

New York American Water Company
SIC Summary Filing Adjusted for Accumulated Depreciation

Project	Segment	Description	Total	Recoverable	2019	2019	2019	2019	Exhibit/ Attachment
			Cost	Cost	Surcharge	Percent	Adjusted Surcharge	Adjusted % of Metered Revenues	
Project 1	SA-1	I38-030043/I38-030079 Plant #1 Portable Iron Removal Facility	\$9,376,530	\$9,000,000	\$852,276		\$826,042		B-1
Project 2	SA-1	I38-030059 Baldwin Transmission Main Plant 12-13	4,007,330	4,000,000	383,715		371,440		B-2
Project 3	SA-1	I38-030063 Plant #20 Portable Iron Removal Facility	1,554,071	1,500,000	142,046		137,674		B-3
		Prior Under-Recovery of SIC Surcharges			296,780				
Total	SA-1		\$14,937,931	\$14,500,000	\$1,674,817	2.41%	\$1,335,155	1.83%	
Project 4	SA-2	I38-040028 Demott Tank & Booster Station	3,234,278	3,000,000	293,185		283,304		B-4
Total	SA-2		\$3,234,278	\$3,000,000	\$293,185	0.83%	\$283,304	0.75%	
Grand Total			\$18,172,209	\$17,500,000	\$1,968,001		\$1,618,459		

New York American Water Company
Summary of 2020 SIC Filing

Project	Segment	Description	Total	Recoverable	2020	2020	2020	2020	Exhibit/ Attachment
			Cost	Cost	Surcharge	Percent	Adjusted Surcharge	Adjusted % of Metered Revenues	
Project 1	SA-1	I38-030049 Submarine Crossing	\$2,827,065	\$2,000,000	\$191,857		\$189,444		C-1
Project 2	SA-1	I38-030076 Plant 7 Tank Roof Replacement	2,502,510	1,600,000	152,577		150,703		C-2
Project 3	SA-1	R38-03B2 Municipal Driven Main Replacements	4,357,017	4,000,000	375,360		370,528		C-3
Total	SA-1		\$9,686,592	\$7,600,000	\$719,794	0.98%	\$710,675	0.97%	
Total	SA-2		\$0	\$0			\$0		
Grand Total			\$9,686,592	\$7,600,000			\$710,675		

New York American Water Company
Summary of 2021 SIC Filing

Project	Segment	Description	Total	Recoverable	2021 Surcharge	2021 % of Metered Revenues	Exhibit/ Attachment
			Cost	Cost			
Project 1	SA-1	Plant 5 Filter House Covers, Caustic, Generator & Electric Service	\$9,276,249	\$8,500,000	\$944,766		A-1
Project 2	SA-1	I38-030044-01 Plant 20 Building Enclosure for IRP	1,184,337	500,000	56,998		A-2
Project 3	SA-1	I38-100002-01 Cambridge Main Replacements	2,538,998	1,500,000	141,672		A-3
Project 4	SA-1	R38-03J1 Meter Compliance SA1 (AMI Initiative)	3,162,134	3,074,433	450,210		A-4
Project 5	SA-1	R38-03B3 Fire Flow Driven - Roosevelt & Baldwin	3,170,525	3,170,525	427,914		A-5
		Reconciliation over/under through 7/30/2020		212,116	212,116		B-Page 1
Total	SA-1		\$19,332,243	\$16,957,074	\$2,233,675	3.06%	
Project 6	SA-2	I38-040008-01 Newbridge Road Well Station Improvements	2,652,368	1,600,000	164,310		A-6
Project 7	SA-2	R38-05J1 Meter Compliance SA2 (AMI Initiative)	688,635	495,100	72,977		A-7
		Reconciliation over/under through 7/30/2020		34,827	34,827		B-Page 2
Total	SA-2		\$3,341,003	\$2,129,927	\$272,114	0.72%	
Grand Total			\$22,673,246	\$19,087,001	\$2,505,789		

New York American Water Company
Summary of 2019,2020, and 2021 - SIC Adjusted for Accumulated Depreciation

Project	Segment	Description	Total	Recoverable	2019/2020/2021 Surcharge	2019/2020/2021 Percent of Metered Revenues
			Cost	Cost		
Total	SA-1		\$43,956,766	\$39,057,074	\$4,279,505	5.85%
Total	SA-2		\$6,575,281	\$5,129,927	\$555,418	1.48%
Grand Total			\$50,532,047	\$44,187,001	\$4,834,923	

NEW YORK AMERICAN WATER COMPANY, INC.

SIC Calculation	Exhibit A Project 1 Plant 5 Filter House Covers, Caustic,	Exhibit A Project 2 I38-030044-01 Plant 20 Building Enclosure for IRP	Exhibit A Project 3 I38-100002-01 Cambridge Main Replacements	Exhibit A Project 4 R38-0311 Meter Compliance SA1 (AMI initiative)	Exhibit A Project 5 R38-0383 Fire Flow Driven - Roosevelt & Baldwin	Exhibit A Project 6 I38-040008-01 Newbridge Road Well Station	Exhibit A Project 7 R38-0511 Meter Compliance SA2 (AMI)
	YEAR 1	YEAR 1	YEAR 1	YEAR 1	YEAR 1	YEAR 1	YEAR 1
Total Cost of Project	9,276,249	1,184,337	2,538,998	3,162,134	3,170,525	2,652,368	688,635
Maximum Project Cost Allowed per rate order 16-W-0259	8,500,000	500,000	1,500,000	3,074,433	4,800,000	1,600,000	495,100
Net Additions After Retirements	\$8,500,000	\$500,000	\$1,500,000	\$3,074,433	\$3,170,525	\$1,600,000	\$495,100
Book Depreciation Rate	3.32%	3.62%	1.56%	7.14%	1.56%	2.50%	7.14%
Book Depreciation Year 1	282,200	18,100	23,400	219,515	49,460	40,000	35,350
Tax Depreciation Year 1 (25 year public utility property)	340,000	20,000	60,000	122,977	126,821	64,000	19,804
Book / Tax Depreciation Difference	57,800	1,900	36,600	(96,538)	77,361	24,000	(15,546)
Deferred taxes at 9.43% SIT and 21% FIT (Effective Rate 28.45%)	16,444	541	10,413	(27,465)	22,009	6,828	(4,423)
Net Rate Base Equals:							
Cost of Additions	8,500,000	500,000	1,500,000	3,074,433	4,800,000	1,600,000	495,100
Less ADIT (Deferred Income Taxes)	(16,444)	(541)	(10,413)	27,465	(22,009)	(6,828)	4,423
Less Depreciation Reserve	(282,200)	(18,100)	(23,400)	(219,515)	(49,460)	(40,000)	(35,350)
Net Rate Base (NRB)	8,201,356	481,359	1,466,187	2,882,383	4,728,531	1,553,172	464,173
Pre-Tax Rate of Return	8.0036%	8.0036%	8.0036%	8.0036%	8.0036%	8.0036%	8.0036%
Revenue Requirement on Rate Base	656,406	38,526	117,348	230,695	378,454	124,310	37,151
Annual Depreciation (D)	282,200	18,100	23,400	219,515	49,460	40,000	35,350
Total Revenue Requirement (Rate Base and Depreciation)	938,606	56,626	140,748	450,210	427,914	164,310	72,501
SIC Surcharge After Gross-Up (GF=99.348%)	944,766	56,998	141,672	453,165	430,722	165,388	72,977
Authorized SA-1 Metered Revenue April 2020 through March 2021 (AR)	\$73,099,385	\$73,099,385	\$73,099,385	\$73,099,385	\$73,099,385	\$32,880,797	\$32,880,797
SIC for Projects	SA-1	SA-1	SA-1	SA-1	SA-1	SA-2	SA-2
SIC Surcharge = $((NRB \times \text{Pre-Tax ROR}) + D)/GF/AR$	1.29%	0.08%	0.19%	0.62%	0.59%	0.50%	0.22%

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NEW YORK AMERICAN WATER COMPANY, INC.
f/k/a LONG ISLAND WATER CORPORATION
SIC Calculation of Over/(Under) Recovery through 3/31/2020
SA-1

ATTACHMENT B
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Project # (Case 16-W-0259)	Effective Dates	Approved Revenue Requirement	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Total
#1		\$0													
#2		\$0													
#3		\$0													
#4		\$0													
#5		\$0													
#6		\$0													
#7		\$0													
#8		\$0													
#9	8/31/2019	\$293,185	38,135	38,900	28,466	25,535	18,364	15,346	15,578	16,070	14,913	20,959	24,781	36,139	293,185
#10		\$0													-
MONTHLY ALLOWANCE			38,135	38,900	28,466	25,535	18,364	15,346	15,578	16,070	14,913	20,959	24,781	36,139	293,185
CUMULATIVE ALLOWANCE			38,135	\$77,035	\$105,501	\$131,036	\$149,400	\$164,746	\$180,324	\$196,394	\$211,306	\$232,265	\$257,046	\$293,185	
MONTHLY COLLECTION			10,268	35,443	31,438	20,756	14,154	14,069	13,981	13,413	14,544	15,801	26,929	48,148	258,943
CUMULATIVE COLLECTED			\$10,268	\$45,712	\$77,150	\$97,906	\$112,060	\$126,128	\$140,109	\$153,522	\$168,066	\$183,867	\$210,795	\$258,943	
OVER / (UNDER) COLLECTED in Month			(\$27,867)	(\$3,457)	\$2,972	(\$4,779)	(\$4,210)	(\$1,277)	(\$1,597)	(\$2,657)	(\$369)	(\$5,158)	\$2,148	\$12,009	(34,242)
Cumulative Balance			(27,867)	(31,323)	(28,351)	(33,130)	(37,341)	(38,618)	(40,214)	(42,872)	(43,240)	(48,399)	(46,251)	(34,242)	
Cumulative Balance for Interest Calc (adjusted for ADIT)			(20,174)	(22,677)	(20,525)	(23,985)	(27,033)	(27,957)	(29,113)	(31,037)	(31,304)	(35,038)	(33,484)	(24,790)	
Interest			(69)	(78)	(70)	(82)	(93)	(61)	(64)	(68)	(68)	(76)	(73)	(54)	(585)
Cumulative Balance with interest (under-collected)			(27,936)	(\$31,470)	(\$28,568)	(\$33,429)	(\$37,733)	(\$39,071)	(\$40,731)	(\$43,457)	(\$43,893)	(\$49,128)	(\$47,053)	(\$35,098)	(\$34,827)
															\$69,560,986
															0.05%
Customer Deposit Rate:		Annual	Monthly												
2019		4.20%	0.3434%												
2020		2.65%	0.2182%												
COLLECTED DETAIL:															
40111200 Residential DSIC / SIC			\$9,491	\$32,626	\$28,649	\$18,339	\$12,365	\$13,183	\$12,353	\$11,684	\$13,026	\$14,414	\$25,161	\$44,925	\$236,216
40121200 Commercial DSIC / SIC			776	2,816	2,788	2,417	1,788	885	1,628	1,728	1,517	1,386	1,767	3,222	22,718
40131200 Industrial DSIC / SIC															-
40151200 Public Authority DSIC / SIC			1	1	1	1	1	1	1	1	1	1	1	1	9
			\$10,268	\$35,443	\$31,438	\$20,756	\$14,154	\$14,069	\$13,981	\$13,413	\$14,544	\$15,801	\$26,929	\$48,148	\$258,943

NEW YORK AMERICAN WATER COMPANY, INC. f/k/a LONG ISLAND WATER CORPORATION
Calculation of SIC Rate

ATTACHMENT C

	SA-1 #1 Plant No.20 Portable Iron Removal Facility	#2 Plant No. 22 Portable Iron Removal Facility	#3 Plant No.4 Iron Removal Facility	#4 Plant No. 7 Tank Roof Replacement	SA-1 #5 Plant No. 1 Iron Removal Facility	#6 Plant No. 6 Iron Removal Facility	#7 Submarine Crossing	SA-1 #8 Baldwin Plant 12-13 Transmission Main	SA-2 #9 Demott Tank and Booster Station	SA-1 Total	SA-2 Total
Approved Revenue Requirement	\$ 142,046				\$ 852,276			\$ 383,715	\$ 293,185	\$ 1,378,037	\$ 293,185
Expected Metered Revenue - Rate Year 3	69,560,986				69,560,986			69,560,986	35,271,891	69,560,986	35,271,891
SIC Surcharge Percentage	0.20%				1.23%			0.55%	0.83%	1.98%	0.83%

(1) = Revenue Requirement updated effective 03/03/14