

Commonwealth Utilities Corporation

Ten Year Rate Analysis and Pro Forma Fiscal Years 2026 - 2035

Utility System

Total
Electric
Water
Sewer

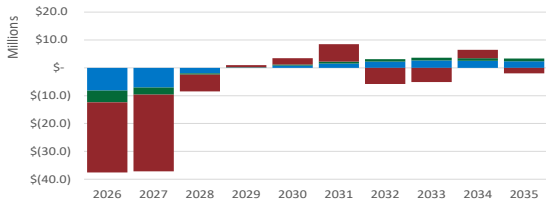
Dashboard

Cash Basis COS
GAAP Accounting

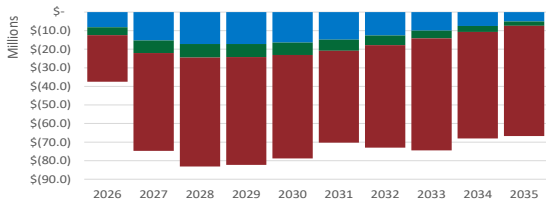
Years

10
5

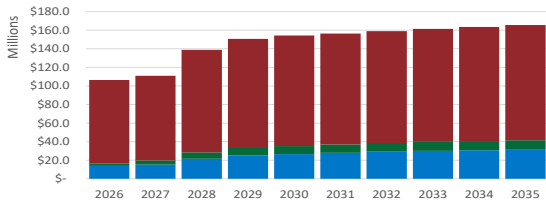
Net Revenues for Contingency



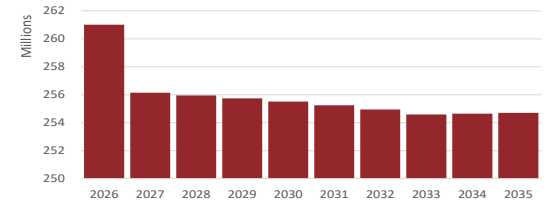
Cash Accumulation



Total Revenue



Total Consumption (kWh)



Water Sewer Electric

Cash Basis COS

Water Rate Adjustments

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Meter Charge	0.00%	85.00%	60.00%	12.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Volume Charge	0.00%	85.00%	60.00%	12.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Sewer Rate Adjustments

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Meter Charge	0.00%	60.00%	60.00%	12.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Volume Charge	0.00%	60.00%	60.00%	12.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Electric Rate Adjustments

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Base Charge	0.00%	25.00%	60.00%	12.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Volume Charge	0.00%	25.00%	60.00%	12.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL										
	Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9
Power, Water and Wastewater Rate Plan -- 10 Year Summary										
Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan										
POWER Charges										
POWER Base Charge										
Residential										
Customer Charge	7.00	8.75	14.00	15.68	15.99	16.31	16.64	16.97	17.31	17.66
Base Rate per kWh - Existing Blocks										
- 350	0.0210	0.0263	0.0420	0.0470	0.0480	0.0489	0.0499	0.0509	0.0519	0.0530
351 1,200	0.0970	0.1213	0.1940	0.2173	0.2216	0.2261	0.2306	0.2352	0.2399	0.2447
1,201 Above	0.1580	0.1975	0.3160	0.3539	0.3610	0.3682	0.3756	0.3831	0.3908	0.3986
Residential Prepaid										
Customer Charge	7.00	8.75	14.00	15.68	15.99	16.31	16.64	16.97	17.31	17.66
Base Rate per kWh - Existing Blocks										
- 350	0.0210	0.0263	0.0420	0.0470	0.0480	0.0489	0.0499	0.0509	0.0519	0.0530
351 1,200	0.0970	0.1213	0.1940	0.2173	0.2216	0.2261	0.2306	0.2352	0.2399	0.2447
1,201 Above	0.1580	0.1975	0.3160	0.3539	0.3610	0.3682	0.3756	0.3831	0.3908	0.3986
Commercial										
Customer Charge	10.00	12.50	20.00	22.40	22.85	23.30	23.77	24.25	24.73	25.23
Base Rate per kWh - Existing Blocks										
- 350	0.1130	0.1413	0.2260	0.2531	0.2582	0.2633	0.2686	0.2740	0.2795	0.2851
351 1,200	0.1130	0.1413	0.2260	0.2531	0.2582	0.2633	0.2686	0.2740	0.2795	0.2851
1,201 Above	0.1130	0.1413	0.2260	0.2531	0.2582	0.2633	0.2686	0.2740	0.2795	0.2851
Large Commercial										
Customer Charge	10.00	12.50	20.00	22.40	22.85	23.30	23.77	24.25	24.73	25.23
Base Rate per kWh -- All Usage	0.1130	0.1413	0.2260	0.2531	0.2582	0.2633	0.2686	0.2740	0.2795	0.2851
Government										
Customer Charge	10.00	12.50	20.00	22.40	22.85	23.30	23.77	24.25	24.73	25.23
Base Rate per kWh -- All Usage	0.1240	0.1550	0.2480	0.2778	0.2833	0.2890	0.2948	0.3007	0.3067	0.3128
Large Government										
Customer Charge	10.00	12.50	20.00	22.40	22.85	23.30	23.77	24.25	24.73	25.23
Base Rate per kWh -- All Usage	0.1240	0.1550	0.2480	0.2778	0.2833	0.2890	0.2948	0.3007	0.3067	0.3128
Streetlights										
Customer Charge	11.67	14.59	23.34	26.14	26.66	27.20	27.74	28.30	28.86	29.44
Base Rate per kWh -- All Usage -- Estr	0.2500	0.3125	0.5000	0.5600	0.5712	0.5826	0.5943	0.6062	0.6183	0.6307
CUC Municipal Pumping										
Customer Charge	9.06	11.33	18.12	20.29	20.70	21.11	21.54	21.97	22.41	22.85
Base Rate per kWh -- All Usage	0.1070	0.1338	0.2140	0.2397	0.2445	0.2494	0.2544	0.2594	0.2646	0.2699

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL										
	Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9

Power, Water and Wastewater Rate Plan -- 10 Year Summary**Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****WATER Rate and Charges**

WATER Electric Charge										
Total per 1,000 Gallons	\$ 3.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Charge										
5/8"	\$ 10.86	\$ 20.09	\$ 32.15	\$ 36.00	\$ 36.72	\$ 37.46	\$ 38.21	\$ 38.97	\$ 39.75	\$ 40.55
1"	12.67	23.44	37.50	42.00	42.84	43.70	44.57	45.47	46.38	47.30
1 1/2"	19.91	36.83	58.93	66.01	67.33	68.67	70.05	71.45	72.88	74.33
2"	25.34	46.88	75.01	84.01	85.69	87.40	89.15	90.93	92.75	94.61
3"	63.35	117.20	187.52	210.02	214.22	218.50	222.87	227.33	231.88	236.51
4"	99.55	184.17	294.67	330.03	336.63	343.36	350.23	357.23	364.38	371.67
6"	135.75	251.14	401.82	450.04	459.04	468.22	477.58	487.14	496.88	506.82
8"	199.10	368.34	589.34	660.06	673.26	686.72	700.46	714.47	728.76	743.33
10"	280.55	519.02	830.43	930.08	948.68	967.65	987.01	1,006.75	1,026.88	1,047.42
12"	362.00	669.70	1,071.52	1,200.10	1,224.10	1,248.59	1,273.56	1,299.03	1,325.01	1,351.51
Volume Rate per 1,000 Gallons										
Residential										
- 3,000	0.72	3.89	6.23	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001 15,000	1.74	5.78	9.25	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001 30,000	2.68	7.52	12.03	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001 60,000	3.59	9.20	14.72	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001 Above	4.49	10.87	17.39	19.47	19.86	20.26	20.66	21.08	21.50	21.93
Multi Family										
- 3,000	2.95	8.02	12.83	14.37	14.65	14.95	15.25	15.55	15.86	16.18
3,001 15,000	2.95	8.02	12.83	14.37	14.65	14.95	15.25	15.55	15.86	16.18
15,001 30,000	2.95	8.02	12.83	14.37	14.65	14.95	15.25	15.55	15.86	16.18
30,001 60,000	2.95	8.02	12.83	14.37	14.65	14.95	15.25	15.55	15.86	16.18
60,001 Above	2.95	8.02	12.83	14.37	14.65	14.95	15.25	15.55	15.86	16.18
Commercial										
- 3,000	0.72	3.89	6.23	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001 15,000	1.74	5.78	9.25	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001 30,000	2.68	7.52	12.03	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001 60,000	3.59	9.20	14.72	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001 Above	4.49	10.87	17.39	19.47	19.86	20.26	20.66	21.08	21.50	21.93
CUC										
- 3,000	54.30	40.00	15.00	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001 15,000	54.30	40.00	15.00	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001 30,000	54.30	40.00	15.00	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001 60,000	54.30	40.00	15.00	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001 Above	54.30	40.00	15.00	19.47	19.86	20.26	20.66	21.08	21.50	21.93

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL											
		Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9
Power, Water and Wastewater Rate Plan -- 10 Year Summary											
Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
<u>Government</u>											
-	3,000	54.30	40.00	15.00	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001	15,000	54.30	40.00	15.00	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001	30,000	54.30	40.00	15.00	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001	60,000	54.30	40.00	15.00	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001	Above	54.30	40.00	15.00	19.47	19.86	20.26	20.66	21.08	21.50	21.93
<u>PSS</u>											
-	3,000	0.72	3.89	6.23	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001	15,000	1.74	5.78	9.25	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001	30,000	2.68	7.52	12.03	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001	60,000	3.59	9.20	14.72	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001	Above	4.49	10.87	17.39	19.47	19.86	20.26	20.66	21.08	21.50	21.93
<u>CHC</u>											
-	3,000	0.72	3.89	6.23	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001	15,000	1.74	5.78	9.25	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001	30,000	2.68	7.52	12.03	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001	60,000	3.59	9.20	14.72	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001	Above	4.49	10.87	17.39	19.47	19.86	20.26	20.66	21.08	21.50	21.93
<u>CPA</u>											
-	3,000	54.30	40.00	15.00	6.97	7.11	7.26	7.40	7.55	7.70	7.85
3,001	15,000	54.30	40.00	15.00	10.36	10.56	10.77	10.99	11.21	11.43	11.66
15,001	30,000	54.30	40.00	15.00	13.47	13.74	14.02	14.30	14.58	14.87	15.17
30,001	60,000	54.30	40.00	15.00	16.49	16.82	17.16	17.50	17.85	18.21	18.57
60,001	Above	54.30	40.00	15.00	19.47	19.86	20.26	20.66	21.08	21.50	21.93
<u>Other Charges</u>											
<u>Water Service Fees Unmetered</u>											
	Resid/Gov	54.00	99.90	159.84	179.02	182.60	186.25	189.98	193.78	197.65	201.61
	Comm	275.40	509.49	815.18	913.01	931.27	949.89	968.89	988.27	1,008.03	1,028.19

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL									
Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9

Power, Water and Wastewater Rate Plan -- 10 Year Summary**Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****2 WASTEWATER Rates and Charges****Wastewater Electric Charge**

Total per 1,000 Gallons	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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Monthly Charges**Residential**

Minimum Charge	\$	9.69	\$	15.50	\$	24.81	\$	27.78	\$	28.34	\$	28.91	\$	29.48	\$	30.07	\$	30.67	\$	31.29
Usage Charge/ 1,000 gal 1-6,000 gal		1.00		3.53		5.65		6.33		6.45		6.58		6.71		6.85		6.98		7.12
Usage Charge/ 1,000 gal over 6,000 ga		3.13		6.94		11.10		12.43		12.68		12.94		13.19		13.46		13.73		14.00

Multi Family

Minimum Charge		9.69		15.50		24.81		27.78		28.34		28.91		29.48		30.07		30.67		31.29
Usage Charge/ 1,000 gal 1-6,000 gal		1.00		3.53		5.65		6.33		6.45		6.58		6.71		6.85		6.98		7.12
Usage Charge/ 1,000 gal over 6,000 ga		3.13		6.94		11.10		12.43		12.68		12.94		13.19		13.46		13.73		14.00

Commercial

Minimum Charge		9.24		14.78		23.65		26.49		27.02		27.56		28.11		28.68		29.25		29.84
Usage Charge/ 1,000 gal 1-6,000 gal		3.00		6.73		10.77		12.06		12.30		12.55		12.80		13.05		13.32		13.58
Usage Charge/ 1,000 gal over 6,000 ga		3.13		6.94		11.10		12.43		12.68		12.94		13.19		13.46		13.73		14.00

CUC

Minimum Charge		-		-		-		-		-		-		-		-		-		-
Usage Charge/ 1,000 gal 1-6,000 gal		68.00		50.00		25.00		12.06		12.30		12.55		12.80		13.05		13.32		13.58
Usage Charge/ 1,000 gal over 6,000 ga		68.00		50.00		25.00		12.43		12.68		12.94		13.19		13.46		13.73		14.00

Government

Minimum Charge		-		-		-		-		-		-		-		-		-		-
Usage Charge/ 1,000 gal 1-6,000 gal		68.00		50.00		25.00		12.06		12.30		12.55		12.80		13.05		13.32		13.58
Usage Charge/ 1,000 gal over 6,000 ga		68.00		50.00		25.00		12.43		12.68		12.94		13.19		13.46		13.73		14.00

PSS

Minimum Charge		9.24		14.78		23.65		26.49		27.02		27.56		28.11		28.68		29.25		29.84
Usage Charge/ 1,000 gal 1-6,000 gal		3.00		6.73		10.77		12.06		12.30		12.55		12.80		13.05		13.32		13.58
Usage Charge/ 1,000 gal over 6,000 ga		3.13		6.94		11.10		12.43		12.68		12.94		13.19		13.46		13.73		14.00

CHC

Minimum Charge		9.24		14.78		23.65		26.49		27.02		27.56		28.11		28.68		29.25		29.84
Usage Charge/ 1,000 gal 1-6,000 gal		3.00		6.73		10.77		12.06		12.30		12.55		12.80		13.05		13.32		13.58
Usage Charge/ 1,000 gal over 6,000 ga		3.13		6.94		11.10		12.43		12.68		12.94		13.19		13.46		13.73		14.00

CPA

Minimum Charge		-		-		-		-		-		-		-		-		-		-
Usage Charge/ 1,000 gal		68.00		50.00		25.00		12.06		12.30		12.55		12.80		13.05		13.32		13.58

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9	
Power, Water and Wastewater Rate Plan -- 10 Year Summary											
Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
Residential Monthly Charges -- POWER											
500 kWh											
Total	\$ 134.50	\$ 141.72	\$ 163.40	\$ 170.33	\$ 171.63	\$ 172.95	\$ 174.29	\$ 175.67	\$ 177.07	\$ 178.50	
Dollar Inc		7.22	21.68	6.94	1.29	1.32	1.35	1.37	1.40	1.43	
Percent Inc		5.4%	15.3%	4.2%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	
1,000 kWh											
Total	288.59	307.94	365.99	384.57	388.03	391.57	395.18	398.86	402.61	406.44	
Dollar Inc		19.35	58.05	18.58	3.47	3.54	3.61	3.68	3.75	3.83	
Percent Inc		6.7%	18.9%	5.1%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%	
2,000 kWh											
Total	645.58	701.38	868.78	922.35	932.35	942.55	952.95	963.56	974.39	985.43	
Dollar Inc		55.80	167.40	53.57	10.00	10.20	10.40	10.61	10.82	11.04	
Percent Inc		8.6%	23.9%	6.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	
Commercial Monthly Charges -- POWER											
2,500 kWh											
Total	\$ 820.48	\$ 893.60	\$ 1,112.98	\$ 1,183.18	\$ 1,196.28	\$ 1,209.65	\$ 1,223.28	\$ 1,237.18	\$ 1,251.37	\$ 1,265.84	
Dollar Inc		73.13	219.38	70.20	13.10	13.37	13.63	13.91	14.18	14.47	
Percent Inc		8.9%	24.5%	6.3%	1.1%	1.1%	1.1%	1.1%	1.1%	1.2%	
5,000 kWh											
Total	1,630.95	1,774.70	2,205.95	2,343.95	2,369.71	2,395.99	2,422.79	2,450.12	2,478.01	2,506.45	
Dollar Inc		143.75	431.25	138.00	25.76	26.28	26.80	27.34	27.88	28.44	
Percent Inc		8.8%	24.3%	6.3%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL										
Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9	

Power, Water and Wastewater Rate Plan -- 10 Year Summary**Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Residential Monthly Charges -- WATER****5,000 Gallons -- 3/4" Meter**

Total	\$	35.10	\$	43.33	\$	69.32	\$	77.64	\$	79.19	\$	80.77	\$	82.39	\$	84.04	\$	85.72	\$	87.43
Dollar Inc				8.23		26.00		8.32		1.55		1.58		1.62		1.65		1.68		1.71
Percent Inc				23.4%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

10,000 Gallons -- 3/4" Meter

Total		62.40		72.22		115.55		129.42		132.01		134.65		137.34		140.09		142.89		145.75
Dollar Inc				9.82		43.33		13.87		2.59		2.64		2.69		2.75		2.80		2.86
Percent Inc				15.7%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

20,000 Gallons -- 3/4" Meter

Total		121.70		138.71		221.93		248.56		253.53		258.60		263.77		269.05		274.43		279.92
Dollar Inc				17.01		83.22		26.63		4.97		5.07		5.17		5.28		5.38		5.49
Percent Inc				14.0%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

Commercial Monthly Charges -- WATER**20,000 Gallons -- 2" Meter**

Total		136.18		165.49		264.79		296.56		302.49		308.54		314.72		321.01		327.43		333.98
Dollar Inc				29.31		99.30		31.77		5.93		6.05		6.17		6.29		6.42		6.55
Percent Inc				21.5%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

40,000 Gallons -- 2" Meter

Total		273.28		332.69		532.30		596.18		608.10		620.26		632.67		645.32		658.23		671.39
Dollar Inc				59.41		199.61		63.88		11.92		12.16		12.41		12.65		12.91		13.16
Percent Inc				21.7%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL										
	Current	Effective Year 1	Effective Year 2	Effective Year 3	Forecast Year 4	Forecast Year 5	Forecast Year 6	Forecast Year 7	Forecast Year 8	Forecast Year 9

Power, Water and Wastewater Rate Plan -- 10 Year Summary**Scen: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Residential Monthly Charges -- WASTEWATER****5,000 Gallons -- 3/4" Meter**

Total	\$	14.69	\$	33.15	\$	53.05	\$	59.41	\$	60.60	\$	61.81	\$	63.05	\$	64.31	\$	65.60	\$	66.91
Dollar Inc				18.46		19.89		6.37		1.19		1.21		1.24		1.26		1.29		1.31
Percent Inc				125.7%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

10,000 Gallons -- 3/4" Meter

Total		28.21		64.44		103.10		115.47		117.78		120.13		122.54		124.99		127.49		130.04
Dollar Inc				36.23		38.66		12.37		2.31		2.36		2.40		2.45		2.50		2.55
Percent Inc				128.4%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

20,000 Gallons -- 3/4" Meter

Total		59.51		133.82		214.11		239.80		244.59		249.49		254.48		259.57		264.76		270.05
Dollar Inc				74.31		80.29		25.69		4.80		4.89		4.99		5.09		5.19		5.30
Percent Inc				124.9%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

Commercial Monthly Charges -- WASTEWATER**20,000 Gallons -- 2" Meter**

Total	\$	71.06	\$	152.30	\$	243.67	\$	272.91	\$	278.37	\$	283.94	\$	289.62	\$	295.41	\$	301.32	\$	307.35
Dollar Inc				81.24		91.38		29.24		5.46		5.57		5.68		5.79		5.91		6.03
Percent Inc				114.3%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

40,000 Gallons -- 2" Meter

Total		133.66		291.06		465.69		521.57		532.00		542.64		553.50		564.57		575.86		587.38
Dollar Inc				157.40		174.63		55.88		10.43		10.64		10.85		11.07		11.29		11.52
Percent Inc				117.8%		60.0%		12.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%

COMMONWEALTH UTILITIES CORPORATION IMPACT OF RATE PLAN ON MONTHLY CHARGES				
	Current	Effective		
		Year 1	Year 2	Year 3
Impact on Monthly Residential Charges				
Power -- 500 kWh				
FAC	\$ 105.60	\$ 105.60	\$ 105.60	\$ 105.60
Usage Charge	28.90	36.13	57.80	64.74
Total	134.50	141.72	163.40	170.33
Water -- 5,000 Gallons				
WEC	18.60	-	-	-
Usage Charge	16.50	43.33	69.32	77.64
Total	35.10	43.33	69.32	77.64
Wastewater -- 5,000 Gallons				
WEC	-	-	-	-
Usage Charge	14.69	33.15	53.05	59.41
Total	14.69	33.15	53.05	59.41
Total				
Total Charge	184.29	218.20	285.76	307.38
Increase -- \$		33.91	67.56	21.62
Increase -- %		18.4%	31.0%	7.6%
Impact on Monthly Commercial Charges				
Power -- 2,500 kWh				
FAC	\$ 527.98	\$ 527.98	\$ 527.98	\$ 527.98
Usage Charge	292.50	365.63	585.00	655.20
Total	820.48	893.60	1,112.98	1,183.18
Water -- 20,000 Gallons				
WEC	74.40	-	-	-
Usage Charge	61.78	165.49	264.79	296.56
Total	136.18	165.49	264.79	296.56
Wastewater -- 20,000 Gallons				
WEC	-	-	-	-
Usage Charge	71.06	152.30	243.67	272.91
Total	71.06	152.30	243.67	272.91
Total				
Total Charge	1,027.72	1,211.39	1,621.44	1,752.65
Increase -- \$		183.67	410.05	131.22
Increase -- %		17.9%	33.8%	8.1%

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL COMBINED UTILITY SUMMARY										
Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

Forecast Summary -- Combined Utilities**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Total Revenues**

Beginning Cash Accumulation	\$ -	\$ 11,257,129	\$ (26,271,849)	\$ (63,436,040)	\$ (71,897,383)	\$ (70,959,802)	\$ (67,507,513)	\$ (59,035,188)	\$ (61,746,145)	\$ (63,217,098)	\$ (56,783,232)
Rate Revenues											
Power -- FAC	49,254,388	55,123,049	54,094,407	54,054,858	54,011,041	53,962,021	53,906,499	53,842,576	53,767,313	53,778,990	53,790,666
Power -- Base	32,574,537	26,762,808	32,228,375	50,783,306	58,163,155	59,731,702	60,886,666	62,053,836	63,229,430	64,535,985	65,869,511
Water -- Base	10,990,796	7,833,041	14,713,586	21,007,334	24,515,185	26,022,682	27,393,168	28,573,046	29,482,258	30,088,584	30,707,370
Water Electric Charge	-	4,931,461	-	-	-	-	-	-	-	-	-
Wastewater -- Base	3,090,509	2,196,061	4,311,552	6,809,359	7,882,847	8,405,425	8,880,533	9,289,185	9,603,007	9,810,377	10,022,201
Wastewater Electric Charge	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	46,655,842	41,723,371	51,253,514	78,599,999	90,561,187	94,159,809	97,160,366	99,916,067	102,314,695	104,434,947	106,599,083
Total Rate Revenues	95,910,230	96,846,420	105,347,920	132,654,857	144,572,228	148,121,830	151,066,865	153,758,643	156,082,008	158,213,936	160,389,749
Non-Rate Revenues											
Power	3,492,447	8,179,350	4,872,046	5,372,046	5,372,046	5,372,046	4,472,046	4,472,046	4,472,046	4,472,046	4,472,046
Water	344,408	1,111,890	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330
Wastewater	103,237	333,291	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151
Total Non-Rate Revenues	3,940,091	9,624,531	5,644,528	6,144,528	6,144,528	6,144,528	5,244,528	5,244,528	5,244,528	5,244,528	5,244,528
Total Revenues	99,850,321	106,470,951	110,992,448	138,799,385	150,716,756	154,266,358	156,311,393	159,003,171	161,326,536	163,458,464	165,634,277
Less Uncollectibles	(1,857,146)	(6,835,191)	(7,125,460)	(8,910,602)	(9,675,670)	(9,903,546)	(10,034,833)	(10,207,639)	(10,356,793)	(10,493,658)	(10,633,341)
Net Revenues	97,993,175	99,635,761	103,866,988	129,888,783	141,041,086	144,362,812	146,276,560	148,795,532	150,969,742	152,964,806	155,000,937

Total Cost of Service**Operating Expenses**

Power -- Fuel	\$ 52,647,797	\$ 55,123,049	\$ 54,094,407	\$ 54,054,858	\$ 54,011,041	\$ 53,962,021	\$ 53,906,499	\$ 53,842,576	\$ 53,767,313	\$ 53,778,990	\$ 53,790,666
Power -- Non-Fuel	24,887,529	47,463,262	49,566,675	45,776,364	45,791,403	45,563,564	41,695,929	53,394,720	53,654,543	45,607,445	51,627,857
Water	12,786,822	19,391,795	19,852,762	20,573,290	21,779,289	22,436,179	22,878,903	23,295,177	23,671,373	24,308,652	24,964,702
Wastewater	3,811,509	5,960,402	6,118,196	6,351,276	6,726,586	6,946,957	7,108,615	7,265,802	7,414,828	7,617,313	7,825,779
Sub-Total	41,485,859	72,815,459	75,537,633	72,700,929	74,297,278	74,946,700	71,683,447	83,955,699	84,740,744	77,533,410	84,418,338
Total Operating Expenses	94,133,656	127,938,509	129,632,040	126,755,788	128,308,319	128,908,722	125,589,946	137,798,275	138,508,057	131,312,400	138,209,005
Net Revenues Available for Debt Service and Capital Outlays	3,859,519	(28,302,748)	(25,765,052)	3,132,996	12,732,767	15,454,090	20,686,614	10,997,257	12,461,685	21,652,406	16,791,932

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL COMBINED UTILITY SUMMARY										
Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

Forecast Summary -- Combined Utilities**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan**

Existing Debt Service	-	-	-	-	-	-	-	-	-	-
Power	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-	-
Total Existing Debt Service	-	-	-	-	-	-	-	-	-	-
Forecast Debt Service	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639
Power	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-	-
Total Forecast Debt Service	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639
Capital Outlays/Reserve	-	-	-	-	-	-	-	-	-	-
Power	4,275,970	6,827,867	6,038,298	6,172,908	6,311,405	6,453,870	6,600,374	6,750,966	6,905,662	7,067,745
Water	589,949	1,774,025	1,560,612	1,604,214	1,649,090	1,695,269	1,742,781	1,791,648	1,841,887	1,894,258
Wastewater	318,064	624,338	637,036	654,023	671,497	689,468	707,942	726,924	746,413	766,900
Total Capital Outlays	5,183,982	9,226,230	8,235,945	8,431,145	8,631,992	8,838,607	9,051,096	9,269,539	9,493,962	9,728,902
Total Cash-Basis Cost of Service	99,317,638	137,164,739	141,031,179	138,350,126	140,103,505	140,910,522	137,804,236	151,506,489	152,440,695	146,530,941
Percent Increase										
Net Revenues for Contingency	(1,324,463)	(37,528,978)	(37,164,191)	(8,461,343)	937,581	3,452,289	8,472,324	(2,710,957)	(1,470,952)	6,433,866
Percent of Revenues	-1.3%	-35.2%	-33.5%	-6.1%	0.6%	2.2%	5.4%	-1.7%	-0.9%	3.9%
Ending Cash Accumulation		(26,271,849)	(63,436,040)	(71,897,383)	(70,959,802)	(67,507,513)	(59,035,188)	(61,746,145)	(63,217,098)	(56,783,232)
Financial Ratios										
Debt Coverage										
Cash Accum -- Days of Operating Expenses		(75)	(179)	(207)	(202)	(191)	(172)	(164)	(167)	(147)

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9
2026	2027	2028	2029	2030	2031	2032	2033	2034	2035

Revenue Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****POWER Revenues -- Total**

P1	Residential	\$ 22,613,188	\$ 23,880,554	\$ 28,066,265	\$ 29,614,745	\$ 29,804,154	\$ 29,896,663	\$ 29,991,789	\$ 30,089,556	\$ 30,189,988	\$ 30,293,106
P2	Residential Prepaid	4,235,349	4,413,198	4,855,467	5,072,304	5,169,230	5,258,251	5,348,419	5,439,762	5,532,310	5,626,095
P3	Commercial	37,042,539	40,188,288	49,706,542	53,619,497	54,601,412	55,381,669	56,177,955	56,990,630	57,820,060	58,666,620
P4	Large Commercial	-	-	-	-	-	-	-	-	-	-
P5	Government	12,304,599	12,654,153	15,747,500	16,981,199	17,247,882	17,447,113	17,650,330	17,857,611	18,069,037	18,284,692
P6	Large Government	-	-	-	-	-	-	-	-	-	-
P7	Streetlights	1,634,185	1,837,372	2,465,408	2,715,883	2,770,027	2,810,476	2,851,735	2,893,819	2,936,744	2,980,528
P8	CUC Municipal Pumping	4,055,998	3,349,216	3,996,983	4,170,568	4,101,019	3,998,992	3,876,184	3,725,366	3,766,836	3,809,136
	Total Rate Revenue	81,885,857	86,322,782	104,838,164	112,174,196	113,693,723	114,793,164	115,896,411	116,996,743	118,314,975	119,660,178
	Non-Rate Revenue	8,179,350	4,872,046	5,372,046	5,372,046	5,372,046	4,472,046	4,472,046	4,472,046	4,472,046	4,472,046
	Total Revenue	90,065,208	91,194,828	110,210,211	117,546,242	119,065,770	119,265,211	120,368,458	121,468,789	122,787,022	124,132,224

POWER Revenues -- Additional

P1	Residential	1,267,366	4,185,711	1,548,480	189,409	92,509	95,126	97,767	100,431	103,119
P2	Residential Prepaid	177,850	442,269	216,837	96,926	89,021	90,168	91,343	92,548	93,785
P3	Commercial	3,145,749	9,518,255	3,912,955	981,915	780,257	796,286	812,675	829,430	846,561
P4	Large Commercial	-	-	-	-	-	-	-	-	-
P5	Government	349,554	3,093,346	1,233,699	266,683	199,232	203,217	207,281	211,426	215,655
P6	Large Government	-	-	-	-	-	-	-	-	-
P7	Streetlights	203,188	628,035	250,475	54,144	40,450	41,259	42,084	42,925	43,784
P8	CUC Municipal Pumping	(706,782)	647,767	173,586	(69,549)	(102,027)	(122,808)	(150,818)	41,470	42,300
	Total Rate Revenue	4,436,924	18,515,382	7,336,032	1,519,527	1,099,441	1,103,247	1,100,331	1,318,232	1,345,203
	Non-Rate Revenue	(3,307,304)	500,000	-	-	(900,000)	-	-	-	-
	Total Revenue	1,129,621	19,015,382	7,336,032	1,519,527	199,441	1,103,247	1,100,331	1,318,232	1,345,203

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL									
2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

Revenue Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan**

WATER Revenues -- Total										
W.1 Residential	\$ 2,681,513	\$ 7,609,628	\$ 12,812,042	\$ 14,990,269	\$ 15,857,766	\$ 16,649,467	\$ 17,335,514	\$ 17,871,297	\$ 18,238,869	\$ 18,613,995
W.2 Multi Family	4,250	11,835	20,141	23,767	25,312	26,707	27,897	28,797	29,373	29,960
W.3 Commercial	1,177,062	3,355,429	5,726,220	6,773,430	7,228,103	7,639,729	7,991,502	8,258,314	8,430,015	8,605,281
W.4 CUC	208,184	175,639	84,790	104,683	110,991	116,718	121,640	125,421	127,930	130,488
W.5 Government	3,371,909	2,771,555	1,187,568	1,249,843	1,332,415	1,406,972	1,470,452	1,518,286	1,548,651	1,579,624
W.6 PSS	108,146	307,317	525,734	622,990	665,626	704,049	736,653	761,043	776,264	791,789
W.7 CHC	114,747	343,941	589,947	700,545	749,712	793,959	831,418	859,296	876,482	894,012
W.8 CPA	167,229	138,241	60,893	49,658	52,758	55,566	57,970	59,804	61,000	62,220
W.9 Other9	-	-	-	-	-	-	-	-	-	-
W.10 Other10	-	-	-	-	-	-	-	-	-	-
Total Rate Revenue	7,833,041	14,713,586	21,007,334	24,515,185	26,022,682	27,393,168	28,573,046	29,482,258	30,088,584	30,707,370
Non-Rate Revenue	1,111,890	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330
Total Revenue	8,944,931	15,307,916	21,601,664	25,109,515	26,617,012	27,987,498	29,167,377	30,076,588	30,682,914	31,301,701

Water Revenues -- Additional										
W.1	Residential	4,928,115	5,202,414	2,178,227	867,496	791,702	686,047	535,782	367,572	375,127
W.2	Multi Family	7,584	8,306	3,627	1,544	1,395	1,190	900	576	587
W.3	Commercial	2,178,367	2,370,791	1,047,210	454,673	411,627	351,772	266,812	171,701	175,266
W.4	CUC	(32,545)	(90,849)	19,893	6,308	5,727	4,922	3,782	2,508	2,559
W.5	Government	(600,354)	(1,583,988)	62,275	82,572	74,557	63,481	47,834	30,366	30,973
W.6	PSS	199,171	218,417	97,256	42,637	38,423	32,604	24,390	15,221	15,525
W.7	CHC	229,194	246,005	110,598	49,167	44,248	37,459	27,878	17,186	17,530
W.8	CPA	(28,987)	(77,348)	(11,235)	3,100	2,808	2,404	1,833	1,196	1,220
W.9	Other9	-	-	-	-	-	-	-	-	-
W.10	Other10	-	-	-	-	-	-	-	-	-
	Total Rate Revenue	6,880,545	6,293,748	3,507,851	1,507,497	1,370,486	1,179,879	909,211	606,326	618,786
	Non-Rate Revenue	(517,560)	-	-	-	-	-	-	-	-
	Total Revenue	6,362,985	6,293,748	3,507,851	1,507,497	1,370,486	1,179,879	909,211	606,326	618,786

COMMONWEALTH UTILITIES CORPORATION WATER/WASTEWATER COST OF SERVICE MODEL									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9
2026	2027	2028	2029	2030	2031	2032	2033	2034	2035

Revenue Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan**

WASTEWATER Revenues -- Total										
WW.1 Residential	\$ 590,271	\$ 1,384,335	\$ 2,339,482	\$ 2,746,574	\$ 2,914,597	\$ 3,068,838	\$ 3,203,538	\$ 3,310,082	\$ 3,384,875	\$ 3,461,335
WW.2 Multi Family	3,877	9,223	15,697	18,524	19,729	20,817	21,746	22,447	22,896	23,354
WW.5 Commercial	847,163	2,002,449	3,425,066	4,059,228	4,338,740	4,592,045	4,808,763	4,973,383	5,079,570	5,188,014
WW.6 CUC	8,160	6,612	3,546	1,869	2,001	2,119	2,220	2,294	2,340	2,387
WW.5 Government	475,069	384,965	206,438	108,822	116,490	123,390	129,229	133,571	136,242	138,967
WW.6 PSS	66,789	160,200	274,245	325,153	347,553	367,731	384,844	397,628	405,580	413,692
WW.7 CHC	122,063	296,778	508,963	604,298	646,641	684,751	717,019	741,042	755,863	770,980
WW.8 CPA	82,669	66,990	35,923	18,380	19,675	20,840	21,827	22,560	23,011	23,471
WW.9 Other9	-	-	-	-	-	-	-	-	-	-
WW.10 Other10	-	-	-	-	-	-	-	-	-	-
Total Rate Revenue	2,196,061	4,311,552	6,809,359	7,882,847	8,405,425	8,880,533	9,289,185	9,603,007	9,810,377	10,022,201
Non-Rate Revenue	333,291	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151
Total Revenue	2,529,352	4,489,704	6,987,510	8,060,998	8,583,576	9,058,684	9,467,336	9,781,159	9,988,529	10,200,353

WASTEWATER Revenues -- Additional										
WW.1	Residential	794,064	955,147	407,093	168,023	154,242	134,700	106,544	74,793	76,460
WW.2	Multi Family	5,346	6,474	2,828	1,204	1,089	928	702	449	458
WW.5	Commercial	1,155,286	1,422,617	634,161	279,512	253,305	216,718	164,620	106,187	108,445
WW.6	CUC	(1,548)	(3,066)	(1,677)	132	119	100	75	46	47
WW.5	Government	(90,104)	(178,528)	(97,616)	7,669	6,900	5,839	4,342	2,671	2,725
WW.6	PSS	93,411	114,045	50,908	22,400	20,179	17,112	12,784	7,953	8,112
WW.7	CHC	174,715	212,185	95,334	42,343	38,110	32,268	24,023	14,821	15,117
WW.8	CPA	(15,679)	(31,066)	(17,543)	1,295	1,165	986	733	451	460
WW.9	Other9	-	-	-	-	-	-	-	-	-
WW.10	Other10	-	-	-	-	-	-	-	-	-
	Total Rate Revenue	2,115,491	2,497,807	1,073,488	522,578	475,108	408,652	313,822	207,370	211,824
	Non-Rate Revenue	(155,139)	-	-	-	-	-	-	-	-
	Total Revenue	1,960,352	2,497,807	1,073,488	522,578	475,108	408,652	313,822	207,370	211,824

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUE EXPENSE SUMMARY																							
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035												
Revenue and Expense Summary																							
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan																							
1	TOTAL Revenues and Expenses -- CASH BASIS																						
Beginning Cash Accumulation		\$	11,257,129	\$	(26,271,849)	\$	(63,436,040)	\$	(71,897,383)	\$	(70,959,802)	\$	(67,507,513)	\$	(59,035,188)	\$	(61,746,145)	\$	(63,217,098)	\$	(56,783,232)		
Rate Revenues																							
Power Rate Revenue																							
P1	Residential	\$	29,329,330	\$	22,613,188	\$	23,880,554	\$	28,066,265	\$	29,614,745	\$	29,804,154	\$	29,896,663	\$	29,991,789	\$	30,089,556	\$	30,189,988	\$	30,293,106
P2	Residential Prepaid		1,668,163		4,235,349		4,413,198		4,855,467		5,072,304		5,169,230		5,258,251		5,348,419		5,439,762		5,532,310		5,626,095
P3	Commercial		35,223,272		37,042,539		40,188,288		49,706,542		53,619,497		54,601,412		55,381,669		56,177,955		56,990,630		57,820,060		58,666,620
P4	Large Commercial		-		-		-		-		-		-		-		-		-		-		-
P5	Government		15,608,159		12,304,599		12,654,153		15,747,500		16,981,199		17,247,882		17,447,113		17,650,330		17,857,611		18,069,037		18,284,692
P6	Large Government		-		-		-		-		-		-		-		-		-		-		-
P7	Streetlights		-		1,634,185		1,837,372		2,465,408		2,715,883		2,770,027		2,810,476		2,851,735		2,893,819		2,936,744		2,980,528
P8	CUC Municipal Pumping		-		4,055,998		3,349,216		3,996,983		4,170,568		4,101,019		3,998,992		3,876,184		3,725,366		3,766,836		3,809,136
	Total		81,828,925		81,885,857		86,322,782		104,838,164		112,174,196		113,693,723		114,793,164		115,896,411		116,996,743		118,314,975		119,660,178
Water Rate Revenue																							
W.1	Residential	\$	5,704,046	\$	5,794,545	\$	7,609,628	\$	12,812,042	\$	14,990,269	\$	15,857,766	\$	16,649,467	\$	17,335,514	\$	17,871,297	\$	18,238,869	\$	18,613,995
W.2	Multi Family		-		8,624		11,835		20,141		23,767		25,312		26,707		27,897		28,797		29,373		29,960
W.3	Commercial		2,835,704		2,475,549		3,355,429		5,726,220		6,773,430		7,228,103		7,639,729		7,991,502		8,258,314		8,430,015		8,605,281
W.4	CUC		-		222,009		175,639		84,790		104,683		110,991		116,718		121,640		125,421		127,930		130,488
W.5	Government		2,242,606		3,600,660		2,771,555		1,187,568		1,249,843		1,332,415		1,406,972		1,470,452		1,518,286		1,548,651		1,579,624
W.6	PSS		208,440		224,516		307,317		525,734		622,990		665,626		704,049		736,653		761,043		776,264		791,789
W.7	CHC		-		260,078		343,941		589,947		700,545		749,712		793,959		831,418		859,296		876,482		894,012
W.8	CPA		-		178,522		138,241		60,893		49,658		52,758		55,566		57,970		59,804		61,000		62,220
	Total		10,990,796		12,764,502		14,713,586		21,007,334		24,515,185		26,022,682		27,393,168		28,573,046		29,482,258		30,088,584		30,707,370
Wastewater Rate Revenue																							
WW.1	Residential		643,039		590,271		1,384,335		2,339,482		2,746,574		2,914,597		3,068,838		3,203,538		3,310,082		3,384,875		3,461,335
WW.2	Multi Family		-		3,877		9,223		15,697		18,524		19,729		20,817		21,746		22,447		22,896		23,354
WW.3	Commercial		1,113,304		847,163		2,002,449		3,425,066		4,059,228		4,338,740		4,592,045		4,808,763		4,973,383		5,079,570		5,188,014
WW.4	CUC		-		8,160		6,612		3,546		1,869		2,001		2,119		2,220		2,294		2,340		2,387
WW.5	Government		1,178,750		475,069		384,965		206,438		108,822		116,490		123,390		129,229		133,571		136,242		138,967
WW.6	PSS		155,416		66,789		160,200		274,245		325,153		347,553		367,731		384,844		397,628		405,580		413,692
WW.7	CHC		-		122,063		296,778		508,963		604,298		646,641		684,751		717,019		741,042		755,863		770,980
WW.8	CPA		-		82,669		66,990		35,923		18,380		19,675		20,840		21,827		22,560		23,011		23,471
	Total		3,090,509		2,196,061		4,311,552		6,809,359		7,882,847		8,405,425		8,880,533		9,289,185		9,603,007		9,810,377		10,022,201
Non-Rate Revenues			3,940,091		9,624,531		5,644,528		6,144,528		6,144,528		6,144,528		5,244,528		5,244,528		5,244,528		5,244,528		5,244,528
Total Revenues			99,850,321		106,470,951		110,992,448		138,799,385		150,716,756		154,266,358		156,311,393		159,003,171		161,326,536		163,458,464		165,634,277
Less Uncollectibles			(1,857,146)		(6,835,191)		(7,125,460)		(8,910,602)		(9,675,670)		(9,903,546)		(10,034,833)		(10,207,639)		(10,356,793)		(10,493,658)		(10,633,341)
Net Revenues			97,993,175		99,635,761		103,866,988		129,888,783		141,041,086		144,362,812		146,276,560		148,795,532		150,969,742		152,964,806		155,000,937

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUE EXPENSE SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
Revenue and Expense Summary											
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
Cost of Service											
O&M Code											
5000 PF -- Production Fuel	52,647,797	55,123,049	54,094,407	54,054,858	54,011,041	53,962,021	53,906,499	53,842,576	53,767,313	53,778,990	53,790,666
5100 P -- Personnel	20,787,911	26,966,346	27,775,336	28,608,596	29,466,854	30,350,860	31,261,386	32,199,227	33,165,204	34,160,160	35,184,965
5200 GA -- General and Administrative	4,948,213	8,406,928	8,809,136	9,223,410	9,650,112	10,089,616	10,542,304	11,008,573	11,488,830	11,983,495	12,493,000
5300 S -- Supplies	1,233,862	2,161,946	2,319,795	2,463,170	2,597,113	2,718,354	2,822,586	2,903,929	2,953,938	3,045,488	3,139,873
5400 M -- Maintenance	5,887,685	26,432,681	27,897,661	23,442,591	22,772,970	21,839,982	17,246,109	28,196,958	27,686,517	18,845,288	24,047,743
5500 OP -- Other Production	8,628,188	8,847,558	8,735,704	8,963,161	9,810,229	9,947,889	9,811,062	9,647,011	9,446,255	9,498,978	9,552,757
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
Total	94,133,656	127,938,509	129,632,040	126,755,788	128,308,319	128,908,722	125,589,946	137,798,275	138,508,057	131,312,400	138,209,005
Total Operating Expenses	94,133,656	127,938,509	129,632,040	126,755,788	128,308,319	128,908,722	125,589,946	137,798,275	138,508,057	131,312,400	138,209,005
Net Revenues for NO,CO and Debt Service	3,859,519	(28,302,748)	(25,765,052)	3,132,996	12,732,767	15,454,090	20,686,614	10,997,257	12,461,685	21,652,406	16,791,932
Capital Outlays/Replacement Reserve	523,263	4,117,000	3,061,160	3,152,995	3,247,585	3,345,012	3,445,363	3,548,723	3,655,185	3,764,841	3,877,786
Debt Service											
Debt Service -- Current	-	-	-	-	-	-	-	-	-	-	-
Debt Service -- Future	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639	5,521,167
Total Debt Service	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639	5,521,167
Net Revenues for Non-Operating	3,336,256	(32,419,748)	(31,989,406)	(3,183,193)	6,321,988	8,945,884	14,078,058	3,009,858	4,367,824	12,397,927	7,392,979
Non-Operating	4,660,719	5,109,230	5,174,785	5,278,150	5,384,407	5,493,594	5,605,734	5,720,815	5,838,777	5,964,061	6,093,120
Net Revenues Available for Capital Improvement	(1,324,463)	(37,528,978)	(37,164,191)	(8,461,343)	937,581	3,452,289	8,472,324	(2,710,957)	(1,470,952)	6,433,866	1,299,858
Total Cost of Service	99,317,638	137,164,739	141,031,179	138,350,126	140,103,505	140,910,522	137,804,236	151,506,489	152,440,695	146,530,941	153,701,078
Net Revenues	(1,324,463)	(37,528,978)	(37,164,191)	(8,461,343)	937,581	3,452,289	8,472,324	(2,710,957)	(1,470,952)	6,433,866	1,299,858
Percent of COS	-1.3%	-35.2%	-33.5%	-6.1%	0.6%	2.2%	5.4%	-1.7%	-0.9%	3.9%	0.8%
Ending Cash Accumulation		(26,271,849)	(63,436,040)	(71,897,383)	(70,959,802)	(67,507,513)	(59,035,188)	(61,746,145)	(63,217,098)	(56,783,232)	(55,483,374)
Revenue Adequacy Tests											
Total Operating + Debt Service + Transfers	94,133,656	127,938,509	132,795,234	129,918,982	131,471,514	132,071,916	128,753,140	142,236,950	142,946,733	136,802,038	143,730,172
Expenses Per Day	257,900	350,516	363,823	355,942	360,196	361,841	352,748	389,690	391,635	374,800	393,781
Days of Operating Expenses		(75)	(174)	(202)	(197)	(187)	(167)	(158)	(161)	(152)	(141)
Debt Coverage											
Excluding Cap Outlays, Non-Operating	-	-	(5.89)	3.81	7.08	8.02	9.71	4.78	5.14	5.86	4.97
All Inclusive	-	-	(10.75)	(1.67)	1.30	2.09	3.68	0.39	0.67	2.17	1.24

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUE EXPENSE SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
Revenue and Expense Summary											
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
1 POWER Revenues and Expenses -- CASH BASIS											
Power Revenues											
Power Rate Revenue											
P1 Residential	\$ 29,329,330	\$ 22,613,188	\$ 23,880,554	\$ 28,066,265	\$ 29,614,745	\$ 29,804,154	\$ 29,896,663	\$ 29,991,789	\$ 30,089,556	\$ 30,189,988	\$ 30,293,106
P2 Residential Prepaid	1,668,163	4,235,349	4,413,198	4,855,467	5,072,304	5,169,230	5,258,251	5,348,419	5,439,762	5,532,310	5,626,095
P3 Commercial	35,223,272	37,042,539	40,188,288	49,706,542	53,619,497	54,601,412	55,381,669	56,177,955	56,990,630	57,820,060	58,666,620
P4 Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5 Government	15,608,159	12,304,599	12,654,153	15,747,500	16,981,199	17,247,882	17,447,113	17,650,330	17,857,611	18,069,037	18,284,692
P6 Large Government	-	-	-	-	-	-	-	-	-	-	-
P7 Streetlights	-	1,634,185	1,837,372	2,465,408	2,715,883	2,770,027	2,810,476	2,851,735	2,893,819	2,936,744	2,980,528
P8 CUC Municipal Pumping	-	4,055,998	3,349,216	3,996,983	4,170,568	4,101,019	3,998,992	3,876,184	3,725,366	3,766,836	3,809,136
Total	81,828,925	81,885,857	86,322,782	104,838,164	112,174,196	113,693,723	114,793,164	115,896,411	116,996,743	118,314,975	119,660,178
Non-Rate Revenues	3,492,447	8,179,350	4,872,046	5,372,046	5,372,046	5,372,046	4,472,046	4,472,046	4,472,046	4,472,046	4,472,046
Total Revenues	85,321,372	90,065,208	91,194,828	110,210,211	117,546,242	119,065,770	119,265,211	120,368,458	121,468,789	122,787,022	124,132,224
Less Uncollectibles	(911,905)	(5,781,980)	(5,854,499)	(7,075,243)	(7,546,199)	(7,643,749)	(7,656,553)	(7,727,379)	(7,798,018)	(7,882,645)	(7,969,004)
Net Revenues	84,409,467	84,283,228	85,340,329	103,134,968	110,000,043	111,422,021	111,608,658	112,641,079	113,670,772	114,904,377	116,163,220
Power Cost of Service											
O&M Code											
5000 PF -- Production Fuel	52,647,797	55,123,049	54,094,407	54,054,858	54,011,041	53,962,021	53,906,499	53,842,576	53,767,313	53,778,990	53,790,666
5100 P -- Personnel	13,214,433	16,872,603	17,378,781	17,900,145	18,437,149	18,990,263	19,559,971	20,146,770	20,751,173	21,373,709	22,014,920
5200 GA -- General and Administrative	3,217,958	5,297,356	5,606,277	5,924,465	6,252,199	6,589,765	6,937,458	7,295,582	7,664,450	8,044,383	8,435,714
5300 S -- Supplies	464,583	739,679	754,399	776,735	799,699	823,301	847,546	872,433	897,953	924,996	952,854
5400 M -- Maintenance	3,687,434	20,049,495	21,322,980	16,670,669	15,797,890	14,655,650	9,846,247	20,575,101	19,836,003	10,759,259	15,719,134
5500 OP -- Other Production	4,303,121	4,504,129	4,504,238	4,504,350	4,504,466	4,504,585	4,504,707	4,504,834	4,504,964	4,505,097	4,505,235
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
Total	77,535,326	102,586,312	103,661,082	99,831,222	99,802,444	99,525,585	95,602,428	107,237,296	107,421,856	99,386,435	105,418,523
Total Operating Expenses	77,535,326	102,586,312	103,661,082	99,831,222	99,802,444	99,525,585	95,602,428	107,237,296	107,421,856	99,386,435	105,418,523
Net Revenues for NO, CO and Debt Service	7,786,046	(12,521,104)	(12,466,253)	10,378,988	17,743,798	19,540,185	23,662,783	13,131,162	14,046,934	23,400,587	18,713,701
Capital Outlays/Replacement Reserve	351,008	2,705,000	1,864,300	1,920,229	1,977,836	2,037,171	2,098,286	2,161,235	2,226,072	2,292,854	2,361,639
Debt Service											
Debt Service -- Current	-	-	-	-	-	-	-	-	-	-	-
Debt Service -- Future	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639	5,521,167
Total Debt Service	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639	5,521,167
Net Revenues for Non-Operating	7,435,038	(15,226,104)	(17,493,747)	5,295,565	12,602,768	14,339,820	18,401,303	6,531,252	7,382,186	15,618,095	10,830,894
Non-Operating	3,924,962	4,122,867	4,173,998	4,252,679	4,333,569	4,416,699	4,502,087	4,589,732	4,679,590	4,774,891	4,873,062
Net Revenues Available for Capital Improvement	3,510,077	(19,348,971)	(21,667,745)	1,042,887	8,269,199	9,923,121	13,899,216	1,941,520	2,702,596	10,843,204	5,957,832
Total Cost of Service	81,811,295	109,414,179	112,862,573	109,167,324	109,277,043	109,142,649	105,365,995	118,426,938	118,766,193	111,943,818	118,174,392
Net Revenues	2,598,172	(25,130,951)	(27,522,244)	(6,032,356)	723,000	2,279,372	6,242,663	(5,785,859)	(5,095,421)	2,960,559	(2,011,172)
Percent of COS	3.0%	-27.9%	-30.2%	-5.5%	0.6%	1.9%	5.2%	-4.8%	-4.2%	2.4%	-1.6%
Debt Coverage	-	-	(3.94)	3.28	5.61	6.18	7.48	2.96	3.16	4.26	3.39

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUE EXPENSE SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
Revenue and Expense Summary											
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
2 WATER Revenues and Expenses -- CASH BASIS											
Water Revenues											
<u>Water Rate Revenue/Water Electric Charge Revenue</u>											
W.1 Residential	\$ 5,704,046	\$ 5,794,545	\$ 7,609,628	\$ 12,812,042	\$ 14,990,269	\$ 15,857,766	\$ 16,649,467	\$ 17,335,514	\$ 17,871,297	\$ 18,238,869	\$ 18,613,995
W.2 Multi Family	-	8,624	11,835	20,141	23,767	25,312	26,707	27,897	28,797	29,373	29,960
W.3 Commercial	2,835,704	2,475,549	3,355,429	5,726,220	6,773,430	7,228,103	7,639,729	7,991,502	8,258,314	8,430,015	8,605,281
W.4 CUC	-	222,009	175,639	84,790	104,683	110,991	116,718	121,640	125,421	127,930	130,488
W.5 Government	2,242,606	3,600,660	2,771,555	1,187,568	1,249,843	1,332,415	1,406,972	1,470,452	1,518,286	1,548,651	1,579,624
W.6 PSS	208,440	224,516	307,317	525,734	622,990	665,626	704,049	736,653	761,043	776,264	791,789
W.7 CHC	-	260,078	343,941	589,947	700,545	749,712	793,959	831,418	859,296	876,482	894,012
W.8 CPA	-	178,522	138,241	60,893	49,658	52,758	55,566	57,970	59,804	61,000	62,220
W.9 Other9	-	-	-	-	-	-	-	-	-	-	-
W.10 Other10	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	10,990,796	12,764,502	14,713,586	21,007,334	24,515,185	26,022,682	27,393,168	28,573,046	29,482,258	30,088,584	30,707,370
Non-Rate Revenues	344,408	1,111,890	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330
Total Revenues	11,335,204	13,876,392	15,307,916	21,601,664	25,109,515	26,617,012	27,987,498	29,167,377	30,076,588	30,682,914	31,301,701
Less Uncollectibles	(337,621)	(890,833)	(982,733)	(1,386,777)	(1,611,973)	(1,708,751)	(1,796,733)	(1,872,479)	(1,930,848)	(1,969,773)	(2,009,497)
Net Revenues	10,997,583	12,985,559	14,325,183	20,214,887	23,497,542	24,908,261	26,190,765	27,294,898	28,145,740	28,713,142	29,292,203
Water Cost of Service											
O&M Code											
5000 PF -- Production Fuel	-	-	-	-	-	-	-	-	-	-	-
5100 P -- Personnel	5,623,820	7,521,573	7,747,221	7,979,637	8,219,026	8,465,597	8,719,565	8,981,152	9,250,587	9,528,104	9,813,947
5200 GA -- General and Administrative	1,204,035	1,859,223	1,915,000	1,972,450	2,031,624	2,092,572	2,155,349	2,220,010	2,286,610	2,355,209	2,425,865
5300 S -- Supplies	680,403	1,049,104	1,149,700	1,232,762	1,306,490	1,368,204	1,414,416	1,440,433	1,439,617	1,484,789	1,531,375
5400 M -- Maintenance	1,917,419	5,562,565	5,729,442	5,901,326	6,078,365	6,260,716	6,448,538	6,641,994	6,841,254	7,046,491	7,257,886
5500 OP -- Other Production	3,361,144	3,399,329	3,311,399	3,487,115	4,143,783	4,249,090	4,141,035	4,011,588	3,853,305	3,894,059	3,935,629
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
Total	12,786,822	19,391,795	19,852,762	20,573,290	21,779,289	22,436,179	22,878,903	23,295,177	23,671,373	24,308,652	24,964,702
Total Operating Expenses	12,786,822	19,391,795	19,852,762	20,573,290	21,779,289	22,436,179	22,878,903	23,295,177	23,671,373	24,308,652	24,964,702
Net Revenues for NO, CO and Debt Service	(1,789,239)	(6,406,236)	(5,527,579)	(358,402)	1,718,253	2,472,082	3,311,861	3,999,721	4,474,367	4,404,489	4,327,501
Capital Outlays/Replacement Reserve	122,658	1,134,500	911,035	938,366	966,517	995,513	1,025,378	1,056,139	1,087,823	1,120,458	1,154,072
Debt Service											
Debt Service -- Current	-	-	-	-	-	-	-	-	-	-	-
Debt Service -- Future	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-	-	-	-
Net Revenues for Non-Operating	(1,911,897)	(7,540,736)	(6,438,614)	(1,296,768)	751,736	1,476,569	2,286,483	2,943,581	3,386,543	3,284,031	3,173,429
Non-Operating	467,291	639,525	649,577	665,848	682,573	699,757	717,403	735,509	754,063	773,799	794,130
Net Revenues Available for Capital Improvement	(2,379,188)	(8,180,261)	(7,088,191)	(1,962,616)	69,164	776,812	1,569,081	2,208,073	2,632,480	2,510,232	2,379,299
Total Cost of Service	13,376,770	21,165,820	21,413,374	22,177,503	23,428,378	24,131,448	24,621,684	25,086,825	25,513,260	26,202,910	26,912,904
Net Revenues	(2,379,188)	(8,180,261)	(7,088,191)	(1,962,616)	69,164	776,812	1,569,081	2,208,073	2,632,480	2,510,232	2,379,299
Percent of COS	-21.0%	-59.0%	-46.3%	-9.1%	0.3%	2.9%	5.6%	7.6%	8.8%	8.2%	7.6%
Debt Coverage	-	-	-	-	-	-	-	-	-	-	-

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUE EXPENSE SUMMARY												
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035	
Revenue and Expense Summary												
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan												
3	WASTEWATER Revenues and Expenses -- CASH BASIS											
Wastewater Revenues												
Wastewater Rate Revenue/Wastewater Electric Charge Revenue												
WW.1	Residential	\$ 643,039	\$ 590,271	\$ 1,384,335	\$ 2,339,482	\$ 2,746,574	\$ 2,914,597	\$ 3,068,838	\$ 3,203,538	\$ 3,310,082	\$ 3,384,875	\$ 3,461,335
WW.2	Multi Family	-	3,877	9,223	15,697	18,524	19,729	20,817	21,746	22,447	22,896	23,354
WW.3	Commercial	1,113,304	847,163	2,002,449	3,425,066	4,059,228	4,338,740	4,592,045	4,808,763	4,973,383	5,079,570	5,188,014
WW.4	CUC	-	8,160	6,612	3,546	1,869	2,001	2,119	2,220	2,294	2,340	2,387
WW.5	Government	1,178,750	475,069	384,965	206,438	108,822	116,490	123,390	129,229	133,571	136,242	138,967
WW.6	PSS	155,416	66,789	160,200	274,245	325,153	347,553	367,731	384,844	397,628	405,580	413,692
WW.7	CHC	-	122,063	296,778	508,963	604,298	646,641	684,751	717,019	741,042	755,863	770,980
WW.8	CPA	-	82,669	66,990	35,923	18,380	19,675	20,840	21,827	22,560	23,011	23,471
WW.9	Other9	-	-	-	-	-	-	-	-	-	-	-
WW.10	Other10	-	-	-	-	-	-	-	-	-	-	-
		3,090,509	2,196,061	4,311,552	6,809,359	7,882,847	8,405,425	8,880,533	9,289,185	9,603,007	9,810,377	10,022,201
	Non-Rate Revenues	103,237	333,291	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151
	Total Revenues	3,193,746	2,529,352	4,489,704	6,987,510	8,060,998	8,583,576	9,058,684	9,467,336	9,781,159	9,988,529	10,200,353
	Less Uncollectibles	(607,620)	(162,379)	(288,229)	(448,582)	(517,498)	(551,046)	(581,547)	(607,781)	(627,928)	(641,241)	(654,839)
	Net Revenues	2,586,126	2,366,973	4,201,475	6,538,928	7,543,501	8,032,530	8,477,138	8,859,555	9,153,231	9,347,288	9,545,513
Wastewater Cost of Service												
O&M Code												
5000	PF -- Production Fuel	-	-	-	-	-	-	-	-	-	-	-
5100	P -- Personnel	1,949,658	2,572,170	2,649,335	2,728,815	2,810,679	2,895,000	2,981,849	3,071,305	3,163,444	3,258,347	3,356,098
5200	GA -- General and Administrative	526,220	1,250,348	1,287,859	1,326,494	1,366,289	1,407,278	1,449,496	1,492,981	1,537,771	1,583,904	1,631,421
5300	S -- Supplies	88,876	373,163	415,696	453,674	490,924	526,850	560,625	591,063	616,367	635,703	655,644
5400	M -- Maintenance	282,832	820,621	845,239	870,596	896,714	923,616	951,324	979,864	1,009,260	1,039,538	1,070,724
5500	OP -- Other Production	963,923	944,100	920,067	971,696	1,161,980	1,194,215	1,165,320	1,130,589	1,087,987	1,099,821	1,111,893
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
	Total	3,811,509	5,960,402	6,118,196	6,351,276	6,726,586	6,946,957	7,108,615	7,265,802	7,414,828	7,617,313	7,825,779
	Total Operating Expenses	3,811,509	5,960,402	6,118,196	6,351,276	6,726,586	6,946,957	7,108,615	7,265,802	7,414,828	7,617,313	7,825,779
	Net Revenues for NO, CO and Debt Service	(1,225,383)	(3,593,429)	(1,916,721)	187,653	816,915	1,085,573	1,368,523	1,593,753	1,738,402	1,729,975	1,719,734
	Capital Outlays/Replacement Reserve	49,597	277,500	285,825	294,400	303,232	312,329	321,699	331,350	341,290	351,529	362,075
Debt Service												
	Debt Service -- Current	-	-	-	-	-	-	-	-	-	-	-
	Debt Service -- Future	-	-	-	-	-	-	-	-	-	-	-
	Total Debt Service	-	-	-	-	-	-	-	-	-	-	-
	Net Revenues for Non-Operating	(1,274,980)	(3,870,929)	(2,202,546)	(106,747)	513,683	773,244	1,046,824	1,262,404	1,397,112	1,378,446	1,357,660
	Non-Operating	268,467	346,838	351,211	359,624	368,266	377,139	386,243	395,574	405,123	415,371	425,928
	Net Revenues Available for Capital Improvement	(1,543,447)	(4,217,767)	(2,553,757)	(466,371)	145,417	396,105	660,581	866,829	991,989	963,075	931,731
	Total Cost of Service	4,129,572	6,584,740	6,755,232	7,005,299	7,398,084	7,636,425	7,816,557	7,992,726	8,161,242	8,384,213	8,613,782
	Scen 3	(1,543,447)	(2,573,193)	(1,856,970)	(977,795)	(95,541)	347,265	647,157	933,158	1,145,050	1,205,121	1,267,410
	Net Revenues	(1,543,447)	(4,217,767)	(2,553,757)	(466,371)	145,417	396,105	660,581	866,829	991,989	963,075	931,731
	Percent of COS	-48.3%	-166.8%	-56.9%	-6.7%	1.8%	4.6%	7.3%	9.2%	10.1%	9.6%	9.1%
	Debt Coverage	-	-	-	-	-	-	-	-	-	-	-
	(excludes Debt, Cap Outlays, Non-Operating)	-	-	-	-	-	-	-	-	-	-	-

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUES AND COS												
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035	
Revenue and Expense Summary												
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan												
1	TOTAL Revenues and Expenses -- CASH BASIS											
POWER Revenues and Cost of Service -- CASH BASIS												
Power Rate Revenue												
P1	Residential	\$ 29,329,330	\$ 22,613,188	\$ 23,880,554	\$ 28,066,265	\$ 29,614,745	\$ 29,804,154	\$ 29,896,663	\$ 29,991,789	\$ 30,089,556	\$ 30,189,988	\$ 30,293,106
P2	Residential Prepaid	1,668,163	4,235,349	4,413,198	4,855,467	5,072,304	5,169,230	5,258,251	5,348,419	5,439,762	5,532,310	5,626,095
P3	Commercial	35,223,272	37,042,539	40,188,288	49,706,542	53,619,497	54,601,412	55,381,669	56,177,955	56,990,630	57,820,060	58,666,620
P4	Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5	Government	15,608,159	12,304,599	12,654,153	15,747,500	16,981,199	17,247,882	17,447,113	17,650,330	17,857,611	18,069,037	18,284,692
P6	Large Government	-	-	-	-	-	-	-	-	-	-	-
P7	Streetlights	-	1,634,185	1,837,372	2,465,408	2,715,883	2,770,027	2,810,476	2,851,735	2,893,819	2,936,744	2,980,528
P8	CUC Municipal Pumping	-	4,055,998	3,349,216	3,996,983	4,170,568	4,101,019	3,998,992	3,876,184	3,725,366	3,766,836	3,809,136
0	Total	81,828,925	81,885,857	86,322,782	104,838,164	112,174,196	113,693,723	114,793,164	115,896,411	116,996,743	118,314,975	119,660,178
Power Cost of Service												
P1	Residential	21,858,879	28,212,531	30,429,557	29,235,218	29,171,638	29,048,611	28,249,271	31,517,196	31,517,357	29,706,139	31,161,411
P2	Residential Prepaid	4,561,843	5,940,800	6,517,088	6,350,513	6,427,242	6,490,355	6,397,771	7,247,096	7,346,673	7,015,679	7,461,462
P3	Commercial	37,979,913	48,972,945	52,782,697	50,743,189	50,901,707	50,936,449	49,534,781	56,370,634	56,675,956	53,162,812	56,474,142
P4	Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5	Government	10,477,355	13,711,602	14,275,167	13,699,976	13,709,913	13,687,019	13,286,561	15,066,284	15,112,435	14,160,573	14,995,331
P6	Large Government	-	-	-	-	-	-	-	-	-	-	-
P7	Streetlights	751,724	963,009	1,051,958	1,010,340	1,009,364	1,006,082	977,159	1,100,922	1,102,378	1,036,378	1,091,962
P8	CUC Municipal Pumping	2,689,135	3,433,941	2,934,059	2,756,042	2,685,131	2,602,087	2,448,406	2,652,759	2,539,348	2,390,191	2,518,037
	Total	78,318,848	101,234,829	107,990,527	103,795,278	103,904,997	103,770,603	100,893,949	113,954,891	114,294,147	107,471,771	113,702,346
Revenues less Cost of Service												
P1	Residential	7,470,451	(5,599,343)	(6,549,003)	(1,168,953)	443,107	755,543	1,647,392	(1,525,407)	(1,427,801)	483,849	(868,304)
P2	Residential Prepaid	(2,893,679)	(1,705,451)	(2,103,889)	(1,495,046)	(1,354,938)	(1,321,125)	(1,139,520)	(1,898,677)	(1,906,911)	(1,483,369)	(1,835,368)
P3	Commercial	(2,756,641)	(11,930,406)	(12,594,409)	(1,036,646)	2,717,790	3,664,963	5,846,888	(192,679)	314,674	4,657,247	2,192,478
P4	Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5	Government	5,130,804	(1,407,003)	(1,621,014)	2,047,524	3,271,285	3,560,863	4,160,552	2,584,046	2,745,176	3,908,465	3,289,361
P6	Large Government	-	-	-	-	-	-	-	-	-	-	-
P7	Streetlights	(751,724)	671,176	785,414	1,455,067	1,706,519	1,763,944	1,833,318	1,750,813	1,791,441	1,900,366	1,888,566
P8	CUC Municipal Pumping	(2,689,135)	622,057	415,157	1,240,940	1,485,437	1,498,933	1,550,586	1,223,425	1,186,018	1,376,646	1,291,099
	Total	3,510,077	(19,348,971)	(21,667,745)	1,042,887	8,269,199	9,923,121	13,899,216	1,941,520	2,702,596	10,843,204	5,957,832
	Less Uncollectibles	(911,905)	(5,781,980)	(5,854,499)	(7,075,243)	(7,546,199)	(7,643,749)	(7,656,553)	(7,727,379)	(7,798,018)	(7,882,645)	(7,969,004)
	Net Revenues	2,598,172	(25,130,951)	(27,522,244)	(6,032,356)	723,000	2,279,372	6,242,663	(5,785,859)	(5,095,421)	2,960,559	(2,011,172)

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUES AND COS											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

Revenue and Expense Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****WATER Revenues and Cost of Service -- CASH BASIS****Water Rate Revenue**

W.1 Residential	\$ 5,704,046	\$ 5,794,545	\$ 7,609,628	\$ 12,812,042	\$ 14,990,269	\$ 15,857,766	\$ 16,649,467	\$ 17,335,514	\$ 17,871,297	\$ 18,238,869	\$ 18,613,995
W.2 Multi Family	-	8,624	11,835	20,141	23,767	25,312	26,707	27,897	28,797	29,373	29,960
W.3 Commercial	2,835,704	2,475,549	3,355,429	5,726,220	6,773,430	7,228,103	7,639,729	7,991,502	8,258,314	8,430,015	8,605,281
W.4 CUC	-	222,009	175,639	84,790	104,683	110,991	116,718	121,640	125,421	127,930	130,488
W.5 Government	2,242,606	3,600,660	2,771,555	1,187,568	1,249,843	1,332,415	1,406,972	1,470,452	1,518,286	1,548,651	1,579,624
W.6 PSS	208,440	224,516	307,317	525,734	622,990	665,626	704,049	736,653	761,043	776,264	791,789
W.7 CHC	-	260,078	343,941	589,947	700,545	749,712	793,959	831,418	859,296	876,482	894,012
W.8 CPA	-	178,522	138,241	60,893	49,658	52,758	55,566	57,970	59,804	61,000	62,220
Total	10,990,796	12,764,502	14,713,586	21,007,334	24,515,185	26,022,682	27,393,168	28,573,046	29,482,258	30,088,584	30,707,370

Water Cost of Service

W.1 Residential	7,877,526	12,121,774	12,584,851	13,047,394	13,804,249	14,229,996	14,527,111	14,809,090	15,067,703	15,485,520	15,915,682
W.2 Multi Family	21,943	33,766	35,040	36,311	38,400	39,566	40,373	41,137	41,835	42,974	44,146
W.3 Commercial	2,691,053	4,140,936	4,299,904	4,458,766	4,718,292	4,864,728	4,967,245	5,064,634	5,154,078	5,298,037	5,446,276
W.4 CUC	39,441	60,691	62,978	65,260	69,010	71,101	72,548	73,916	75,167	77,209	79,311
W.5 Government	736,292	1,132,990	1,175,711	1,218,325	1,288,360	1,327,430	1,354,462	1,380,047	1,403,421	1,441,581	1,480,851
W.6 PSS	336,045	517,099	536,591	556,035	587,992	605,818	618,148	629,818	640,479	657,887	675,801
W.7 CHC	1,274,183	1,960,686	2,034,735	2,108,611	2,229,957	2,297,722	2,344,655	2,389,093	2,429,709	2,495,933	2,564,085
W.8 CPA	55,881	85,988	89,233	92,470	97,789	100,758	102,813	104,759	106,537	109,437	112,422
Total	13,032,363	20,053,930	20,819,044	21,583,173	22,834,048	23,537,118	24,027,354	24,492,495	24,918,930	25,608,580	26,318,574

Revenues less Cost of Service

W.1 Residential	(2,173,480)	(6,327,229)	(4,975,223)	(235,352)	1,186,020	1,627,770	2,122,357	2,526,424	2,803,593	2,753,349	2,698,314
W.2 Multi Family	(21,943)	(25,142)	(23,206)	(16,171)	(14,633)	(14,254)	(13,666)	(13,240)	(13,038)	(13,601)	(14,186)
W.3 Commercial	144,651	(1,665,387)	(944,474)	1,267,454	2,055,138	2,363,375	2,672,484	2,926,868	3,104,235	3,131,978	3,159,005
W.4 CUC	(39,441)	161,318	112,661	19,531	35,673	39,890	44,171	47,723	50,254	50,720	51,177
W.5 Government	1,506,314	2,467,670	1,595,844	(30,758)	(38,517)	4,985	52,510	90,405	114,865	107,070	98,774
W.6 PSS	(127,605)	(292,583)	(229,274)	(30,301)	34,997	59,809	85,901	106,835	120,564	118,377	115,988
W.7 CHC	(1,274,183)	(1,700,608)	(1,690,794)	(1,518,665)	(1,529,412)	(1,548,010)	(1,550,696)	(1,557,676)	(1,570,413)	(1,619,451)	(1,670,073)
W.8 CPA	(55,881)	92,534	49,009	(31,577)	(48,131)	(48,000)	(47,247)	(46,788)	(46,733)	(48,437)	(50,202)
Total	(2,041,567)	(7,289,428)	(6,105,458)	(575,839)	1,681,137	2,485,563	3,365,814	4,080,551	4,563,328	4,480,004	4,388,797
Less Uncollectibles	(337,621)	(890,833)	(982,733)	(1,386,777)	(1,611,973)	(1,708,751)	(1,796,733)	(1,872,479)	(1,930,848)	(1,969,773)	(2,009,497)
Net Revenues	(2,379,188)	(8,180,261)	(7,088,191)	(1,962,616)	69,164	776,812	1,569,081	2,208,073	2,632,480	2,510,232	2,379,299

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL REVENUES AND COS										
Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

Revenue and Expense Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****WASTEWATER Revenues and Cost of Service -- CASH BASIS****Wastewater Rate Revenue**

WW.1 Residential	643,039	590,271	1,384,335	2,339,482	2,746,574	2,914,597	3,068,838	3,203,538	3,310,082	3,384,875	3,461,335
WW.2 Multi Family	-	3,877	9,223	15,697	18,524	19,729	20,817	21,746	22,447	22,896	23,354
WW.3 Commercial	1,113,304	847,163	2,002,449	3,425,066	4,059,228	4,338,740	4,592,045	4,808,763	4,973,383	5,079,570	5,188,014
WW.4 CUC	-	8,160	6,612	3,546	1,869	2,001	2,119	2,220	2,294	2,340	2,387
WW.5 Government	1,178,750	475,069	384,965	206,438	108,822	116,490	123,390	129,229	133,571	136,242	138,967
WW.6 PSS	155,416	66,789	160,200	274,245	325,153	347,553	367,731	384,844	397,628	405,580	413,692
WW.7 CHC	-	122,063	296,778	508,963	604,298	646,641	684,751	717,019	741,042	755,863	770,980
WW.8 CPA	-	82,669	66,990	35,923	18,380	19,675	20,840	21,827	22,560	23,011	23,471
Total	3,090,509	2,196,061	4,311,552	6,809,359	7,882,847	8,405,425	8,880,533	9,289,185	9,603,007	9,810,377	10,022,201

Wastewater Cost of Service

WW.1 Residential	1,715,357	2,410,244	2,536,738	2,634,321	2,785,519	2,879,224	2,951,348	3,022,178	3,090,329	3,179,250	3,270,870
WW.2 Multi Family	10,563	14,894	15,647	16,218	17,126	17,665	18,063	18,450	18,818	19,312	19,821
WW.3 Commercial	1,726,253	3,014,831	3,171,852	3,292,341	3,482,749	3,597,256	3,683,112	3,766,932	3,846,911	3,953,399	4,063,012
WW.4 CUC	1,245	1,745	1,831	1,896	1,998	2,059	2,106	2,151	2,194	2,251	2,310
WW.5 Government	65,460	92,115	96,743	100,243	105,790	109,096	111,553	113,945	116,219	119,265	122,397
WW.6 PSS	173,095	244,647	257,119	266,593	281,752	290,674	297,233	303,604	309,639	317,800	326,190
WW.7 CHC	323,740	457,959	481,372	499,174	527,707	544,461	556,750	568,682	579,979	595,281	611,013
WW.8 CPA	10,623	15,014	15,780	16,361	17,291	17,839	18,241	18,632	19,003	19,503	20,018
Total	4,026,336	6,251,449	6,577,080	6,827,148	7,219,932	7,458,274	7,638,405	7,814,574	7,983,090	8,206,062	8,435,631

Revenues less Cost of Service

WW.1 Residential	(1,072,318)	(1,819,973)	(1,152,403)	(294,839)	(38,945)	35,372	117,490	181,360	219,753	205,624	190,465
WW.2 Multi Family	(10,563)	(11,017)	(6,424)	(521)	1,398	2,064	2,754	3,295	3,630	3,584	3,534
WW.3 Commercial	(612,949)	(2,167,668)	(1,169,403)	132,725	576,478	741,483	908,934	1,041,830	1,126,472	1,126,170	1,125,002
WW.4 CUC	(1,245)	6,415	4,781	1,650	(129)	(58)	14	69	100	89	77
WW.5 Government	1,113,290	382,953	288,222	106,195	3,031	7,394	11,837	15,284	17,352	16,977	16,570
WW.6 PSS	(17,679)	(177,858)	(96,918)	7,651	43,401	56,879	70,499	81,240	87,989	87,781	87,502
WW.7 CHC	(323,740)	(335,896)	(184,593)	9,789	76,591	102,180	128,001	148,337	161,063	160,582	159,967
WW.8 CPA	(10,623)	67,655	51,210	19,562	1,089	1,836	2,599	3,194	3,557	3,508	3,453
Total	(935,827)	(4,055,388)	(2,265,528)	(17,789)	662,915	947,151	1,242,128	1,474,610	1,619,917	1,604,316	1,586,570

COMMONWEALTH UTILITIES CORPORATION
COMBINED UTILITIES COST OF SERVICE MODEL
POWER SUMMARY

	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
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POWER Summary
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan

Total Accounts

Total Accounts	17,367	17,452	17,537	17,622	17,707	17,792	17,877	17,962	18,047	18,132	18,217
New Accounts			85	85	85	85	85	85	85	85	85
Avg. Annual Growth Rate			0.49%	0.48%	0.48%	0.48%	0.48%	0.48%	0.47%	0.47%	0.47%

Annual Power kWh Consumption

P1	Residential	77,886,814	77,798,658	77,272,501	76,746,345	76,220,188	75,694,032	75,167,875	74,641,719	74,115,562	73,589,405	73,063,249
P2	Residential Prepaid	17,311,933	17,537,408	17,762,882	17,988,357	18,213,831	18,439,306	18,664,780	18,890,255	19,115,729	19,341,204	19,566,678
P3	Commercial	120,354,077	113,006,628	113,362,600	113,718,572	114,074,543	114,430,515	114,786,487	115,142,459	115,498,431	115,854,403	116,210,374
P4	Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5	Government	37,091,611	36,443,984	34,501,104	34,501,104	34,501,104	34,501,104	34,501,104	34,501,104	34,501,104	34,501,104	34,501,104
P6	Large Government	-	-	-	-	-	-	-	-	-	-	-
P7	Streetslights	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689	3,539,689
P8	CUC Municipal Pumping	12,685,279	12,685,279	9,702,171	9,459,617	9,196,850	8,909,448	8,591,254	8,233,285	7,821,620	7,821,620	7,821,620
	Total System	268,869,403	261,011,645	256,140,947	255,953,682	255,746,205	255,514,093	255,251,189	254,948,509	254,592,135	254,647,425	254,702,715

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL POWER SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
POWER Summary											
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
Revenues and Expenses											
<u>FAC Revenues</u>											
P1 Residential	\$ 17,653,882	\$ 16,430,299	\$ 16,319,180	\$ 16,208,061	\$ 16,096,942	\$ 15,985,823	\$ 15,874,704	\$ 15,763,585	\$ 15,652,466	\$ 15,541,347	\$ 15,430,228
P2 Residential Prepaid	1,004,099	3,703,725	3,751,343	3,798,961	3,846,579	3,894,197	3,941,815	3,989,433	4,037,051	4,084,669	4,132,287
P3 Commercial	21,201,558	23,865,870	23,941,047	24,016,225	24,091,403	24,166,580	24,241,758	24,316,936	24,392,114	24,467,291	24,542,469
P4 Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5 Government	9,394,848	7,696,605	7,286,288	7,286,288	7,286,288	7,286,288	7,286,288	7,286,288	7,286,288	7,286,288	7,286,288
P6 Large Government	-	-	-	-	-	-	-	-	-	-	-
P7 Streetlights	-	747,547	747,547	747,547	747,547	747,547	747,547	747,547	747,547	747,547	747,547
P8 CUC Municipal Pumping	-	2,679,004	2,049,002	1,997,776	1,942,283	1,881,586	1,814,387	1,738,787	1,651,848	1,651,848	1,651,848
Total	49,254,388	55,123,049	54,094,407	54,054,858	54,011,041	53,962,021	53,906,499	53,842,576	53,767,313	53,778,990	53,790,666
<u>Power Rate Revenues (Includes CIP Surcharge)</u>											
P1 Residential	11,675,448	6,182,890	7,561,374	11,858,205	13,517,804	13,818,332	14,021,959	14,228,204	14,437,091	14,648,641	14,862,879
P2 Residential Prepaid	664,064	531,624	661,855	1,056,506	1,225,725	1,275,033	1,316,436	1,358,986	1,402,711	1,447,641	1,493,808
P3 Commercial	14,021,714	13,176,669	16,247,240	25,690,317	29,528,094	30,434,831	31,139,911	31,861,019	32,598,516	33,352,768	34,124,151
P4 Large Commercial	-	-	-	-	-	-	-	-	-	-	-
P5 Government	6,213,311	4,607,994	5,367,865	8,461,211	9,694,911	9,961,593	10,160,825	10,364,042	10,571,323	10,782,749	10,998,404
P6 Large Government	-	-	-	-	-	-	-	-	-	-	-
P7 Streetlights	-	886,638	1,089,826	1,717,861	1,968,336	2,022,480	2,062,929	2,104,188	2,146,272	2,189,197	2,232,981
P8 CUC Municipal Pumping	-	1,376,994	1,300,214	1,999,206	2,228,285	2,219,433	2,184,605	2,137,396	2,073,518	2,114,988	2,157,288
Total	32,574,537	26,762,808	32,228,375	50,783,306	58,163,155	59,731,702	60,886,666	62,053,836	63,229,430	64,535,985	65,869,511
Total FAC and Rate Revenues	81,828,925	81,885,857	86,322,782	104,838,164	112,174,196	113,693,723	114,793,164	115,896,411	116,996,743	118,314,975	119,660,178
Non-Rate Revenues	3,492,447	8,179,350	4,872,046	5,372,046	5,372,046	5,372,046	4,472,046	4,472,046	4,472,046	4,472,046	4,472,046
Total Revenues	85,321,372	90,065,208	91,194,828	110,210,211	117,546,242	119,065,770	119,265,211	120,368,458	121,468,789	122,787,022	124,132,224
Less Uncollectibles	(911,905)	(5,781,980)	(5,854,499)	(7,075,243)	(7,546,199)	(7,643,749)	(7,856,553)	(7,727,379)	(7,798,018)	(7,882,645)	(7,969,004)
Net Revenues	84,409,467	84,283,228	85,340,329	103,134,968	110,000,043	111,422,021	111,608,658	112,641,079	113,670,772	114,904,377	116,163,220
Power Cost of Service											
<u>O&M Code</u>											
5000 PF -- Production Fuel	\$ 52,647,797	\$ 55,123,049	\$ 54,094,407	\$ 54,054,858	\$ 54,011,041	\$ 53,962,021	\$ 53,906,499	\$ 53,842,576	\$ 53,767,313	\$ 53,778,990	\$ 53,790,666
5100 P -- Personnel	13,214,433	16,872,603	17,378,781	17,900,145	18,437,149	18,990,263	19,559,971	20,146,770	20,751,173	21,373,709	22,014,920
5200 GA -- General and Administrative	3,217,958	5,297,356	5,606,277	5,924,465	6,252,199	6,589,765	6,937,458	7,295,582	7,664,450	8,044,383	8,435,714
5300 S -- Supplies	464,583	739,679	754,399	776,735	799,699	823,301	847,546	872,433	897,953	924,996	952,854
5400 M -- Maintenance	3,687,434	20,049,495	21,322,980	16,670,669	15,797,890	14,655,650	9,846,247	20,575,101	19,836,003	10,759,259	15,719,134
5500 OP -- Other Production	4,303,121	4,504,129	4,504,238	4,504,350	4,504,466	4,504,585	4,504,707	4,504,834	4,504,964	4,505,097	4,505,235
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
0 #N/A	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 77,535,326	\$ 102,586,312	\$ 103,661,082	\$ 99,831,222	\$ 99,802,444	\$ 99,525,585	\$ 95,602,428	\$ 107,237,296	\$ 107,421,856	\$ 99,386,435	\$ 105,418,523
Total Operating Expenses	77,535,326	102,586,312	103,661,082	99,831,222	99,802,444	99,525,585	95,602,428	107,237,296	107,421,856	99,386,435	105,418,523
Net Revenues for NO,Capital Outlays and Debt Service	7,786,046	(12,521,104)	(12,466,253)	10,378,988	17,743,798	19,540,185	23,662,783	13,131,162	14,046,934	23,400,587	18,713,701
Capital Outlays	351,008	2,705,000	1,864,300	1,920,229	1,977,836	2,037,171	2,098,286	2,161,235	2,226,072	2,292,854	2,361,639

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL POWER SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

POWER Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Debt Service**

Debt Service -- Current	-	-	-	-	-	-	-	-	-	-	-
Debt Service -- Future	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639	5,521,167
Total Debt Service	-	-	3,163,194	3,163,194	3,163,194	3,163,194	3,163,194	4,438,676	4,438,676	5,489,639	5,521,167

Net Revenues for Non-Operating	7,435,038	(15,226,104)	(17,493,747)	5,295,565	12,602,768	14,339,820	18,401,303	6,531,252	7,382,186	15,618,095	10,830,894
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Total Non-Operating	3,924,962	4,122,867	4,173,998	4,252,679	4,333,569	4,416,699	4,502,087	4,589,732	4,679,590	4,774,891	4,873,062
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Total Cost of Service -- CASH BASIS	81,811,295	109,414,179	112,862,573	109,167,324	109,277,043	109,142,649	105,365,995	118,426,938	118,766,193	111,943,818	118,174,392
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Net Revenues	2,598,172	(25,130,951)	(27,522,244)	(6,032,356)	723,000	2,279,372	6,242,663	(5,785,859)	(5,095,421)	2,960,559	(2,011,172)
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Percent of COS	3.0%	-27.9%	-30.2%	-5.5%	0.6%	1.9%	5.2%	-4.8%	-4.2%	2.4%	-1.6%
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Debt Coverage

Excludes Capital Outlays, Non-Operating	-	-	(3.94)	3.28	5.61	6.18	7.48	2.96	3.16	4.26	3.39
All Inclusive	-	-	(7.70)	(0.91)	1.23	1.72	2.97	(0.30)	(0.15)	1.54	0.64

**COMMONWEALTH UTILITIES CORPORATION
COMBINED UTILITIES COST OF SERVICE MODEL
WATER SUMMARY**

	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
Water Summary											
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
Total Accounts											
Total Accounts	10,566	10,566	10,572	10,578	10,584	10,590	10,596	10,602	10,608	10,614	10,620
New Accounts			6	6	6	6	6	6	6	6	6
Avg. Annual Growth Rate			0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Annual Water Consumption											
W.1 Residential	836,836,559	836,836,559	922,708,630	990,120,312	1,050,680,250	1,103,253,154	1,146,301,073	1,177,644,316	1,194,002,090	1,194,666,680	1,195,331,270
W.2 Multi Family	1,175,700	1,175,700	1,295,688	1,389,625	1,473,845	1,546,770	1,606,261	1,649,286	1,671,276	1,671,276	1,671,276
W.3 Commercial	349,055,477	349,055,477	384,951,069	413,160,061	438,521,840	460,560,798	478,632,809	491,825,229	498,764,750	499,151,690	499,538,629
W.4 CUC	3,716,357	3,716,357	4,095,635	4,392,569	4,658,785	4,889,298	5,077,348	5,213,348	5,282,859	5,282,859	5,282,859
W.5 Government	61,492,069	61,492,069	67,767,724	72,680,884	77,085,786	80,899,926	84,011,462	86,261,769	87,411,926	87,411,926	87,411,926
W.6 PSS	31,282,126	31,282,126	34,474,665	36,974,078	39,214,931	41,155,253	42,738,148	43,882,919	44,468,025	44,468,025	44,468,025
W.7 CHC	39,067,420	39,067,420	43,054,497	46,175,948	48,974,490	51,397,707	53,374,542	54,804,218	55,534,940	55,534,940	55,534,940
W.8 CPA	3,035,722	3,035,722	3,345,537	3,588,088	3,805,548	3,993,843	4,147,453	4,258,545	4,315,326	4,315,326	4,315,326
W.9 Other9	-	-	-	-	-	-	-	-	-	-	-
W.10 Other10	-	-	-	-	-	-	-	-	-	-	-
Total System	1,325,661,431	1,325,661,431	1,461,693,443	1,568,481,565	1,664,415,475	1,747,696,749	1,815,889,094	1,865,539,629	1,891,451,193	1,892,502,722	1,893,554,251

**COMMONWEALTH UTILITIES CORPORATION
COMBINED UTILITIES COST OF SERVICE MODEL
WATER SUMMARY**

	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
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Water Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Revenues and Expenses****Water Revenues**Water Rate Revenue

W.1	Residential	\$ 5,704,046	\$ 2,681,513	\$ 7,609,628	\$ 12,812,042	\$ 14,990,269	\$ 15,857,766	\$ 16,649,467	\$ 17,335,514	\$ 17,871,297	\$ 18,238,869	\$ 18,613,995
W.2	Multi Family	-	4,250	11,835	20,141	23,767	25,312	26,707	27,897	28,797	29,373	29,960
W.3	Commercial	2,835,704	1,177,062	3,355,429	5,726,220	6,773,430	7,228,103	7,639,729	7,991,502	8,258,314	8,430,015	8,605,281
W.4	CUC	-	208,184	175,639	84,790	104,683	110,991	116,718	121,640	125,421	127,930	130,488
W.5	Government	2,242,606	3,371,909	2,771,555	1,187,568	1,249,843	1,332,415	1,406,972	1,470,452	1,518,286	1,548,651	1,579,624
W.6	PSS	208,440	108,146	307,317	525,734	622,990	665,626	704,049	736,653	761,043	776,264	791,789
W.7	CHC	-	114,747	343,941	589,947	700,545	749,712	793,959	831,418	859,296	876,482	894,012
W.8	CPA	-	167,229	138,241	60,893	49,658	52,758	55,566	57,970	59,804	61,000	62,220
W.9	Other9	-	-	-	-	-	-	-	-	-	-	-
W.10	Other10	-	-	-	-	-	-	-	-	-	-	-
		10,990,796	7,833,041	14,713,586	21,007,334	24,515,185	26,022,682	27,393,168	28,573,046	29,482,258	30,088,584	30,707,370

Water Electric Charge

W.1	Residential	\$ -	\$ 3,113,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W.2	Multi Family	-	4,374	-	-	-	-	-	-	-	-	-
W.3	Commercial	-	1,298,486	-	-	-	-	-	-	-	-	-
W.4	CUC	-	13,825	-	-	-	-	-	-	-	-	-
W.5	Government	-	228,750	-	-	-	-	-	-	-	-	-
W.6	PSS	-	116,370	-	-	-	-	-	-	-	-	-
W.7	CHC	-	145,331	-	-	-	-	-	-	-	-	-
W.8	CPA	-	11,293	-	-	-	-	-	-	-	-	-
W.9	Other9	-	-	-	-	-	-	-	-	-	-	-
W.10	Other10	-	-	-	-	-	-	-	-	-	-	-
		-	4,931,461	-	-	-	-	-	-	-	-	-

Total Rate Revenues	10,990,796	12,764,502	14,713,586	21,007,334	24,515,185	26,022,682	27,393,168	28,573,046	29,482,258	30,088,584	30,707,370
Non-Rate Revenues	344,408	1,111,890	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330	594,330
Total Revenues	11,335,204	13,876,392	15,307,916	21,601,664	25,109,515	26,617,012	27,987,498	29,167,377	30,076,588	30,682,914	31,301,701
Less Uncollectibles	(337,621)	(890,833)	(982,733)	(1,611,973)	(1,708,751)	(1,708,751)	(1,796,733)	(1,872,479)	(1,930,848)	(1,969,773)	(2,009,497)
Net Revenues	10,997,583	12,985,559	14,325,183	20,214,887	23,497,542	24,908,261	26,190,765	27,294,898	28,145,740	28,713,142	29,292,203

Water Cost of ServiceO&M Code

5000	PF -- Production Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100	P -- Personnel	5,623,820	7,521,573	7,747,221	7,979,637	8,219,026	8,465,597	8,719,565	8,981,152	9,250,587	9,528,104	9,813,947
5200	GA -- General and Administrative	1,204,035	1,859,223	1,915,000	1,972,450	2,031,624	2,092,572	2,155,349	2,220,010	2,286,610	2,355,209	2,425,865
5300	S -- Supplies	680,403	1,049,104	1,149,700	1,232,762	1,306,490	1,368,204	1,414,416	1,440,433	1,439,617	1,484,789	1,531,375
5400	M -- Maintenance	1,917,419	5,562,565	5,729,442	5,901,326	6,078,365	6,260,716	6,448,538	6,641,994	6,841,254	7,046,491	7,257,886
5500	OP -- Other Production	3,361,144	3,399,329	3,311,399	3,487,115	4,143,783	4,249,090	4,141,035	4,011,588	3,853,305	3,894,059	3,935,629
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
	Total	12,786,822	19,391,795	19,852,762	20,573,290	21,779,289	22,436,179	22,878,903	23,295,177	23,671,373	24,308,652	24,964,702

Total Operating Expenses	12,786,822	19,391,795	19,852,762	20,573,290	21,779,289	22,436,179	22,878,903	23,295,177	23,671,373	24,308,652	24,964,702
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Net Revenues for NO,Capital Outlays and Debt Service	(1,451,618)	(5,515,403)	(4,544,846)	1,028,375	3,330,227	4,180,833	5,108,595	5,872,199	6,405,215	6,374,262	6,336,998
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Capital Outlays	122,658	1,134,500	911,035	938,366	966,517	995,513	1,025,378	1,056,139	1,087,823	1,120,458	1,154,072
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Historical	Test Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9
2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035

Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan

Total Debt Service

(1,574,276)	(6,649,903)	(5,455,881)	90,009	2,363,710	3,185,320	4,083,217	4,816,060	5,317,391	5,253,804	5,182,927
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467,291	639,525	649,577	665,848	682,573	699,757	717,403	735,509	754,063	773,799	794,130
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13,376,770	21,165,820	21,413,374	22,177,503	23,428,378	24,131,448	24,621,684	25,086,825	25,513,260	26,202,910	26,912,904
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Net Revenues	(2,379,188)	(8,180,261)	(7,088,191)	(1,962,616)	69,164	776,812	1,569,081	2,208,073	2,632,480	2,510,232	2,379,299
Percent of COS	-21.0%	-59.0%	-46.3%	-9.1%	0.3%	2.9%	5.6%	7.6%	8.8%	8.2%	7.6%

All Inclusive

COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL WW SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035

Wastewater Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Total Accounts**

Total Accounts	2,793	2,793	2,799	2,805	2,811	2,817	2,823	2,829	2,835	2,841	2,847
New Accounts			6	6	6	6	6	6	6	6	6
Avg. Annual Growth Rate			0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%

Annual Wastewater Billing Units

WW.1	Residential	177,167,263	177,167,263	195,707,284	210,401,766	223,695,660	235,338,988	244,993,921	252,182,841	256,188,603	256,840,482	257,492,361
WW.2	Multi Family	1,175,700	1,175,700	1,295,688	1,389,625	1,473,845	1,546,770	1,606,261	1,649,286	1,671,276	1,671,276	1,671,276
WW.3	Commercial	195,491,414	244,364,267	269,629,875	289,538,027	307,471,837	323,094,704	335,951,071	345,395,910	350,459,274	350,923,458	351,387,643
WW.4	CUC	120,000	120,000	132,247	141,835	150,431	157,874	163,946	168,337	170,582	170,582	170,582
WW.5	Government	6,986,309	6,986,309	7,699,306	8,257,505	8,757,960	9,191,297	9,544,808	9,800,473	9,931,146	9,931,146	9,931,146
WW.6	PSS	20,221,606	20,221,606	22,285,349	23,901,036	25,349,584	26,603,860	27,627,086	28,367,097	28,745,325	28,745,325	28,745,325
WW.7	CHC	38,466,491	38,466,491	42,392,240	45,465,677	48,221,172	50,607,116	52,553,543	53,961,228	54,680,711	54,680,711	54,680,711
WW.8	CPA	1,240,533	1,240,533	1,367,137	1,466,255	1,555,119	1,632,065	1,694,836	1,740,234	1,763,437	1,763,437	1,763,437
WW.9	Other9	-	-	-	-	-	-	-	-	-	-	-
WW.10	Other10	-	-	-	-	-	-	-	-	-	-	-
Total System		440,869,315	489,742,168	540,509,125	580,561,726	616,675,609	648,172,674	674,135,472	693,265,405	703,610,353	704,726,416	705,842,480

**COMMONWEALTH UTILITIES CORPORATION
COMBINED UTILITIES COST OF SERVICE MODEL
WW SUMMARY**

	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
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Wastewater Summary**Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan****Revenues and Expenses -- CASH BASIS****Wastewater Revenues**Wastewater Rate Revenue

WW.1	Residential	\$ 643,039	\$ 590,271	\$ 1,384,335	\$ 2,339,482	\$ 2,746,574	\$ 2,914,597	\$ 3,068,838	\$ 3,203,538	\$ 3,310,082	\$ 3,384,875	\$ 3,461,335
WW.2	Multi Family	-	3,877	9,223	15,697	18,524	19,729	20,817	21,746	22,447	22,896	23,354
WW.5	Commercial	1,113,304	847,163	2,002,449	3,425,066	4,059,228	4,338,740	4,592,045	4,808,763	4,973,383	5,079,570	5,188,014
WW.6	CUC	-	8,160	6,612	3,546	1,869	2,001	2,119	2,220	2,294	2,340	2,387
WW.5	Government	1,178,750	475,069	384,965	206,438	108,822	116,490	123,390	129,229	133,571	136,242	138,967
WW.6	PSS	155,416	66,789	160,200	274,245	325,153	347,553	367,731	384,844	397,628	405,580	413,692
WW.7	CHC	-	122,063	296,778	508,963	604,298	646,641	684,751	717,019	741,042	755,863	770,980
WW.8	CPA	-	82,669	66,990	35,923	18,380	19,675	20,840	21,827	22,560	23,011	23,471
WW.9	Other9	-	-	-	-	-	-	-	-	-	-	-
WW.10	Other10	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	3,090,509	2,196,061	4,311,552	6,809,359	7,882,847	8,405,425	8,880,533	9,289,185	9,603,007	9,810,377	10,022,201

Wastewater Electric Charge Revenue

WW.1	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WW.2	Multi Family	-	-	-	-	-	-	-	-	-	-	-
WW.5	Commercial	-	-	-	-	-	-	-	-	-	-	-
WW.6	CUC	-	-	-	-	-	-	-	-	-	-	-
WW.5	Government	-	-	-	-	-	-	-	-	-	-	-
WW.6	PSS	-	-	-	-	-	-	-	-	-	-	-
WW.7	CHC	-	-	-	-	-	-	-	-	-	-	-
WW.8	CPA	-	-	-	-	-	-	-	-	-	-	-
WW.9	Other9	-	-	-	-	-	-	-	-	-	-	-
WW.10	Other10	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-	-	-	-	-	-

Total Rate Revenue	3,090,509	2,196,061	4,311,552	6,809,359	7,882,847	8,405,425	8,880,533	9,289,185	9,603,007	9,810,377	10,022,201
Non-Rate Revenues	103,237	333,291	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151	178,151
Total Revenues	3,193,746	2,529,352	4,489,704	6,987,510	8,060,998	8,583,576	9,058,684	9,467,336	9,781,159	9,988,529	10,200,353
Less Uncollectibles	(607,620)	(162,379)	(288,229)	(448,582)	(517,498)	(551,046)	(581,547)	(607,781)	(627,928)	(641,241)	(654,839)
Net Revenues	2,586,126	2,366,973	4,201,475	6,538,928	7,543,501	8,032,530	8,477,138	8,859,555	9,153,231	9,347,288	9,545,513

O&M Code

5000	PF -- Production Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100	P -- Personnel	1,949,658	2,572,170	2,649,335	2,728,815	2,810,679	2,895,000	2,981,849	3,071,305	3,163,444	3,258,347	3,356,098
5200	GA -- General and Administrative	526,220	1,250,348	1,287,859	1,326,494	1,366,289	1,407,278	1,449,496	1,492,981	1,537,771	1,583,904	1,631,421
5300	S -- Supplies	88,876	373,163	415,696	453,674	490,924	526,850	560,625	591,063	616,367	635,703	655,644
5400	M -- Maintenance	282,832	820,621	845,239	870,596	896,714	923,616	951,324	979,864	1,009,260	1,039,538	1,070,724
5500	OP -- Other Production	963,923	944,100	920,067	971,696	1,161,980	1,194,215	1,165,320	1,130,589	1,087,987	1,099,821	1,111,893
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-	-
	Total	3,811,509	5,960,402	6,118,196	6,351,276	6,726,586	6,946,957	7,108,615	7,265,802	7,414,828	7,617,313	7,825,779

Total Operating Expenses	3,811,509	5,960,402	6,118,196	6,351,276	6,726,586	6,946,957	7,108,615	7,265,802	7,414,828	7,617,313	7,825,779
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Net Revenues for Non-Operating,Capital Outlays and Debt Service	(617,763)	(3,431,050)	(1,628,492)	636,235	1,334,412	1,636,619	1,950,069	2,201,534	2,366,330	2,371,216	2,374,573
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COMMONWEALTH UTILITIES CORPORATION COMBINED UTILITIES COST OF SERVICE MODEL WW SUMMARY											
	Historical 2025	Test Year 2026	Year 1 2027	Year 2 2028	Year 3 2029	Year 4 2030	Year 5 2031	Year 6 2032	Year 7 2033	Year 8 2034	Year 9 2035
Wastewater Summary											
Scenario: 2026 08 18 Revised Rate Filing -- 3 Year Rate Plan											
Capital Outlays	49,597	277,500	285,825	294,400	303,232	312,329	321,699	331,350	341,290	351,529	362,075
Debt Service											
Debt Service -- Current	-	-	-	-	-	-	-	-	-	-	-
Debt Service -- Future	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-	-	-	-
Net Revenues for Non-Operating	(667,360)	(3,708,550)	(1,914,317)	341,835	1,031,180	1,324,290	1,628,371	1,870,185	2,025,040	2,019,687	2,012,499
Non-Operating	268,467	346,838	351,211	359,624	368,266	377,139	386,243	395,574	405,123	415,371	425,928
Total Cost of Service -- CASH Basis	4,129,572	6,584,740	6,755,232	7,005,299	7,398,084	7,636,425	7,816,557	7,992,726	8,161,242	8,384,213	8,613,782
Net Revenues	(1,543,447)	(4,217,767)	(2,553,757)	(466,371)	145,417	396,105	660,581	866,829	991,989	963,075	931,731
Percent of COS	-48.3%	-166.8%	-56.9%	-6.7%	1.8%	4.6%	7.3%	9.2%	10.1%	9.6%	9.1%
Debt Coverage											
Excludes Debt, Cap Outlays, Non-Operating	-	-	-	-	-	-	-	-	-	-	-
All Inclusive	-	-	-	-	-	-	-	-	-	-	-