$ -	$ -	$ -	$ 75,482	$ -	$ -	$ -	$ -	$ 75,482	$ -
Meters																
	Meters	$ 270,571,260	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 270,571,260	$ -	$ -	$ -	$ 270,571,260	$ -
	Meter Installations	$ 86,562,418	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 86,562,418	$ -	$ -	$ -	$ 86,562,418	$ -
	Meter Vaults	$ 46,421,950	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,421,950	$ -	$ -	$ -	$ 46,421,950	$ -
Services																
	Services	$ 788,730,759	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 788,730,759	$ -	$ -	$ 788,730,759	$ -
	Backflow Prevention Devices	$ 452,306	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 452,306	$ -	$ -	$ 452,306	$ -
Hydrants																
	Hydrants	$ 211,197,084	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 211,197,084	$ 211,197,084	$ -
General Plant																
	Comm Equip Non-Telephone	$ 9,442,036	3	Fixed O&M	$ 394,252	$ 1,114,782	$ 1,399,001	$ 472,636	$ 481,576	$ 3,179,399	$ 12,905	$ 380,214	$ 1,743,394	$ 263,877	$ 9,442,036	$ -
	Comm Equip Not Classified	$ 52,562,232	3	Fixed O&M	$ 2,194,736	$ 6,205,807	$ 7,788,002	$ 2,631,085	$ 2,680,855	$ 17,699,182	$ 71,842	$ 2,116,586	$ 9,705,180	$ 1,468,957	$ 52,562,232	$ -
	Comm Equip Telephone	$ (385,532)	3	Fixed O&M	$ (16,098)	$ (45,518)	$ (57,123)	$ (19,298)	$ (19,663)	$ (129,819)	$ (527)	$ (15,525)	$ (71,185)	$ (10,774)	$ (385,532)	$ -
	Comp & Periph Equip	$ 1,071,702	3	Fixed O&M	$ 44,749	$ 126,531	$ 158,791	$ 53,646	$ 54,661	$ 360,872	$ 1,465	$ 43,156	$ 197,881	$ 29,951	$ 1,071,702	$ -
	Comp Software Mainframe	$ (4,491,425)	3	Fixed O&M	$ (187,539)	$ (530,284)	$ (665,482)	$ (224,825)	$ (229,078)	$ (1,512,389)	$ (6,139)	$ (180,862)	$ (829,304)	$ (125,522)	$ (4,491,425)	$ -
	Computer Software	$ 76,725,259	3	Fixed O&M	$ 3,203,663	$ 9,058,637	$ 11,368,172	$ 3,840,604	$ 3,913,253	$ 25,835,553	$ 104,867	$ 3,089,587	$ 14,166,682	$ 2,144,241	$ 76,725,259	$ -
	Data Handling Equipment	$ (314,935)	3	Fixed O&M	$ (13,150)	$ (37,183)	$ (46,663)	$ (15,765)	$ (16,063)	$ (106,047)	$ (430)	$ (12,682)	$ (58,150)	$ (8,801)	$ (314,935)	$ -
	Laboratory Equipment	$ (125,364)	C	Water Treatment	$ -	$ -	$ (125,364)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (125,364)	$ -
	Land & Land Rights-General	$ 266,051	3	Fixed O&M	$ 11,109	$ 31,412	$ 39,420	$ 13,318	$ 13,570	$ 89,587	$ 364	$ 10,713	$ 49,124	$ 7,435	$ 266,051	$ -
	Misc Equipment	$ 26,479,083	3	Fixed O&M	$ 1,105,634	$ 3,126,277	$ 3,923,333	$ 1,325,452	$ 1,350,525	$ 8,916,252	$ 36,191	$ 1,066,265	$ 4,889,143	$ 740,011	$ 26,479,083	$ -
	Office Furniture & Equip	$ 16,509,602	3	Fixed O&M	$ 689,233	$ 1,948,867	$ 2,445,738	$ 826,264	$ 841,894	$ 5,558,237	$ 22,561	$ 664,691	$ 3,047,807	$ 461,310	$ 16,509,602	$ -
	Other Office Equipment	$ (419,307)	3	Fixed O&M	$ (17,508)	$ (49,506)	$ (62,128)	$ (20,989)	$ (21,386)	$ (141,192)	$ (573)	$ (16,885)	$ (77,422)	$ (11,718)	$ (419,307)	$ -
	Other P/E-CPS	$ (2,750,057)	3	Fixed O&M	$ (114,829)	$ (324,688)	$ (407,468)	$ (137,658)	$ (140,262)	$ (926,022)	$ (3,759)	$ (110,740)	$ (507,775)	$ (76,856)	$ (2,750,057)	$ -
	Other Tangible Property	$ 2,535,633	3	Fixed O&M	$ 105,875	$ 299,372	$ 375,698	$ 126,925	$ 129,326	$ 853,819	$ 3,466	$ 102,105	$ 468,184	$ 70,863	$ 2,535,633	$ -
	Power Operated Equipment	$ 2,175,970	3	Fixed O&M	$ 90,858	$ 256,908	$ 322,408	$ 108,922	$ 110,982	$ 732,710	$ 2,974	$ 87,622	$ 401,775	$ 60,812	$ 2,175,970	$ -
	Remote Control & Instrument	$ 21,262,079	3	Fixed O&M	$ 887,798	$ 2,510,326	$ 3,150,344	$ 1,064,307	$ 1,084,439	$ 7,159,540	$ 29,061	$ 856,185	$ 3,925,866	$ 594,211	$ 21,262,079	$ -
	Stores Equipment	$ 356,737	3	Fixed O&M	$ 14,896	$ 42,119	$ 52,857	$ 17,857	$ 18,195	$ 120,123	$ 488	$ 14,365	$ 65,869	$ 9,970	$ 356,737	$ -
	Struct & Imp-Cap Lease	$ 6,544	3	Fixed O&M	$ 273	$ 773	$ 970	$ 328	$ 334	$ 2,204	$ 9	$ 264	$ 1,208	$ 183	$ 6,544	$ -
	Struct & Imp-General	$ 93,414,766	3	Fixed O&M	$ 3,900,534	$ 11,029,098	$ 13,841,010	$ 4,676,023	$ 4,764,475	$ 31,455,379	$ 127,678	$ 3,761,644	$ 17,248,261	$ 2,610,663	$ 93,414,766	$ -
	Struct & Imp-HVAC	$ 2,639,826	3	Fixed O&M	$ 110,226	$ 311,673	$ 391,136	$ 132,141	$ 134,640	$ 888,904	$ 3,608	$ 106,301	$ 487,422	$ 73,775	$ 2,639,826	$ -
	Struct & Imp-Misc	$ 132,466	3	Fixed O&M	$ 5,531	$ 15,640	$ 19,627	$ 6,631	$ 6,756	$ 44,605	$ 181	$ 5,334	$ 24,459	$ 3,702	$ 132,466	$ -
	Struct & Imp-Offices	$ 59,142,588	3	Fixed O&M	$ 2,469,499	$ 6,982,723	$ 8,762,996	$ 2,960,475	$ 3,016,476	$ 19,914,973	$ 80,836	$ 2,381,565	$ 10,920,188	$ 1,652,858	$ 59,142,588	$ -
	Struct & Imp-Store,Shop,Gar	$ 4,642,320	3	Fixed O&M	$ 193,840	$ 548,100	$ 687,840	$ 232,379	$ 236,774	$ 1,563,200	$ 6,345	$ 186,938	$ 857,166	$ 129,739	$ 4,642,320	$ -
	Tools,Shop,Garage Equip	$ 13,879,432	3	Fixed O&M	$ 579,536	$ 1,638,688	$ 2,056,478	$ 694,757	$ 707,899	$ 4,673,595	$ 18,970	$ 558,900	$ 2,562,722	$ 387,889	$ 13,879,432	$ -
	Trans Equip Autos	$ 4,061,336	3	Fixed O&M	$ 169,581	$ 479,505	$ 601,757	$ 203,297	$ 207,142	$ 1,367,566	$ 5,551	$ 163,543	$ 749,892	$ 113,502	$ 4,061,336	$ -
	Trans Equip Hvy Duty Trks	$ 16,208,630	3	Fixed O&M	$ 676,791	$ 1,913,686	$ 2,401,588	$ 811,349	$ 826,696	$ 5,457,901	$ 22,154	$ 652,692	$ 2,992,789	$ 452,983	$ 16,208,630	$ -
	Trans Equip Lt Duty Trks	$ 27,606,270	3	Fixed O&M	$ 1,152,700	$ 3,259,359	$ 4,090,346	$ 1,381,875	$ 1,408,015	$ 9,295,808	$ 37,732	$ 1,111,655	$ 5,097,269	$ 771,513	$ 27,606,270	$ -
	Trans Equip Not Classified	$ 4,212,482	3	Fixed O&M	$ 175,892	$ 497,350	$ 624,152	$ 210,862	$ 214,851	$ 1,418,461	$ 5,758	$ 169,629	$ 777,800	$ 117,726	$ 4,212,482	$ -
	Trans Equip Other	$ 5,886,524	3	Fixed O&M	$ 245,792	$ 694,998	$ 872,190	$ 294,659	$ 300,233	$ 1,982,158	$ 8,046	$ 237,040	$ 1,086,898	$ 164,511	$ 5,886,524	$ -
	Capitalized Vehicle Depreciation	$ 1,774,742	3	Fixed O&M	$ 74,104	$ 209,536	$ 262,959	$ 88,837	$ 90,518	$ 597,605	$ 2,426	$ 71,466	$ 327,691	$ 49,599	$ 1,774,742	$ -
	Acquisition - Salem City Water	$ 9,875,149	5	Net Plant (less int. & acq.)	$ 364,438	$ 450,113	$ 1,191,133	$ 2,171,921	$ 2,746,057	$ 401,713	$ 679,760	$ 1,356,805	$ 134,978	$ 378,232	$ 9,875,149	$ -
Net Utility Plant		$ 5,886,900,302			$ 217,253,327	$ 268,327,047	$ 710,073,616	$ 1,294,753,372	$ 1,637,014,424	$ 239,474,015	$ 405,227,328	$ 808,835,829	$ 80,464,819	$ 225,476,525	$ 5,886,900,302	$ -
Additions to Rate Base																
	Cash Working Capital	$ 116,300,000	3	Fixed O&M	$ 4,856,107	$ 13,731,064	$ 17,231,853	$ 5,821,580	$ 5,931,701	$ 39,161,481	$ 158,958	$ 4,683,191	$ 21,473,830	$ 3,250,237	$ 116,300,000	$ -
	Utility Plant Acquisition Adjustment	$ 1,503,533	5	Net Plant (less int. & acq.)	$ 55,487	$ 68,532	$ 181,355	$ 330,684	$ 418,099	$ 61,162	$ 103,496	$ 206,579	$ 20,551	$ 57,587	$ 1,503,533	$ -
	Prepayments	$ 3,123,425	5	Net Plant (less int. & acq.)	$ 115,269	$ 142,367	$ 376,745	$ 686,960	$ 868,554	$ 127,058	$ 215,002	$ 429,146	$ 42,692	$ 119,632	$ 3,123,425	$ -
	Materials & Supplies	$ 26,892,923	5	Net Plant (less int. & acq.)	$ 992,471	$ 1,225,789	$ 3,243,805	$ 5,914,777	$ 7,478,316	$ 1,093,981	$ 1,851,186	$ 3,694,977	$ 367,585	$ 1,030,037	$ 26,892,923	$ -
Total Additions		$ 147,819,881			$ 6,019,333	$ 15,167,751	$ 21,033,758	$ 12,754,001	$ 14,696,670	$ 40,443,682	$ 2,328,642	$ 9,013,892	$ 21,904,658	$ 4,457,492	$ 147,819,881	$ -

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Account Detail

		Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Reductions to Rate Base																
	Refund of COR Balance	$ (28,700,000)	5	Net Plant (less int. & acq.)	$ (1,059,160)	$ (1,308,156)	$ (3,461,773)	$ (6,312,222)	$ (7,980,824)	$ (1,167,491)	$ (1,975,577)	$ (3,943,262)	$ (392,285)	$ (1,099,250)	$ (28,700,000)	$ -
	Vehicle depreciation capitalize portion	$ -	5	Net Plant (less int. & acq.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Customer Advances for Construction															
	Advances for Construction - Non Taxable M	$ (14,573,119)	K	Mains	$ -	$ -	$ -	$ (7,218,289)	$ (7,354,831)	$ -	$ -	$ -	$ -	$ -	$ (14,573,119)	$ -
	Advances for Construction - Non Taxable Ex	$ (19,640,387)	K	Mains	$ -	$ -	$ -	$ (9,728,184)	$ (9,912,203)	$ -	$ -	$ -	$ -	$ -	$ (19,640,387)	$ -
	Advances for Construction - Non Taxable M	$ (908,085)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (908,085)	$ -	$ -	$ -	$ (908,085)	$ -
	Advances for Construction - Non Taxable Hy	$ (1,080,778)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,080,778)	$ (1,080,778)	$ -
	Advances for Construction - Non Taxable Ot	$ (195,792)	K	Mains	$ -	$ -	$ -	$ (96,979)	$ (98,813)	$ -	$ -	$ -	$ -	$ -	$ (195,792)	$ -
	Advances for Construction - Taxable Mains	$ (26,234,001)	K	Mains	$ -	$ -	$ -	$ (12,994,102)	$ (13,239,899)	$ -	$ -	$ -	$ -	$ -	$ (26,234,001)	$ -
	Advances for Construction - Taxable Ext De	$ (2,643,729)	K	Mains	$ -	$ -	$ -	$ (1,309,480)	$ (1,334,250)	$ -	$ -	$ -	$ -	$ -	$ (2,643,729)	$ -
	Advances for Construction - Taxable Service	$ (6,602,008)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,602,008)	$ -	$ -	$ (6,602,008)	$ -
	Advances for Construction - Taxable Meters	$ (826,541)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (826,541)	$ -	$ -	$ -	$ (826,541)	$ -
	Advances for Construction - Taxable Hydran	$ (1,454,570)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,454,570)	$ (1,454,570)	$ -
	Advances for Construction - Taxable Other	$ (53,916)	K	Mains	$ -	$ -	$ -	$ (26,706)	$ (27,211)	$ -	$ -	$ -	$ -	$ -	$ (53,916)	$ -
	Advances for Construction - Taxable Mains	$ (25,292,015)	K	Mains	$ -	$ -	$ -	$ (12,527,522)	$ (12,764,493)	$ -	$ -	$ -	$ -	$ -	$ (25,292,015)	$ -
	Advances for Construction - Taxable Servic	$ (2,718,121)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,718,121)	$ -	$ -	$ (2,718,121)	$ -
	Advances for Construction - Taxable Meters	$ (667,763)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (667,763)	$ -	$ -	$ -	$ (667,763)	$ -
	Advances for Construction - Taxable Hydran	$ (1,136,141)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,136,141)	$ (1,136,141)	$ -
	Advances for Construction - Taxable Other F	$ (20,834)	K	Mains	$ -	$ -	$ -	$ (10,320)	$ (10,515)	$ -	$ -	$ -	$ -	$ -	$ (20,834)	$ -
	CIAC															
	CIAC-Non Taxable - Mains	$ (103,615,044)	K	Mains	$ -	$ -	$ -	$ (51,322,116)	$ (52,292,928)	$ -	$ -	$ -	$ -	$ -	$ (103,615,044)	$ -
	CIAC-Non Taxable - Ext Dep	$ (59,789,778)	K	Mains	$ -	$ -	$ -	$ (29,614,791)	$ (30,174,987)	$ -	$ -	$ -	$ -	$ -	$ (59,789,778)	$ -
	CIAC-Non Taxable - Services	$ (932,570)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (932,570)	$ -	$ -	$ (932,570)	$ -
	CIAC-Non Taxable - Meters	$ (1,058,380)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,058,380)	$ -	$ -	$ -	$ (1,058,380)	$ -
	CIAC-Non Taxable - Hydrants	$ (1,030,878)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,030,878)	$ (1,030,878)	$ -
	CIAC-Non Taxable - Other	$ (12,841,907)	K	Mains	$ -	$ -	$ -	$ (6,360,793)	$ (6,481,114)	$ -	$ -	$ -	$ -	$ -	$ (12,841,907)	$ -
	CIAC-Taxable - Mains	$ (4,280,440)	K	Mains	$ -	$ -	$ -	$ (2,120,167)	$ (2,160,273)	$ -	$ -	$ -	$ -	$ -	$ (4,280,440)	$ -
	CIAC-Taxable - Ext Dep	$ (2,034,031)	K	Mains	$ -	$ -	$ -	$ (1,007,486)	$ (1,026,544)	$ -	$ -	$ -	$ -	$ -	$ (2,034,031)	$ -
	CIAC-Taxable - Services	$ (5,732,971)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,732,971)	$ -	$ -	$ (5,732,971)	$ -
	CIAC-Taxable - Meters	$ (113,303)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (113,303)	$ -	$ -	$ -	$ (113,303)	$ -
	CIAC-Taxable - Hydrants	$ (148,614)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (148,614)	$ (148,614)	$ -
	CIAC-Taxable - Other	$ (1,824,694)	K	Mains	$ -	$ -	$ -	$ (903,799)	$ (920,895)	$ -	$ -	$ -	$ -	$ -	$ (1,824,694)	$ -
	CIAC-Taxable - Mains FIT	$ (530,771)	K	Mains	$ -	$ -	$ -	$ (262,899)	$ (267,872)	$ -	$ -	$ -	$ -	$ -	$ (530,771)	$ -
	CIAC-Taxable - Ext Dep FIT	$ (1,566)	K	Mains	$ -	$ -	$ -	$ (775)	$ (790)	$ -	$ -	$ -	$ -	$ -	$ (1,566)	$ -
	CIAC-Taxable - Services FIT	$ (168,817)	H	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (168,817)	$ -	$ -	$ (168,817)	$ -
	CIAC-Taxable - Meters FIT	$ (36,316)	G	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ (36,316)	$ -	$ -	$ -	$ (36,316)	$ -
	CIAC-Taxable - Hydrants FIT	$ (26,163)	J	Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (26,163)	$ (26,163)	$ -
	CIAC-Taxable - Other FIT	$ (922)	K	Mains	$ -	$ -	$ -	$ (457)	$ (466)	$ -	$ -	$ -	$ -	$ -	$ (922)	$ -
	MTBE Settlement	$ (3,895,217)	B	Pumping	$ -	$ (3,895,217)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,895,217)	$ -
	Pre-1971 I.T.C.	$ (196,767)	5	Net Plant (less int. & acq.)	$ (7,262)	$ (8,969)	$ (23,734)	$ (43,277)	$ (54,716)	$ (8,004)	$ (13,545)	$ (27,035)	$ (2,690)	$ (7,536)	$ (196,767)	$ -
	Consolidated FIT	$ (15,682,976)	5	Net Plant (less int. & acq.)	$ (578,773)	$ (714,836)	$ (1,891,669)	$ (3,449,283)	$ (4,361,083)	$ (637,970)	$ (1,079,544)	$ (2,154,776)	$ (214,362)	$ (600,680)	$ (15,682,976)	$ -
	Deferred Federal Income Tax	$ (685,880,883)	5	Net Plant (less int. & acq.)	$ (25,312,116)	$ (31,262,699)	$ (82,730,451)	$ (150,851,304)	$ (190,728,030)	$ (27,901,041)	$ (47,212,907)	$ (94,237,205)	$ (9,374,931)	$ (26,270,198)	$ (685,880,883)	$ -
	Excess ADIT-TCJA Liability	$ (225,932,476)	5	Net Plant (less int. & acq.)	$ (8,337,933)	$ (10,298,084)	$ (27,251,810)	$ (49,691,148)	$ (62,826,734)	$ (9,190,738)	$ (15,552,160)	$ (31,042,191)	$ (3,088,147)	$ (8,653,530)	$ (225,932,476)	$ -
Total Reductions		$ (1,258,503,288)			$ (35,295,244)	$ (47,487,961)	$ (115,359,438)	$ (345,852,099)	$ (404,019,470)	$ (38,905,245)	$ (69,444,122)	$ (147,558,957)	$ (13,072,414)	$ (41,508,340)	$ (1,258,503,288)	$ -
TOTAL RATE BASE (Water)		**$ 4,776,216,895**			**$ 187,977,416**	**$ 236,006,838**	**$ 615,747,936**	**$ 961,655,274**	**$ 1,247,691,624**	**$ 241,012,453**	**$ 338,111,849**	**$ 670,290,764**	**$ 89,297,063**	**$ 188,425,678**	**$ 4,776,216,895**	**$ -**
TOTAL RATE BASE (Sewer)		**$ 290,510,231**														
TOTAL NJ RATE BASE		**$ 5,066,727,126**														
	Miscellaneous T&D Operating Expense	$ 2,209,289	1		$ -	$ -	$ -	$ -	$ -	2,237	$ -	$ -	$ -	$ -	2,237	
					-	-	-	-	-	1.00000	-	-	-	-	1.00000	
	Miscellaneous T&D Maintenance Expense	$ 15,686,032	2		$ -	$ -	$ -	$ 1,887,083	$ 1,922,779	$ 9,253,000	$ 51,527	$ 1,518,070	$ -	$ 1,053,574	$ 15,686,032	
					-	-	-	0.12030	0.12258	0.58989	0.00328	0.09678	-	0.06717	1.00000	
	Fixed O&M	$ 73,102,508	3		$ 3,052,395	$ 8,630,913	$ 10,831,399	$ 3,659,261	$ 3,728,480	$ 24,615,670	$ 99,916	$ 2,943,706	$ 13,497,771	$ 2,042,996	$ 73,102,508	
					0.04176	0.11807	0.14817	0.05006	0.05100	0.33673	0.00137	0.04027	0.18464	0.02795	1.00000	
	Labor	$ 23,221,799	4		$ 713,409	$ 7,158,421	$ 2,910,179	$ 2,010,914	$ 2,048,953	$ 2,727,108	$ 9,636	$ 1,531,226	$ 3,052,272	$ 1,059,681	$ 23,221,799	
					0.03072	0.30826	0.12532	0.08660	0.08823	0.11744	0.00041	0.06594	0.13144	0.04563	1.00000	
	Net Plant	$ 5,871,244,826	5		$ 216,675,569	$ 267,613,465	$ 708,185,264	$ 1,291,310,137	$ 1,632,660,989	$ 238,837,164	$ 404,149,677	$ 806,684,831	$ 80,250,833	$ 224,876,899	$ 5,871,244,826	
					0.03690	0.04558	0.12062	0.21994	0.27808	0.04068	0.06884	0.13740	0.01367	0.03830	1.00000	
	Rate Base	$ 4,776,216,895	6		$ 187,977,416	$ 236,006,838	$ 615,747,936	$ 961,655,274	$ 1,247,691,624	$ 241,012,453	$ 338,111,849	$ 670,290,764	$ 89,297,063	$ 188,425,678	$ 4,776,216,895	
					0.03936	0.04941	0.12892	0.20134	0.26123	0.05046	0.07079	0.14034	0.01870	0.03945	1.00000	
	Variable Cost	$ 53,753,209			$ 10,589,432	$ 5,375,380	$ 35,581,344	$ 1,093,187	$ 1,113,866	$ -	$ -	$ -	$ -	$ -	$ 53,753,209	

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Allocator Summary

Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Notes
A	Source of Supply	1.00000	-	-	-	-	-	-	-	-	-	1.00000	
B	Pumping	-	1.00000	-	-	-	-	-	-	-	-	1.00000	
C	Water Treatment	-	-	1.00000	-	-	-	-	-	-	-	1.00000	
D	Transmission	-	-	-	1.00000	-	-	-	-	-	-	1.00000	
E	Distribution	-	-	-	-	1.00000	-	-	-	-	-	1.00000	
F	Storage	-	-	-	-	-	1.00000	-	-	-	-	1.00000	
G	Meters	-	-	-	-	-	-	1.00000	-	-	-	1.00000	
H	Services	-	-	-	-	-	-	-	1.00000	-	-	1.00000	
I	Customers	-	-	-	-	-	-	-	-	1.00000	-	1.00000	
J	Hydrants	-	-	-	-	-	-	-	-	-	1.00000	1.00000	
K	Mains	-	-	-	0.49532	0.50468	-	-	-	-	-	1.00000	
1	T/D Oper. Expense	-	-	-	-	-	1.00000	-	-	-	-	1.00000	
2	T/D Maint.. Expense	-	-	-	0.12030	0.12258	0.58989	0.00328	0.09678	-	0.06717	1.00000	
3	Fixed O&M	0.04176	0.11807	0.14817	0.05006	0.05100	0.33673	0.00137	0.04027	0.18464	0.02795	1.00000	
4	Labor	0.03072	0.30826	0.12532	0.08660	0.08823	0.11744	0.00041	0.06594	0.13144	0.04563	1.00000	
5	Net Plant (less int. & acq.)	0.03690	0.04558	0.12062	0.21994	0.27808	0.04068	0.06884	0.13740	0.01367	0.03830	1.00000	
6	Rate Base	0.03936	0.04941	0.12892	0.20134	0.26123	0.05046	0.07079	0.14034	0.01870	0.03945	1.00000	
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Alloc	Description	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Notes
1	Total Usage	0.73629	0.00797	0.05194	0.08120	0.12149	0.00111	-	1.00000	
1A	Total Usage w/o Manasquan	0.74220	-	0.05236	0.08186	0.12247	0.00112	-	1.00000	
2	Base/Extra Daily	0.80344	0.00553	0.04112	0.05639	0.09275	0.00077	-	1.00000	
2A	Base/Extra Daily w/o Manasquan	0.80790	-	0.04135	0.05671	0.09326	0.00078	-	1.00000	
3	---	-	-	-	-	-	-	-	-	
4	Base/Extra Daily w/ Fire	0.80024	0.00550	0.04090	0.05604	0.09222	0.00169	0.00341	1.00000	
5	Base/Extra Hourly w/ Fire	0.98214	0.00153	0.00120	0.00506	-	0.00328	0.00679	1.00000	
6	Storage	0.74706	-	0.04257	0.04047	0.06571	0.03156	0.07262	1.00000	
7	Meters	0.99348	0.00060	0.00418	0.00175	-	-	-	1.00000	
8	Services	0.71722	0.00033	0.00229	0.00095	-	0.27921	-	1.00000	
9	Customers	0.98033	0.00001	0.00001	0.00004	0.00001	0.01925	0.00035	1.00000	
10	Hydrants	-	-	-	-	-	0.06164	0.93836	1.00000	
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New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Class Allocators

1. VARIABLE COST

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Total Usage	1,736,980	18,791	122,531	191,570	286,614	2,622	-	2,359,108	Hundred Gallons
Allocator	**0.7363**	**0.0080**	**0.0519**	**0.0812**	**0.1215**	**0.0011**	**-**	**1.0000**	
Allocator - No Manasquan	**0.7422**	**-**	**0.0524**	**0.0819**	**0.1225**	**0.0011**	**-**	**1.0000**	

2. BASE/EXTRA DAILY

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Average Daily Use	1,736,980	18,791	122,531	191,570	286,614	2,622	-	2,359,108	Hundred Gallons
Extra Capacity	1,439,856	-	24,905	-	41,289			1,506,050	Hundred Gallons
System Capacity Factor	0.6944								
Average Day Allocator	0.5113	0.0055	0.0361	0.0564	0.0844	0.0008	-	0.6944	
Extra Capacity Allocator	0.2921	-	0.0051	-	0.0084	-	-	0.3056	
Allocator	**0.8034**	**0.0055**	**0.0411**	**0.0564**	**0.0927**	**0.0008**	**-**	**1.0000**	
Allocator - No Manasquan	**0.8079**	**-**	**0.0414**	**0.0567**	**0.0933**	**0.0008**	**-**	**1.0000**	

4. BASE/EXTRA DAILY (w FIRE PROTECTION)

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Average Daily Use	1,736,980	18,791	122,531	191,570	286,614	2,622	-	2,359,108	Hundred Gallons
Extra Capacity	1,439,856	-	24,905	-	41,289	4,559	16,819	1,527,428	Hundred Gallons
System Capacity Factor	0.6901	assuming fire protection							
Average Day Allocator	0.5081	0.0055	0.0358	0.0560	0.0838	0.0008	-	0.6901	
Extra Capacity Allocator	0.2921	-	0.0051	-	0.0084	0.0009	0.0034	0.3099	
Combined Allocator	**0.8002**	**0.0055**	**0.0409**	**0.0560**	**0.0922**	**0.0017**	**0.0034**	**1.0000**	

5. BASE/EXTRA HOURLY (w FIRE PROTECTION)

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Average Hourly Use	72,374	204	107	674	-	109	-	73,469	Hundred Gallons
Extra Capacity	108,714	-	100	-	-	609	1,682	111,105	Hundred Gallons
System Capacity Factor	0.5516	assuming fire protection							
Average Day Allocator	0.5434	0.0015	0.0008	0.0051	-	0.0008	-	0.5516	
Extra Capacity Allocator	0.4387	-	0.0004	-	-	0.0025	0.0068	0.4484	
Combined Allocator	**0.9821**	**0.0015**	**0.0012**	**0.0051**	**-**	**0.0033**	**0.0068**	**1.0000**	

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Class Allocators

6. STORAGE

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Average Hourly Use	72,374	-	5,105	7,982	11,942	109	-	97,513	
Extra Capacity	108,714	-	4,772	-	1,474	-----	-----	114,960	
Fire Allocator	-	-	-	-	-	0.29922	0.70078	1.00000	
System Capacity Factor	0.5516	assuming fire protection							
Average Day Allocator	0.4094	-	0.0289	0.0452	0.0676	0.0006	-	0.5516	
Extra Capacity Allocator	0.4240	-	0.0186	-	0.0057	-	-	0.4484	
Allocator	0.8334	-	0.0475	0.0452	0.0733	0.0006	-	1.0000	
Non-Fire Allocation of Storage	0.89637								
Fire Allocaton of Storage	0.10363								
Non-Fire Allocator	0.7471	-	0.0426	0.0405	0.0657	0.0006	-	0.8964	
Fire Allocator	-	-	-	-	-	0.0310	0.0726	0.1036	
Combined Allocator	**0.7471**	**-**	**0.0426**	**0.0405**	**0.0657**	**0.0316**	**0.0726**	**1.0000**	

7. WATER MONITORING TAXES

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Combined Allocator	**0.9341**	**-**	**0.0659**	**-**	**-**	**-**	**-**	**1.0000**	

8. MAINS

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Units
Factor 4	0.8002	0.0055	0.0409	0.0560	0.0922	0.0017	0.0034	1.0000	Hundred Gallons
Factor 5	0.9821	0.0015	0.0012	0.0051	-	0.0033	0.0068	1.0000	Hundred Gallons
Tranmission Weighting	0.2690								
Distribution Weighting	0.7310								
Combined Allocator	**0.9332**	**0.0026**	**0.0119**	**0.0188**	**0.0248**	**0.0029**	**0.0059**	**1.0000**	

9. HYDRANTS

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total
Total Hydrants	-	-	-	-	-	3,080	46,887	49,967
Allocator	**-**	**-**	**-**	**-**	**-**	**0.06164**	**0.93836**	**1.00000**

New Jersey-American Water Company, Inc.
2024
Cost of Service Study - Class Allocators

10. METERS

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Weighting
5/8-METER	581,213	1	10	-	-	-		581,224	1.0
3/4-METER	18,113	-	3	-	-	-		18,116	1.5
1-METER	46,155	2	6	-	-	-		46,163	2.5
1.5-METER	4,557	-	12	-	-	-		4,569	5.0
2-METER	12,914	2	62	1	-	-		12,979	8.0
3-METER	938	1	40	3	-	-		982	15.0
4-METER	918	4	34	16	-	-		972	25.0
6-METER	215	5	12	12	-	-		244	50.0
8-METER	98	2	3	4	-	-		107	80.0
10-METER	36	-	7	1	-	-		44	100.0
12-METER	3	-	2	1	-	-		6	125.0
16-METER	-	-	-	-	-	-		-	200.0
Total	909,452	547	3,826	1,598	-	-	-	915,423	-----
Allocator	**0.99348**	**0.00060**	**0.00418**	**0.00175**	**-**	**-**	**-**	**1.00000**	

11. SERVICES

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	Weighting
5/8-METER	581,213	1	10	-	-	-		581,224	1.0
3/4-METER	18,113	-	3	-	-	-		18,116	1.0
1-METER	46,155	2	6	-	-	-		46,163	1.7
1.5-METER	4,557	-	12	-	-	-		4,569	3.3
2-METER	12,914	2	62	1	-	1,625		14,604	5.3
3-METER	938	1	40	3	-	122		1,104	10.0
4-METER	918	4	34	16	-	3,009		3,981	16.7
6-METER	215	5	12	12	-	4,354		4,598	33.3
8-METER	98	2	3	4	-	1,694		1,801	53.3
10-METER	36	-	7	1	-	168		212	66.7
12-METER	3	-	2	1	-	60		66	83.3
16-METER	-	-	-	-	-	2		2	133.3
Total	801,016	365	2,552	1,065	-	311,834	-	1,116,833	-----
Allocator	**0.71722**	**0.00033**	**0.00229**	**0.00095**	**-**	**0.27921**	**-**	**1.00000**	

12. CUSTOMERS

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total
Total Customers	660,110	6	6	29	5	12,965	236	673,358
Allocator	**0.98033**	**0.00001**	**0.00001**	**0.00004**	**0.00001**	**0.01925**	**0.00035**	**1.00000**

13. METERED CUSTOMERS

Item	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total
Total Customers	660,110	6	6	29	5	12,965	-	673,122
Allocator	**0.98067**	**0.00001**	**0.00001**	**0.00004**	**0.00001**	**0.01926**	**-**	**1.00000**

New Jersey-American Water Company, Inc.
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Cost of Service Study - Usage Statistics

	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Total	
Total Usage	633,997,523	6,858,695	44,723,769	69,923,107	104,614,140	957,151	-	861,074,385	Hundred Gallons
Average Day Usage	1,736,980	18,791	122,531	191,570	286,614	2,622	-	2,359,108	Hundred Gallons
Max Day Capacity Factor	1.83	1.00	1.20	1.00	1.14	---	---	---	
Max Day Usage	3,176,835	18,791	147,436	191,570	327,903	7,181	16,819	3,886,536	Hundred Gallons
Extra Capacity	1,439,856	-	24,905	-	41,289	4,559	16,819	1,527,428	Hundred Gallons
Fire Allocator	-	-	-	-	-	0.2992	0.7008	1.0000	40,000 gpm for 10 hours
Distribution Multiplier	1.00	0.26	0.02	0.08	-	1.00	1.00	N/A	
Average Hourly Usage	72,374	204	107	674	-	109	-	73,469	Hundred Gallons
Max Hour Capacity Factor	2.50	1.00	1.93	1.00	1.12	---	---	---	
Max Hour Usage	181,088	204	206	674	-	718	1,682	184,573	Hundred Gallons
Extra Capacity	108,714	-	100	-	-	609	1,682	111,105	Hundred Gallons
Customers	660,110	6	6	29	5	12,965	236	673,358	
Hydrants	-	-	-	-	-	3,080	46,887	49,967	
Revenue	$ 749,439,609	$ 1,871,639	$ 18,306,691	$ 19,435,894	$ 32,226,604	$ 32,917,944	$ 33,636,673	$ 887,835,054	

	General	Manasquan Resale	Optional Ind. Whole.	Resale CD	Resale SOS	Private Fire	Public Fire	Meter Weighting	Service Weighting
5/8-METER	581,213	1	10	-	-	-	-	1.0	1.0
3/4-METER	18,113	-	3	-	-	-	-	1.5	1.0
1-METER	46,155	2	6	-	-	-	-	2.5	1.7
1.5-METER	4,557	-	12	-	-	-	-	5.0	3.3
2-METER	12,914	2	62	1	-	1,625	-	8.0	5.3
3-METER	938	1	40	3	-	122	-	15.0	10.0
4-METER	918	4	34	16	-	3,009	-	25.0	16.7
6-METER	215	5	12	12	-	4,354	-	50.0	33.3
8-METER	98	2	3	4	-	1,694	-	80.0	53.3
10-METER	36	-	7	1	-	168	-	100.0	66.7
12-METER	3	-	2	1	-	60	-	125.0	83.3
16-METER	-	-	-	-	-	2	-	200.0	133.3

System Load Factor:	0.6944	3,397,115	max day - hundred gallons per day	141,546.47 Average system hourly flow on max day
System Load Factor (fire):	0.6901	3,418,493	max day with fire - hundred gallons per day	142,437.21 Average system hourly flow on max day
System Load Factor (Hourly)	0.5587	131,509	max hour - hundred gallons per day	
System Load Factor (Hourly fire)	0.5516	133,191	max hour with fire - hundred gallons per day	

Mains Statistics

Type	Feet	Pct
10-Inch and Larger	14,246,801	0.2690
Under 10-inch	38,717,630	0.7310
Total	52,964,431	1.0000

Storage Statistics

Total Capacity	206,286	Distribution Tanks
Fire Allocation	0.1036	percentage of storage needed for maximum fire protection day
Non-Fire Allocation	0.8964	

New Jersey-American Water Company
2024 - Rate Design Comparison

Rates for General Service, OIW, and Resale Customers

Meter Size	Group 1 Non-Exempt Current Meter Charge	Group 1 Non-Exempt Proposed Meter Charge	Group 1 Exempt Current Meter Charge	Group 1 Exempt Proposed Meter Charge	Sch. A-15 Current Meter Charge	Sch. A-15 Proposed Meter Charge	Sch. A-16 Current Meter Charge	Sch. A-16 Proposed Meter Charge	Sch. A-17 Current Meter Charge	Sch. A-17 Proposed Meter Charge	Sch. A-18 Current Meter Charge	Sch. A-18 Proposed Meter Charge	Sch. A-19 Current Meter Charge	Sch. A-19 Proposed Meter Charge	Sch. A-20 Current Meter Charge	Sch. A-20 Proposed Meter Charge
5/8" Monthly	$ 19.85	$ 23.80	$ 17.14	$ 20.55	$ 17.30	$ 23.80	$ 17.30	$ 23.80	$ 34.17	$ 23.80	$ -	$ 5.00	$ 30.87	$ 30.87	$ 30.98	$ 30.98
3/4" Monthly	$ 29.80	$ 35.70	$ 25.74	$ 30.83	$ 22.00	$ 35.70	$ 22.00	$ 35.70	$ 34.17	$ 35.70	$ -	$ 7.50	$ 61.41	$ 61.41	$ 62.85	$ 62.85
1" Monthly	$ 49.65	$ 59.60	$ 42.88	$ 51.47	$ 28.30	$ 59.60	$ 28.30	$ 59.60	$ 44.19	$ 59.60	$ 7.08	$ 12.50	$ 110.15	$ 110.15	$ 110.30	$ 110.30
1 1/2" Mthly	$ 99.30	$ 119.20	$ 85.77	$ 102.94	$ 41.60	$ 119.20	$ 41.60	$ 119.20	$ 251.96	$ 119.20	$ 8.33	$ 25.00	$ 244.99	$ 244.99	$ 245.25	$ 245.25
2" Monthly	$ 159.00	$ 190.90	$ 137.33	$ 164.87	$ 56.55	$ 190.90	$ 56.55	$ 190.90	$ 307.43	$ 190.90	$ 16.67	$ 40.10	$ 429.22	$ 429.22	$ 429.26	$ 429.26
3" Monthly	$ 298.00	$ 357.80	$ 257.39	$ 309.00	$ 90.00	$ 357.80	$ 90.00	$ 357.80	$ 469.06	$ 357.80		$ 75.20			$ 614.10	$ 614.10
4" Monthly	$ 496.30	$ 596.00	$ 428.67	$ 514.72	$ 133.00	$ 596.00	$ 133.00	$ 596.00	$ 515.02	$ 596.00		$ 125.20			$ 1,226.25	$ 1,226.25
6" Monthly	$ 992.50	$ 1,191.90	$ 857.25	$ 1,029.35	$ 992.50	$ 1,191.90	$ 992.50	$ 1,191.90		$ 1,191.90		$ 250.40			$ 1,837.25	$ 1,837.25
8" Monthly	$ 1,588.00	$ 1,907.00	$ 1,371.60	$ 1,646.93	$ 1,588.00	$ 1,907.00		$ 1,907.00		$ 1,907.00		$ 400.60			$ 3,571.63	$ 3,571.63
10" Monthly	$ 1,985.00	$ 2,383.70	$ 1,714.50	$ 2,058.61	$ 1,985.00	$ 2,383.70		$ 2,383.70		$ 2,383.70		$ 500.80				
12" Monthly	$ 2,481.00	$ 2,979.40	$ 2,142.91	$ 2,573.07	$ 2,481.00	$ 2,979.40		$ 2,979.40		$ 2,979.40		$ 625.90				
16" Monthly	$ 3,970.00	$ 4,767.40	$ 3,428.99	$ 4,117.23	$ 3,970.00	$ 4,767.40		$ 4,767.40		$ 4,767.40		$ 1,001.60				

Note: Group 1 refers to all rate schedules for which monthly meter charges currently apply except for Schedules A-15, A-16, A-18, A-17, A-19, and A-20.

Volumetric Rates		Current Volumetric Charge	Proposed Volumetric Charge
Schedule A-1	All	$ 0.77752	$ 0.97710
Schedule A-14	All	$ 0.77752	$ 0.97710
Schedule A-15	All	$ 0.77752	$ 0.97710
Schedule A-16	All	$ 0.39158	$ 0.49150
Schedule A-17	All	$ 0.70000	$ 0.97710
Schedule A-18	All	$ 0.70000	$ 0.97710
Schedule A-19	Block 1	$ 0.84600	$ 0.84600
	Block 2	$ 1.01300	$ 1.01300
Schedule A-20	Block 1	$ 0.84600	$ 0.84600
	Block 2	$ 1.01300	$ 1.01300
Schedule A-2	All	$ 0.77752	$ 0.97710
Schedule F	Non-Exempt	$ 0.40117	$ 0.51200
Schedule F	Exempt	$ 0.34650	$ 0.44220
Schedule C	Commodity - N.E.	$ 0.05952	$ 0.07540
Schedule C	Demand - N.E.	$ 7.06721	$ 8.94690
Schedule C	Commodity - Exempt	$ 0.05141	$ 0.06510
Schedule C	Demand - Exempt	$ 6.10400	$ 7.72670
Schedule D	Commodity	$ 0.05952	$ 0.07540
Schedule D	Demand	$ 6.50000	$ 8.23430
Schedule G	Non-Exempt	$ 0.31251	$ 0.39380
Schedule G	Exempt	$ 0.26992	$ 0.34010
Schedule E	Uninterruptible	$ 0.19390	$ 0.25080
Schedule E	Interruptible	$ 0.77752	$ 0.97710
Schedule H	Non-Exempt	$ 0.96542	$ 1.14450
Schedule I	Non-Exempt	$ 0.57031	$ 0.67810
Schedule J	Uninterruptible	$ 0.27885	$ 0.35790

Current Private Fire Rates

Present Rate	Sch. L-1	Sch. L-2	Sch. L-3	Sch. L-7	Sch. L-9	Sch. L-10 with hose	Sch. L-10 w/o hose	Sch. L-11	Sch. L-12	Sch. L-13	Sch. L-14	Statewide Bulk Hydrant
2" service	$ 24.60	$ 24.60	$ 45.00	$ 24.60	$ 26.75	$ 155.00	$ 52.00	$ 24.60	$ -	$ 62.50	$ 53.01	$ 159.00
3" service	$ 55.34	$ 55.34	$ 88.40	$ 55.34	$ 60.18	$ 155.00	$ 109.00	$ 55.34	$ -	$ 62.50	$ -	$ -
4" service	$ 98.37	$ 98.37	$ 142.54	$ 98.37	$ 106.97	$ 258.00	$ 182.00	$ 98.37	$ -	$ 62.50	$ 249.06	$ -
6" service	$ 221.34	$ 221.34	$ 264.41	$ 221.34	$ 240.68	$ 516.00	$ 364.00	$ 221.34	$ -	$ 133.33	$ 438.86	$ -
8" service	$ 393.51	$ 393.51	$ 451.50	$ 393.51	$ 427.90	$ 826.00	$ 582.00	$ 393.51	$ -	$ 250.00	$ 619.14	$ -
10" service	$ 615.00	$ 615.00	$ 589.59	$ 615.00	$ 668.75	$ 1,280.00	$ 909.00	$ 615.00	$ -	$ -	$ 805.36	$ -
12" service	$ 885.60	$ 885.60	$ 848.98	$ 885.60	$ 963.00	$ -	$ -	$ 885.60	$ -	$ 583.33	$ -	$ -
16" service	$ 1,574.40	$ 1,574.40	$ 1,668.15	$ 1,574.40	$ 1,712.00	$ -	$ -	$ 1,574.40	$ -	$ -	$ -	$ -
20" service	$ -	$ -	$ 3,040.13	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sprinkler Head	$ -	$ 1.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.36	$ -
Private Hydrants	$ 221.34	$ 54.00	$ 62.84	$ 44.96	$ 37.80	$ 70.50	$ 70.50	$ 33.20	$ 32.80	$ 10.42	$ -	$ -
Usage Per TG	$ 0.77752	$ -	$ 0.77752	$ 0.77752	$ 0.77752	$ -	$ 0.77752	$ -	$ 0.39158	$ 0.70000	$ -	$ 0.77752
Bulk Tanker Rate	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.996	$ -

Proposed Private Fire Rates

Present Rate	Sch. L-1	Sch. L-2	Sch. L-3	Sch. L-7	Sch. L-9	Sch. L-10 with hose	Sch. L-10 w/o hose	Sch. L-11	Sch. L-12	Sch. L-13	Sch. L-14	Statewide Bulk Hydrant
2" service	$ 30.16	$ 30.16	$ 55.18	$ 30.16	$ 30.16	$ 190.00	$ 63.74	$ 30.16	$ -	$ 68.70	$ 53.01	$ 190.90
3" service	$ 67.85	$ 67.85	$ 108.40	$ 67.85	$ 67.85	$ 190.00	$ 133.61	$ 67.85	$ -	$ 68.70	$ -	$ -
4" service	$ 120.60	$ 120.60	$ 174.79	$ 120.60	$ 120.61	$ 316.26	$ 223.09	$ 120.60	$ -	$ 68.70	$ 249.06	$ -
6" service	$ 271.37	$ 271.37	$ 324.23	$ 271.37	$ 271.36	$ 632.52	$ 446.18	$ 271.37	$ -	$ 146.56	$ 438.86	$ -
8" service	$ 482.45	$ 482.45	$ 553.64	$ 482.45	$ 482.45	$ 1,012.52	$ 713.40	$ 482.45	$ -	$ 274.80	$ 619.14	$ -
10" service	$ 754.00	$ 754.00	$ 722.97	$ 754.00	$ 754.00	$ 1,569.18	$ 1,114.22	$ 754.00	$ -	$ -	$ 805.36	$ -
12" service	$ 1,085.76	$ 1,085.76	$ 1,041.04	$ 1,085.76	$ 1,085.76	$ -	$ -	$ 1,085.76	$ -	$ 641.20	$ -	$ -
16" service	$ 1,930.24	$ 1,930.24	$ 2,045.52	$ 1,930.24	$ 1,930.24	$ -	$ -	$ 1,930.24	$ -	$ -	$ -	$ -
20" service	$ -	$ -	$ 3,727.87	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sprinkler Head	$ -	$ 1.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.36	$ -
Private Hydrants	$ 66.00	$ 61.50	$ 65.50	$ 52.50	$ 45.30	$ 66.00	$ 66.00	$ 40.30	$ 40.30	$ 15.00	$ -	$ 15.00
Usage Per TG	$ 0.97710	$ -	$ 0.97710	$ 0.97710	$ 0.97710	$ 0.97710	$ 0.97710	$ 0.97710	$ 0.97710	$ 0.97710	$ -	$ 0.97710
Bulk Tanker Rate	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.99600	$ -

Public Fire Rates

Schedule	Present Rate	Proposed Rate
Sch M-1 - Statewide	$ 58.90	$ 66.00
Sch M-2 - Logan/Ortley	$ 54.00	$ 61.50
Sch M-3 - Adelphia	$ 54.00	$ 61.50
Sch M-5 Zone 2A	$ 53.00	$ 60.50
Sch M-5 Zone 2C	$ 58.90	$ 66.00
Sch M-5 Zone 2D	$ 59.00	$ 66.00
Sch M-5 Zone 2E	$ 61.00	$ 66.00
Sch M-5 Zone 2F	$ 61.00	$ 66.00
Sch M-5 Zone 2G	$ 61.00	$ 66.00
Sch M-5 Zone 2H	$ 63.74	$ 66.00
Sch M-5 Zone 2I	$ 65.78	$ 66.00
Sch M-5 Zone 2J	$ 66.67	$ 66.00
Sch M-5 Zone 2K	$ 70.59	$ 66.00
Sch M-5 Zone 2L	$ 70.59	$ 66.00
Sch M-6 Zone 3A	$ 35.00	$ 42.50
Sch M-6 Zone 3B	$ 40.25	$ 47.80
Sch M-6 Zone 3C	$ 44.75	$ 52.30
Sch M-6 Zone 3D	$ 49.25	$ 56.80
Sch M-6 Zone 3G	$ 56.00	$ 63.50
Sch M-7 (SA 1A)	$ 44.96	$ 52.50
Sch M-8 (SA 1B)	$ 37.80	$ 45.30
Sch M-9 (SA 1C)	$ 70.50	$ 66.00
Sch M-10 (SA 1D)	$ 33.20	$ 40.30
Sch M-11 (SA 1F)	$ 32.80	$ 40.30
Sch. M-12	$ 10.42	$ 15.00

Current Sewer Rates

Non-Exempt	Ocean City Sch 1-A	Lakewood Sch 2-A	Adelphia Sch 3-A	Gen Class A Sch 5-A	Gen Class B Sch 5-A	State Vol Sch 6-A	Municipal Contracts	Contracts Sch 8-A	EDC Bulk Sch 8-A	Jensen Sch 10-A	Haddonfield Sch 11-A	Elk Sch 12-A	Long Hill Sch 15-A	Egg Harbor Sch 16-A	Salem Sch 22-A	Manville Sch 23-A
Min Per TG	$ 1.3500															
Fixed Charge		$ 15.00	$ 15.00	$ 81.00	$ 97.87	$ 50.00	$ 148.75	$ 120.00	$ -	$ 30.00	$ 6.00	$ 20.00	$ 15.47	$ 58.33	$ 56.880	$ 7.20
Usage	$ 0.23250	$ 0.45170	$ 0.47100			$ 0.76000	$ 0.31238		$ 0.74900	$ 0.74000	$ 0.36750	$ 0.85000	$ 1.93830		$ 0.88500	$ 0.17136
Unmetered All		$ 33.07														

Proposed Sewer Rates

Non-Exempt	Ocean City Sch 1-A	Lakewood Sch 2-A	Adelphia Sch 3-A	Gen Class A Sch 5-A	Gen Class B Sch 5-A	State Vol Sch 6-A	Municipal Contracts	Contracts Sch 8-A	EDC Bulk Sch 8-A	Jensen Sch 10-A	Haddonfield Sch 11-A	Elk Sch 12-A	Long Hill Sch 15-A	Egg Harbor Sch 16-A	Salem Sch 22-A	Manville Sch 23-A
Min Per TG	$ 1.64															
Fixed Charge		$ 18.20	$ 18.20	$ 86.00	$ 100.00	$ 65.50	$ 148.75	$ 153.80		$ 40.00	$ 12.50	$ 18.20	$ 15.93	$ 46.40	$ 56.88	$ 7.20
Usage	$ 0.40212	$ 0.59890	$ 0.59890			$ 1.03990	$ 0.48178		$ 0.96010	$ 1.03990	$ 0.56680	$ 0.59890	$ 1.99640		$ 0.88500	$ 0.17136
Unmetered All		$ 42.20														

Schedule Sch 13-A Mt. Ephraim	Present Rate	Proposed Rate
Single Family dwelling	$9.11	$ -
Unrecirculated Air-Con Unit	$2.27	$ -
Self service laundries	$3.64	$ -
Lodges, meeting halls	$4.56	$ -
Post offices	$7.29	$ -
Gas Service Stations	$18.22	$ -
Drive In Restaurants < 50 seats	$27.32	$ -
Restaurants 51-75 seats	$36.42	$ -
Restaurants 76-100 seats	$45.54	$ -
Each additional Employee	$1.82	$ -
Fixed Charge	$0.00	$ 12.50
Usage	$0.00	$ 0.03590

Long Hill Sch 14-A	Present Rate	Proposed Rate
Fixed Charge	$15.47	$ 15.93
Unmetered Residential	$50.84	$ 52.37
Unmetered Commercial	$106.09	$ 109.27

Egg Harbor Sch 17-A	Present Rate	Proposed Rate
ixed Charge 5/8"-1"	$ 10.83	$ 12.50
ixed Charge Over 1"	21.67	$ 12.50
Usage	$ 0.7500	$ 0.42260

Bound Brook Sch 18-A	Present Rate	Proposed Rate
Bound Brook Fixed Charge	$39.58	$ 40.77
Bulk Fixed Charge	32.50	$ 32.50

Bound Brook Sch 19-A	Present Rate	Proposed Rate
Fixed Charge	$5.00	$ 5.15
Class 1 Usage Charge	0.64000	0.65920
Multiple Dwellings Usage Charge	0.70400	0.72510
Class 2 Usage Charge	0.80000	0.82400

Somerville Sch 20-A	Present Rate	Proposed Rate
Somerville Usage Charge	$0.87	$ 0.34759
Somerville Unmetered Charge	$45.00	$ 32.00
Bridgewater Usage Charge	$ 1.00267	$ 0.48128
Bridgewater Unmetered Charge	$ 40.33	$ 40.33

EDC Sch 21-A	Present Rate	Proposed Rate
Fixed Charge	$68.95	$ 39.97
Townhouse & Condo Fixed Charge	$ 57.43	$ 39.97
Unmetered Flat Charge	$ -	$ 81.57
Usage	$ -	$ 1.03990

New Jersey-American Water Company
2024 - Residential Bill Comparison

Statewide - Schedule A-1

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 27.91	$ 28.96	$ 1.05	3.8%
5/8-METER	1,000	2,000	$ 36.23	$ 39.28	$ 3.05	8.4%
5/8-METER	2,000	3,000	$ 44.56	$ 49.60	$ 5.04	11.3%
5/8-METER	3,000	4,000	$ 52.88	$ 59.92	$ 7.04	13.3%
5/8-METER	4,000	5,000	$ 61.20	$ 70.23	$ 9.03	14.8%
5/8-METER	5,000	6,000	$ 69.53	$ 80.55	$ 11.02	15.8%
5/8-METER	6,000	7,000	$ 77.85	$ 90.87	$ 13.02	16.7%
5/8-METER	7,000	8,000	$ 86.17	$ 101.19	$ 15.02	17.4%
5/8-METER	8,000	9,000	$ 94.49	$ 111.51	$ 17.02	18.0%
5/8-METER	9,000	10,000	$ 102.82	$ 121.83	$ 19.01	18.5%
5/8-METER	10,000	12,000	$ 115.30	$ 137.31	$ 22.01	19.1%
5/8-METER	12,000	14,000	$ 131.95	$ 157.94	$ 25.99	19.7%
5/8-METER	14,000	16,000	$ 148.59	$ 178.58	$ 29.99	20.2%
5/8-METER	16,000	18,000	$ 165.24	$ 199.22	$ 33.98	20.6%
5/8-METER	18,000	20,000	$ 181.89	$ 219.86	$ 37.97	20.9%
5/8-METER	20,000	25,000	$ 211.02	$ 255.97	$ 44.95	21.3%
5/8-METER	25,000	30,000	$ 252.63	$ 307.56	$ 54.93	21.7%
5/8-METER	30,000	35,000	$ 294.24	$ 359.16	$ 64.92	22.1%
5/8-METER	35,000	40,000	$ 335.86	$ 410.75	$ 74.89	22.3%
5/8-METER	40,000	45,000	$ 377.47	$ 462.34	$ 84.87	22.5%
5/8-METER	45,000	50,000	$ 419.09	$ 513.94	$ 94.85	22.6%
5/8-METER	50,000	100,000	$ 647.97	$ 797.70	$ 149.73	23.1%

New Jersey-American Water Company
2024 - Residential Bill Comparison

Haddonfield - Schedule A-15

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 25.36	$ 28.96	$ 3.60	14.2%
5/8-METER	1,000	2,000	$ 33.68	$ 39.28	$ 5.60	16.6%
5/8-METER	2,000	3,000	$ 42.01	$ 49.60	$ 7.59	18.1%
5/8-METER	3,000	4,000	$ 50.33	$ 59.92	$ 9.59	19.1%
5/8-METER	4,000	5,000	$ 58.65	$ 70.23	$ 11.58	19.7%
5/8-METER	5,000	6,000	$ 66.98	$ 80.55	$ 13.57	20.3%
5/8-METER	6,000	7,000	$ 75.30	$ 90.87	$ 15.57	20.7%
5/8-METER	7,000	8,000	$ 83.62	$ 101.19	$ 17.57	21.0%
5/8-METER	8,000	9,000	$ 91.94	$ 111.51	$ 19.57	21.3%
5/8-METER	9,000	10,000	$ 100.27	$ 121.83	$ 21.56	21.5%
5/8-METER	10,000	12,000	$ 112.75	$ 137.31	$ 24.56	21.8%
5/8-METER	12,000	14,000	$ 129.40	$ 157.94	$ 28.54	22.1%
5/8-METER	14,000	16,000	$ 146.04	$ 178.58	$ 32.54	22.3%
5/8-METER	16,000	18,000	$ 162.69	$ 199.22	$ 36.53	22.5%
5/8-METER	18,000	20,000	$ 179.34	$ 219.86	$ 40.52	22.6%
5/8-METER	20,000	25,000	$ 208.47	$ 255.97	$ 47.50	22.8%
5/8-METER	25,000	30,000	$ 250.08	$ 307.56	$ 57.48	23.0%
5/8-METER	30,000	35,000	$ 291.69	$ 359.16	$ 67.47	23.1%
5/8-METER	35,000	40,000	$ 333.31	$ 410.75	$ 77.44	23.2%
5/8-METER	40,000	45,000	$ 374.92	$ 462.34	$ 87.42	23.3%
5/8-METER	45,000	50,000	$ 416.54	$ 513.94	$ 97.40	23.4%
5/8-METER	50,000	100,000	$ 645.42	$ 797.70	$ 152.28	23.6%

New Jersey-American Water Company
2024 - Residential Bill Comparison

Roxbury - Schedule A-16

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 23.43	$ 26.53	$ 3.10	13.2%
5/8-METER	1,000	2,000	$ 27.90	$ 31.99	$ 4.09	14.7%
5/8-METER	2,000	3,000	$ 32.36	$ 37.46	$ 5.10	15.8%
5/8-METER	3,000	4,000	$ 36.82	$ 42.92	$ 6.10	16.6%
5/8-METER	4,000	5,000	$ 41.29	$ 48.38	$ 7.09	17.2%
5/8-METER	5,000	6,000	$ 45.75	$ 53.84	$ 8.09	17.7%
5/8-METER	6,000	7,000	$ 50.21	$ 59.31	$ 9.10	18.1%
5/8-METER	7,000	8,000	$ 54.68	$ 64.77	$ 10.09	18.5%
5/8-METER	8,000	9,000	$ 59.14	$ 70.23	$ 11.09	18.8%
5/8-METER	9,000	10,000	$ 63.60	$ 75.70	$ 12.10	19.0%
5/8-METER	10,000	12,000	$ 70.30	$ 83.89	$ 13.59	19.3%
5/8-METER	12,000	14,000	$ 79.23	$ 94.82	$ 15.59	19.7%
5/8-METER	14,000	16,000	$ 88.15	$ 105.74	$ 17.59	20.0%
5/8-METER	16,000	18,000	$ 97.08	$ 116.67	$ 19.59	20.2%
5/8-METER	18,000	20,000	$ 106.01	$ 127.59	$ 21.58	20.4%
5/8-METER	20,000	25,000	$ 121.63	$ 146.71	$ 25.08	20.6%
5/8-METER	25,000	30,000	$ 143.95	$ 174.02	$ 30.07	20.9%
5/8-METER	30,000	35,000	$ 166.26	$ 201.34	$ 35.08	21.1%
5/8-METER	35,000	40,000	$ 188.58	$ 228.65	$ 40.07	21.2%
5/8-METER	40,000	45,000	$ 210.90	$ 255.96	$ 45.06	21.4%
5/8-METER	45,000	50,000	$ 233.22	$ 283.28	$ 50.06	21.5%
5/8-METER	50,000	100,000	$ 355.96	$ 433.50	$ 77.54	21.8%

New Jersey-American Water Company
2024 - Residential Bill Comparison

Egg Harbor City - Schedule A-17

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 37.94	$ 28.96	$ (8.98)	-23.7%
5/8-METER	1,000	2,000	$ 45.49	$ 39.28	$ (6.21)	-13.7%
5/8-METER	2,000	3,000	$ 53.04	$ 49.60	$ (3.44)	-6.5%
5/8-METER	3,000	4,000	$ 60.59	$ 59.92	$ (0.67)	-1.1%
5/8-METER	4,000	5,000	$ 68.13	$ 70.23	$ 2.10	3.1%
5/8-METER	5,000	6,000	$ 75.68	$ 80.55	$ 4.87	6.4%
5/8-METER	6,000	7,000	$ 83.23	$ 90.87	$ 7.64	9.2%
5/8-METER	7,000	8,000	$ 90.78	$ 101.19	$ 10.41	11.5%
5/8-METER	8,000	9,000	$ 98.33	$ 111.51	$ 13.18	13.4%
5/8-METER	9,000	10,000	$ 105.87	$ 121.83	$ 15.96	15.1%
5/8-METER	10,000	12,000	$ 117.19	$ 137.31	$ 20.12	17.2%
5/8-METER	12,000	14,000	$ 132.29	$ 157.94	$ 25.65	19.4%
5/8-METER	14,000	16,000	$ 147.39	$ 178.58	$ 31.19	21.2%
5/8-METER	16,000	18,000	$ 162.48	$ 199.22	$ 36.74	22.6%
5/8-METER	18,000	20,000	$ 177.58	$ 219.86	$ 42.28	23.8%
5/8-METER	20,000	25,000	$ 203.99	$ 255.97	$ 51.98	25.5%
5/8-METER	25,000	30,000	$ 241.73	$ 307.56	$ 65.83	27.2%
5/8-METER	30,000	35,000	$ 279.47	$ 359.16	$ 79.69	28.5%
5/8-METER	35,000	40,000	$ 317.21	$ 410.75	$ 93.54	29.5%
5/8-METER	40,000	45,000	$ 354.95	$ 462.34	$ 107.39	30.3%
5/8-METER	45,000	50,000	$ 392.69	$ 513.94	$ 121.25	30.9%
5/8-METER	50,000	100,000	$ 600.25	$ 797.70	$ 197.45	32.9%

New Jersey-American Water Company
2024 - Residential Bill Comparison

Egg Harbor City Irrigation - Schedule A-18

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 3.77	$ 10.16	$ 6.39	169.5%
5/8-METER	1,000	2,000	$ 11.32	$ 20.48	$ 9.16	80.9%
5/8-METER	2,000	3,000	$ 18.87	$ 30.80	$ 11.93	63.2%
5/8-METER	3,000	4,000	$ 26.42	$ 41.12	$ 14.70	55.6%
5/8-METER	4,000	5,000	$ 33.96	$ 51.43	$ 17.47	51.4%
5/8-METER	5,000	6,000	$ 41.51	$ 61.75	$ 20.24	48.8%
5/8-METER	6,000	7,000	$ 49.06	$ 72.07	$ 23.01	46.9%
5/8-METER	7,000	8,000	$ 56.61	$ 82.39	$ 25.78	45.5%
5/8-METER	8,000	9,000	$ 64.16	$ 92.71	$ 28.55	44.5%
5/8-METER	9,000	10,000	$ 71.70	$ 103.03	$ 31.33	43.7%
5/8-METER	10,000	12,000	$ 83.02	$ 118.51	$ 35.49	42.7%
5/8-METER	12,000	14,000	$ 98.12	$ 139.14	$ 41.02	41.8%
5/8-METER	14,000	16,000	$ 113.22	$ 159.78	$ 46.56	41.1%
5/8-METER	16,000	18,000	$ 128.31	$ 180.42	$ 52.11	40.6%
5/8-METER	18,000	20,000	$ 143.41	$ 201.06	$ 57.65	40.2%
5/8-METER	20,000	25,000	$ 169.82	$ 237.17	$ 67.35	39.7%
5/8-METER	25,000	30,000	$ 207.56	$ 288.76	$ 81.20	39.1%
5/8-METER	30,000	35,000	$ 245.30	$ 340.36	$ 95.06	38.8%
5/8-METER	35,000	40,000	$ 283.04	$ 391.95	$ 108.91	38.5%
5/8-METER	40,000	45,000	$ 320.78	$ 443.54	$ 122.76	38.3%
5/8-METER	45,000	50,000	$ 358.52	$ 495.14	$ 136.62	38.1%
5/8-METER	50,000	100,000	$ 566.08	$ 778.90	$ 212.82	37.6%

*There are no proposed changes to Rate Schedule A-19 (Salem).

*PWAC Rate of $0.05477 per hundred gallons is included in monthly bill calculations.

New Jersey-American Water Company
2024 - Commercial/Industrial Bill Comparison

Statewide - Schedule A-1

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 27.91	$ 28.96	$ 1.05	3.8%
5/8-METER	1,000	2,000	$ 36.23	$ 39.28	$ 3.05	8.4%
5/8-METER	2,000	3,000	$ 44.56	$ 49.60	$ 5.04	11.3%
5/8-METER	3,000	4,000	$ 52.88	$ 59.92	$ 7.04	13.3%
5/8-METER	4,000	5,000	$ 61.20	$ 70.23	$ 9.03	14.8%
5/8-METER	5,000	10,000	$ 86.17	$ 101.19	$ 15.02	17.4%
5/8-METER	10,000	15,000	$ 127.79	$ 152.78	$ 24.99	19.6%
5/8-METER	15,000	20,000	$ 169.40	$ 204.38	$ 34.98	20.6%
1-METER	20,000	25,000	$ 246.67	$ 291.77	$ 45.10	18.3%
1-METER	25,000	30,000	$ 288.28	$ 343.36	$ 55.08	19.1%
1-METER	30,000	40,000	$ 350.70	$ 420.75	$ 70.05	20.0%
1-METER	40,000	50,000	$ 433.93	$ 523.94	$ 90.01	20.7%
1-METER	50,000	75,000	$ 579.58	$ 704.52	$ 124.94	21.6%
1-METER	75,000	100,000	$ 787.65	$ 962.49	$ 174.84	22.2%
1-METER	100,000	200,000	$ 1,307.84	$ 1,607.41	$ 299.57	22.9%
1-METER	200,000	300,000	$ 2,140.13	$ 2,639.28	$ 499.15	23.3%
1-METER	300,000	400,000	$ 2,972.42	$ 3,671.15	$ 698.73	23.5%
1-METER	400,000	500,000	$ 3,804.71	$ 4,703.02	$ 898.31	23.6%
1-METER	500,000	1,000,000	$ 6,301.58	$ 7,798.63	$ 1,497.05	23.8%
1-METER	1,000,000	1,500,000	$ 10,463.03	$ 12,957.98	$ 2,494.95	23.8%
1-METER	1,500,000	2,000,000	$ 14,624.48	$ 18,117.33	$ 3,492.85	23.9%
1-METER	2,000,000	2,500,000	$ 18,785.93	$ 23,276.68	$ 4,490.75	23.9%
1-METER	2,500,000	5,000,000	$ 31,270.28	$ 38,754.73	$ 7,484.45	23.9%
1-METER	5,000,000	10,000,000	$ 62,481.15	$ 77,449.85	$ 14,968.70	24.0%

Haddonfield - Schedule A-15

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 25.36	$ 28.96	$ 3.60	14.2%
5/8-METER	1,000	2,000	$ 33.68	$ 39.28	$ 5.60	16.6%
5/8-METER	2,000	3,000	$ 42.01	$ 49.60	$ 7.59	18.1%
5/8-METER	3,000	4,000	$ 50.33	$ 59.92	$ 9.59	19.1%
5/8-METER	4,000	5,000	$ 58.65	$ 70.23	$ 11.58	19.7%
5/8-METER	5,000	10,000	$ 83.62	$ 101.19	$ 17.57	21.0%
5/8-METER	10,000	15,000	$ 125.24	$ 152.78	$ 27.54	22.0%
5/8-METER	15,000	20,000	$ 166.85	$ 204.38	$ 37.53	22.5%
1-METER	20,000	25,000	$ 225.32	$ 291.77	$ 66.45	29.5%
1-METER	25,000	30,000	$ 266.93	$ 343.36	$ 76.43	28.6%
1-METER	30,000	40,000	$ 329.35	$ 420.75	$ 91.40	27.8%
1-METER	40,000	50,000	$ 412.58	$ 523.94	$ 111.36	27.0%
1-METER	50,000	75,000	$ 558.23	$ 704.52	$ 146.29	26.2%
1-METER	75,000	100,000	$ 766.30	$ 962.49	$ 196.19	25.6%
1-METER	100,000	200,000	$ 1,286.49	$ 1,607.41	$ 320.92	24.9%
1-METER	200,000	300,000	$ 2,118.78	$ 2,639.28	$ 520.50	24.6%
1-METER	300,000	400,000	$ 2,951.07	$ 3,671.15	$ 720.08	24.4%
1-METER	400,000	500,000	$ 3,783.36	$ 4,703.02	$ 919.66	24.3%
1-METER	500,000	1,000,000	$ 6,280.23	$ 7,798.63	$ 1,518.40	24.2%
1-METER	1,000,000	1,500,000	$ 10,441.68	$ 12,957.98	$ 2,516.30	24.1%
1-METER	1,500,000	2,000,000	$ 14,603.13	$ 18,117.33	$ 3,514.20	24.1%
1-METER	2,000,000	2,500,000	$ 18,764.58	$ 23,276.68	$ 4,512.10	24.0%
1-METER	2,500,000	5,000,000	$ 31,248.93	$ 38,754.73	$ 7,505.80	24.0%
1-METER	5,000,000	10,000,000	$ 62,459.80	$ 77,449.85	$ 14,990.05	24.0%

Roxbury - Schedule A-16

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 23.43	$ 26.53	$ 3.10	13.2%
5/8-METER	1,000	2,000	$ 27.90	$ 31.99	$ 4.09	14.7%
5/8-METER	2,000	3,000	$ 32.36	$ 37.46	$ 5.10	15.8%
5/8-METER	3,000	4,000	$ 36.82	$ 42.92	$ 6.10	16.6%
5/8-METER	4,000	5,000	$ 41.29	$ 48.38	$ 7.09	17.2%
5/8-METER	5,000	10,000	$ 54.68	$ 64.77	$ 10.09	18.5%
5/8-METER	10,000	15,000	$ 76.99	$ 92.08	$ 15.09	19.6%
5/8-METER	15,000	20,000	$ 99.31	$ 119.40	$ 20.09	20.2%
1-METER	20,000	25,000	$ 138.48	$ 182.51	$ 44.03	31.8%
1-METER	25,000	30,000	$ 160.80	$ 209.82	$ 49.02	30.5%
1-METER	30,000	40,000	$ 194.27	$ 250.79	$ 56.52	29.1%
1-METER	40,000	50,000	$ 238.91	$ 305.42	$ 66.51	27.8%
1-METER	50,000	75,000	$ 317.02	$ 401.02	$ 84.00	26.5%
1-METER	75,000	100,000	$ 428.61	$ 537.59	$ 108.98	25.4%
1-METER	100,000	200,000	$ 707.58	$ 879.01	$ 171.43	24.2%
1-METER	200,000	300,000	$ 1,153.93	$ 1,425.28	$ 271.35	23.5%
1-METER	300,000	400,000	$ 1,600.28	$ 1,971.55	$ 371.27	23.2%
1-METER	400,000	500,000	$ 2,046.63	$ 2,517.82	$ 471.19	23.0%
1-METER	500,000	1,000,000	$ 3,385.68	$ 4,156.63	$ 770.95	22.8%
1-METER	1,000,000	1,500,000	$ 5,617.43	$ 6,887.98	$ 1,270.55	22.6%
1-METER	1,500,000	2,000,000	$ 7,849.18	$ 9,619.33	$ 1,770.15	22.6%
1-METER	2,000,000	2,500,000	$ 10,080.93	$ 12,350.68	$ 2,269.75	22.5%
1-METER	2,500,000	5,000,000	$ 16,776.18	$ 20,544.73	$ 3,768.55	22.5%
1-METER	5,000,000	10,000,000	$ 33,514.30	$ 41,029.85	$ 7,515.55	22.4%

Egg Harbor City - Schedule A-17

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 37.94	$ 28.96	$ (8.98)	-23.7%
5/8-METER	1,000	2,000	$ 45.49	$ 39.28	$ (6.21)	-13.7%
5/8-METER	2,000	3,000	$ 53.04	$ 49.60	$ (3.44)	-6.5%
5/8-METER	3,000	4,000	$ 60.59	$ 59.92	$ (0.67)	-1.1%
5/8-METER	4,000	5,000	$ 68.13	$ 70.23	$ 2.10	3.1%
5/8-METER	5,000	10,000	$ 90.78	$ 101.19	$ 10.41	11.5%
5/8-METER	10,000	15,000	$ 128.52	$ 152.78	$ 24.26	18.9%
5/8-METER	15,000	20,000	$ 166.25	$ 204.38	$ 38.13	22.9%
1-METER	20,000	25,000	$ 214.01	$ 291.77	$ 77.76	36.3%
1-METER	25,000	30,000	$ 251.75	$ 343.36	$ 91.61	36.4%
1-METER	30,000	40,000	$ 308.36	$ 420.75	$ 112.39	36.4%
1-METER	40,000	50,000	$ 383.84	$ 523.94	$ 140.10	36.5%
1-METER	50,000	75,000	$ 515.92	$ 704.52	$ 188.60	36.6%
1-METER	75,000	100,000	$ 704.61	$ 962.49	$ 257.88	36.6%
1-METER	100,000	200,000	$ 1,176.35	$ 1,607.41	$ 431.06	36.6%
1-METER	200,000	300,000	$ 1,931.12	$ 2,639.28	$ 708.16	36.7%
1-METER	300,000	400,000	$ 2,685.89	$ 3,671.15	$ 985.26	36.7%
1-METER	400,000	500,000	$ 3,440.66	$ 4,703.02	$ 1,262.36	36.7%
1-METER	500,000	1,000,000	$ 5,704.97	$ 7,798.63	$ 2,093.66	36.7%
1-METER	1,000,000	1,500,000	$ 9,478.82	$ 12,957.98	$ 3,479.16	36.7%
1-METER	1,500,000	2,000,000	$ 13,252.67	$ 18,117.33	$ 4,864.66	36.7%
1-METER	2,000,000	2,500,000	$ 17,026.52	$ 23,276.68	$ 6,250.16	36.7%
1-METER	2,500,000	5,000,000	$ 28,348.07	$ 38,754.73	$ 10,406.66	36.7%
1-METER	5,000,000	10,000,000	$ 56,651.94	$ 77,449.85	$ 20,797.91	36.7%

Egg Harbor City Irrigation - Schedule A-18

Meter Size	Lower Limit	Upper Limit	Current Monthly Bill	Proposed Monthly Bill	Monthly Increase	Percentage Monthly Increase
5/8-METER	-	1,000	$ 3.77	$ 10.16	$ 6.39	169.5%
5/8-METER	1,000	2,000	$ 11.32	$ 20.48	$ 9.16	80.9%
5/8-METER	2,000	3,000	$ 18.87	$ 30.80	$ 11.93	63.2%
5/8-METER	3,000	4,000	$ 26.42	$ 41.12	$ 14.70	55.6%
5/8-METER	4,000	5,000	$ 33.96	$ 51.43	$ 17.47	51.4%
5/8-METER	5,000	10,000	$ 56.61	$ 82.39	$ 25.78	45.5%
5/8-METER	10,000	15,000	$ 94.35	$ 133.98	$ 39.63	42.0%
5/8-METER	15,000	20,000	$ 132.08	$ 185.58	$ 53.50	40.5%
1-METER	20,000	25,000	$ 176.90	$ 244.67	$ 67.77	38.3%
1-METER	25,000	30,000	$ 214.64	$ 296.26	$ 81.62	38.0%
1-METER	30,000	40,000	$ 271.25	$ 373.65	$ 102.40	37.8%
1-METER	40,000	50,000	$ 346.73	$ 476.84	$ 130.11	37.5%
1-METER	50,000	75,000	$ 478.81	$ 657.42	$ 178.61	37.3%
1-METER	75,000	100,000	$ 667.50	$ 915.39	$ 247.89	37.1%
1-METER	100,000	200,000	$ 1,139.24	$ 1,560.31	$ 421.07	37.0%
1-METER	200,000	300,000	$ 1,894.01	$ 2,592.18	$ 698.17	36.9%
1-METER	300,000	400,000	$ 2,648.78	$ 3,624.05	$ 975.27	36.8%
1-METER	400,000	500,000	$ 3,403.55	$ 4,655.92	$ 1,252.37	36.8%
1-METER	500,000	1,000,000	$ 5,667.86	$ 7,751.53	$ 2,083.67	36.8%
1-METER	1,000,000	1,500,000	$ 9,441.71	$ 12,910.88	$ 3,469.17	36.7%
1-METER	1,500,000	2,000,000	$ 13,215.56	$ 18,070.23	$ 4,854.67	36.7%
1-METER	2,000,000	2,500,000	$ 16,989.41	$ 23,229.58	$ 6,240.17	36.7%
1-METER	2,500,000	5,000,000	$ 28,310.96	$ 38,707.63	$ 10,396.67	36.7%
1-METER	5,000,000	10,000,000	$ 56,614.83	$ 77,402.75	$ 20,787.92	36.7%

*There are no proposed changes to Rate Schedule A-20 (Salem)

*PWAC Rate of $0.05477 per hundred gallons is included in monthly bill calculations.

New Jersey-American Water Company
2024 - Customer Impacts OIW/Resale

GENERAL SERVICE SFR - SCHEDULE A2

Number	Rate	Demand	Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
1	A2		2,090,000	$ 85,495	$ 1,739,486	$ 1,824,982	$ 85,814	$ 2,156,608	$ 2,242,423	22.9%
2	A2		2,411,720	$ 41,326	$ 2,007,250	$ 2,048,576	$ 41,480	$ 2,488,582	$ 2,530,062	23.5%
3	A2		164,855	$ 14,249	$ 137,207	$ 151,456	$ 14,303	$ 170,109	$ 184,412	21.8%
4	A2		421,730	$ 14,249	$ 351,002	$ 365,251	$ 14,303	$ 435,171	$ 449,473	23.1%
5	A2		348,129	$ 21,375	$ 289,744	$ 311,119	$ 21,455	$ 359,224	$ 380,679	22.4%
			5,436,434	176,694	4,524,690	4,701,384	177,355	5,609,693	5,787,049	23.1%

COMMODITY DEMAND - SCHEDULE C D

Number	Rate	Demand	Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
6	C	49,440	698,460	$ 7,125	$ 429,230	$ 436,355	$ 7,152	$ 533,253	$ 540,405	23.8%
7	C	72,000	2,190,000	$ 7,125	$ 759,134	$ 766,259	$ 7,152	$ 929,249	$ 936,401	22.2%
8	C	6,000	182,500	$ -	$ 63,261	$ 63,261	$ -	$ 77,437	$ 77,437	22.4%
9	C	97,440	2,967,780	$ 14,249	$ 1,027,817	$ 1,042,066	$ 14,303	$ 1,258,102	$ 1,272,405	22.1%
10	C	42,473	1,346,185	$ 7,125	$ 454,024	$ 461,149	$ 7,152	$ 555,238	$ 562,390	22.0%
11	C	12,000	9,673,920	$ 35,620	$ 1,190,439	$ 1,226,059	$ 35,753	$ 1,366,617	$ 1,402,370	14.4%
12	C	120,000	1,498,095	$ 14,249	$ 1,019,282	$ 1,033,532	$ 14,303	$ 1,268,635	$ 1,282,938	24.1%
13	C	192,000	5,840,000	$ 22,799	$ 2,024,358	$ 2,047,157	$ 22,884	$ 2,477,998	$ 2,500,882	22.2%
14	C	96,000	2,743,285	$ 21,375	$ 991,982	$ 1,013,357	$ 21,455	$ 1,215,996	$ 1,237,451	22.1%
15	C	124,320	3,781,370	$ 14,249	$ 1,310,768	$ 1,325,018	$ 14,303	$ 1,604,500	$ 1,618,802	22.2%
16	C	32,880	1,014,730	$ 7,125	$ 348,343	$ 355,469	$ 7,152	$ 426,261	$ 433,413	21.9%
17	C	90,000	1,922,480	$ 20,811	$ 855,769	$ 876,580	$ 20,888	$ 1,055,470	$ 1,076,359	22.8%
18	C	120,000	3,686,491	$ 42,748	$ 1,269,394	$ 1,312,142	$ 42,908	$ 1,553,499	$ 1,596,407	21.7%
19	C	34,560	1,044,205	$ 7,125	$ 363,585	$ 370,710	$ 7,152	$ 445,129	$ 452,281	22.0%
20	C	15,000	456,170	$ 7,125	$ 158,144	$ 165,269	$ 7,152	$ 193,583	$ 200,735	21.5%
21	C	72,000	2,190,000	$ 22,799	$ 759,134	$ 781,933	$ 22,884	$ 929,249	$ 952,133	21.8%
22	C	6,000	183,465	$ 4,278	$ 63,371	$ 67,649	$ 4,294	$ 77,563	$ 81,857	21.0%
23	C	6,000	200,710	$ 4,278	$ 65,342	$ 69,620	$ 4,294	$ 79,808	$ 84,101	20.8%
24	C	12,600	768,930	$ 7,125	$ 176,928	$ 184,053	$ 7,152	$ 212,823	$ 219,975	19.5%
25	C	15,600	474,500	$ 7,125	$ 164,479	$ 171,604	$ 7,152	$ 201,337	$ 208,489	21.5%
26	C	260,088	7,911,065	$ 28,498	$ 2,742,252	$ 2,770,751	$ 28,604	$ 3,356,765	$ 3,385,369	22.2%
27	C	144,000	4,380,565	$ 22,799	$ 1,518,333	$ 1,541,132	$ 22,884	$ 1,858,572	$ 1,881,456	22.1%
28	C	180,000	5,496,625	$ 14,249	$ 1,900,307	$ 1,914,556	$ 14,303	$ 2,325,938	$ 2,340,240	22.2%
29	C	21,600	657,000	$ 7,125	$ 227,740	$ 234,866	$ 7,152	$ 278,775	$ 285,927	21.7%
30	C	18,840	466,245	$ 7,125	$ 186,433	$ 193,559	$ 7,152	$ 229,251	$ 236,403	22.1%
31	C	88,800	2,505,595	$ 12,308	$ 789,388	$ 801,696	$ 12,353	$ 967,785	$ 980,138	22.3%
32	D	7,200	218,400	$ 7,125	$ 71,761	$ 78,886	$ 7,152	$ 87,716	$ 94,868	20.3%
33	D	19,810	599,960	$ 28,499	$ 197,334	$ 225,833	$ 28,606	$ 241,218	$ 269,824	19.5%
34	D	148,585	4,500,001	$ 37,048	$ 1,480,107	$ 1,517,155	$ 37,187	$ 1,809,258	$ 1,846,445	21.7%
35	D	4,953	150,000	$ -	$ 49,337	$ 49,337	$ -	$ 60,309	$ 60,309	22.2%
		2,105,236	69,598,732	$ 439,233	$ 22,608,442	$ 23,047,675	$ 440,877	$ 27,617,024	$ 28,057,901	21.7%

SALES TO OTHER SYSTEMS - SCHEDULE G

Number	Rate	Demand	Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
36	G		16,838,170	$ -	$ 5,262,097	$ 5,262,097	$ -	$ 6,630,871	$ 6,630,871	26.0%
37	G		17,520,000	$ -	$ 5,475,175	$ 5,475,175	$ -	$ 6,899,376	$ 6,899,376	26.0%
38	G		43,975,970	$ -	$ 13,742,930	$ 13,742,930	$ -	$ 17,317,737	$ 17,317,737	26.0%
39	G		15,330,000	$ -	$ 4,790,778	$ 4,790,778	$ -	$ 6,036,954	$ 6,036,954	26.0%
40	G		10,950,000	$ -	$ 2,955,624	$ 2,955,624	$ -	$ 3,724,095	$ 3,724,095	26.0%
			104,614,140	$ -	$ 32,226,604	$ 32,226,604	$ -	$ 40,609,033	$ 40,609,033	26.0%

PEAKING SERVICE - SCHEDULE H

Number	Rate	Demand	Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
41	H		22,625	$ 22,799	$ 23,082	$ 45,881	$ 22,884	$ 27,133	$ 50,017	9.0%
42	H		200,000	$ 22,799	$ 204,038	$ 226,837	$ 22,884	$ 239,854	$ 262,738	15.8%
			222,625	$ 45,598	$ 227,120	$ 272,717	$ 45,768	$ 266,987	$ 312,755	14.7%

BULK SERVICE - SCHEDULE I

Number	Rate	Demand	Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
43	I		535,035	$ 39,330	$ 305,136	$ 344,466	$ 39,478	$ 362,807	$ 402,285	16.8%
44	I		45,101	$ -	$ 25,722	$ 25,722	$ -	$ 30,583	$ 30,583	18.9%

OPTIONAL INDUSTRIAL WHOLESALE - SCHEDULE F

Number	Rate	Demand	Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
45	OIW		1,776,010	$ 14,249	$ 809,754	$ 824,003	$ 14,303	$ 1,006,589	$ 1,020,892	23.9%
46	OIW		1,460,000	$ 575,634	$ 665,672	$ 1,241,306	$ 577,776	$ 827,484	$ 1,405,260	13.2%
47	OIW		9,636,000	$ 61,560	$ 4,393,438	$ 4,454,997	$ 61,788	$ 5,461,396	$ 5,523,184	24.0%
48	OIW		16,197,079	$ 325,063	$ 7,384,896	$ 7,709,960	$ 326,276	$ 9,180,019	$ 9,506,295	23.3%
49	OIW		2,372,500	$ 56,997	$ 1,081,718	$ 1,138,715	$ 57,209	$ 1,344,662	$ 1,401,871	23.1%
50	OIW		13,282,180	$ 49,229	$ 5,230,655	$ 5,279,884	$ 49,407	$ 6,501,760	$ 6,551,167	24.1%
			44,723,769	$ 1,082,732	$ 19,566,133	$ 20,648,865	$ 1,086,759	$ 24,321,909	$ 25,408,668	23.1%

MANASQUAN - SCHEDULE E J

Number	Rate	Non-Int. Usage	Interruptible Usage	Current Fixed Revenue	Current Volumetric Revenue	Current Total Revenue	Proposed Fixed Revenue	Proposed Volumetric Revenue	Proposed Total Revenue	Increase
51	E	460,000	41,170	$ 16,532	$ 123,459	$ 139,991	$ 16,594	$ 157,850	$ 174,444	24.6%
52	E	1,050,000	1,685	$ 30,637	$ 204,997	$ 235,634	$ 30,751	$ 265,079	$ 295,830	25.5%
53	E	2,000,000	131,260	$ 41,326	$ 497,046	$ 538,372	$ 41,480	$ 637,043	$ 678,524	26.0%
54	E	1,211,800	73,455	$ 22,087	$ 296,103	$ 318,191	$ 22,170	$ 379,715	$ 401,885	26.3%
55	E	365,000	224,325	$ 23,657	$ 257,477	$ 281,134	$ 23,746	$ 323,016	$ 346,762	23.3%
56	J	1,300,000		$ 21,660	$ 362,505	$ 384,165	$ 21,740	$ 465,270	$ 487,010	26.8%
		6,386,800	471,895	$ 155,898	$ 1,741,589	$ 1,897,486	$ 156,481	$ 2,227,973	$ 2,384,454	25.7%

*Non-Exempt PWAC rate of $0.05477 per hundred gallons is included in non-exempt monthly bill calculations.
*Exempt PWAC rate of $0.04731 per hundred gallons is included in exempt monthly bill calculations.