

SCHEDULE A

Company Name: **Community Utilities of Pennsylvania Inc. - Wastewater**
 Financial Report for Twelve Months Ended
December 31, 2024

(Thousands of Dollars)

	Actual per <u>Books</u> (1)	Intrastate <u>Percent</u> (2)	Intrastate per books (3)	<u>Adjustments (a)</u> (4)	<u>Adjusted Results</u> (5)
(1) Original Cost of Plant In Service	\$27,576	1.0000	\$27,576		\$27,576
(2) Less: Depreciation Reserve	8,786	1.0000	8,786		8,786
(3) Net Plant in Service	18,790		18,790	0	18,790
Additions:					
(4) Land/Plant Held for Future Use		1.0000	0		0
(5) Materials & Supplies & Fuel Stocks	12	1.0000	12		12
(6) Cash Working Capital (b)	0	1.0000	0		0
(7) Other	392	1.0000	392		392
Deductions:					
(8) Accumulated Deferred Income Taxes	848	1.0000	848		848
(9) Liberalized Depreciation		1.0000	0		0
(10) Investment Tax Credit		1.0000	0		0
(11) Other	6	1.0000	6		6
(12) Customer Deposits	0	1.0000	0		0
(13) Customer Advances		1.0000	0		0
(14) Contributions in Aid of Construction	1,631	1.0000	1,631		1,631
(15) Other		1.0000	0		0
(16) RATE BASE	\$16,709		\$16,709	0	\$16,709
(17) <u>Operating Revenues</u>	<u>\$4,084</u>	<u>1.0000</u>	<u>4,084</u>		<u>\$4,084</u>
Operating Expenses					
(18) Operation & Maintenance	2,848	1.0000	2,848		2,848
(19) Annual Depreciation	453	1.0000	453		453
(20) Taxes - Other than Income	94	1.0000	94		94
(21) State Income Tax - Current	0	1.0000	0		0
(22) Federal Income Tax - Current	0	1.0000	0		0
(23) Deferred Income Taxes	0	1.0000	0		0
(24) Investment Tax Credit (Net)	0	1.0000	0		0
(25) Total Operating Expenses	3,395		3,395	0	3,395
(26) INCOME AVAILABLE FOR RETURN	\$689		\$689	\$0	\$689
RATE OF RETURN - OVERALL	4.12%		4.12%		4.12%

(a) Schedule B and Schedule C

(b) As adjudicated in last rate case
or as currently calculated

SCHEDULE B

COMPANY NAME: Community Utilities of Pennsylvania Inc. - Wastewater

Summary of Pro Forma Intrastate Adjustments
(Thousands of Dollars)

	<u>Rate Base Adjustments</u>	<u>Rate Base</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Taxes*</u>
(1)					
(2)					
(3)					
<u>Income Statement Adjustments</u>					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
Totals		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

*Includes gross receipts tax (GRT), where applicable

SCHEDULE C

COMPANY NAME: Community Utilities of Pennsylvania Inc. - Wastewater

Explanation of Adjustments

Rate Base Adjustments

(1) [Redacted]

(2) [Redacted]

(3) [Redacted]

Income Statement Adjustments

(4) [Redacted]

(5) [Redacted]

(6) [Redacted]

(7) [Redacted]

(8) [Redacted]

(9) [Redacted]

(10) [Redacted]

Explanation of Changes to Intrastate Allocation Factors (if applicable)

SCHEDULE D-1

COMPANY NAME: Community Utilities of Pennsylvania Inc. - Wastewater
 Intrastate Per Books
 Calculation of Return on Common Equity
 for the 12 Months Ended 12/31/24

(Thousands of Dollars)

	Capital Ratios (a) (1)	x	Rate Base (b) (2)	=	Totals (3)	x	Embedded Cost Rates(c) (4)	=	Total Rate Base Related Cost of Debt and Preferred & Preference (5)
	Sch. E Col. 2		Sch. A. Col. 3 Line 16				Sch. F Col. 7		
1) Debt	44.61%		\$16,709		\$7,454		5.12%		\$382
2) Preferred	0.00%		\$16,709		0		0.00%		0
3) Common Equity	<u>55.39%</u>		\$16,709		<u>9,254</u>				
4) Total	<u>100.00%</u>				<u>\$16,709</u>				<u>\$382</u>

12 Months ended 12/31/24

	Intrastate Per Books
5) Income Available for Return (from Sch. A, Col. 3, Line 26)	\$689
6) Less: Total Rate Base Related Cost of Debt and Preferred (Col 5, Line 4)	<u>\$382</u>
7) Income Available for Common Equity (Line 5 Less Line 6)	<u>\$307</u>
8) Debt Cost (Col 5., Line 1)	\$382
9) Less: Interest Expense used to compute State and Federal Income Taxes	<u>406</u>
10) Difference (Line 8 Less Line 9)	(24)
11) Times: Composite State and Federal Income Tax Rate	<u>29.49%</u>
12) Net Addition or (Deduction) (Line 10 x Line 11)	<u>(\$7)</u>
13) Income Available for Common Equity, including Income Tax Effect of using Debt Cost (Line 7 plus Line 12)	<u>\$300</u>
14) Return on Common Equity (Line 7/Line 3, Col. 3)	<u>3.32%</u>
15) Return on Common Equity, including Income Tax Effect of using Debt Cost (Line 13/Line 3, Col. 3)	<u>3.24%</u>

SCHEDULE D-2

COMPANY NAME: Community Utilities of Pennsylvania Inc. - Wastewater
 Intrastate Pro Forma Results
 Calculation of Return on Common Equity
 for the 12 Months Ended 12/31/24
 (Thousands of Dollars)

	Capital Ratios(a)		Rate Base(b)		Totals		Embedded Cost Rates(c)		Total Rate Base Related Cost of Debt and Preferred & Preference
	(1)	x	(2)	=	(3)	x	(4)	=	(5)
	Sch. E Col. 2		Sch. A. Col. 5 Line 16				Sch. F Col. 7		
1) Debt	44.61%		\$16,709		\$7,454		5.12%		\$382
2) Preferred	0.00%		\$16,709		0		0.00%		0
3) Common Equity	55.39%		\$16,709		9,254				
4) Total	100.00%				\$16,709				\$382

12 Months ended 12/31/24

	Intrastate Adjusted
5) Income Available for Return (from Sch. A, Col. 5, Line 26)	\$689
6) Less: Total Rate Base Related Cost of Debt and Preferred (Col 5, Line 4)	\$382
7) Income Available for Common Equity (Line 5 Less Line 6)	\$307
8) Debt Cost (Col 5., Line 1)	\$382
9) Less: Interest Expense used to compute State and Federal Income Taxes	406
10) Difference (Line 8 Less Line 9)	(24)
11) Times: Composite State and Federal Income Tax Rate	29.49%
12) Net Addition or (Deduction) (Line 10 x Line 11)	(\$7)
13) Income Available for Common Equity, including Income Tax Effect of using Debt Cost (Line 7 plus Line 12)	\$300
14) Return on Common Equity (Line 7/Line 3, Col. 3)	3.32%
15) Return on Common Equity, including Income Tax Effect of using Debt Cost (Line 13/Line 3, Col. 3)	3.24%

SCHEDULE E

COMPANY NAME: Community Utilities of Pennsylvania Inc. - Wastewater
 Calculation of Capital Structure and Related Ratios
 for the Twelve Months Ended 12/31/24

(Thousands of Dollars)

	Total Company Actual Amount Outstanding <u>(1)</u>	Ratios <u>(2)</u>
Total Debt (Sch. F., Col. 4)	\$454,357	44.61%
Total Preferred & Preference Stock Stock (Sch. F., Co.. 4)	0	0.00%
<u>Common Equity</u>		
Common Stock	0	
Premium on Common Stock		
Capital Surplus	387,265	
Capital Stock		
Retained Earnings	176,816	
Other		
Total Common Equity	<u>564,081</u>	<u>55.39%</u>
Total Capital	<u><u>\$1,018,438</u></u>	<u><u>100.00%</u></u>

Schedule F

COMPANY NAME: Community Utilities of Pennsylvania Inc. - Wastewater
 Cost of Debt and Preferred Stock as Adjusted
 For the 12 Months Ended 12/31/24
 (Thousands of Dollars)

Item/Description	Issue Date (1)	Maturity Date (2)	Interest Rate (3)	Outstanding Balance (4)	Effective Cost Rate (5)	Percent to Total (6)	Weighted Cost Rate (7)
Long Term Debt			(See Appendix A)				
Short Term Debt (If Applicable)							
Total				454,357			5.12% ***debt held at parent company
Preferred Stock							
Total				0			0.00%

Community Utilities of Pennsylvania Inc. - Wastewater

Summary of Returns

Overall Return - Actual	Overall Return - Adjusted	Equity Return - Actual	Equity Return - Adjusted
4.12%	4.12%	3.24%	3.24%

APPENDIX A
NEXUS REGULATED UTILITIES, INC. AND SUBSIDIARY COMPANIES
CAPITALIZATION AS OF 12/31/2024

Description	Amount		Debt after debt costs removed	Actual Rate	Blended Rates
Revolver	147,000,000		147,000,000	6.47%	2.08%
Long-term debt (\$75M) - 9/23	-		-	0.00%	0.00%
Long-term debt (\$75M) - 6/22	-		-	0.00%	0.00%
Long-term debt (\$50M) - 5/20	-		-	0.00%	0.00%
Long-term debt (\$156M) - 5/24	156,000,000		154,036,959	5.61%	1.92%
Long-term debt (\$50M) - 5/20	46,000,000		45,809,922	3.35%	0.34%
Long-term debt (\$180M) - 7/06	108,000,000		107,510,110	3.33%	0.79%
Long-term debt (\$100M) - 10/18	-	44.76%	-	0.00%	0.00%
Equity	564,081,106	55.24%	564,081,106		5.12%
Total Capital	1,021,081,106	100.00%	1,018,438,098		