



**STATE OF NEW JERSEY**  
**Board of Public Utilities**  
44 South Clinton Avenue, 1<sup>st</sup> Floor  
Post Office Box 350  
Trenton, New Jersey 08625-0350  
[www.nj.gov/bpu/](http://www.nj.gov/bpu/)

ENERGY

IN THE MATTER OF THE VERIFIED PETITION	)	DECISION AND ORDER
OF JERSEY CENTRAL POWER & LIGHT	)	APPROVING STIPULATION
COMPANY SEEKING REVIEW AND APPROVAL	)	
OF ITS DEFERRED BALANCES RELATING TO,	)	
AND AN ADJUSTMENT OF, THE SOCIETAL	)	
BENEFITS CHARGE CLAUSE OF ITS FILED	)	
TARIFF ("2020/2021 SBC FILING")	)	DOCKET NO. ER21121257

**Parties of Record:**

**Timothy K. McHugh, Esq.** on behalf of Jersey Central Power & Light Company  
**Brian Lipman, Esq., Director**, New Jersey Division of Rate Counsel

BY THE BOARD:

On December 30, 2021, Jersey Central Power & Light Company ("JCP&L" or "Company") filed a petition with the New Jersey Board of Public Utilities ("Board") seeking review and approval of its deferred balances in, and an adjustment to certain components of, its Societal Benefits Charge ("SBC") clause of its filed tariff for calendar years 2020 and 2021 ("2020/2021 SBC Petition"). By this Decision and Order, the Board considers a stipulation of settlement ("Stipulation") executed by JCP&L, Board Staff ("Staff"), and the New Jersey Division of Rate Counsel ("Rate Counsel") (collectively, "Parties") resolving the requests related to the 2020/2021 SBC Petition.

**BACKGROUND AND PROCEDURAL HISTORY**

As a result of the Board's Final Decision and Order issued in Docket Nos. EO97070458, EO97070459, and EO97070460, the Company implemented, among other things, the SBC and established the components of the SBC and the associated cost recovery mechanisms.<sup>1</sup>

Pursuant to the Restructuring Order, and to the extent that expenditures for these initiatives exceeded the amount of their allowed cost recovery, the expenditures were subject to deferred accounting treatment for future recovery after the transition period. The Board further directed JCP&L to make a filing, no later than August 1, 2002, so the Board could consider the matter. As a result of the Board's Final Decision and Order issued in Docket No. ER02080507, together with

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<sup>1</sup> In re JCP&L- Rate Unbundling, Stranded Costs and Restructuring Filings, BPU Docket Nos. EO97070458, EO97070459, and EO97070460, Order dated March 7, 2001 ("Restructuring Order").

the Board's Order in Docket Nos. EX02060363 and EA02060365, the following issues were resolved relating to the deferred balances of the following components of JCP&L's SBC through July 31, 2003: 1) Consumer Education; 2) Demand Side Factor ("DSF"); 3) Uncollectible Accounts Charge ("UNC"); and 4) Nuclear Decommissioning Costs ("NDC").<sup>2</sup>

### **2020/2021 SBC PETITION**

On December 30, 2021, JCP&L filed the 2020/2021 SBC Petition with the Board.

The 2020/2021 SBC Petition sought review and approval of the deferred balances, and an adjustment to certain components of its SBC clause of its filed tariff to the extent accumulated from January 1, 2020 through December 31, 2021. Additionally, as JCP&L completed the sale of its interest in the Three Mile Island Unit 2 generation facility, the Company proposed to eliminate the NDC component of its SBC.

In the 2020/2021 SBC Petition, JCP&L proposed to increase the revenues from the UNC component of its SBC by approximately \$8.841 million. JCP&L further proposed to maintain its current DSF component of its SBC.

After proper notice, virtual public hearings were held on September 1, 2022 at 4:30 p.m. and 5:30 p.m.<sup>3</sup> No members of the public participated in the public hearings or submitted written comments to the Board.

### **STIPULATION**

Following a review of the 2020/2021 SBC Petition, conducting discovery and discussions among the Parties, the Parties executed the Stipulation, which provides for the following:<sup>4</sup>

1. The Parties agree that the Company's ending deferred balances in the components of the SBC, listed below at December 31, 2021, were as follows:
  - a. an under-recovered DSF balance of \$592,086 including (over)-recovered carrying costs of \$(76,293.06) (See Attachment A to the Stipulation); and
  - b. an under-recovered UNC balance of \$9,477,504.15 including under-recovered carrying costs of \$82,341.13. (See Attachment B to the Stipulation)
2. The Parties agree that the Company's current Board-approved rates for Riders DSF and UNC, as set forth in the January 7, 2020 Order in BPU Docket No. ER20060394, shall remain in effect. The current rate for Rider DSF is \$0.003280 per kWh [\$0.003497 per

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<sup>2</sup> In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of its Deferred Balances Relating to the Market Transition Charge and Societal Benefits Charge, BPU Docket No. ER02080507, Order dated May 17, 2004 and In re the Deferred Balances Audit of Jersey Central Power & Light Company Phase II: August 2002-July 2003, BPU Docket Nos. EX02060363 and EA02060365, Order dated June 8, 2006.

<sup>3</sup> The hearings were conducted virtually as authorized by N.J.S.A. 10:4-9.3.

<sup>4</sup> Although described in this Order, should there be any conflict between this summary and the Stipulation, the terms of the Stipulation control, subject to the findings and conclusions contained in this Order. Paragraphs are numbered and/or lettered to coincide with the Stipulation.

kWh including Sales and Use Tax (“SUT”)]. The current rate for Rider UNC is \$0.000352/kWh (\$0.000375/kWh, including SUT).

3. The Parties further agree to eliminate the Company’s Rider NDC, which is currently set at zero. (See Attachment C to the Stipulation for the Current Tariff Sheets.)
4. The Parties further agree that, to the extent not otherwise recovered in rates, JCP&L shall be authorized to continue to defer additional costs of a type previously approved for recovery through Rider SBC, incurred and deferred subsequent to December 31, 2021, together with accrued interest thereon, for review and inclusion in future annual SBC filings and related adjustments to the Company’s Rider SBC, subject to the Board’s review for reasonableness and prudence.
5. The Parties also agree that interest will accrue monthly on the net-of-tax deferred balances in the DSF, and UNC components of JCP&L’s Rider SBC deferred balance at a rate equal to the monthly rate actually incurred on short-term debt, or in the event no short-term debt is outstanding, the rate available on equivalent temporary cash investments, with annual compounding on January 1 of each year.<sup>5</sup>
6. The Parties further agree that JCP&L shall implement the proposed tariff sheets, included as Attachment D to the Stipulation, upon the effective date of the rates as set forth in the Board’s written Order approving the Stipulation. (See Attachment D to the Stipulation for the Proposed Tariff Sheets.)
7. The Parties agree that upon the effective date of the Board’s written Order approving the Stipulation, all elements of the 2020/2021 SBC Filing shall be deemed closed and resolved.

### **DISCUSSION AND FINDING**

The Board carefully reviewed the record in this proceeding, including the 2020/2021 SBC Petition and the attached Stipulation. The Board is satisfied that the costs and revenues related to the SBC clause were reviewed through December 31, 2021, and are deemed reasonable and prudent, and are therefore in the public interest.

Accordingly, the Board **HEREBY FINDS** that the Stipulation is reasonable, in the public interest and in accordance with the law. The Board **HEREBY ADOPTS** the attached Stipulation and incorporates its terms and conditions as if fully stated in this Order, effective for service rendered on and after August 1, 2024.

As a result of the Stipulation, customers will experience no change to their bills. The Board **HEREBY DIRECTS** the Company to file the appropriate revised tariff sheets conforming to the terms of this Order by August 1, 2024.

The Company’s costs, including those related to the individual SBC rate components remain subject to audit by the Board. This Decision and Order shall not preclude nor prohibit the Board from taking any actions determined to be appropriate as a result of any such audit.


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<sup>5</sup> Pursuant to the Board’s June 15, 2011 Order in BPU Docket No. ER07120968, as of January 1, 2012, interest on all elements of the SBC compounds annually on January 1.

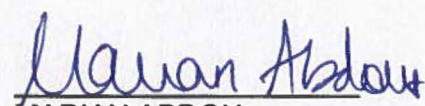
The effective date of this Order is July 31, 2024.

DATED: July 24, 2024

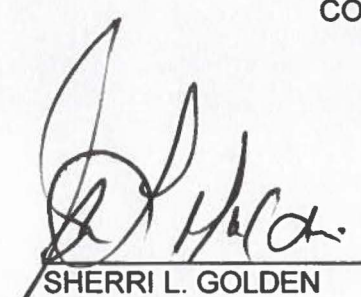
BOARD OF PUBLIC UTILITIES  
BY:

  
CHRISTINE GUHL-SADOVY  
PRESIDENT

  
DR. ZENON CHRISTODOULOU  
COMMISSIONER

  
MARIAN ABDOU  
COMMISSIONER

  
MICHAEL BANGE  
COMMISSIONER

ATTEST:   
SHERRI L. GOLDEN  
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 VERIFIED PETITION OF JERSEY CENTRAL POWER & LIGHT COMPANY SEEKING  
REVIEW AND APPROVAL OF ITS DEFERRED BALANCES RELATING TO, AND AN ADJUSTMENT OF, THE  
SOCIETAL BENEFITS CHARGE CLAUSE OF ITS FILED TARIFF ("2020/2021 SBC FILING")

BPU DOCKET NO. ER21121257

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Timothy K. McHugh  
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July 22, 2024

**VIA ELECTRONIC MAIL ONLY**

Sherri L. Golden, Board Secretary  
New Jersey Board of Public Utilities  
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[board.secretary@bpu.nj.gov](mailto:board.secretary@bpu.nj.gov)

**Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company Seeking Review and Approval of Its Deferred Balances Relating to, and an Adjustment of, the Societal Benefits Charge Clause of Its Filed Tariff (“2020/2021 SBC Filing”)**

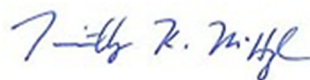
Stipulation of Settlement  
BPU Docket No. ER21121257

Dear Secretary Golden:

Attached for filing in the above-referenced matter please find a fully executed Stipulation of Settlement along with attachments A-D, which were inadvertently omitted from the Stipulation when originally filed on July 10, 2024. This Stipulation of Settlement fully resolves this matter.

Consistent with the March 19, 2020 Order issued by the New Jersey Board of Public Utilities in Docket No. EO20030254, copies of this filing are being provided to the attached Service List by electronic mail only. No paper copies will follow. Please kindly confirm your receipt and acceptance of this filing by electronic mail at your earliest convenience.

Respectfully submitted,



Timothy K. McHugh  
Counsel for Jersey Central Power & Light Company

Attachments

cc: Service List

**In the Matter of the Verified Petition of Jersey Central Power & Light Company  
Seeking Review and Approval of Its Deferred Balances Relating to, and an  
Adjustment of, the Societal Benefits Charge Clause of Its Filed Tariff  
("2020/2021 SBC Filing")**

**BPU Docket No. ER21121257**

**SERVICE LIST**

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**STATE OF NEW JERSEY BOARD OF  
PUBLIC UTILITIES**

In the Matter of the Verified Petition of Jersey Central Power & Light Company Seeking Review and Approval of Its Deferred Balances Relating to, and an Adjustment of, the Societal Benefits Charge Clause of Its Filed Tariff (“2020/2021 SBC Filing”)	BPU Docket No. ER21121257  <b>STIPULATION OF SETTLEMENT</b>
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**APPEARANCES:**

**Tori L. Giesler, Esq.** and **Timothy K. McHugh, Esq.** (FirstEnergy Service Company), on behalf of Jersey Central Power & Light Company

**T. David Wand**, Managing Attorney, **Robert Glover**, Assistant Deputy Rate Counsel, and **Bethany Rocque-Romaine**, Assistant Deputy Rate Counsel on behalf of the Division of Rate Counsel (Brian O. Lipman, Esq., Director)

**Steven Chaplar**, Deputy Attorney General, for the Staff of the New Jersey Board of Public Utilities (Matthew J. Platkin, Attorney General of New Jersey)

**TO THE HONORABLE NEW JERSEY BOARD OF PUBLIC UTILITIES:**

This Stipulation of Settlement (“Stipulation”) is hereby made and executed as of the dates indicated below by and among the Petitioner, Jersey Central Power & Light Company (“JCP&L” or “Company”), the Staff of the New Jersey Board of Public Utilities (“Staff”), and the New Jersey Division of Rate Counsel (“Rate Counsel”) (collectively, “Parties”).

The Parties do hereby join in recommending that the New Jersey Board of Public Utilities (“Board” or “BPU”) issue an Order approving the Stipulation without modification, based on the following terms:

**BACKGROUND**

On December 30, 2021, JCP&L filed a Verified Petition with the Board, including supporting schedules, seeking review and approval of the deferred balances accumulated with respect to the Demand Side Factor (“DSF”), Uncollectible Accounts Charge (“UNC”), and



Nuclear Decommissioning Costs (“NDC”) components of the Company’s Societal Benefits Charge (“SBC”), to the extent accumulated for each from January 1, 2020 through December 31, 2021 (“2020/2021 SBC Filing”).

The 2020/2021 SBC Filing further requested an increase in the revenue requirement in the Company’s Rider SBC of approximately \$8.841 million on an annual basis, effective July 1, 2022. Specifically, JCP&L requested authorization to: 1) eliminate the Company’s Rider NDC charge; 2) maintain the Company’s Rider DSF charge of \$0.003280/kWh [excluding Sales and Use Tax (“SUT”)]; and 3) increase the Company’s Rider UNC charge to \$0.000804/kWh (excluding SUT).

Following the filing of the 2020/2021 Rider SBC Filing, the Parties engaged in discovery. In addition, notice of this filing, together with a statement of the effect thereof on customers, was published in the newspapers, added to the Company’s website, and served upon the clerk, executive, and/or administrator of each municipality and county within the Company’s service area. Two (2) virtual public hearings were held on September 1, 2022. No members of the public attended the public hearings. Additionally, the Board received no written comments.

Based thereon, the Parties have agreed to resolve the 2020/2021 Rider SBC Filing in accordance with the terms set forth below.

**STIPULATION**

Following a review of the 2020/2021 SBC Filing, conducting discovery, and discussions among the parties, the undersigned Parties DO HEREBY STIPULATE AND AGREE as follows:

1. The Parties agree that the Company’s ending deferred balances in the components of the SBC, listed below at December 31, 2021, were as follows:
  - a. an under-recovered DSF balance of \$592,086 including (over)-recovered carrying costs of \$(76,293.06) (*See Attachment A*); and

b. an under-recovered UNC balance of \$9,477,504.15 including under-recovered carrying costs of \$82,341.13 (*See Attachment B*).

2. The Parties agree that the Company's current Board-approved rates for Riders DSF and UNC, as set forth in the January 7, 2020 Order in BPU Docket No. ER20060394, shall remain in effect. The current rate for Rider DSF is \$0.003280 per kWh (\$0.003497 per kWh including SUT). The current rate for Rider UNC is \$0.000352/kWh (\$0.000375/kWh, including SUT).

3. The Parties further agree to eliminate the Company's Rider NDC, which is currently set at zero. (*See Attachment C for the Current Tariff Sheets.*)

4. The Parties further agree that, to the extent not otherwise recovered in rates, JCP&L shall be authorized to continue to defer additional costs of a type previously approved for recovery through Rider SBC, incurred and deferred subsequent to December 31, 2021, together with accrued interest thereon, for review and inclusion in future annual SBC filings and related adjustments to the Company's Rider SBC, subject to the Board's review for reasonableness and prudence.

5. The Parties also agree that interest will accrue monthly on the net-of-tax deferred balances in the DSF, and UNC components of JCP&L's Rider SBC deferred balance at a rate equal to the monthly rate actually incurred on short-term debt, or in the event no short-term debt is outstanding, the rate available on equivalent temporary cash investments, with annual compounding on January 1 of each year.<sup>1</sup>

6. The Parties further agree that JCP&L shall implement the proposed tariff sheets, included as Attachment D, upon the effective date of the rates as set forth in the Board's written

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<sup>1</sup> Pursuant to the Board's June 15, 2011 Order in BPU Docket No. ER07120968, as of January 1, 2012, interest on all elements of the SBC compounds annually on January 1.

Order approving this Stipulation. (See Attachment D for the Proposed Tariff Sheets.)

7. The Parties agree that upon the effective date of the Board's written Order approving this Stipulation, all elements of the 2020/2021 SBC Filing shall be deemed closed and resolved.

### **CONCLUSION**

8. The Parties agree that this Stipulation contains mutual balancing and interdependent clauses and is intended to be accepted and approved in its entirety. In the event any particular provision of this Stipulation is not accepted and approved in its entirety by the Board, or is modified by a court of competent jurisdiction, then any Party aggrieved thereby shall not be bound to proceed with this Stipulation and shall have the right, upon written notice to all other Parties within 10 days after receipt of any such adverse decision, to litigate all issues addressed herein to a conclusion. More particularly, in the event this Stipulation is not adopted in its entirety by the Board in an appropriate Order, or is modified by a court of competent jurisdiction, then any Party hereto is free, upon the timely provision of such written notice, to pursue its then available legal remedies with respect to all issues addressed in this Stipulation, as though this Stipulation had not been signed.

9. The Parties agree that this Stipulation shall be binding on them for all purposes herein.

10. It is specifically understood and agreed that this Stipulation represents a negotiated agreement and, except as otherwise expressly provided for herein:

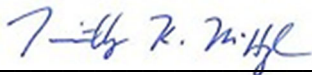
- a. By executing this Stipulation, no Party waives any rights it possesses under any prior Stipulation, except where the terms of this Stipulation supersede such prior Stipulation; and

- b. The contents of this Stipulation shall not be considered, cited, or used by any of the undersigned Parties as an indication of any Party's position on any related or other issue litigated in any other proceeding or forum, except to enforce the terms of this Stipulation.

11. This Stipulation may be executed in any number of counterparts, each of which shall be considered one and the same agreement and shall become effective when one or more counterparts have been signed by each of the Parties.

WHEREFORE, the Parties hereto have duly executed and do respectfully submit this Stipulation to the Board and recommend that the Board issue a Final Decision and Order adopting and approving this Stipulation in its entirety in accordance with the terms hereof.

**Jersey Central Power & Light Company**



By: Timothy K. McHugh  
Counsel for Jersey Central Power & Light Company

Dated: July 9, 2024

**Brian O. Lipman**  
**Director, Division of Rate Counsel**



By: Robert Glover  
Assistant Deputy Rate Counsel

Dated: July 9, 2024

**Matthew J. Platkin**  
**Attorney General of New Jersey**  
**Attorney for Staff of the Board of Public Utilities**



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By: Steven Chaplar  
Deputy Attorney General

Dated: July 9, 2024

**Jersey Central Power & Light Company**  
**Societal Benefits Charge - Demand Side Factor ("SBC-DSF")**  
**Summary of Deferred Clean Energy Program ("CEP") Costs & Interest**  
**For the Period January 1, 2020 through December 31, 2020**  
**& For the Period January 1, 2021 through December 31, 2021**

Line No.	Computation of (Over) Recovery of Clean Energy Program Costs:	<b>"12+0 Update"</b> Jan.2020 through Dec.2020 (12 Mos.Actuals)	Refer to Attachment B-1, P.2 of 2 Line No(s).
1	Tariff Rider DSF Revenue Recovery	\$ (68,329,451.43)	1
2	BPU-mandated New Jersey Clean Energy Program Costs	66,179,811.72	4
3	(Over) Recovery of Clean Energy Program Costs for 2020 (L1 + L2)	\$ (2,149,639.71)	5
4	Cumulative (Over)/Under Recovery of Clean Energy Program Costs at 1/1/2020	\$ -	6
5	Accrued Interest on Deferred Clean Energy Program Costs at 1/1/2020	-	7
6	Beginning Balance of Deferred CEP Costs Incl.Interest at 1/1/2020 (L4 + L5)	\$ -	8
7	Deferred Clean Energy Program Costs at 12/31/2020 (L3 + L6)	\$ (2,149,639.71)	10
8	2020 Accrued Interest Income/(Expense)	(72,126.32)	21
9	(Over) Recovery of Clean Energy Program Costs for 2020 Incl.Interest (L7 + L8)	\$ (2,221,766.03)	25
10	(Over)-Recovery of Clean Energy Program Costs Applied to Rider UNC at 12/31/2020	2,221,766.03	26
11	Deferred Clean Energy Program Costs Incl.Interest at 12/31/2020 (L9 + L10)	\$ -	28
Line No.	Computation of Under Recovery of Clean Energy Program Costs:	<b>"12+0 Update"</b> Jan.2021 through Dec.2021 (12 Mos.Actuals)	Refer to Attachment B-2, P.2 of 2 Line No(s).
12	Tariff Rider DSF Revenue Recovery	\$ (65,033,420.64)	1
13	BPU-mandated New Jersey Clean Energy Program Costs	65,701,799.45	4
14	Under Recovery of Clean Energy Program Costs for 2021 (L12 + L13)	\$ 668,378.81	5
15	Cumulative (Over)/Under Recovery of Clean Energy Program Costs at 1/1/2021	\$ -	6
16	Accrued Interest on Deferred Clean Energy Program Costs at 1/1/2021	-	7
17	Beginning Balance of Deferred CEP Costs Incl.Interest at 1/1/2021 (L15 + L16)	\$ -	8
18	Deferred Clean Energy Program Costs at 12/31/2021 (L14 + L17)	\$ 668,378.81	10
19	2021 Accrued Interest Income/(Expense)	(76,293.06)	21
20	Under-Recovery of Clean Energy Program Costs for 2021 Incl.Interest (L18 + L19)	\$ 592,085.75	25
21	Rider RAC (Over) Recovery Offset Against Deferred CEP at 12/31/2021	-	26
22	Deferred Clean Energy Program Costs Including Interest at 12/31/2021 (L20 + L21)	\$ 592,085.75	28
Line No.	CALCULATION OF PROPOSED INCREASE IN RIDER DSF	<b>"12+0 Update"</b> (12 Mos.Actuals)	
23	Forecast Mandated Clean Energy Program Costs for the 12 Months Ended 12/31/2022	\$ 65,103,845	2
24	Deferred Clean Energy Program Costs Including Interest at 12/31/2021 per Line 22	592,086	
25	Total Recoverable New Jersey Clean Energy Program Costs	\$ 65,695,931	
26	Forecasted Jurisdictional MWh Sales for the 12 Months Ended June 30, 2023	19,777,220	
27	Proposed Tariff Rider DSF (\$ per kWh) before SUT (L25 ÷ L26)	\$ 0.003322	
28	Current Rider DSF (\$ per kWh) before SUT	0.003280	
29	Proposed Increase in Rider DSF (\$ per kWh) before SUT (L27 - L28)	\$ 0.000042	
30	Calculated Rider DSF Revenue Increase (L26 x L29 x 1,000)	\$ 831,000	
31	Stipulated Rider DSF Revenue Increase	\$ -	Line 22 above.

**Notes:**

- <sup>1</sup> SBC over-recoveries are offset against other under-recovered SBC components at year-end in accordance with Tariff Rider SBC.
- <sup>2</sup> Per the spending mandated in the BPU's Order in Docket No.QO21040721, dated June 24, 2021, "Fiscal Year ("FY") 2022 Order", for the period January 2022 through June 2022. Additionally, the BPU spending for July 2021 through December 2021 mandated in the same "FY 2022 Order" is the basis for forecast spending for the months of July 2022 through December 2022.

**Jersey Central Power & Light Company**  
**New Jersey Clean Energy Program ("CEP") Costs**  
**Monthly Calculations of (Over)/Under Recovery, Deferred CEP**  
**General Ledger Account Balances & Accrued CEP Interest (Note 1)**  
**For the CEP Year January 1, 2020 - December 31, 2020**

Line #	Calculation of (Over)/Under Recovery	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020
1	Rider DSF Revenues (Note 2)	\$ (5,771,645.99)	\$ (5,383,133.90)	\$ (5,248,640.44)	\$ (4,864,348.08)	\$ (4,605,952.14)	\$ (5,480,902.55)
<b>Clean Energy Program Costs</b>							
2	JCP&L Administered Clean Energy Program Costs	\$ 225,023.88	\$ 294,753.49	\$ 336,290.33	\$ 123,373.27	\$ 308,570.93	\$ 152,839.28
3	Payable to Fiscal Agent for Clean Energy Program	5,503,106.06	4,867,788.94	4,803,717.14	4,464,708.02	4,702,513.09	5,807,477.49
4	Total Clean Energy Program Costs (L2 + L3)	\$ 5,728,129.94	\$ 5,162,542.43	\$ 5,140,007.47	\$ 4,588,081.29	\$ 5,011,084.02	\$ 5,960,316.77
5	<b>Rider DSF (Over)/Under Recovery (L1 + L4)</b>	<b>\$ (43,516.05)</b>	<b>\$ (220,591.47)</b>	<b>\$ (108,632.97)</b>	<b>\$ (276,266.79)</b>	<b>\$ 405,131.88</b>	<b>\$ 479,414.22</b>
<b>Calculation of Ending Deferred Clean Energy Program General Ledger Balance Excluding Current Year Interest</b>							
		Jan.2020	Feb.2020	Mar.2020	Apr.2020	May 2020	Jun.2020
6	Beginning Balance - Deferred CEP Costs	\$ -	\$ (43,516.05)	\$ (264,107.52)	\$ (372,740.49)	\$ (649,007.28)	\$ (243,875.40)
7	Beginning Balance - Accrued Interest	-	-	-	-	-	-
8	Beginning Balance - Deferred CEP Costs (L6 + L7)	\$ -	\$ (43,516.05)	\$ (264,107.52)	\$ (372,740.49)	\$ (649,007.28)	\$ (243,875.40)
9	Rider DSF (Over)/Under Recovery (L5)	(43,516.05)	(220,591.47)	(108,632.97)	(276,266.79)	405,131.88	479,414.22
10	<b>Ending Balance - Deferred CEP Costs (L8 + L9)</b>	<b>\$ (43,516.05)</b>	<b>\$ (264,107.52)</b>	<b>\$ (372,740.49)</b>	<b>\$ (649,007.28)</b>	<b>\$ (243,875.40)</b>	<b>\$ 235,538.82</b>
<b>Calculation of Amount Due Fiscal Agent for the State of NJ</b>							
11	Beginning Balance - (Payable to) Fiscal Agent	\$ (10,302,222.82)	\$ (11,017,892.66)	\$ (10,370,895.00)	\$ (9,671,506.08)	\$ (9,268,425.16)	\$ (9,167,221.11)
12	(Payable to) Fiscal Agent (-L3)	(5,503,106.06)	(4,867,788.94)	(4,803,717.14)	(4,464,708.02)	(4,702,513.09)	(5,807,477.49)
13	JCP&L Payments to Fiscal Agent	4,787,436.22	5,514,786.60	5,503,106.06	4,867,788.94	4,803,717.14	4,464,708.02
14	<b>Ending Balance - (Payable) to Fiscal Agent (L11 + L12 + L13)</b>	<b>\$ (11,017,892.66)</b>	<b>\$ (10,370,895.00)</b>	<b>\$ (9,671,506.08)</b>	<b>\$ (9,268,425.16)</b>	<b>\$ (9,167,221.11)</b>	<b>\$ (10,509,990.58)</b>
15	<b>Ending Deferred Balance Excluding Interest (L10 + L14)</b>	<b>\$ (11,061,408.71)</b>	<b>\$ (10,635,002.52)</b>	<b>\$ (10,044,246.57)</b>	<b>\$ (9,917,432.44)</b>	<b>\$ (9,411,096.51)</b>	<b>\$ (10,274,451.76)</b>
<b>Interest Calculation</b>							
		Jan.2020	Feb.2020	Mar.2020	Apr.2020	May 2020	Jun.2020
16	Average CEP Deferred Balance Before Taxes = (L8+L11+L15)/2	\$ (10,681,815.77)	\$ (10,848,205.62)	\$ (10,339,624.55)	\$ (9,980,839.51)	\$ (9,664,264.48)	\$ (9,842,774.14)
17	Accumulated Deferred Income Taxes (L16 x 28.11%)	(3,002,658.41)	(3,049,430.60)	(2,906,468.46)	(2,805,613.98)	(2,716,624.74)	(2,766,803.81)
18	Average After Tax Deferred CEP Balance (L16 - L17)	\$ (7,679,157.36)	\$ (7,798,775.02)	\$ (7,433,156.09)	\$ (7,175,225.53)	\$ (6,947,639.74)	\$ (7,075,970.33)
19	Multiply By: Interest Rate	2.0058%	1.9443%	1.4357%	0.8436%	0.4257%	0.2122%
20	Divided By: Months Per Year	12	12	12	12	12	12
21	<b>Interest Income/(Expense) (L18 x L19/L20)</b>	<b>\$ (12,835.71)</b>	<b>\$ (12,635.97)</b>	<b>\$ (8,893.15)</b>	<b>\$ (5,044.18)</b>	<b>\$ (2,464.68)</b>	<b>\$ (1,251.27)</b>
22	Beginning Balance - Accrued Interest Account	-	(12,835.71)	(25,471.68)	(34,364.83)	(39,409.01)	(41,873.69)
23	Prior Year Accrued Interest Added to Deferred Bal.at Jan. 1, 2020	-	-	-	-	-	-
24	<b>Ending Balance - Accrued Interest Account (L21 + L22 + L23)</b>	<b>\$ (12,835.71)</b>	<b>\$ (25,471.68)</b>	<b>\$ (34,364.83)</b>	<b>\$ (39,409.01)</b>	<b>\$ (41,873.69)</b>	<b>\$ (43,124.96)</b>
25	<b>End'g Deferred CEP/DSM Balances Including Interest (L10 + L24)</b>	<b>\$ (56,351.76)</b>	<b>\$ (289,579.20)</b>	<b>\$ (407,105.32)</b>	<b>\$ (688,416.29)</b>	<b>\$ (285,749.09)</b>	<b>\$ 192,413.86</b>
26	DSF Over-Recovery Applied to UNC Component of SBC (if any)	-	-	-	-	-	-
27	SBC (Over) Recovery Applied to DSF (if any)	-	-	-	-	-	-
28	<b>End'g Dfd.CEP Bal.Incl.Int.&amp; SBC (Over) Rcvry (L25+L26+L27)</b>	<b>\$ (56,351.76)</b>	<b>\$ (289,579.20)</b>	<b>\$ (407,105.32)</b>	<b>\$ (688,416.29)</b>	<b>\$ (285,749.09)</b>	<b>\$ 192,413.86</b>
29	<b>Ending Dfd.CEP Bals.Incl.Int.&amp; (Payable) to Fiscal Agent (L14 + L28)</b>	<b>\$ (11,074,244.42)</b>	<b>\$ (10,660,474.20)</b>	<b>\$ (10,078,611.40)</b>	<b>\$ (9,956,841.45)</b>	<b>\$ (9,452,970.20)</b>	<b>\$ (10,317,576.72)</b>

**Notes:**

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months.
- 2 As billed and reported in the Report of Electric Sales.

**Jersey Central Power & Light Company**  
**New Jersey Clean Energy Program ("CEP") Costs**  
**Monthly Calculations of (Over)/Under Recovery, Deferred CEP**  
**General Ledger Account Balances & Accrued CEP Interest (Note 1)**  
**For the CEP Year January 1, 2020 - December 31, 2020**

Line #	Calculation of (Over)/Under Recovery	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	YTD 2020
1	Rider DSF Revenues (Note 2)	\$ (6,987,012.11)	\$ (7,920,461.48)	\$ (7,041,092.93)	\$ (5,152,290.60)	\$ (4,664,724.48)	\$ (5,209,246.73)	\$ (68,329,451.43)
<b>Clean Energy Program Costs</b>								
2	JCP&L Administered Clean Energy Program Costs	\$ 144,168.75	\$ 147,328.87	\$ 183,850.10	\$ 207,396.17	\$ 222,211.38	\$ 291,902.68	\$ 2,637,709.13
3	Payable to Fiscal Agent for Clean Energy Program	6,923,214.04	6,540,524.13	5,126,153.35	4,687,189.44	4,745,157.04	5,370,553.85	63,542,102.59
4	Total Clean Energy Program Costs (L2 + L3)	\$ 7,067,382.79	\$ 6,687,853.00	\$ 5,310,003.45	\$ 4,894,585.61	\$ 4,967,368.42	\$ 5,662,456.53	\$ 66,179,811.72
5	<b>Rider DSF (Over)/Under Recovery (L1 + L4)</b>	<b>\$ 80,370.68</b>	<b>\$ (1,232,608.48)</b>	<b>\$ (1,731,089.48)</b>	<b>\$ (257,704.99)</b>	<b>\$ 302,643.94</b>	<b>\$ 453,209.80</b>	<b>\$ (2,149,639.71)</b>
<b>Calculation of Ending Deferred Clean Energy Program General Ledger Balance Excluding Current Year Interest</b>								
		Jul.2020	Aug.2020	Sep.2020	Oct.2020	Nov.2020	Dec.2020	YTD 2020
6	Beginning Balance - Deferred CEP Costs	\$ 235,538.82	\$ 315,909.50	\$ (916,698.98)	\$ (2,647,788.46)	\$ (2,905,493.45)	\$ (2,602,849.51)	\$ -
7	Beginning Balance - Accrued Interest							-
8	Beginning Balance - Deferred CEP Costs (L6 + L7)	\$ 235,538.82	\$ 315,909.50	\$ (916,698.98)	\$ (2,647,788.46)	\$ (2,905,493.45)	\$ (2,602,849.51)	\$ -
9	Rider DSF (Over)/Under Recovery (L5)	80,370.68	(1,232,608.48)	(1,731,089.48)	(257,704.99)	302,643.94	453,209.80	(2,149,639.71)
10	<b>Ending Balance - Deferred CEP Costs (L8 + L9)</b>	<b>\$ 315,909.50</b>	<b>\$ (916,698.98)</b>	<b>\$ (2,647,788.46)</b>	<b>\$ (2,905,493.45)</b>	<b>\$ (2,602,849.51)</b>	<b>\$ (2,149,639.71)</b>	<b>\$ (2,149,639.71)</b>
<b>Calculation of Amount Due Fiscal Agent for the State of NJ</b>								
11	Beginning Balance - (Payable to) Fiscal Agent	\$ (10,509,990.58)	\$ (12,730,691.53)	\$ (13,463,738.17)	\$ (11,666,677.48)	\$ (9,813,342.79)	\$ (9,432,346.48)	\$ (10,302,222.82)
12	(Payable to) Fiscal Agent (-L3)	(6,923,214.04)	(6,540,524.13)	(5,126,153.35)	(4,687,189.44)	(4,745,157.04)	(5,370,553.85)	(63,542,102.59)
13	JCP&L Payments to Fiscal Agent	4,702,513.09	5,807,477.49	6,923,214.04	6,540,524.13	5,126,153.35	4,687,189.44	63,728,614.52
14	<b>Ending Balance - (Payable) to Fiscal Agent (L11 + L12 + L13)</b>	<b>\$ (12,730,691.53)</b>	<b>\$ (13,463,738.17)</b>	<b>\$ (11,666,677.48)</b>	<b>\$ (9,813,342.79)</b>	<b>\$ (9,432,346.48)</b>	<b>\$ (10,115,710.89)</b>	<b>\$ (10,115,710.89)</b>
15	<b>Ending Deferred Balance Excluding Interest (L10 + L14)</b>	<b>\$ (12,414,782.03)</b>	<b>\$ (14,380,437.15)</b>	<b>\$ (14,314,465.94)</b>	<b>\$ (12,718,836.24)</b>	<b>\$ (12,035,195.99)</b>	<b>\$ (12,265,350.60)</b>	<b>\$ (12,265,350.60)</b>
<b>Interest Calculation</b>								
		Jul.2020	Aug.2020	Sep.2020	Oct.2020	Nov.2020	Dec.2020	YTD 2020
16	Average CEP Deferred Balance Before Taxes = (L8+L11+L15)/2	\$ (11,344,616.90)	\$ (13,397,609.59)	\$ (14,347,451.55)	\$ (13,516,651.09)	\$ (12,377,016.12)	\$ (12,150,273.30)	
17	Accumulated Deferred Income Taxes (L16 x 28.11%)	(3,188,971.81)	(3,766,068.06)	(4,033,068.63)	(3,799,530.62)	(3,479,179.23)	(3,415,441.82)	
18	Average After Tax Deferred CEP Balance (L16 - L17)	\$ (8,155,645.09)	\$ (9,631,541.53)	\$ (10,314,382.92)	\$ (9,717,120.47)	\$ (8,897,836.89)	\$ (8,734,831.48)	
19	Multiply By: Interest Rate	0.1076%	0.6924%	0.2065%	0.2570%	0.6509%	1.9275%	
20	Divided By: Months Per Year	12	12	12	12	12	12	
21	<b>Interest Income/(Expense) (L18 x L19/L20)</b>	<b>\$ (731.29)</b>	<b>\$ (5,557.40)</b>	<b>\$ (1,774.93)</b>	<b>\$ (2,081.08)</b>	<b>\$ (4,826.34)</b>	<b>\$ (14,030.32)</b>	<b>\$ (72,126.32)</b>
22	Beginning Balance - Accrued Interest Account	(43,124.96)	(43,856.25)	(49,413.65)	(51,188.58)	(53,269.66)	(58,096.00)	-
23	Prior Year Accrued Interest Added to Deferred Bal.at Jan. 1, 2020							-
24	<b>Ending Balance - Accrued Interest Account (L21 + L22 + L23)</b>	<b>\$ (43,856.25)</b>	<b>\$ (49,413.65)</b>	<b>\$ (51,188.58)</b>	<b>\$ (53,269.66)</b>	<b>\$ (58,096.00)</b>	<b>\$ (72,126.32)</b>	<b>\$ (72,126.32)</b>
25	<b>End'g Deferred CEP/DSM Balances Including Interest (L10 + L24)</b>	<b>\$ 272,053.25</b>	<b>\$ (966,112.63)</b>	<b>\$ (2,698,977.04)</b>	<b>\$ (2,958,763.11)</b>	<b>\$ (2,660,945.51)</b>	<b>\$ (2,221,766.03)</b>	<b>\$ (2,221,766.03)</b>
26	DSF Over-Recovery Applied to UNC Component of SBC (if any)						2,221,766.03	2,221,766.03
27	SBC (Over) Recovery Applied to DSF (if any)						-	-
28	<b>End'g Dfd.CEP Bal.Incl.Int.&amp; SBC (Over) Rcvry (L25+L26+L27)</b>	<b>\$ 272,053.25</b>	<b>\$ (966,112.63)</b>	<b>\$ (2,698,977.04)</b>	<b>\$ (2,958,763.11)</b>	<b>\$ (2,660,945.51)</b>	<b>\$ -</b>	<b>\$ -</b>
29	<b>Ending Dfd.CEP Bals.Incl.Int.&amp; (Payable) to Fiscal Agent (L14 + L28)</b>	<b>\$ (12,458,638.28)</b>	<b>\$ (14,429,850.80)</b>	<b>\$ (14,365,654.52)</b>	<b>\$ (12,772,105.90)</b>	<b>\$ (12,093,291.99)</b>	<b>\$ (10,115,710.89)</b>	<b>\$ (10,115,710.89)</b>

**Notes:**

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months.
- 2 As billed and reported in the Report of Electric Sales.



**Jersey Central Power & Light Company**  
**New Jersey Clean Energy Program ("CEP") Costs**  
**Monthly Calculations of (Over)/Under Recovery, Deferred CEP**  
**General Ledger Account Balances & Accrued CEP Interest (Note 1)**  
**For the CEP Year January 1, 2021 - December 31, 2021**

Line #	Actuals Jan 2021	Actuals Feb 2021	Actuals Mar 2021	Actuals Apr 2021	Actuals May 2021	Actuals Jun 2021
<b>Calculation of (Over)/Under Recovery</b>						
1	\$ (5,958,534.38)	\$ (5,628,393.18)	\$ (5,265,065.27)	\$ (4,838,705.56)	\$ (4,387,781.52)	\$ (5,060,938.87)
<b>Clean Energy Program Costs</b>						
2a	\$ 13,004.97	\$ 19,784.64	\$ 57,906.28	\$ 36,617.03	\$ 13,074.97	\$ 10,688.43
2b	156,913.94	340,938.74	276,927.76	332,987.01	131,441.23	395,737.57
2c	-	5,376.00	-	-	-	59,257.00
2d	3,321.69	10,591.84	5,946.52	10,672.10	3,085.29	13,606.51
2e	3,138.28	6,818.78	5,538.56	6,659.75	2,628.83	7,914.75
2f	7,148.77	13,572.88	12,308.89	6,462.06	9,817.89	16,041.94
2	\$ 183,527.65	\$ 397,082.88	\$ 358,628.01	\$ 393,397.95	\$ 160,048.21	\$ 503,246.20
3	5,544,602.29	4,765,459.55	4,781,379.46	4,194,683.34	4,851,035.81	5,457,070.57
4	\$ 5,728,129.94	\$ 5,162,542.43	\$ 5,140,007.47	\$ 4,588,081.29	\$ 5,011,084.02	\$ 5,960,316.77
5	\$ (230,404.44)	\$ (465,850.75)	\$ (125,057.80)	\$ (250,624.27)	\$ 623,302.50	\$ 899,377.90
<b>Calculation of Ending Deferred Clean Energy Program General Ledger Balance Excluding Current Year Interest</b>						
	Jan.2021	Feb.2021	Mar.2021	Apr.2021	May 2021	Jun.2021
6	\$ -	\$ (230,404.44)	\$ (696,255.19)	\$ (821,312.99)	\$ (1,071,937.26)	\$ (448,634.76)
7	-					
8	\$ -	\$ (230,404.44)	\$ (696,255.19)	\$ (821,312.99)	\$ (1,071,937.26)	\$ (448,634.76)
9	(230,404.44)	(465,850.75)	(125,057.80)	(250,624.27)	623,302.50	899,377.90
10	\$ (230,404.44)	\$ (696,255.19)	\$ (821,312.99)	\$ (1,071,937.26)	\$ (448,634.76)	\$ 450,743.14
<b>Calculation of Amount Due Fiscal Agent for the State of NJ</b>						
11	\$ (10,115,710.89)	\$ (10,915,156.14)	\$ (10,310,061.84)	\$ (9,546,839.01)	\$ (8,976,062.80)	\$ (9,045,719.15)
12	(5,544,602.29)	(4,765,459.55)	(4,781,379.46)	(4,194,683.34)	(4,851,035.81)	(5,457,070.57)
13	4,745,157.04	5,370,553.85	5,544,602.29	4,765,459.55	4,781,379.46	4,194,683.34
14	\$ (10,915,156.14)	\$ (10,310,061.84)	\$ (9,546,839.01)	\$ (8,976,062.80)	\$ (9,045,719.15)	\$ (10,308,106.38)
15	\$ (11,145,560.58)	\$ (11,006,317.03)	\$ (10,368,152.00)	\$ (10,048,000.06)	\$ (9,494,353.91)	\$ (9,857,363.24)
<b>Interest Calculation</b>						
	Jan.2021	Feb.2021	Mar.2021	Apr.2021	May 2021	Jun.2021
16	\$ (10,630,635.74)	\$ (11,075,938.81)	\$ (10,687,234.52)	\$ (10,208,076.03)	\$ (9,771,176.99)	\$ (9,675,858.58)
17	(2,988,271.71)	(3,113,446.40)	(3,004,181.62)	(2,869,490.17)	(2,746,677.85)	(2,719,883.85)
18	\$ (7,642,364.03)	\$ (7,962,492.41)	\$ (7,683,052.90)	\$ (7,338,585.86)	\$ (7,024,499.14)	\$ (6,955,974.73)
19	2.0478%	1.9006%	1.6722%	1.8821%	1.8821%	1.3631%
20	12	12	12	12	12	12
21	\$ (13,041.69)	\$ (12,611.26)	\$ (10,706.33)	\$ (11,509.96)	\$ (11,017.34)	\$ (7,901.41)
22	-	(13,041.69)	(25,652.95)	(36,359.28)	(47,869.24)	(58,886.58)
23	-					
24	\$ (13,041.69)	\$ (25,652.95)	\$ (36,359.28)	\$ (47,869.24)	\$ (58,886.58)	\$ (66,787.99)
25	\$ (243,446.13)	\$ (721,908.14)	\$ (857,672.27)	\$ (1,119,806.50)	\$ (507,521.34)	\$ 383,955.15
26						
27						
28	\$ (243,446.13)	\$ (721,908.14)	\$ (857,672.27)	\$ (1,119,806.50)	\$ (507,521.34)	\$ 383,955.15
29	\$ (11,158,602.27)	\$ (11,031,969.98)	\$ (10,404,511.28)	\$ (10,095,869.30)	\$ (9,553,240.49)	\$ (9,924,151.23)

**Notes:**

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**Jersey Central Power & Light Company**  
**New Jersey Clean Energy Program ("CEP") Costs**  
**Monthly Calculations of (Over)/Under Recovery, Deferred CEP**  
**General Ledger Account Balances & Accrued CEP Interest (Note 1)**  
**For the CEP Year January 1, 2021 - December 31, 2021**

Line #	Calculation of (Over)/Under Recovery	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	YTD 2021
		Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	
1	Rider DSF Revenues (Note 2)	\$ (6,369,246.81)	\$ (6,921,807.92)	\$ (6,638,692.74)	\$ (5,135,809.42)	\$ (4,320,440.34)	\$ (4,508,004.63)	\$ (65,033,420.64)
<b>Clean Energy Program Costs</b>								
2a	Admin & Program Development	\$ 42,542.93	\$ 11,620.90	\$ 15,571.57	\$ 26,188.02	\$ 15,371.28	\$ 83,760.74	\$ 346,131.76
2b	Rebates, Grants & Other Direct Incentives	72,170.00	247,004.93	276,403.63	259,767.76	105,710.13	392,871.31	2,988,874.01
2c	Evaluation & Related Research	-	770.00	6,084.00	5,353.00	-	-	76,840.00
2d	Sales, Call Center, Marketing & Web Site	1,770.43	5,253.14	5,774.06	8,533.58	8,000.13	2,928.21	79,483.50
2e	Training (incl. Non-Promo Educational Mat'l)	1,443.40	4,940.09	5,528.07	5,843.43	2,233.92	2,540.32	55,228.18
2f	Rebate Processing, Inspections & Other PC	10,849.79	8,295.28	12,937.22	8,641.14	8,932.34	7,463.34	122,471.54
2	JCP&L Administered Clean Energy Program Costs	\$ 128,776.55	\$ 277,884.34	\$ 322,298.55	\$ 314,326.93	\$ 140,247.80	\$ 489,563.92	\$ 3,669,028.99
3	Payable to Fiscal Agent for Clean Energy Program	6,373,659.92	6,778,875.00	5,995,151.13	4,461,798.39	4,329,062.47	4,499,992.53	62,032,770.46
4	Total Clean Energy Program Costs (L2 + L3)	\$ 6,502,436.47	\$ 7,056,759.34	\$ 6,317,449.68	\$ 4,776,125.32	\$ 4,469,310.27	\$ 4,989,556.45	\$ 65,701,799.45
5	<b>Rider DSF (Over)/Under Recovery (L1 + L4)</b>	\$ 133,189.66	\$ 134,951.42	\$ (321,243.06)	\$ (359,684.10)	\$ 148,869.93	\$ 481,551.82	\$ 668,378.81
<b>Calculation of Ending Deferred Clean Energy Program General Ledger Balance Excluding Current Year Interest</b>								
6	Beginning Balance - Deferred CEP Costs	\$ 450,743.14	\$ 583,932.80	\$ 718,884.22	\$ 397,641.16	\$ 37,957.06	\$ 186,826.99	\$ -
7	Beginning Balance - Accrued Interest							-
8	Beginning Balance - Deferred CEP Costs (L6 + L7)	\$ 450,743.14	\$ 583,932.80	\$ 718,884.22	\$ 397,641.16	\$ 37,957.06	\$ 186,826.99	\$ -
9	Rider DSF (Over)/Under Recovery (L5)	133,189.66	134,951.42	(321,243.06)	(359,684.10)	148,869.93	481,551.82	668,378.81
10	<b>Ending Balance - Deferred CEP Costs (L8 + L9)</b>	\$ 583,932.80	\$ 718,884.22	\$ 397,641.16	\$ 37,957.06	\$ 186,826.99	\$ 668,378.81	\$ 668,378.81
<b>Calculation of Amount Due Fiscal Agent for the State of NJ</b>								
11	Beginning Balance - (Payable to) Fiscal Agent	\$ (10,308,106.38)	\$ (11,830,730.49)	\$ (13,152,534.92)	\$ (12,774,026.13)	\$ (10,456,949.52)	\$ (8,790,860.86)	\$ (10,115,710.89)
12	(Payable to) Fiscal Agent (-L3)	(6,373,659.92)	(6,778,875.00)	(5,995,151.13)	(4,461,798.39)	(4,329,062.47)	(4,499,992.53)	(62,032,770.46)
13	JCP&L Payments to Fiscal Agent	4,851,035.81	5,457,070.57	6,373,659.92	6,778,875.00	5,995,151.13	4,461,798.39	63,319,426.35
14	<b>Ending Balance - (Payable) to Fiscal Agent (L11 + L12 + L13)</b>	\$ (11,830,730.49)	\$ (13,152,534.92)	\$ (12,774,026.13)	\$ (10,456,949.52)	\$ (8,790,860.86)	\$ (8,829,055.00)	\$ (8,829,055.00)
15	<b>Ending Deferred Balance Excluding Interest (L10 + L14)</b>	\$ (11,246,797.69)	\$ (12,433,650.70)	\$ (12,376,384.97)	\$ (10,418,992.46)	\$ (8,604,033.87)	\$ (8,160,676.19)	\$ (8,160,676.19)
<b>Interest Calculation</b>								
16	Average CEP Deferred Balance Before Taxes = (L8+L11+L15)/2	\$ (10,552,080.47)	\$ (11,840,224.20)	\$ (12,405,017.84)	\$ (11,397,688.72)	\$ (9,511,513.17)	\$ (8,382,355.03)	
17	Accumulated Deferred Income Taxes (L16 x 28.11%)	(2,966,189.82)	(3,328,287.02)	(3,487,050.51)	(3,203,890.30)	(2,673,686.35)	(2,356,280.00)	
18	Average After Tax Deferred CEP Balance (L16 - L17)	\$ (7,585,890.65)	\$ (8,511,937.18)	\$ (8,917,967.33)	\$ (8,193,798.42)	\$ (6,837,826.82)	\$ (6,026,075.03)	
19	Multiply By: Interest Rate	0.6451%	0.0899%	0.0838%	0.0847%	0.0901%	0.6123%	
20	Divided By: Months Per Year	12	12	12	12	12	12	
21	<b>Interest Income/(Expense) (L18 x L19/L20)</b>	\$ (4,078.05)	\$ (637.69)	\$ (622.77)	\$ (578.35)	\$ (513.41)	\$ (3,074.80)	\$ (76,293.06)
22	Beginning Balance - Accrued Interest Account	(66,787.99)	(70,866.04)	(71,503.73)	(72,126.50)	(72,704.85)	(73,218.26)	-
23	Prior Year Accrued Interest Added to Deferred Bal. at Jan. 1, 2021							-
24	<b>Ending Balance - Accrued Interest Account (L21 + L22 + L23)</b>	\$ (70,866.04)	\$ (71,503.73)	\$ (72,126.50)	\$ (72,704.85)	\$ (73,218.26)	\$ (76,293.06)	\$ (76,293.06)
25	<b>End'g Deferred CEP/DSM Balances Including Interest (L10 + L24)</b>	\$ 513,066.76	\$ 647,380.49	\$ 325,514.66	\$ (34,747.79)	\$ 113,608.73	\$ 592,085.75	\$ 592,085.75
26	DSF Over-Recovery Applied to UNC Component of SBC (if any)							-
27	SBC (Over) Recovery Applied to DSF (if any)							-
28	<b>End'g Dfd.CEP Bal.Incl.Int.&amp; SBC (Over) Rcvry (L25+L26+L27)</b>	\$ 513,066.76	\$ 647,380.49	\$ 325,514.66	\$ (34,747.79)	\$ 113,608.73	\$ 592,085.75	\$ 592,085.75
29	<b>Ending Dfd.CEP Bals.Incl.Int.&amp; (Payable) to Fiscal Agent (L14 + L28)</b>	\$ (11,317,663.73)	\$ (12,505,154.43)	\$ (12,448,511.47)	\$ (10,491,697.31)	\$ (8,677,252.13)	\$ (8,236,969.25)	\$ (8,236,969.25)

**Notes:**

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months.
- 2 As billed and reported in the Report of Electric Sales.

**Jersey Central Power & Light Company**  
**Societal Benefits Charge ("SBC-UNC")**  
**Summary of Deferred Uncollectible Accounts Expense and Interest**  
**For the Periods January 1, 2020 through December 31, 2020**  
**& January 1, 2021 through December 31, 2021**

		"12+0 Update"	
Line No.		Jan-20 through Dec-20 (12 Mos.Actuals)	Refer to Attachment B-3 Line No(s).
1	Total Under-Recovered Uncollectible Accounts Expense at January 1, 2020	\$ -	6
2	Balance of Interest on Deferred Uncollectible Accounts Expense at January 1, 2020	-	13
3	Total Under-Recovered Uncollectible Accounts Expense Including Interest at Jan.1, 2020 (Line 1 + Line 2)	\$ -	6 + 13
4	Tariff Rider UNC Net Revenue Recovery	\$ (6,877,228.14)	1
	Uncollectible Accounts Expense:		
5	Uncollectible Accounts Expense	\$ 5,299,445.53	2
6	Incremental COVID-19 Related Uncollectible Accounts Expense	16,477,818.72	3
7	Total Uncollectible Accounts Expense Incurred (Line 5 + Line 6)	\$ 21,777,264.25	4
8	Under-Recovery of Year 2020 Uncollectible Accounts Expense (Line 4 + Line 7)	\$ 14,900,036.11	5
9	Deferred Under-Recovered UNC Balance at December 31, 2020 (Line 3 + Line 8)	\$ 14,900,036.11	8
10	Interest Accrued (January 1, 2020 through December 31, 2020)	14,829.94	18
11	(Over)-Recovery of DSF Costs and Related Interest Applied to UNC at December 31, 2020	(2,221,766.03)	11 + 20
12	Under-Recovered Balance of Uncollectible Accounts Expense Deferred at December 31, 2020	\$ 12,693,100.02	12 + 21
		<b>"12+0 Update"</b>	
Line No.		Jan.2021 through Dec.2021 (12 Mos.Actuals)	Refer to Attachment B-4 Line No(s).
13	Total Under-Recovered Uncollectible Accounts Expense at January 1, 2021	\$ 12,693,100.02	Line 12 above & Attachment B-4, L6
14	Balance of Interest on Deferred Uncollectible Accounts Expense at January 1, 2021	-	13
15	Total Under-Recovered Uncollectible Accounts Exp.Including Interest at Jan.1, 2021 (Line 13 + Line 14)	\$ 12,693,100.02	6 + 13
16	Tariff Rider UNC Net Revenue Recovery	\$ (6,840,927.21)	1
	Uncollectible Accounts Expense:		
17	Uncollectible Accounts Expense	\$ 3,542,990.21	2
18	Incremental COVID-19 Related Uncollectible Accounts Expense	-	3
19	Total Uncollectible Accounts Expense Incurred (Line 17 + Line 18)	\$ 3,542,990.21	4
20	(Over)-Recovery of Year 2021 Uncollectible Accounts Expense (Line 16 + Line 19)	\$ (3,297,937.00)	5
21	Deferred Under-Recovered UNC Balance at December 31, 2021 (Line 15 + Line 20)	\$ 9,395,163.02	8
22	Interest Accrued (January 1, 2021 through December 31, 2021)	82,341.13	18
23	(Over)-Recovery of DSF Costs and Related Interest Applied to UNC at December 31, 2021	-	11 + 20
24	Forecast Under-Recovered Balance of Uncollectible Accounts Expense Deferred at December 31, 2021	\$ 9,477,504.15	12 + 21
		<b>"12+0 Update"</b>	
Line No.	CALCULATION OF A PROPOSED INCREASE IN RIDER UNC Effective 7/1/2022	(12 Mos.Actuals)	
25	Balance of Deferred Uncollectible Accounts Expense at December 31, 2021	\$ 9,477,504.15	Line 24 above & Attachment B-4, L22
26	"4+8" Forecast of Annual Uncollectible Accounts Expense For the Year Ended December 31, 2022	6,881,268.78	
27	<b>Total Proposed Uncollectible Accounts Expense (Line 25 + Line 26)</b>	<b>\$ 16,358,772.93</b>	
28a	Forecasted Jurisdictional MWh Sales for 7/1/2022 - 6/30/2023	19,777,220	
28b	Less: Forecasted GT Provision D Sales for 7/1/2022 - 6/30/2023	(217,304)	
28	<b>Forecasted Jurisdictional MWh Sales excl.GT Provision D Sales for 7/1/2022 - 6/30/2023</b>	<b>19,559,916</b>	
29	<b>Proposed Tariff Rider UNC (\$ per kWh) Before SUT Effective 7/1/2022 (Line 27 / (Line 28 / 1000))</b>	<b>\$ 0.000836</b>	
30	Current Tariff Rider UNC (\$ per kWh) Before SUT	\$ 0.000352	
31	<b>Proposed Increase in Rider UNC (\$ per kWh) Before SUT Effective 7/1/2022 (L29 - L30)</b>	<b>\$ 0.000484</b>	
32	<b>Calculated Rider UNC Revenue Increase Effective 7/1/2022 (Line 28 x Line 31)</b>	<b>\$ 9,467,000.00</b>	
33	<b>Stipulated Rider DSF Revenue Increase</b>	<b>\$ -</b>	

**Jersey Central Power & Light Company**  
**Calculation of Over/(Under) Recovery and Interest (a)**  
**Uncollectible Accounts Expense**  
**Actuals Through December 2020**

Line No.	Actuals Jan-20	Actuals Feb-20	Actuals Mar-20	Actuals Apr-20	Actuals May-20	Actuals Jun-20
<b>Calculation of Monthly Deferred Cost:</b>						
1	\$ (580,414.38)	\$ (541,966.35)	\$ (528,948.85)	\$ (488,541.48)	\$ (464,342.15)	\$ (551,909.92)
Uncollectible Accounts Revenue (Tariff Rider UNC) (b)						
Uncollectible Accounts Expense:						
2	\$ 424,927.34	\$ 116,295.24	\$ 352,391.58	\$ 613,150.82	\$ 489,654.32	\$ 448,890.71
3	-	-	-	-	-	3,803,145.00
4	\$ 424,927.34	\$ 116,295.24	\$ 352,391.58	\$ 613,150.82	\$ 489,654.32	\$ 4,252,035.71
5	\$ (155,487.04)	\$ (425,671.11)	\$ (176,557.27)	\$ 124,609.34	\$ 25,312.17	\$ 3,700,125.79
Amount (Over)/Under Recovered						
Composite Tax Rate						
	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%
<b>Calculation of Interest on Deferred Balance:</b>						
6	\$ -	\$ (155,487.04)	\$ (581,158.15)	\$ (757,715.42)	\$ (633,106.08)	\$ (607,793.91)
7	(155,487.04)	(425,671.11)	(176,557.27)	124,609.34	25,312.17	3,700,125.79
8	\$ (155,487.04)	\$ (581,158.15)	\$ (757,715.42)	\$ (633,106.08)	\$ (607,793.91)	\$ 3,092,331.88
9	(43,707.41)	(163,363.56)	(212,993.80)	(177,966.12)	(170,850.87)	869,254.49
10	\$ (111,779.63)	\$ (417,794.59)	\$ (544,721.62)	\$ (455,139.96)	\$ (436,943.04)	\$ 2,223,077.39
11	Application of Net SBC Over-Recoveries per Tariff Rider SBC					
12	<b>Deferred Under-Recovered UNC Balance at End of Month After Application of Net SBC Over-Recoveries per Tariff Rider SBC</b>					
13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	\$ (55,889.82)	\$ (264,787.11)	\$ (481,258.10)	\$ (499,930.79)	\$ (446,041.50)	\$ 893,067.17
17	2.0058%	1.9443%	1.4357%	0.8436%	0.4257%	0.2122%
18	\$ (93.42)	\$ (429.02)	\$ (575.79)	\$ (351.45)	\$ (158.23)	\$ 157.92
19	\$ (93.42)	\$ (522.44)	\$ (1,098.23)	\$ (1,449.68)	\$ (1,607.91)	\$ (1,449.99)
20	Application of net SBC Over-Recoveries per Tariff Rider SBC					
21	\$ (93.42)	\$ (522.44)	\$ (1,098.23)	\$ (1,449.68)	\$ (1,607.91)	\$ (1,449.99)
22	<b>Deferred UNC Balance including Interest at Year End (L12+L21)</b>					

**Notes:**

- (a) May include in current month, retroactive adjustments actually recorded in subsequent months.  
(b) As billed and reported in Report of Electric Sales.

**Jersey Central Power & Light Company**  
**Calculation of Over/(Under) Recovery and Interest (a)**  
**Uncollectible Accounts Expense**  
**Actuals Through December 2020**

Line No.	Actuals Jul-20	Actuals Aug-20	Actuals Sep-20	Actuals Oct-20	Actuals Nov-20	Actuals Dec-20	Actuals YTD
<b>Calculation of Monthly Deferred Cost:</b>							
1	\$ (704,273.07)	\$ (797,993.21)	\$ (709,552.91)	\$ (518,269.37)	\$ (467,030.12)	\$ (523,986.33)	\$ (6,877,228.14)
Uncollectible Accounts Revenue (Tariff Rider UNC) (b)							
Uncollectible Accounts Expense:							
2	\$ 407,736.24	\$ 772,283.51	\$ 827,389.57	\$ 311,260.84	\$ 269,498.24	\$ 265,967.12	\$ 5,299,445.53
3	-	-	2,631,659.00	(0.60)	-	10,043,015.32	16,477,818.72
4	\$ 407,736.24	\$ 772,283.51	\$ 3,459,048.57	\$ 311,260.24	\$ 269,498.24	\$ 10,308,982.44	\$ 21,777,264.25
5	\$ (296,536.83)	\$ (25,709.70)	\$ 2,749,495.66	\$ (207,009.13)	\$ (197,531.88)	\$ 9,784,996.11	\$ 14,900,036.11
Amount (Over)/Under Recovered							
Composite Tax Rate							
	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%
<b>Calculation of Interest on Deferred Balance:</b>							
6	\$ 3,092,331.88	\$ 2,795,795.05	\$ 2,770,085.35	\$ 5,519,581.01	\$ 5,312,571.88	\$ 5,115,040.00	\$ -
7	(296,536.83)	(25,709.70)	2,749,495.66	(207,009.13)	(197,531.88)	9,784,996.11	
8	\$ 2,795,795.05	\$ 2,770,085.35	\$ 5,519,581.01	\$ 5,312,571.88	\$ 5,115,040.00	\$ 14,900,036.11	\$ 14,900,036.11
9	785,897.99	778,670.99	1,551,554.22	1,493,363.96	1,437,837.74	4,188,400.15	
10	\$ 2,009,897.06	\$ 1,991,414.36	\$ 3,968,026.79	\$ 3,819,207.92	\$ 3,677,202.26	\$ 10,711,635.96	
11							(2,206,936.09)
12							\$ 12,693,100.02
Application of Net SBC Over-Recoveries per Tariff Rider SBC							
13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	\$ 2,116,487.22	\$ 2,000,655.71	\$ 2,979,720.57	\$ 3,893,617.36	\$ 3,748,205.09	\$ 7,194,419.11	
17	0.1076%	0.6924%	0.2065%	0.2570%	0.6509%	1.9275%	
18	\$ 189.78	\$ 1,154.38	\$ 512.76	\$ 833.88	\$ 2,033.09	\$ 11,556.04	14,829.94
19	\$ (1,260.21)	\$ (105.83)	\$ 406.93	\$ 1,240.81	\$ 3,273.90	\$ 14,829.94	\$ 14,829.94
20							(14,829.94)
21	\$ (1,260.21)	\$ (105.83)	\$ 406.93	\$ 1,240.81	\$ 3,273.90	\$ 14,829.94	\$ -
Application of net SBC Over-Recoveries per Tariff Rider SBC							
22							\$ 12,693,100.02
Deferred UNC Balance including Interest at Year End (L12+L21)							

Notes:

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

**Jersey Central Power & Light Company**  
**Calculation of Over/(Under) Recovery and Interest (a)**  
**Uncollectible Accounts Expense**  
**Actuals through December 2021**  
**(11+1 Forecast)**

Line No.	Actuals Jan-21	Actuals Feb-21	Actuals Mar-21	Actuals Apr-21	Actuals May-21	Actuals Jun-21
<b>Calculation of Monthly Deferred Cost:</b>						
1	\$ (599,915.22)	\$ (575,152.83)	\$ (557,830.75)	\$ (512,161.98)	\$ (463,121.00)	\$ (536,402.30)
Uncollectible Accounts Revenue (Tariff Rider UNC) (b)						
Uncollectible Accounts Expense:						
2	\$ 86,450.78	\$ (116,005.01)	\$ 50,203.14	\$ 319,650.89	\$ 300,137.38	\$ 299,918.58
3	-	-	-	-	-	-
4	\$ 86,450.78	\$ (116,005.01)	\$ 50,203.14	\$ 319,650.89	\$ 300,137.38	\$ 299,918.58
5	\$ (513,464.44)	\$ (691,157.84)	\$ (507,627.61)	\$ (192,511.09)	\$ (162,983.62)	\$ (236,483.72)
Amount (Over)/Under Recovered						
Composite Tax Rate						
	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%
<b>Calculation of Interest on Deferred Balance:</b>						
6	\$ 12,693,100.02	\$ 12,179,635.58	\$ 11,488,477.74	\$ 10,980,850.13	\$ 10,788,339.04	\$ 10,625,355.42
7	(513,464.44)	(691,157.84)	(507,627.61)	(192,511.09)	(162,983.62)	(236,483.72)
8	<b>\$ 12,179,635.58</b>	<b>\$ 11,488,477.74</b>	<b>\$ 10,980,850.13</b>	<b>\$ 10,788,339.04</b>	<b>\$ 10,625,355.42</b>	<b>\$ 10,388,871.70</b>
9	3,423,695.56	3,229,411.09	3,086,716.97	3,032,602.10	2,986,787.41	2,920,311.83
10	\$ 8,755,940.02	\$ 8,259,066.65	\$ 7,894,133.16	\$ 7,755,736.94	\$ 7,638,568.01	\$ 7,468,559.87
11	Application of Net SBC Over-Recoveries per Tariff Rider SBC					
12	<b>Deferred Under-Recovered UNC Balance at End of Month After Application of Net SBC Over-Recoveries per Tariff Rider SBC</b>					
13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	\$ 8,940,504.81	\$ 8,507,503.33	\$ 8,076,599.90	\$ 7,824,935.05	\$ 7,697,152.47	\$ 7,553,563.94
17	2.0478%	1.9006%	1.6722%	1.8821%	1.8821%	1.3631%
18	\$ 15,256.97	\$ 13,474.47	\$ 11,254.74	\$ 12,272.76	\$ 12,072.34	\$ 8,580.22
19	\$ 15,256.97	\$ 28,731.44	\$ 39,986.18	\$ 52,258.94	\$ 64,331.28	\$ 72,911.50
20	Application of net SBC Over-Recoveries per Tariff Rider SBC					
21	<b>\$ 15,256.97</b>	<b>\$ 28,731.44</b>	<b>\$ 39,986.18</b>	<b>\$ 52,258.94</b>	<b>\$ 64,331.28</b>	<b>\$ 72,911.50</b>
22	<b>Deferred UNC Balance including Interest at Year End (L12+L21)</b>					

Notes:

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

**Jersey Central Power & Light Company**  
**Calculation of Over/(Under) Recovery and Interest (a)**  
**Uncollectible Accounts Expense**  
**Actuals through December 2021**  
**(11+1 Forecast)**

Line No.	Actuals Jul-21	Actuals Aug-21	Actuals Sep-21	Actuals Oct-21	Actuals Nov-21	Actuals Dec-21	Actuals YTD
<b>Calculation of Monthly Deferred Cost:</b>							
1	\$ (677,089.43)	\$ (735,896.12)	\$ (705,000.16)	\$ (544,483.46)	\$ (456,959.33)	\$ (476,914.63)	\$ (6,840,927.21)
Uncollectible Accounts Revenue (Tariff Rider UNC) (b)							
Uncollectible Accounts Expense:							
2	\$ 412,418.52	\$ 380,386.45	\$ 536,181.88	\$ 360,815.25	\$ 471,347.84	\$ 441,484.51	\$ 3,542,990.21
3							
Incremental COVID-19 Related Uncollectible Accounts Expense							
4	\$ 412,418.52	\$ 380,386.45	\$ 536,181.88	\$ 360,815.25	\$ 471,347.84	\$ 441,484.51	\$ 3,542,990.21
Total Uncollectible Accounts Expense							
5	\$ (264,670.91)	\$ (355,509.67)	\$ (168,818.28)	\$ (183,668.21)	\$ 14,388.51	\$ (35,430.12)	\$ (3,297,937.00)
Amount (Over)/Under Recovered							
	Composite Tax Rate	28.11%	28.11%	28.11%	28.11%	28.11%	28.11%
<b>Calculation of Interest on Deferred Balance:</b>							
6	\$ 10,388,871.70	\$ 10,124,200.79	\$ 9,768,691.12	\$ 9,599,872.84	\$ 9,416,204.63	\$ 9,430,593.14	\$ 12,693,100.02
7	(264,670.91)	(355,509.67)	(168,818.28)	(183,668.21)	14,388.51	(35,430.12)	
8	<b>\$ 10,124,200.79</b>	<b>\$ 9,768,691.12</b>	<b>\$ 9,599,872.84</b>	<b>\$ 9,416,204.63</b>	<b>\$ 9,430,593.14</b>	<b>\$ 9,395,163.02</b>	<b>\$ 9,395,163.02</b>
<b>Deferred (Over)/Under-Recovered Balance at End of Month</b>							
9	2,845,912.84	2,745,979.07	2,698,524.26	2,646,895.12	2,650,939.73	2,640,980.32	
Deferred Tax Balance at End of Month							
10	\$ 7,278,287.95	\$ 7,022,712.05	\$ 6,901,348.58	\$ 6,769,309.51	\$ 6,779,653.41	\$ 6,754,182.70	
Balance Net of Deferred Tax at End of Month							
11							0.00
Application of Net SBC Over-Recoveries per Tariff Rider SBC							
12							<b>\$ 9,395,163.02</b>
<b>Deferred Under-Recovered UNC Balance at End of Month After Application of Net SBC Over-Recoveries per Tariff Rider SBC</b>							
13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00
Accumulated Deferred Interest at December 31							
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Tax at End of Year							
15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Balance Net of Deferred Tax at End of Year							
16	\$ 7,373,423.91	\$ 7,150,500.00	\$ 6,962,030.32	\$ 6,835,329.05	\$ 6,774,481.46	\$ 6,766,918.05	
Total Average Balance Beg & End of Month Net of Tax							
17	0.6451%	0.0899%	0.0838%	0.0847%	0.0901%	0.6123%	
Interest Rate							
18	\$ 3,963.83	\$ 535.69	\$ 486.18	\$ 482.46	\$ 508.65	\$ 3,452.82	82,341.13
Total Interest on Deferred Balance							
19	\$ 76,875.33	\$ 77,411.02	\$ 77,897.20	\$ 78,379.66	\$ 78,888.31	\$ 82,341.13	\$ 82,341.13
Cumulative Interest Ending Balance							
20							0.00
Application of net SBC Over-Recoveries per Tariff Rider SBC							
21	<b>\$ 76,875.33</b>	<b>\$ 77,411.02</b>	<b>\$ 77,897.20</b>	<b>\$ 78,379.66</b>	<b>\$ 78,888.31</b>	<b>\$ 82,341.13</b>	<b>\$ 82,341.13</b>
<b>Reconciliation to Interest Ending Balance as Recorded</b>							
22							<b>\$ 9,477,504.15</b>
<b>Deferred UNC Balance including Interest at Year End (L12+L21)</b>							

Notes:

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

**Attachment C**  
**Current Tariff Sheets**



BPU No. 13 ELECTRIC - PART III

6<sup>th</sup> Rev. Sheet No. 50  
Superseding 5<sup>th</sup> Rev. Sheet No. 50

**Rider SBC  
Societal Benefits Charge**

**APPLICABILITY:** Rider SBC provides a charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The charges that may be included in calculating the SBC include nuclear plant decommissioning costs (Rider NDC), demand side management costs (Rider DSF), manufactured gas plant remediation costs (Rider RAC), uncollectible costs (Rider UNC), and universal service fund costs (Rider USF), in accordance with the New Jersey Electric Discount and Energy Competition Act. The current SBC includes the following charges per KWH:

		<u>Including SUT</u>
Rider DSF	<b>\$0.003280</b>	<b>\$0.003497</b>
Rider NDC	<b>\$0.000000</b>	<b>\$0.000000</b>
Rider RAC	<b>\$0.000806</b>	<b>\$0.000859</b>
Rider UNC	<b>\$0.000352</b>	<b>\$0.000375</b>
Rider USF	<b>\$0.001941</b>	<b>\$0.002069</b>

Carrying costs on unamortized balances of demand side management costs, nuclear decommissioning costs, manufactured gas plant remediation costs, uncollectible costs and universal service fund costs shall be calculated in accordance with the terms of Rider DSF, Rider NDC, Rider RAC, Rider UNC and Rider USF, respectively.

Effective **October 1, 2023**, the SBC shall be applied to all KWH usage for billing purposes as follows:

		<u>Including SUT</u>
Total SBC:	<b>\$0.006379</b>	<b>\$0.006800</b>

Beginning January 1, 2011, with the exception of universal service fund costs component, all over- and under-recoveries of individual SBC components are to be applied to under- or over-recoveries of other SBC components as of each December 31.

Issued: **September 29, 2023**

Effective: **October 1, 2023**

**Filed pursuant to Order of Board of Public Utilities  
Docket No. ER23060409 dated September 27, 2023**

Issued by James V. Fakult, President  
300 Madison Avenue, Morristown, NJ 07962-1911

BPU No. 13 ELECTRIC - PART III

1<sup>st</sup> Rev. Sheet No. 51

Superseding Original Sheet No. 51

<p style="text-align: center;"><b>Rider DSF</b> <b>Demand Side Factor</b></p>
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**APPLICABILITY:** Rider DSF provides a charge for costs associated with New Jersey Clean Energy Program. The DSF is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

**DSF = \$0.003280 per KWH (\$0.003497 per KWH including SUT)**

Demand Side Factor costs include carrying costs on any unamortized balances of such costs at the applicable interest approved by the BPU in its Final Order dated May 17, 2004 (Dockets Nos. ER02080506, et al.), such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

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**Issued: January 25, 2021**

**Effective: February 1, 2021**

**Filed pursuant to Order of Board of Public Utilities**  
**Docket No. ER20060394 dated January 7, 2021**

Issued by James V. Fakult, President  
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 13 ELECTRIC - PART III

1<sup>st</sup> Rev. Sheet No. 52  
Superseding Original Sheet No. 52

**Rider NDC**  
**Nuclear Decommissioning Costs**

**APPLICABILITY:** Rider NDC provides a charge for Nuclear Decommissioning costs. The NDC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

**NDC = \$0.000000 per KWH (\$0.000000 per KWH including SUT)**

Nuclear Decommissioning costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

Issued: **January 25, 2021**

Effective: **February 1, 2021**

**Filed pursuant to Order of Board of Public Utilities**  
**Docket No. ER20060394 dated January 7, 2021**

Issued by James V. Fakult, President  
300 Madison Avenue, Morristown, NJ 07962-1911

BPU No. 13 ELECTRIC - PART III

**1<sup>st</sup> Rev. Sheet No. 54**  
**Superseding Original Sheet No. 54**

<p style="text-align: center;"><b>Rider UNC</b> <b>Uncollectible Accounts Charge</b></p>
--

**APPLICABILITY:** Rider UNC provides a charge for costs associated with uncollectible accounts recorded in FERC account 904 (Uncollectible Accounts). The UNC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

**UNC = \$0.000352 per KWH (\$0.000375 per KWH including SUT)**

Uncollectible costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

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Issued: **January 25, 2021**

Effective: **February 1, 2021**

**Filed pursuant to Order of Board of Public Utilities**  
**Docket No. ER20060394 dated January 7, 2021**

Issued by James V. Fakult, President  
300 Madison Avenue, Morristown, NJ 07962-1911

**Attachment D**  
**Proposed Tariff Sheets**

BPU No. 13 ELECTRIC - PART III

**XX Rev. Sheet No. 50**  
**Superseding XX Rev. Sheet No. 50**

<p><b>Rider SBC</b> <b>Societal Benefits Charge</b></p>
---

**APPLICABILITY:** Rider SBC provides a charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The charges that may be included in calculating the SBC include nuclear plant decommissioning costs (Rider NDC), demand side management costs (Rider DSF), manufactured gas plant remediation costs (Rider RAC), uncollectible costs (Rider UNC), and universal service fund costs (Rider USF), in accordance with the New Jersey Electric Discount and Energy Competition Act. The current SBC includes the following charges per KWH:

		<u>Including SUT</u>
Rider DSF	<b>\$0.003280</b>	<b>\$0.003497</b>
Rider RAC	<b>\$0.000806</b>	<b>\$0.000859</b>
Rider UNC	<b>\$0.000352</b>	<b>\$0.000375</b>
Rider USF	<b>\$0.001941</b>	<b>\$0.002069</b>

Carrying costs on unamortized balances of demand side management costs, nuclear decommissioning costs, manufactured gas plant remediation costs, uncollectible costs and universal service fund costs shall be calculated in accordance with the terms of Rider DSF, Rider NDC, Rider RAC, Rider UNC and Rider USF, respectively.

Effective October 1, 2023, the SBC shall be applied to all KWH usage for billing purposes as follows:

		<u>Including SUT</u>
Total SBC:	<b>\$0.006379</b>	<b>\$0.006800</b>

Beginning January 1, 2011, with the exception of universal service fund costs component, all over- and under-recoveries of individual SBC components are to be applied to under- or over-recoveries of other SBC components as of each December 31.

**Issued:**

**Effective:**

**Filed pursuant to Order of Board of Public Utilities**  
**Docket No.                      dated**

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300 Madison Avenue, Morristown, NJ 07962-1911

BPU No. 13 ELECTRIC - PART III

XX Rev. Sheet No. 51  
Superseding XX Rev Sheet No. 51

<p style="text-align: center;"><b>Rider DSF Demand Side Factor</b></p>
--

**APPLICABILITY:** Rider DSF provides a charge for costs associated with New Jersey Clean Energy Program. The DSF is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

**DSF = \$0.003280 per KWH (\$0.003497 per KWH including SUT)**

Demand Side Factor costs include carrying costs on any unamortized balances of such costs at the applicable interest approved by the BPU in its Final Order dated May 17, 2004 (Dockets Nos. ER02080506, et al.), such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

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**Issued:**

**Effective:**

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**Docket No.                      dated**

Issued by James V. Fakult, President  
300 Madison Avenue, Morristown, NJ 07962-1911

BPU No. 13 ELECTRIC - PART III

Original Sheet No. 52

Reserved for Future Use

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Issued:

Effective:

Filed pursuant to Order of Board of Public Utilities  
Docket No. dated

Issued by James V. Fakult, President  
300 Madison Avenue, Morristown, NJ 07962-1911



BPU No. 13 ELECTRIC - PART III

XX Rev. Sheet No. 54  
Superseding XX Rev. Sheet No. 54

<p style="text-align: center;"><b>Rider UNC</b> <b>Uncollectible Accounts Charge</b></p>
--

**APPLICABILITY:** Rider UNC provides a charge for costs associated with uncollectible accounts recorded in FERC account 904 (Uncollectible Accounts). The UNC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

**UNC = \$0.000352 per KWH (\$0.000375 per KWH including SUT)**

Uncollectible costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

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**Issued:**

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