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April 10, 2017

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

VIA ELECTRONIC FILING

**RE: Pennsylvania Public Utility Commission v. Citizens' Electric Company of Lewisburg, PA;
Supplement No. 114 to Tariff Electric – Pa. P.U.C. No. 14 (Compliance Filing)
Docket No. R-2016-2531550**

Dear Secretary Chiavetta:

Please find attached for filing with the Pennsylvania Public Utility Commission Citizens' Electric Company of Lewisburg, PA's ("Citizens'") Supplement No. 114 to Tariff Electric – Pa. P.U.C. No. 14 ("Supplement No. 114"). Citizens' is filing Supplement No. 114 in compliance with the Commission's Order entered on April 6, 2017, at Docket No. R-2016-2531550. Consistent with Ordering Paragraph No. 4, Citizens' is filing Supplement No. 114 on one day's notice, with issued and effective dates of April 10, 2017, and April 11, 2017, respectively.

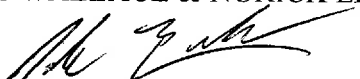
Supplement No. 114 increases the Company's distribution rates and implements other tariff changes in accordance with the Commission's Order in the above-referenced docket. This filing also adjusts Citizens' State Tax Adjustment Surcharge ("STAS") to a surcredit of -0.0332%, to reflect the roll-in of state taxes into distribution rates. Please note that the state taxes rolled into distribution rates reflect the 2016 levels, which did not include the adjustment implemented as of January 1, 2017, to the Company's Public Utility Realty Tax Assessment ("PURTA") and the PURTA Surcharge established by the Department of Revenue. The Company's recalculation is set forth in Tab A, Attachments A, B, C, D, E, and F (computation of STAS for period April 11, 2017, through December 31, 2017, with roll-in). The supporting documentation was submitted with Citizens' filing on December 21, 2016, at Docket No. R-2016-2580943.

As shown by the attached Certificate of Service, all parties to this proceeding are being duly served with a copy of this filing. Thank you.

Very truly yours,

McNEES WALLACE & NURICK LLC

By


Adeolu A. Bakare

Counsel to Citizens' Electric Company of Lewisburg, PA

c: Certificate of Service
Erin Laudenslager, Bureau of Technical Utility Services (via E-Mail and First-Class Mail)

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CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL AND FIRST CLASS MAIL

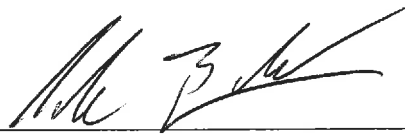
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Counsel to Citizens' Electric Company of Lewisburg, PA

Dated this 10th day of April, 2017, at Harrisburg, Pennsylvania.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG

RULES AND REGULATIONS AND RATE SCHEDULES FOR ELECTRIC SERVICE

IN

**LEWISBURG BOROUGH; BUFFALO, EAST BUFFALO AND KELLY
TOWNSHIPS, UNION COUNTY; AND WEST CHILLISQUAQUE
TOWNSHIP, NORTHUMBERLAND COUNTY, PENNSYLVANIA**

Issued April 10, 2017

Effective April 11, 2017

Filed in compliance with the
Pennsylvania Public Utility
Commission's Order entered on
April 6, 2017, at Docket No. R-
2016-2531550.

Issued by
ERIC WINSLOW, PRESIDENT
1775 Industrial Boulevard
Lewisburg, PA 17837

N O T I C E !

**THIS SUPPLEMENT MAKES $\{\{\text{CHANGES}\}\}$ TO EXISTING
RATES, RULES AND REGULATIONS**

See Page No. 2

LIST OF CHANGES MADE IN THIS SUPPLEMENT

Supplement No. 114 implements a distribution rate increase and certain other changes to Citizens' Rules and Regulations in its tariff. Specifically, Supplement No. 114:

- Page 37: Sets the "State Tax Adjustment Surcharge" to a surcredit of -0.0332% as of April 11, 2017.
- Page 41: Increases the Customer Charge and the variable distribution charge for all energy consumption.
- Page 43: Increases the Customer Charge and consolidates the energy-based charges into a single rate.
- Page 44: Increases the "Minimum Charge."
- Page 45: Increases the Customer Charge and decreases the first block charge.
- Page 46: Increases the "Minimum Charge."
- Page 47: Under "Net Monthly Distribution Rate," increases the monthly per meter charge and the monthly per light post charge.
- Page 49: Under "Net Monthly Rates," increases the distribution charges for all available lighting types.
- Page 53: Increases the Customer Charge and the energy-based charge.

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(C) Indicates Change

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcredit of (C)
-0.0332% will apply to all bills for service rendered on or after April 11, (I) (C)
2017.

The State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission whenever the Company experiences a material change in any of the taxes used in calculation of the surcharge. Such recalculation will be submitted to the Commission within 10 days after the occurrence of the event which occasions such recomputation. If the recomputed surcharge is less than the one in effect the utility will, or if the recomputed surcharge is more than the one in effect the utility may, submit such recomputation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be ten days after filing. Any charges or credits in the surcharge shall be rolled into the base rates in the Company's next base rate proceeding.

(C) Indicates Change (I) Indicates Increase

**SCHEDULE RS
RESIDENTIAL SERVICE**

APPLICATION OF SCHEDULE

Service supplied in accordance with Company's Residential Service Requirements contained in Rule 31, in Company's Rules and Regulations.

NET MONTHLY DISTRIBUTION RATE

\$11.50 Customer Charge (I)
2.2340 cents per kWh for all kWh (I)

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 determined under this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

GSSR-1 = 8.171 cents per kWh

(I) Indicates Increase

**SCHEDULE GLP-1
GENERAL LIGHT AND POWER SERVICE**

APPLICATION OF SCHEDULE

This rate schedule is for small general light and power service at secondary voltage or at a higher available voltage at the option of the Customer.

NET MONTHLY DISTRIBUTION RATE

- \$14.50 Customer Charge (I)
- \$3.00 per kilowatt for all kilowatts of the Billing Demand (D)
- 0.9310 cents per kWh for all kWh (C)
- * * *

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 or the GSSR-2, and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers.

Customers with monthly billing demands under 400 kW for each of the prior 12 months will pay the GSSR-1. As set forth in the GSSR-1 Rider, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges.

GSSR-1 = 8.171 cents per kWh

Customers with a monthly billing demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. As set forth in the GSSR-2 Rider, the GSSR-2 rate includes the Administrative Charges defined in Rider GSSR-2 (including administrative, ancillary, and congestion charges from the wholesale supplier and administrative charges from the Company). Costs for energy, capacity and transmission (including RTEP) will be added to the Administrative Charge as set forth in the GSSR-2 Rider.

GSSR-2 Administrative Charge = 0.384 cents per kWh

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

SCHEDULE GLP-1 (cont'd)
GENERAL LIGHT AND POWER SERVICE

MINIMUM CHARGE

\$14.50 per month, plus \$3.00 per kW times the Billing Demand, but not less than 50% of the highest Billing Demand of the preceding eleven months.

(I)

BILLING DEMAND

Billing Demand is the average kilowatts supplied during the 15-minute period of maximum use during the current month, but not less than 5 kW.

Pending the installation of a demand meter, Billing Demand shall be determined by dividing the kilowatt-hour use by 200.

TAX ADJUSTMENT SURCHARGE

The Tax Adjustment Surcharge included in this Tariff is applied to all charges under this rate.

PAYMENT

The above net rates apply when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date the bill is mailed. After the due date, a late payment charge of 1.50% per month on the then unpaid and overdue balance will be added. The Company may also initiate collection procedures.

CONTRACT PERIOD

Not less than one year.

SPECIAL PROVISION

Upon application, pursuant to Act 103 of 1985, volunteer fire companies and non-profit senior citizens' center may elect to have its electric service rendered under the Residential Service (RS) Rate Schedule upon execution of a contract for a minimum term of one year.

(I) Indicates Increase

**SCHEDULE GLP-3
GENERAL LIGHT AND POWER SERVICE
50 KILOWATTS MINIMUM**

APPLICATION OF SCHEDULE

General light and power service for not less than 50 kilowatts from available lines of three phase 230 volts or at a higher available voltage at the option of the Customer.

NET MONTHLY DISTRIBUTION RATE

\$52.00 Customer Charge	(I)
\$5.20 per kilowatt for all kilowatts of the Billing Demand	
0.9290 cents per kWh for 30 kWh per kilowatt of the Billing Demand	(D)
0.1000 cents per kWh for all additional kWh	

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 or the GSSR-2, and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers.

Customers with monthly billing demands under 400 kW for each of the prior 12 months will pay the GSSR-1. As set forth in the GSSR-1 Rider, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges.

GSSR-1 = 8.171 cents per kWh

Customers with a monthly billing demand of 400 kW or more during any month in the last 12 months will pay the GSSR-2. As set forth in the GSSR-2 Rider, the GSSR-2 rate includes the Administrative Charges defined in Rider GSSR-2 (including administrative, ancillary, and congestion charges from the wholesale supplier and administrative charges from the Company). Costs for energy, capacity and transmission (including RTEP) will be added to the Administrative Charge as set forth in the GSSR-2 Rider.

GSSR-2 Administrative Charge = 0.384 cents per kWh

(I) Indicates Increase (D) Indicates Decrease

SCHEDULE GLP-3 (cont'd)
GENERAL LIGHT AND POWER SERVICE
50 KILOWATTS MINIMUM

MINIMUM CHARGE

The monthly minimum charge is the customer charge of \$52.00, plus \$5.20 (I) (C) per kW times the minimum Billing Demand requirement of this rate schedule but not less than 50 kW.

BILLING DEMAND

Billing Demand is the average kilowatts supplied during the 15-minute period of maximum use during the current month, but not less than 50% of the highest demand during the preceding eleven months.

VOLTAGE DISCOUNT

21 cents per kilowatt of Billing Demand when service is supplied at 12,000 volts for loads over 1000 kilowatts.

TAX ADJUSTMENT SURCHARGE

The Tax Adjustment Surcharge included in this Tariff is applied to all charges under this rate.

PAYMENT

The above net rates apply when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date the bill is mailed. After the due date, a late payment charge of 1.50% per month on the then unpaid and overdue balance will be added. The Company may also initiate collection procedures.

CONTRACT PERIOD

Not less than one year.

(I) Indicates Increase (C) Indicates Change

**SCHEDULE MBL
MUNICIPAL BOULEVARD STREET LIGHTING SERVICE BY CONTRACT
WITH MUNICIPAL AUTHORITIES**

AVAILABILITY

This schedule applies to street lighting with incandescent lamps controlled by Company when proper underground cables and lighting standards are available in the Borough of Lewisburg, Pennsylvania.

NET MONTHLY DISTRIBUTION RATE

\$3.37 for each meter (I)
\$2.73 for each light post connected to the meter (I)

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 determined under this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

GSSR-1 = 8.171 cents per kWh

(I) Indicates Increase

SCHEDULE OL
OUTDOOR LIGHTING SERVICE BY CONTRACT
HIGH PRESSURE SODIUM (HPS) & MERCURY VAPOR (MV) *

APPLICATION OF SCHEDULE

Outdoor dusk to dawn lighting service to any customer when such service can be supplied from existing overhead or underground secondary supply lines.

NET MONTHLY RATES

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation***	Total Cost
100	HPS	8,500	OH	Open	\$8.50	\$3.72	\$12.22
100	HPS	8,500	UG	Open	\$13.81	\$3.72	\$17.53
100	HPS	8,500	UG	Colonial**	\$16.18	\$3.72	\$19.90
400	HPS	45,000	OH	Cobra	\$13.28	\$13.30	\$26.58
400	HPS	45,000	UG	Cobra	\$20.89	\$13.30	\$34.19
175	MV*	6,650	OH	Open	\$6.80	\$5.72	\$12.52

(I)
 |
 (I)

*As a result of the passage of the 2005 Federal Energy Policy Act, Mercury Vapor lamps are now being discontinued. Therefore, Mercury Vapor lamps are no longer being offered for new installations. The Company reserves the right to replace any existing Mercury Vapor installation with a Company approved alternative.

**Colonial HPS and MV fixtures installed prior to March 1, 2008 will be billed at the 100W HPS UG open-type fixture rate.

*** Customers' monthly generation charge will be adjusted periodically to reflect changes in the Company's GSSR-1.

Alternative EGS supply is not available under this tariff.

HOURS OF SERVICE

All lamps will be controlled with automatic controls which will operate according to the degree of darkness, approximately 4,200 hours per year. The Company will endeavor to replace burned out lamps within 2 business days after notification. There is no reduction in the bill for lamp or power outages.

STANDARD EQUIPMENT AND SERVICE

All outdoor lighting facilities will be supplied, installed, operated, owned and maintained by the Company. New equipment installed under the above rates shall be the standard equipment of the type currently approved and furnished by the Company.

Company installs up to one span of secondary not exceeding 150 feet from an existing 120 Volt secondary supply and one pole for each lamp, provided the location of the pole is accessible by a service truck for the installation and maintenance of the pole and lamp.

(I) Indicates Increase

**SCHEDULE SH
SPACE HEATING**

APPLICATION OF SCHEDULE

This rate schedule is in the process of elimination and is available only to customers and service locations supplied hereunder continuously on and after August 8, 1981. For Space Heating through a separate meter for single phase service or three phase service, if available. Use of service for air conditioning and water heating equipment may be supplied hereunder in connection with the space heating equipment, all in accordance with the requirements specified herein.

NET MONTHLY DISTRIBUTION RATE

\$19.00 Customer Charge	(I)
3.0730 cents per kWh	(I)

GENERATION SUPPLY RATES

For customers purchasing generation supply service from Citizens' Electric Company's Default Service, the generation charge is the GSSR-1 determined under this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

GSSR-1 = 8.171 cents per kWh

(I) Indicates Increase

A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

**Computation of State Tax Adjustment Surcharge
for the Period April 11, 2017 through December 31, 2017**

	<u>Amount</u>	<u>Attachment Number</u>
1 Capital Stock Tax	\$ -	A
2 Corporate Net Income Tax	\$ -	
3 Utility Realty Tax	\$ -	B
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Lines 1, 2, 3, and 4	\$ -	
6 PURTA Surcharge Rate Adjustment	\$ -	C
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	D
8 Total of Lines 5, 6, and 7	\$ -	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ -	
10 STAS reconciliation for period January 1, 2016 through December 31, 2016	<u>\$ (4,900)</u>	E
11 Total of Lines 9 and 10	\$ (4,900)	
12 Gross Intrastate Operating Revenues derived from service under rates subject to the jurisdiction of the Pa. Public Utility Commission for the application period January 1, 2015 through December 31, 2015 with adjustments (Page 12)	\$ 14,776,885	F
13 Surcredit rate to be applied for the period April 11, 2017 through December 31, 2017 (Line 11 divided by Line 12)	<u><u>-0.0332%</u></u>	

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT A

Calculation of Surcharge Rate 4/11/17 - 12/31/17

Capital Stock Tax @ .00 mills effective 1/1/17

1 Tax Base -- year 2015 see attached page 2 of 2015 PA Tax Report		\$ 6,160,990
2 Tax Millage in basic rates (2017)	0.000000	
3 Tax Millage effective 1/1/17	<u>0.000000</u>	
4 Effective Rate Increase (Decrease) (Line 2 minus Line 3)		<u>0.000000</u>
5 Total Capital Stock/Franchise Tax Increase (Decrease) (Line 1 X Line 4)		<u>\$ -</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcharge Rate 4/11/17 - 12/31/17Public Utility Realty Tax Assessment (PURTA)

1	8/01/16 Notice of Determination Adjustments: State Tax Property Value at December 31, 2015	\$ 718,848	
2	Pa. Public Utility Realty Tax (Based on applied rate of 30.9861 mills x Line 1)		\$ 22,274
3	8/01/15 Notice of Determination Adjustments: State Tax Property Value at December 31, 2014	\$ 718,848	
4	Pa. Public Utility Realty Tax (Based on applied rate of 30.9176 mills x Line 1)		\$ 22,225
5	2017 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 49</u>

continued on page 3A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcharge Rate 4/11/17 - 12/31/17Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 3 (Line 5)		\$	49
	Notice of Determination Adjustments:			
		<u>8/1/2016</u>		
2	<u>1998 PURTA</u>			
	Liability Adjustment	\$	4	\$ 4
3	<u>1999 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
4	<u>2000 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
5	<u>2001 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
6	<u>2002 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
7	<u>2003 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
8	<u>2004 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
9	<u>2005 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
10	<u>2006 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
11	<u>2007 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
12	<u>2008 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
13	<u>2009 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
14	<u>2010 PURTA</u>			
	Liability Adjustment	\$	5	\$ 5
15	<u>2011 PURTA</u>			
	Liability Adjustment	\$	1	\$ 1
16	<u>2012 PURTA</u>			
	Liability Adjustment	\$	6	\$ 6
17	<u>2013 PURTA</u>			
	Liability Adjustment	\$	11	\$ 11
18	<u>2014 PURTA</u>			
	Liability Adjustment	\$	42	\$ 42
19	Total 2017 PURTA Adjustment (Lines 1 through 18)			\$ 123
20	Rolled in to base Rates Month 2017			\$ 123
21	Balance			\$ -

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT C

Calculation of Surcharge Rate 4/11/17 - 12/31/17

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2017

Projected taxable revenues for period January 1, 2017 to December 31, 2017 (Page 14)	\$ 13,892,475
PURTA surcharge rate as established by the Department of Revenue and published in the Pennsylvania Bulletin on September 3, 2016	<u>0.0000</u>
2017 PURTA Surcharge	<u>\$ -</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG PA

ATTACHMENT D

Calculation of Surcharge Rate 4/11/17 - 12/31/17

Revenue Neutral Reconciliation (RNR) Tax Adjustment
Applicable to Gross Receipts Tax

Tax Year Ending 2017

Projected taxable revenues for Pa. gross receipts tax for period January 1, 2017 to December 31, 2017 (Page 14)	\$ 13,892,475
RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on Dec. 1, 2001	<u>0.000</u>
Projected increase in applicable 2017 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

**Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2016**

	<u>Amount</u>	<u>Schedule Number</u>
1 Capital Stock Tax	\$ (17,843)	1
2 Corporate Net Income Tax	\$ -	
3 Utility Realty Tax	\$ (535)	2
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Items 1, 2, 3, and 4	\$ (18,378)	
6 PURTA Surcharge Rate Adjustment	\$ -	3
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	4
8 Total of Lines 5, 6, and 7	\$ (18,378)	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ (19,530)	
10 STAS reconciliation for period Jan. 1, 2015 through December 31, 2015	<u>\$ (737)</u>	
11 Total of Lines 9 and 10	\$ (20,267)	
12 STAS Revenue Collections (Page 11)	<u>\$ (15,367)</u>	5
13 (Over)/Under Collection (Line 11 minus Line 12)	<u><u>\$ (4,900)</u></u>	

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2016

Calculation of Surcharge Rate 1/1/16 - 12/31/16

Capital Stock Tax @ .00 mills effective 1/1/16

1	Tax Base -- year 2014 see attached page 2 of 2014 PA Tax Report		\$ 6,174,197
2	Tax Millage in basic rates (2011)	0.002890	
3	Tax Millage effective 1/1/16	<u>0.000000</u>	
4	Effective Rate Increase (Decrease) (Line 2 minus Line 3)		<u>(0.002890)</u>
5	Total Capital Stock/Franchise Tax Increase (Decrease) (Line 1 X Line 4)		<u>\$ (17,843)</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 2

Public Utility Realty Tax Assessment (PURTA)

Calculation of Surcharge Rate 1/1/16 - 12/31/16

1	8/01/15 Notice of Determination Adjustments: State Tax Property Value at December 31, 2014	\$	718,848	
2	Pa. Public Utility Realty Tax (Based on applied rate of 30.9176 mills x Line 1)			\$ 22,225
3	Revised 8/11/14 Notice of Determination Adjustments: State Tax Property Value at December 31, 2013	\$	702,000	
4	Pa. Public Utility Realty Tax (Based on applied rate of 32.4251 mills x Line 1)			\$ 22,762
5	2016 PURTA Adjustment (Line 2 minus Line 4)			<u>\$ (537)</u>

continued on page 8A

ATTACHMENT E
 CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Schedule 2

Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 8 (Line 5)		\$ (537)
	Notice of Determination Adjustments:	<u>8/1/2015</u>	
2	<u>1998 PURTA</u>		
	Liability Adjustment	<u>\$ 10</u>	\$ 10
3	<u>1999 PURTA</u>		
	Liability Adjustment	<u>\$ (1)</u>	\$ (1)
4	<u>2000 PURTA</u>		
	Liability Adjustment	<u>\$ (1)</u>	\$ (1)
5	<u>2001 PURTA</u>		
	Liability Adjustment	<u>\$ (1)</u>	\$ (1)
6	<u>2002 PURTA</u>		
	Liability Adjustment	<u>\$ (1)</u>	\$ (1)
7	<u>2003 PURTA</u>		
	Liability Adjustment	<u>\$ (1)</u>	\$ (1)
8	<u>2004 PURTA</u>		
	Liability Adjustment	<u>\$ -</u>	\$ -
9	<u>2005 PURTA</u>		
	Liability Adjustment	<u>\$ 1</u>	\$ 1
10	<u>2006 PURTA</u>		
	Liability Adjustment	<u>\$ 1</u>	\$ 1
11	<u>2007 PURTA</u>		
	Liability Adjustment	<u>\$ -</u>	\$ -
12	<u>2008 PURTA</u>		
	Liability Adjustment	<u>\$ -</u>	\$ -
13	<u>2009 PURTA</u>		
	Liability Adjustment	<u>\$ 1</u>	\$ 1
14	<u>2010 PURTA</u>		
	Liability Adjustment	<u>\$ 1</u>	\$ 1
15	<u>2011 PURTA</u>		
	Liability Adjustment	<u>\$ 1</u>	\$ 1
16	<u>2012 PURTA</u>		
	Liability Adjustment	<u>\$ 3</u>	\$ 3
17	<u>2013 PURTA</u>		
	Liability Adjustment	<u>\$ (11)</u>	\$ (11)
18	Total 2016 PURTA Adjustment (Lines 1 through 17)		<u><u>\$ (535)</u></u>

Schedule 3

**Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2016**

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2016

Taxable revenues for Pa. gross receipts tax
for period January 1, 2016 to December 31, 2016 (Page 13) \$ 13,429,003

PURTA surcharge rate as established by the Department
of Revenue and published in the Pennsylvania Bulletin on August 29, 2015 0.0000

2016 PURTA Surcharge \$ -

**Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2016**

**Revenue Neutral Reconciliation (RNR) Tax Adjustment
Applicable to Gross Receipts Tax**

Tax Year Ending 2016

1	Taxable revenues for Pa. gross receipts tax for period January 1, 2016 to December 31, 2016 (Page 13)	\$ 13,429,003
2	RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on December 1, 2001	\$ <u> -</u>
3	Projected increase in applicable 2016 gross receipts tax liability based on RNR tax rate adjustment	\$ <u> -</u>

ATTACHMENT E
CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Schedule 5

STAS Revenue Collected/(Refunded)
for period January 1, 2016 through December 31, 2016

<u>Month</u>	<u>Tax Surcharge</u>
January	\$ (1,584)
February	\$ (1,812)
March	\$ (1,432)
April	\$ (1,268)
May	\$ (1,071)
June	\$ (1,064)
July	\$ (1,100)
August	\$ (1,277)
September	\$ (1,315)
October	\$ (1,094)
November	\$ (1,092)
December (estimate)	\$ (1,258)
Total STAS Collected/(Refunded)	<u>\$ (15,367)</u>

OPERATING REVENUES

Revenue billed for 12 month audited period ending December 31, 2015

Residential	\$ 9,437,345	
Commercial & Industrial	\$ 5,178,331	
Public Street & Highway Lighting	\$ 124,984	
Customer' Forfeited Discounts	\$ 29,280	
	<u> </u>	
Total Gross Electric Revenue including Tax Surcharge *		\$ 14,769,940
Less: Tax Surcharge collected		<u>\$ (6,945)</u>
Total Electric Revenue projected for application period January 1, 2017 through December 31, 2017		<u>\$ 14,776,885</u>

*Revenue does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Revenues Billed from Service Under Rates
for the Application Period January 1, 2016 to December 31, 2016

<u>Month</u>	<u>MWh Sales</u>	<u>Base Rate Revenue*</u>	<u>Forfeited Discounts</u>	<u>Total Revenues</u>
January	15,858	\$ 1,365,925	\$ 2,069	\$ 1,367,994
February	18,379	\$ 1,562,047	\$ 2,330	\$ 1,564,377
March	14,708	\$ 1,234,660	\$ 2,378	\$ 1,237,038
April	13,039	\$ 1,067,465	\$ 2,774	\$ 1,070,239
May	11,233	\$ 902,378	\$ 2,297	\$ 904,675
June	13,024	\$ 919,177	\$ 2,167	\$ 921,344
July	13,105	\$ 950,650	\$ 1,695	\$ 952,345
August	15,104	\$ 1,103,333	\$ 1,877	\$ 1,105,210
September	16,302	\$ 1,136,369	\$ 1,818	\$ 1,138,187
October	13,953	\$ 945,100	\$ 1,930	\$ 947,030
November	12,590	\$ 943,561	\$ 1,490	\$ 945,051
December (estimate)	<u>14,460</u>	<u>\$ 1,273,138</u>	<u>\$ 2,375</u>	<u>\$ 1,275,513</u>
Totals	<u>171,755</u>	<u>\$ 13,403,803</u>	<u>\$ 25,200</u>	<u>\$ 13,429,003</u>

*Does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

**Projected Revenues Billed from Service Under Rates
for the Application Period January 1, 2017 to December 31, 2017**

<u>Month</u>	<u>MWh Sales</u>	<u>Base Rate Revenue*</u>	<u>Forfeited Discounts</u>	<u>Projected Revenues</u>
January	17,239	\$ 1,363,043	\$ 2,156	\$ 1,365,199
February	20,204	\$ 1,597,478	\$ 2,156	\$ 1,599,634
March	17,145	\$ 1,355,611	\$ 2,156	\$ 1,357,767
April	15,027	\$ 1,188,146	\$ 2,156	\$ 1,190,302
May	11,622	\$ 918,921	\$ 2,156	\$ 921,077
June	13,165	\$ 1,040,922	\$ 2,156	\$ 1,043,078
July	12,556	\$ 992,770	\$ 2,156	\$ 994,926
August	13,564	\$ 1,072,470	\$ 2,156	\$ 1,074,626
September	14,431	\$ 1,141,022	\$ 2,156	\$ 1,143,178
October	11,715	\$ 926,275	\$ 2,156	\$ 928,431
November	13,312	\$ 1,052,545	\$ 2,156	\$ 1,054,701
December	15,397	\$ 1,217,401	\$ 2,156	\$ 1,219,557
Totals	175,377	\$ 13,866,603	\$ 25,872	\$ 13,892,475

*Does not include unbilled revenue.