Agenda Date: 3/18/15 Agenda Item: 5B



#### STATE OF NEW JERSEY

Board of Public Utilities 44 South Clinton Avenue, 9<sup>th</sup> Floor Post Office Box 350 Trenton, New Jersey 08625-0350 www.nj.gov/bpu/

		WATER
IN THE MATTER OF THE PETITION OF NEW JERSEY	)	ORDER ADOPTING INITIAL
AMERICAN WATER COMPANY, INC. FOR	)	DECISION/STIPULATION
AUTHORIZATION TO CHANGE THE LEVELS OF ITS	)	
PURCHASED WATER ADJUSTMENT CLAUSE AND	)	
PURCHASED WASTEWATER (SEWERAGE)	)	BPU DOCKET NO. WR14111278
TREATMENT ADJUSTMENT CLAUSE	j	OAL DOCKET NO. PUC 14774-2014S

WATER

#### Parties of Record:

Robert J. Brabston, Esq., on behalf of New Jersey American Water Company, Inc., Petitioner Stefanie A. Brand, Esq., Director, on behalf of the New Jersey Division of Rate Counsel Jay L. Kooper, Esq., on behalf of Middlesex Water Company, Intervener

#### BY THE BOARD1:

On November 7, 2014, New Jersey American Water Company, Inc. ("Petitioner" or "Company"), a public utility of the State of New Jersey, filed a petition with the Board of Public Utilities ("Board") pursuant to N.J.A.C. 14:9-7.1 et seq. and 14:9-8.1 et seq., for approval to change the levels of its existing Purchased Water Adjustment Clause ("PWAC") charge and Purchased Wastewater (sewerage) Treatment Adjustment Clause ("PSTAC") charges, with respect to increased purchased water expense and increased purchased wastewater treatment expense. The total amount originally requested was an overall increase of \$412,475 or 0.06% above estimated total Company revenues of \$654,442,888. As a result of settlement discussions, the Petitioner, the Division of Rate Counsel ("Rate Counsel") and Board Staff ("Staff") (collectively the "Signatory Parties") have agreed to a total overall stipulated decrease of \$1,211,807 or 0.18% below total Company revenues of \$685,497,880. Middlesex Water Company submitted a letter not objecting to the settlement.

The Petitioner services approximately 605,000 general metered water customers and approximately 35,500 sewer customers in all or part of 188 municipalities in 18 of the State's 21 counties.

<sup>&</sup>lt;sup>1</sup> Commissioners Richard S. Mroz and Upendra J. Chivukula recused themselves due to a potential conflict of interest and as such took no part in the discussion or deliberation of this matter.

The Company purchases water on a routine basis from twelve separate entities, and purchases wastewater treatment services from three separate entities, each of which adjusts its rates for service, and, in the case of wastewater treatment service providers, issues sewerage deficit/credit adjustments, at different times throughout the year. The twelve water purveyors are: Passaic Valley Water Commission; Morris County Municipal Utilities Authority; Montclair Water Bureau; Shorelands Water Company; New Jersey Water Supply Authority; Atlantic City Municipal Utilities Authority; City of Wildwood; Borough of Seaside Heights; City of Newark; Township of Maple Shade; East Windsor Municipal Utilities Authority; and Marlboro Township Municipal Utilities Authority. The three sewerage treatment purveyors are: Cape May County Municipal Utilities Authority for the Petitioner's Ocean City Sewer tariff group; Ocean County Utilities Authority for the Petitioner's Lakewood Sewer tariff group; and Howell Township for the Petitioner's Adelphia Sewer tariff group.

In <u>I/M/O New Jersey American Water Company</u>, <u>Elizabethtown Water Company</u>, and <u>Mount Holly Water Company</u> (Docket No. WR06030257, April 2, 2007), the Board ordered that all purchased water costs and purchased wastewater treatment costs be removed from base rates and recovered through the PWAC and PSTAC, as applicable. In the petition filed within the instant proceeding, Petitioner proposed to increase its PWAC rate in PWAC Rate Schedule O-1 from \$0.4525 per thousand gallons of water to \$0.4577 per thousand gallons of water for Non-Exempt customers. Petitioner proposed to increase its PWAC rate from \$0.3902 per thousand gallons of water to \$0.3947 per thousand gallons for Exempt customers. It also proposed to address its PSTAC charges as follows:

For customers in Lakewood Township, Ocean County, the rate per thousand gallons of prior year's winter water quarter usage (January, February and March meter readings) as reflected in PSTAC Rate Schedule 2-B, would decrease from \$3.7965 per thousand gallons to \$3.6296 per thousand gallons.

For customers in Ocean City, Cape May County, the rate per thousand gallons of prior year's summer water quarter usage (July, August and September meter readings) as reflected in PSTAC Rate Schedule 1-B, would increase from \$24.0083 per thousand gallons to \$24.5226 per thousand gallons.

For customers in the Adelphia section of Howell Township, Monmouth County, the rate per thousand gallons of water as reflected in PSTAC Rate Schedule 3-B, would increase from \$6.4594 per thousand gallons to \$6.6559 per thousand gallons.

#### BACKGROUND/PROCEDURAL HISTORY

This matter was transmitted to the Office of Administrative Law ("OAL") on November 12, 2014, as a contested case, and was assigned to Administrative Law Judge ("ALJ") Elia A. Pelios. A telephonic prehearing conference was held on January 7, 2015 with ALJ Pelios during which, among other things, the ALJ directed that public hearings be held on this matter.

On January 13, 2015, Middlesex Water Company ("Middlesex") filed a motion to intervene in the instant proceeding. The motion was subsequently granted by ALJ Pelios. After proper notice, four public hearings were held in following locations in Petitioner's service area: Ocean City on

February 10, 2015 at 2:00 p.m.; Westhampton on February 10, 2015 at 6:00 p.m.; Maplewood on February 12, 2015 at 2:00 p.m.; and Howell Township on February 12, 2015 at 6:00 p.m. No member of the public appeared at the Ocean City, Westampton, or Maplewood public hearings. Five (5) members of the public attended the Howell Township public hearing and only one member of the public spoke and placed her formal comments on the record regarding solely the financial hardships placed upon the senior citizens of this State.

Subsequent to the public hearings, the Petitioner, Rate Counsel, Staff and Middlesex engaged in settlement negotiations. On February 27, March 2 and March 3, 2015, the Signatory Parties entered into a Stipulation of Settlement ("Stipulation). The intervener, Middlesex, submitted to ALJ Pelios correspondence on March 3, 2015 providing it had no objection to the Stipulation.

On March 11, 2015, ALJ Pelios issued his Initial Decision recommending adoption of the Stipulation executed by the Signatory Parties, finding that they voluntarily agreed to the Stipulation, and that the Stipulation fully disposed of all issues and was consistent with the law.

#### **DISCUSSIONS AND FINDINGS**<sup>2</sup>

The Signatory Parties recommend that the Board approve a change to Petitioner's PWAC rate on PWAC Rate Schedule O-1 from \$0.4525 per thousand gallons of water for Non-Exempt customers, to \$0.4348 per thousand gallons of water for Non-Exempt customers; and from \$0.3902 per thousand gallons of water for Exempt customers, to \$0.3750 per thousand gallons of water for Exempt customers.

The Signatory Parties further recommend that the Board permit Petitioner to change its effective PSTAC charges as follows (including the effects of rate compression):

For Lakewood Township, Ocean County, the rate per thousand gallons of prior year's winter quarter as reflected within PSTAC Rate Schedule 2-B will decrease from \$3.7965 per thousand gallons to \$3.8151 per thousand gallons.

For customers in Ocean City, Cape May County, the rate per thousand gallons of prior year's summer water quarter usage (July, August and September meter readings) as reflected upon PSTAC Rate Schedule 1-B, will decrease from \$24.0083 per thousand gallons to \$24.8816 per thousand gallons.

For customers in the Adelphia section of Howell Township, Monmouth County, the rate per thousand gallons of water as reflected upon PSTAC Rate Schedule 3-B, will increase from \$6.4594 per thousand gallons to \$5.8388 per thousand gallons.

The effective PWAC rate change would result in an decrease in the annual bill of an average residential customer utilizing 6,500 gallons per month as follows:

<sup>&</sup>lt;sup>2</sup> Although described in this Order at some length, should there be any conflict between this summary and the Stipulation, the terms of the Stipulation control, subject to the findings and conclusions in this Order.

	Present Monthly Bill	Proposed Per month	Amount <u>Decrease</u>	Percentage <u>Decrease</u>
SA-1	\$55.12	\$55.01	(\$0.11)	(0.20%)
SA-1B Pennsgrove	\$41.35	\$41.24	(\$0.11)	(0.27%)
SA-1D	\$48.65	\$48.54	(\$0.11)	(0.23%)
SA-2, SA-3 & SA-1A	\$52.48	\$52.36	(\$0.12)	(0.23%)
SA-2 Manville	\$49.05	\$48.93	(\$0.12)	(0.24%)
SA-3 Southampton	\$45.64	\$45.53	(\$0.11)	(0.24%)

The PSTAC rate changes will result in: (a) an increase for a typical residential sewer service customer in Lakewood Township, Ocean County utilizing 18,000 gallons of water in the winter quarter of \$0.11 per month or 0.19%; (b) an increase to an average sewer service customer in Ocean City, Cape May County utilizing 20,000 gallons in the summer quarter and 44,000 gallons of water per year of \$1.45 per month or 2.22%; and (c) an decrease to an average sewer service customer in the Adelphia section of Howell Township, Monmouth County utilizing 48,000 gallons of water per year, of (\$2.48) per month or (4.63%).

These PWAC and PSTAC rates are calculated as being effective April 1, 2015.

The Parties agreed on a methodology for calculating the amount of interest to be applied to over-recoveries within the PWAC. This method is described as follows: Total PWAC True-up balance (Over)/Under-recovered (which is the adjusted total purchased water expense minus total PWAC revenues net of cost recoveries for the current month) of the current month, plus the total PWAC cumulative true-up balance (Over)/under recovery) of the prior month, minus the amortization of the PWAC true-up from the previous PWAC year of the current month. The Parties agree to review this methodology and adjust it as necessary and appropriate in future PWAC proceedings.

Having reviewed the Initial Decision and the Stipulation of Settlement, the Board <u>HEREBY FINDS</u> that the Signatory Parties voluntarily agreed to the Stipulation, and that the Stipulation fully disposes of all issues in this proceeding and is consistent with the law. The Board <u>FURTHER FINDS</u> the Initial Decision, which adopts the Stipulation to be reasonable, in the public interest, and in accordance with the law. Therefore, the Board <u>HEREBY ADOPTS</u> the Initial Decision and the Stipulation, attached hereto, including all attachments and schedules, as its own, incorporating by reference the terms and conditions of the Stipulation, as if they were fully set forth at length herein, subject to the following:

In accordance with the provisions of <u>N.J.A.C.</u> 14:9-7.3 (c) and 14:9-8.3 (c), the Petitioner shall file with the Board, no later than 45 days after the adjustment clause has been in effect for one year, a PWAC true-up schedule in connection with this proceeding. Copies of the true-up schedule shall be served upon all parties to the present proceeding.

The Board <u>HEREBY ACCEPTS</u> the tariff pages attached to the Stipulation as filed with the Board, to be effective on April 1, 2015.

The effective date of this Order is April 1, 2015.

DATED: 3/18/15

BOARD OF PUBLIC UTILITIES BY:

JOSEPH L. FIORDALISO

COMMISSIONER

MARY-ANNA HOLDEN

COMMISSIONER

DIANNE SOLOMON COMMISSIONER

ATTEST:

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HENNETH J. SHEEHAN

SECRETARY

I HEREBY CERTIFY that the within document is a true copy of the original in the files of the Board of Public Utilities

In the Matter of the Petition of New Jersey American Water Company, Inc. for Authorization to Change the Levels of its Purchased Water Adjustment Clause and Purchased Wastewater (Sewerage) Treatment Adjustment Clause

BPU Docket No. WR14111278

OAL Docket No. PUC 14774-2014S

#### SERVICE LIST

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# State of New Jersey

DIVISION OF RATE COUNSEL 140 East Front Street, 4<sup>TM</sup> FL P. O. Box 003 Trenton, New Jersey 08625

CHRIS CHRISTIE Governor

KIM GUADAGNO

Li. Governor

STEFANIE A. BRAND Director

March 3, 2015

Via US Regular Mail
Robert J. Brabston, Esq.
New Jersey American Water Company
1025 Laurel Oak Road
Voorhees, NJ 08043

Re: I/M/O the Petition of New Jersey American Water Company, Inc. for Approval to Chang the Levels of its Purchased Water Adjustment Clause and Purchased Wastewater (Sewerage) Treatment Adjustment Clause BPU Docket No.: WR14111278

Dear Mr. Brabston:

Enclosed please find original signature page for the Stipulation executed on behalf of the Division of Rate Counsel in the above matter. Thank you.

Very truly yours,

Stefanie A. Brand Director, Division of Rate Counsel

Christine M. Kuarez, E

Assistant Deputy Rate Counsel

CMJ/ddn

cc: Alex Moreau, DAG (w/o enclosure)

# New Jersey American Water Company Statement of Actual Purchased Water Operating Expense - PWAC Water Service PWAC Year 4/1/14 - 3/31/15

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano Schedule DMD 1, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015

Page

Line													
No. Purchased Water	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
1 0 Marida Marida													
2 Vendor/Voucher	6 440.400	£ 404.022	P 440 455	e 400.004	\$ 109,756	\$ 116.031	¢ 400.707	\$ 228,920	\$ 230,816	\$ 202,030	\$ 110,010	\$ 118,266	\$1,744,324
Atlantic City Municipal Utility Authority     Borough Florham Park	\$ 118,100 0	\$ 101,933 40	\$ 119,455 0	\$ 122,301 0	\$ 109,756 30	\$ 116,031 46	\$ 166,707 0	\$ 226,920 0	a 230,616	\$ 202,030	\$ 110,010	<b>∌</b> 118,200	\$1,744,324
5 Township of Maple Shade	10,935	40	0	15,047	0	40	0	14,447	0	0	10,822	0	\$51,251
6 Morris County Municipal Utilities Authority	47,311	46.550	53,807	54,266	61,369	71,704	57.984	37,367	33,085	32,966	43,680	39,965	\$580,054
7 Montclair Water Bureau	7.606		793	16,368	20,504	13,047	15,841	14,357	11,960	1.814	16,432	18,677	\$154,408
	0.00	17,011	793 8	10,300	20,504	13,047			11,900	1,014	10,432	10,077	\$154,406 \$506
8 City of Newark - Shaw/Selvage	-	8	_	-	•	•	306	22		0		-	
9 NJWSA - Water - Manasquan	0	0	1,220,513	0	0	1,220,513	0		1,220,513	0	0	1,220,513	\$4,882,053
10 NJWSA - Overdrafts - Manasquan	0	0	0	0	0	0	0	0	•	-	0	0	\$0
11 NJWSA - Power Component - Manasquan	13,517	26,519	16,548	28,499	17,072	0	32,002	23,003	0	29,131	29,840	13,223	\$229,353
12 Passaic Valley Water Commission - Water	740,696	0	818,549	661,258	1,907,137	999,709	986,293	720,664	0	880,995	912,618	669,081	\$9,296,999
13 Passaic Valley Water Comm Power Component	0	0	51,064	56,248	109,975	34,241	111,787	149,991	0	0	169,576	0	\$682,881
14 Sea Isle City	0	0	0	0	0	0	0	0	0	. 0	0	0	\$0
15 Seaside Heights Borough	0	0	0	51,148	0	0	0	82,814	0	6	0	42,043	\$176,011
16 Shorelands Water Company	30,249	36,969	36,381	140,818	29,044	39,744	33,034	28,881	25,670	28,454	31,096	27,612	\$487,952
17 City of Wildwood	0	0	0	0	0	0	0	0	88,435	0	0	0	\$88,435
18 Pemberton Borough	0	0	0	0	0	0	0	0	0	0	0	0	\$0
19 Other - Vouchers	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20 Marlboro Municipal Utilities Authority	31,301	30,292	31,593	0	32,627	63,908	31,203	32,243	31,203	0	64,389	29,773	\$378,531
21 NJWSA - Water - Raritan	923,274	894,030	923,274	894,030	0	1,899,721	951,000	982,143	951,000	982,143	982,143	888,713	\$11,271,471
22 NJWSA - Water - Raritan - Credit (1)	0	0	0	(197,220)	0	0	0	0	0	0	0	0	(\$197,220)
23 NJWSA - Overdraft - Raritan	0	0	0	0	0	0	0	0	0	0	0	0	\$0
24 City of Newark - Summit	0	0	0	0	12,034	4,628	1,600	0	1,554	0	21,700	3,627	\$45,143
25 East Windsor Municipal Utility	0	0	0_	0	0	0	0	0	0	0	2,032	702	\$2,734
26 Total of Vouchers (2)	\$1,922,990	\$1,153,350	\$3,271,985	\$1,842,763	\$2,299,547	\$4,463,290	\$2,387,756	\$2,314,853	\$2,594,289	\$2,157,538	\$2,394,506	\$3,072,195	\$29,875,061
27													
28 Journal Entries													
29 Accruals for Account 510100	2,473,420	1,318,767	(737,937)	1,066,895	439,351	(495,876)	33,726	(1,041,959)	(487,086)	978,637	(3,547,937)	0	1
30 Total Balance of Account 510100 (Purch. Wtr)	\$4,396,410	\$2,472,117	\$2,534,048	\$2,909,658	\$2,738,898	\$3,967,414	\$2,421,482	\$1,272,894	\$2,107,203	\$3,136,175	(\$1,153,431)	\$3,072,195	\$29,875,062
31													
32 Adjustments													
33 Eliminations													
34 Eliminate Accruals for Account 510100	(\$2,473,420)	(\$1,318,767)	\$737,937	(\$1,066,895)	(\$439,351)	\$495,876	(\$33,726)	\$1,041,959	\$487,086	(\$978,637)	\$3,547,937	\$0	(\$1)
35 Seaside Basin Interest (3)	•••••	,	•	,	. , ,							•	, ,
36													
37													
38													
39 Total of Eliminations	(\$2,473,420)	(\$1,318,767)	\$737,937	(\$1,066,895)	(\$439.351)	\$495.876	(\$33,726)	\$1,041,959	\$487,086	(\$978,637)	\$3.547.937	\$0	(\$1)
40						717.7	121-2-7			10000001	7.7.7 1.7.2.	72	
41													
42 Additions													
43 No Additions	0	0	0	0	0	0	0	0	0	0	0	ο	0
44 Total of Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45								ΨΨ.		<u> </u>	<u>~~</u>		
46 Total Purchased Water Expense As Adjusted	\$1,922,990	\$1,153,350	\$3,271,985	\$1,842,763	\$2,299,547	\$4,463,290	\$2,387,756	\$2,314,853	\$2,594,289	\$2,157,538	\$2,394,506	\$3,072,195	\$29,875,061
47 Notes	***************************************										7-1-5-11-0-0		

<sup>47</sup> Notes:48 (1) Reflects credit against prior period debt service payments.

<sup>49 (2)</sup> Purchased Water expense reflects actuals except for estimates utilized for February 2015 through March 2015 activity. The estimated activity is based on a 3-year average usage of year ended 3/31/12, 3/31/13, and 3/31/14 for that invoiced month, multiplied by the applicable effective rate. The exceptions to this estimate process are NJWSA-Manasquan and NJWSA-Raritan (utilize the contract usage and rate as of 8/4/14).

10 Interest paid for late payment is removed form total expenses.

11 Interest paid for late payment is removed form total expenses.

12 Interest paid for late payment is removed form total expenses.

13 Interest paid for late payment is removed form total expenses.

14 Interest paid for late payment is removed form total expenses.

15 Interest paid for late payment is removed form total expenses.

16 Interest paid for late payment is removed form total expenses.

17 Interest paid for late payment is removed form total expenses.

18 Interest paid for late payment is removed form total expenses.

19 Interest paid for late payment is removed form total expenses.

19 Interest paid for late payment is removed form total expenses.

# New Jersey American Water Company Statement of Actual Purchased Water Volumes (1000 Gallons) Associated with Actual Purchased Water Expense - PWAC Water Service PWAC Year 4/1/14 - 3/31/15 [1]

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano Schedule DMD 1a, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015

Page 1

Line	•													
No.	Purchased Water	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
1														
2														
3	Vendor/Vendor (1,000 gallons)													
4	Atlantic City Municipal Utility Authority	37,184	31,732	37,641	38,601	34,370	36,486	53,576	74,557	75,196	60,448	34,358	36,936	551,085
5	Borough of Florham Park	0	2	0	0	13	28	0	0	0	0	0	0	43
6	Township of Maple Shade	1,422	0	0	2,055	0	0	0	1,736	0	0	1,487	0	6,700
7	Morris County Municipal Utilities Authority	19,382	19,070	22,043	22,231	25,141	29,375	23,754	15,308	13,554	13,505	17,373	15,896	236,632
8	Montclair Water Bureau	4,377	9,787	456	9,418	11,798	7,507	9,114	8,261	6,882	1,043	9,456	10,746	<del>8</del> 8,845
9	City of Newark - Shaw/Selvage	0	2	2	0	0	0	93	7	16	0	34	0	. 154
10	NJWSA - Water - Manasquan	0	0	1,140,625	0	0	1,140,625	0	0	1,140,625	0	0	1,140,625	4,562,500
11	NJWSA - Overdrafts - Manasquan	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Passaic Valley Water Commission - Water	322,430	0	356,320	287,850	830,190	435,180	429,340	313,710	0	383,503	255,883	280,053	3,894,459
	Sea Isle City	0	0	0	0	0	0	0	0	0	0	0	0	0
	Seaside Heights	0	0	0	18,599	0	0	0	29,821	0	2	0	15,286	63,709
	Shorelands Water Company	12,525	14,615	14,705	60,608	9,374	15,424	13,593	11,257	11,013	11,663	13,071	11,505	199,352
	City of Wildwood	0	0	0	0	0	0	0	0	35,233	0	0	0	35,233
	Pemberton Borough	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Vendors	0	0	0	0	0	0	0	0	0	0	0	0	0
	Marlboro Municipal Utilities Authority	7,750	7,500	7,822	0	8,074	15,500	7,500	7,750	7,500	0	15,929	7,112	92,437
	NJWSA - Water - Raritan	3,924,600	3,798,000	3,924,600	3,798,000	0	8,079,382	3,798,000	3,925,000	3,798,000	3,924,600	3,924,600	3,544,800	46,439,582
	NJWSA- Water - Raritan Legislative Grant	90,210	87,300	90,210	87,300	90,210	90,210	87,300	90,210	87,300	90,210	90,210	81,480	1,062,150
	NJWSA - Overdraft - Raritan	0	0	0	0	0	0	0	0	0	0	- 0	0	0
	City of Newark - Summit	0	0	0	0	4,709	1,811	627	0	608	0	8,633	1,455	17,843
	East Windsor Municipal Utility	0	0	0	0	0	0	0_	0	0	0	953	299	1,252
25	Total Volume Assoc. with PW Expense as Adjusted (1)	4,419,880	3,968,008	5,594,424	4,324,662	1,013,879	9,851,528	4,422,897	4,477,617	5,175,927	4,484,974	4,371,986	5,146,193	57,251,975

26
27 (1) Purchased Water usage reflects actuals except for estimates utilized for February 2015 through March 2015 activity. The estimated activity is based on a 3-year average usage of year ended 3/31/12, 3/31/13, and 3/31/14 for that invoiced month. The exceptions to this estimate process are NJWSA-Manasquan and NJWSA-Raritan (utilize the contract usage as of 8/4/14).

#### New Jersey American Water Company Statement of PWAC True Up Schedule - Revenue and Operating Expense - PWAC Water Service PWAC Year 4/1/14 - 3/31/15

**New Jersey American Water Company** BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD 2, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015 Page 1

Line		Note (1)										_			
No.	Purchased Water	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
1 2	Total Billed PWAC Revenue (non-expt. & exempt) (2)		\$2,595,457	\$2,528,947	\$3,295,056	\$3,520,756	\$3,941,039	\$3,676,840	\$3,277,697	\$2,671,656	\$2,625,685	\$2,923,732	\$2,925,743	\$2,601,918	<b>\$</b> 36.584.527
	Less: Exempt PWAC Revenue (from In. 49)		53,251	50,672	176,513	77,142	83,067	81,804	77,071	76,956	77,955	83,379	94,131	81,675	1,013,616
	Non-Exempt PWAC Revenue		\$2,542,206	\$2,478,275	\$3,118,543	\$3,443,614	\$3,857,972	\$3,595,036	\$3,200,626	\$2,594,700	\$2,547,730	\$2,840,353	\$2,831,612	\$2,520,243	\$35,570,911
5	Hor-Example 1970 Novellad		<b>4</b> 2,042,200	<b>41</b> ,410,210	40,110,010	40,440,011	40,007,072	40,000,000	40,200,020	42,000,,000	42,011,100	42,010,000	42,001,012	42,020,210	400,010,011
6	GRFT tax rate (3)		13.76%	13.76%	13.76%	13.76%	13.76%	13,76%	13.76%	13.76%	13,76%	13,76%	13,76%	13,76%	13,76%
7	PWAC Non-exmpt, Rev. net of GRFT(In.4 *(100% -In.6)		\$2,192,398	\$2,137,265	\$2,689,431	\$2,969,773	\$3,327,115	\$3,100,359	\$2,760,220	\$2,237,669	\$2,197,163	\$2,449,521	\$2,441,982	\$2,173,458	\$30,676,354
	Add Back: Exempt PWAC Revenue (In. 3)		53,251	50,672	176,513	77,142	83,067	81,804	77,071	76,956	77,955	83,379	94,131	81,675	1,013,616
	PWAC Revenue net of GRFT		\$2,245,649	\$2,187,937	\$2,865,944	\$3,046,915	\$3,410,182	\$3,182,163	\$2,837,291	\$2,314,625	\$2,275,118	\$2,532,900	\$2,536,113	\$2,255,133	\$31,689,970
10															
11	Less: Uncollectibles & BPU/ Div. Rate Counsel Exp. Factor (3)		0,9925	0.9925	0.9925	0.9925	0.9925	0,9925	0.9925	0,9925	0.9925	0,9925	0.9925	0.9925	0.992
12	PWAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (In.9*11)		\$2,228,807	\$2,171,527	\$2,844,449	\$3,024,063	\$3,384,606	\$3,158,297	\$2,816,011	\$2,297,265	\$2,258,055	\$2,513,903	\$2,517,092	\$2,238,220	\$31,452,295
13			*,												
14	Less: PWAC True-up Under-recovery of \$305,691														
15	from PWAC Year 4/13-3/14 divided by 12 mos. (1)		25,477	25,474	25,474	25,474	25,474	25,474	25,474	25,474	25,474	25,474	25,474	25,474	305,691
16			,	,			,							•	
	Less: PWAC Filing Cost Authorized (4)		337	333	333	333	333	333	333	333	333	333	333	333	4.000
18	.,														
19	Total PWAC Revenues net of Cost recoveries detailed above		\$2,202,993	\$2,145,720	\$2.818,642	\$2,998,256	\$3,358,799	\$3,132,490	\$2,790,204	\$2,271,458	\$2,232,248	\$2,488,096	\$2,491,285	\$2,212,413	\$31,142,604
20			<b>*</b> -,,	<del></del>		*=,,	*-,	*	,,		*	*			
21	Total Purchased Water Exp. as Adjusted -(per Sch. DMD-1, In.46)		1,922,990	1,153,350	3.271,985	1,842,763	2,299,547	4,463,290	2,387,756	2,314,853	2.594.289	2,157,538	2,394,506	3,072,195	29,875,062
22	· · · · · · · · · · · · · · · · · · ·		.,	.,	-,,	.,,	_,,	.,,			-,	-, ,			, ,
23	Total PWAC True-Up Balance														
24	(Over-Recovered) / Under-Recovered (In. 21-19)		(\$280,004)	(\$992,370)	\$453,343	(\$1.155,493)	(\$1,059,252)	\$1,330,800	(\$402,448)	\$43,395	\$362,041	(\$330,558)	(\$96,779)	\$859,782	(\$1,267,543
25	,			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·							1			
	Interest Calculation														
	Total PWAC Cumulative True-up Balance														
28	(Over-Recov.) / Under-Recov. (5)	\$305,691	\$210	(\$1,017,633)	(\$589.765)	(\$1.770.732)	(\$2.855.458)	(\$1.550.132)	(\$1,978,054)	(\$1.960.133)	(\$1.623.566)	(\$1.979.597)	(\$2,101,851)	(\$1,267,543)	
29				(4.14)	(4,	(+ - , , ,	(,,	(+ -,,	(+-,,-,-,	(4.1,,	(* -	(* - ) ) )	(*=,:=:,=::,	(4-17	
	Average of the Current & Prior months Cumulative		(93,344)	(508,712)	(803,699)	(1,180,248)	(2,313,095)	(2,202,795)	(1,764,093)	(1,969,093)	(1.791.849)	(1,801,582)	(2,040,724)	(1,684,697)	
31	True-up Balances (Over rec.) / Under rec.		(1,	(,)	(,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(=,=,=,==,	(-,,	(,,	(1,1,	(.,,	(.,== .,=,	(	(.,,	
32	,														
33															
34 (	Overall ROR Per Docket BPU#WR11070460 (6)		8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8,0398%	
35 I	Monthly Overall Rate of Return		0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	
36 I	Interest on True-up Balances - (Over) / Under		(\$625)	(\$3,408)	(\$5,385)	(\$7,908)	(\$15,498)	(\$14,759)	(\$11,819)	(\$13,193)	(\$12,005)	(\$12,071)	(\$13,673)	(\$11,287)	(\$121,631
37				··········		······································				***************************************					
38	Total PWAC (Over-Recov.) / Under-Recov. including Interest														(\$1,389,174
39															
	Exempt (from GRFT) Customers Actual Water Sales (1000 gals	); (7)													
	Cogen (Bayway) - OlW	******	0	n	304,687	70,132	78,798	77,545	70,170	66,127	72,605	82,236	102,622	90,835	1.015.757
	Agua NJ Water Co SFR-CD		21,390	23,400	18,690	20,700	21,390	21,390	20,700	21,390	20,700	21,390	19,944	18,556	249,639
	Lawrenceville Water Co SFR-SOS		15,726	15,373	16.269	15,439	15,984	15,936	15,223	15,940	15.815	16.064	15,085	13,837	186,691
	Middlesex Water Co SFR SOS		98,365	90,004	111,321	90,278	94,835	93,004	90,228	93,084	90,107	93,358	102,719	85,372	1,132,675
	Roxiticus Water Co SFR Reg. GMS		990	1,085	1,400	1,150	1,875	1,770	1,195	680	555	635	868	715	12,918
	Total Exempt Customer Actual Water Sales	•	136,471	129,862	452,367	197,699	212,882	209,645	197,516	197,221	199,782	213,683	241,238	209,315	2,597,681
47					,					,					., .,
48 E	Exempt PWAC Rate per 1000 gals. (8)		\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902	\$0,3902
	Exempt PWAC Revenue		\$53,251	\$50,672	\$176,513	\$77,142	\$83.067	\$81,804	\$77,071	\$76,956	\$77,955	\$83,379	\$94.131	\$81.675	\$1,013,616
				<del></del>	7110,010	717,176	700,007	70.,007	7111-1	71-50	4,.00	400,0,0	77	77.,575	21,010,010

51 Notes: (1) March 2014 represents Total PWAC True-up balance per Schedule DMD-2a.

<sup>13 (2)</sup> Ellied PWAC water revenues are based on actuals, except estimates utilized for February 2015 through March 2015. Estimates are based on prior year, same month revenues, adjusted by the rate change effective 04/01/14 per Docket #WR13111038.

53 (3) GRFT rate and Uncollectible/BPU/Rate Counsel expense factor utilized herein is per Settlement, BPU Docket #WR13111038.

54 (4) Amount per the 2014 PWAC Rate Filing BPU Docket #WR13111038, Schedule DMD-12 - Per Settlement.

55 (5) Line 24 of the current month plus line 28 of the prior month less line 15 of the current month.

<sup>55 (6)</sup> The ROR utilized for the period 4/1/14 - 3/31/15 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

57 (7) Water sales for all entities were based upon actual monthly water sales, except estimates utilized for February 2015 through March 2015. Estimates are based on a 3-year average of 2012, 2013, and 2014 usage for the same month.

58 (8) For Settlement - exempt rate reflects \$0.3902 effective 4/1/14 per BPU Docket #WR13111038.

<sup>59</sup> 60

#### New Jersey American Water Company Statement of PWAC True Up Schedule - Revenue and Operating Expense - PWAC Water Service Prior PWAC Year 41/13 - 3/31/14

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD 2a, Final 2/26/15 PWAC Filing Year: 4/1/2013 - 3/31/2014

Page 1

Line No.	Purchased Water	Note (1) Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1 2 To	stal Billed PWAC Revenue (non-expt, & exempt) (2)		\$2,606,662	\$2,826,870	\$3,086,056	\$3,283,148	\$3,627,684	\$3,287,542	\$2,967,517	\$2,274,800	\$2,758,328	\$2,829,971	\$2,824,349	\$2,511,746	\$34,684,674
3 Le	ss: Exempt PWAC Revenue (from In. 49)		83,243	80,714	77.615	73.079	83.115	77,653	77,373	76,982	83.073	98,225	110,132	85.943	1.007.147
	on-Exempt PWAC Revenue		\$2,523,419	\$2,748,156	\$3,008,441	\$3,210,089	\$3,544,569	\$3,209,889	\$2,890,144	\$2,197,818	\$2,675,255	\$2,731,746	\$2,714,217	\$2,425,803	\$33,877,527
6 GF	RFT tax rate (3)		13.76%	13.76%	13.78%	13.76%	13.76%	13.76%	13.76%	13.76%	13.76%	13.76%	13.76%	13.76%	13.769
7 PV	NAC Non-except. Rev. net of GRFT(In.4 *(100% -In.6)		\$2,176,197	\$2,368,285	\$2,594,480	\$2,768,364	\$3,056,836	\$2,768,208	\$2,492,480	\$1,895,398	\$2,307,140	\$2,355,858	\$2,340,741	\$2,092,013	\$29,215,980
8 Ad	id Back: Exempt PWAC Revenue (in. 3)		83,243	80,714	77,615	73,079	83,115	77,853	77,373	76,982	83,073	98,225	110,132	85,943	1,007,147
9 PV	NAC Revenue net of GRFT		\$2,259,440	\$2,448,999	\$2,672,095	\$2,841,443	\$3,139,951	\$2,845,861	\$2,569,833	\$1,972,380	\$2,390,213	\$2,454,083	\$2,450,873	\$2,177,956	\$30,223,127
11 Le	ss: Uncollectibles & BPU/ Div. Rate Counsel Exp. Factor (3)		0.9923	0.9923	0.9923	0,9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.992
	NAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (in.9*11)		\$2,242,042	\$2,430,142	\$2,651,520	\$2,819,564	\$3,115,773	\$2,823,948	\$2,550,045	\$1,957,193	\$2,371,808	\$2,435,187	\$2,432,001	\$2,161,188	\$29,990,409
	ss: PWAC True-up Under-recovery of \$1,528,380														
15 16	from PWAC Year 4/12-3/13 divided by 12 mos. (1)		127,463	127,468	127,468	127,468	127,468	127,468	127,468	127,468	127,468	127,468	127,468	127,468	1.529,611
13.7	ss: PWAC Filing Cast Authorized (4)		544	543	543	543	543	543	543	543	543	543	543	543	6.517
	tal PWAC Revenues net of Cost recoveries detailed above		\$2,114,035	\$2,302,131	\$2,523,509	\$2,691,553	\$2,987,762	\$2,695,937	\$2,422,034	\$1,829,182	\$2,243,797	\$2,307,176	\$2,303,990	\$2,033,175	\$28,454,281
	tal Purchased Water Exp. as Adjusted -(per Sch. DMD-1, In At	3)	1,119,524	2,703,959	3,209,594	1,148,709	3,230,858	3,195,309	2,298,008	1,640,203	2,922,120	2,370,992	1,774,876	3,145,821	28,759,971
75	tal PWAC True-Up Balance														
	Over-Recovered) / Under-Recovered (In. 21-19)		(\$994,511)	\$401.828	SARA ORS	(\$1,542,844)	\$243,096	\$499,372	(\$124,02%)	(\$188.979)	\$678,323	\$63,816	(\$529,114)	\$1 112 646	\$305,691
25	210.1100.3130/1.01100/1.110/1.110/		(0004,514)	9101,020	4000,000	(01,042,044)	92,10,000	* 100,012	TA IN COURT	18 19-019-197	49191989	450,010	Teresti 14	*********	2001100
	erest Calculation														
	IN PWAC Cumulative True-up Balance														
28		1,529,611	\$407,637	\$681,997	\$1,240,614	(\$429,698)	(\$314,070)	\$57,833	(\$193,661)	(\$510,108)	\$40,747	(\$22,906)	(\$679,488)	\$305,691	
29	(2 to 1 to 2 to 1 to 2 to 2 to 2 to 2 to	1,020,011		2001,001	A de la la	(4.125,000)	100 1110101	****	. (	100,101,100/	4.000.00		144.2.2.2.2		
	erage of the Current & Prior months Curnulative True-up Balances (Over rec.) / Under rec.		812,736	544,817	961,306	405,458	(371,884)	(128,119)	(67,914)	(351,885)	(234,681)	8,920	(351,197)	(186,899)	
	erall ROR Per Docket BPUI/WR11070460 (6)		8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	
	onthly Overall Rate of Return		0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.87%	0.67%	0.67%	
36 Inti	erest on True-up Balances - (Over) / Under	- 7	\$5,445	\$3,650	\$6,441	\$2,717	(\$2,492)	(\$858)	(\$455)	(\$2,358)	(\$1,572)	\$60	(\$2,353)	(\$1,252)	\$6,973
	tal PWAC (Over-Recov.) / Under-Recov. including interest														\$305,691
39															
	empt (from GRFT) Customers Actual Water Sales (1000 ga	191: (/)	00.075	90.600	90 405	70.114	00.240	75 400	79,860	71,535	58,110	105.883	127,826	111,003	1.076.973
	gen (Bayway) - OIW ua NJ Water Co SFR-CD		90,875	89,562 22,434	80,425 20,850	70,114	86,349 20,327	75,432 21,038	20.073	21,520	20,619	21,347	21,356	19,286	251,929
	wrenceville Water Co SFR-SOS		16,328	15,350	15,895	15,024	15,275	15,423	15,056	15,739	15,352	15,269	13,617	12,562	180,890
	Wrenceville Water Co SFR-SOS		90,031	85,634	87,565	86,738	96,704	92,671	89,028	94,616	95,317	117,246	128,565	84,431	1,148,544
	xiticus Water Co SFR Reg. GMS		1,066	1,285	1,505	1,525	1,985	1,575	1,380	950	1,130	1.005	995	865	15,266
	tal Exempt Customer Actual Water Sales		220,980	214,265	206,040	193,998	220,640	208,139	205,397	204,380	220,528	280,750	292,359	228,147	2,673,602
47	- County Contours Actor States States		220,000	219,200	200,040	100,000	220,040	200,135	200,001	201,000	220,020	1000000	111		2,010,002
48 Ex	empi PWAC Rale per 1000 gals. (8)		\$0.3767	\$0,3767	\$0.3767	\$0.3767	\$0,3767	\$0,3767	\$0.3767	\$0 3767	\$0.3767	\$0.3767	\$0.3767	\$0.3767	\$0.3767
49 Ex	empt PWAC Revenue		\$83,243	\$80,714	\$77,615	\$73,079	\$83,115	\$77,653	\$77,373	\$76,982	\$83,073	\$98,225	\$110,132	\$85,943	\$1,007,147

51 Notes: (1) March 2013 represents Total PWAC True-up balance per Schedule DMD-2a per Docket No. WR13111038 52 (2) Balled PWAC water revenues are based on actuals.

59 60

<sup>53 (3)</sup> GRFT rate and Uncollectible/BPU/Rate Counsel expense factor utilized herein is per Settlement, BPU Docket #WR12111019.

<sup>54 (4)</sup> Amount per the 2013 PWAC Rate Filing BPU Docket #WR12111019, Schedule DMD-12 - Per Settlement.
55 (5) Line 24 of the current month plus line 28 of the prior month less line 15 of the current month.

<sup>56 (6)</sup> The ROR utilized for the period 4/1/13 - 3/31/14 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

<sup>57 (7)</sup> Water sales for all entities were based upon actual monthly water sales.

<sup>58 (8)</sup> For Settlement - exempt rate reflects \$0.3767 effective 4/1/13 per BPU Docket #WR12111019.

#### CONFIDENTIAL: FOR SETTLEMENT PURPOSES ONLY. NOT FOR EVIDENTIARY USE.

#### New Jersey American Water Company Statement of Pro Forma PWAC PWAC Year 4/1/2015-3/31/2016

**New Jersey American Water Company** BPU Docket No. WR14111278

Schedule DMD 3, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015

Page 1

Witness Responsible: Dante M. DeStefano

<u>Line</u> 1	CALCULATION of PWAC Rates for Year 4/1/2015-3/31/2016 Without Compression (regu	ılar calc.)
	(1)	(2) Regular Calc.
2	Pro forma Purchased Water Exp PWAC Year 4/01/15-3/31/16 (Schd. RRS-1)	\$31,545,737
3	PWAC True-up from PWAC Year 4/01/14-3/31/15 (Schedule DMD-2)	(1,389,174)
4	Pro forma filing costs @ 50% (Schedule, DMD-12)	3,388
5		
6	sub-total (lines 2+3+4)	\$30,159,951
7		
8	Gross-up factor for Uncollect. Exp. & Actual 2015 BPU / Div. Rate Counsel Assessments (1)	0.9926
9		
10	PWAC for Recovery 4/1/15-3/31/16 pre-GRFT (line 6 / 8)	\$30,384,798
11		
12	Total Projected Water Sales subject to PWAC (1000 gallons) (line 51) (3)	81,033,206
13		
14	PWAC Exempt Rate per 1000 gallons (line 10 / 12)	\$ <u>0.3750</u>
15		
16	PWAC Non-Exempt Rate per 1000 gals. (line 14 / grossed up for GRFT @ 13.76%) (2)	\$ <u>0.4348</u>
17		
18		
19		
20	Pricing	
21	Exempt Sales	
22	Projected Exempt Water Sales subject to PWAC (1000 gallons) (line 50) (3)	2,571,408
23	PWAC Exempt Rate per 1000 gallons (line 14)	\$0.3750
24 25	PWAC Exempt Revenue	\$964,278
∠5 26	Non-Exempt Sales	
27	Non-Exempt PWAC recovery pre-GRFT (line 10 - 24)	\$29,420,520
28	Non-Exempt PWAC recovery grossed-up for GRFT (line 27 / (100% - 13.76%))	\$34,114,703
29		. , ,
30	Projected Non-exempt Water Sales subject to PWAC (1000 gallons) (line 50) (3)	78,461,798
31	PWAC Non-Exempt Rate per 1000 gallons (line 16)	\$0.4348
32	PWAC Non-Exempt Revenue	\$34,115,190
33	T. (   DWA O D (10. O.)	005.070.400
34	Total PWAC Revenue (In. 24 + 32)	\$35,079,468
35		
36	Notes:	
37 38	(1) Uncollectible rate @ 0.47% per 3-year average of 2011-2013 uncollectible rates and Actual Assessment Rates	
39	@ 0.26878486769% (combined) (BPU = 0.211278609018% for 2015, Rate Counsel = 0.0575062586734%	
40	for 2015). Gross-up factor ( 100% - (0.47% + 0.26878486769%)) or 99.26%.	
41	(2) NJAWC Authorized GRFT rate is 13.76% per Docket #WR11070460.	
42	(3) Projected water sales are an average of calendar years 2012, 2013 and 2014 actual water usage.	
43	Format No. Pormat 70.	
44 45	Exempt         Non-Exempt         Total           Water Sales (in 1000 gallons)         2,571,408         78,461,798         81,033,206	
40	vvater dates (iii 1000 galloris) 2,371,400 70,401,730 01,033,200	

#### New Jersey American Water Company Statement of Lakewood Sewer Service Actual Purchased Wastewater Treatment Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/14 - 3/31/15

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-4, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015

Line	e													
No	Purchased Wastewater Treatment	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
1														
2														
3	Lakewood Sewer Service													
4														
5	Journal Entries													
6	Entries/Accruals (1)	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$441,578	\$601,128	\$441,578	\$5,298,348
7	Total Bal. Purch. Wastewater Treat. A/C 511100	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$423,785	\$441,578	\$601,128	\$441,578	\$5,298,348
8														
9	Adjustments													
10	Additions/Vouchers													
11	Ocean County Utilities Authority (OCUA) Vouchers (2)	\$0	\$1,271,355	\$0	\$0	\$1,271,355	\$0	\$0	\$1,271,355	\$0	\$0	\$1,324,733	\$0	\$5,138,798
12	OCUA - 2014 Deficiency Charge Voucher (2)											159,550		159,550
13														0.
14														0
15	Total of Additions	\$0	\$1,271,355	\$0	\$0	\$1,271,355	\$0	\$0	\$1,271,355	\$0	\$0	\$1,484,283	\$0	\$5,298,348
16														
17														
18	Eliminations													
19	Eliminate Accruals for Account	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$441,578)	(\$601,128)	(\$441,578)	(\$5,298,348)
20							· .							0
21	Total of Eliminations	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$423,785)	(\$441,578)	(\$601,128)	(\$441,578)	(\$5,298,348)
22														
23	Total Purch. Wastewater Treat, Exp. As Adjusted	\$0	\$1,271,355	\$0	\$0	\$1,271,355	\$0	\$0	\$1,271,355	\$0	\$0	\$1,484,283	\$0	\$5,298,348
24		141										· · · · · · · · · · · · · · · · · · ·		

<sup>24
25
26</sup> Notes:
27 (1) Journal Entries/accruals are based on actuals.
28 (2) February 2015 invoice based on quarter of annual charge per OCUA letter dated November 14, 2014. March 2015 Deficiency Charge per invoice dated 1/30/15.

#### New Jersey American Water Company Statement of Lakewood Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/14 - 3/31/15

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-5, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015

Page 1

Line No.	Purchased Wastewater Treatment	Note (1) Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
2	Lakewood Sewer Service														
4	Total Billed PSTAC Revenue (2)		\$351,426	\$360,740	\$509.025	\$412.614	\$412.860	\$410,323	\$410,873	\$467.413	\$408,124	\$442,700	\$423.869	\$423,869	\$5,033,836
5	GRFT tax rate (N/A) (3)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6	Billed PSTAC Revenues net of GRFT	****	\$351,426	\$360,740	\$509,025	\$412,614	\$412,860	\$410,323	\$410,873	\$467,413	\$408,124	\$442,700	\$423,869	\$423,869	\$5,033,836
8	Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (3)		0.9925	0.9925	0.9925	0.9925	0.9925	0,9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925
10	PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)		\$348,790	\$358,034	\$505,207	\$409,519	\$409,764	\$407,246	\$407,791	\$463,907	\$405,063	\$439,380	\$420,690	\$420,690	\$4,996,081
11 12 13 16	Less: PSTAC True-up Over-recovery of (\$602,678) from PSTAC Year 4/13-3/14 divided by 12 mos. (1)		(50,225)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(50,223)	(602,678)
	Total PSTAC Revenue net of Cost recoveries detailed above	_	\$399,015	\$408,257	\$555,430	\$459,742	\$459,987	\$457,469	\$458,014	\$514,130	\$455,286	\$489,603	\$470,913	\$470,913	\$5,598,759
	Total Purch, Wastewater Treat, Exp. As Adjusted - (per Schedule DMD-4, In. 23)		0	1,271,355	. 0	0	1,271,355	0	0	1,271,355	0	0	1,484,283	0	5,298,348
	Total PSTAC True-up Balance														
23	(Over-Recovered) / Under-Recovered (In. 19 - 17)		(\$399,015)	\$863,098	(\$555,430)	(\$459,742)	\$811,368	(\$457,469)	(\$458,014)	\$757,225	(\$455,286)	(\$489,603)	\$1,013,370	(\$470,913)	(\$300,412)
24		_					******								
	Interest Calculation														
26 27 28	Total PSTAC Cumulative True-up Balance (Over-Recov.) / Under-Recov. (4)	(\$602,678)	(\$951,468)	(\$38,147)	(\$543,354)	(\$952,873)	(\$91,282)	(\$498,528)	(\$906,319)	(\$98,871)	(\$503,934)	(\$943,314)	\$120,278	(\$300,412)	
	Average of the Current & Prior months Cumulative True-up Balances		(777,073)	(494,808)	(290,751)	(748,114)	(522,078)	(294,905)	(702,424)	(502,595)	(301,403)	(723,624)	(411,518)	(90,067)	
32 33	Overall ROR Per Docket BPU#WR11070460 (5)		8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	
	Monthly Overall Rate of Return		0.67%	0.67%	0,67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	
35 36	Interest on True-up Balances - (Over) / Under	-	(\$5,206)	( <b>\$</b> 3,315)	(\$1,948)	(\$5,012)	(\$3,498)	(\$1,976)	(\$4,706)	(\$3,367)	(\$2,019)	(\$4,848)	(\$2,757)	(\$603)	(\$39,255)
37															
38	Total PSTAC (Over-Recov.) / Under-Recov. including Intere	st													(\$339,667)
20	Take O The forest steeds of Condensate Cost, michaeling interes														

39

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40 Notes:
41 (1) March 2014 represents the Total PSTAC True-up balance for Lakewood Sewer per Schedule DMD-5a.
42 (2) Billed PSTAC revenues are based on actuals, except estimates utilized for February 2015 through March 2015.
43 (3) The GRFT rate (not applicable to wastewater treatment costs) and the Uncollectible/BPU/Rate Council expense factor utilized herein is per Schedule DMD-11 - Per Settlement, BPU Docket #WR13111038.
44 (4) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
45 (5) The ROR utilized for the period 4/1/14 - 3/31/15 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

#### New Jersey American Water Company Statement of Lakewood Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service Prior PSTAC Year 4/1/13 - 3/31/14

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-5a, Final 2/26/15 PSTAC Filing Year: 4/1/2013 - 3/31/2014 Page 1

ine No. Purchased Wastewater Treatment	Note (1) Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1 2 Lakewood Sewer Service														
3 4 Total Billed PSTAC Revenue (2)		<b>\$4</b> 31.711	\$386,931	\$387.060	\$388,727	\$387,354	\$388.097	\$385,381	\$379.638	\$362,530	\$409,589	\$411,995	\$394,938	\$4,713,951
5 GRFT tax rate (N/A) (3)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6 Billed PSTAC Revenues net of GRFT	-	\$431,711	\$386,931	\$387,060	\$388,727	\$387,354	\$388,097	\$385,381	\$379,638	\$362,530	\$409,589	\$411,995	\$394,938	\$4,713,951
Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (3)		0.9923	0.9923	0,9923	0.9923	0.9923	0.9923	0.9923	0,9923	0.9923	0.9923	0.9923	0.9923	0.9923
9 PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)	-	\$428,387	\$383,952	\$384,080	\$385,734	\$384,371	\$385,109	\$382,414	\$376,715	\$359,739	\$406,435	\$408,823	\$391,897	\$4,677,656
10 11														
2 Less: PSTAC True-up Over-recovery of (\$868,681) 3 from PSTAC Year 4/12-3/13 divided by 12 mos. (1)		(72,391)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(72,390)	(868,681
7 Total PSTAC Revenue net of Cost recoveries detailed above 8	<del></del>	\$500,778	\$456,342	\$456,470	\$458,124	\$456,761	\$457,499	\$454,804	\$449,105	\$432,129	\$478,825	\$481,213	\$464,287	\$5,546,337
9 Total Purch. Wastewater Treat. Exp. As Adjusted - 10 (per Schedule DMD-4, In. 23)		0	0	1,261,650	1,261,650	0	0	0	0	1,261,650	0	1,271,355	(48,525)	5,007,780
22 Total PSTAC True-up Bajance	_													
3 (Over-Recovered) / Under-Recovered (in. 19 - 17) 4	-	(\$500,778)	(\$456,342)	\$805,180	\$803,526	(\$456,761)	(\$457,499)	(\$454,804)	(\$449,105)	\$829,521	(\$478,825)	\$790,142	(\$512,812)	(\$538,557
25 Interest Calculation														
6 Total PSTAC Cumulative True-up Balance 7 (Over-Recov.) / Under-Recov. (4)	(\$868,681)	(\$1,297,068)	(\$1,681,020)	(\$803,450)	\$72,466	(\$311,905)	(\$697,014)	(\$1,079,428)	(\$1,456,143)	(\$554,232)	(\$960,667)	(\$98,135)	(\$538,557)	
8 9 Average of the Current & Prior months Cumulative		(1,082,875)	(1,489,044)	(1,242,235)	(365,492)	(119,720)	(504,460)	(888,221)	(1,267,786)	(1,005,188)	(757,450)	(529,401)	(318,346)	
10 True-up Balances 31 32														•
32 Overall ROR Per Docket BPU#WR11070460 (5)		8,0398%	8,0398%	8.0398%	8.0398%	8.0398%	8,0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	
34 Monthly Overall Rate of Return		0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	
35 Interest on True-up Balances - (Over) / Under	-	(\$7,255)	(\$9,977)	(\$8,323)	(\$2,449)	(\$802)	(\$3,380)	(\$5,951)	(\$8,494)	(\$6,735)	(\$5,075)	(\$3,547)	(\$2,133)	(\$64,121)
36 37														
8 Total PSTAC (Over-Recov.) / Under-Recov. including Intere	st													(\$602,678)

39
40 Notes:
41 (1) March 2013 represents the Total PSTAC True-up balance for Lakewood Sewer per Schedule DMD-5a per Docket No. WR13111038.

42 (2) Billed PSTAC revenues are based on actuals.

43 (3) The GRFT rate (not applicable to wastewater treatment costs) and the Uncollectible/BPU/Rate Council expense factor utilized herein is per Schedule DMD-11 - Per Settlement, BPU Docket #WR12111019.
44 (4) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
45 (5) The ROR utilized for the period 4/1/13 - 3/31/14 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

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#### New Jersey American Water Company Statement of Adelphia Sewer Service Actual Purchased Wastewater Treatment Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/14 - 3/31/15

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-6, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015

Page 1

Line														
No.	Purchased Wastewater Treatment	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
1														
2														
3	Adelphia Sewer Service													
4														
	Accruals (2)	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$1,024,433
6	Total Bal. Purch. Wastewater Treat. A/C 511100	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$85,369	\$1,024,433
7														
8														
	Adjustments													
	Additions/Vouchers	****		••	****			****	••	••	*050.400	••	•	<b>64</b> 004 400
	Howell Twp - Vouchers Paid in PSTAC Year(1)	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$1,024,433
	Howell - Adjustment (3)												(11,724)	(11,724)
13	T. 1. 5. 1. 100	4050 100			************			4050 100			*050.400	***	(044.704)	0 700
	Total of Additions	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$256,108	\$0	(\$11,724)	\$1,012,709
15 16														
	Eliminations													
	Eliminate Accruals for Account	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85.369)	(\$1,024,433)
19	Climinate Accides for Account	(400,009)	(400,000)	(\$05,505)	(400,000)	(400,000)	(\$00,000)	(405,505)	(405,505)	(400,500)	(400,000)	(400,500)	(400,000)	(\$1,024,400)
	Total of Eliminations	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$85,369)	(\$1,024,433)
21		17-2-15-00)	13=313337	75101	1415-07	14	1::-1:557	12			1			
22	Total Purch. Wastewater Treat. Exp. As Adjusted	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$256,108	\$0	\$0	\$256,108	\$0	(\$11,724)	\$1,012,709
23	• •	***************************************						************		كالرجوز فالتكاف المرجود والمساوي		***************************************		

24 25 Notes:

<sup>26 (1)</sup> The 1/2015 quarterly payment of \$256,108 is estimated based upon last year's payments. The actual quarterly payment is updated in March 2015, see Note 3.

<sup>27 (2)</sup> Journal Entries/accruals are based on actuals.
28 (3) Estimated true-up payment in March 2015 for the January 2015 billing.

#### New Jersey American Water Company Statement of Adelphia Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/14 - 3/31/15

New Jersey American Water Company BPU Docket No. WR14111278

Witness Responsible: Dante M. DeStefano

Schedule DMD-7, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015 Page 1

Adelphia Sewer Service				Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
Total Billed PSTAC Revenue (2)		\$79,748	\$86,073	\$96,094	\$99,456	\$102,256	\$90,299	\$83,842	\$90,775	\$79,710	\$90,216	\$89,540	\$89,540	\$1,077,54
GRFT tax rate (N/A) (3)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0
Billed PSTAC Revenues net of GRFT	_	\$79,748	\$86,073	\$96,094	\$99,456	\$102,256	\$90,299	\$83,842	\$90,775	\$79,710	\$90,216	\$89,540	\$89,540	\$1,077,54
Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor	(3)	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.9925	0.992
PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8	3)	\$79,150	\$85,427	\$95,373	\$98,710	\$101,489	\$89,622	\$83,213	\$90,094	\$79,112	\$89,539	\$88,868	\$88,868	\$1,069,46
Less: PSTAC True-up Under-recovery of \$43,274 from PSTAC Year 4/13-3/14 divided by 12 mos. (1)		3,608	3,606	3,606	3,606	3,606	3,606	3,606	3,606	3,606	3,606	3,606	3,606	43,27
Total PSTAC Revenue net of Cost recoveries detailed above	re -	75,542	81,821	91,767	95,104	97,883	86,016	79,607	86,488	75,506	85,933	85,262	85,262	1,026,19
Total Purch. Wastewater Treat. Exp. As Adjusted - (per Schedule DMD-6, In. 22)		256,108	0	0	256,108	0	0	256,108	0	0	256,108	0	(11,724)	1,012,70
Total PSTAC True-up Balance														
(Over-Recovered) / Under-Recovered (In. 17 - 15)	-	\$180,566	(\$81,821)	(\$91,767)	\$161,004	(\$97,883)	(\$86,016)	\$176,501	(\$86,488)	(\$75,506)	\$170,175	(\$85,262)	(\$96,986)	(\$13,48
Interest Calculation														
Total PSTAC Cumulative True-up Balance (Over-Recov.) / Under-Recov. (4)	\$43,274	\$220,232	\$134,805	\$39,432	\$196,830	\$95,341	\$5,719	\$178,615	\$88,521	\$9,409	\$175,978	\$87,110	(\$13,482)	
Average of the Current & Prior months Cumulative True-up Balances		131,753	177,519	87,119	118,131	146,086	50,530	92,167	133,568	48,965	92,693	131,544	36,814	
Overall ROR Per Docket BPU#WR11070460 (5)		8.0398%	8.0398%	8.0398%	8,0398%	8,0398%	8.0398%	8.0398%	8.0398%	8.0398%	8,0398%	8.0398%	8.0398%	
Monthly Overall Rate of Return		0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	
Interest on True-up Balances - (Over) / Under	_	\$883	\$1,189	\$584	\$791	\$979	\$339	\$618	\$895	\$328	<b>\$</b> 621	\$881	\$247	\$8,35
Total PSTAC (Over-Recov.) / Under-Recov. including Int														(\$13,4

36 Total PSTAC (Over-Recov.) / Under-Recov. including Interest
37
38
39 Notes:
40 (1) March 2014 represents the Total PSTAC True-up balance for Adelphia Sewer per Schedule DMD-7a.
41 (2) Billed PSTAC revenues are based on actuals, except estimates utilized for February 2015 through March 2015.
42 (3) The GRFT rate (not applicable to wastewater treatment costs) and the Uncollectible/BPU/Rate Council expense factor utilized herein is per Schedule DMD-11 - Per Settlement, BPU Docket #WR13111038.
43 (4) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
44 (5) The ROR utilized for the period 4/1/14 - 3/31/15 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

#### New Jersey American Water Company Statement of Adelphia Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service Prior PSTAC Year 4/1/13 - 3/31/14

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-7a, Final 2/26/15 PSTAC Filing Year: 4/1/2013 - 3/31/2014

Page 1

Line No.	Purchased Wastewater Treatment	Note (1) Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1 2	Adelphia Sewer Service														
3	Total Billed PSTAC Revenue (2)		\$76.811	\$80,999	\$95,038	\$96,214	\$85,927	\$94.367	\$76.526	<b>\$</b> 90.157	*70.054	*00.047	#70.C4C	<b>\$70.004</b>	\$1,017,620
	GRFT tax rate (N/A) (3)		0.0%	\$60,999	\$95,038 0.0%	\$90,214 0.0%	\$65,927 0.0%	\$94,367 0.0%	\$76,526 0.0%	\$90,157 0.0%	\$76,654 0.0%	\$92,917 0.0%	\$79,646 0.0%	\$72,364 0.0%	\$1,017,620
	Billed PSTAC Revenues net of GRFT	-	\$76,811	\$80,999	\$95,038	\$96,214	\$85,927	\$94,367	\$76,526	\$90,157	\$76,654	\$92,917	\$79,646	\$72,364	\$1,017,620
7	Blied F3 IAC Revenues het of GRI I		#70,011	400,555	450,000	₩30,214	\$65,821	454,307	\$70,320	430,137	<b>\$10,034</b>	432,317	\$19,040	\$12,304	\$1,017,620
8	Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (3)		0.9923	0.9923	0.9923	0.9923	0,9923	0.9923	0.9923	0.9923	0.9923	0.9923	0,9923	0.9923	0.9923
	PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)	_	\$76,220	\$80,375	\$94,306	\$95,473	\$85,265	\$93,640	\$75,937	\$89,463	\$76,064	\$92,202	\$79,033	\$71,807	\$1,009,785
10 11	, , ,						. ,					. ,	,	- ,	
12	Less: PSTAC True-up Under-recovery of \$34,349		2,867	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	34,349
13	from PSTAC Year 4/12-3/13 divided by 12 mos. (1)							·			•	•			
14		_													
	Total PSTAC Revenue net of Cost recoveries detailed above		73,353	77,513	91,444	92,611	82,403	90,778	73,075	86,601	73,202	89,340	76,171	68,945	975,436
16	Total Purch. Wastewater Treat, Exp. As Adjusted -		254,201			05+004					_		_		
18	(per Schedule DMD-6, In, 22)		234,201	0	0	254,201	0	0	254,201	0	0	254,201	0	1,908	1,018,710
19	(per scriedule DMD-6, in. 22)														
	Total PSTAC True-up Balance														
	(Over-Recovered) / Under-Recovered (In. 17 - 15)	_	\$180,848	(\$77,513)	(\$91,444)	\$161,590	(\$82,403)	(\$90,778)	\$181,126	(\$86,601)	(\$73,202)	\$164.861	(\$76,171)	(\$67,037)	\$43,274
22	,	_	V 1 2 1 2 1 2	(4.1.,5.15)	1401,1117	<b>V101,000</b>	(402, 150)	1400,7707	7.07,120	(\$00,001)	(470,202)	\$104,001	(470,171)	(407,007)	<b>4</b> 10,214
	Interest Calculation														
24	Total PSTAC Cumulative True-up Balance														
25	(Over-Recov.) / Under-Recov. (4)	\$34,349	\$212,330	\$131,955	\$37,649	\$196,376	\$111,111	\$17,471	\$195,735	\$106,272	\$30,208	\$192,206	\$113,173	\$43,274	
26															
	Average of the Current & Prior months Cumulative		123,339	172,142	84,802	117,012	153,744	64,291	106,603	151,003	68,240	111,207	152,690	78,223	
28	True-up Balances														
29															
30	Overall ROR Per Docket BPU#WR11070460 (5)		8.0398%	8.0398%	8.0398%	8.0398%	B 02090/	9.000001	8.0000**	0.00000	0.000001	0.000000	0.00000	0.00000	
	Monthly Overall Rate of Return		6.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	8.0398% 0.67%	
	Interest on True-up Balances - (Over) / Under		\$826	\$1,153	\$568	\$784	\$1.030	\$431	\$714	\$1,012	\$457	\$745	\$1.023	\$524	\$9,267
34	(4.51).	-	+050	<b>\$1,103</b>	4000	9,04	\$1,000	₩ <del>70</del> 1	W1 14	¥1,012	¥731	<b>\$173</b>	#1,023	4027	#0,207
35															
36	Total PSTAC (Over-Recov.) / Under-Recov. including Intere	est													\$43,274
17		-													770,217

38 39 Notes:

37

40 (1) March 2013 represents the Total PSTAC True-up balance for Adelphia Sewer per Schedule DMD-7a per Docket No. WR13111038.

40 (1) March 2013 represents the Total PSTAC True-up balance for Adeiphia Sewer per Schedule DMD-13 represents the Total PSTAC True-up balance for Adeiphia Sewer per Schedule DMD-11 actuals.
 41 (2) Billed PSTAC revenues are based on actuals.
 42 (3) The GRFT rate (not applicable to wastewater treatment costs) and the Uncollectible/BPU/Rate Council expense factor utilized herein is per Schedule DMD-11 - Per Settlement, BPU Docket #WR12111019.
 43 (4) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month.
 44 (5) The ROR utilized for the period 4/1/13 - 3/31/14 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

#### New Jersey American Water Company Statement of Ocean City Sewer Service Actual Purchased Wastewater Treatment Operating Expense - PSTAC Sewer Service PSTAC Year 4/1/14 - 3/31/15

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-8, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015

Page 1

Line														
No.	Purchased Wastewater Treatment	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Total
1														
2	Ocean City Sewer Service													
3														
	Accruals	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$699,455	\$699,455	\$699,455	\$8,307,003
5	Total Bal. Purch. Wastewater Treat. A/C 511100	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$689,849	\$699,455	\$699,455	\$699,455	\$8,307,003
6														
7														
8	Adjustments													
9	Additions/Vouchers													
	Cape May County Municipal Utilities Authority - Vouchers	\$0	\$2,069,546	\$0	\$0	\$2,069,546	\$0	\$0	\$2,069,546	\$0	\$0	\$0	\$2,098,364	\$8,307,003
	CMCMUA - 2014 Deficiency Charge Voucher (1)												167,455	167,455
12	Total of Additions	\$0	\$2,069,546	\$0	\$0	\$2,069,546	\$0	\$0	\$2,069,546	\$0	\$0	\$0	\$2,265,819	\$8,474,458
13														
14														
	THE STATE OF THE S													
	Eliminate Accruals for Account	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$699,455)	(\$699,455)	(\$699,455)	(\$8,307,003)
	Total of Elimination	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$689,849)	(\$699,455)	(\$699,455)	(\$699,455)	(\$8,307,003)
18														
19	Total Purch, Wastewater Treat, Exp. As Adjusted	\$0	\$2,069,546	\$0	\$0	\$2,069,546	\$0	\$0	\$2,069,546	\$0	\$0	\$0	\$2,265,819	\$8,474,458

24 (1) March 2015 Deficiency Charge per CMCMUA letter received dated 11/25/2014. 1st Quarter 2015 invoice per CMCMUA's 2015 User Charge Rate Setting Report. 25

#### New Jersey American Water Company Statement of Ocean City Sewer Service PSTAC True Up Schedule - Revenue and Operating Expense - PSTAC Sewer Service Prior PSTAC Year 4/1/13 - 3/31/14

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-9a, Final 2/26/15 PSTAC Filing Year: 4/1/2013 - 3/31/2014

Page 1

e  Purchased Wastewater Treatment	Note (1) Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
Ocean City Sewer Service														
Total Billed PSTAC Revenue (2)		\$716,359	\$713.853	\$697.979	\$711.014	\$710,370	\$720,533	\$175,552	\$686,338	\$1,147,981	<b>\$</b> 713,545	<b>\$</b> 715,315	\$799,176	\$8,508,01
GRFT tax rate (N/A) (3)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Billed PSTAC Revenues net of GRFT	-	\$716,359	\$713,853	\$697,979	\$711,014	\$710,370	\$720,533	\$175,552	\$686,338	\$1,147,981	\$713,545	\$715,315	\$799,176	\$8,508,015
Less: Uncollectibles & BPU/Div. Rate Counsel Exp. Factor (3	}	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923	0.9923
PSTAC Rev. net of GRFT, Uncoll., BPU/DRC exp. (line 6*8)	· -	\$710,843	\$708,356	\$692,605	\$705,539	\$704,900	\$714,985	\$174,200	\$681,053	\$1,139,142	\$708,051	\$709,807	\$793,022	\$8,442,503
Less: PSTAC True-up Under-recovery of \$535,367 from PSTAC Year 4/12-3/13 divided by 12 mos. (1)		44,613	44,614	44,614	44,614	44,614	44,614	44,614	44,614	44,614	44,614	44,614	44,614	535,367
Total PSTAC Revenue net of Cost recoveries detailed above		666,230	663,742	647,991	660,925	660,286	670,371	129,586	636,439	1,094,528	663,437	665,193	748,408	7,907,136
Total Purch, Wastewater Treat, Exp. As Adjusted - (per Schedule DMD-8, In. 19)		0	2,062,601	0	0	2,062,601	0	0	2,062,601	0	0	0	1,452,479	7,640,282
Total PSTAC True-up Balance	_													
(Over-Recovered) / Under-Recovered (in. 17 - 15)	_	(\$666,230)	\$1,398,859	(\$647,991)	(\$660,925)	\$1,402,315	(\$670,371)	(\$129,586)	\$1,426,162	(\$1,094,528)	(\$663,437)	(\$665,193)	\$704,071	(\$266,85
Interest Calculation														
Total PSTAC Cumulative True-up Balance														
(Over-Recov.) / Under-Recov. (4)	\$535,367	(\$175,476)	\$1,178,769	\$486,164	(\$219,375)	\$1,138,326	\$423,341	\$249,141	\$1,630,689	\$491,547	(\$216,504)	(\$926,311)	(\$266,855)	
Average of the Current & Prior months Cumulative True-up Balances		179,946	501,647	832,466	133,394	459,475	780,833	336,241	939,915	1,061,118	137,521	(571,408)	(596,583)	
Overall ROR Per Docket BPU#WR11070460 (5)		8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	8.0398%	
Monthly Overall Rate of Return		0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0,67%	0.67%	0.67%	0.67%	0.67%	0.67%	
Interest on True-up Balances - (Over) / Under	_	\$1,206	\$3,361	\$5,578	\$894	\$3,078	\$5,232	\$2,253	\$6,297	\$7,109	\$921	(\$3,828)	(\$3,997)	\$28,10
	-													
														(\$266,8

37
38 Notes:
39 (1) March 2013 represents the Total PSTAC True-up balance for Ocean City Sewer per Schedule DMD-9a per Docket No. WR13111038.

- 40 (2) Billed PSTAC revenues are based on actuals.
- 40 (2) Billed PSTAC revenues are based on actuals.

  41 (3) The GRFT rate (not applicable to wastewater treatment costs) and the Uncollectible/BPU/Rate Council expense factor utilized herein is per Schedule DMD-11 Per Settlement, BPU Docket #WR12111019.

  42 (4) Line 23 of the current month plus line 27 of the prior month less line 12 of the current month,

  43 (5) The ROR utilized for the period 4/1/13 3/31/14 is based upon the ROR per Board Order in the Base Rate Case BPU Docket #WR11070460.

#### New Jersey American Water Company Summary Statement of Pro Forma Purchased Wastewater Treatment Expense PSTAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano Schedule DMD-10, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015 Page 1

Line No.	Sewer Service Tariff Area / Vendor	Calendar Year 2015 Annual Charge	Projected Increase Effective 1/1/2016	Projected Calendar Year 2016 Annual Charge	Pro Forma PSTAC Year 4/1/15-3/31/16 Expense
	(1)	(2)	(3)	(4)	(5)
1	Adelphia Sewer Service				
2	Howell Township	\$977,537 (1)	0.00% (1a)	\$977,537	
3	Annual Charge:				
4	@ 9/12ths	733,153			
5	@ 3/12ths			244,384	
6	Pro forma Annual Cost PSTAC Yr. 4/1/2015-3/31/2016				\$977,537
7					
8					
9	Total Pro forma Costs PSTAC Yr. 4/1/2015-3/31/2016				\$977,537
10					
11	Lakewood Sewer Service				
12	Ocean County Utilities Authority	\$5,298,930 (2)	0.42% (2a)	\$5,321,362	
13					
14	Annual Charge:				
15	@ 9/12ths	3,974,198			
16	@ 3/12ths			1,330,341	
17	Pro forma Annual Cost PSTAC Yr. 4/1/2015-3/31/2016				\$5,304,539
18	OCUA's 2015 Estimated True-Up Deficiency Chg.				(67,547) <b>(3)</b>
19					
20					
21	Total Pro forma Costs PSTAC Yr. 4/1/2015-3/31/2016				\$5,236,992
22					
23	Ocean City Sewer Service				
24	Cape May County Municipal Utilities Authority	\$8,393,455 <b>(4)</b>	1.06% (42)	\$8,482,705	
25	Annual Charge:				
26	@ 9/12ths	6,295,091			
27	@ 3/12ths			2,120,676	
28	Pro forma Annual Cost PSTAC Yr. 4/1/2015-3/31/2016				\$8,415,767
29	CMCUA's 2015 Estimated True-Up Deficiency Chg.				(233,620) <b>(5)</b>
30					
31	Total Day (2000) Octab DOTAO Va. ((4/0045 0/04/0046				40.100.117
32	Total Pro forma Costs PSTAC Yr. 4/1/2015-3/31/2016				\$8,182,147
33					
34					
35 36	Total PSTAC Costs for PSTAC Year 4/1/2015-3/31/2016				044.000.077
	10tal PSTAC COSts 101 PSTAC 18at 4/1/2015-3/31/2016				\$14,396,677
37	N. Co.				
38	Notes:				
39	(1) MRRSA rate remains the same as 2014 per letter recevied from Tw	vp of Howell dated December	r 31,2014		
40	(1a) Estimating no increase for 2016.				
41	(2) Equal to annual charge per OCUA letter dated November 14, 2014				
42	(2a) Reflects 3-year average of increases in total expenses for 2013, 2	•			
43	(3) Estimate based on actual deficiency charges/credits for the three ca	alendar years 2013 through 2	2015.		
44	(4) Per CMCMUA's 2015 Rate Setting Report.				
45	(4a)Estimated 2016 increase based on 3-year average of increases for				
46	(5) Estimate based on actual deficiency charges/credits for the three ca	alendar years 2013 through 2	2015.		

#### New Jersey American Water Company Statement of Pro Forma PSTAC PSTAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano Schedule DMD-11, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015 Page 1

\$24.8816

	(1)	(2) Regular Calc.
	Lakewood Sewer Service	
	Pro Forma Purchased Wastewater Treatment Expense - PSTAC Year 4/01/2015-3/31/2016 (Schedule DMD-10)	\$5,236,992
?	PSTAC True-up from PSTAC Year 4/01/14-3/31/15 (Schedule DMD-5)	(339,667
	sub-total (lines 1 + 2)	\$4,897,325
	Gross-up factor for Uncollectibles Exp. & Actual 2014 BPU / Div. Rate Counsel Assessments (1)	0.9926
	PSTAC for Recovery 4/1/2015-3/31/2016 (line 3 / 4)	\$4,933,836
i	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (2)	1,293,242
	PSTAC per 1000 gallons (line 5 / 6) (3)	\$ <u>3.8151</u>
	Adelphia Sewer Service	
	Pro Forma Purchased Wastewater Treatment Expense - PSTAC Year 4/01/2015-3/31/2016 (Schedule DMD-10)	\$977,537
	PSTAC True-up from PSTAC Year 4/01/14-3/31/15 (Schedule DMD-7)	(13,482
כ	sub-total (lines 8 + 9)	\$964,055
1	Gross-up factor for Uncollectibles Exp. & Actual 2014 BPU / Div. Rate Counsel Assessments (1)	0.992
2	PSTAC for Recovery 4/1/2015-3/31/2016 (line 10 / 11)	\$971,242
3	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (2)	166,344
4	PSTAC per 1000 gallons (line 12 / 13) (3)	\$ <u>5.8388</u>
5	Ocean City Sewer Service Pro Forma Purchased Wastewater Treatment Expense - PSTAC Year 4/01/2015-3/31/2016 (Schedule DMD-10)	\$8,182,147
	PSTAC True-up from PSTAC Year 4/01/14-3/31/15 (Schedule DMD-9)	170,10
7	sub-total (lines 15 + 16)	\$8,352,255
3	Gross-up factor for Uncollectibles Exp. & Actual 2014 BPU / Div. Rate Counsel Assessments (1)	0.992
9	PSTAC for Recovery 4/1/2015-3/31/2016 (line 17 / 18)	\$8,414,52
0	Total Projected Sewer Service Sales subject to PSTAC (1000 gallons) (2)	338,183

#### Notes:

21

PSTAC per 1000 gailons (line 19 / 20) (3)

<sup>(1)</sup> Uncollectible rate @ 0.47% per 3-year average of 2011-2013 uncollectible rates and Actual Assessment Rates @ 0.26878486769% (combined) (BPU = 0.211278609018% for 2015, Rate Counsel = 0.0575062586734% for 2015). Gross-up factor ( 100% - (0.47% + 0.26878486769%)) or 99.26%.

<sup>(2)</sup> See Schedule DMD-11, page 2 for explanation of Projected Sewer Sales.

<sup>(3)</sup> Gross-up for GRFT not applicable - wastewater treatment costs are deductible from Gross Receipts when computing GRFT.

# New Jersey American Water Company Pro Forma PSTAC-Supporting Sewer Service Sales Worksheet PSTAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano Schedule DMD-11, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015

Pro forma	a Lakewood	Sewer Se	rvice Sales:

Total Sales Lakewood	1,293,242 (1) 1,293,242
Pro forma Adelphia Sewer Service Sales:	
Total Sales Adelphia	166,344 (2) 166,344
Pro forma Ocean City Sewer Service Sales:	
Total Sales Ocean City	338,183 (3) 338,183

#### Notes:

- (1) Source: Average of 3/31/13, 3/31/14, and 12/31/14 actual consumption, refer to RCR-032 discovery request.
- (2) Source: Average of customers' 2012, 2013 & 2014 actual wastewater consumption.
- (3) Source: Average of 2012, 2013 and 2014. actual summer wastewater consumption.

#### New Jersey American Water Company Statement of Pro Forma Filing Costs PWAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278

Schedule DMD-12, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015

Witness Responsible: Dante M. DeStefano

Page 1

Line			
No.			
1		Estimated	
2		Pro Forma	
3		Filing Costs	
4			
5	Legal	<b>\$0</b>	
6	Public Noticing	5,261	
7	Court Reporting	1,515	
8			
9	Total Pro Forma Filing Costs	\$6,776_(1)	
10	-		
11			
12	(1) These costs carry to Schedule D	MD - 3 for inclusion in PWAC recovery at 50%.	
13	, ,	·	
14			
15			
16			
17			
18			
19			
19			

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

Base Rate Revenues per BPU ORDER Doc. #WR11070460 note (3) Water - Exh. P-2, Schd.5, Pg.1, Col.10, In. 11	<u>Water</u> \$584,063,073	Sewer	<u>Total</u> \$584,063,073
Sewer:- Exh. P-2, Schd 5, Pg 4, Col. 10			
Adelphia Sewer - In. 6		1,271,322	1,271,322
Lakewood Sewer - In. 7		6,478,922	6,478,922
Ocean City Sewer - In. 8		5,708,725	5,708,725
Other Sewer Service not subject to PSTAC - Ins. 9-11 & 20		6,462,274	6,462,274
Total Base Rate Revenues per BPU ORDER	\$584,063,073	\$19,921,243	\$603,984,316
DSIC Rate Revenues per BPU Order Doc #WR12070669	\$30,902,688	\$	30,902,688
Total DSIC Rate Revenues per BPU Order	\$614,965,761	\$19,921,243	\$634,887,004
Pro Forma PWAC/PSTAC Present Rate Revenues per Current Filing	*** *** ***		***
PWAC per Schedule DMD-3, Col.2, (ln 23 * \$0.3902) + (ln 31 * \$0.4525) note (1)	\$36,507,327		\$36,507,327
PSTAC per Schedule DMD-11 (ref. cols and lines below) note (2):		4 274 400	4.074.400
Adelphia Sewer - Col. 2, In 14 * \$6.4594		1,074,488	1,074,488
Lakewood Sewer - Col. 2, In 7 * \$3.7965		4,909,853	4,909,853
Ocean City Sewer - Col. 2, In 21 * \$24.0083	400 507 007	8,119,208	8,119,208
Total Pro Forma PWAC/PSTAC Revenue Increase	\$36,507,327	\$14,103,549	\$50,610,876
Total Present Rate Revenues (Base + DSIC + PWAC/PTSAC) per above			
Water	\$651,473,088		\$651,473,088
Adelphia Sewer	, , ,	2.345,810	2,345,810
Lakewood Sewer		11,388,775	11,388,775
Ocean City Sewer		13,827,933	13,827,933
Other Sewer Service not subject to PSTAC		6,462,274	6,462,274
Total Present Rate Revenues	\$651,473,088	\$34,024,792	\$685,497,880
Pro Forma PWAC/PSTAC Proposesd Revenue Increase per Current Filing	(04.407.050)		(04 407 050)
PWAC	(\$1,427,859)	(100.010)	(\$1,427,859)
PSTAC Adelphia Sewer		(103,246)	(103,246)
PSTAC Lakewood Sewer		23,983	23,983
PSTAC Ocean City Sewer	(04 407 050)	295,315	295,315
Total Pro Forma PWAC/PSTAC Revenue Increase	(\$1,427,859)	\$216,052	(\$1,211,807)
Pro Forma PWAC/PSTAC Proposed Rev.Incr.% over current Total Present Rev.			
PWAC	-0.22%		-0.22%
PSTAC Adelphia Sewer		-4.40%	-4.40%
PSTAC Lakewood Sewer		0.21%	0.21%
PSTAC Ocean City Sewer		2.14%	2.14%
Total Pro Forma PWAC/PSTAC Revenue Increase %	-0.22%	0.63%	-0.18%

Notes:(1) Present Rates on an Uncompressed basis per Schedule DMD-3 - Per Settlement, WR13111038. Usage per DMD-3, lines 22 and 30.

<sup>(2)</sup> Present Rates on an Uncompressed basis per Schedule DMD-11 - Per Settlement, WR13111038. Usage per DMD-11.

(3) Approx. \$56 mil. Of Base Revenues are not subject to PWAC (Fire Service, Uninter. Manasquan Serv., and Other Operating Revenues)

#### New Jersey American Water Company

#### PWAC & PSTAC Rate Filing - Bill Comparisons

Usage in Gallons, Usage Rates in 1000 gallons Proposed Rates are Compressed Rates

PWAC							
		Base Rates	Eff. 5/1/12	PWAC Eff. 4/1/14	DSIC Eff. 1/1/15	Present	Present
	Monthly	Mon.Fix Serv.	Usage	Usage	Monthly	Monthly	Annual
Service Area	Usage	Chg. 5/8	Chg Rate	Chg Rate	Chg. 5/8	Bill	B#
SA1 - STATEWIDE	6,500	\$10.60	\$5,9405	\$0,4525	\$2.97	\$55.12	\$661.44
SA2 & SA3 & SA1a	6,500	10.60	5.5331	0.4525	2.97	52.48	629.76
Manville	6,500	10.60	5.0057	0,4525	2,97	49.05	588.60
Southampton	6,500	10.60	4.4814	0.4525	2.97	45.64	547.68
SA-1d	6,500	9.00	5.1912	0.4525	2,97	48,65	583.80
SA-1b Pennsgrove	6,500	9.00	4.0682	0.4525	2.97	41.35	496.20

PSTAC		Present Ra				
	Base Rates	Eff. 5/1/12	PSTAC Eff. 4/1/14	Present	Present	
	Monthly	Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Adelphia Sewer	Usage	Chg. 5/8"	Chg Rate	Chg Rate	Bill	Bill
Rates		\$5.69	\$5,5060	\$6.4594		
Monthly Bill Calculation	4,000	\$5.69	\$22.02	\$25.84	\$53.55	\$642.60

PSTAC							
			Base R	ates Eff. 5/1/12	PSTAC Eff.		
			Sewer	Minimum		Present	Present
	Annual	Summer Qtr.	Usage	Service	Service	Monthly	Annual
Ocean City Sewer	Usage	Usage	Charge (1)	Charge (2)	Charge (2)	Bill	Bill
Rates			\$1.8698	\$11.1038	\$24.0083		
Annual Bill Calculation	44,000	20,000	\$82.27	\$222.08	\$480.17	\$65.38	\$784.52

Notes: (1) Applicable to each month's current usage.
(2) Applicable to prior year's summer quarter usage.

PSTAC		Present Rates				
		Base Rates	Eff. 5/1/12	PSTAC Eff. 4/1/14	Present	Present
	Monthly	Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Lakewood Sewer	Usage	Chg. 5/8"	Chg Rate	Chg Rate	Bill	Bill
Rates		\$15,06	\$3,4102	\$3.7965		
Monthly Bill Calculation	6,000	\$15.06	\$20.46	\$22.78	\$58.30	\$699,60

		Proposed	Present Rates		
sed Proposed	Proposed	PWAC (1)	DSIC Eff. 1/1/15	s Eff. 5/1/12	Base Rates
	Monthly Bill	Usage Chg Rate	Monthly Chg. 5/8	Usage Chg Rate	Mon.Fix Serv. Chg. 5/8
55,01 \$660.12	\$55,01	\$0,4348	\$2.97	\$5.9405	\$10,60
52.36 628.32	52.36	0.4348	2.97	5.5331	10.60
48.93 587.16	48,93	0.4348	2.97	5.0057	10.60
45.53 546.36	45.53	0.4348	2.97	4.4814	10.60
48.54 582.48	48.54	0.4348	2,97	5,1912	9.00
41.24 494.88	41.24	0,4348	2.97	4,0682	9.00

Present	Rates	Proposed		
Base Rates	Eff. 5/1/12	PSTAC	Proposed	Proposed
Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Chg, 5/8	Chg Rate	Chg Rate	Bill	Bill
\$5.69	\$5.5060	\$5.8388		
\$5.69	\$22.02	\$23.36	\$51.07	\$612.84

Present Rates		Proposed		
Base Rates	Eff. 5/1/12	PSTAC		
Sewer	Minimum	Minimum	Proposed	Proposed
Usage	Service	Service	Monthly	Annual
Charge (1)	Charge (2)	Charge (2)	Bi#	Bill
\$1.8698	\$11.1038	\$24.8816		
\$82.27	\$222.08	\$497.63	\$66.83	\$801.98

Present	Rates	Proposed		
Base Rates	Eff. 5/1/12	PSTAC	Proposed	Proposed
Mon.Fix Serv.	Usage	Usage	Monthly	Annual
Chg. 5/8	Chg Rate	Chg Rate	Bill	Bill
\$15.06	\$3,4102	\$3.8151		
\$15,06	\$20.46	\$22.89	\$58.41	\$700.92

5/8" Customer			
	Incre	ase	
Monthly_	Monthly%	Annual	%
(\$0.11)	-0.20%	(\$1.32)	-0.20%
(0.12)	-0.23%	(1.44)	-0.23%
(0.12)	-0.24%	(1.44)	-0.24%
(0.11)	-0.24%	(1.32)	-0.24%
(0.11)	-0.23%	(1.32)	-0.23%
(0.11)	-0.27%	(1.32)	-0.27%

	incre	ase	
Monthly	Monthly%	Annual	%
(\$2.48)	-4.63%	(\$29.76)	-4.639

2/8" CI	tziowei	

Increase				
Monthly	Monthly%	Annual	%	
\$1.45	2.22%	\$17.40	2.22%	

	5/8" Cu	stomer	
	Incre	ase	
Monthly	Monthly%	Annual	%
\$0.11	0.19%	\$1.32	0.19

<sup>(1)</sup> Exempt PWAC rate of \$0.3750 per 1000 gallons.

#### New Jersey American Water Company Statement of Pro Forma Purchased Water Expense PWAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Robert R. Schaefer Schedule RRS-1, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015

Page 1

Purchased Water Vendor	PWAC Year 4/1/14-3/31/15 Purchases (MGY)	Contract Minimum (MGY)	Pro Forma Purchases (MGY)		Pro Forma Rate per MG		Pro Forma PWAC Year 4/1/2015-3/31/2016 Expense
(1)	(2)	(3)	(4)	•	(5)		(6)
Passaic Valley Water Commission (PVWC):	3,894.459	3,777.750	4,155.190	(1b)	\$2,413.01	(1)	\$10,026,515
PVWC - power component						(2)	\$682,881
Morris County Municipal Utilities Authority	236.632	220.000	236.632		\$2,533.00	(3)	\$599,389
Montclair Water Bureau	88.845		85.706	(4a)	\$1,737.97	(4)	\$148,954
New Jersey Water Supply Authority (NJWSA)							
Manasquan:	4,562.500						
Contract @ Initial rate		2,943.725	2,943.725		\$1,047.03	(5)	\$3,082,168
Contract @ Delayed rate		1,618.775	1,618.775		\$1,185.27	(5a)	\$1,918,685
Power component						(5b)	\$229,353
Overdraft service	0.000		1,860			(5c)	\$2,267
Raritan:							
Contract	46,439.58	46,209.00	46,209.00		\$251.25	(6)	\$11,610,011
Legislative grant	1,062.15	1,062.15	1,062.15		\$0.00		\$0
Overdraft service	0.00		326.68			(6a)	\$40,453
Retroactive Debt Service						(6b)	\$200,301
Credit against Retroactive Debt Serv. Pymts						(6c)	(\$197,932)
Atlantic City Municpal Utilities Authority:							
Base rate	180.000	180.000	180.000		\$3,767.38	(7)	\$678,128
Excess rate	371.085	372.822	372.822		\$3,342.25	(7)	\$1,246,063
Township of Maple Shade	6.700		6.700			(8)	\$51,251
Borough of Seaside Heights	63.709		63.709		\$2,750.00	(9)	\$175,200
Shorelands Water Company:							
Union Beach connections:	189.974						
Sale for Resale rate		182.500	177.877		\$2,198.00	(10)	\$390,974
Backup bulk sales rate			4.623		\$4,007.00	(10)	\$18,524
Fixed chg:2 - 4" meter (per mo.)					\$237.18	(10)	\$5,692
Fixed chg:2 - 6" meter (per mo.)					\$474.38	(10)	\$11,385
Union Beach Deficiency bill						(11)	\$73,601
Holmdel connection:							
Backup bulk sales rate	9.378		9,554	(10a)	\$4,007.00	(10)	\$38,283
Fixed chg:1 - 6" meter (per mo)					\$474.38	(10)	\$5,693
Martboro Township MUA	92.437	91.250	97.536	(12a)	\$4,188.24	(12)	\$408,504
City of Wildwood	35.233	35.000	38.510	(1a)	\$2,510.00	(13)	\$96,660
East Windsor Muncipal Utilities Authority	1.252		1.252			(14)	\$2,734
			57,592.298	-			\$31,545,737

Notes: (1) Prorated Rate - 9 months of rate effective 4/1/15 - \$2,389.12 - and 3 months increase of 4% effective 1/1/16 per letter dated 1/6/15.

- (1a) 3 year average of usage for the 12 months ended 3/31/13, 3/31/14 and 3/31/15. See Note 1, DMD-1a for explantation for year ended 3/31/15.
- (1b) 3 year average of usage for the 12 months ended 3/31/13, 3/31/14 and 3/31/15. See Note 1, DMD-1a for explantation for year ended 3/31/15.
- (2) Actual Power costs for PWAC Yr. 4/1/14-3/31/15 per Sch. DMD-1.
- (3) Prorated rate effective 1/1/15 for NJ American of 111% times the 2015 base rate of \$2,265 (\$2,514) for 9 months and 3 months of rate effective 1/1/16, estimating 3% increase to base rate (\$2,334) times 111% (\$2,590).
- (4) Present rates Effective 11/1/08.
- (4a) 3-year average for the 12 months ended 3/31/13, 3/31/14, and 3/31/15. See Note 1, DMD-1a for explantation for year ended 3/31/15.
- (5) Prorated rate 3 months of actual rate Eff. 7/1/14-6/30/15 \$1,015.90 per mg and 9 mos. of proposed 7/1/15-6/30/16 rate, \$1,057.40 per mg.
- (5a) Prorated rate 3 months of actual rate Eff. 7/1/14-6/30/15 \$1,168.49 per mg and 9 mos. of proposed 7/1/15-6/30/16 rate, \$1,190.86 per mg. (5b) Actual Power costs for PWAC Yr. 4/1/14-3/31/15 per Sch. DMD-1.
- See Note 2, DMD-1 for explantation for year ended 3/31/15.

  (6) Prorated rate 3 months of actual rate Eff. 8/4/14-6/30/15 \$246 per mg and 9 months of NJWSA's proposed 7/1/15-6/30/16 rate \$253 per mg.

(5c) Estimated overdraft service charge based upon average of 12 months ended 3/31/13, 3/31/14 and 3/31/15 actual monthly and annual overdraft charges.

- (6a) Estimated overdraft service charge based upon 3 year average for the periods ended 3/31/13, 3/31/14 and 3/31/15 annual overdraft charges. See Note 2, DMD-1 for explantation for year ended 3/31/15.
- (6b) Actual annual retroactive debt service charge effective January 2008.
- (6c) Estimated prior period credit against the debt service charge is based upon a 3 year average of these credits for the 12 months ended 3/2013, 3/2014 and 3/2015.
- (7) Rates effective as of 1/1/15 per attached information from ACMUA dated 1/2/15.
- (8) Actual costs PWAC Year 4/1/14-3/31/15.
- (9) Present rates Effective 1/31/07.
- (10) Present rates Effective 1/19/11, including PWAC rates effective 7/1/12.
- (10a) 3 year average of usage for the 12 months ended 3/31/13, 3/31/14 and 3/31/15. See Note 1, DMD-1a for explantation for year ended 3/31/15.
- (11) Estimated Union Beach deficiency bill based upon a 3-year average of the dollars associated with the deficiency in PWAC Years ended 3/31/13, 3/31/14 and 3/31/15.
- (12) Prorated rate reflects the average of the 12 monthly projected rates during PWAC Yr. 4/1/15 3/31/16. The rate incorporates MWC (Middlesex) and MTMUA components. The MWC rate component was based on the current actual rate eff. 7/20/2014 of \$2,878.01 per mg.
  - The MTMUA component was prorated based on 11 months of the current contractual rate of \$1,308.05 and 1 month of a contractual 2% rate incr. effective 3/1/16 of \$1,334.21. The MTMUA rate increase is effective on the anniversary of the Water Service Effective Date of 3/1/09.
- (12a) 3 year average of usage for the 12 months ended 3/31/13, 3/31/14 and 3/31/15. See Note 1, DMD-1a for explantation for year ended 3/31/15.
- (13) Present rates Effective 1/1/2012.
- (14) Actual costs for PWAC year 4/1/14-3/31/15.



Via Federal Express and Facsimile (609) 689-4100 March 3, 2015

Honorable Elia A. Pelios, ALJ Office of Administrative Law 9 Quakerbridge Plaza P.O. Box 049 Trenton, NJ 08625-0049

RE: IN THE MATTER OF THE PETITION OF NEW JERSEY AMERICAN WATER COMPANY, INC. FOR APPROVAL TO CHANGE THE LEVELS OF ITS PURCHASED WATER ADJUSTMENT CLAUSE AND PURCHASED WASTEWATER (SEWERAGE) TREATMENT ADJUSTMENT CLAUSE

BPU Docket No.: WR14111278
OAL Docket No.: PUC 14774-2014S

Dear Judge Pelios:

Middlesex Water Company ("Middlesex"), an Intervenor in the above-referenced matter, has reviewed the proposed Stipulation of Settlement ("Stipulation") that has been executed by the signatory parties and forwarded to Your Honor today. Please be advised that Middlesex does not object to the Stipulation.

Respectfully submitted,

Jay L. Kooper

Vice President, General Counsel & Secretary

JLK:rk Encl.

cc: Attached Service List (via e-mail only)

#### I/M/O the Petition of New Jersey American Water Company, Inc. to Change the Levels of its Purchased Water Adjustment Clause and Purchased Wastewater (Sewerage) Treatment Adjustment Clause BPU Docket No. WR14111278 OAL Docket No. PUC PUC 14774-2014S

#### Service List

Valerie Haynes, Chief Bureau of Information Mgmt. Board of Public Utilities 44 South Clinton Avenue, 9<sup>th</sup> Fl. PO Box 350 Trenton, NJ 08625

Maria Moran, Director Division of Water and Wastewater Board of Public Utilities 44 South Clinton Avenue, 9<sup>th</sup> Fl. PO Box 350 Trenton, NJ 08625

Matthew J. Koczur
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Division of Water and Wastewater
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Mike Kammer
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Alex Moreau, DAG Division of Law 124 Halsey Street P.O. Box 45029 Newark, NJ 07101 Geoffrey Gersten, DAG Division of Law 124 Halsey Street P.O. Box 45029 Newark, NJ 07101

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Frank X. Simpson
Director of Rates & Regulation
New Jersey-American Water Company
1025 Laurel Oak Road
Voorhees, NJ 08043

# I/M/O the Petition of New Jersey American Water Company, Inc. to Change the Levels of its Purchased Water Adjustment Clause and Purchased Wastewater (Sewerage) Treatment Adjustment Clause BPU Docket No. WR14111278 OAL Docket No. PUC PUC 14774-2014S

#### **Service List**

Dante DeStefano Financial Analyst New Jersey-American Water Company 1025 Laurel Oak Road Voorhees, NJ 08043

Robert R. Schaefer, PE Sr. Director, Production New Jersey American Water P.O. Box 102 Bound Brook, NJ 08805



#### INITIAL DECISION SETTLEMENT

OAL DKT. NO. PUC 14774-14 AGENCY DKT. NO. WR14111278

I/M/O NEW JERSEY AMERICAN WATER COMPANY, INC. FOR AUTHORIZATION TO CHANGE THE LEVELS OF ITS PURCHASED WATER ADJUSTMENTS CLAUSE ("PWAC") AND PURCHASED SEWERAGE TREATMENT ADJUSTMENT CLAUSE ("PSTAC").

Robert J. Brabston, Esq., for petitioner (New Jersey American Water Company, Inc.)

Alex Moreau and Geoffrey Gersten, Deputy Attorneys General, for respondent (Jeffrey S. Chiesa, Attorney General of New Jersey, attorney)

Christine Juarez, Assistant Deputy Rate Counsel, for Division of Rate Counsel, appearing pursuant to N.J.A.C. 1:1-5.4(a)2

Jay L. Kooper, Esq., for intervenor, Middlesex Water Company

Record Closed: March 3, 2015 Decided: March 11, 2015

#### BEFORE ELIA A. PELIOS, ALJ:

This proceeding involves a petition by New Jersey American Water Company, Inc., for approval of a purchased water adjustment clause and purchased sewerage treatment adjustment clause. The petition was transmitted to the Office of Administrative Law on November 14, 2014, for determination as a contested case. Duly noticed public hearings were held in Ocean City, New Jersey, and Westampton Township, New Jersey on February 10, 2015, and in Howell, New Jersey, and Maplewood, New Jersey, on February 12, 2015. Five members of the public appeared on February 12, 2015, in Howell, with public testimony provided on the record by one member of the public. No members of the public appeared in Maplewood, Ocean City or Westampton. No written comments were submitted by the public.

The parties filed on March 3, 2014, a Stipulation of Settlement (J-1) which resolves all issues in this proceeding. Said Stipulation of Settlement has been signed by all parties, indicates the terms of settlement, and is attached and fully incorporated herein.

A motion to intervene was filed on behalf of Middlesex Water Company on January 13, 2015. No opposition was filed and the motion is hereby **GRANTED**. Middlesex Water Company has conveyed that it does not object to the stipulation (I-1).

I have reviewed the terms of settlement and I FIND:

- 1. The parties have voluntarily agreed to the settlement as evidenced by their signatures or their representatives' signatures on the attached document.
- 2. The settlement fully disposes of all issues in controversy between the parties and is consistent with the law.

I hereby FILE my initial decision with the BOARD OF PUBLIC UTILITIES for consideration.

This recommended decision may be adopted, modified or rejected by the **BOARD OF PUBLIC UTILITIES,** which by law is authorized to make a final decision in this matter. If the Board of Public Utilities does not adopt, modify or reject this decision within forty-five days and unless such time limit is otherwise extended, this recommended decision shall become a final decision in accordance with <u>N.J.S.A.</u> 52:14B-10.

March 11, 2015	
DATE	ELIA A. PELIOS, ALJ
Date Received at Agency:	
Date Mailed to Parties:	
/mel	

### **EXHIBITS**

## **Jointly Submitted**

J-1 Stipulation of Settlement

# **Submitted by Middlesex Water Company**

I-1 Letter Expressing Lack of Objection to J-1



Robert J. Brebelon Corporate Counsel 167 J.F. Kennedy Parkyray Short Hills, NJ 97978 Robert Brebeton@smwater.com

P 973,564,6710 F 973,664,6700

February 27, 2015

Via Facsimile and Regular Mail
Hon, Ella A. Pellos, ALJ
Office of Administrative Law
9 Quakerbridge Plaza
P.O. Box 049
Tranton, New Jersey 08625-0049

Re

I/M/O the Petition of New Jersey American Water Company, Inc. to Change the Levels of its Purchased Water Adjustment Clause and Purchased Wastewater (Sewerage) Treatment Adjustment Clause OAL DOCKET NO. PUC 14774-20148

Dear Judge Pellos;

Attached to this letter is the signed stipulation, representing the parties' settlement of the above-captioned matter. The parties request that, if it pleases Your Honor, the Motion to intervene filed on behalf of Middlesex Water Company (which has not been opposed) be approved as part of the initial Decision.

Please do not hesitate to contact me should you have any questions.

Respectfully aubmitted,

Robert J. Brabston

RJB;dlc

CC!

Service list (via e-mail)

#### STATE OF NEW JERSEY BOARD OF PUBLIC UTILITIES

IN THE MATTER OF THE PETITION OF NEW JERSEY-AMBRICAN WATER COMPANY, INC. FOR APPROVAL TO CHANGE THE LEVEL OF ITS PURCHASED WATER ADJUSTMENT CLAUSE AND PURCHASED WASTEWATER (SEWERAGE) TREATMENT ADJUSTMENT CLAUSE BPU DOCKET NO. WR14111278

OAL DOCKET NO. PUC 14774-2014

STIPULATION OF SETTLEMENT

#### APPEARANCES:.

Robert J. Brabston, Esq., on behalf of New Jersey-American Water Company, Inc.,
Petitioner:

Alex Moreau, Deputy Attorney General, on behalf of the Staff of the Board of Public Utilities (John J. Hoffman, Acting Attorney General of New Jersey);

Christine Juarez, Assistant Deputy Rate Counsel, on behalf of the Division of Rate Counsel; and

Jay L. Kooper, Esq., on behalf of Middlesex Water Company, Intervenor

#### TO THE HONORABLE BOARD OF PUBLIC UTILITIES:

On November 7, 2014, New Jersey-American Water Company, Inc. ("Petitioner"), a public utility of the State of New Jersey, filed a Petition with the Board of Public Utilities ("Board") pursuant to N.J.A.C. 14:9-7.1 et seq. and 14:9-8.1 et seq., for approval to change the levels of its existing purchased water adjustment clause ("PWAC") charge and purchased wastewater (sewerage) treatment adjustment clause ("PSTAC") charges, with respect to increased purchased water expense and increased purchased wastewater treatment expense. The total amount originally requested was an increase of \$412,475 or 0,06% above total Company revenues of \$654,442,888. As a result of settlement discussions, the Signatory Parties indicated below have agreed to a total overall stipulated decrease of (\$1,211,807) or (-0,18%) below total Company revenues of \$685,497,880.

Petitioner purchases water on a routine basis from twelve separate entities and purchases wastewater treatment services from three separate entities, each of which adjusts its rates for service, and, in the case of wastewater treatment service providers, issues sewerage deficit/credit adjustments, at different times throughout the year. The twelve water purveyors are: Passaic Valley Water Commission; Morris County Municipal Utilities Authority; Montolair Water Burcau; Shorelands Water Company; New Jersey Water Supply Authority; Atlantic City Municipal Utilities Authority; City of Wildwood; Borough of Seaside Heights; City of Newark; Township of Maple Shade; East Windsor Municipal Utilities Authority; and Mariboro Township Municipal Utilities Authority. The three sewerage treatment purveyors are: Cape May County Municipal Utilities Authority for the Petitioner's Ocean City Sewer tariff group; Ocean County Utilities Authority for the Petitioner's Lakewood Sewer tariff group; and Howell Township for the Petitioner's Adelphia Sewer tariff group.

In Docket No. WR06030257, the Board ordered that all purchased water costs and purchased wastewater treatment costs be removed from base rates and recovered through the PWAC and PSTAC as applicable. In the Petition filed within the instant proceeding, Petitioner proposed to increase its PWAC rate upon PWAC Rate Schedule O-1 from \$0.4525 per thousand gallons of water to \$0.4577 per thousand gallons of water for Non-Exempt customers. Petitioner proposed to increase its PWAC rate from \$0.3902 per thousand gallons of water to \$0.3947 per thousand gallons for Exempt customers. It also proposed to address its PSTAC charges as follows:

- For Lakewood Township, Ocean County, the rate per thousand gallons of prior year's winter quarter usage (January, February and March meter readings), as reflected upon PSTAC Rate Schedule 2-B, would change from \$3.7965 per thousand gallons to \$3.6296 per thousand gallons.
- For customers in Ocean City, Cape May County, the rate per thousand gallons of prior year's summer water quarter usage (July, August and September meter readings), as reflected upon PSTAC Rate Schedule 1-B,

would change from \$24.0083 per thousand gallons to \$24.5226 per thousand gallons.

• For customers in the Adelphia section of Howell Township, Monmouth County, the rate per thousand gallons of water, as reflected upon PSTAC Rate Schedule 3-B, would change from \$6.4594 per thousand gallons to \$6,6559 per thousand gallons.

The Board transmitted this matter to the Office of Administrative Law (the "OAL") as a contested case. A telephonic prehearing conference was held on January 7, 2015 with the Honorable Blia A. Pelios, Administrative Law Judge, during which, among other things, Judge Pelios directed that public hearings be held on this matter,

On January 13, 2015, Middlesex Water Company ("Middlesex") filed a motion to intervene in the instant proceeding. No party opposed Middlesex's motion and Judge Pelios indicated that the motion would be granted. Middlesex has been included on the service list, received all discovery, and participated in all conferences and meetings. Four public hearings were held in Petitioner's service area; in Ocean City on February 10 at 2 p.m. (no public attendees); Westampton on February 10 at 6 p.m. (no public attendees); Maplewood on February 12 at 2 p.m. (no public attendees); and Howell Township on February 12 at 6 p.m. (five public attendees, with one speaking on the record).

The Division of Rate Counsel ("Rate Counsel") and Board Staff served interrogatories on Petitioner, which were responded to in full by Petitioner. During the proceeding, Petitioner received updated information from the various water and wastewater service purveyors whose costs comprise the Petitioner's requested relief. This information was provided to all of the parties on a timely basis. Petitioner, Board Staff, and Rate Counsel ("Signatory Parties") and Middlesex participated in a discovery/settlement conference on February 26, 2015, after the public hearings had been held and public comment received into the record for consideration by

all parties. As a result of the Petitioner's updates, the discovery conducted and of the negotiations, the Signatory Parties have been able to reach agreement on this matter, the provisions of which are set forth below.

# SETTLEMENT AGREEMENT

- 1. The Signatory Parties recommend that the Board approve a change to Petitioner's PWAC rate on PWAC Rate Schedule O-1 from \$0.4525 per thousand gallons of water for Non-Exempt customers to \$0.4348 per thousand gallons of water for Non-Exempt customers and from \$0.3902 per thousand gallons of water for Exempt customers to \$0.3750 per thousand gallons of water for Exempt customers.
- 2. The Signatory Parties further recommend that the Board permit Petitioner to change its effective PSTAC charges as follows:
  - For Lakewood Township, Ocean County, the rate per thousand gallons of prior year's winter quarter as reflected within PSTAC Rate Schedule 2-B will change from \$3.7965 per thousand gallons to \$3.8151 per thousand gallons.
  - For customers in Ocean City, Cape May County, the rate per thousand gallons of prior year's summer water quarter usage (July, August and September meter readings) as reflected upon PSTAC Rate Schedule 1-B, will change from \$24.0083 per thousand gallons to \$24.8816 per thousand gallons.
  - For customers in the Adelphia section of Howell Township, Monmouth County, the rate per thousand gallons of water as reflected upon PSTAC Rate Schedule 3-B, will change from \$6.4594 per thousand gallons to \$5.8388 per thousand gallons.
- 3. The effective PWAC rate change would result in a decrease in the annual bill of an average residential customer utilizing 6,500 gallons per month as follows:

	Present	Proposed	Amount	Percentage
	Monthly Bill	Por Month	Decrease	Decrease
SA-1	\$55.12	\$55.01	(\$0,11)	0.20%
SA-1B Pennsgrove	\$41.35	\$41.24	(\$0.11)	0.27%

	Present Monthly Bill	Proposed <u>Per Mouth</u>	Amount Decrease	Percentage Decrease
SA-1D	\$48,65	\$48.54	(\$0,11)	0,23%
8A-2, 8A-3 & SAIA	\$52.48	<b>\$52.36</b> .	(\$0.12)	0,23%
SA-2 Manville	\$49.05	\$48.93	(\$0.12)	0,24%
SA-3 Southampton	\$45.64	\$45.53	(\$0,11)	0.24%

- 4. The PSTAC rate changes will result in: an increase for a typical residential sewer service customer in Lakewood Township, Ocean County utilizing 18,000 gallons of water in the winter quarter, of \$0.11 per month or 0.19%; an increase to an average sewer service customer in Ocean City, Cape May County utilizing 20,000 gallons in the summer quarter and 44,000 gallons of water per year, of \$1,45 per month or 2.22%; and a decrease to an average sewer service customer in the Adelphia section of Howell Township, Monmouth County utilizing 48,000 gallons of water per year, of (\$2.48) per month or (4.63%).
  - 5. These PWAC and PSTAC rates are calculated as being effective April 1, 2015.
- NJAWC plans to file its 2015 PWAC/PSTAC petition on or before November 15,
   2015.
- 7. Within this Stipulation, the Signatory Parties have agreed on a methodology for calculating the amount of interest to be applied to over-recoveries within the PWAC. This method is described as follows: Total PWAC True-up balance (Over)/Under-recovered (which is the adjusted total purchased water expense minus total PWAC revenues net of cost recoveries for the current month) of the current month, plus the total PWAC cumulative true-up balance (Over)/under recovery) of the prior month, minus the amortization of the PWAC true-up from the previous PWAC year of the current month. By way of example of this methodology, see Note 5, Schedule DMD-2, attached to this Stipulation. The Signatory Parties agree to review this methodology and adjust it as necessary and appropriate in future PWAC proceedings.





# **FAX**

DATE: January	9, 2015			
ro: ALJ Pelio	8	FROM:	Robert J, Brabsto	on
DOMPANY; O	AL	PHONE	(973) 564-5716	
FAX; (609) 689	D-4100	FAX:	(973) 564-5708	
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Robert J. Brabeton Corporate Countal 167 J.F. Kennedy Parkway Short Hills, NJ 07079 Robert Brabeton @amwater.com

P 973,664,5716 P 973,684,8706

February 27, 2015

Via Facsimile and Regular Mall

Hon. Elia A. Pelios, ALJ Office of Administrative Law 9 Quakerbridge Plaza P.O. Box 049 Trenton, New Jersey 08625-0049

Rei

I/M/O the Petition of New Jersey American Water Company, Inc. to Change the Levels of its Purchased Water Adjustment Clause and Purchased Wastewater (Sewerage) Treatment Adjustment Clause OAL DOCKET NO. PUÇ 14774-20148

Dear Judge Pelios:

Attached to this letter is the signed stipulation, representing the parties' settlement of the above-captioned matter. The parties request that, if it pleases Your Honor, the Motion to intervene filed on behalf of Middlesex Water Company (which has not been opposed) be approved as part of the initial Decision.

Please do not hesitate to contact me should you have any questions.

Respectfully submitted,

Robert J. Brabston

RJB:dlo

co: Service list (via e-mail)

# STATE OF NEW JERSEY BOARD OF PUBLIC UTILITIES

IN THE MATTER OF THE PETITION OF NEW JERSEY-AMERICAN WATER COMPANY, INC. FOR APPROVAL TO CHANGE THE LEVEL OF ITS PURCHASED WATER ADJUSTMENT CLAUSE AND PURCHASED WASTEWATER (SEWERAGE) TREATMENT ADJUSTMENT CLAUSE BPU DOCKET NO, WR14111278

OAL DOCKET NO, PUC 14774-2014

STIPULATION OF SETTLEMENT

# APPEARANCES:

Robert J. Brabston, Esq., on behalf of New Jersey-American Water Company, Inc., Petitioner;

Alex Moreau, Deputy Attorney General, on behalf of the Staff of the Board of Public Utilities (John J. Hoffman, Acting Attorney General of New Jersey);

Christine Juarez, Assistant Deputy Rate Counsel, on behalf of the Division of Rate Counsel; and

Jay L. Kooper, Esq., on behalf of Middlesex Water Company, Intervenor

# TO THE HONORABLE BOARD OF PUBLIC UTILITIES;

On November 7, 2014, New Jersey-American Water Company, Inc. ("Petitioner"), a public utility of the State of New Jersey, filed a Petition with the Board of Public Utilities ("Board") pursuant to N.J.A.C. 14:9-7.1 of seq. and 14:9-8.1 of seq., for approval to change the levels of its existing purchased water adjustment clause ("PWAC") charge and purchased wastewater (sewerage) treatment adjustment clause ("PSTAC") charges, with respect to increased purchased water expense and increased purchased wastewater treatment expense. The total amount originally requested was an increase of \$412,475 or 0.06% above total Company revenues of \$654,442,888. As a result of settlement discussions, the Signatory Parties indicated below have agreed to a total overall stipulated decrease of (\$1,211,807) or (-0.18%) below total Company revenues of \$685,497,880.

Petitioner purchases water on a routine basis from twelve separate entities and purchases wastewater treatment services from three separate entities, each of which adjusts its rates for service, and, in the case of wastewater treatment service providers, issues sewerage deficit/credit adjustments, at different times throughout the year. The twelve water purveyors are: Passate Valley Water Commission; Morris County Municipal Utilities Authority; Montelair Water Bureau; Shorelands Water Company; New Jersey Water Supply Authority; Atlantic City Municipal Utilities Authority; City of Wildwood; Borough of Seaside Heights; City of Newark; Township of Maple Shade; East Windsor Municipal Utilities Authority; and Mariboro Township Municipal Utilities Authority. The three sewerage treatment purveyors are: Cape May County Municipal Utilities Authority for the Petitioner's Ocean City Sewer tariff group; Ocean County Utilities Authority for the Petitioner's Lakewood Sewer tariff group; and Howell Township for the Petitioner's Adelphia Sewer tariff group.

In Docket No. WR06030257, the Board ordered that all purchased water costs and purchased wastewater treatment costs be removed from base rates and recovered through the PWAC and PSTAC as applicable. In the Petition filed within the instant proceeding, Petitioner proposed to increase its PWAC rate upon PWAC Rate Schedule O-1 from \$0.4525 per thousand gallons of water to \$0.4577 per thousand gallons of water for Non-Exempt customers. Petitioner proposed to increase its PWAC rate from \$0.3902 per thousand gallons of water to \$0,3947 per thousand gallons for Exempt customers. It also proposed to address its PSTAC charges as follows:

- For Lakewood Township, Ocean County, the rate per thousand gallons of prior year's winter quarter usage (January, February and March meter readings), as reflected upon PSTAC Rate Schedule 2-B, would change from \$3.7965 per thousand gallons to \$3.6296 per thousand gallons.
- For customers in Ocean City, Cape May County, the rate per thousand gallons of prior year's summer water quarter usage (July, August and September meter readings), as reflected upon PSTAC Rate Schedule 1-B,

- would change from \$24.0083 per thousand gallons to \$24.5226 per thousand gallons.
- For customers in the Adelphia section of Howell Township, Monmouth County, the rate per thousand gallons of water, as reflected upon PSTAC Rate Schedule 3-B, would change from \$6.4594 per thousand gallons to \$6.6559 per thousand gallons.

The Board transmitted this matter to the Office of Administrative Law (the "OAL") as a contested case. A telephonic prehearing conference was held on January 7, 2015 with the Honorable Elia A. Pelios, Administrative Law Judge, during which, among other things, Judge Pelios directed that public hearings be held on this matter,

On January 13, 2015, Middlesex Water Company ("Middlesex") filed a motion to intervene in the instant proceeding. No party opposed Middlesex's motion and Judge Pelios indicated that the motion would be granted. Middlesex has been included on the service list, received all discovery, and participated in all conferences and meetings. Four public hearings were held in Petitioner's service area: in Ocean City on February 10 at 2 p.m. (no public attendees); Westampton on February 10 at 6 p.m. (no public attendees); Maplewood on February 12 at 2 p.m. (no public attendees); and Howell Township on February 12 at 6 p.m. (five public attendees, with one speaking on the record).

The Division of Rate Counsel ("Rate Counsel") and Board Staff served interrogatories on Petitioner, which were responded to in full by Petitioner. During the proceeding, Petitioner received updated information from the various water and wastewater service purveyors whose costs comprise the Petitioner's requested relief. This information was provided to all of the parties on a timely basis. Petitioner, Board Staff, and Rate Counsel ("Signatory Parties") and Middlesex participated in a discovery/settlement conference on February 26, 2015, after the public hearings had been held and public comment received into the record for consideration by

all parties. As a result of the Petitioner's updates, the discovery conducted and of the negotiations, the Signatory Parties have been able to reach agreement on this matter, the provisions of which are set forth below.

#### SETTLEMENT AGREEMENT

- 1. The Signatory Parties recommend that the Board approve a change to Petitioner's PWAC rate on PWAC Rate Schedule O-1 from \$0.4525 per thousand gallons of water for Non-Exempt customers to \$0.4348 per thousand gallons of water for Non-Exempt customers and from \$0.3902 per thousand gallons of water for Exempt customers to \$0.3750 per thousand gallons of water for Exempt customers.
- 2. The Signatory Parties further recommend that the Board permit Petitioner to change its effective PSTAC charges as follows:
  - For Lakewood Township, Ocean County, the rate per thousand gallons of prior year's winter quarter as reflected within PSTAC Rate Schedule 2-B will change from \$3.7965 per thousand gallons to \$3.8151 per thousand gallons.
  - For customers in Ocean City, Cape May County, the rate per thousand gallons of prior year's summer water quarter usage (July, August and September meter readings) as reflected upon PSTAC Rate Schedule 1-B, will change from \$24.0083 per thousand gallons to \$24.8816 per thousand gallons.
  - For customers in the Adelphia section of Howell Township, Monmouth County, the rate per thousand gallons of water as reflected upon PSTAC Rate Schedule 3-B, will change from \$6,4594 per thousand gallons to \$5.8388 per thousand gallons.
- 3. The effective PWAC rate change would result in a decrease in the annual bill of an average residential customer utilizing 6,500 gallons per month as follows:

	Present Monthly Bill	Proposed Per Month	Amount Decrease		Percentage Decrease
SA-1	\$55.12	\$55.01	(\$0.11)		0.20%
SA-1B Pennsgrove	\$41,35	\$41.24	(\$0.11)	•	0.27%

•	Present Monthly Bill	Proposed Per Month	Amount Decrease	Percentage Decrease
SA-1D	\$48,65	\$48.54	(\$0.11)	0.23%
SA-2, SA-3 & SA1A	\$52.48	<b>\$52.36</b> .	(\$0.12)	0.23%
SA-2 Manville	\$49.05	<b>\$48,9</b> 3	(\$0,12)	0,24%
SA-3 Southampton	\$45.64	\$45.53	(\$0.11)	0,24%

- 4. The PSTAC rate changes will result in; an increase for a typical residential sewer service customer in Lakewood Township, Ocean County utilizing 18,000 gallons of water in the winter quarter, of \$0.11 per month or 0.19%; an increase to an average sewer service customer in Ocean City, Cape May County utilizing 20,000 gallons in the summer quarter and 44,000 gallons of water per year, of \$1.45 per month or 2.22%; and a decrease to an average sewer service customer in the Adelphia section of Howell Township, Monmouth County utilizing 48,000 gallons of water per year, of (\$2.48) per month or (4.63%).
  - 5. These PWAC and PSTAC rates are calculated as being effective April 1, 2015.
- NJAWC plans to file its 2015 PWAC/PSTAC petition on or before November 15,
   2015.
- 7. Within this Stipulation, the Signatory Parties have agreed on a methodology for calculating the amount of interest to be applied to over-recoveries within the PWAC. This method is described as follows: Total PWAC True-up balance (Over)/Under-recovered (which is the adjusted total purchased water expense minus total PWAC revenues net of cost recoveries for the current month) of the current month, plus the total PWAC cumulative true-up balance (Over)/under recovery) of the prior month, minus the amortization of the PWAC true-up from the previous PWAC year of the current month. By way of example of this methodology, see Note 5, Schedule DMD-2, attached to this Stipulation. The Signatory Parties agree to review this methodology and adjust it as necessary and appropriate in future PWAC proceedings.

- 8. The PWAC/PSTAC rates established herein will decrease annual revenues by (\$1,211,807) or (0,18%).
- 9. In accordance with the provisions of N.J.A.C. 14:9-7.3(c) and 14:9-8.3(c), the Petitioner shall file with the Board, not later than 45 days after the adjustment clauses have been in effect for one year, PWAC and PSTAC true-up schedules in connection with this proceeding. Copies of the true-up schedules will be served upon Board Staff and Rate Counsel.
- 10. This Stipulation shall be binding on the Signatory Parties to this proceeding upon approval hereof by the Board. This Stipulation shall bind the Signatory Parties in this matter only and shall not be considered precedential in any other proceeding involving the Signatory Parties hereto.
- 11. This Stipulation contains terms, each of which is interdependent with the others and essential in its own right to the signing of this Stipulation. Each term is vital to the agreement as a whole, since the Signatory Parties individually and jointly state that they would not have signed the Stipulation had any term been modified in any way. In the event that any modifications whatsoever are made to this Stipulation, each of the Signatory Parties hereto is entitled to certain procedures in the event of such occurrence.
- 12. If any modification is made to the terms of this Stipulation, the Signatory Parties must be given the right to be placed in the position in which each Signatory Party was before this Stipulation was executed. It is essential that each Signatory Party be given the option to modify its own position, to accept the proposed change(s), or to resume the proceeding as if no agreement had been reached.
- 13. The Signatory Parties believe that these procedures are fair to all concerned and, therefore, they are made an integral and essential element of this Stipulation,

- 14. This Stipulation may be executed in as many counterparts as there are signatories to this Stipulation, each of which counterpart shall be an original, but all of which shall constitute one and the same instrument.
- 15. The Signatory Parties understand that Middlesex will file a letter with the OAL indicating that it does not object to the Stipulation.

STEFANIE A. BRAND, DIRECTOR DIVISION OF RATE COUNSEL

Christine Justez
Assistant Deput Rate Counse

Dated: 02-03-00/5

NEW JERSBY-AMERICAN WATER COMPANY, INC.

Robert J. Brabston Corporate Counsel

Dated: 2/27/3015

JOHN J. HOPFMAN

ACTING ATTORNEY GENERAL OF NEW JERSEY
Attorney for the Staff of the Board of Public Utilities

By:

Alex Moreau

Deputy Attorney General

Dated: March 2,2015

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# CONFIDENTIAL: FOR SETTLEMENT PURPOSES ONLY, NOT FOR EVIDENTIARY USE.

### New Jersey American Water Company Statement of Pro Forma FWAC PWAC Year 4/1/2015-3/31/2016

Naw Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dants M. DeStefano Schedule DMD 3, Final 2/26/16 PWAC Filing Year, 4/1/2014 - 3/31/2015 Page 1

Line	CALCULATION of PWAC Rates for Year 4/1/2015	/31/2016 Without	Compression (regule	r calo,)
	(1)			(a) Requier Calc.
2	Pro forms Purchased Water Exp PWAC Year 4/01/15-3/31/16 (Sohd.	RR8-1)		\$31,545,737
3	PWAC True-up from PWAC Year 4/01/14-3/31/15 (Schedule DMD-2)			(1,389,174)
4	Pro forma filing costs @ 50% (Schedule, DMD-12)		!	3,388
\$ \$	aub-total (lines 2+3+4)			\$90,159,951
7 8	Gross-up factor for Uncollect. Exp. & Actual 2015 BPU / Div. Rate Cou	nsel Assessments (1	<b>)</b>	0,9928
10	PWAC for Recovery 4/1/15-3/31/16 pre-GRFT (line 5 / 8)		•	\$30,384,798
11	Total Projected Water Sales subject to PWAC (1000 gallons) (line 51)	(3)	• *	81,033,208
13 14	PWAC Exempt Rate per 1000 gallons (line 10 / 12)			\$ <u>0.3760</u>
15 16	PWAC Non-Exempt Rate per 1000 gale. (line 14 / grossed up for G	DET /3 49 7041 /9	1	\$ <u>0.4348</u>
17	LANCON AND LEWISHING HOLD IN A MILE TO A BLOGGER UP TO CO.	iri. (\$ 1211.014) /4		V <u>0.3040</u>
18 19				
20	Priolog			
21	Exempt Sales			
22	Projected Exempt Water Sales subject to PWAC (1000 gallons) (line 5	0) (3)		2,571,408
23	PWAC Exempt Rate per 1000 gallons (line 14)			\$0,3760
24 28	PWAC Exempt Revenue			3964,278
28	Non-Exempt Sales			
27	Non-Exampt PWAC recovery pre-GRFT (line 10 - 24)			929,420,520,
28 29	Non-Exempt PWAC recovery grossed-up for GRFT (line 27 / (100%	- 13.76%))		\$34,114.703
30	Projected Non-exempt Water Sales subject to PWAC (1000 gallone)	(line 50) (3)		78,461,798
31	PWAC Non-Exempt Rate per 1000 gallons (line 16)		•	80,4348
32	PWAC Non-Exempt Revenue			\$34,115,190
33 34	Total PWAC Revenue (in. 24 + 32)			\$35,079,466
35	• • •	,		
38	N. Co.			
37 38	Notes: (1) Uncollectible rate @ 0.47% per 3-year average of 2011-2013 uncollectible	reine and Arital Aced	stamoni Dulae ·	
39	@ 0.28878486769% (combined) (BPU = 0.211278609018% for 2			
40	for 2015). Gross-up factor ( 100% - (0.47% + 0.28878486789%)) or 99.26			
41	(2) NJAWC Authorized GRFT rate is 13.76% per Docket #WR110704			
42	(3) Projected water sales are an average of calendar years 2012, 201	and 2014 actual w	alor usage.	
43 44	Exempt	Non-Exempt	Total	
45	Water Seles (in 1000 gallons) 2,571,408	78,481,768	81,033,206	
70	And Anies in Lang Agustich Tipl 1909	( -les . it en	a clandina	

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PSTACE the Annual Added Added Services

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Telako	Total of Eliphodens	SACA NO	(ACA,700)	100	Dec. 700	200	542,785	SECTION S	<b>MASS 200</b>	(SV2.778)	SAL SA	SSM, CS	नियान क्यांना क्यांना क्यांना क्यांना क्यांना क्यांना क्रियान क्यांना क्यांना क्यांना क्यांना	(BE208.308)
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Erro Marchers Wither Company

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The PSDC Name of the Control of the	has head, Whatenofer Smil. Bas to Adjusted.		•	2,82,921	•	•	THE PER	•	•	2002,001	•		•	1,42,00	7,000
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THEOREMS LAND LAND LAND LAND LAND LAND LAND LAND	Accept the Carrel & Prior marks Devokthon Tear of Majoras		27.56	Dine	1	1	8/6		1271	25.00	417,442	200	SALES.		
	mention of the solution popular (s) conditions for a Things to the solution of	- 11	552	1995	NAME OF TAXABLE PARTY.	151	555	1000	55	16	15 E	150	2 X 2	幅	100

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#### New Jersey American Water Company Summary Statement of Pro Forms Purchased Westswater Treatment Expense PSTAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Dookst No. WR14111278 <u>Witness Responsible: Dante M. DeStefano</u> Schedule DMO-10, Finel 2/28/18 PSTAC Filing Year: 4/1/2014 - 3/2/1/2018 F829 1

Line No.	Sewar Service Tariff Area. / Vendor	Celendar Year 2018 . Annual Charge	Projected increase Ellective 1/1/2016	Projected Calendar Year 2016 Annual Charge	Pro Farma PSTAC Year 4/1/16-3/31/19 Expense
1	Adelphia Sewer Sendce	(2)	(8)	(4)	( <b>5</b> )
2	Hawell Township	\$977,637 (1)	0.00% (10)	\$977,627	
3	Annual Chame:	douldnes fit	0.00 10 (10)	4661944	
4	@ 9/12ths	733,153			
ā	@ 3/12the			244,584	
7	Pro forms Annual Gost PSTAC Yr. 4/1/2015-3/31/2015		•		4977,537
10	Total Pro forma Costa PSTAC Yr. 4/1/2015-3/31/2016			•	6977,537
11	Lakewood Sewar Sendoe				
12	Ocean County Utilities Authority	85,288,880 (A)	0,42% (24)	<b>\$5,321,382</b>	
13	* A				•
14	Annual Charge;	6 674 464			
15 10	@ 3/12the	3,974,195		1,330,341	
17	Pro forms Annual Cost PSTAC Yr. 4/1/2015-3/31/2018			(1980/94)	65,304,640
18	OCUA's 2015 Estimated True-Up Deficiency Chg.				(87,647) (4)
19	adaula un in Mamiltona trai als motterettel attille				افا زييما يما
20	•		•		
21	Total Pro forma Costa PSTAC Yr. 4/1/2015-3/31/2016	•			86,235,602
22		•			
22 28 24	Ocean City Sewer Sendon	•	•		
24	Cape May County Municipal Utilities Authority	38,393,468 (4)	1,08% (44)	\$8,482,70 <b>5</b>	
25 20 27	Annual Chamei	6,296,091			
12	(3) 12tha ・	6,298,031		2,120,676	
28	Pre forms Annual Cost PSTAC Yr. 4/1/2015-3/31/2018			21120,010	\$B,415,767
29	CMCUA's 2018 Estimated True-Up Deficiency Chg.				(233,520) (4)
80	The second secon				(
31					
32	Total Pro forms Costs PSTAC Yr. 4/1/2015-9/31/2018				89,182,147
33					
34	•				
34 35 36	Total PSTAC Costs for PSTAC Year 4/1/2015-3/31/2015	•			
	local Later Cours tot Lafer tast edited to a sale is a				\$14,396,677
37 38	Notasi				•
39	(1) MRRSA rate remains the same as 2014 per latter received from Tw	n of Howell dated Decembe	r 31 2014		
40	(1a) Estimating po increase for 2016.	har ingual adma mappiling	- Liteala		
41	(2) Equal to annual charge per OCUA letter dated November 14, 2014.				
42	(2a) Reflects 3-year average of increases in total expenses for 2018, 2				
43	(3) Estimate based on actual deficiency charges/credits for the three ca		2016.		
44	(4) Per CMCMUA's 2015 Rate Setting Report	•			
45 46	(4a)Retimated 2019 increase based on 3-year average of increases for (5) Estimate based on actual deficiency charges/cradits for the three ca		2016.		•

# New Jersey American Water Company Statement of Pro Forma PSTAC PSTAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Decket No. WR14111278 Witness Responsible: Dante M. DeStefano

Schedule DMD-11, Final 2/28/15 PBTAG Filing Year; 4/1/2014 - 3/31/2015

ne o	CALCULATION of PSTAC Rates for Year 4/1/18-3/31/19 Without Compression (regular cal	c.)
	(1)	(2)
Lakewood Sawar Pro Forma Purcha	Reryice ed Wasjewater Treatment Expense - PSTAO Year 4/01/2015-3/31/2016 (Schedule DMD-10)	Regular Calo. 86,236,992
	in PSTAQ Year 4/01/14-3/31/15 (Schedule DMD-5)	(339,667
aub-total (lines 1	+ 2)	84,897,326
Gross-up factor for	Uncollectibles Exp. & Actual 2014 BPU / Div. Rate Counsel Assessments (1)	0.992
PSTAC for Recove	ry 4/1/2019-3/31/2016 (line 3 / 4)	<b>\$4,</b> 93 <b>\$</b> ,8\$
Total Projected Sa	war Sarvice Sales subject to PSTAC (1000 gallone) (2)	1,293,242
PSTAC	per 1000 gallons (line 6 / 9) (3)	9 <u>3.816</u>
Adalphia Sewer 5 Pro Forma Purcha	ervice sed Wastewater Treatment Expense - PSTAC Year 4/01/2015-3/31/2016 (Schedule DMD-10)	<b>4977</b> ,53
PatAC True-up fr	m PSTAC Year 4/01/14-3/31/15 (Schedule DMD-7)	(13.48
eub-total (lines 6	÷ 9)	\$9\$4,08
Grose-up factor fo	Uncollectibles Exp. & Actual 2014 BPU / Div. Rats Counsel Assessments (1)	0.992
PȘTĄC for Recov	ry 4/1/2015-3/31/2010 (line 10 / 11)	\$971,24
Total Projected Se	wer Service Sales subject to PSTAC (1000 gallons) (2)	166,34
PSTAC	per 1000 gallone (line 12 / 13) (3)	8 <u>5.836</u>
Ocean City Rows	r <u>Service</u> sed Wasjewater Treatment Expense - PSTAC Year 4/01/2015-3/31/2016 (Schedule DMD-10)	\$ <b>8,182,1</b> 4
PSTAC True-up fi	om PSTAC Year 4/01/14-3/31/15 (Schedule DMD-9)	170,10
y sub-total (lines 1	¢ + 1¢)	88,352,25
Gross-up factor fo	r Uncollectibles Exp. & Actual 2014 BPŲ / Dįv., Rate Counsel Assessmėnts (1)	0.99:
PȘȚAÇ for Recov	ery 4/1/2015-3/31/2016 (line 17 / 18)	\$8,414,52
Total Projected 8	wer Service Sales subject to PSTAC (1000 gallone) (2)	338,18
PSTAC	per 1000 galtons (line 16 / 20) (3)	\$ <u>24.881</u>

<sup>(1)</sup> Uncollectible rate @ 0.47% per 3-year average of 2011-2013 uncollectible rates and Actual Assessment Rates @ 0.28678488789% (combined) (BPU = 0.211278800012% for 2015, Rate Counsel = 0.0875082568794% for 2015). Gross-up factor ( 100% - (0.47% + 0.28979488/98%) or 99,28%.

(2) See Schedule DMD-11, page 2 for explanation of Projected Sever Sales.

(3) Gross-up for GRFT not applicable - wastewater treatment costs are deductible from Gross Receipts when computing GRFT.

# New Jersey American Water Company Pro Forms PSTAC-Supporting Sewer Service Sales Worksheet PSTAC Year 4/1/2018-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DaStefano

Schedule DMD-11, Final 2/26/15 PSTAC Filing Year: 4/1/2014 - 3/31/2015

Pro forma Lakewood Sewer Service Sales:	
Total Sales Lakewood	1,293,242 (1) 1,293,242
Pro forma Adelphia Sewar Service Sales:	•
Total Sales Adelphia	166,344 (2) 166,344
Pro forms Ocean City Sewer Service Sales;	•
Total Seles Ocean City	338,183 (3) 338,183

#### Notes

(1) Source: Average of 3/31/13, 3/31/14, and 12/31/14 actual consumption, refer to RCR-032 discovery request. (2) Source: Average of customers 2012, 2013 & 2014 actual wastewater consumption. (3) Source: Average of 2012, 2013 and 2014, actual summer wastewater consumption.

# New Jersey American Water Company Statement of Pro Forms Filing Coats PWAC Year 4/1/2015-3/31/2016

New Jersey American Water Company BPU Docket No. WR14111278 Witness Responsible: Dante M. DeStefano Schedule DMD-12, Final 2/26/15 PWAC Filing Year: 4/1/2014 - 3/31/2015

	Machananici Dalle uli Deocciano			Page
,ine				
No.				
1		Estimated		
2		Pro Forma	•	
3		Piling Costs		
4				
5	Lega)	<b>\$0</b>		
9	Public Noticing	5,201		
7	Court Reporting	<u>1,515</u>		
8				
P	Total Pro Forma Filing Costs	\$8,778_(1)		
10				
11	'			
12	(1) These costs carry to Schedule Di	AD - 3 for inclusion in PWAC recovery at	50%.	
13		•		
14				
14				
16				
17				
18				
18 19			•	
20	•			
	•		4	

Schedule DMD-16, Final 2/26/16

New Jersey Amercian Water Company
PWAC/PSTAC Filling Year 4/1/2016-2/31/2015 BPU Docket# WR14111278 Calculation of Revenue Increase

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

Base Nate Revenues per BPIL ORDER Dog. #WR11070460 nete (3)	Water	Sawar	<u>Total</u>
Weter - Exh. P-2, Schd.6, Pg.1, Col.10, in. 11 Sewer- Exh. P-2, Schd 6, Pg.4, Col. 10	\$584,083,073		9564,003,073
Adelphia Sawar - in, 6		4 274 199	4 074 500
Lakewood Sewer - In. 7		1,271,322 6,478,922	1,271,322
Ocean City Sewer - in. 8			6,478,922 6 708 728
Other Sewer Service not subject to PSTAC - Ins. 9-11 & 20		8,708,72 <b>5</b> 6,452,274	6,708,725
Total Beee Rate Revenues per BPU ORDER	\$584,083,078	319,921,245	0,402,274 3003,984,316
long phoc tomo wasalinee hat plo ounce	3084'009'014	\$19.941,490	sansisaire ia
DSIC Rate Revenues per BPU Order Doc #WR12070889	\$30,802,688	3	
Total DSIC Rate Revenues par BPU Order	\$814,996,761	\$19,921,243	\$634,687,004
Pro Forms PWAC/PSTAC Present Rate Revenues par Ourrent Filing			
PWAC per Schedule DMD-3, Cál.2, (în 28 * 90.3902) + (în 31 * 50.4525) noie (1)	\$59,507,327		\$88,607,827
PSTAC per Schedule DMD-11 (ref. cols and lines below) note (2):	0-0,000,000		*
Adelphia Sewer - Col. 2, in 14 "36.4584		1,074,488	1,074,488
Lakewood Sewer - Col. 2, in 7 * \$5.7985		4,909,853	4,908,853
Ocean City Sewer - Col. 2, in 21 * 824.0088		8,119,208	8,119,208
Total Pro Forma PWAC/PSTAC Revenue Increase	888,507,327	\$14,103,549	850,810,876
m 1 / m 1 /			
Total Present Rata Revenues (Base + DBIC + PWAC/PTSAC) per above	4474 470 000		Anne enn 886
Water	\$651,479,088	n n 48 h4n	6851,473,088
Adelphia Sewer		2,345,810	2,345,810
Lakewood Sewer		11,389,776	11,368,776
Ocean City Sewer		19,827,938	13,027,085
Other Sewer Service not author! to PSTAC		9,462,274	8,482,274
Total Present Rate Revenues	\$651,473,068	834,024,792	3885,497,880
Pm Forms PWAC/PSTAC Proposed Revenue Increase par Current Filing			
PWAO	(\$1,427,650)		(01,427,869
PSTAC Adelphia Sewer		(103,246)	(103,246
PSTAC Lakewood Sawer		23,083	23,001
PSTAC Ocean City Sewer		296,316	286,316
Total Pro Forma PWAC/PSTAC Revenue Increese	(\$1,427,859)	\$218,052	(81,211,807
Pro Forms PWAC/PSTAC Reposed Rev.ingr.% over current Total Present Rev.			
PWAO	-0.22%		-0.22
PSTAC Adelphia Sewer		-4.40%	-4.40
PSTAC Lakewood Sewer		0.21%	0.211
PSTAC Ocean City Sever		2,14%	2.149
Total Pro Forma PWAC/PSTAC Revenue Increase %	-0,22%	0.63%	0.189

Notest(1) Present Rates on an Uncompressed basis per Schedula DMD-3 - Per Settlement, WR13111030. Usage per DMD-3, lines 22 and 30.

(2) Present Rates on an Uncompressed basis per Schedula DMD-11 - Per Settlement, WR13111038. Usage per DMD-11.

(3) Approx. 558 mil. Of Base Revenues are not subject to PWAO (Fire Barylos, Uninter, Manasquan Serv., and Other Operating Revenues)

New Jacoby American Water Company PWACE PSTAC Rate Fillay - Bill Compactors

Schools DUD-16, Fixel 23476 809 Deckettle, WR14011279

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-	5	11.00	4.64	9	287	<b>EM</b>	200	200	7007	7.00	101	4	1	600	-	8
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PSTAC			Person Auto					Patrick	5	1					EF Custonia	
		See Store	A. SPACE	PETACEL WITH	Į	Parent		Dam Paint	E DATE	PARTIE	Post	Į				
Section Law	1	Man States	1	1	1	Į		Han Redorn	1	34	ŀ	ŀ		į		
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PSTAC		_		America P.	1			Person	1	President					2	1
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	-	A PROPERTY.		-				1		2						
Agents   Degree	-		1	Children				9	Chapte	California	I			Married In	April April	9
-		1	4		-	-		-	State of	NAME OF TAXABLE PARTY.	100.00	clones				24.32 G. 84

Some PANC als of 2013/15 pay 1840 pales.

# New Jersey American Water Company Statement of Pro Forms Purchased Water Expense PWAC Year 4/1/2016-0/31/2016

New Jursey American Water Company BPU Docket No. WR14111278 Witness Responsible: Robert R. Schnefer

Schedule RRS-1, Pinal 2/28/16 PWAC Filing Yours 4/1/2014 - 8/91/2018

Purchased Whier Vander	Actual PWAC Year 4/1/14-2/31/15 Purchage (MGY)	Annual Contract Minimum (MQY)	Pro Forms Purchases (MGY)		Pro Forma Rata par MO		Pro Forma PWAC Yeer 4/1/2015-3/81/2018 Exgense
(1) Passaio Valley Water Commission (PVWO); PVWC - power compensant	(1) 3,924,459	3,777.750	(4) 4,166.1 <b>90</b>	(15)	(5) 32,418.01	(1) (2)	\$10,026,81 <b>5</b> \$982,681
Mortie County Musicipal Villities Authority	395.632	220,000	236.632		\$2,683.00	(2)	\$699 <sup>1</sup> 939
Moutofalt Males Buiésn	88.\$45	•	89.708	(49)	\$1,737.97	(4)	\$14 <b>8</b> ,984
New Jersey Water Supply Authority (NJWSA)	4,582.500						
Contract @ Initial rate Contract @ Delayed rate		2.94 <b>3.</b> 725 1,618.778	2,943.725 1,610.775		\$1,047.03 \$1,185.27	(%) (Eq)	\$3,082,169 \$1,919,685 \$229,358
Pawer component Cyerdnet service Restan:	0.000		1,860			(64) (64)	\$2,267
Centract Legitiative grant	40,489.69 1,082.16	48,208,99 1,082.18	46,209,00 1,062,15		\$2 <b>51.2</b> 8 \$0,00	(0)	\$11,510,011 30
Overdraft sárvice Retroactive Dabt Gerviće Credit ágainst Rétroactive Debt Serv, Pymis	0.00		\$29.98			(64) (40)	9200,301
Atlantic City Municoal Utilities Authority:					44 5		448
82șe riți Excess riți	180,000 371.085	180.000 372,822	180.000 372.522		99,707.38 \$3,342.25	(7) (7)	\$978,128 81,246,053
Township of Maple Shade	<b>6.700</b>		ė,700			(4)	\$41,251
Borough of Sesside Heights	63.709		62,709		\$2,750.00	(T)	\$175,200
Shorelands Water Company: Union Basch connections:	189,974						
Sale for Russie rate Backup buft eales rate Fixed chig:2 - 4" meter (per mo.) Fixed chig:2 - 0" meter (per mo.) Unlen Banch Doffdency bill	, <b></b>	162.500	177,87 <b>7</b> 4. <b>823</b>		82,198.00 \$4,007.00 \$297,1 <b>6</b> \$474.38	(10) (10)	818,524 \$5,692 \$11,386
Lord cutting a weign (bet tito) Satisfa brisk seles title Hollinge) coutraction:	<b>Q.376</b>		9,564	(10a)	00,700,68 86,674	(10) (10)	
Mariboro Township MuA	92.437	91,280	97.5 <b>36</b>	(134)	\$4,188,24	(12)	3408,504
City of Wildwood	35.234	85,000	38.610	(f=)	\$2,610.00	[13]	\$90,600
East Windsor Mundpai Utilities Authority	1.252		1.262			(14)	\$2,73

57,592.298

381,545,737

Notes (1) Premied Rate - 9 menths of rese effective 4/1/15 - 82,382,12 - end 3 menths intreese of 4% offgative 1/1/16 per latter delut 1/1/15.

NOTEST (1) Printice Name - 9 menting of the electric after - 2.202.12 - and a mentin attract of writing the transport of the electric after - 2.202.15 - and a mentin attract of writing and a result (15) 8 year everage of usego for the 12 menting ended 2011s. 221f14 and 2011s. 22 menting the many of the electric for year ended 2011s. 221f14 and 2011s. 22 menting the many of the experimental for year ended 2011s. (1) 8 year everage of usego for the 12 menting ended 2011s. 221f14 and 2011s. 22 menting the many of the ended 2011s. (2) Adult Proper costs (c) Printing a many for the ended 2011s. (2) Adult Printing the 2015 base rate of 22,204 (2,2-14) for 8 menting and 8 menting of the effective 111f18, extinating 3 to increase to buse like (2,2,34) times 111% (2,2,60).

(4) Present mins - Effective 11/9/04.

(in) Byogravening for the 12 months expect \$751/16, \$751/14, and \$72 yrs. Sop Note 1, DMD-1a for explantation for year ended \$721/15,

(5) Promise rate - 2 months of educy rate Eft. 7/1/14-0:30/18 \$1,0/15.50 per my and 9 mas, of proposed 7/1/16-0:30/18 rate, \$1,067.40 per my.
(69) Promise rate - 3 months of actual rate Eft. 7/1/14-0:30/18 21,188.48 per my and 9 mas, of proposed 7/1/15-0:30/18 rate, \$1,180.46 per my.
(66) Actual Power costs for PVAC Yr. 4/1/14-3/1/18 per 8ch. DAID-1.

(de) Estimated eventure are produce change based upon severage of 19 months ended 3/31/12, 3/3/14 and 3/3/1/5 educi months end nonuni overture changes.

Bus Note 2, DMD-1 for explanation for your ended 3/3/1/8.

CP Promised file - 3 months elacted rate Ed. 0/4/14-6/3/1/8 52/49 per my sord 9 months of NAWSA's proposed 7/1/15-8/3/1/6 rate 5/6/3 per my.

(3) Estimated eventure severage area 2 year severage for the periods ended 4/3/1/15, 3/3/1/4 and 3/3/1/6 sected eventure merges.

See (fole 2, DMD-1 for explanation for your ended 3/3/1/6.

Bee the 2, think for expension for your ches with the common of the comm

(9) Propert rates - Effective 1/21/07. (10) Present rates - Effective 1/10/11, including PWAG rates affective 7/1/12.

(14) Adual costs for PWAQ year 4/1/14-3/31/18,