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July 1, 2019

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

**VIA HAND DELIVERY**

**RE: Wellsboro Electric Company – Supplement No. 125 to Tariff Electric – Pa. P.U.C. No. 8  
Docket No. R-2019-3008208**

Dear Secretary Chiavetta:

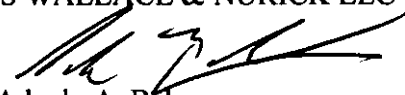
Attached for filing with the Pennsylvania Public Utility Commission ("PUC" or "Commission") is Wellsboro Electric Company's ("Wellsboro" or "Company"), Supplement No. 125 to Tariff Electric – Pa. P.U.C. No. 8 ("Supplement No. 125"). The purpose of Supplement No. 125 is to implement an increase to Wellsboro's distribution rates. The proposed Tariff Supplement contains an issued date of July 1, 2019, and a proposed effective date of August 30, 2019.

Wellsboro also attaches for filing its Statement of Reasons and other required documentation supporting the proposed Tariff Supplement. This information includes the responses to the Commission's filing requirements set forth in 52 Pa. Code § 53.52(a), (b) and (c).

If you have any questions regarding the attached documents, please feel free to contact the undersigned. As shown by the attached Certificate of Service, the statutory parties 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 Wellsboro Electric Company

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

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**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Wellsboro Electric Company 2019	:	
Distribution Base Rate Filing	:	
	:	Docket No. R-2019-3008208
Supplement No. 125 to Tariff	:	
Electric - Pa. PUC No. 8	:	

**STATEMENT OF REASONS**

Wellsboro Electric Company ("Wellsboro" or "Company") hereby files with the Pennsylvania Public Utility Commission ("PUC" or "Commission") proposed Supplement No. 125 to Tariff Electric - Pa. PUC No. 8, with an issued date of July 1, 2019, and a proposed effective date of August 30, 2019. The Tariff Supplement reflects an increase in Wellsboro's distribution rates and other tariff changes. The Statement of Reasons provides a background of the filing and an explanation of the reasons necessitating the proposed distribution rate increase.

In addition, attached to this Statement of Reasons are the following documents in support of the proposed changes:

Tab A	Responses to 52 Pa. Code § 53.52(a)
Tab B	Responses to 52 Pa. Code § 53.52(b)
Tab C	Responses to 52 Pa. Code § 53.52(c)
Tab D	Spreadsheets Supporting Proposed Rates
Tab E	Rate of Return Information
Tab F	Proposed Tariff Supplement No. 125 to Tariff Electric - Pa. PUC No. 8
Tab G	Cost of Service Study
Tab H	Summary Chart of Proposed Distribution Rate Changes
Tab I	Customer Notice – Billing Insert and Public Notice
Tab J	Press Release
Tab K	Affidavit of Craig C. Eccher

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SECRETARY'S BUREAU

**I. DESCRIPTION OF COMPANY**

Wellsboro is a small investor-owned Electric Distribution Company ("EDC") providing service in the Borough of Wellsboro, Pennsylvania, and surrounding areas in Tioga County.

Wellsboro is wholly-owned by C&T Enterprises, Inc. ("C&T"). C&T is a holding and management services company that currently also owns Citizens' Electric Company of Lewisburg, PA ("Citizens") and Valley Energy, Inc. ("Valley").

Wellsboro's service territory is predominantly rural and is surrounded by the service territory of Pennsylvania Electric Company ("Penelec") and Tri-County Rural Electric Cooperative. As of December 31, 2018, Wellsboro served 6,337 customers, of which 5,116 were residential, 1,216 were commercial and industrial, 2 were lighting, and 4 were exchange utility. The documentation attached at Tab D, Schedule B5 of Exhibit\_\_(HSG-1), shows the total customers served by Wellsboro on December 31, 2018, and the number of customers projected to be served as of December 31, 2019 and 2020.

Electric distribution service remains a service that is regulated by the Commission pursuant to traditional ratemaking processes under Chapter 13 of the Public Utility Code, 66 Pa. C.S. § 1301, *et seq.* Wellsboro continues to have the obligation to act as the Default Service Provider ("DSP") for all customers in its service territory in conformance with requirements set forth in the Competition Act, 66 Pa. C.S. § 2807.

## **II. AMOUNT AND REASONS FOR PROPOSED DISTRIBUTION RATE INCREASE**

Wellsboro conducted an analysis of whether the rates for its unbundled distribution service are sufficient to compensate the Company for the costs that it incurs to provide electric distribution service. As part of this analysis, Wellsboro segregated its revenues received from distribution service, by deducting from total revenues the portion received for generation supply purchases. As a result of that study, the Company determined that an overall distribution rate increase of \$1,419,610 per year is necessary. This analysis was conducted using 2020 as a Fully Projected Future Test Year ("FPFTY"), as authorized by the Public Utility Code. Concurrent with this rate

case filing, Wellsboro filed a Joint Petition for Waiver with Valley seeking a waiver from requirements specific to utilities seeking a general rate increase of more than \$1 million.

The proposed increase is approximately 27.7% of Wellsboro's annual distribution revenues under current rates. *See* Tab D, Schedule B6-1. When considering the Company's total annual revenues (distribution and generation supply), the overall increase is approximately 12.4%. *See* Tab D, Schedule B6 (showing annual total revenues of \$11,405,670). The summary spreadsheets supporting the Company's analysis are referenced in Tabs A, B, and C, and attached at Tab D of this filing. The proofs of revenues showing the impact of the rate increases on the Company's distribution revenues are attached at Tab D, Schedules B6 through B6-4.

*Under current rates, Wellsboro earned a rate of return on its distribution business in 2018 of 5.69%. See* Tab D, Schedule C1. In the FPFTY, Wellsboro's return is projected to decline substantially to 1.61%, a level that is much too low for the short-term and long-term health of the Company. If the full request is granted, the Company will be able to earn a return of approximately 8.06%. Wellsboro believes that this is an appropriate return for its regulated distribution service and is in line with the current expectations of investors in the marketplace. This is especially true for Wellsboro's investors because smaller utilities are generally viewed as carrying more risk due to their susceptibility to larger revenue fluctuations due to weather-related usage variations, loss of customers, and other factors.

Since its last distribution rate increase, Wellsboro has continued to provide safe and reliable service to customers while at the same time the costs of providing that service have continued to grow. Wellsboro has been systematically replacing its aging distribution infrastructure, including reconductoring and installing three-phase tie-points on select lines, increasing pole replacements towards a target of 200-230 per year, installing switches and vacuum reclosers to automate the

isolation of faults to reduce customer outages, and performing other reliability-enhancing improvements. The Company also completed a Geographic Information Systems mapping project in 2018. Referenced as the Asset Verification Project, this effort increased the accuracy of the Company's asset inventory and improved the Company's mapping and outage reporting capabilities.

Additionally, roughly \$850,000 will be invested in the substation and transmission work associated with the Mid-Atlantic Interstate Transmission ("MAIT") 115Kv transmission line upgrade that will lead to a more reliable electric supply to Wellsboro. This project involves the installation of a 115 kV circuit breaker, a 115 kV switch, and a ground switch or relay; high side switch maintenance; a metering installation (revenue quality); a transformer tap change from 34.5 kV to 115 kV and associated testing; and a connection to MAIT with an associated structure.

In comparison to the 2016 rate case, the Company will have increased its utility rate base by over \$920,000 by the end of the FPFTY. *See* Tab D, Schedule C5-1. In a rural territory such as this, capital improvements and vegetation management are ongoing and important activities to ensure service reliability. Operations and Maintenance ("O&M") costs are approximately \$565,000 higher for the FPFTY when compared to the 2016 rate case. *See* Tab D, Schedule C5-1. These increases are driven by several key factors. Notably, Wellsboro's tree-trimming contractor costs have increased by over \$100,000 due to contractor cost increases over the past three years, the Emerald Ash Borer removal, and enhanced tree growth due to wet growing seasons over the past two years. Vegetation management activities are particularly critical in a rural territory like Wellsboro's, which has many miles of off-road rights-of-way carrying poles and wires. The Company is also proactively addressing succession planning for its small workforce. These increased expenses reflect some overlap in positions when appropriate to transition

administrative and executive duties. The expenses also reflect the hiring of a VP, Engineering & Operations/COO, a position which had been vacant.

Above all, the proposed distribution rates will promote the continued provision of safe and reliable service by ensuring that Wellsboro will earn a fair and reasonable return on the resources invested in the distribution system. Wellsboro will be able to continue its capital investment in system improvements, as well as the current maintenance and replacement policies that have resulted in *very safe, adequate and reliable service for customers*. The new rates will also enhance Wellsboro's ability to obtain capital, when necessary, to fund major system improvement projects that may be necessary in the future.

### **III. RATES FOR SPECIFIC CUSTOMER CLASSES**

The new rates for each Service Schedule are summarized in Tab H. The Company conducted a Cost of Service Study ("COSS") to determine the fixed and variable costs of providing service to each customer class. The COSS is included as Tab G of this filing. Based on this study, Wellsboro proposes to allocate the distribution increase on a cost-causation basis, which will result in different percentage increases for each customer class. Tab D, Schedule B6-4 shows the increase that is allocated to each customer class. The Company was not able to move each customer class to full cost-of-service rates because this would have resulted in very large rate increases for residential customers, the remaining industrial customers on Service Schedule No. 5 (IS), and for non-residential and commercial space heating customers on Service Schedule Nos. 3 and 4. As a result, the Company's proposed allocation of the rate increase reflects an additional step in moving all customer classes toward their respective cost-to-serve.

For all non-lighting rate schedules, Wellsboro proposes to increase the monthly customer charge. See Tab D, Schedule B7. A very large portion of the revenues for most utilities are

collected through variable charges (demand-based or energy-based), while the actual cost-to-serve for most customers is largely fixed. Wellsboro's revenues and costs have these same characteristics. To better align rates with the cost of providing service, Wellsboro proposes to recover more costs through fixed charges. As authorized by Act 58 of 2018 (codified at 66 Pa. C.S. § 1330 *et seq.*), Wellsboro is proposing an alternative method to establish monthly customer charges that will reflect costs beyond those traditionally contemplated by the Commission's policies on customer charges. The inclusion of these costs ensures that "infrastructure costs are reasonably allocated to and recovered from customers... consistent with the use of the infrastructure." 66 Pa. C.S. § 1330(a)(1). The mechanism also enhances the stability of Wellsboro's revenues, which will encourage and sustain investments that are needed for the provision of safe adequate and reliable service. *See* 66 Pa. C.S. § 1330(a)(2).

As required by the Commission's regulations, Wellsboro also will reflect its anticipated obligations for various state taxes in the new distribution rates and reset its State Tax Adjustment Surcharge ("STAS") to 0.00%.

In addition to the overall increases in distribution rates, the Company proposes to make certain changes to the rate design and terms for some Service Schedules. The major changes are summarized below.

**A. Service Schedule No. 1 – Residential Service (RS)**

As a distribution company, the majority of Wellsboro's costs to provide service are fixed and do not vary significantly with customers' consumption. For example, Wellsboro's costs to produce a monthly bill for a residential customer do not change if the customer uses 10 kWh of electricity per month or 1,000 kWh of electricity per month. Many other costs of providing distribution service also do not vary based on the amount of electricity that a customer uses. Therefore, Wellsboro is proposing to continue the evolution of its distribution rate design for

Service Schedule No. 1 that was started in its 2007 rate case. Wellsboro's goal is to more accurately reflect the reality of the costs incurred by this class by increasing the Fixed Distribution Service Charge, a flat monthly fee to recover those fixed costs. The proposed monthly charge includes the customer-related costs that have historically been included under the Commission's policy, plus demand-related costs specific to this class. Specifically, Wellsboro is proposing to increase the monthly Fixed Distribution Service Charge from \$10.79 to \$14.25. Wellsboro also proposes to increase the variable distribution charges from 4.6070 cents per kWh to 6.2240 cents per kWh for all Schedule RS energy consumption. *See Tab D, Schedule B7.*

Based on the Company's calculations, the percentage increase in a typical Service Schedule No. 1 customer's total bill (distribution and generation supply) will be approximately 16.1%. Specifically, for the average residential customer using 700 kWh per month, the impact on their monthly bill will be an increase of approximately \$14.78, from \$91.71 to \$106.49. *See Tab D, Schedule B8 at 1.*

**B. Service Schedule No. 2 – Residential Service –All Electric (RSAE)**

Although Wellsboro is in the process of eliminating Service Schedule No. 2, the Company has a small number of grandfathered accounts on this service. Wellsboro proposes to increase the Fixed Distribution Service Charge for these customers from \$10.79 to \$14.25, and to increase the variable distribution charge from 3.9361 cents per kWh to 5.5290 cents per kWh. These changes are consistent with the COSS. Wellsboro also revises the Monthly Minimum Charge consistent with the proposed rate changes for Service Schedule No. 2. *See Tab D, Schedule B7.*

**C. Service Schedule No. 3 - Non-Residential Service (NRS and NRH)**

As with Service Schedule No. 1, and for the reasons discussed above, Wellsboro proposes to increase the monthly Fixed Distribution Service Charge Service Schedule No. 3, Non-Residential Service, for both NRS and NRH accounts. Specifically, Wellsboro proposes to



increase the Fixed Distribution Service Charge for NRS accounts from \$12.22 per month to \$14.25 per month and increase the variable distribution charge from 6.1520 cents per kWh to 7.8530 cents per kWh. *See Tab D, Schedule B7. The Monthly Minimum Charge also increases to \$14.25.*

Based on the Company's calculations, the percentage increase in a typical Service Schedule NRS customer's total bill (distribution and generation supply) will be approximately 13.6%. Specifically, for the average NRS customer using 480 kWh per month, the impact on their monthly bill will be an increase of approximately \$10.19, from \$75.12 to \$85.32. *See Tab D, Schedule B8 at 2.*

The Company also provides Non-Residential Space Heating service under Service Schedule No. 3 (NRH). For those accounts, the Company proposes to increase the Fixed Monthly Distribution Service Charge from \$12.22 per month to \$14.25 per month. The variable distribution service charge is proposed to increase from 6.2081 cents per kWh to 9.0160 cents per kWh. *See Tab D, Schedule B7. The Monthly Minimum Charge also increases to \$14.25.*

**D. Service Schedule No. 4 – Commercial Service (Minimum 7 kW) (CS and CSH)**

As noted above, the majority of Wellsboro's costs to provide electric distribution service are fixed. As the next step in the ongoing effort of ensuring that Wellsboro's distribution rate design for Service Schedule No. 4 properly reflects the fixed nature of most distribution costs, Wellsboro proposes to increase its monthly Fixed Distribution Service Charge for CS customers from \$32.03 to \$37.50, and to increase the monthly demand charge from \$5.91 to \$6.80 for all kW. The variable distribution charge will also increase from 2.0444 cents per kWh to 2.3800 cents per kWh.

The impact of this rate modification on the total monthly bill for the CS customer will vary depending on Billing Demand and monthly usage (*i.e.*, load factor). For example, the bill for a commercial customer with a 10 kW Billing Demand using approximately 2,555 kWh per month

would increase by \$22.94 per month, from \$321.01 to \$343.96, if the full increase is approved. Similarly, the bill for a commercial customer with a Billing Demand of 25 kW using approximately 10,950 kWh per month would increase by \$64.47 per month, from \$1,165.00 to \$1,229. See Tab D, Schedule B8. These examples may not represent the actual increase (or decrease) for every customer on Service Schedule No. 4. As a result, any customer with questions may contact Wellsboro for information regarding their specific account. The Monthly Minimum Charge calculation is changed to reflect the new proposed rate levels.

The Company also provides Commercial Service - Space Heating under Service Schedule No. 4 (CSH). For those accounts, the Company proposes to increase the Fixed Monthly Distribution Service Charge from \$45.81 per month to \$62.50 per month. The variable distribution service charge is proposed to increase from 4.3085 cents per kWh to 6.1220 cents per kWh. The Monthly Minimum Charge is updated to reflect the revised rates.

**E. Service Schedule No. 5 – Industrial Service (IS)**

The Company proposes to keep the current distribution rate structure for Service Schedule No. 5, but to increase each of the rate elements. The Fixed Distribution Service Charge increases from \$67.98 to \$95.00; the demand charge increases from \$8.37 per kW to \$11.00 per kW; the first block of the variable distribution charge increases from 1.5094 cents per kWh to 2.1180 cents per kWh; and the tail block of the variable distribution charge increases from 0.1034 cents per kWh to 0.1400 cents per kWh. The Monthly Minimum Charge also changes consistent with the new rates.

**F. Service Schedules Nos. 6 & 7—Lighting**

The Company is increasing the distribution charges for Service Schedule No. 6—Municipal Street Lighting — and decreasing the distribution charges for Service Schedule No. 7

— Private Outdoor Lighting Service. These rates are being moved to closer to cost-of-service for each Rate Schedule. See Tab D, Schedule B7, page 2.

**G. Service Schedule No. 8 – Exchange of Service**

At times, the Company provides energy on an emergency basis to customers of other utilities. When this occurs, Wellsboro bills the utility for the supply at the GSSR rate and for the distribution of the power. Wellsboro proposes to increase the distribution charge for the delivery of this power from 7.0100 cents per kWh to 9.3190 cents per kWh.

**IV. TAX CUTS AND JOBS ACT OF 2017**

On May 17, 2018, the Commission entered an Order at Docket No R-2018-3000558 directing Wellsboro to reflect rate impacts from the Tax Cuts and Jobs Act of 2017 ("TCJA") by either implementing a temporary negative surcharge for all customers ("TCJA Temporary Surcharge") of -0.66% or effective July 1, 2018 or implementing a distribution rate reduction effective July 1, 2018. See, *Tax Cuts and Jobs Act of 2017 – Wellsboro Electric Company*, Docket No. R-2018-3000562 at 3 (Order entered May 17, 2018) ("Wellsboro TCJA Order"). In response to the Wellsboro TCJA Order, the Company filed a tariff supplement on June 15, 2018 ("TCJA Supplement") voluntarily decreasing its distribution rates. At the request of Commission staff, the Company modified its TCJA Supplement to implement a TCJA Voluntary Surcharge in the required amount, subject to a rate reconciliation on January 1, 2019.

On September 20, 2018, Wellsboro and Citizens' jointly filed a Petition seeking amendment of their respective TCJA Orders. See *Petition for Amendment of the May 17, 2018 Orders Directing Citizens' Electric Company of Lewisburg, PA and Wellsboro Electric Company to Supplement Their Tariffs in Response to the Tax Cuts and Jobs Act*, Docket Nos. R-2018-3000562 and R-2018-300558 (September 20, 2018) ("Joint Petition for Amendment"). With

regard to Wellsboro, the Joint Petition for Amendment requested issuance of an Order amending the Wellsboro TCJA Order in order to:

- 1) Remove the expected January 1, 2019 rate change;
- 2) Keep the current rates in effect through July 1, 2019;
- 3) Require Wellsboro to submit a recalculation including a reconciliation 60 days prior to July 1, 2019; and
- 4) Maintain the July 1 rate change and reconciliation process for subsequent years until Wellsboro submits a rate case.

On November 8, 2018, the Commission entered an Order granting the Joint Petition for Amendment without modification ("Amended Wellsboro TCJA Order"). Accordingly, on May 2, 2019, Wellsboro filed a reconciliation of its Voluntary Surcharge effective July 1, 2019, which the Commission approved via Secretarial Letter issued on June 19, 2019. In that filing, Wellsboro requested to keep the existing reduction in distribution rates in effect and to address the reconciliation in its upcoming rate case at this docket.

Consistent with the Amended Wellsboro TCJA Order, Wellsboro proposes to maintain the current distribution rates reflecting the TCJA Voluntary Surcharge during the pendency of this base rate case and conduct a final reconciliation of the TCJA Voluntary Surcharge and implement any further customer credits or surcharges within 120 days after the new rates proposed herein take effect.

#### **V. NOTICE PROCEDURES AND EFFECTIVENESS OF PROPOSED RATE CHANGES**

Wellsboro has elected to proceed under the provisions of Section 53.45(b)(4) of the Commission's regulations in providing notice to its customers of its rate change. *See* 52 Pa. Code § 53.45(b)(4). Accordingly, all customers of record as of July 1, 2019, will receive a bill insert of

the Notice of Proposed Rate Increase and Tariff changes attached at Tab I. In addition, Wellsboro today issued a press release in the format shown in Tab J.

## **VI. ADDITIONAL INFORMATION**

The Company has engaged HSG Group, Inc. ("HSG Group") to prepare the supporting information and cost analyses submitted with this filing. To the extent evidentiary hearings are convened regarding this matter, representatives from HSG Group will testify in support of the calculations. In addition, the Company may rely on testimony from various personnel as necessary during this process.

## **VII. APPEARANCE OF COUNSEL**

Wellsboro will be represented regarding this filing by the following attorneys:

Pamela C. Polacek (PA I.D. No. 78276)  
Adeolu A. Bakare (PA I.D. No. 208541)  
Matthew L. Garber (PA I.D. No. 322855)  
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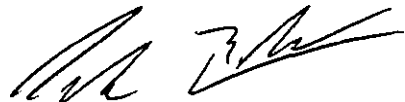
All inquiries or pleadings regarding this filing should be directed to Ms. Polacek, Mr. Bakare and Mr. Garber at the address and telephone number noted above. The Company encourages interested parties to informally contact its attorneys to discuss any questions or concerns related to the filing.

**VIII. CONCLUSION**

**WHEREFORE**, Wellsboro Electric Company requests that the Pennsylvania Public Utility Commission review and approve its proposed Supplement No. 125 to Tariff Electric - Pa. PUC No. 8 effective on August 30, 2019.

Respectfully submitted

McNEES WALLACE & NURICK LLC

By   
Pamela C. Polacek (PA I.D. No. 78276)  
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Counsel to Wellsboro Electric Company

Dated: July 1, 2019

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**RESPONSES TO 52 PA CODE § 53.52(a)**

**52 Pa. Code § 53.52(a)(1) The specific reasons for filing this change.**

A full explanation of the reasons for filing this change is set forth in the Statement of Reasons accompanying the filing. In general, this Tariff Supplement is being filed in order to increase distribution rates to provide necessary funding for the operation, maintenance and improvement of Wellsboro Electric Company's ("Wellsboro" or "Company") distribution system. The increases are necessary for Wellsboro to be able to continue its capital investment in system improvements, as well as its current maintenance and replacement policies, and to enhance Wellsboro's ability to obtain capital to fund major system improvement projects that may be necessary in the future. The changes to the Tariff are necessary to ensure appropriately designed rates that properly reflect the costs of providing distribution electric service.



**52 Pa. Code § 53.52(a)(2) The total number of customers served by the utility.**

The total number of customers served by the Company as of December 31, 2018, is 6,337, of which 5,116 customers are residential, 1,216 customers are commercial and industrial, and the remaining 6 are lighting and exchange utility customers. The table at Schedule B5 in Exhibit \_\_ (HSG-1), Tab D, is provided in response to 52 Pa. Code 53.52(b)(3) and shows the number of customers served as of December 31, 2018, and the number projected to be served on December 31, 2019, and December 31, 2020.

**52 Pa. Code § 53.52(a)(3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.**

All of Wellsboro's customers on all service schedules will be impacted by the rate changes. Schedule B5 of Exhibit \_\_ (HSG-1), Tab D, demonstrates the total number of customers in each class that may be affected by the change as of December 31, 2019, and December 31, 2020, as follows:

Residential	5,116
Commercial and Industrial	1,216
Lighting	2
Exchange Utilities	4

In further response to this question, however, the Company has prepared Schedule B2 of Exhibit \_\_ (HSG-1), Tab D, indicating the number of monthly bills in each rate class that will be impacted. Schedules B8 and B8-1 of Exhibit \_\_ (HSG-1), Tab D, provide anticipated bill impacts at various usages and demands.

**52 Pa. Code § 53.52(a)(4) The effect of the change on the utility's customers.**

Distribution rates applicable to all of Wellsboro's customers will increase as a result of this filing. In addition, increased monthly customer charges will better reflect the nature of the fixed costs that Wellsboro incurs in serving these ratepayers and provide more accurate price signals to customers regarding their usage of the distribution system. The end result will be rates that more accurately reflect the costs to serve each class.

**52 Pa. Code § 53.52(a)(5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.**

The proposed changes will increase Wellsboro's annual distribution revenues by approximately 27.7%. Wellsboro's total annual revenues will increase by approximately 12.4%.

**52 Pa. Code § 53.52(a)(6) The effect of the change on the service rendered by the utility.**

The level of service Wellsboro provides its customers will be maintained and improved as a result of current and planned system maintenance and upgrades. The proposed increase is necessary to fund those efforts, as well as major system improvement projects that may be necessary in the future.

**52 Pa. Code § 53.52(a)(7) A list of factors considered by the utility in its determination to make the change.**

The Company conducted analyses that determined that system maintenance and upgrades will be necessary to maintain and enhance the reliability of service that it provides. In addition, the Company examined its current and projected revenues and expenses, and the Company determined that current rates do not adequately recover the Company's current costs of operating the distribution system plus a reasonable return. Finally, the Company conducted a Cost of Service Study to determine how the rate increase should be allocated among customer classes in order to move rates towards cost of service, and to examine its current rate design to propose changes to move towards a rate design that better reflects the costs that are incurred by the Company.

**52 Pa. Code § 53.52(a)(8) Studies undertaken by the utility in order to draft its proposed change.**

The Company performed a financial analysis of its costs to provide distribution service in drafting the proposed changes. The Company also analyzed the appropriate rate of return for its investment in the utility plant and facilities. The Company also performed a Cost of Service Study.

**52 Pa. Code § 53.52(a)(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.**

The Company has taken no customer polls relative to the proposed changes.



**52 Pa. Code § 53.52(a)(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.**

All customers have received, or will receive, a bill insert of the Notice of Proposed Rate Increase and Tariff changes in the format shown in Tab I. In addition, the Company issued the press release attached at Tab J on July 1, 2019.

**52 Pa. Code § 53.52(a)(11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.**

None.

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**RESPONSES TO 52 PA CODE § 53.52(b)**

**52 Pa. Code § 53.52(b)(1) The specific reasons for each increase or decrease.**

See response to Section 53.52(a)(1) at Tab A and Statement of Reasons.

**52 Pa. Code § 53.52(b)(2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.**

See Schedule C1 of Exhibit \_\_ (HSG-1) provided in response to 52 Pa. Code § 53.52(c)(1) at Tab D. By Secretarial Letter issued March 25, 2019, the Commission granted the Company's request to use audited financial data for the year ended December 31, 2018, for the historic test year.

**52 Pa. Code § 53.52(b)(3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.**

See response to 52 Pa. Code § 53.52(a)(3) at Tab A.

The Company has prepared Schedule B5 in Exhibit\_\_(HSG-1), Tab D, indicating the number of monthly bills in each rate class that will experience a rate increase as a result of this filing over the course of the future test year.

**52 Pa. Code § 53.52(b)(4) A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.**

See Tab D, Schedule B6-1 of Exhibit\_\_(HSG-1).

**52 Pa. Code § 53.52(b)(5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.**

None.



**52 Pa. Code § 53.52(b)(6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.**

None.

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**RESPONSES TO 52 PA CODE § 53.52(c)**

**52 Pa. Code § 53.52(c)(1)** A statement showing the utility's calculation of the rate of return or operating ratio (if the utility qualifies to use an operating ratio under § 53.54 (relating to small water and wastewater utilities)) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

See Schedule C1 of Exhibit\_\_ (HSG-1) at Tab D. This schedule is also provided as a stand-alone document at Tab E.

**52 Pa. Code § 53.52(c)(2) A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).**

See Schedule C2 of Exhibit\_\_(HSG-1) at Tab D.

**52 Pa. Code § 53.52(c)(3) A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).**

See Schedule C3 of Exhibit \_\_ (HSG-1) at Tab D.

**52 Pa. Code § 53.52(c)(4)** A statement showing the amount of depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

See Schedule C4 of Exhibit\_\_(HSG-1) at Tab D.

**52 Pa. Code § 53.52(c)(5) A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).**

See Schedule C5 of Exhibit\_\_ (HSG-1) at Tab D.

**52 Pa. Code § 53.52(c)(6)** A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)-(5).

None.



Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
INDEX TO SCHEDULES

A

Line	DESCRIPTION	PERIOD
1	<u>A</u> Index To Schedules	
2		
3	<b>RATES AND REVENUE</b>	
4	<u>B</u> Operating Revenues Under Present Rates	12/31/2018, 12/31/2019 and 12/31/2020
5	<u>B1</u> Summary Of Electric Sales, Customers And Revenue At Present Rates	Historic Year 2018
6	<u>B1-1</u> Billing Units, Rates And Revenue At Present Rates	Historic Year 2018
7	<u>B2</u> Summary Of Electric Sales, Customers And Revenue At Present Rates	Future Test Year 2019
8	<u>B2-1</u> Billing Units, Rates And Revenue At Present Rates	Future Test Year 2019
9	<u>B3</u> Summary Of Electric Sales, Customers And Revenue At Present Rates	Fully Projected Future Test Year 2020
10	<u>B3-1</u> Billing Units, Rates And Revenue At Present Rates	Fully Projected Future Test Year 2020
11	<u>B4</u> Bill Analysis- Revenues Under Present Rates	Historic Year 2018
12	<u>B5</u> Number of Customers Served Whose Bills Will be Increased	12/31/2018, 12/31/2019 and 12/31/2020
13		
14	<u>B6</u> Operating Revenue Under Present Rates and Proposed Rates	12/31/2018, 12/31/2019 and 12/31/2020
15	<u>B6-1</u> Summary Of Proposed Increase to Distribution Revenue	Fully Projected Future Test Year 2020
16	<u>B6-2</u> Summary Of Electric Sales, Customers And Revenue At Proposed Rates	Fully Projected Future Test Year 2020
17	<u>B6-3</u> Billing Units, Rates And Revenue At Proposed Rates	Fully Projected Future Test Year 2020
18	<u>B6-4</u> Proposed Revenue By Rate Class	Fully Projected Future Test Year 2020
19		
20	<b>TARIFF RATES</b>	
21	<u>B7</u> Summary Of Present And Proposed Rates	Fully Projected Future Test Year 2020
22	<u>B8</u> Bill Comparisons (including GSSR)	Fully Projected Future Test Year 2020
23	<u>B8-1</u> Bill Comparisons (excluding GSSR)	Fully Projected Future Test Year 2020
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A

**Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
INDEX TO SCHEDULES**

Line	DESCRIPTION	PERIOD
25	<b>NET OPERATING INCOME AND RATES OF RETURN</b>	
26	<u>C1</u> Net Operating Income And Rates of Return	HY 2018, FTY 2019 and FPFTY 2020
27	<u>C1-1</u> Net Operating Income And Rates of Return- Support Sheet No. 1- Operating Expense and Going-Level Adjustments	HY 2018, FTY 2019 and FPFTY 2020
28	<u>C1-2</u> Summary of Cost of Capital and Fair Rate of Return Based upon a Hypothetical Ratemaking Capital Structure- Type of Capital	12/31/2019 and 12/31/2020
29	<u>C1-3</u> Net Operating Income And Rates of Return- Support Sheet No. 3- Taxes Other Than Income	HY 2018, FTY 2019 and FPFTY 2020
30	<u>C1-4</u> Net Operating Income And Rates of Return- Support Sheet No. 4- Income Tax Calculations	HY 2018, FTY 2019 and FPFTY 2020
31	<u>C1-5</u> Net Operating Income And Rates of Return- Support Sheet No. 5- Pension and OPEB	HY 2018, FTY 2019 and FPFTY 2020
32	<u>C1-6</u> Net Operating Income And Rates of Return- Support Sheet No. 6- Computation of Rate Base	HY 2018, FTY 2019 and FPFTY 2020
33		
34	<u>C2</u> Balance Sheets	12/31/2018, 12/31/2019 and 12/31/2020
35	<u>C3</u> Original Cost of Utility Plant in Service	12/31/2018, 12/31/2019 and 12/31/2020
36	<u>C4</u> Reserve for Depreciation of Utility Plant	12/31/2018, 12/31/2019 and 12/31/2020
37		
38	<u>C5</u> Operating income setting forth the operating revenues and expenses at present rates	HY 2018, FTY 2019 and FPFTY 2020
39	<u>C5-1</u> Comparison to Prior Rate Case	Prior Rate Case and FPFTY 2020
40	<b>DEVELOPMENT OF ALLOCATORS FOR CLASS COST OF SERVICE</b>	
41	<u>D</u> Summary of Allocator Values	
42	<u>D1</u> Distribution System Functionalization and Classification	
43	<u>D2</u> NCP- Sum of Customers' Usage	
44	<u>D3</u> Transformers Classification	
45	<u>D4</u> Service Costs	
46	<u>D5</u> Meter Costs	
47	<u>D6</u> Customer Deposits and Advances; Uncollectible Accounts	
48		
49	<b>CLASS COST OF SERVICE</b>	
50	E Class Cost of Service Study	See separate index

B

Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Operating Revenues Under Present Rates  
12/31/2018, 12/31/2019 and 12/31/2020  
Answer to 52 Pa. Code 53.52 b[2]

Line	Customer Type	Present Rates		Present Rates	
		HY 2018 Total Revenue- Present Rates	HY 2018 Distribution Only	FTY 2019 Distribution Only	FPFTY 2020 Distribution Only
		B1	B2-1	B3-1	
1	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617
2	Commercial and Industrial	5,004,161	2,375,434	2,371,919	2,371,919
3	Lighting	125,483	106,972	106,972	106,972
4	Sales for resale	16,017	7,594	7,813	7,813
5		11,339,280	5,191,187	5,132,322	5,132,322
6					
7	Forfeited Discounts	35,443	35,443	35,443	35,443
8	Rent from Electric Property	68,050	68,050	68,050	68,050
9	Other electric revenue	11,232	11,232	11,232	11,232
10	Annual Rates vs Present Rates	50,058			
11	Book to Bill difference	(9,125)			
12	Adjustments	(89,268)			
13	<b>Total Operating Revenues</b>	<b>\$11,405,670</b>	<b>\$5,305,912</b>	<b>\$5,247,047</b>	<b>\$5,247,047</b>
14					
15	<b>kWh</b>				
16	Residential	44,326,034	44,326,034	43,125,848	43,125,848
17	Commercial and Industrial	60,792,576	60,792,576	64,280,506	64,280,506
18	Lighting	934,528	934,528	921,886	921,886
19	Sales for resale	108,323	108,323	111,454	111,454
20		106,161,461	106,161,461	108,439,694	108,439,694
21					

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Summary Of Electric Sales, Customers And Revenue At Present Rate:  
Historic Year 2018

Line	Rate Class	Sales (kWh)	Average Customers	Revenue - Present Rates					GSRR	Total Revenue
				Fixed Customer Charge	Variable Distribution-Energy	Variable Distribution-Demand	Distribution Total			
1										
2	<u>Residential Customers</u>									
3	Schedule 1- RS	43,834,131	5,078	\$657,553	\$2,019,438	\$0	\$2,676,992	\$3,453,200	\$6,130,192	
4	Schedule 2- RSAE	491,903	37	4,834	19,362	0	24,196	39,231	63,427	
5		<u>44,326,034</u>	<u>5,116</u>	<u>662,387</u>	<u>2,038,800</u>	<u>0</u>	<u>2,701,188</u>	<u>3,492,431</u>	<u>6,193,619</u>	
6										
7	<u>Commercial and Industrial Customers</u>									
8	Schedule 3- NRS	4,354,488	841	123,263	267,888	0	391,151	338,006	729,157	
9	Schedule 3- NRH	16,030	2	293	995	0	1,288	1,263	2,552	
10	Schedule 4- CS	28,291,834	360	138,274	578,398	613,021	1,329,692	1,641,153	2,970,845	
11	Schedule 4- CSH	9,760	1	550	421	0	970	748	1,718	
12	Schedule 5- IS	28,120,464	12	9,993	138,994	503,344	652,332	647,557	1,299,888	
13		<u>60,792,576</u>	<u>1,216</u>	<u>272,373</u>	<u>986,696</u>	<u>1,116,365</u>	<u>2,375,434</u>	<u>2,628,727</u>	<u>5,004,161</u>	
14										
15	Schedule 6- Municipal Street Lights	238,060	2	0	20,906	0	20,906	18,511	39,417	
16	Schedule 7- Private Outdoor Lights	696,468	Not shown	0	86,066	0	86,066	0	86,066	
17	Lighting	934,528	2	0	106,972	0	106,972	18,511	125,483	
18										
19	Schedule 8- Exchange Utility	108,323	4	0	7,594	0	7,594	8,423	16,017	
20										
21	TOTAL	<u>106,161,461</u>	<u>6,337</u>	<u>\$934,760</u>	<u>\$3,140,062</u>	<u>\$1,116,365</u>	<u>\$5,191,187</u>	<u>\$6,148,092</u>	<u>\$11,339,280</u>	

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BI-1

**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Billing Units, Rates And Revenue At Present Rates**  
**Historic Year 2018**

Line	Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU	Total	
<b>BILLING UNITS</b>												
1												
2	kWh Sales	43,834,131	491,903	4,354,488	16,030	28,291,834	9,760	28,120,464	238,060	696,468	108,323	106,161,461
3	GSSR Sales	43,834,131	491,903	4,354,488	16,030	28,291,834	9,760	28,120,464	238,060	696,468	108,323	106,161,461
4												
5	Number of Bills	60,941	448	10,087	24	4,317	12	147	24		48	76,048
6	Average Monthly Bills	5,078	37	841	2	360	1	12	2		4	6,337
7												
<b>Annual Billing Units- Public Lighting and Street Lighting HY 2018</b>												
8												
9	Rate 1							2,832	4,560			7,392
10	Rate 2							72	180			252
11	Rate 3							420	6,984			7,404
12	Rate 4							0	516			516
13												
<b>RATES AND CHARGES</b>												
<b>Tariff Rates</b>												
14												
15	Customer Charge	\$10.79	\$10.79	\$12.22	\$12.22	\$32.03	\$45.81	\$67.98				
16												
17	Energy Block 1	\$0.046070	\$0.039361	\$0.061520	\$0.062081	\$0.020444	\$0.043085	\$0.015094	\$6.02	\$6.32	\$0.07010	
18	Energy Block 2							\$0.001034	\$10.64	\$11.00		
19									\$7.36	\$7.36		
20									\$7.49	\$7.49		
21	Block 1 kWh = Demand X							130				
22	Demand Block 1					\$5.91		\$8.37				
23												
24												
25												
26												
27												
<b>COMPUTATION OF REVENUE</b>												
28	Customer Charge Revenue	657,553	4,834	123,263	293	138,274	550	9,993	0	0	0	934,760
29												
30	Distribution kWh Revenue	2,019,438	19,362	267,888	995	578,398	421	138,994	20,906	86,066	7,594	3,140,062
31	Distribution Demand Reven	0	0	0	0	613,021	0	503,344	0	0	0	1,116,365
32												
33	Total Distribution Revenue	2,019,438	19,362	267,888	995	1,191,419	421	642,338	20,906	86,066	7,594	4,256,427
34												
35	<b>Total Revenue</b>	<b>\$2,676,992</b>	<b>\$24,196</b>	<b>\$391,151</b>	<b>\$1,288</b>	<b>\$1,329,692</b>	<b>\$970</b>	<b>\$652,332</b>	<b>\$20,906</b>	<b>\$86,066</b>	<b>\$7,594</b>	<b>\$5,191,187</b>
36												
<b>BILLING UNITS- DETAIL</b>												
37												
38	Block 1 kWh Sales	43,834,131	491,903	4,354,488	16,030	28,291,834	9,760	7,817,769	238,060	696,468	108,323	85,858,766
39	Block 2 kWh Sales							20,302,695				20,302,695
40												
41	Block 1 kW Demand					103,726		60,137				163,863

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Summary Of Electric Sales, Customers And Revenue At Present Rates**  
**Future Test Year 2019**

Line	Rate Class	Sales (kWh)	Average Customers	Revenue - Present Rates			Distribution Total
				Fixed Customer Charge	Variable Distribution-Energy	Variable Distribution-Demand	
1							
2	<u>Residential Customers</u>						
3	Schedule 1- RS	42,592,555	5,078	\$657,553	\$1,962,239	\$0	\$2,619,792
4	Schedule 2- RSAE	533,293	37	4,834	20,991	0	25,825
5		<u>43,125,848</u>	<u>5,116</u>	<u>662,387</u>	<u>1,983,230</u>	<u>0</u>	<u>2,645,617</u>
6							
7	<u>Commercial and Industrial Customers</u>						
8	Schedule 3- NRS	4,341,011	841	123,263	267,059	0	390,322
9	Schedule 3- NRH	17,743	2	293	1,102	0	1,395
10	Schedule 4- CS	27,954,563	360	138,274	571,503	613,021	1,322,797
11	Schedule 4- CSH	12,990	1	550	560	0	1,109
12	Schedule 5- IS	31,954,199	12	9,993	142,958	503,344	656,296
13		<u>64,280,506</u>	<u>1,216</u>	<u>272,373</u>	<u>983,182</u>	<u>1,116,365</u>	<u>2,371,919</u>
14							
15	Schedule 6- Municipal Street Lights	225,418	2	0	20,906	0	20,906
16	Schedule 7- Private Outdoor Lights	696,468	Not shown	0	86,066	0	86,066
17	Lighting	921,886	2	0	106,972	0	106,972
18							
19	Schedule 8- Exchange Utility	111,454	4	0	7,813	0	7,813
20							
21	TOTAL	<u>108,439,694</u>	<u>6,337</u>	<u>\$934,760</u>	<u>\$3,081,197</u>	<u>\$1,116,365</u>	<u>\$5,132,322</u>

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Billing Units, Rates And Revenue At Present Rates**  
**Future Test Year 2019**

Line	Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU	Total	
<b>BILLING UNITS</b>												
1												
2	kWh Sales	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	31,954,199	225,418	696,468	111,454	108,439,694
3												
4												
5	Number of Bills	60,941	448	10,087	24	4,317	12	147	24		48	76,048
6	Average Monthly Bills	5,078	37	841	2	360	1	12	2		4	6,337
7												
<b>Annual Billing Units- Public Lighting and Street Lighting HY 2018</b>												
9	Rate 1							2,832	4,560			7,392
10	Rate 2							72	180			252
11	Rate 3							420	6,984			7,404
12	Rate 4							0	516			516
13												
<b>RATES AND CHARGES</b>												
<b>Tariff Rates</b>												
14												
15	Customer Charge	\$10.79	\$10.79	\$12.22	\$12.22	\$32.03	\$45.81	\$67.98				
16												
17	Energy Block 1	\$0.04607	\$0.03936	\$0.06152	\$0.06208	\$0.02044	\$0.04309	\$0.01509	\$6.02	\$6.32	\$0.07010	
18	Energy Block 2							\$0.00103	\$10.64	\$11.00		
19									\$7.36	\$7.36		
20									\$7.49	\$7.49		
21	Block 1 kWh = Demand X								130			
22	Demand Block 1					\$5.91		\$8.37				
23												
24												
25												
26												
<b>COMPUTATION OF REVENUE</b>												
27												
28	Customer Charge Revenue	657,553	4,834	123,263	293	138,274	550	9,993	0	0	0	934,760
29												
30	Distribution kWh Revenue	1,962,239	20,991	267,059	1,102	571,503	560	142,958	20,906	86,066	7,813	3,081,197
31	Distribution Demand Revenue	0	0	0	0	613,021	0	503,344	0	0	0	1,116,365
32												
33	<i>Total Distribution Revenue</i>	1,962,239	20,991	267,059	1,102	1,184,524	560	646,303	20,906	86,066	7,813	4,197,562
34												
35	<b>Total Revenue</b>	<b>\$2,619,792</b>	<b>\$25,825</b>	<b>\$390,322</b>	<b>\$1,395</b>	<b>\$1,322,797</b>	<b>\$1,109</b>	<b>\$656,296</b>	<b>\$20,906</b>	<b>\$86,066</b>	<b>\$7,813</b>	<b>\$5,132,322</b>

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Billing Units, Rates And Revenue At Present Rates**  
**Future Test Year 2019**

Line		Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU	Total
36												
37		<b>BILLING UNITS- DETAIL</b>										
38	2015	42,840,918	615,372	4,477,774	19,496	27,860,551	24,440	27,586,040	218,766	696,468	115,473	104,455,298
39	2016	42,217,870	526,059	4,357,468	14,884	27,895,632	9,520	42,060,340	213,211	696,468	115,017	118,106,469
40	2017	41,477,301	499,838	4,174,312	20,563	27,770,235	8,240	30,049,951	231,636	696,468	107,004	105,035,548
41	2018	43,834,131	491,903	4,354,488	16,030	28,291,834	9,760	28,120,464	238,060	696,468	108,323	106,161,461
42												
43	Average	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	31,954,199	225,418	696,468	111,454	108,439,694
44												
45												
46	Block 1 kWh Sales	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	7,817,769	225,418	696,468	111,454	84,303,265
47	Block 2 kWh Sales							24,136,429				24,136,429
48												
49	Block 1 kW Demand					103,726		60,137				163,863



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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Summary Of Electric Sales, Customers And Revenue At Present Rates  
Fully Projected Future Test Year 2020

Line	Rate Class	Sales (kWh)	Average Customers	Revenue - Present Rates			
				Fixed Customer Charge	Variable Distribution-Energy	Variable Distribution-Demand	Distribution Total
1							
2	<u>Residential Customers</u>						
3	Schedule 1- RS	42,592,555	5,078	\$657,553	\$1,962,239	\$0	\$2,619,792
4	Schedule 2- RSAE	533,293	37	4,834	20,991	0	25,825
5		43,125,848	5,116	662,387	1,983,230	0	2,645,617
6							
7	<u>Commercial and Industrial Customers</u>						
8	Schedule 3- NRS	4,341,011	841	123,263	267,059	0	390,322
9	Schedule 3- NRH	17,743	2	293	1,102	0	1,395
10	Schedule 4- CS	27,954,563	360	138,274	571,503	613,021	1,322,797
11	Schedule 4- CSH	12,990	1	550	560	0	1,109
12	Schedule 5- IS	31,954,199	12	9,993	142,958	503,344	656,296
13		64,280,506	1,216	272,373	983,182	1,116,365	2,371,919
14							
15	Schedule 6- Municipal Street Lights	225,418	2	0	20,906	0	20,906
16	Schedule 7- Private Outdoor Lights	696,468	Not shown	0	86,066	0	86,066
17	Lighting	921,886	2	0	106,972	0	106,972
18							
19	Schedule 8- Exchange Utility	111,454	4	0	7,813	0	7,813
20							
21	TOTAL	108,439,694	6,337	\$934,760	\$3,081,197	\$1,116,365	\$5,132,322

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SECRETARY'S BUREAU

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Billing Units, Rates And Revenue At Present Rates**  
**Fully Projected Future Test Year 2020**

Line	Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU	Total	
<b>BILLING UNITS</b>												
1												
2	kWh Sales	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	31,954,199	225,418	696,468	111,454	108,439,694
5	Number of Bills	60,941	448	10,087	24	4,317	12	147	24		48	76,048
6	Average Monthly Bills	5,078	37	841	2	360	1	12	2		4	6,337
<b>Annual Billing Units- Public Lighting and Street Lighting HY 2018</b>												
9	Rate 1							2,832	4,560			7,392
10	Rate 2							72	180			252
11	Rate 3							420	6,984			7,404
12	Rate 4							0	516			516
<b>RATES AND CHARGES</b>												
<b>Tariff Rates</b>												
15	Customer Charge	\$10.79	\$10.79	\$12.22	\$12.22	\$32.03	\$45.81	\$67.98				
17	Energy Block 1	\$0.04607	\$0.03936	\$0.06152	\$0.06208	\$0.02044	\$0.04309	\$0.01509	\$6.02	\$6.32	\$0.07010	
18	Energy Block 2							\$0.00103	\$10.64	\$11.00		
19									\$7.36	\$7.36		
20									\$7.49	\$7.49		
21	Block 1 kWh = Demand X							130				
22	Demand Block 1					\$5.91		\$8.37				
23	Demand Block 2											
<b>COMPUTATION OF REVENUE</b>												
28	Customer Charge Revenue	657,553	4,834	123,263	293	138,274	550	9,993	0	0	0	934,760
30	Distribution kWh Revenue	1,962,239	20,991	267,059	1,102	571,503	560	142,958	20,906	86,066	7,813	3,081,197
31	Distribution Demand Revenue					613,021	0	503,344				1,116,365
33	Total Distribution Revenue	1,962,239	20,991	267,059	1,102	1,184,524	560	646,303	20,906	86,066	7,813	4,197,562
35	<b>Total Revenue</b>	<b>\$2,619,792</b>	<b>\$25,825</b>	<b>\$390,322</b>	<b>\$1,395</b>	<b>\$1,322,797</b>	<b>\$1,109</b>	<b>\$656,296</b>	<b>\$20,906</b>	<b>\$86,066</b>	<b>\$7,813</b>	<b>\$5,132,322</b>
<b>BILLING UNITS- DETAIL</b>												
38	Block 1 kWh Sales	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	7,817,769	225,418	696,468	111,454	84,303,265
39	Block 2 kWh Sales							24,136,429				24,136,429
41	Block 1 kW Demand					Curent method, loss of customers	103,726	60,137				163,863

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B4

Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Bill Analysis- Revenues Under Present Rates  
Historic Year 2018

Line	Customer Type	Revenue Per Financials HY 2018	B1		Actual Rates		Book to Bill Difference	B1	
			Less: GSSR / CCSC	Distribute POL	Distribution Revenue In Financials HY 2018	Distribution Revenue Computed HY 2018		Present Rates Distribution Revenue Computed HY 2018	Annual Rates vs Present Rates
1	Residential	\$6,265,654	(\$3,492,431)	(\$57,901)	\$2,715,321	\$2,727,264	(\$11,943)	\$2,701,188	\$26,076
2	Commercial and Industrial	5,057,796	(2,628,727)	(28,738)	2,400,331	2,398,344	1,987	2,375,434	22,910
3	Lighting	40,679	(18,511)	86,639	108,807	107,977	830	106,972	1,005
4	Exchange Utility	16,084	(8,423)		7,661	7,660	1	7,594	66
5		11,380,213	(\$6,148,092)	\$0	\$5,232,121	\$5,241,245	(\$9,125)	\$5,191,187	\$50,058
6									
7	Adjustments	(89,268)							
8		(89,268)							
9									
10	Forfeited Discounts	35,443							
11	Rent from Electric Property	68,050							
12	Other electric revenue	11,232							
13		<u>\$11,405,670</u>							

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B5

**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Number of Customers Served Whose Bills Will be Increased**  
**12/31/2018, 12/31/2019 and 12/31/2020**  
**Answer to 52 Pa. Code 53.52 b(3)**

<u>Line</u>	<u>Customer Type</u>	<u>Total Customers</u> <u>12/31/2018</u>	<u>Total Customers</u> <u>12/31/2019</u>	<u>Total Customers</u> <u>12/31/2020</u>
1	Residential	5,116	5,116	5,116
2	Commercial and Industrial	1,216	1,216	1,216
3	Lighting	2	2	2
4	Exchange Utility	4	4	4
5	Total Customers Served	6,337	6,337	6,337
6				
7				
8				

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B6

**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Operating Revenue Under Present Rates and Proposed Rates**  
**12/31/2018, 12/31/2019 and 12/31/2020**  
**Answer to 52 Pa. Code 53.52 b[4]**

Line	Description	Distribution Only				
		HY 2018 Total Revenue	HY 2018	FTY 2019 PRESENT Rates	FPFTY 2020 PRESENT Rates	FPFTY 2020 PROPOSED Rates
1	<b>Operating Revenues</b>	<b>B</b>	<b>B</b>	<b>B</b>	<b>B</b>	<b>B6-1</b>
2	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617	\$3,555,240
3	Commercial and Industrial	5,004,161	2,375,434	2,371,919	2,371,919	2,895,509
4	Lighting	125,483	106,972	106,972	106,972	90,797
5	Exchange Utility	16,017	7,594	7,813	7,813	10,386
6	Subtotal	11,339,280	5,191,187	5,132,322	5,132,322	6,551,932
7						
8	Forfeited Discounts	35,443	35,443	35,443	35,443	35,443
9	Rent from Electric Property	68,050	68,050	68,050	68,050	68,050
10	Other electric revenue	11,232	11,232	11,232	11,232	11,232
11	Annual Rates vs Present Rates	50,058				
12	Book to Bill difference	(9,125)				
13	Adjustments	(89,268)				
14	Total Operating Revenues	\$11,405,670	\$5,305,912	\$5,247,047	\$5,247,047	\$6,666,657
15						
16	<b>kWh</b>					
17	Residential	44,326,034		43,125,848	43,125,848	
18	Commercial and Industrial	60,792,576		64,280,506	64,280,506	
19	Lighting	934,528		921,886	921,886	
20	Sales for resale	108,323		111,454	111,454	
21		106,161,461		108,439,694	108,439,694	

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B6-1

**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Summary Of Proposed Increase to Distribution Revenue**  
**Fully Projected Future Test Year 2020**

Line	Rate Class	Sales (kWh)	Average Customers	Distribution Total- Present Rates	Distribution - Proposed Increase	Distribution Total- Proposed Rates
1	<u>Residential Customers</u>	<u>B3</u>	<u>B3</u>	<u>B3</u>		<u>B6-2</u>
2	Schedule 1- RS	42,592,555	5,078	2,619,792	899,577	3,519,370
3	Schedule 2- RSAE	533,293	37	25,825	10,045	35,870
4	Schedule RS- Residential Service	43,125,848	5,116	2,645,617	909,622	3,555,240
5						
6	<u>Commercial and Industrial Customers</u>					
7	Schedule 3- NRS	4,341,011	841	390,322	94,317	484,639
8	Schedule 3- NRH	17,743	2	1,395	547	1,942
9	Schedule 4- CS	27,954,563	360	1,322,797	209,746	1,532,543
10	Schedule 4- CSH	12,990	1	1,109	436	1,545
11	Schedule 5- IS	31,954,199	12	656,296	218,544	874,840
12		64,280,506	1,216	2,371,919	523,590	2,895,509
13						
14	Schedule 6- Municipal Street Lights	225,418	2	20,906	313	21,219
15	Schedule 7- Private Outdoor Lights	696,468	Not shown	86,066	(16,488)	69,578
16	Lighting	921,886	2	106,972	(16,175)	90,797
17						
18	Schedule 8- Exchange Utility	111,454	4	7,813	2,573	10,386
19						
20	TOTAL	108,439,694	6,337	\$5,132,322	\$1,419,610	\$6,551,932

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Summary Of Electric Sales, Customers And Revenue At Proposed Rates  
Fully Projected Future Test Year 2020

Line	Rate Class	Sales (kWh)	Average Customers	Revenue - Proposed Rates			Distribution Total
				Fixed Customer Charge	Variable Distribution-Energy	Variable Distribution-Demand	
1	<u>Residential Customers</u>						
2	Schedule 1- RS	42,592,555	5,078	868,409	2,650,961	0	3,519,370
3	Schedule 2- RSAE	533,293	37	6,384	29,486	0	35,870
4	Schedule RS- Residential Service	43,125,848	5,116	874,793	2,680,446	0	3,555,240
5							
6	<u>Commercial and Industrial Customers</u>						
7	Schedule 3- NRS	4,341,011	841	143,740	340,900	0	484,639
8	Schedule 3- NRH	17,743	2	342	1,600	0	1,942
9	Schedule 4- CS	27,954,563	360	161,888	665,319	705,337	1,532,543
10	Schedule 4- CSH	12,990	1	750	795	0	1,545
11	Schedule 5- IS	31,954,199	12	13,965	199,371	661,504	874,840
12		64,280,506	1,216	320,684	1,207,984	1,366,840	2,895,509
13							
14	Schedule 6- Municipal Street Lights	225,418	2	0	21,219	0	21,219
15	Schedule 7- Private Outdoor Lights	696,468	Not shown	0	69,578	0	69,578
16	Lighting	921,886	2	0	90,797	0	90,797
17							
18	Schedule 8- Exchange Utility	111,454	4	0	10,386	0	10,386
19							
20	TOTAL	108,439,694	6,337	\$1,195,478	\$3,989,614	\$1,366,840	\$6,551,932

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Billing Units, Rates And Revenue At Proposed Rates  
Fully Projected Future Test Year 2020

Line	Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU	Total		
<b>BILLING UNITS</b>													
1													
2	kWh Sales	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	31,954,199	225,418	696,468	111,454	108,439,694	
3													
4	Number of Bills	60,941	448	10,087	24	4,317	12	147	24		48	76,048	
5	Average Monthly Bills	5,078	37	841	2	360	1	12	2		4	6,337	
6													
<b>Annual Billing Units- Public Lighting and Street Lighting</b>													
7													
8	Rate 1								2,832	4,560			7,392
9	Rate 2								72	180			252
10	Rate 3								420	6,984			7,404
11	Rate 4								0	516			516
12													
<b>RATES AND CHARGES</b>													
13													
<b>Tariff Rates</b>													
14													
15	Customer Charge	\$14.25	\$14.25	\$14.25	\$14.25	\$37.50	\$62.50	\$95.00				Sch6 / Sch7 La	
16	Energy Block 1	\$0.06224	\$0.05529	\$0.07853	\$0.09016	\$0.02380	\$0.06122	\$0.02118	\$6.11	\$5.11	\$0.093190	7000 lumens (	
17	Energy Block 2							\$0.00140	\$10.80	\$8.89		20000 lumens (	
18	Energy Block 3								\$7.47	\$5.95		9500 lumens (	
19	Energy Block 4								\$7.60	\$6.05		16000 lumens (	
20													
21	Demand Block 1						\$6.80	\$11.00					
22	Demand Block 2												
23													
<b>COMPUTATION OF REVENUE</b>													
24													
25	Customer Charge Reven	868,409	6,384	143,740	342	161,888	750	13,965	0	0	0	1,195,478	
26													
27	Distribution kWh Reven	2,650,961	29,486	340,900	1,600	665,319	795	199,371	21,219	69,578	10,386	3,989,614	
28	Distribution Demand Revenue											705,337	
29	Total Distribution Reven	2,650,961	29,486	340,900	1,600	1,370,655	795	860,875	21,219	69,578	10,386	5,356,455	
30	<b>Total Revenue</b>	<b>\$3,519,370</b>	<b>\$35,870</b>	<b>\$484,639</b>	<b>\$1,942</b>	<b>\$1,532,543</b>	<b>\$1,545</b>	<b>\$874,840</b>	<b>\$21,219</b>	<b>\$69,578</b>	<b>\$10,386</b>	<b>\$6,551,932</b>	
31	Target Revenue	3,519,245	35,868	484,657	1,942	1,532,449	1,545	875,059	21,211	69,576	10,387	6,551,939	
32													
<b>BILLING UNITS- DETAIL</b>													
33	Block 1 kWh Sales	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	7,817,769	225,418	696,468	111,454	84,303,265	
34	Block 2 kWh Sales											24,136,429	
35													
36	Block 1 kW Demand						103,726	60,137					
37													

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B6-4

**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Proposed Revenue By Rate Class**  
**Fully Projected Future Test Year 2020**

Line	Account	Balance	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EU
<b>PRESENT RATES</b>												
1	Distribution Revenue	5,132,322	2,619,792	25,825	390,322	1,395	1,322,797	1,109	656,296	20,906	86,066	7,813
2	Forfeited Disc / Other Rev	114,725	72,035	932	4,764	61	20,488	61	15,441	216	663	64
3	<b>Total Revenue</b>	<b>5,247,047</b>	<b>2,691,827</b>	<b>26,757</b>	<b>395,086</b>	<b>1,456</b>	<b>1,343,285</b>	<b>1,170</b>	<b>671,737</b>	<b>21,122</b>	<b>86,729</b>	<b>7,877</b>
4	Expenses	5,009,065	2,741,776	31,274	379,705	2,569	1,116,196	2,458	656,007	15,481	55,636	7,962
5	Net income	237,982	(49,949)	(4,517)	15,381	(1,113)	227,089	(1,287)	15,730	5,641	31,093	(85)
6	Rate Base	14,739,467	7,708,998	105,207	971,553	11,199	3,371,434	11,738	2,332,123	49,301	155,004	22,910
7	Return on Rate Base	1.61%	(0.65%)	(4.29%)	1.58%	(9.94%)	6.74%	(10.97%)	0.67%	11.44%	20.06%	(0.37%)
8	Relative Return	1.00 x	(0.40) x	(2.66) x	0.98 x	(6.16) x	4.17 x	(6.79) x	0.42 x	7.09 x	12.42 x	(0.23) x
<b>FULLY ALLOCATED COST OF SERVICE</b>												
11	Distribution Revenue	6,552,114	3,652,189	46,245	484,657	4,615	1,361,375	4,684	916,833	17,518	53,230	10,768
12	Forfeited Disc / Other Revenue	114,725	72,035	932	4,764	61	20,488	61	15,441	216	663	64
13	Revenue Requirement	6,666,839	3,724,224	47,177	489,422	4,676	1,381,863	4,745	932,274	17,734	53,893	10,832
14	Operating expenses	4,573,393	2,616,022	32,265	348,319	3,107	911,120	3,109	608,114	10,991	32,803	7,544
16	GRT	386,575	215,479	2,728	28,595	272	80,321	276	54,093	1,034	3,141	635
17	Income taxes	518,871	271,378	3,704	34,201	394	118,684	413	82,097	1,736	5,457	806
18	Net income	1,188,001	621,345	8,480	78,307	903	271,738	946	187,969	3,974	12,493	1,847
19	Return on Rate Base	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%
20	Revenue Increase Required	1,419,793	1,032,397	20,420	94,335	3,220	38,578	3,575	260,537	(3,388)	(32,836)	2,955
21	Revenue Increase %	27.06%	38.35%	76.32%	23.88%	221.22%	2.87%	305.47%	38.79%	(16.04%)	(37.86%)	37.51%
<b>PROPOSED REVENUE ALLOCATION</b>												
24	Distribution Revenue	6,551,939	3,519,245	35,868	484,657	1,942	1,532,449	1,545	875,059	21,211	69,576	10,387
25	Other Revenue	114,725	72,035	932	4,764	61	20,488	61	15,441	216	663	64
26	Revenue Requirement	6,666,664	3,591,280	36,800	489,422	2,003	1,552,937	1,606	890,500	21,427	70,238	10,451
27	Operating expenses	4,573,393	2,616,022	32,265	348,319	3,107	911,120	3,109	608,114	10,991	32,803	7,544
29	GRT	386,564	207,635	2,116	28,595	115	90,414	91	51,628	1,251	4,105	613
30	Income taxes	518,820	233,349	735	34,201	(371)	167,620	(485)	70,148	2,792	10,132	697
31	Net income	1,187,886	534,274	1,684	78,307	(848)	383,782	(1,110)	160,610	6,393	23,199	1,597
32	Return on Rate Base	8.06%	6.93%	1.60%	8.06%	(7.58%)	11.38%	(9.45%)	6.89%	12.97%	14.97%	6.97%
33	Relative Return	1.00 x	0.86 x	0.20 x	1.00 x	(0.94) x	1.41 x	(1.17) x	0.85 x	1.61 x	1.86 x	0.86 x
34	Progress toward unity		90%	78%	100%	73%	87%	72%	75%	90%	92%	89%
35	Proposed Distribution Increase	1,419,617	899,452	10,043	94,335	547	209,652	436	218,763	305	(16,491)	2,574
37	Revenue Increase %	27.7%	34.3%	38.9%	24.2%	39.2%	15.8%	39.3%	33.3%	1.5%	(19.2%)	32.9%
38	Total Bill Revenue Increase (a)	11.2%	16.1%	16.0%	13.6%	20.8%	6.4%	21.7%	7.6%	0.8%	(12.3%)	16.5%
39	Average annual increase 2017-2020	3.60%	5.11%	5.06%	4.35%	6.50%	2.10%	6.75%	2.47%	0.28%	(4.27%)	5.23%
40	% of Cost of Service	100%	96%	78%	100%	43%	112%	34%	96%	121%	130%	96%
41	Subsidy given (received)											
42	Present rates	(0)	(174,417)	(6,216)	(305)	(1,294)	172,654	(1,477)	(21,924)	4,845	28,590	(455)
43	Proposed revenue allocation	(0)	(87,011)	(6,795)	8	(1,751)	112,071	(2,056)	(27,341)	2,419	10,707	(250)
44	Reduction in subsidy		50%	(9%)	102%	(35%)	35%	(39%)	(25%)	50%	63%	45%
(a) Assuming 100% default service at GSSR-1 rate as of June 1, 2016												
47	Relative increase	1.00 x	1.24 x	1.41 x	0.87 x	1.42 x	0.57 x	1.42 x	1.20 x	0.05 x	(0.69) x	1.19 x
48	Percent of total increase	100%	63%	1%	7%	0%	15%	0%	15%	0%	(1%)	0%

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Summary Of Present And Proposed Rates  
Fully Projected Future Test Year 2020

Line	Present Rates (excl GSSR)	Total GSSR 2019-06-01	Present Rates (incl GSSR)	Proposed Rates (excl GSSR)	Total GSSR 2019-06-01	Proposed Rates (incl GSSR)	Proposed Increase (excl GSSR)	Proposed Increase (incl GSSR)	
<b>Schedule RS- Residential Service</b>									
1									
2	Customer Charge per Bill	\$10.79	\$10.79	\$14.25		\$14.25	32.1%		
3									
4	Energy Charge, per kWh- All	\$0.046070	\$0.11560	\$0.062240	\$0.069530	\$0.13177	35.1%	14.0%	
5	<b>Schedule RSAE- Residential Service All Electric</b>								
6	Customer Charge per Bill	\$10.79	\$10.79	\$14.25		\$14.25	32.1%		
7									
8	Energy Charge, per kWh- All	\$0.039361	\$0.10889	\$0.055290	\$0.069530	\$0.12482	40.5%	14.6%	
9	<b>Schedule NRS- Non-Residential Service</b>								
10	Customer Charge per Bill	\$12.22	\$12.22	\$14.25		\$14.25	16.6%		
11									
12	Energy Charge, per kWh- All	\$0.061520	\$0.13105	\$0.078530	\$0.069530	\$0.14806	27.6%	13.0%	
13	<b>Schedule NRH- Non-Residential Service Space Heating</b>								
14	Customer Charge per Bill	\$12.22	\$12.22	\$14.25		\$14.25	16.6%		
15									
16	Energy Charge, per kWh- All	\$0.062081	\$0.13161	\$0.090160	\$0.069530	\$0.15969	45.2%	21.3%	
17	<b>Schedule CS- Commercial Service (Minimum 7 kW)</b>								
18	Customer Charge per Bill	\$32.03	\$32.03	\$37.50		\$37.50	17.1%		
19									
20	Energy Charge, per kWh- All	\$0.020444	\$0.08997	\$0.023800	\$0.069530	\$0.09333	16.4%	3.7%	
21									
22	Demand Charge, per kW-Mth- All	\$5.91	\$5.91	\$6.80		\$6.80	15.1%		
23	<b>Schedule CSH- Commercial Service Space Heaters (Minimum 7 kW)</b>								
24	Customer Charge per Bill	\$45.81	\$45.81	\$62.50		\$62.50	36.4%		
25									
26	Energy Charge, per kWh- All	\$0.043085	\$0.11262	\$0.061220	\$0.069530	\$0.13075	42.1%	16.1%	
27	<b>Schedule IS- General Service (Minimum 2300 volts, 50 kW)</b>								
28	Customer Charge per Bill	\$67.98	\$67.98	\$95.00		\$95.00	39.7%		
29									
30	Energy Charge, per kWh								
31	First 130 kWh X Billed Demand kW	\$0.015094	\$0.0846	\$0.021180	\$0.069530	\$0.0907	40.3%	7.2%	
32	Additional kWh	\$0.001034	\$0.0706	\$0.001400	\$0.069530	\$0.0709	35.4%	0.5%	
33									
34	Demand Charge, per kW-Mth- All	\$8.37	\$8.37	\$11.00		\$11.00	31.4%	31.4%	

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Summary Of Present And Proposed Rates  
Fully Projected Future Test Year 2020

Line	Present Rates (excl GSSR)	Total GSSR 2019-06-01	Present Rates (Incl GSSR)	Proposed Rates (excl GSSR)	Total GSSR 2019-06-01	Proposed Rates (Incl GSSR)	Proposed Increase (excl GSSR)	Proposed Increase (Incl GSSR)
35	<b>Schedules MSL, POL</b>							
36	MSL		POL		MSL		POL	
37	Per Lamp per Month							
37	7000 lumens (HG)	\$6.02	\$6.32	\$6.11	\$5.11			
38	20000 lumens (HG)	\$10.64	\$11.00	\$10.80	\$8.89			
39	9500 lumens (NA)	\$7.36	\$7.36	\$7.47	\$5.95			
40	16000 lumens (NA)	\$7.49	\$7.49	\$7.60	\$6.05			
41								
42	LED 50W, 5000 lumens OH Cobra	\$4.12	\$8.33	\$4.12	\$8.33			
43	LED 50W, 5000 lumens UG Cobra	\$11.06	\$11.06	\$11.06	\$11.06			
44	LED 50W, 5000 lumens UG Colonial	\$16.03	\$16.03	\$16.03	\$16.03			
45	LED 70W, 15000 lumens OH Cobra	\$4.69	\$8.89	\$4.69	\$8.89			
46	LED 70W, 15000 lumens UG Cobra	\$11.62	\$11.62	\$11.62	\$11.62			
47	LED 140W, 20000 lumens OH Cobra	\$5.81	\$10.02	\$5.81	\$10.02			
48	LED 140W, 20000 lumens UG Cobra	\$12.75	\$12.75	\$12.75	\$12.75			
49								
49	<b>MSL, POL rates are Distribution only</b>			<b>MSL, POL rates are Distribution only</b>				
50	<b>Schedule EU- Exchange of Service</b>							
51	Energy Charge, per kWh- All	\$0.07010	\$0.06953	\$0.13963	\$0.093190	\$0.06953	\$0.16272	32.9% 16.5%

BB

**Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
Bill Comparisons (including GSSR)  
Fully Projected Future Test Year 2020**

**Schedule RS- Residential Service**

	Average	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
			Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
1		Minimum	\$10.79		\$14.25		\$3.46	32.1%
2		1	10.91	\$10.90560	14.38	\$14.38177	3.48	31.9%
3		10	11.95	\$1.19460	15.57	\$1.55677	3.62	30.3%
4		100	22.35	\$0.22350	27.43	\$0.27427	5.08	22.7%
5		250	39.69	\$0.15876	47.19	\$0.18877	7.50	18.9%
6		500	68.59	\$0.13718	80.14	\$0.16027	11.55	16.8%
7	All Residential, annual	700	91.71	\$0.13101	106.49	\$0.15213	14.78	16.1%
8		1,000	126.39	\$0.12639	146.02	\$0.14602	19.63	15.5%
9		1,500	184.19	\$0.12279	211.91	\$0.14127	27.72	15.1%
10		2,000	241.99	\$0.12100	277.79	\$0.13890	35.80	14.8%
11		3,000	357.59	\$0.11920	409.56	\$0.13652	51.97	14.5%
12								

**Schedule RSAE- Residential Service All Electric**

	Average	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
			Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
13		Minimum	\$10.79		\$14.25		\$3.46	32.1%
14		1	10.90	\$10.89889	14.37	\$14.37482	3.48	31.9%
15		10	11.88	1.18789	15.50	1.54982	3.62	30.5%
16		100	21.68	0.21679	26.73	0.26732	5.05	23.3%
17		250	38.01	0.15205	45.46	0.18182	7.44	19.6%
18		500	65.24	0.13047	76.66	0.15332	11.42	17.5%
19		1,000	119.68	0.11968	139.07	0.13907	19.39	16.2%
20	All RSAE, annual	1,300	152.35	0.11719	176.52	0.13578	24.17	15.9%
21		1,500	174.13	0.11608	201.48	0.13432	27.35	15.7%
22		2,000	228.57	0.11429	263.89	0.13195	35.32	15.5%
23		3,000	337.46	0.11249	388.71	0.12957	51.25	15.2%
24								

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B8

**Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
Bill Comparisons (Including GSSR)  
Fully Projected Future Test Year 2020**

**Schedule CS- Commercial Service (Minimum 7 kW)**

	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
41	<b>7 kW</b>						
	Minimum	73.40		85.10		11.70	15.9%
42	Load factor 10%	511	0.23361	132.79	0.25987	13.41	11.2%
43	Load factor 20%	1,022	0.16179	180.48	0.17660	15.13	9.2%
44	Load factor 35%	1,789	0.13101	252.02	0.14091	17.70	7.6%
45	Load factor 50%	2,555	0.11870	323.56	0.12664	20.27	6.7%
46	Load factor 60%	3,066	0.11391	371.25	0.12109	21.99	6.3%
47	Load factor 75%	3,833	0.10913	442.79	0.11553	24.56	5.9%
48							
49	<b>10 kW Demand</b>						
	Minimum	91.13		105.50		14.37	15.8%
50	Load factor 10%	730	0.21481	173.63	0.23785	16.82	10.7%
51	Load factor 20%	1,460	0.15239	241.76	0.16559	19.27	8.7%
52	Load factor 35%	2,555	0.12564	343.96	0.13462	22.94	7.2%
53	Load factor 50%	3,650	0.11494	446.15	0.12223	26.62	6.3%
54	Load factor 60%	4,380	0.11078	514.29	0.11742	29.07	6.0%
55	Load factor 75%	5,475	0.10662	616.48	0.11260	32.74	5.6%
56							
57	<b>25 kW Demand</b>						
	Minimum	179.78		207.50		27.72	15.4%
58	Load factor 10%	1,825	0.18848	377.83	0.20703	33.84	9.8%
59	Load factor 20%	3,650	0.13923	548.15	0.15018	39.97	7.9%
60	Load factor 35%	6,388	0.11812	803.65	0.12582	49.16	6.5%
61	Load factor 50%	9,125	0.10968	1,059.14	0.11607	58.34	5.8%
62	Load factor 60%	10,950	0.10639	1,229.46	0.11228	64.47	5.5%
63	Load factor 75%	13,688	0.10311	1,484.95	0.10849	73.66	5.2%
64							
65	<b>40 kW Demand</b>						
	Minimum	268.43		309.50		\$41.07	15.3%
66	Load factor 10%	2,920	0.18190	582.02	0.19932	\$0.87	9.6%
67	Load factor 20%	5,840	0.13594	854.55	0.14633	60.67	7.6%
68	Load factor 35%	10,220	0.11624	1,263.33	0.12361	75.37	6.3%
69	Load factor 50%	14,600	0.10836	1,672.12	0.11453	90.07	5.7%
70	Load factor 60%	17,520	0.10530	1,944.64	0.11100	99.87	5.4%
71	Load factor 75%	21,900	0.10223	2,353.43	0.10746	114.57	5.1%

**Schedule CSH- Commercial Service Space Heaters (Minimum 7 kW)**

	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
72	Minimum	\$45.81		\$62.50		\$16.69	36.4%
73	1,000	158.43	\$0.15843	193.25	\$0.19325	34.83	22.0%
74	24,000	2,748.57	0.11452	3,200.50	0.13335	451.93	16.4%

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Bill Comparisons (Including GSSR)**  
**Fully Projected Future Test Year 2020**

		Schedule IS- General Service (Minimum 2300 volts, 50 kW)						
		Present Rates		Proposed Rates		Proposed Increase		
	Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%	
75	<b>Monthly Minimum</b>	\$1,323.48		\$1,745.00		421.52	31.9%	
76								
	<b>150 kW Demand</b>							
77	<b>Load Factors</b>	\$1,323.48		\$1,745.00		421.52	31.9%	
	Minimum	3,915.68	0.11920	4,460.76	0.13579	545.08	13.9%	
78	30%	32,850	4,688.35	0.10704	5,237.44	0.11958	549.09	11.7%
79	40%	43,800	5,461.03	0.09974	6,014.13	0.10985	553.10	10.1%
80	50%	54,750	6,233.70	0.09488	6,790.81	0.10336	557.11	8.9%
81	60%	65,700	7,392.72	0.09002	7,955.84	0.09687	563.12	7.6%
82	75%	82,125						
83								
	<b>400 kW Demand</b>							
84	<b>Load Factors</b>	\$3,415.98		\$4,495.00		1,079.02	31.6%	
	Minimum	10,328.51	0.11791	11,737.03	0.13398	1,408.52	13.6%	
85	30%	87,600	12,388.98	0.10607	13,808.18	0.11822	1,419.21	11.5%
86	40%	116,800	14,449.44	0.09897	15,879.34	0.10876	1,429.90	9.9%
87	50%	146,000	16,509.91	0.09423	17,950.50	0.10246	1,440.58	8.7%
88	60%	175,200	19,600.62	0.08950	21,057.23	0.09615	1,456.61	7.4%
89	75%	219,000						
90								
91								
	<b>750 kW Demand</b>							
92	<b>Load Factors</b>	\$6,345.48		\$8,345.00		1,999.52	31.5%	
	Minimum	19,306.47	0.11754	21,923.80	0.13348	2,617.34	13.6%	
93	30%	164,250	23,169.85	0.10580	25,807.22	0.11784	2,637.37	11.4%
94	40%	219,000	27,033.23	0.09875	29,690.64	0.10846	2,657.41	9.8%
95	50%	273,750	30,896.60	0.09405	33,574.06	0.10220	2,677.45	8.7%
96	60%	328,500	36,691.67	0.08936	39,399.18	0.09595	2,707.51	7.4%
97	75%	410,625						
98								
99								
	<b>1500 kW Demand</b>							
100	<b>Load Factors</b>	\$12,622.98		\$16,595.00		3,972.02	31.5%	
	Minimum	38,544.95	0.11734	43,752.61	0.13319	5,207.65	13.5%	
101	30%	328,500	46,271.71	0.10564	51,519.44	0.11762	5,247.73	11.3%
102	40%	438,000	53,998.47	0.09863	59,286.28	0.10829	5,287.81	9.8%
103	50%	547,500	61,725.23	0.09395	67,053.11	0.10206	5,327.88	8.6%
104	60%	657,000	73,315.37	0.08927	78,703.36	0.09583	5,388.00	7.4%
105	75%	821,250						
106								

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**Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
Bill Comparisons (excluding GSSR)  
Fully Projected Future Test Year 2020**

**Schedule RS- Residential Service**

	Average	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
			Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
1		Minimum	\$10.79		\$14.25		\$3.46	32.1%
2		1	10.84	\$10.83607	14.31	\$14.31224	3.48	32.1%
3		10	11.25	\$1.12507	14.87	\$1.48724	3.62	32.2%
4		100	15.40	\$0.15397	20.47	\$0.20474	5.08	33.0%
5		250	22.31	\$0.08923	29.81	\$0.11924	7.50	33.6%
6		500	33.83	\$0.06765	45.37	\$0.09074	11.55	34.1%
7	All Residential, annual	700	43.04	\$0.06148	57.82	\$0.08260	14.78	34.3%
8		1,000	56.86	\$0.05686	76.49	\$0.07649	19.63	34.5%
9		1,500	79.90	\$0.05326	107.61	\$0.07174	27.72	34.7%
10		2,000	102.93	\$0.05147	138.73	\$0.06937	35.80	34.8%
11		3,000	149.00	\$0.04967	200.97	\$0.06699	51.97	34.9%
12								

**Schedule RSAE- Residential Service All Electric**

	Average	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
			Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
13		Minimum	\$10.79		\$14.25		\$3.46	32.1%
14		1	10.83	\$10.82936	14.31	\$14.30529	3.48	32.1%
15		10	11.18	1.11836	14.80	1.48029	3.62	32.4%
16		100	14.73	0.14726	19.78	0.19779	5.05	34.3%
17		250	20.63	0.08252	28.07	0.11229	7.44	36.1%
18		500	30.47	0.06094	41.90	0.08379	11.42	37.5%
19		1,000	50.15	0.05015	69.54	0.06954	19.39	38.7%
20	All RSAE, annual	1,100	54.09	0.04917	75.07	0.06824	20.98	38.8%
21		1,500	69.83	0.04655	97.19	0.06479	27.35	39.2%
22		2,000	89.51	0.04476	124.83	0.06242	35.32	39.5%
23		3,000	128.87	0.04296	180.12	0.06004	51.25	39.8%
24								

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Bill Comparisons (excluding GSSR)**  
**Fully Projected Future Test Year 2020**

**Schedule CS- Commercial Service (Minimum 7 kW)**

	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
41	<b>7 kW</b> Minimum	73.40		85.10		11.70	15.9%
42	Load factor 10%	83.85	0.16408	97.26	0.19034	13.41	16.0%
43	Load factor 20%	1,022	0.09226	109.42	0.10707	15.13	16.1%
44	Load factor 35%	1,789	0.06148	127.67	0.07138	17.70	16.1%
45	Load factor 50%	2,555	0.04917	145.91	0.05711	20.27	16.1%
46	Load factor 60%	3,066	0.04438	158.07	0.05156	21.99	16.2%
47	Load factor 75%	3,833	0.03960	176.31	0.04600	24.56	16.2%
48							
49	<b>10 kW Demand</b> Minimum	91.13		105.50		14.37	15.8%
50	Load factor 10%	730	0.14528	122.87	0.16832	16.82	15.9%
51	Load factor 20%	1,460	0.08286	140.25	0.09606	19.27	15.9%
52	Load factor 35%	2,555	0.05611	166.31	0.06509	22.94	16.0%
53	Load factor 50%	3,650	0.04541	192.37	0.05270	26.62	16.1%
54	Load factor 60%	4,380	0.04125	209.74	0.04789	29.07	16.1%
55	Load factor 75%	5,475	0.03709	235.81	0.04307	32.74	16.1%
56							
57	<b>25 kW Demand</b> Minimum	179.78		207.50		27.72	15.4%
58	Load factor 10%	1,825	0.11895	250.94	0.13750	33.84	15.6%
59	Load factor 20%	3,650	0.06970	294.37	0.08065	39.97	15.7%
60	Load factor 35%	6,388	0.04859	359.52	0.05629	49.16	15.8%
61	Load factor 50%	9,125	0.04015	424.68	0.04654	58.34	15.9%
62	Load factor 60%	10,950	0.03686	468.11	0.04275	64.47	16.0%
63	Load factor 75%	13,688	0.03358	533.26	0.03896	73.66	16.0%
64							
65	<b>40 kW Demand</b> Minimum	268.43		309.50		\$41.07	15.3%
66	Load factor 10%	2,920	0.11237	379.00	0.12979	50.87	15.5%
67	Load factor 20%	5,840	0.06641	448.49	0.07680	60.67	15.6%
68	Load factor 35%	10,220	0.04671	552.74	0.05408	75.37	15.8%
69	Load factor 50%	14,600	0.03883	656.98	0.04500	90.07	15.9%
70	Load factor 60%	17,520	0.03577	726.48	0.04147	99.87	15.9%
71	Load factor 75%	21,900	0.03270	830.72	0.03793	114.57	16.0%

**Schedule CSH- Commercial Service Space Heaters (Minimum 7 kW)**

	Sales (kWh)	Present Rates		Proposed Rates		Proposed Increase	
		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
72	Minimum	\$45.81		\$62.50		\$16.69	36.4%
73	1,000	88.90	\$0.08890	123.72	\$0.12372	34.83	39.2%
74	24,000	1,079.85	0.04499	1,531.78	0.06382	451.93	41.9%

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Bill Comparisons (excluding GSSR)**  
**Fully Projected Future Test Year 2020**

		Schedule IS- General Service (Minimum 2300 volts, 50 kW)					
		Present Rates		Proposed Rates		Proposed Increase	
		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
75							
76	<b>Monthly Minimum</b>	\$1,323.48		\$1,745.00		421.52	31.9%
77	<b>Load Factors</b>						
78	30%	1,631.62	0.04967	2,176.70	0.06626	545.08	33.4%
79	40%	1,642.94	0.03751	2,192.03	0.05005	549.09	33.4%
80	50%	1,654.26	0.03021	2,207.36	0.04032	553.10	33.4%
81	60%	1,665.58	0.02535	2,222.69	0.03383	557.11	33.5%
82	75%	1,682.57	0.02049	2,245.69	0.02734	563.12	33.5%
83							
84	<b>Monthly Minimum</b>	\$3,415.98		\$4,495.00		1,079.02	31.6%
85	<b>Load Factors</b>						
86	30%	4,237.68	0.04838	5,646.20	0.06445	1,408.52	33.2%
87	40%	4,267.87	0.03654	5,687.08	0.04869	1,419.21	33.3%
88	50%	4,298.06	0.02944	5,727.96	0.03923	1,429.90	33.3%
89	60%	4,328.26	0.02470	5,768.84	0.03293	1,440.58	33.3%
90	75%	4,373.55	0.01997	5,830.16	0.02662	1,456.61	33.3%
91							
92	<b>Monthly Minimum</b>	\$6,345.48		\$8,345.00		1,999.52	31.5%
93	<b>Load Factors</b>						
94	30%	7,886.16	0.04801	10,503.50	0.06395	2,617.34	33.2%
95	40%	7,942.78	0.03627	10,580.15	0.04831	2,637.37	33.2%
96	50%	7,999.39	0.02922	10,656.80	0.03893	2,657.41	33.2%
97	60%	8,056.00	0.02452	10,733.45	0.03267	2,677.45	33.2%
98	75%	8,140.92	0.01983	10,848.43	0.02642	2,707.51	33.3%
99							
100	<b>Monthly Minimum</b>	\$12,622.98		\$16,595.00		3,972.02	31.5%
101	<b>Load Factors</b>						
102	30%	15,704.35	0.04781	20,912.00	0.06366	5,207.65	33.2%
103	40%	15,817.57	0.03611	21,065.30	0.04809	5,247.73	33.2%
104	50%	15,930.80	0.02910	21,218.60	0.03876	5,287.81	33.2%
105	60%	16,044.02	0.02442	21,371.90	0.03253	5,327.88	33.2%
106	75%	16,213.85	0.01974	21,601.85	0.02630	5,388.00	33.2%

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Net Operating Income And Rates of Return  
HY 2018, FTY 2019 and FPTY 2020  
Answer to 52 Pa. Code 53.52 c(1)

Line	Description	HY 2018		Present Rates 12/31/2019	Present Rates Fully Projected 12/31/2020	Proposed Rates Fully Projected 12/31/2020
		Per Books	Distribution Only	Distribution Only	Distribution Only	Distribution Only
1	<b>REVENUE</b>					
2	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617	\$3,555,240
3	Commercial and industrial	5,004,161	2,375,434	2,371,919	2,371,919	2,895,509
4	Lighting	125,483	106,972	106,972	106,972	90,797
5	Sales for resale	16,017	7,594	7,813	7,813	10,386
6	Rounding					182
7	Electric operating revenue	11,339,280	5,191,187	5,132,322	5,132,322	6,552,114
8	Other revenue, net	114,725	114,725	114,725	114,725	114,725
9	GSSR Under (over), Adjustments	(48,335)	0	0	0	0
10	Total Revenue	11,405,670	5,305,912	5,247,047	5,247,047	6,666,839
11	Annual kWh	106,161,461	106,161,461	108,439,694	108,439,694	108,439,694
12	<b>EXPENSES</b>					
13	Purchased electricity	5,720,438				
14	Distribution	1,012,793	1,012,793	1,259,726	1,297,518	1,297,518
15	Customer accounting & collection expenses	612,819	612,819	557,803	574,537	574,537
16	Sales expense, Public relations	4,544	4,544	18,638	19,197	19,197
17	Administrative & general expenses	1,043,109	1,043,109	1,152,897	1,187,484	1,187,484
18	Total Operating expenses	8,393,703	2,673,265	2,989,064	3,078,736	3,078,736
19						
20	Depreciation expense	1,175,317	1,175,317	1,296,324	1,366,345	1,366,345
21	Taxes other than income	690,174	325,925	325,925	322,452	406,209
22	2019 Rate case expense amortization				108,667	108,667
23	Total Expenses	10,259,195	4,174,508	4,611,313	4,876,200	4,959,957
24						
25	Net operating income before income taxes	1,146,475	1,131,404	635,734	370,847	1,706,882
26						
27	Income tax expense	308,928	304,574	190,629	132,865	518,874
28	Net Utility Operating Income	\$837,547	\$826,831	\$445,105	\$237,982	\$1,188,009
29						
30	Rate Base		\$14,539,044	\$14,500,564	\$14,739,467	\$14,739,467
31	Rate Of Return On Rate Base		5.69%	3.07%	1.61%	8.06%

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Net Operating Income And Rates of Return  
HY 2018, FTY 2019 and FPFTY 2020  
Answer to 52 Pa. Code 53.52 c[1] - Support Sheet No. 1  
Support Sheet No. 1- Operating Expense and Going-Level Adjustments

Line	Acct.	Account Description	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	HY 2018
1		<u>Power Supply Expenses:</u>							
2	555	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	
3		Total Power Supply expense	0	0	0	0	0	0	0
4									
5		<u>Distribution Expenses</u>							
6	580	Operations Supv & Eng	26,854	25,099	1,803	643	798	398	59,697
7	582	Station Expense	245	14	0	0	6,615	0	0
8	583	Overhead Line Expense	38,544	32,993	26,648	32,177	36,175	41,810	45,287
9	585	Street Lighting Expense	3,588	1,688	2,469	1,976	1,539	2,604	4,702
10	586	Meter Expense	7,833	14,463	30,810	24,099	15,760	6,711	(11,432)
11	587	Customer Installation Expense	9,008	8,633	19,781	7,427	8,466	10,200	10,717
12	588	Miscellaneous Distribution Exp	120,234	145,647	152,271	109,661	121,277	161,643	275,580
13	589	Rents	28,063	28,068	28,119	27,995	26,801	26,232	26,665
14		Total Operating expense	234,371	256,605	261,901	203,978	217,430	249,597	411,216
15									
16	590	Maint Supv & Eng	26,160	21,965	27,649	26,753	32,134	3,651	8,006
17	591	Maint of Structures	554	1,204	0	43	0	0	0
18	592	Maintenance of Station Equipment	22,923	5,012	8,532	8,064	13,749	48,426	9,970
19	593	Maintenance of Overhead Lines	408,287	358,892	433,759	444,234	490,638	563,909	500,930
20	594	Maintenance of Underground Lines	13,849	21,117	16,437	14,181	36,396	45,326	27,350
21	595	Maintain Line Transformers	13,465	7,759	16,838	23,456	15,316	18,896	13,397
22	596	Maint. Street Light & Signal Expense	885	887	782	173	0	413	0
23	597	Maintenance of Misc. Distrib Plant	33,561	19,592	37,706	29,105	43,711	36,137	41,925
24		Total Maintenance expense	519,684	436,428	541,703	546,009	631,945	716,757	601,577
25		Total Operating & Maintenance expense	754,055	693,033	803,604	749,987	849,375	966,354	1,012,793
26									
27		<u>Customer Accounting &amp; Collection Expenses:</u>							
28	902	Meter Reading Expense	55,591	24,116	22,509	20,867	19,151	17,145	10,479
29	903	Customer Records & Collection Exp	391,337	448,108	433,208	470,628	546,084	560,918	602,340
30	904	Uncollectible Accounts	(16,337)	21,600	18,000	18,000	18,000	1,500	0
31		Total Customer Accting & Coll. expense	430,591	493,824	473,717	509,495	583,235	579,563	612,819
32									

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Net Operating Income And Rates of Return  
HY 2018, FTY 2019 and FPFTY 2020

Answer to 52 Pa. Code 53.52 c(1) - Support Sheet No. 1

Supp Support Sheet No. 1- Operating Expense and Going-Level Adjustments  
3.0%

Line	Acct.	Account Description	Salary, Wage & Benefit Changes	Expense Changes	FTY 2019	Changes to FPFTY 2020	FPFTY 2020	103.0%	
								Salary, Wage & Benefits	
								FTY 2019	FPFTY 2020
33		<u>Sales expense, Public relations</u>							
34	908-913	Safety and Communications	21	14,073	18,638	559	19,197	1,547	1,593
35									
36		<u>Administrative &amp; General Expenses:</u>							
37	920	Administrative & General Salaries	88,962	0	565,963	16,979	582,942	582,942	600,430
38	921	Office Supplies & Expenses	0	11,033	136,500	4,095	140,595	0	0
39	923	Outside Services Employed	0	(19,114)	98,800	2,964	101,764	0	0
40	924	Property Insurance	0	(1,677)	57,500	1,725	59,225	0	0
41	926	Employee Pensions & Benefits	0	0	0	0	0	0	0
42	928	Regulatory commission expenses	0	0	104,215	3,126	107,341	0	0
43	930	Miscellaneous General Expense	5,889	(278)	99,847	2,995	102,842	9,068	9,340
44	931	Rents	0	109	2,500	75	2,575	0	0
45	932	Maintenance of General Property	8,843	16,022	87,572	2,627	90,199	18,099	18,642
46		<u>Total Administrative &amp; General expense</u>	<u>103,694</u>	<u>6,094</u>	<u>1,152,897</u>	<u>34,587</u>	<u>1,187,484</u>	<u>610,109</u>	<u>628,412</u>
47									
48		<u>Total Operating &amp; Maintenance Expense</u>	<u>\$60,863</u>	<u>\$254,936</u>	<u>\$2,989,064</u>	<u>\$89,672</u>	<u>\$3,078,736</u>	<u>\$1,728,465</u>	<u>\$1,780,319</u>
49					<u>\$2,989,064</u>		<u>\$3,078,736</u>	<u>1,728,465</u>	



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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Summary of Cost of Capital and Fair Rate of Return Based upon a Hypothetical Ratemaking Capital Structure**  
**12/31/2019 and 12/31/2020**

Line	Type of Capital	Ratios (1)	Cost Rate	Weighted Cost Rate
1	Long-Term Debt	49.33%	4.980%	2.46%
2	Short-Term Debt	0.00%		0.00%
3	Total Debt	49.33%		2.46%
4				
5	Preferred Stock	0.62%	4.000%	0.03%
6	Common Equity	50.05%	11.150%	5.58%
7	Total	100.00%	10.500%	8.06%
8			Target ROR	8.06%

10 [1] Recommended hypothetical capital structure ratios as discussed in direct testimony.  
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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Net Operating Income And Rates of Return**  
**HY 2018, FTY 2019 and FPFTY 2020**  
**Answer to 52 Pa. Code 53.52 c[1]**  
**Support Sheet No. 3- Taxes Other Than Income**

Line	HY 2018		Present Rates Year Ended 12/31/2019	Present Rates Future Test Year Ended 12/31/2020	Proposed Rates Future Test Year Ended 12/31/2020
	Per Books	Distribution Only	Distribution Only	Distribution Only	Distribution Only
1	<u>Taxes other than income:</u>				
2					
3					
4					
5					
6					
7					
8	<u>Gross Receipts Tax</u>				
9					
10					
11					
12					
13					
14					
15					
16					
17	<u>Normalized Rate case expense</u>				
18					
19					
20					

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

C1-4

**Net Operating Income And Rates of Return**  
**HY 2018, FTY 2019 and FPTY 2020**  
**Answer to 52 Pa. Code 53.52 c[1]**  
**Support Sheet No. 4- Income Tax Calculations**

Line	Description	HY 2018		Present Rates	Present Rates Fully	Proposed Rates	
		Per Books	Distribution Only	12/31/2019	Projected	Fully Projected	
				Distribution Only	Distribution Only	Distribution Only	
1	Net Operating Income Excluding Income Taxes	\$1,146,475	\$1,131,404	\$635,734	\$370,847	\$1,706,882	
2							
3	<u>Synchronized interest expense:</u>						
4	Rate base	14,539,044	14,539,044	14,500,564	14,739,467	14,739,467	
5	Less: CWIP	59,971	59,971	59,971	59,971	59,971	
6	Rate base for interest computation	14,479,073	14,479,073	14,440,593	14,679,496	14,679,496	
7	Weighted Cost of debt	2.457%	2.457%	2.457%	2.457%	2.457%	
8	Synchronized interest expense	355,751	355,751	354,805	360,675	360,675	
9	Taxable income before depreciation tax adjustments	790,725	775,654	280,928	10,172	1,346,207	
10							
11	<u>Pennsylvania depreciation adjustment:</u>						
12	Tax depreciation (using DDB method)	(1,055,103)	(1,055,103)	(1,108,784)	(1,045,406)	(1,045,406)	
13	Book depreciation	1,175,317	1,175,317	1,296,324	1,366,345	1,366,345	
14	Pennsylvania depreciation adjustment	120,214	120,214	187,540	320,939	320,939	
15	Pennsylvania taxable income	910,939	895,868	468,468	331,111	1,667,146	
16	Regulatory Pennsylvania income tax expense	9.99%	91,003	89,497	46,800	33,078	166,548
17							
18	<u>Federal depreciation adjustment:</u>						
19	Tax depreciation (using SL method)	(833,702)	(833,702)	(841,955)	(864,664)	(864,664)	
20	Book depreciation	1,175,317	1,175,317	1,296,324	1,366,345	1,366,345	
21	Federal depreciation adjustment	341,615	341,615	454,369	501,681	501,681	
22							
23	Taxable income before depreciation tax adjustments	790,725	775,654	280,928	10,172	1,346,207	
24	Federal depreciation adjustment	341,615	341,615	454,369	501,681	501,681	
25	Pennsylvania income tax expense	(91,003)	(89,497)	(46,800)	(33,078)	(166,548)	
26	Federal taxable income	1,041,337	1,027,772	688,497	478,775	1,681,340	
27	Regulatory Federal income tax expense	21.00%	218,681	215,832	144,584	100,543	353,081
28	EDIT Accretion	(756)	(756)	(756)	(756)	(756)	
29	Regulatory Total income tax expense		\$308,928	\$304,574	\$190,629	\$132,865	\$518,874
30							
31	<u>Deferred Federal Income Tax expense (included in above):</u>						
32	Tax depreciation (using SL method)	833,702	833,702	841,955	864,664	864,664	
33	Tax depreciation (using DDB method)	1,055,103	1,055,103	1,108,784	1,045,406	1,045,406	
34		221,401	221,401	266,829	180,742	180,742	
35	Federal tax rate	21.00%	21.00%	21.00%	21.00%	21.00%	
36	Deferred Federal income tax (credit)		\$46,494	\$56,034	\$37,956	\$37,956	
37	Combined statutory tax rate	28.89%					

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

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**Net Operating Income And Rates of Return**  
**HY 2018, FTY 2019 and FPFTY 2020**  
**Answer to 52 Pa. Code 53.52 c[1]**  
**Support Sheet No. 5- Pension and OPEB**

Line	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	3.0%	
											Present Rates 12/31/2019	Present Rates Fully Projected 12/31/2020
1	Cash payments for OPEB	\$7,520	\$9,737	\$14,082	\$9,847	\$9,194	\$4,347	\$25,180	\$42,148	\$36,670	\$37,434	\$38,557
2												
3	Accrued expense- Wellsboro	41,800	40,400	21,000	19,500	17,900	28,700	16,000	5,100	(1,700)	2,300	2,369
4	Accrued expense- CT Shared services	4,211	1,738	120	4,624	2,988	2,177	2,133	7,206	6,113	5,151	5,306
5		<u>\$53,531</u>	<u>\$51,875</u>	<u>\$35,202</u>	<u>\$33,971</u>	<u>\$30,082</u>	<u>\$35,224</u>	<u>\$43,313</u>	<u>\$54,454</u>	<u>\$41,083</u>	<u>\$44,885</u>	<u>\$46,232</u>
6												
7	Amount in rates	\$45,800	\$45,800	\$45,800	\$45,800	\$45,800	\$45,800	\$45,800	\$42,364	\$42,364	\$42,364	\$46,232
8	Difference Deferred asset (liability)	\$7,731	\$6,075	(\$10,598)	(\$11,829)	(\$15,718)	(\$10,576)	(\$2,487)	\$12,090	(\$1,281)	\$2,521	\$0
9	Cumulative Deferred asset (liability)	\$7,731	\$13,806	\$3,208	(\$8,621)	(\$24,339)	(\$34,915)	(\$37,401)	(\$25,311)	(\$26,592)	(\$24,071)	(\$24,071)
10												
11	<u>uture Payments Expected to be Paid</u>											
12	2019											19,385
13	2020											29,976
14	2021											39,272
15	2022											49,891
16	2023											37,877
17	2024-2028											262,998
18												

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**Wellbore Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Net Operating Income And Rates of Return**  
**HY 2018, FTY 2019 and FPFTY 2020**  
**Answer to 52 Pa. Code 53.52 c[1]**  
**Support Sheet No. 6- Computation of Rate Base**

Line	Description	Ref.	12/31/2017	HY 2018	FTY 2019	FPFTY 2020
1	Utility Plant in Service					
2	Assets	Sch. C3, line 23		\$ 26,496,719	\$ 27,726,370	\$ 29,325,470
3	Less: Accumulated Depreciation	Sch. C3, line 23		(12,515,778)	(13,812,102)	(15,178,447)
4				13,980,941	13,914,268	14,147,023
5	Construction work in progress	Sch. C2, line 4		59,971	59,971	59,971
6	Less: Accumulated deferred income taxes (ADIT)	Line 32		(19,808)	(32,280)	(40,701)
7	Less: Excess deferred income taxes (EDIT)	Line 39		(6,801)	(6,045)	(5,289)
8	Less: Customer deposits	Sch. C2, line 52		(82,025)	(82,025)	(82,025)
9	Accrued Pension / OPEB Liability	Line 46		29,500	29,500	29,500
10	Materials & Supplies	Sch. C2, line 22		245,607	245,607	245,607
11				14,207,386	14,128,997	14,354,086
12	Cash Working Capital Allowance	Line 25		331,658	371,567	385,381
13	RATE BASE			\$ 14,539,044	\$ 14,500,564	\$ 14,739,467
14						
15	Cash Working Capital Allowance:					
16	Operating Expenses	Sch. C1, line 23		\$ 4,174,508	\$ 4,611,313	\$ 4,876,200
17						
18	Deductions:					
19	Taxes Other Than Income	Sch. C1-3, line 6		325,925	322,452	406,209
20	Uncollectible accounts	Sch. C1-1, line 30		20,000	20,000	20,600
21	Depreciation Expense	Sch. C1, line 20		1,175,317	1,296,324	1,366,345
22	Total Deductions			1,521,242	1,638,776	1,793,154
23	Cash Operating Expenses			2,653,265	2,972,537	3,083,046
24	Cash Operating Expenses Ratio			1/8	1/8	1/8
25	Cash Working Capital Allowance (A plus B)			\$ 331,658	\$ 371,567	\$ 385,381
26						
27	Regulatory Accumulated deferred income tax:					
28	Accumulated depreciation based on tax expense borne by ratepayers			19,631,816	20,473,771	21,338,435
29	Accumulated depreciation based on taxes paid by company			19,726,139	20,627,483	21,532,249
30	(Higher) depreciation taken by company			(94,323)	(153,712)	(193,814)
31	Federal tax rate			21.00%	21.00%	21.00%
32	Regulatory Accumulated deferred income tax (liability)			(19,808)	(32,280)	(40,701)
33						
34	Excess deferred income tax:(EDIT)					
35	Accumulated depreciation based on tax expense borne by ratepayers		19,078,323			
36	Accumulated depreciation based on taxes paid by company		19,136,447			
37	(Higher) depreciation taken by company		(58,124)			
38	Change in Federal tax rate		13.00%			
39	Excess deferred income tax:(EDIT)		(7,556)	(6,801)	(6,045)	(5,289)
40	Annual Accretion	10		(756)	(756)	(756)
41						
42	Accrued Pension and OPEB Liability / OPEB asset, net					
43	Accrued postretirement cost			41,500	41,500	41,500
44	Regulatory asset- OPEB			0	0	0
45	Deferred tax asset related to OPEB			(12,000)	(12,000)	(12,000)
46				29,500	29,500	29,500
47						
48	OPEB Expense			41,083	44,885	46,232

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Balance Sheets**  
**12/31/2018, 12/31/2019 and 12/31/2020**  
**Answer to S2 Pa. Code 53.52 c(2)**

Line	Account Title	Per Books 12/31/2018	Pro Forma 12/31/2019	Pro Forma 12/31/2020
1	<b>Assets and Other Debits</b>			
2	<u>Utility Plant</u>			
3	Electric plant in service	\$26,496,719	\$27,726,370	\$29,325,470
4	Construction work in progress	59,971	59,971	59,971
5	Accumulated depreciation	(12,515,778)	(13,812,102)	(15,178,447)
6	<i>Total utility plant</i>	<u>14,040,912</u>	<u>13,974,239</u>	<u>14,206,994</u>
7				
8	<u>Other Property and Investments:</u>			
9	Non-utility property	269,888	269,888	269,888
10	Regulatory asset	109,562	109,562	109,562
11	Regulatory asset- RS Plan	298,015	298,015	298,015
12	Rentals and other	135,719	135,719	135,719
13	<i>Total other property and investments</i>	<u>813,184</u>	<u>813,184</u>	<u>813,184</u>
14				
15	<u>Current Assets:</u>			
16	Cash	635,447	635,447	635,447
17	Customer accounts receivable	1,069,325	1,069,325	1,069,325
18	Provision for uncollectible accounts	(35,805)	(35,805)	(35,805)
19	Accrued utility revenues	389,914	389,914	389,914
20	Other accounts receivable	93,690	93,690	93,690
21	Advances to affiliates	49,000	49,000	49,000
22	Inventories	245,607	245,607	245,607
23	Prepayments	44,213	44,213	44,213
24	Financial Transmission rights	75,922	75,922	75,922
25	Deferred income taxes	38,600	38,600	38,600
26	<i>Total current assets</i>	<u>2,605,913</u>	<u>2,605,913</u>	<u>2,605,913</u>
27				
28	<b>Total Assets and Other Debits</b>	<b><u>\$17,460,009</u></b>	<b><u>\$17,393,336</u></b>	<b><u>\$17,626,091</u></b>
29				

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Balance Sheets**  
**12/31/2018, 12/31/2019 and 12/31/2020**  
**Answer to 52 Pa. Code 53.52 c[2]**

Line	Account Title	Per Books 12/31/2018	Pro Forma 12/31/2019	Pro Forma 12/31/2020
30	<b>Liabilities and Other Credits</b>			
31				
32	<u>Proprietary Capital:</u>			
33	Preferred stock	\$136,900	\$136,900	\$136,900
34	Common stock Issued	240,146	240,146	240,146
35	Retained earnings	2,509,804	2,954,909	2,381,952
36	Treasury stock, at cost	(159,250)	(159,250)	(159,250)
37	<i>Total proprietary capital</i>	<u>2,727,600</u>	<u>3,172,705</u>	<u>2,599,748</u>
38				
39	<u>Long-Term Debt:</u>			
40	Long term debt	9,479,188	10,187,152	9,816,479
41	Capitalized Lease Obligations	477,992	319,228	160,464
42	<i>Total long-term debt</i>	<u>9,957,180</u>	<u>10,506,380</u>	<u>9,976,943</u>
43				
44	<u>Current and Accrued Liabilities:</u>			
45	Line of Credit	\$0	(\$141,322)	\$1,176,565
46	Current maturities of long-term debt	338,900	315,468	332,730
47	Current maturities of capitalized leases	158,764	158,764	158,764
48	Accounts payable	187,988	187,988	187,988
49	Due for purchased electricity	562,937	562,937	562,937
50	Accrued expenses	191,845	191,845	191,845
51	Accrued expenses- OPEB			0
52	Customer deposits	82,025	82,025	82,025
53	Derivative investment	75,922	75,922	75,922
54	Overcollected power costs	313,623	313,623	313,623
55	<i>Total current and accrued liabilities</i>	<u>1,912,004</u>	<u>1,747,250</u>	<u>3,082,399</u>
56				
57	<u>Deferred Credits and Other Liabilities:</u>			
58	Deferred income taxes	1,459,900	1,459,900	1,459,900
59	Accrued postretirement cost	505,461	505,461	505,461
60	Other liabilities	1,640	1,640	1,640
61	<i>Total deferred credits</i>	<u>1,967,001</u>	<u>1,967,001</u>	<u>1,967,001</u>
62				
63	<b>Total Liabilities and Other Credits</b>	<u><b>\$16,563,785</b></u>	<u><b>\$17,393,336</b></u>	<u><b>\$17,626,091</b></u>

C3 Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Original Cost of Utility Plant in Service  
12/31/2018, 12/31/2019 and 12/31/2020  
Answer to 52 Pa. Code 53.52 c[3]

Line	Acct No.	Account Title	Original Cost						
			Balance 12/31/2015	Year 2016			Year 2017		
			Per Books	Additions	Retirements	Pro Forma	Additions	Retirements	Pro Forma
1		<i>Distribution Plant.</i>							
2	360	Land & Land Rights	178,334			178,334			178,334
3	361	Structures and improvements	109,167			109,167			109,167
4	362	Station Equipment	3,489,341			3,489,341		(67,375)	3,421,966
5	362.01	Station Equipment- Fully depr.	324,557			324,557			324,557
6	364	Poles, Tower & Fixtures	7,443,670	545,658	(50,307)	7,939,021	714,135	(113,851)	8,539,305
7	365	Overhead Conductors & Devices	2,840,073	167,314	(41,409)	2,965,978	263,456	(62,088)	3,167,345
8	366	Underground Conduit	26,899			26,899			26,899
9	367	Underground Conductors & Devices	751,543	23,983	(4,375)	771,152	137,707	(15,691)	893,168
10	368	Line Transformers	2,167,749	114,517	(14,620)	2,267,646	92,268	(11,584)	2,348,329
11	369	Services	791,535	19,030	(7,684)	802,881	17,170	(10,207)	809,844
12	369.1	Underground Services	933,478	110,107	(22,730)	1,020,855	83,073	(22,317)	1,081,611
13	370	Meters	855,353	16,858	(16,350)	855,861	78,615	(33,939)	900,536
14	371	Installations on Customers' premises	211,070	13,225	(8,360)	215,935	22,790	(6,795)	231,930
15	373	Street Lighting & Signal Systems	62,116	3,462	(872)	64,705	6,315	(930)	70,091
16		Total Distribution Plant	20,184,885	1,014,153	(166,707)	21,032,331	1,415,530	(344,777)	22,103,084
17									
18		<i>General Plant</i>							
19	390.1	Structures & Improvements, office	516,630	35,032		551,662	2,631		554,292
20	390.2	Structures & Improvements, other	236,175			236,175	14,800		250,975
21	391	Office Furniture & Equipment	154,212	32,038		186,250	52,198	(8,973)	229,475
22	391.1	Office Furn & Equip- Fully depr.	356,317			356,317			356,317
23	392	Transportation Equipment	1,018,692	26,224		1,044,916	135,490	(208,110)	972,296
24	394	Tools, Shop & Garage Equipment	58,179	6,208		64,387	3,653		68,040
25	395	Laboratory Equipment	86,884			86,884	9,195		96,079
26	396	Power Operated Equipment	80,519			80,519			80,519
27	397	Communication Equipment	189,207	36,800		226,007	8,459		234,466
28	398	Miscellaneous Equipment	289			289			289
29		Intangible plant, organization	1,046			1,046			1,046
30	301	Intangible plant, EDI	284,588			284,588			284,588
31		Total General Plant	2,982,738	136,302	0	3,119,040	226,426	(217,083)	3,128,383
32									
33		Total Plant in Service	23,167,623	1,150,455	(166,707)	24,151,371	1,641,956	(561,859)	25,231,467

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C3 Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Original Cost of Utility Plant in Service  
12/31/2018, 12/31/2019 and 12/31/2020  
Answer to 52 Pa. Code 53.52 c(3)

Line	Acct No.	Account Title	Original Cost											
			Year 2018			FTY 2019			FPFTY 2020					
			Additions	Retirements	Balance 12/31/2018 Pro Forma	Additions	Retirements	Balance 12/31/2019 Pro Forma	Additions	Retirements	Balance 12/31/2020 Pro Forma			
1		<i>Distribution Plant.</i>												
2	360	Land & Land Rights			178,334			178,334			178,334			178,334
3	361	Structures and improvements			109,167	40,000		149,167	10,000		159,167			159,167
4	362	Station Equipment	30,681	(72,834)	3,379,813	135,000		3,514,813	890,000		4,404,813			4,404,813
5	362.01	Station Equipment- Fully depr.			324,557			324,557			324,557			324,557
6	364	Poles, Tower & Fixtures	639,300	(65,697)	9,112,908	867,326		9,980,234	547,000		10,527,234			10,527,234
7	365	Overhead Conductors & Devices	259,132	(87,133)	3,339,344			3,339,344			3,339,344			3,339,344
8	366	Underground Conduit			26,899			26,899			26,899			26,899
9	367	Underground Conductors & Devices	2,428	(1,936)	893,660			893,660			893,660			893,660
10	368	Line Transformers	155,043	(38,676)	2,464,696	65,000		2,529,696	30,000		2,559,696			2,559,696
11	369	Services	22,587	(9,984)	822,447	70,000		892,447	72,100		964,547			964,547
12	369.1	Underground Services	53,711	(13,370)	1,121,951			1,121,951			1,121,951			1,121,951
13	370	Meters	222,348	(32,622)	1,090,263	5,000		1,095,263	5,000		1,100,263			1,100,263
14	371	Installations on Customers' premises	10,353	(7,630)	234,654	12,000		246,654	15,000		261,654			261,654
15	373	Street Lighting & Signal Systems	7,484	(4,843)	72,732	8,000		80,732	10,000		90,732			90,732
16		Total Distribution Plant	1,403,067	(334,725)	23,171,425	1,202,326	0	24,373,751	1,579,100	0	25,952,851			
17														
18		<i>General Plant</i>												
19	390.1	Structures & Improvements, office	21,476		575,768			575,768			575,768			575,768
20	390.2	Structures & Improvements, other	90,130		341,105			341,105			341,105			341,105
21	391	Office Furniture & Equipment	68,170		297,645			297,645			297,645			297,645
22	391.1	Office Furn & Equip- Fully depr.			356,317			356,317			356,317			356,317
23	392	Transportation Equipment	64,695	(61,975)	975,016			975,016			975,016			975,016
24	394	Tools, Shop & Garage Equipment	4,282		72,323	8,000		80,323	10,000		90,323			90,323
25	395	Laboratory Equipment			96,079	15,000		111,079	10,000		121,079			121,079
26	396	Power Operated Equipment			80,519			80,519			80,519			80,519
27	397	Communication Equipment	10,132		244,598	4,325		248,923			248,923			248,923
28	398	Miscellaneous Equipment			289			289			289			289
29		Intangible plant, organization			1,046			1,046			1,046			1,046
30	301	Intangible plant, EDI			284,588			284,588			284,588			284,588
31		Total General Plant	258,885	(61,975)	3,325,293	27,325	0	3,352,618	20,000	0	3,372,618			
32														
33		Total Plant in Service	1,661,952	(396,700)	26,496,719	1,229,651	0	27,726,370	1,599,100	0	29,325,470			



C3 Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Original Cost of Utility Plant in Service  
12/31/2018, 12/31/2019 and 12/31/2020  
Answer to 52 Pa. Code 53.52 c[3]

Line	Acct No.	Account Title	Accumulated Depreciation																	
			Year 2018			Balance	FTY 2019			Balance	FPFTY 2020			Balance						
			Additions	Re-tire	Adjust to Actual	12/31/2018	Pro Forma	Additions	Re-tire	Pro Forma	12/31/2019	Additions	Re-tire	Pro Forma	12/31/2020					
1		<i>Distribution Plant.</i>																		
2	360	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	361	Structures and improvements	4,454	0	1	102,544	5,270	0	107,814	6,290	0	114,104	6,290	0	114,104	6,290	0	114,104	6,290	0
4	362	Station Equipment	216,384	(72,834)	72,835	2,659,355	237,175	0	2,896,530	272,435	0	3,168,965	272,435	0	3,168,965	272,435	0	3,168,965	272,435	0
5	362.01	Station Equipment- Fully depr.	0	0	0	324,557	0	0	324,557	0	0	324,557	0	0	324,557	0	0	324,557	0	0
6	364	Poles, Tower & Fixtures	300,256	(65,697)	11,987	2,850,871	334,130	0	3,185,001	358,881	0	3,543,882	358,881	0	3,543,882	358,881	0	3,543,882	358,881	0
7	365	Overhead Conductors & Devices	126,508	(87,133)	57,959	1,282,774	132,572	0	1,415,346	132,572	0	1,547,918	132,572	0	1,547,918	132,572	0	1,547,918	132,572	0
8	366	Underground Conduit	847	0	5	6,949	847	0	7,796	847	0	8,643	847	0	8,643	847	0	8,643	847	0
9	367	Underground Conductors & Devices	38,953	(1,936)	1,286	430,643	38,964	0	469,607	38,964	0	508,570	38,964	0	508,570	38,964	0	508,570	38,964	0
10	368	Line Transformers	84,709	(38,676)	(9,585)	1,161,958	87,901	0	1,249,859	89,573	0	1,339,432	89,573	0	1,339,432	89,573	0	1,339,432	89,573	0
11	369	Services	48,969	(9,984)	2,843	640,947	51,447	0	692,394	55,710	0	748,104	55,710	0	748,104	55,710	0	748,104	55,710	0
12	369.1	Underground Services	27,324	(13,370)	13,022	323,917	27,824	0	351,741	27,824	0	379,565	27,824	0	379,565	27,824	0	379,565	27,824	0
13	370	Meters	63,019	(32,622)	1	370,149	84,143	0	454,291	84,528	0	538,819	84,528	0	538,819	84,528	0	538,819	84,528	0
14	371	Installations on Customers' premises	24,192	(7,630)	(3,833)	140,036	24,956	0	164,992	26,356	0	191,347	26,356	0	191,347	26,356	0	191,347	26,356	0
15	373	Street Lighting & Signal Systems	1,714	(4,843)	(1,498)	4,035	1,842	0	5,876	2,058	0	7,934	2,058	0	7,934	2,058	0	7,934	2,058	0
16		Total Distribution Plant	937,329	(334,725)	145,023	10,298,733	1,027,071	0	11,325,803	1,096,037	0	12,421,841	1,096,037	0	12,421,841	1,096,037	0	12,421,841	1,096,037	0
17																				
18		<i>General Plant</i>																		
19	390.1	Structures & Improvements, office	25,878	0	700	456,180	26,370	0	482,550	26,370	0	508,920	26,370	0	508,920	26,370	0	508,920	26,370	0
20	390.2	Structures & Improvements, other	15,394	0	(671)	171,437	17,737	0	189,174	17,737	0	206,912	17,737	0	206,912	17,737	0	206,912	17,737	0
21	391	Office Furniture & Equipment	38,483	0	(0)	134,317	58,011	0	192,328	58,011	0	250,339	58,011	0	250,339	58,011	0	250,339	58,011	0
22	391.1	Office Furn & Equip- Fully depr.	0	0	0	356,317	0	0	356,317	0	0	356,317	0	0	356,317	0	0	356,317	0	0
23	392	Transportation Equipment	103,966	(61,975)	5	620,221	97,502	0	717,723	97,502	0	815,225	97,502	0	815,225	97,502	0	815,225	97,502	0
24	394	Tools, Shop & Garage Equipment	4,330	0	(2,750)	48,588	4,709	0	53,297	5,264	0	58,561	5,264	0	58,561	5,264	0	58,561	5,264	0
25	395	Laboratory Equipment	2,556	0	503	75,102	2,755	0	77,858	3,088	0	80,945	3,088	0	80,945	3,088	0	80,945	3,088	0
26	396	Power Operated Equipment	2,504	0	4	46,482	2,504	0	48,987	2,504	0	51,491	2,504	0	51,491	2,504	0	51,491	2,504	0
27	397	Communication Equipment	4,238	0	1,430	186,499	19,025	0	205,524	19,192	0	224,716	19,192	0	224,716	19,192	0	224,716	19,192	0
28	398	Miscellaneous Equipment	0	0	(0)	(64)	0	0	(64)	0	0	(64)	0	0	(64)	0	0	(64)	0	0
29		Intangible plant, organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	301	Intangible plant, EDJ	40,639	0	10	121,966	40,639	0	162,605	40,639	0	203,245	40,639	0	203,245	40,639	0	203,245	40,639	0
31		Total General Plant	237,988	(61,975)	(770)	2,217,045	269,253	0	2,486,298	270,308	0	2,756,606	270,308	0	2,756,606	270,308	0	2,756,606	270,308	0
32																				
33		Total Plant in Service	1,175,317	(396,700)	144,253	12,515,778	1,296,324	0	13,812,102	1,366,345	0	15,178,447	1,366,345	0	15,178,447	1,366,345	0	15,178,447	1,366,345	0

C4

**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Reserve for Depreciation of Utility Plant**  
**12/31/2018, 12/31/2019 and 12/31/2020**  
**Answer to 52 Pa. Code 53.52 c[4]**

	<b>Per Books</b>	<b>Pro Forma</b>	<b>Pro Forma</b>
<b>Account Title</b>	<b>12/31/2018</b>	<b>12/31/2019</b>	<b>12/31/2020</b>
1 Reserve for Depreciation	\$10,082,906	\$11,057,227	\$15,178,447

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Operating Income Setting Forth the Operating Revenues and Expenses at Present Rates  
HY 2018, FTY 2019 and FPFTY 2020  
Answer to 52 Pa. Code 53.52 c[5]

Account Title	Year Ended 12/31/2018 [Per Books]	Year Ended 12/31/2018 Distribution Only	Year Ended 12/31/2019 Distribution Only	Year Ended 12/31/2020 Distribution Only
1 Operating revenue	\$11,405,670	\$5,305,912	\$5,247,047	\$5,247,047
2				
3 <u>Operating revenue deductions:</u>				
4 Operating expenses	8,393,703	2,673,265	2,989,064	3,078,736
5 Depreciation expense	1,175,317	1,175,317	1,296,324	1,366,345
6 Taxes other than income tax	690,174	325,925	325,925	322,452
7 Rate case expense amortization	0	0	0	108,667
8 Total Operating revenue deductions	10,259,195	4,174,508	4,611,313	4,876,200
9				
10 Net operating income before income taxes	1,146,475	1,131,404	635,734	370,847
11				
12 Income tax expense	308,928	304,574	190,629	132,865
13				
14 Net utility operating income	\$837,547	\$826,831	\$445,105	\$237,982

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

**Comparison to Prior Rate Case**  
**Prior Rate Case and FPFTY 2020**

Line	Description	FPFTY 2020	R-2016-2531551, Settlement	Difference	Gross-Up for GRT	Revenue Requirement
1	Revenue	5,247,047	5,348,459	(101,413)	1.0000	101,413
2						
3	<i>kWh</i>	<i>108,439,694</i>	<i>106,065,175</i>			
4						
5	O&M	3,078,736	2,513,845	564,891	1.0627	600,309
6	Taxes other than income, Rate Case	431,119	414,415	16,704	1.0627	17,751
7	Depreciation	1,366,345	1,162,329	204,016	1.0627	216,808
8	Income tax	132,865	268,113			
9	Net Income	<u>237,982</u>	<u>989,758</u>			
10						
11	Rate Base	\$14,739,467	\$13,819,457	920,010		
12	Required Return	8.06%	7.16%			
13	Target Return	<u>1,188,001</u>	<u>989,758</u>	198,244	1.0627	210,673
14						
15	Income Tax Expense	518,874	268,113	250,761	1.0627	266,483
16						
17	Rounding					<u>6,355</u>
18	Revenue Increase Required					<u><u>1,419,793</u></u>
19						
20						

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
Summary of Allocator Values

Line	Units	Allocator Names	Total	Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU
<b>Class Allocators</b>													
1	InputAlloc	<b>ALLOCATION VALUES</b>											
2	MWh	MWh-Meter	108,439,694	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	31,954,199	225,418	696,468	111,454
3	MW	NCP-Prim	20,242	8,864	159	878	18	5,237	18	4,860	50	144	13
4	MW	NCP-Sec	15,368	8,864	159	878	18	5,237	18	0	50	144	0
5	MW	NCP-Ltr	3,847	0	0	0	9	3,630	14	0	50	144	0
6	#	AVG-CUST	6,337	5,078	37	841	2	360	1	12	2	0	4
7	\$	Services_Cost	2,852,697	2,257,356	16,595	373,639	889	196,963	548	6,707	0	0	0
8	#	Meters	6,337	5,078	37	841	2	360	1	12	2	0	4
9	\$	Meter_Cost	1,797,983	1,015,683	7,467	168,117	400	433,674	1,205	129,238	0	0	42,200
10	\$	Dist_Rev	5,132,322	2,619,792	25,825	390,322	1,395	1,322,797	1,109	656,296	20,906	86,066	7,813
11	\$	Total_Rev	11,280,414	6,072,993	65,056	728,328	2,658	2,963,950	1,858	1,303,852	39,417	86,066	16,236
12	\$	Supp_Rev	6,148,092	3,453,200	39,231	338,006	1,263	1,641,153	748	647,557	18,511	0	8,423
13	\$	CustDeposits	100.0%	54.1%	0.6%	6.4%	0.0%	26.2%	0.0%	11.5%	0.3%	0.8%	0.1%
14	\$	Write-Offs	100.0%	93.9%	1.0%	0.7%	0.0%	3.0%	0.0%	1.3%	0.0%	0.1%	0.0%
15	#	StLgt-Lamps	1,297								277	1,020	
16													
17	InputFunc	<b>FUNCTIONAL ALLOCATORS</b>	<b>Total</b>	<b>Supply</b>	<b>Transmission</b>	<b>Primary</b>	<b>Secondary</b>						
18		OH_Cond	100.00%			82.89%	17.11%						
19		UG_Cond	100.00%			56.68%	43.32%						
20		Trans	100.00%			0.00%	100.00%						
21													
22													
23	InputClass	<b>CLASSIFICATIONS</b>	<b>Total</b>	<b>Demand</b>	<b>Commodity</b>	<b>Customer</b>							
24		PTF-Sec-Z	100.00%	38.77%		61.23%							
25		OH-Sec-Z	100.00%	38.92%		61.08%							
26		UG-Sec-Z	100.00%	43.64%		56.36%							
27		Trans-Min	100.00%	25.71%		74.29%							
28													

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**Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
Distribution System Functionalization and Classification**

<b>Primary / Secondary Split for OH and UG Conductors</b>					
<b>Line</b>	<b>Conductor type</b>	<b>Circuit Miles</b>	<b>Line Miles (Circuit</b>	<b>Description</b>	
1	OH Primary (1 Ph)	304.18	608.36	1 phase wire, 1 neutral wire	
2	OH Primary (2 Ph)	13.23	39.69	2 phase wires, 1 neutral wire	
3	OH Primary (3 Ph)	56.47	225.88	3 phase wires, 1 neutral wire	
4	OH Secondary	111.26	111.26	1 triplexed conductor	
5	UG Primary (1 Ph)	28.24	28.24	1 cable with concentric neutral	
6	UG Primary (2 Ph)	0.03	0.06	2 cable with concentric neutral	
7	UG Primary (3 Ph)	6.72	20.16	3 cable with concentric neutral	
8	UG Secondary	31.42	31.42	1 duplexed or triplexed conductor	
9		<b>551.55</b>	<b>1065.07</b>		
10					
11	<b>Totals</b>				
12	OH Primary	373.88	873.93		
13	OH Secondary	111.26	111.26		
14		<b>485.14</b>	<b>985.19</b>		
15					
16	UG Primary	34.99	48.46		
17	UG Secondary	31.42	31.42		
18		<b>66.41</b>	<b>79.88</b>		
19					
20	<b>Totals</b>			<b>Average</b>	
21	OH Primary	77.07%	88.71%	82.89%	
22	OH Secondary	22.93%	11.29%	17.11%	
23		<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
24					
25	UG Primary	52.69%	60.67%	56.68%	
26	UG Secondary	47.31%	39.33%	43.32%	
27		<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
28					
29	<b>Zero-Load Components for Secondary</b>				
30		<b>Poles</b>	<b>Overhead Conductors</b>	<b>Underground Conductors</b>	
31	Labor	35.3%	35.0%	31.9%	
32	Overhead	20.1%	21.2%	18.8%	
33	Vehicle	5.7%	4.9%	5.7%	
34	<b>Zero-Load Component</b>	<b>61.2%</b>	<b>61.1%</b>	<b>56.4%</b>	
35	Material	38.8%	38.9%	43.6%	
36	Total Cost	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	
37	Overheads are spread over labor hours.				
38					
39		<b>Poles</b>	<b>Overhead Conductors</b>	<b>Underground Conductors</b>	
40	Labor	185,394	50,247	21,719	
41	Overhead	105,653	30,483	12,795	
42	Transportation	30,162	7,000	3,896	
43	Materials	203,427	55,897	29,737	
44		<b>524,636</b>	<b>143,626</b>	<b>68,148</b>	
45		Account 364	Account 365	Account 367	

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020  
NCP- Sum of Customers' Usage

COMPUTED CLASS DEMANDS (NCPs)													
Line	Description	Sch. 1- RS	Sch. 2- RSAE	Sch. 3- NRS	Sch. 3- NRH	Sch. 4- CS	Sch. 4- CSH	Sch. 5- IS	Sch. 6- MSL	Sch. 7- POL	Sch. 8- EU	Total	
1	Total Number of Customers	5,078	37	841	2	360	1	12			4	6,335	
2	Average Peak per Customer	1.75	4.26	1.04	8.89	14.56	18.40	396.76			3.30		
3													
4													
5													
6	<b>NCP- Primary</b>	<i>Load Research</i>						<i>Prior Case</i>	<i>Load Research</i>	<i>Prior Case</i>	<i>Prior Case</i>	<i>Prior Case</i>	
7	Class peaks	8,864	159	878	18	5,237	18	4,860	50	144	13	20,242	
8	Shares of Total	43.79%	0.78%	4.34%	0.09%	25.87%	0.09%	24.01%	0.25%	0.71%	0.07%	100.00%	
9													
10													
11													
12	Share of ICP	42.19%	0.30%	4.32%	0.02%	27.72%		25.44%				100.00%	
13													
14	<b>NCP- Secondary</b>												
15	Class peaks	8,864	159	878	18	5,237	18		50	144		15,368	
16	Shares of Total	57.68%	1.03%	5.71%	0.12%	34.08%	0.12%	0.00%	0.32%	0.94%	0.00%	100.00%	
17													
18	<b>NCP-LTr</b>												
19	Secondary Class peaks	8,864	159	878	18	5,237	18		50	144	-	15,368	
20	Capacity of Minimum system	22,689	167	3,755	9	1,607	4	55	-	-	18	28,304	
21	Class peaks less Capacity of minimum system	-	-	-	9	3,630	14	-	50	144	-	3,847	
22	Shares of Total	0.00%	0.00%	0.00%	0.23%	94.36%	0.36%	0.00%	1.30%	3.75%	0.00%	100.00%	
23													
24	Total number of transformers on system											3,538	
25	Transformer capacity- kVa											10	
26	Assumed power factor											80%	
27	Total Capacity of Transformer minimum system											28,304	
28	Number of customers	5,078	37	841	2	360	1	12			4	6,335	
29	Capacity per Customer of Transformer minimum system- kW											4.47	
30													

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**Wellsboro Electric Company**  
Rate Case with Fully Projected Future Test Year 2020  
Transformers Classification

Transformers Minimum Size Component							
Line	Minimum Size	Minimum Size	Cost for Minimum Size	Total Cost Minimum Size	Number	Replacement Cost	Minimum Size Component
1	TPM10 CSP	10 KVA	1,268	4,486,184	3,538	6,039,091	74.3%
2			1,268	4,486,184	3,538	6,039,091	74.3%
3							
Transformers Unit Costs							
Line	Description	Description	Cost	Install	Total	Quantity	Total Cost
<b>Line Transformers</b>							
6	TPM1.5	1.5 - KVA	\$950	\$442	\$1,392	8	11,134
7	TPM5	5 - KVA	\$995	\$273	\$1,268	205	259,940
8	TPM7.5	7.5 - KVA	\$995	\$273	\$1,268	16	20,288
9	TPM10 CSP	10 - KVA	\$995	\$273	\$1,268	1,097	1,390,996
10	TPM15 CSP	15- KVA	\$1,235	\$273	\$1,508	1,180	1,779,440
11	TPM25 CSP	25- KVA	\$1,295	\$273	\$1,568	392	614,656
12	TPM37.5 Conv	37.5- KVA	\$1,350	\$442	\$1,792	118	211,430
13	TPM50 Conv	50- KVA	\$1,575	\$442	\$2,017	50	100,839
14	TPM75 Conv	75- KVA	\$2,050	\$442	\$2,492	29	72,262
15	TPM100 Conv	100- KVA	\$2,450	\$442	\$2,892	26	75,186
16	TPM167 Conv	167 - KVA pole Mount	\$3,675	\$442	\$4,117	2	8,234
17	TPM250 Conv	250 - KVA pole Mount	\$4,695	\$442	\$5,137	-	-
18	TPM333 Conv	333 - KVA pole Mount	\$5,750	\$442	\$6,192	-	-
19	TPM333 Conv (3 ph)	333 - KVA pole Mount	\$5,750	\$1,285	\$7,035	2	14,070
20							
<b>Pad-Mounted Transformers- 1-Phase</b>							
22	TPD10		\$1,415	\$968	\$2,383	6	14,296
23	TPD15		\$1,485	\$968	\$2,453	84	206,024
24	TPD25		\$1,625	\$968	\$2,593	171	443,347
25	TPD37		\$1,795	\$968	\$2,763	17	46,965
26	TPD50		\$2,125	\$968	\$3,093	65	201,024
27	TPD75		\$2,495	\$968	\$3,463	13	45,015
28	TPD167		\$4,250	\$968	\$5,218	1	5,218
29							
<b>Pad-Mounted Transformers- 3 Phase</b>							
31	TPD45		\$5,925	\$1,091	\$7,016	4	28,064
32	TPD112.5		\$6,495	\$1,091	\$7,586	14	106,206
33	TPD150		\$7,150	\$1,091	\$8,241	19	156,581
34	TPD225		\$7,995	\$1,091	\$9,086	1	9,086
35	TPD300		\$9,175	\$1,091	\$10,266	11	112,927
36	TPD500		\$12,100	\$1,091	\$13,191	6	79,147
37	TPD1000		\$18,985	\$1,091	\$20,076	-	-
38	TPD1500		\$25,625	\$1,091	\$26,716	1	26,716
						3,538	6,039,091

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Service Costs**

	Rate Class	Replacement Cost	Customers	Services Cost
1	Sch. 1- RS	\$445	5,078	2,257,356
2	Sch. 2- RSAE	\$445	37	16,595
3	Sch. 3- NRS	\$445	841	373,639
4	Sch. 3- NRH	\$445	2	889
5	Sch. 4- CS	\$548	360	196,963
6	Sch. 4- CSH	\$548	1	548
7	Sch. 5- IS	\$548	12	6,707
8	Sch. 6- MSL			0
9	Sch. 7- POL			0
10	Sch. 8- EU		4	0
11	<b>Total Service Cost</b>		<b>6,335</b>	<b>2,852,697</b>
12				
13	<u>Sch. 1- RS</u>			
14	Residential Overhead	\$270	75%	203
15	Residential Underground	\$968	25%	242
16		\$445	100%	445
17	<u>Sch. 4- CS</u>			
18	Large Commercial Overhead	\$450	85%	383
19	Large Commercial Underground	\$1,100	15%	165
20		\$548	100%	548

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Meter Costs**

		<b>Customers</b>	<b>Material (n)</b>	<b>Installation</b>	<b>Total Cost Per Meter</b>	<b>Total Meter Cost</b>
1	Sch. 1- RS	5,078	\$150	\$50	\$200	1,015,683
2	Sch. 2- RSAE	37	\$150	\$50	\$200	7,467
3	Sch. 3- NRS	841	\$150	\$50	\$200	168,117
4	Sch. 3- NRH	2	\$150	\$50	\$200	400
5	Sch. 4- CS	360	\$1,155	\$50	\$1,205	433,674
6	Sch. 4- CSH	1	\$1,155	\$50	\$1,205	1,205
7	Sch. 5- IS	12	\$10,500	\$50	\$10,550	129,238
8	Sch. 6- MSL	2				0
9	Sch. 7- POL	0				0
10	Sch. 8- EU	4	\$10,500	\$50	\$10,550	42,200
11		<u>6,337</u>				<u>1,797,983</u>

(A) Includes Meter, as well as CT, PT and other equipment if applicable

Sch 4 174 Single Phase Pole Mount  
Sch 4 30 Single Phase Pad Mount  
Sch 4 131 Three Phase Pole Mount  
Sch 4 25 Three Phase Pad Mounts  
Average \$90

Sch. 4	174	\$850	1 Ph Pole Mount
Sch. 4	30	\$1,000	1 Ph Pad Mount
Sch. 4	131	\$1,450	3 Ph Pole Mount
Sch. 4	25	\$1,925	3 Ph Pad Mount
	<u>360</u>	<u>\$415,975</u>	
	\$1,155	415,975.00	

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**  
**Customer Deposits and Advances; Uncollectible Accounts**

	<u>Revenue</u>	<u>Net Write-Offs</u>	<u>Write-Offs</u>	<u>Deposits</u>
1 Sch. 1- RS	6,130,192	52,873	93.9%	54.1%
2 Sch. 2- RSAE	63,427	547	1.0%	0.6%
3 Sch. 3- NRS	729,157	411	0.7%	6.4%
4 Sch. 3- NRH	2,552	1	0.0%	0.0%
5 Sch. 4- CS	2,970,845	1,676	3.0%	26.2%
6 Sch. 4- CSH	1,718	1	0.0%	0.0%
7 Sch. 5- IS	1,299,888	733	1.3%	11.5%
8 Sch. 6- MSL	39,417	22	0.0%	0.3%
9 Sch. 7- POL	86,066	49	0.1%	0.8%
10 Sch. 8- EU	16,017	9	0.0%	0.1%
11	<u>11,339,280</u>	<u>56,323</u>	<u>100.0%</u>	<u>100.0%</u>
12				
13 Residential		53,420	94.8%	64.3%
14 Non-residential		2,903	5.2%	35.7%
15		<u>56,323</u>	<u>100.0%</u>	<u>100.0%</u>

0.056%

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
Residential	8,299	11,098	34,023	53,420
Commercial	516	1,028	1,359	2,903
	<u>8,815</u>	<u>12,126</u>	<u>35,382</u>	<u>56,323</u>

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Wellsboro Electric Company  
Rate Case with Fully Projected Future Test Year 2020

Net Operating Income And Rates of Return  
HY 2018, FTY 2019 and FPFTY 2020  
Answer to 52 Pa. Code 53.52 c[1]

Line	Description	HY 2018		Present Rates 12/31/2019	Present Rates Fully Projected 12/31/2020	Proposed Rates Fully Projected 12/31/2020
		Per Books	Distribution Only	Distribution Only	Distribution Only	Distribution Only
1	<b>REVENUE</b>					
2	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617	\$3,555,240
3	Commercial and industrial	5,004,161	2,375,434	2,371,919	2,371,919	2,895,509
4	Lighting	125,483	106,972	106,972	106,972	90,797
5	Sales for resale	16,017	7,594	7,813	7,813	10,386
6	Rounding					182
7	Electric operating revenue	11,339,280	5,191,187	5,132,322	5,132,322	6,552,114
8	Other revenue, net	114,725	114,725	114,725	114,725	114,725
9	GSSR Under (over), Adjustments	(48,335)	0	0	0	0
10	Total Revenue	11,405,670	5,305,912	5,247,047	5,247,047	6,666,839
11	Annual kWh	106,161,461	106,161,461	108,439,694	108,439,694	108,439,694
12	<b>EXPENSES</b>					
13	Purchased electricity	5,720,438				
14	Distribution	1,012,793	1,012,793	1,259,726	1,297,518	1,297,518
15	Customer accounting & collection expenses	612,819	612,819	557,803	574,537	574,537
16	Sales expense, Public relations	4,544	4,544	18,638	19,197	19,197
17	Administrative & general expenses	1,043,109	1,043,109	1,152,897	1,187,484	1,187,484
18	Total Operating expenses	8,393,703	2,673,265	2,989,064	3,078,736	3,078,736
19						
20	Depreciation expense	1,175,317	1,175,317	1,296,324	1,366,345	1,366,345
21	Taxes other than income	690,174	325,925	325,925	322,452	406,209
22	2019 Rate case expense amortization				108,667	108,667
23	Total Expenses	10,259,195	4,174,508	4,611,313	4,876,200	4,959,957
24						
25	Net operating income before income taxes	1,146,475	1,131,404	635,734	370,847	1,706,882
26						
27	Income tax expense	308,928	304,574	190,629	132,865	518,874
28	Net Utility Operating Income	\$837,547	\$826,831	\$445,105	\$237,982	\$1,188,009
29						
30	Rate Base		\$14,539,044	\$14,500,564	\$14,739,467	\$14,739,467
31	Rate Of Return On Rate Base		5.69%	3.07%	1.61%	8.06%

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**Wellsboro Electric Company**  
**Rate Case with Fully Projected Future Test Year 2020**

3

**Summary of Cost of Capital and Fair Rate of Return Based upon a Hypothetical Ratemaking Capital Structure**  
**12/31/2019 and 12/31/2020**

Line	Type of Capital	Ratios (1)	Cost Rate	Weighted Cost Rate
1	Long-Term Debt	49.33%	4.980%	2.46%
2	Short-Term Debt	0.00%		0.00%
3	Total Debt	49.33%		2.46%
4				
5	Preferred Stock	0.62%	4.000%	0.03%
6	Common Equity	50.05%	11.150%	5.58%
7	Total	100.00%	10.500%	8.06%
8			Target ROR	8.06%
9				
10	[1] Recommended hypothetical capital structure ratios as discussed in direct testimony.			
11				

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**WELLSBORO ELECTRIC COMPANY**

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General Tariff of  
Rates, Rules and Regulations Governing  
the Provision of Electric Service  
in  
The Borough of Wellsboro  
and the Townships of Charleston,  
Delmar and Middlebury, Tioga County, Commonwealth of Pennsylvania

Issued July 1, 2019

Effective August 30, 2019

Issued by: Craig Eccher, President and Chief Executive Officer  
Wellsboro Electric Company  
33 Austin Street  
Wellsboro, PA 16901

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**NOTICE**

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

**THIS TARIFF MAKES {{CHANGES}} TO EXISTING RATES  
See Page 2**



**LIST OF CHANGES**

Supplement No. 125 implements a distribution rate increase. Specifically, Supplement No. 125:

- Page 35: Increases the Fixed Distribution Service Charge, the variable distribution service charge for all energy consumption and the Net Monthly Minimum Charge.
- Pages 37 and 37A: Increases the Fixed Distribution Service Charge, the variable distribution service charge for all energy consumption and the Net Monthly Minimum Charge.
- Pages 38, 39 and 39A: Increases the Fixed Distribution Service Charge, the variable distribution service charge for all energy consumption and the Net Monthly Minimum Charge for both NRS and NRH accounts.
- Pages 40 and 41: Increases the Fixed Distribution Service Charge, the monthly demand charge, the variable distribution service charge for all consumption, and the Net Monthly Minimum Charge for CS accounts; increases the Fixed Distribution Service Charge, the variable distribution service charge for all energy consumption and the Net Monthly Minimum Charge for CSH accounts.
- Pages 42 and 42A: Increases the Fixed Distribution Service Charge, the monthly demand charge, the block variable distribution charges, and the Net Monthly Minimum Charge.
- Pages 43: Increases the rates per lamp per month for light fixtures installed prior to June 14, 2019.
- Page 44: Decreases the monthly net rates for light fixtures installed prior to June 14, 2019.
- Page 45: Increases the distribution charge for the delivery of energy on an emergency basis to customers of other utilities.
- Page 46: Sets the State Tax Adjustment Surcharge to 0.00% as of August 30, 2019.

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(C) Indicates Change

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**SERVICE SCHEDULE NO. 1**

**RESIDENTIAL SERVICE (RS)**

**Application of Schedule**

Service under Rate RS is available to: (1) An individual dwelling unit, either a house, a mobile home or an individually metered apartment, where there is no more than 2,000 watts connected load associated with any commercial enterprise served as part of the dwelling unit; (2) A residential farm where the metered service includes service to an occupied dwelling unit; and (3) A camp or cottage served in the name of an individual and intended for part-time occupancy as a dwelling by a family or an individual.

Specifically excluded is service to: (1) Any facility not including an occupied dwelling unit, such as a separately metered garage, barn, water pump, etc., and (2) Any camp, cottage or other facility served in the name of, or for the use of, a corporation, partnership, association, society, club, etc.

Motors whose individual rating is in excess of 5 H.P. will not be served under this rate.

**Character of Service**

Continuous alternating current, approximately 60 cycles; 120 or 120/240 volts, single phase.

**Net Monthly Rate**

**Fixed Distribution Service Charge:** \$14.25 (I)

**Variable Distribution Service Charge:**

All kWh 6.2240 cents per kWh (I)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 6.654 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

**Net Monthly Minimum Charge**

\$14.25 per month unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations. (I)

(I) Indicates Increase

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**SERVICE SCHEDULE NO. 2**

**RESIDENTIAL SERVICE - ALL ELECTRIC (RSAE)**

**Restrictions:**

This rate is in the process of elimination and is restricted solely to existing loads of customers at present locations who were receiving service hereunder on May 31, 1980.

**Application of Schedule**

Available to residential customers using the company's standard single phase service at secondary voltage through one meter for general lighting, appliance operation, and as the sole primary method of space heating and water heating.

**Character of Service**

Continuous alternating current, approximately 60 cycles: 120 or 120/240 volts, single phase.

**Net Monthly Rate**

<b>Fixed Distribution Service Charge</b>	\$14.25	(I)
<b>Variable Distribution Service Charge</b>		

All kWh	5.5290 cents per kWh	(I)
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**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 6.654 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

(I) Indicates Increase

**SERVICE SCHEDULE NO. 2 (continued)**

**RESIDENTIAL SERVICE - ALL ELECTRIC (RSAE) (continued)**

**Net Monthly Minimum Charge**

The minimum charge shall be \$14.25 per month.

(l)

**Terms of Payment**

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 20 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 20 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

**Budget Billing**

At the option of the Customer, Company will make an estimate subject to revisions when conditions warrant, of the total charge for electric service to be billed hereunder for a twelve-month period. A budget bill for approximately one-twelfth of such estimate will be rendered monthly. Any adjustment necessary in applying for the full period the actual charges herein established will be made on the final bill for the period. If a budget bill is unpaid when the next monthly bill is rendered, the budget arrangements for billing may be terminated by the Company.

(l) Indicates Increase

**SERVICE SCHEDULE NO. 3**

**GENERAL SERVICE - (NRS) – Non-residential Service**  
**(NRH) – Non-residential Service Space Heating**

**Application of Schedule**

Applies to the supply from available facilities of single or three phase general light, heat or power service at secondary voltage for usages that do not qualify under Rate RS and only when all such service is supplied through one meter and the demand is 7 kilowatts or less.

**Character of Service**

Continuous, alternating current, approximately 60 cycles; 120 or 120/240 volts.

**Net Monthly Rate**

<b>Fixed Distribution Service Charge</b>	\$14.25	(I)
<b>Variable Distribution Service Charge</b>		

All kWh	7.8530 cents per kWh	(I)
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**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 6.654 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

(I) Indicates Increase

**SERVICE SCHEDULE NO. 3 (continued)**

**GENERAL SERVICE - (NRS) – Non-residential Service  
(NRH) – Non-residential Service Space Heating**

**Net Monthly Minimum Charge**

\$14.25 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations.

(I)

**Terms of Payment**

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

**Contract Period**

Not less than one year.

**SPECIAL PROVISION**

Upon application, pursuant to Act 103 of 1985 and Act No. 203 of 2002, Volunteer Fire Companies, Non-Profit Ambulance Services, Non-Profit Rescue Squads and Non-Profit Senior Citizens Centers may elect to have electric service rendered under the Residential Service (RS) rate schedule upon execution of a contract for a minimum term of one year.

**SPACE HEATING SERVICE**

**Restrictions:**

This rate is in the process of elimination and is restricted solely to existing loads of Customers at present locations who were receiving service hereunder on May 31, 1980.

Upon request, space heating service may be supplied through a separate metered circuit for customers utilizing electricity as the primary method of space heating. Air conditioning and cooking equipment may also be connected to the heating circuit.

(I) Indicates Increase



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**SERVICE SCHEDULE NO. 3 (continued)**

**GENERAL SERVICE - (NRS) – Non-residential Service  
(NRH) – Non-residential Service Space Heating**

**SPACE HEATING SERVICE (continued)**

**Net Monthly Rate**

**Fixed Distribution Service Charge**      \$14.25      (I)  
**Variable Distribution Service Charge**

    All kWh      9.0160 cents per kWh      (I)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 6.654 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

**GENERAL SERVICE - (NRS) – Non-residential Service  
(NRH) – Non-residential Service Space Heating**

**Net Monthly Minimum Charge**

\$14.25 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations.      (I)

(I) Indicates Increase

**SERVICE SCHEDULE NO. 4**

**GENERAL SERVICE - 7 Kilowatts Minimum**

- (CS) -- Commercial Service
- (CSH) - Commercial Service - Space Heaters

**Application of Schedule**

Applies to the supply from available facilities of single or three phase general light, heat or power service for a demand of not less than 7 kilowatts, at secondary voltage, only when all such service is supplied through one meter.

For existing customers that are served on other Service Schedules, this rate shall apply when the customer's monthly metered demand is 7 kW or greater for two (2) consecutive months. This Schedule shall apply beginning in the second consecutive month that the 7 kW metered demand is established, and all subsequent months. If the customer's kW remains below 7 kW for twelve (12) consecutive months, the Company, upon request, will evaluate the account and determine the rate schedule most advantageous to the customer.

**Net Monthly Rate**

<b>Fixed Distribution Service Charge</b>	\$37.50	(I)
<b>Variable Distribution Service Charge</b>		
All Billing KW	\$6.80 per KW	(I)
All kWh	2.3800 cents per kWh	(I)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff 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 Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 6.654 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. The GSSR-2 includes the Administrative Charges defined in Rider C – 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 Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.299 cents per kWh.

**Net Monthly Minimum Charge**

\$37.50 plus \$6.80 per Kilowatt of the Billing KW (I)

**Determination of Billing KW**

The Billing KW shall be the average kilowatts supplied during the 15 minute period of maximum use during the current month but not less than 50% of the highest during any of the preceding 11 months, nor less than 7 kilowatts. For billing purposes the Billing KW shall be rounded to the nearest kilowatt.

The Billing KW may be determined by measurement by means of a demand meter installed by the Company whenever it deems it necessary.

(I) Indicates Increase

**SERVICE SCHEDULE NO. 4 (continued)**

**Terms of Payment**

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

**Contract Period**

Not less than one year.

**SPACE HEATING SERVICE**

**Restrictions:**

This rate is in the process of elimination and is restricted solely to existing loads of Customers at present locations who were receiving service hereunder on May 31, 1980.

Upon request, space heating service may be supplied through a separate metered circuit for customers utilizing electricity as the primary method of space heating. Air conditioning and cooking equipment may also be connected to the heating circuit.

**Net Monthly Rate**

<b>Fixed Distribution Service Charge</b>	\$62.50	(I)
<b>Variable Distribution Service Charge</b>		
All kWh	6.1220 cents per kWh	(I)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff 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 Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 6.654 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. The GSSR-2 includes the Administrative Charges defined in Rider C – 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 Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.299 cents per kWh.

**Net Monthly Minimum Charge**

\$62.50 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations. (I)

(I) Indicates Increase

**SERVICE SCHEDULE NO. 5**

**GENERAL SERVICE - 2300 Volts or Higher - 50 Kilowatt Minimum  
 - (IS) – Industrial Services**

**Application of Schedule**

Applies to the supply from available facilities of three phase general light and power service at primary voltage, for not less than 50 kilowatts at primary voltage when Customer furnishes and maintains all equipment necessary to transform the energy from line voltage.

**Net Monthly Rate**

<b>Fixed Distribution Service Charge</b>	\$95.00	(I)
<b>Variable Distribution Service Charge</b>		
All KW	\$11.00 per KW	(I)
First 130 kWh times Billed Demand kW	2.1180 cents per kWh	(I)
Additional kWh	0.1400 cents per kWh	(I)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff 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 Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 6.654 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. The GSSR-2 includes the Administrative Charges defined in Rider C – 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 Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.299 cents per kWh.

(I) Indicates Increase

**SERVICE SCHEDULE NO. 5 (continued)**

**GENERAL SERVICE - 2300 Volts or Higher - 50 Kilowatt Minimum  
- (IS) – Industrial Services**

**Net Monthly Minimum Charge**

The minimum charge shall be \$95.00 plus \$11.00 per kW of the Billing kW.

(I)

**Billing KW**

The Billing KW shall be the average kilowatts supplied during the 15 minute period of maximum use during the current month but not less than 50% of the highest during any of the preceding 11 months. For billing purposes the billing KW shall be taken to the nearest kilowatt.

**Power Factor**

Power factor will be computed each month from the registration of a watt-hour meter, to record kilowatt-hours (kWh) and a reactive component watt-hour meter, ratcheted to prevent reverse rotation, to record reactive kilovolt amperehours (RKVAH), in accordance with Company's standard practice. Should the power factor be less than 90% (lagging), the demand for billing purposes shall be multiplied by a factor determined by dividing 0.90 by the computed power factor expressed as a decimal.

**Term of Payments**

Bill will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

**Contract Period**

Not less than one year.

(I) Indicates Increase

**SERVICE SCHEDULE NO. 6  
 MUNICIPAL STREET LIGHTING  
 HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) & LIGHT EMITTING DIODE (LED)**

**Application of Schedule**

Applicable to Municipal Street Lighting.

**Rates for Fixtures Installed Prior to June 14, 2019**

**Rate per lamp for a period of one month.**

7,000 Lumens Lamp (mercury) \$ 6.11 per month  
 20,000 Lumens Lamp (mercury) \$ 10.80 per month  
 9,500 Lumens Lamp (Sodium) \$ 7.47 per month  
 16,000 Lumens Lamp (Sodium) \$ 7.60 per month

(I)  
|  
(I)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 7.316 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services, congestion and administrative charges.

Municipal Street Lights are not metered. In calculating Default Service Charges and EGS delivery obligations, the following monthly usage will be used for each light:

7,000 Lumens Lamp (mercury) 70 kWh  
 20,000 Lumens Lamp (mercury) 155 kWh  
 9,500 Lumens Lamp (Sodium) 70 kWh  
 16,000 Lumens Lamp (Sodium) 68 kWh

**Rates for LED Fixtures**

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation*	Total Cost
50	LED	5,000	OH	Cobra Head	\$4.12	\$1.28	\$5.40
50	LED	5,000	UG	Cobra Head	\$11.06	\$1.28	\$12.34
50	LED	5,000	UG	Colonial	\$16.03	\$1.28	\$17.31
70	LED	15,000	OH	Cobra Head	\$4.69	\$1.79	\$6.48
70	LED	15,000	UG	Cobra Head	\$11.62	\$1.79	\$13.41
140	LED	20,000	OH	Cobra Head	\$5.81	\$3.58	\$9.39
140	LED	20,000	UG	Cobra Head	\$12.75	\$3.58	\$16.33

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

(I) Indicates Increase

**SERVICE SCHEDULE NO. 7  
 PRIVATE OUTDOOR LIGHTING SERVICE  
 HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) & LIGHT EMITTING DIODE (LED)**

**Availability**

Available in the entire territory of the Company for dusk to dawn lighting of private areas and roadways.

**Rates for Fixtures Installed Prior to June 14, 2019**

**Net Rate (Per Month)**

- 7,000 Lumens Lamp (mercury) \$ 5.11
- 20,000 Lumens Lamp (mercury) \$ 8.89
- 9,500 Lumens Lamp (Sodium) \$ 5.95
- 16,000 Lumens Lamp (Sodium) \$ 6.05

(D)  
 |  
 (D)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company's Default Service, the generation charge is the GSSR-1 determined under Rider C of this Tariff and will not apply to customers purchasing generation supply service from other PUC approved Electric Generation Suppliers. The current GSSR-1 is 7.316 cents per kWh. The GSSR-1 includes energy, capacity, transmission, ancillary services and congestion.

Private Outdoor Lights are not metered. In calculating Default Service Charges and EGS delivery obligations, the following monthly usage will be used for each light:

- 7,000 Lumens Lamp (mercury) 70 kWh
- 20,000 Lumens Lamp (mercury) 155 kWh
- 9,500 Lumens Lamp (Sodium) 70 kWh
- 16,000 Lumens Lamp (Sodium) 68 kWh

**Rates for LED Fixtures**

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation*	Total Cost
50	LED	5,000	OH	Cobra Head	\$8.33	\$1.28	\$9.61
50	LED	5,000	UG	Cobra Head	\$11.06	\$1.28	\$12.34
50	LED	5,000	UG	Colonial	\$16.03	\$1.28	\$17.31
70	LED	15,000	OH	Cobra Head	\$8.89	\$1.79	\$10.68
70	LED	15,000	UG	Cobra Head	\$11.62	\$1.79	\$13.41
140	LED	20,000	OH	Cobra Head	\$10.02	\$3.58	\$13.60
140	LED	20,000	UG	Cobra Head	\$12.75	\$3.58	\$16.33

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

(D) Indicates Decrease

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**SERVICE SCHEDULE NO. 8  
EXCHANGE OF SERVICE**

**Application of Schedule**

Application to an exchange of energy with other utilities.

**Net Rate (per month)**

For all energy delivered over the Company's switchboard to other utilities for emergency service  
9.3190 cents per kWh. (l)

For all energy delivered to other utilities at the Company's franchise limits, under "Borderline Agreements," 9.3190 cents per kWh, with guaranteed monthly return equal to 1 1/2% of "Construction Costs" for all new pole lines necessary to effect the delivery. (l)

**Generation and Transmission Charge**

For customers purchasing generation supply service from Wellsboro Electric Company, the generation charge is the GSSR-1 or the GSSR-2, determined under Rider C of this Tariff 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 Rider C-GSSR-1, the GSSR-1 rate includes projected energy, capacity, transmission, ancillary services, congestion and administrative charges. The current GSSR-1 is 6.654 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. The GSSR-2 includes the Administrative Charges defined in Rider C – 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 Rider C – GSSR-2. The current GSSR-2 Administrative Charge is 0.299 cents per kWh.

**Terms of Payment**

Bills will be calculated on the rates stated herein and this is the net amount due and payable on or before 15 days from the postmarked date of mailing of the bill to Customer. On amounts not paid within the 15 day period an interest charge shall be added of 1.5% of the unpaid balance. In subsequent months, balances in arrears will be subject to the monthly interest charge of 1.5%.

(l) Indicates Increase



**RIDER A – STATE TAX ADJUSTMENT SURCHARGE**

(Applicable to all rates except Service Schedule No. 8)

In addition to the charges provided in this tariff, a surcharge of 0.00% will apply to all bills for service rendered on or after August 30, 2019. (I)  
(C)

The above surcharge will be recomputed, using the elements prescribed by the Pennsylvania Public Utility Commission.

- (a) Whenever any of the tax rates used in the calculations of the surcharge are changed.
- (b) Whenever the Company makes effective increased or decreased rates.

The above recalculations will be submitted to the Commission within 10 days after the occurrence of the event or date which occasion such re-computation. If the recomputed surcharge is less than the one in effect the Company will, and if the recomputed surcharge is more than the one then in effect the company may submit with such re-computation a Tariff or supplement to reflect such recomputed surcharge; the effective date of which shall be ten days after filing.

(I) Indicates Increase (C) Indicates Change

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Index to Class Cost of Service Study

Line	SCHEDULE	DESCRIPTION
1	E	Index to Class Cost of Service Study
2	<u>E-1</u>	Summary of Results
3	<u>E-1A</u>	Class Allocations- Total
4	<u>E-1B</u>	Revenue Requirement By Functional Classification
5	<u>E-1C</u>	Customer-Related Costs In Revenue Requirement
6	<u>E-2</u>	Functionalization
7	<u>E-3</u>	Classification
8	<u>E-4A</u>	Class Allocation- Primary Demand
9	<u>E-4B</u>	Class Allocation- Secondary Demand
10	<u>E-4C</u>	Class Allocation- Secondary Customer
11	<u>E-4D</u>	Class Allocation- Billing Customer
12	<u>E-5A</u>	Allocator Assignments
13	<u>E-5B</u>	Functionalization Factors
14	<u>E-5C</u>	Classification Factors
15	<u>E-5D</u>	Class Allocation Factors

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PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

Sum  
Summary of Results  
Tot  
E-1

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Summary of Results

Line	Account	No.	Balance	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	Distribution Revenue		5,132,322	2,619,792	25,825	390,322	1,395	1,322,797	1,109	656,296	20,906	86,066	7,813
2	Forfeited Discounts		35,443	33,272	344	259	1	1,055	1	461	14	31	6
3	Other Revenue		79,282	38,763	588	4,506	60	19,433	60	14,980	202	632	58
4	<b>Total Revenue</b>		<b>5,247,047</b>	<b>2,691,827</b>	<b>26,757</b>	<b>395,086</b>	<b>1,456</b>	<b>1,343,285</b>	<b>1,170</b>	<b>671,737</b>	<b>21,122</b>	<b>86,729</b>	<b>7,877</b>
5			<i>100.0%</i>	<i>51.3%</i>	<i>0.3%</i>	<i>7.3%</i>	<i>0.0%</i>	<i>23.6%</i>	<i>0.0%</i>	<i>12.8%</i>	<i>0.4%</i>	<i>1.7%</i>	<i>0.2%</i>
6	Expenses		5,009,065	2,741,776	31,274	379,705	2,569	1,116,196	2,458	656,007	15,481	55,636	7,962
7	Net income		237,982	(49,949)	(4,517)	15,381	(1,113)	227,089	(1,287)	15,730	5,641	31,093	(85)
8													
9	Rate Base		14,739,467	7,708,998	105,207	971,553	11,199	3,371,434	11,738	2,332,123	49,301	155,004	22,910
10													
11	Return on Rate Base		1.61%	(0.65%)	(4.29%)	1.58%	(9.94%)	6.74%	(10.97%)	0.67%	11.44%	20.06%	(0.37%)
12													
13	Revenue Requirement		6,666,839	3,724,224	47,177	489,422	4,676	1,381,863	4,745	932,274	17,734	53,893	10,832
14			<i>100.0%</i>	<i>55.9%</i>	<i>0.7%</i>	<i>7.3%</i>	<i>0.1%</i>	<i>20.7%</i>	<i>0.1%</i>	<i>14.0%</i>	<i>0.3%</i>	<i>0.8%</i>	<i>0.2%</i>
15	Operating expenses		2,950,794	1,731,546	20,827	235,662	1,954	558,670	1,901	367,923	7,043	21,040	4,229
16	Depreciation expense		1,366,345	740,875	9,564	96,722	975	298,205	1,022	203,062	3,268	9,700	2,950
17	Regulatory Commission Expenses		216,008	113,903	1,534	14,468	163	49,161	170	33,788	616	1,875	331
18	General taxes / Other		19,645	10,359	140	1,316	15	4,471	15	3,073	56	171	30
19	Uncollectibles expense		20,600	19,338	200	150	1	613	0	268	8	18	3
20	GRT		386,575	215,479	2,728	28,595	272	80,321	276	54,093	1,034	3,141	635
21			<b>4,959,968</b>	<b>2,831,501</b>	<b>34,994</b>	<b>376,913</b>	<b>3,379</b>	<b>991,441</b>	<b>3,386</b>	<b>662,207</b>	<b>12,024</b>	<b>35,943</b>	<b>8,179</b>
22	Pre-tax income		1,706,872	892,724	12,183	112,509	1,297	390,421	1,359	270,066	5,709	17,950	2,653
23	Income taxes		518,871	271,378	3,704	34,201	394	118,684	413	82,097	1,736	5,457	806
24	Net income		1,188,001	621,345	8,480	78,307	903	271,738	946	187,969	3,974	12,493	1,847
25													
26	Return on Rate Base		8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%
27													
28	Revenue Increase Required		1,419,793	1,032,397	20,420	94,335	3,220	38,578	3,575	260,537	(3,388)	(32,836)	2,955
29	Revenue Increase %		27.66%	39.41%	79.07%	24.17%	230.89%	2.92%	322.22%	39.70%	(16.21%)	(38.15%)	37.82%

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SECRETARY'S BUREAU

Total  
Class Allocations- Total  
Tot  
E-1A

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Class Allocations- Total

Line	Account	No.	Balance	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	<b>I. ELECTRIC PLANT IN SERVICE</b>												
2	INTANGIBLE PLANT												
3	EDI Software	303	284,588	228,054	1,677	37,748	90	16,155	45	550	90	0	180
4	Total INTANGIBLE Plant		284,588	228,054	1,677	37,748	90	16,155	45	550	90	0	180
5													
6	<b>C. TRANSMISSION PLANT</b>												
7	Transmission Plant	361	0	0	0	0	0	0	0	0	0	0	0
8	Total TRANSMISSION Plant	350-359	0	0	0	0	0	0	0	0	0	0	0
9													
10	<b>D. DISTRIBUTION PLANT</b>												
11	Land & Land Rights	360	178,334	78,096	1,400	7,733	157	46,141	162	42,821	440	1,269	116
12	Structures and improvements	361	159,167	69,702	1,249	6,902	140	41,182	145	38,218	393	1,133	104
13	Station Equipment	362	4,729,370	2,071,073	37,117	205,078	4,153	1,223,644	4,299	1,135,591	11,670	33,667	3,080
14	Poles, Tower & Fixtures	364	10,527,234	5,109,649	82,212	564,852	8,819	2,558,408	8,942	2,095,159	24,150	68,664	6,380
15	OH Conductors & Devices	365	3,339,344	1,620,647	26,082	179,114	2,798	811,785	2,837	664,605	7,663	21,789	2,023
16	UG Conduits and Conductors	366	920,559	509,339	7,220	62,437	730	207,083	718	125,278	1,924	5,346	482
17	Line Transformers	368	2,559,696	1,526,708	11,223	252,702	2,114	729,260	2,684	0	9,147	24,655	1,203
18	Services	369	2,086,498	1,651,058	12,138	273,284	650	144,061	400	4,905	0	0	0
19	Meters	370	1,100,263	621,540	4,569	102,878	245	265,384	738	79,086	0	0	25,824
20	Install. Customers' premises	371	261,654	209,676	1,541	34,706	83	14,853	41	506	83	0	165
21	Street Lighting & Signal	373	90,732	0	0	0	0	0	0	0	19,378	71,354	0
22	Total DISTRIBUTION Plant	360-373	25,952,851	13,467,488	184,752	1,689,686	19,887	6,041,801	20,967	4,186,169	74,847	227,878	39,376
23													
24	<b>E. GENERAL PLANT</b>												
25	General Plant	389	2,839,108	1,697,218	19,807	234,811	1,820	521,791	1,766	327,668	7,285	22,224	4,719
26	Communication Equip	398	248,923	148,806	1,737	20,587	160	45,749	155	28,729	639	1,948	414
27	Total GENERAL Plant	389-399	3,088,030	1,846,024	21,543	255,398	1,979	567,540	1,920	356,397	7,923	24,172	5,133
28													
29	<b>TOTAL UTILITY PLANT</b>		<b>29,325,470</b>	<b>15,541,567</b>	<b>207,971</b>	<b>1,982,832</b>	<b>21,956</b>	<b>6,625,496</b>	<b>22,932</b>	<b>4,543,117</b>	<b>82,860</b>	<b>252,050</b>	<b>44,689</b>
30													

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Total  
Class Allocations- Total  
Tot  
E-1A

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Class Allocations- Total

Line	Account	No.	Balance	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
31	<b>II. DEPRECIATION RESERVE</b>												
32	Intangible Plant		203,245	162,870	1,197	26,958	64	11,538	32	393	64	0	128
33	Transmission Plant		0	0	0	0	0	0	0	0	0	0	0
34	Structures and improvements		114,104	49,968	896	4,948	100	29,522	104	27,398	282	812	74
35	Station Equipment		3,493,522	1,529,874	27,418	151,488	3,068	903,889	3,175	838,845	8,620	24,869	2,275
36	Poles, Towers and Fixtures		3,543,882	1,720,109	27,676	190,151	2,969	861,261	3,010	705,313	8,130	23,115	2,148
37	OH Conductors and Devices		1,547,918	751,234	12,090	83,027	1,297	376,295	1,315	308,071	3,552	10,100	938
38	UG Conduits and Conductors		517,213	286,171	4,057	35,080	410	116,349	403	70,387	1,081	3,004	271
39	Line Transformers		1,339,432	798,892	5,873	132,233	1,106	381,605	1,405	0	4,787	12,902	629
40	Services		1,127,669	892,332	6,560	147,699	351	77,859	216	2,651	0	0	0
41	Meters		538,819	304,380	2,238	50,381	120	129,963	361	38,730	0	0	12,646
42	Install. Customers' premises		191,347	153,336	1,127	25,380	60	10,862	30	370	60	0	121
43	Street Lighting & Signal		7,934	0	0	0	0	0	0	0	1,694	6,239	0
44	General Plant		2,553,361	1,526,399	17,813	211,178	1,637	469,275	1,588	294,690	6,551	19,987	4,244
45	Total DEPRECIATION RESE	108	15,178,447	8,175,564	106,944	1,058,525	11,182	3,368,419	11,641	2,286,848	34,822	101,028	23,475
46													
47	<b>III. OTHER RATE BASE ITEMS</b>												
48	Cash Working Capital	131	385,381	225,355	2,729	30,233	256	73,595	251	48,649	940	2,821	552
49	CWIP	131	59,971	31,623	426	4,017	45	13,649	47	9,381	171	520	92
50	Materials & Supplies	255	245,607	136,978	1,605	18,911	158	53,648	179	31,017	492	1,432	1,189
51	Customer Deposits		(82,025)	(44,344)	(459)	(5,275)	(18)	(21,490)	(12)	(9,403)	(285)	(623)	(116)
52	ADIT	154	(45,990)	(24,251)	(327)	(3,080)	(35)	(10,467)	(36)	(7,194)	(131)	(399)	(70)
53	Accrued Pension / OPEB	182	29,500	17,635	206	2,440	19	5,422	18	3,405	76	231	49
54	Total OTHER RATE BASE	131-283	592,444	342,996	4,180	47,245	425	114,356	447	75,855	1,263	3,982	1,695
55													
56	<b>TOTAL RATE BASE</b>		<b>14,739,467</b>	<b>7,708,998</b>	<b>105,207</b>	<b>971,553</b>	<b>11,199</b>	<b>3,371,434</b>	<b>11,738</b>	<b>2,332,123</b>	<b>49,301</b>	<b>155,004</b>	<b>22,910</b>

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Total  
Class Allocations- Total  
Tot  
E-1A

Wellsboro Electric Company  
COS Study  
FPPTY 2020  
Class Allocations- Total

Line	Account	No.	Balance	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>												
59	<b>B. TRANSMISSION EXPENSE</b>												
60	Transmission Expense		0	0	0	0	0	0	0	0	0	0	0
61	Total TRANSMISSION Expense		0	0	0	0	0	0	0	0	0	0	0
62													
63	<b>C. DISTRIBUTION EXPENSE</b>												
64	Ops Supv & Engineering	580	106,704	55,525	777	6,872	80	25,162	86	16,320	373	1,188	321
65	Station Expenses	582	0	0	0	0	0	0	0	0	0	0	0
66	OH Line Expenses	583	39,061	18,957	305	2,095	33	9,496	33	7,774	90	255	24
67	Street Lighting Expenses	585	3,525	0	0	0	0	0	0	0	753	2,772	0
68	Meter Expenses	586	28,558	16,132	119	2,670	6	6,888	19	2,053	0	0	670
69	Customer Install. expense	587	8,672	6,949	51	1,150	3	492	1	17	3	0	5
70	Misc. Distribution Expenses	588	219,007	110,343	1,787	12,128	192	55,798	195	36,424	527	1,500	113
71	Rents	589	28,119	15,190	210	1,898	21	6,043	21	4,498	54	151	34
72	Maint Supv & Engineering	590	80,232	39,495	620	4,464	67	19,673	69	14,535	301	951	56
73	Maint of Station Equip	592	13,898	6,086	109	603	12	3,596	13	3,337	34	99	9
74	Maint of OH Lines	593	669,615	324,977	5,230	35,917	561	162,782	569	133,269	1,537	4,369	406
75	Maint of UG Lines	594	35,032	19,383	275	2,376	28	7,881	27	4,768	73	203	18
76	Maint of Line Transformers	595	17,028	10,156	75	1,681	14	4,851	18	0	61	164	8
77	Maint of Lighting	596	216	0	0	0	0	0	0	0	46	170	0
78	Maint of Misc. Plant	599	47,852	25,662	355	3,199	36	10,318	36	7,663	130	399	55
79	Total DISTR. O&M EXP.	500-599	1,297,518	648,855	9,911	75,052	1,053	312,979	1,087	230,658	3,982	12,221	1,719
80	Distribution Expense		1,297,518	648,855	9,911	75,052	1,053	312,979	1,087	230,658	3,982	12,221	1,719
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>												
82	Supervision	901	0	0	0	0	0	0	0	0	0	0	0
83	Meter Reading Exp	902	11,470	6,479	48	1,072	3	2,767	8	824	0	0	269
84	Customer Records & Coll	903	542,467	434,705	3,196	71,953	171	30,794	86	1,049	171	0	342
85	Uncollectible Accounts	904	20,600	19,338	200	150	1	613	0	268	8	18	3
86	Subtotal - Cust. Accts. Exp.	901-905	574,537	460,523	3,443	73,176	174	34,174	94	2,141	179	18	615
87													
88	Customer Assistance	908	19,197	15,384	113	2,546	6	1,090	3	37	6	0	12
89	OPEN	916	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal - Cust. Svce. & Info.	908-916	19,197	15,384	113	2,546	6	1,090	3	37	6	0	12
91	Total CUST. ACCT. & SERV	901-919	593,734	475,907	3,556	75,722	180	35,263	97	2,178	185	18	627

92



Total  
Class Allocations- Total  
Tot  
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Wellsboro Electric Company  
COS Study  
FPPTY 2020  
Class Allocations- Total

Line	Account	No.	Balance	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
133	<b>B. FEDERAL / STATE INCOME TAXES</b>												
134	State Income Tax Expense		33,078	(6,943)	(628)	2,138	(155)	31,564	(179)	2,186	784	4,322	(12)
135	Federal Income Tax Expense		99,787	(20,944)	(1,894)	6,449	(467)	95,220	(540)	6,596	2,365	13,037	(36)
136	Subtotal - Fed / State Inc Tax	409-411	132,865	(27,886)	(2,522)	8,587	(622)	126,783	(719)	8,782	3,149	17,359	(47)
137	Total TAXES	408-411	455,317	137,040	(859)	32,932	(525)	209,299	(638)	50,576	4,439	22,607	444
138													
139	<b>TOTAL EXPENSES</b>		<b>5,009,065</b>	<b>2,741,776</b>	<b>31,274</b>	<b>379,705</b>	<b>2,569</b>	<b>1,116,196</b>	<b>2,458</b>	<b>656,007</b>	<b>15,481</b>	<b>55,636</b>	<b>7,962</b>
140													
141	<b>IV. OPERATING REVENUES at Present Rates</b>												
142	Distribution Revenue		5,132,322	2,619,792	25,825	390,322	1,395	1,322,797	1,109	656,296	20,906	86,066	7,813
143	Forfeited Discounts		35,443	33,272	344	259	1	1,055	1	461	14	31	6
144	Rent For Electric Property		68,050	33,030	531	3,651	57	16,538	58	13,543	156	444	41
145	Other Electric Revenues		11,232	5,733	57	854	3	2,895	2	1,436	46	188	17
146	Total REVENUES		5,247,047	2,691,827	26,757	395,086	1,456	1,343,285	1,170	671,737	21,122	86,729	7,877
147													
148	TOTAL EXPENSES		5,009,065	2,741,776	31,274	379,705	2,569	1,116,196	2,458	656,007	15,481	55,636	7,962
149	<b>V. NET INCOME at Present Rates</b>		<b>237,982</b>	<b>(49,949)</b>	<b>(4,517)</b>	<b>15,381</b>	<b>(1,113)</b>	<b>227,089</b>	<b>(1,287)</b>	<b>15,730</b>	<b>5,641</b>	<b>31,093</b>	<b>(85)</b>
150													
151	<b>SUMMARY REPORT</b>												
152	<b>OPERATING REVENUES</b>												
153	Utility Revenues	440-446	5,167,765	2,653,064	26,169	390,581	1,396	1,323,852	1,110	656,757	20,920	86,097	7,819
154	Other Operating Revenues	450-456	79,282	38,763	588	4,506	60	19,433	60	14,980	202	632	58
155	Total Operating Revenues		5,247,047	2,691,827	26,757	395,086	1,456	1,343,285	1,170	671,737	21,122	86,729	7,877
156													
157	<b>OPERATING EXPENSES</b>												
158	Distribution / Transmission	580-599	1,297,518	648,855	9,911	75,052	1,053	312,979	1,087	230,658	3,982	12,221	1,719
159	Customer Acctg & Service	901-919	593,734	475,907	3,556	75,722	180	35,263	97	2,178	185	18	627
160	Admin & General	920-932	1,296,151	739,098	9,101	99,277	885	260,449	890	169,532	3,606	11,091	2,221
161	Total Operating Expenses		3,187,403	1,863,860	22,569	250,051	2,118	608,692	2,074	402,369	7,773	23,329	4,568
162													
163	Depreciation Expense	403	1,366,345	740,875	9,564	96,722	975	298,205	1,022	203,062	3,268	9,700	2,950
164	Taxes Other Than Income	408	322,452	164,927	1,663	24,345	97	82,516	81	41,794	1,289	5,248	491
165	<b>INCOME BEFORE INCOME</b>		<b>370,847</b>	<b>(77,835)</b>	<b>(7,039)</b>	<b>23,968</b>	<b>(1,735)</b>	<b>353,872</b>	<b>(2,006)</b>	<b>24,512</b>	<b>8,791</b>	<b>48,452</b>	<b>(132)</b>
166	Income Taxes	409-411	132,865	(27,886)	(2,522)	8,587	(622)	126,783	(719)	8,782	3,149	17,359	(47)
167	<b>NET INCOME</b>		<b>237,982</b>	<b>(49,949)</b>	<b>(4,517)</b>	<b>15,381</b>	<b>(1,113)</b>	<b>227,089</b>	<b>(1,287)</b>	<b>15,730</b>	<b>5,641</b>	<b>31,093</b>	<b>(85)</b>
168													
169	<b>RATE BASE</b>		<b>14,739,467</b>	<b>7,708,998</b>	<b>105,207</b>	<b>971,553</b>	<b>11,199</b>	<b>3,371,434</b>	<b>11,738</b>	<b>2,332,123</b>	<b>49,301</b>	<b>155,004</b>	<b>22,910</b>
170	Return on Rate Base		1.61%										
171													





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**Wellsboro Electric Company**  
**COS Study**  
**FPFTY 2020**  
**TOTAL REVENUE REQUIREMENT**

Account Description	Total Dollars	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
<b>1 Demand-related</b>											
Primary	3,780,587	1,655,555	29,672	163,923	3,320	978,163	3,437	907,819	9,328	26,909	2,462
Secondary	457,460	212,621	3,811	21,052	630	209,453	763	(6)	2,351	6,784	(0)
	<u>4,238,046</u>	<u>1,868,176</u>	<u>33,483</u>	<u>184,975</u>	<u>3,950</u>	<u>1,187,616</u>	<u>4,200</u>	<u>907,813</u>	<u>11,679</u>	<u>33,692</u>	<u>2,462</u>
NCP-Primary	20,242	8,864	159	878	18	5,237	18	4,860	50	144	13
Per kW / month-Demand	\$17.45	\$17.56	\$17.56	\$17.56	\$18.52	\$18.90	\$19.02	\$15.57	\$19.49	\$19.49	\$15.56
kWh-Meter	108,439,694	42,592,555	533,293	4,341,011	17,743	27,954,563	12,990	31,954,199	225,418	696,468	111,454
Per kWh-Meter	\$0.03908	\$0.04386	\$0.06278	\$0.04261	\$0.22264	\$0.04248	\$0.32331	\$0.02841	\$0.05181	\$0.04838	\$0.02209
<b>11 Customer-related</b>											
Secondary	986,221	768,273	5,648	127,166	303	57,696	160	583	5,717	20,229	447
Billing	1,442,572	1,087,776	8,047	177,280	423	136,551	385	23,878	337	(28)	7,924
	<u>2,428,793</u>	<u>1,856,049</u>	<u>13,695</u>	<u>304,446</u>	<u>726</u>	<u>194,247</u>	<u>545</u>	<u>24,461</u>	<u>6,054</u>	<u>20,201</u>	<u>8,370</u>
Number of Bills	76,048	60,941	448	10,087	24	4,317	12	147	24	0	48
Per bill	\$31.94	\$30.46	\$30.57	\$30.18	\$30.24	\$45.00	\$45.43	\$166.40	\$252.25	-	\$174.38
<b>18 Total revenue requirement</b>	<u>6,666,839</u>	<u>3,724,224</u>	<u>47,177</u>	<u>489,422</u>	<u>4,676</u>	<u>1,381,863</u>	<u>4,745</u>	<u>932,274</u>	<u>17,734</u>	<u>53,893</u>	<u>10,832</u>
<b>20 Demand-related</b>											
Primary	\$15.56	\$15.56	\$15.56	\$15.56	\$15.57	\$15.56	\$15.57	\$15.57	\$15.56	\$15.56	\$15.56
Secondary	\$1.88	\$2.00	\$2.00	\$2.00	\$2.96	\$3.33	\$3.46	(\$0.00)	\$3.92	\$3.92	(\$0.00)
	<u>\$17.45</u>	<u>\$17.56</u>	<u>\$17.56</u>	<u>\$17.56</u>	<u>\$18.52</u>	<u>\$18.90</u>	<u>\$19.02</u>	<u>\$15.57</u>	<u>\$19.49</u>	<u>\$19.49</u>	<u>\$15.56</u>

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**Wellsboro Electric Company**  
**COS Study**  
**FPFTY 2020**  
**TOTAL REVENUE REQUIREMENT**

Account Description	Total Dollars	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1 Service cost, net	958,829	758,727	5,578	125,585	299	66,202	184	2,254	0	0	0
2 Meter cost, net	561,444	317,161	2,332	52,497	125	135,420	376	40,356	0	0	13,178
3 EDI Software, net	81,343	65,185	479	10,789	26	4,618	13	157	26	0	51
4 ADIT- Service / Meter	(5,711)	(4,092)	(30)	(686)	(2)	(709)	(2)	(144)	0	0	(46)
5 Service / Meter-Related Rate Base	1,595,905	1,136,980	8,359	188,185	448	205,530	571	42,623	26	0	13,183
6 Rate of return on rate base	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%
7 Return on Service / Meter rate base	128,630	91,641	674	15,168	36	16,566	46	3,435	2	0	1,063
8 Income tax gross-up	56,180	40,025	294	6,625	16	7,235	20	1,500	1	0	464
9 GRT gross-up	11,373	8,086	59	1,352	3	1,469	4	304	0	0	95
10 Customer-charge return component	196,183	139,751	1,027	23,145	55	25,270	70	5,240	3	0	1,622
11											
12 Meter expenses	28,558	16,132	119	2,670	6	6,888	19	2,053	0	0	670
13 Meter reading expenses	11,470	6,479	48	1,072	3	2,767	8	824	0	0	269
14 Service / Meter / EDI depr / amort exp	208,701	146,417	1,076	24,235	58	28,463	79	6,351	13	0	2,010
15 Customer records and collection	542,467	434,705	3,196	71,953	171	30,794	86	1,049	171	0	342
16 Customer assistance	19,197	15,384	113	2,546	6	1,090	3	37	6	0	12
17 Employee benefits, taxes	0	0	0	0	0	0	0	0	0	0	0
18 Customer-charge expense component	810,393	619,118	4,551	102,477	244	70,001	195	10,314	190	0	3,304
19											
20 Customer-charge expense component	1,006,576	758,869	5,579	125,622	299	95,271	265	15,554	193	0	4,925
21											
22 Number of Bills	76,048	60,941	448	10,087	24	4,317	12	147	24	0	48
23											
24 <b>Customer-charge Components</b>	<b>\$13.24</b>	<b>\$12.45</b>	<b>\$12.45</b>	<b>\$12.45</b>	<b>\$12.45</b>	<b>\$22.07</b>	<b>\$22.07</b>	<b>\$105.81</b>	<b>\$8.05</b>	<b>-</b>	<b>#####</b>
25											
26 Distribution Plant in Service- Cost	25,952,851	13,467,488	184,752	1,689,686	19,887	6,041,801	20,967	4,186,169	74,847	227,878	39,376
27 Services / Meters % of Distribution Plant	5.9%	16.9%	9.0%	22.3%	4.5%	6.8%	5.4%	2.0%	0.0%	0.0%	65.6%
28 ADIT	(45,990)	(24,251)	(327)	(3,080)	(35)	(10,467)	(36)	(7,194)	(131)	(399)	(70)
29											
30 Income tax gross-up	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%
31 GRT gross-up	6.16%	6.14%	6.14%	6.21%	6.18%	6.17%	6.18%	6.16%	6.19%	6.19%	6.23%

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Wellsboro Electric Company  
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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	SubTrans- mission	Primary	Secondary	Billing	Reg- ulatory	Com- petitive	Labor Cost	Labor %
1	<b>I. ELECTRIC PLANT IN SERVICE</b>													
2	INTANGIBLE PLANT													
3	EDI Software	303	284,588	Bill	0	0	0	0	0	284,588	0	0	0	-
4	Total INTANGIBLE Plant		284,588		0	0	0	0	0	284,588	0	0	0	-
5														
6	<b>C. TRANSMISSION PLANT</b>													
7	Transmission Plant	361	0	Tran	0	0	0	0	0	0	0	0	0	-
8	Total TRANSMISSION Plant	350-359	0		0	0	0	0	0	0	0	0	0	-
9														
10	<b>D. DISTRIBUTION PLANT</b>													
11	Land & Land Rights	360	178,334	Prim	0	0	0	178,334	0	0	0	0	0	-
12	Structures and improvements	361	159,167	Prim	0	0	0	159,167	0	0	0	0	0	-
13	Station Equipment	362	4,729,370	Prim	0	0	0	4,729,370	0	0	0	0	0	-
14	Poles, Tower & Fixtures	364	10,527,234	OH_Cond	0	0	0	8,725,664	1,801,570	0	0	0	0	-
15	OH Conductors & Devices	365	3,339,344	OH_Cond	0	0	0	2,767,868	571,476	0	0	0	0	-
16	UG Conduits and Conductors	366	920,559	UG_Cond	0	0	0	521,744	398,814	0	0	0	0	-
17	Line Transformers	368	2,559,696	Trans	0	0	0	0	2,559,696	0	0	0	0	-
18	Services	369	2,086,498	Sec	0	0	0	0	2,086,498	0	0	0	0	-
19	Meters	370	1,100,263	Bill	0	0	0	0	0	1,100,263	0	0	0	-
20	Install. Customers' premises	371	261,654	Bill	0	0	0	0	0	261,654	0	0	0	-
21	Street Lighting & Signal	373	90,732	Sec	0	0	0	0	90,732	0	0	0	0	-
22	Total DISTRIBUTION Plant	360-373	25,952,851		0	0	0	17,082,148	7,508,786	1,361,917	0	0	0	-
23														
24	<b>E. GENERAL PLANT</b>													
25	General Plant	389	2,839,108	Labor	0	0	0	1,317,131	473,971	1,048,006	0	0	0	-
26	Communication Equip	398	248,923	Labor	0	0	0	115,481	41,556	91,885	0	0	0	-
27	Total GENERAL Plant	389-399	3,088,030		0	0	0	1,432,612	515,527	1,139,892	0	0	0	-
28														
29	<b>TOTAL UTILITY PLANT</b>		<u>29,325,470</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>18,514,760</u>	<u>8,024,313</u>	<u>2,786,397</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
30														

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Functionalization

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	SubTrans- mission	Primary	Secondary	Billing	Reg- ulatory	Com- petitive	Labor Cost	Labor %	
93	<b>E. ADMINISTRATIVE AND GENERAL</b>														
94	Admin. & Gen'l. Salaries	920	582,942	Labor	0	0	0	270,441	97,318	215,183	0	0	0	-	
95	Office Supplies & Expenses	921	140,595	Labor	0	0	0	65,225	23,471	51,898	0	0	0	-	
96	Outside Services Employed	923	101,764	Labor_Pt	0	0	0	56,045	22,554	23,166	0	0	0	-	
97	Property Insurance	924	59,225	Plant	0	0	0	37,758	16,365	5,102	0	0	0	-	
98	Employee Pensions & Benefits	926	0	Labor	0	0	0	0	0	0	0	0	0	-	
99	Regulatory Comm. Expense	928	216,008	Bill	0	0	0	0	0	216,008	0	0	0	-	
100	Misc. General Expense	930	102,842	Labor_Pt	0	0	0	56,639	22,793	23,411	0	0	0	-	
101	Rents	931	2,575	Labor	0	0	0	1,195	430	951	0	0	0	-	
102	Maint General Property	932	90,199	Plant	0	0	0	57,506	24,923	7,770	0	0	0	-	
103	Total A&G Expense	920-932	1,296,151		0	0	0	544,808	207,854	543,489	0	0	0	-	
104															
105	TOTAL OPERATING EXPENSES		3,187,403		0	0	0	1,492,553	500,472	1,194,378	0	0	0	-	
106															
107	<b>II. DEPRECIATION EXPENSE</b>														
108	Intangible Plant		40,639	IntanPt	0	0	0	0	0	40,639	0	0	0	-	
109	Station Equipment		278,725	Prim	0	0	0	278,725	0	0	0	0	0	-	
110	Poles, Towers and Fixtures		358,881	OH_Cond	0	0	0	297,464	61,417	0	0	0	0	-	
111	OH Conductors and Devices		132,572	OH_Cond	0	0	0	109,884	22,688	0	0	0	0	-	
112	UG Conduits and Conductors		39,811	UG_Cond	0	0	0	22,564	17,247	0	0	0	0	-	
113	Line Transformers		89,573	Trans	0	0	0	0	89,573	0	0	0	0	-	
114	Services		83,534	Sec	0	0	0	0	83,534	0	0	0	0	-	
115	Meters		84,528	Bill	0	0	0	0	0	84,528	0	0	0	-	
116	Install. Customers' premises		26,356	Bill	0	0	0	0	0	26,356	0	0	0	-	
117	Street Lighting & Signal		2,058	Sec	0	0	0	0	2,058	0	0	0	0	-	
118	General Plant		229,669	GenPtxL	0	0	0	106,549	38,342	84,778	0	0	0	-	
119	Total DEPRECIATION Exp.	403	1,366,345		0	0	0	815,186	314,858	236,301	0	0	0	-	
120															
121	<b>III. TAXES and OTHER</b>														
122	<b>A. GENERAL TAXES</b>														
123	Payroll related	408.3	0	None	0	0	0	0	0	0	0	0	0	-	
124	PURTA, Real estate	408.16	12,000	Plant	0	0	0	7,650	3,316	1,034	0	0	0	-	
125	Capital stock		0	RateBase	0	0	0	0	0	0	0	0	0	-	
126	Other	408.1	7,645	Plant	0	0	0	4,874	2,112	659	0	0	0	-	
127	Subtotal - General Taxes		19,645		0	0	0	12,524	5,428	1,692	0	0	0	-	
128															
129	<b>B. GROSS RECEIPTS TAX</b>														
130	Gross Receipts tax		302,807	GRT_RevxT	0	0	0	172,462	66,564	63,781	0	0	0	-	
131	Subtotal- Gross Receipts tax		302,807		0	0	0	172,462	66,564	63,781	0	0	0	-	
132															







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**Wellsboro Electric Company**  
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Line	Account	No.	Secondary	Allocator	Demand	Customer
1	<b>I. ELECTRIC PLANT IN SERVICE</b>					
2	<b>INTANGIBLE PLANT</b>					
3	EDI Software	303	0	None	0	0
4	Total INTANGIBLE Plant		0		0	0
5						
6	<b>C. TRANSMISSION PLANT</b>					
7	Transmission Plant	361	0	None	0	0
8	Total TRANSMISSION Plant	350-359	0		0	0
9						
10	<b>D. DISTRIBUTION PLANT</b>					
11	Land & Land Rights	360	0	None	0	0
12	Structures and improvements	361	0	None	0	0
13	Station Equipment	362	0	None	0	0
14	Poles, Tower & Fixtures	364	1,801,570	PTF-Sec-Z	698,555	1,103,014
15	OH Conductors & Devices	365	571,476	OH-Sec-Z	222,409	349,067
16	UG Conduits and Conductors	366	398,814	UG-Sec-Z	174,029	224,786
17	Line Transformers	368	2,559,696	Trans-Min	658,207	1,901,490
18	Services	369	2,086,498	Customer	0	2,086,498
19	Meters	370	0	None	0	0
20	Install. Customers' premises	371	0	None	0	0
21	Street Lighting & Signal	373	90,732	Customer	0	90,732
22	Total DISTRIBUTION Plant	360-373	7,508,786		1,753,200	5,755,587
23						
24	<b>E. GENERAL PLANT</b>					
25	General Plant	389	473,971	Sec-Lab	216,982	256,988
26	Communication Equip	398	41,556	Sec-Lab	19,024	22,532
27	Total GENERAL Plant	389-399	515,527		236,007	279,520
28						
29	<b>TOTAL UTILITY PLANT</b>		<u>8,024,313</u>		<u>1,989,206</u>	<u>6,035,107</u>
30						

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**Wellsboro Electric Company**  
**COS Study**  
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**Classification**

Line	Account	No.	Secondary	Allocator	Demand	Customer
31	<b>II. DEPRECIATION RESEI</b>					
32	Intangible Plant		0	None	0	0
33	Transmission Plant		0	None	0	0
34	Structures and improvements		0	None	0	0
35	Station Equipment		0	None	0	0
36	Poles, Towers and Fixtures		606,479	PTF-Sec-Z	235,161	371,318
37	OH Conductors and Devices		264,902	OH-Sec-Z	103,095	161,806
38	UG Conduits and Conductors		224,073	UG-Sec-Z	97,777	126,295
39	Line Transformers		1,339,432	Trans-Min	344,425	995,007
40	Services		1,127,669	Customer	0	1,127,669
41	Meters		0	None	0	0
42	Install. Customers' premises		0	None	0	0
43	Street Lighting & Signal		7,934	Customer	0	7,934
44	General Plant		426,267	Sec-GenPt	195,144	231,123
45	Total DEPRECIATION RESE	108	3,996,756		975,603	3,021,153
46						
47	<b>III. OTHER RATE BASE II</b>					
48	Cash Working Capital	131	60,511	Sec-OpExp	25,547	34,964
49	CWIP	131	16,571	Sec-Pt	4,108	12,463
50	Materials & Supplies	255	38,564	Sec-OpExp	16,281	22,283
51	Customer Deposits		0	None	0	0
52	ADIT	154	(12,708)	Sec-Pt	(3,150)	(9,557)
53	Accrued Pension / OPEB	182	4,925	Sec-Lab	2,255	2,670
54	Total OTHER RATE BASE	131-283	107,863		45,040	62,823
55						
56	<b>TOTAL RATE BASE</b>		<u>4,135,420</u>		<u>1,058,643</u>	<u>3,076,776</u>
57						

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Line	Account	No.	Secondary	Allocator	Demand	Customer
58	<b>I. OPERATING AND MAIN</b>					
59	<b>B. TRANSMISSION EXPENSE</b>					
60	Transmission Expense		0	None	0	0
61	Total TRANSMISSION Expense		0		0	0
62						
63	<b>C. DISTRIBUTION EXPENSE</b>					
64	Ops Supv & Engineering	580	26,891	Sec-Lab	12,311	14,581
65	Station Expenses	582	0	None	0	0
66	OH Line Expenses	583	6,685	OH-Sec-Z	2,602	4,083
67	Street Lighting Expenses	585	3,525	Customer	0	3,525
68	Meter Expenses	586	0	None	0	0
69	Customer Install. expense	587	0	None	0	0
70	Misc. Distribution Expenses	588	67,312	Sec-OH_UG	44,806	22,506
71	Rents	589	8,136	Sec-Pt	2,017	6,119
72	Maint Supv & Engineering	590	19,210	Sec-Lab	8,794	10,416
73	Maint of Station Equip	592	0	None	0	0
74	Maint of OH Lines	593	114,594	OH-Sec-Z	44,598	69,996
75	Maint of UG Lines	594	15,177	UG-Sec-Z	6,623	8,554
76	Maint of Line Transformers	595	17,028	Trans-Min	4,379	12,649
77	Maint of Lighting	596	216	Customer	0	216
78	Maint of Misc. Plant	599	13,845	Sec-Pt	3,432	10,413
79	Total DISTR. O&M EXP.	500-599	292,619		129,561	163,057
80	Distribution Expense		292,619		129,561	163,057
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>					
82	Supervision	901	0	None	0	0
83	Meter Reading Exp	902	0	None	0	0
84	Customer Records & Coll	903	0	None	0	0
85	Uncollectible Accounts	904	0	None	0	0
86	Subtotal - Cust. Accts. Exp.	901-905	0		0	0
87						
88	Customer Assistance	908	0	None	0	0
89	OPEN	916	0	None	0	0
90	Subtotal - Cust. Svce. & Info.	908-916	0		0	0
91	Total CUST. ACCT. & SERV	901-919	0		0	0
92						

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Line	Account	No.	Secondary	Allocator	Demand	Customer
93	<b>E. ADMINISTRATIVE AND GENERAL</b>					
94	Admin. & Gen'l. Salaries	920	97,318	Sec-Lab	44,552	52,766
95	Office Supplies & Expenses	921	23,471	Sec-Lab	10,745	12,726
96	Outside Services Employed	923	22,554	Sec-LabPt	7,958	14,596
97	Property Insurance	924	16,365	Sec-Pt	4,057	12,308
98	Employee Pensions & Benefit	926	0	Sec-Lab	0	0
99	Regulatory Comm. Expense	928	0	Sec-Pt	0	0
100	Misc. General Expense	930	22,793	Sec-LabPt	8,042	14,750
101	Rents	931	430	Sec-Lab	197	233
102	Maint General Property	932	24,923	Sec-Pt	6,178	18,745
103	Total A&G Expense	920-932	207,854		81,729	126,124
104						
105	TOTAL OPERATING EXPENSE		500,472		211,291	289,181
106						
107	<b>II. DEPRECIATION EXPENSE</b>					
108	Intangible Plant		0	None	0	0
109	Station Equipment		0	None	0	0
110	Poles, Towers and Fixtures		61,417	PTF-Sec-Z	23,814	37,603
111	OH Conductors and Devices		22,688	OH-Sec-Z	8,830	13,858
112	UG Conduits and Conductors		17,247	UG-Sec-Z	7,526	9,721
113	Line Transformers		89,573	Trans-Min	23,033	66,540
114	Services		83,534	Customer	0	83,534
115	Meters		0	None	0	0
116	Install. Customers' premises		0	None	0	0
117	Street Lighting & Signal		2,058	Customer	0	2,058
118	General Plant		38,342	Sec-GenPt	17,553	20,789
119	Total DEPRECIATION Exp.	403	314,858		80,756	234,103
120						
121	<b>III. TAXES and OTHER</b>					
122	<b>A. GENERAL TAXES</b>					
123	Payroll related	408	0	None	0	0
124	PURTA, Real estate	408.16	3,316	Sec-Pt	822	2,494
125	Capital stock		0	Sec-RB	0	0
126	Other	408	2,112	Sec-Pt	524	1,589
127	Subtotal - General Taxes		5,428		1,346	4,083
128						
129	<b>B. GROSS RECEIPTS TAX</b>					
130	Gross Receipts tax		66,564	Sec-Rev	20,903	45,662
131	Subtotal- Gross Receipts tax		66,564		20,903	45,662
132						

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Line	Account	No.	Secondary	Allocator	Demand	Customer
133	<b>B. FEDERAL / STATE INCOME TAX</b>					
134	State Income Tax Expense		23,441	Sec-PreTax	4,257	19,184
135	Federal Income Tax Expense		70,716	Sec-PreTax	12,843	57,872
136	Subtotal - Fed / State Inc Tax	409-411	94,157		17,101	77,056
137	Total TAXES	408-411	166,150		39,349	126,800
138						
139	<b>TOTAL EXPENSES</b>		<u>981,480</u>		<u>331,396</u>	<u>650,084</u>
140						
141	<b>IV. OPERATING REVENUES at Pre</b>					
142	Distribution Revenue		1,135,998	Sec-RetRRPF	356,730	779,269
143	Forfeited Discounts		0	None	0	0
144	Rent For Electric Property		11,646	PTF-Sec-Z	4,516	7,130
145	Other Electric Revenues		2,486	Sec-RetRRPF	781	1,705
146	Total REVENUES		1,150,130		362,026	788,104
147						
148	<b>TOTAL EXPENSES</b>		<u>981,480</u>		<u>331,396</u>	<u>650,084</u>
149	<b>V. NET INCOME at Present Rates</b>		<u>168,650</u>		<u>30,630</u>	<u>138,020</u>
150						
151	<b>SUMMARY REPORT</b>					
152	<b>OPERATING REVENUES</b>					
153	Utility Revenues	440-446	1,135,998		356,730	779,269
154	Other Operating Revenues	450-456	14,132		5,296	8,836
155	Total Operating Revenues		1,150,130		362,026	788,104
156						
157	<b>OPERATING EXPENSES</b>					
158	Distribution / Transmission	580-599	292,619		129,561	163,057
159	Customer Acctg & Service	901-919	0		0	0
160	Admin & General	920-932	207,854		81,729	126,124
161	Total Operating Expenses		500,472		211,291	289,181
162						
163	Depreciation Expense	403	314,858		80,756	234,103
164	Taxes Other Than Income	408	71,992		22,248	49,744
165	<b>INCOME BEFORE INCOME</b>		<u>262,807</u>		<u>47,731</u>	<u>215,076</u>
166	Income Taxes	409-411	94,157		17,101	77,056
167	<b>NET INCOME</b>		<u>168,650</u>		<u>30,630</u>	<u>138,020</u>
168						
169	<b>RATE BASE</b>		<u>4,135,420</u>		<u>1,058,643</u>	<u>3,076,776</u>
170	Return on Rate Base					
171						

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**Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Classification**

Line	Account	No.	Secondary	Allocator	Demand	Customer
172	<b>REVENUE REQUIREMENTS</b>					
173	Target Rate of Return		8.0600%		8.0600%	8.0600%
174						
175	Rate Base		4,135,420		1,058,643	3,076,776
176						
177	Operating expenses		500,472		211,291	289,181
178	Uncollectibles expense		0	None	0	0
179	Depreciation expense		314,858		80,756	234,103
180	Regulatory Commission Expenses		59,685	Sec-Pt	14,796	44,890
181	General taxes / Other		5,428		1,346	4,083
182	Subtotal- Operating Costs to recover		<u>880,444</u>		<u>308,188</u>	<u>572,256</u>
183						
184	Target Return on Rate Base- After tax		333,315		85,327	247,988
185						
186	Income taxes to recover	43.68%	145,578		37,267	108,311
187						
188	Subtotal- Rev Req before GRT		1,359,337		430,782	928,555
189	GRT needed	6.27%	<u>84,343</u>		<u>26,678</u>	<u>57,666</u>
190	<b>TOTAL REVENUE REQUIREMENT</b>		<u>1,443,681</u>		<u>457,460</u>	<u>986,221</u>
191						
192	Revenue at Present rates					
193	Revenue Excess (Deficiency)					
194						

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Wellsboro Electric Company  
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Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	<b>I. ELECTRIC PLANT IN SERVICE</b>													
2	<b>INTANGIBLE PLANT</b>													
3	EDI Software	303	0	PriD-Lab	0	0	0	0	0	0	0	0	0	0
4	Total INTANGIBLE Plant		0		0	0	0	0	0	0	0	0	0	0
5														
6	<b>C. TRANSMISSION PLANT</b>													
7	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0	0	0
8	Total TRANSMISSION Plant	350-359	0		0	0	0	0	0	0	0	0	0	0
9														
10	<b>D. DISTRIBUTION PLANT</b>													
11	Land & Land Rights	360	178,334	NCP-Prim	78,096	1,400	7,733	157	46,141	162	42,821	440	1,269	116
12	Structures and improvements	361	159,167	NCP-Prim	69,702	1,249	6,902	140	41,182	145	38,218	393	1,133	104
13	Station Equipment	362	4,729,370	NCP-Prim	2,071,073	37,117	205,078	4,153	1,223,644	4,299	1,135,591	11,670	33,667	3,080
14	Poles, Tower & Fixtures	364	8,725,664	NCP-Prim	3,821,119	68,481	378,368	7,662	2,257,617	7,931	2,095,159	21,531	62,115	5,682
15	OH Conductors & Devices	365	2,767,868	NCP-Prim	1,212,097	21,723	120,022	2,430	716,139	2,516	664,605	6,830	19,703	1,802
16	UG Conducts and Conductors	366	521,744	NCP-Prim	228,481	4,095	22,624	458	134,992	474	125,278	1,287	3,714	340
17	Line Transformers	368	0	None	0	0	0	0	0	0	0	0	0	0
18	Services	369	0	None	0	0	0	0	0	0	0	0	0	0
19	Meters	370	0	None	0	0	0	0	0	0	0	0	0	0
20	Install. Customers' premises	371	0	None	0	0	0	0	0	0	0	0	0	0
21	Street Lighting & Signal	373	0	None	0	0	0	0	0	0	0	0	0	0
22	Total DISTRIBUTION Plant	360-373	17,082,148		7,480,568	134,064	740,727	15,000	4,419,715	15,527	4,101,672	42,150	121,602	11,124
23														
24	<b>E. GENERAL PLANT</b>													
25	General Plant	389	1,317,131	PriD-Lab	576,794	10,337	57,114	1,157	340,785	1,197	316,262	3,250	9,376	858
26	Communication Equip	398	115,481	PriD-Lab	50,571	906	5,008	101	29,879	105	27,729	285	822	75
27	Total GENERAL Plant	389-399	1,432,612		627,365	11,243	62,122	1,258	370,664	1,302	343,991	3,535	10,198	933
28														
29	<b>TOTAL UTILITY PLANT</b>		<b>18,514,760</b>		<b>8,107,933</b>	<b>145,307</b>	<b>802,848</b>	<b>16,258</b>	<b>4,790,379</b>	<b>16,829</b>	<b>4,445,663</b>	<b>45,685</b>	<b>131,800</b>	<b>12,057</b>
30														

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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
31	<b>II. DEPRECIATION RESERVE</b>													
32	Intangible Plant		0	None	0	0	0	0	0	0	0	0	0	0
33	Transmission Plant		0	None	0	0	0	0	0	0	0	0	0	0
34	Structures and improvements		114,104	NCP-Prim	49,968	896	4,948	100	29,522	104	27,398	282	812	74
35	Station Equipment		3,493,522	NCP-Prim	1,529,874	27,418	151,488	3,068	903,889	3,175	838,845	8,620	24,869	2,275
36	Poles, Towers and Fixtures		2,937,402	NCP-Prim	1,286,339	23,053	127,373	2,579	760,003	2,670	705,313	7,248	20,910	1,913
37	OH Conductors and Devices		1,283,016	NCP-Prim	561,855	10,069	55,635	1,127	331,959	1,166	308,071	3,166	9,133	836
38	UG Conduits and Conductors		293,141	NCP-Prim	128,371	2,301	12,711	257	75,845	266	70,387	723	2,087	191
39	Line Transformers		0	None	0	0	0	0	0	0	0	0	0	0
40	Services		0	None	0	0	0	0	0	0	0	0	0	0
41	Meters		0	None	0	0	0	0	0	0	0	0	0	0
42	Install. Customers' premises		0	None	0	0	0	0	0	0	0	0	0	0
43	Street Lighting & Signal		0	None	0	0	0	0	0	0	0	0	0	0
44	General Plant		1,184,566	PriD-Lab	518,742	9,297	51,366	1,040	306,486	1,077	284,432	2,923	8,432	771
45	Total DEPRECIATION RESE	108	9,305,751		4,075,149	73,033	403,522	8,171	2,407,705	8,459	2,234,446	22,962	66,244	6,060
46														
47	<b>III. OTHER RATE BASE ITEMS</b>													
48	Cash Working Capital	131	180,461	PriD-OpExp	79,027	1,416	7,825	158	46,691	164	43,331	445	1,285	118
49	CWIP	131	38,234	PriD-Pt	16,743	300	1,658	34	9,892	35	9,181	94	272	25
50	Materials & Supplies	255	115,009	PriD-Pt	50,365	903	4,987	101	29,757	105	27,615	284	819	75
51	Customer Deposits		0	None	0	0	0	0	0	0	0	0	0	0
52	ADIT	154	(29,321)	PriD-Pt	(12,840)	(230)	(1,271)	(26)	(7,586)	(27)	(7,040)	(72)	(209)	(19)
53	Accrued Pension / OPEB	182	13,686	PriD-Lab	5,993	107	593	12	3,541	12	3,286	34	97	9
54	Total OTHER RATE BASE	131-283	318,069		139,288	2,496	13,792	279	82,295	289	76,373	785	2,264	207
55														
56	<b>TOTAL RATE BASE</b>		<u>9,527,078</u>		<u>4,172,072</u>	<u>74,770</u>	<u>413,119</u>	<u>8,366</u>	<u>2,464,969</u>	<u>8,660</u>	<u>2,287,590</u>	<u>23,508</u>	<u>67,820</u>	<u>6,204</u>
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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>													
59	<b>B. TRANSMISSION EXPENSE</b>													
60	Transmission Expense		0	None	0	0	0	0	0	0	0	0	0	0
61	Total TRANSMISSION Expense		0		0	0	0	0	0	0	0	0	0	0
62														
63	<b>C. DISTRIBUTION EXPENSE</b>													
64	Ops Supv & Engineering	580	64,508	PriD-Lab	28,249	506	2,797	57	16,690	59	15,489	159	459	42
65	Station Expenses	582	0	NCP-Prim	0	0	0	0	0	0	0	0	0	0
66	OH Line Expenses	583	32,376	NCP-Prim	14,178	254	1,404	28	8,377	29	7,774	80	230	21
67	Street Lighting Expenses	585	0	None	0	0	0	0	0	0	0	0	0	0
68	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0	0	0
69	Customer Install. expense	587	0	None	0	0	0	0	0	0	0	0	0	0
70	Misc. Distribution Expenses	588	151,695	NCP-Prim	66,430	1,191	6,578	133	39,248	138	36,424	374	1,080	99
71	Rents	589	18,508	NCP-Prim	8,105	145	803	16	4,789	17	4,444	46	132	12
72	Maint Supv & Engineering	590	60,387	PriD-Lab	26,445	474	2,619	53	15,624	55	14,500	149	430	39
73	Maint of Station Equip	592	13,898	NCP-Prim	6,086	109	603	12	3,596	13	3,337	34	99	9
74	Maint of OH Lines	593	555,021	NCP-Prim	243,053	4,356	24,067	487	143,602	504	133,269	1,370	3,951	361
75	Maint of UG Lines	594	19,855	NCP-Prim	8,695	156	861	17	5,137	18	4,768	49	141	13
76	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0	0	0
77	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0	0	0
78	Maint of Misc. Plant	599	31,496	NCP-Prim	13,793	247	1,366	28	8,149	29	7,563	78	224	21
79	Total DISTR. O&M EXP.	500-599	947,745		415,034	7,438	41,097	832	245,213	861	227,567	2,339	6,747	617
80	Distribution Expense		947,745		415,034	7,438	41,097	832	245,213	861	227,567	2,339	6,747	617
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>													
82	Supervision	901	0	None	0	0	0	0	0	0	0	0	0	0
83	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0	0	0
84	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0	0	0
85	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0	0	0	0
86	Subtotal - Cust. Accts. Exp.	901-905	0		0	0	0	0	0	0	0	0	0	0
87														
88	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0	0	0
89	OPEN	916	0	None	0	0	0	0	0	0	0	0	0	0
90	Subtotal - Cust. Svce. & Info.	908-916	0		0	0	0	0	0	0	0	0	0	0
91	Total CUST. ACCT. & SERV	901-919	0		0	0	0	0	0	0	0	0	0	0
92														







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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	<b>I. ELECTRIC PLANT IN SERVICE</b>													
2	<b>INTANGIBLE PLANT</b>													
3	EDI Software	303	0	SecD-Lab	0	0	0	0	0	0	0	0	0	0
4	Total INTANGIBLE Plant		0		0	0	0	0	0	0	0	0	0	0
5														
6	<b>C. TRANSMISSION PLANT</b>													
7	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0	0	0
8	Total TRANSMISSION Plant	350-359	0		0	0	0	0	0	0	0	0	0	0
9														
10	<b>D. DISTRIBUTION PLANT</b>													
11	Land & Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0
12	Structures and improvements	361	0	None	0	0	0	0	0	0	0	0	0	0
13	Station Equipment	362	0	None	0	0	0	0	0	0	0	0	0	0
14	Poles, Tower & Fixtures	364	698,555	NCP-Sec	402,918	7,221	39,897	808	238,055	836	0	2,270	6,550	0
15	OH Conductors & Devices	365	222,409	NCP-Sec	128,283	2,299	12,703	257	75,793	266	0	723	2,085	0
16	UG Conduits and Conductors	366	174,029	NCP-Sec	100,378	1,799	9,939	201	59,306	208	0	566	1,632	0
17	Line Transformers	368	658,207	NCP-Ltr	0	0	0	1,512	621,109	2,384	0	8,546	24,655	0
18	Services	369	0	None	0	0	0	0	0	0	0	0	0	0
19	Meters	370	0	None	0	0	0	0	0	0	0	0	0	0
20	Install. Customers' premises	371	0	None	0	0	0	0	0	0	0	0	0	0
21	Street Lighting & Signal	373	0	None	0	0	0	0	0	0	0	0	0	0
22	Total DISTRIBUTION Plant	360-373	1,753,200		631,579	11,319	62,539	2,779	994,263	3,695	0	12,105	34,922	0
23														
24	<b>E. GENERAL PLANT</b>													
25	General Plant	389	216,982	SecD-Lab	116,639	2,090	11,550	268	82,842	296	0	849	2,449	0
26	Communication Equip	398	19,024	SecD-Lab	10,227	183	1,013	23	7,263	26	0	74	215	0
27	Total GENERAL Plant	389-399	236,007		126,866	2,274	12,562	291	90,105	321	0	923	2,664	0
28														
29	<b>TOTAL UTILITY PLANT</b>		<u>1,989,206</u>		<u>758,444</u>	<u>13,593</u>	<u>75,101</u>	<u>3,070</u>	<u>1,084,368</u>	<u>4,016</u>	<u>0</u>	<u>13,028</u>	<u>37,586</u>	<u>0</u>
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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
31	<b>II. DEPRECIATION RESERVE</b>													
32	Intangible Plant		0	None	0	0	0	0	0	0	0	0	0	0
33	Transmission Plant		0	None	0	0	0	0	0	0	0	0	0	0
34	Structures and improvements		0	None	0	0	0	0	0	0	0	0	0	0
35	Station Equipment		0	None	0	0	0	0	0	0	0	0	0	0
36	Poles, Towers and Fixtures		235,161	NCP-Sec	135,638	2,431	13,431	272	80,139	282	0	764	2,205	0
37	OH Conductors and Devices		103,095	NCP-Sec	59,464	1,066	5,888	119	35,133	123	0	335	967	0
38	UG Conduits and Conductors		97,777	NCP-Sec	56,397	1,011	5,584	113	33,321	117	0	318	917	0
39	Line Transformers		344,425	NCP-Ltr	0	0	0	791	325,013	1,247	0	4,472	12,902	0
40	Services		0	None	0	0	0	0	0	0	0	0	0	0
41	Meters		0	None	0	0	0	0	0	0	0	0	0	0
42	Install. Customers' premises		0	None	0	0	0	0	0	0	0	0	0	0
43	Street Lighting & Signal		0	None	0	0	0	0	0	0	0	0	0	0
44	General Plant		195,144	SecD-Lab	104,900	1,880	10,387	241	74,504	266	0	763	2,202	0
45	Total DEPRECIATION RESE	108	975,603		356,399	6,387	35,291	1,537	548,109	2,035	0	6,653	19,192	0
46														
47	<b>III. OTHER RATE BASE II</b>													
48	Cash Working Capital	131	25,547	SecD-OpExp	13,597	244	1,346	32	9,895	35	0	102	295	0
49	CWIP	131	4,108	SecD-Pt	1,566	28	155	6	2,239	8	0	27	78	0
50	Materials & Supplies	255	16,281	SecD-Pt	6,208	111	615	25	8,875	33	0	107	308	0
51	Customer Deposits		0	None	0	0	0	0	0	0	0	0	0	0
52	ADIT	154	(3,150)	SecD-Pt	(1,201)	(22)	(119)	(5)	(1,717)	(6)	0	(21)	(60)	0
53	Accrued Pension / OPEB	182	2,255	SecD-Lab	1,212	22	120	3	861	3	0	9	25	0
54	Total OTHER RATE BASE	131-283	45,040		21,382	383	2,117	61	20,153	73	0	224	646	0
55														
56	<b>TOTAL RATE BASE</b>		<u>1,058,643</u>		<u>423,427</u>	<u>7,588</u>	<u>41,928</u>	<u>1,595</u>	<u>556,412</u>	<u>2,054</u>	<u>0</u>	<u>6,600</u>	<u>19,039</u>	<u>0</u>

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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>													
59	<b>B. TRANSMISSION EXPENSE</b>													
60	Transmission Expense		0	None	0	0	0	0	0	0	0	0	0	0
61	Total TRANSMISSION Expense		0		0	0	0	0	0	0	0	0	0	0
62														
63	<b>C. DISTRIBUTION EXPENSE</b>													
64	Ops Supv & Engineering	580	12,311	SecD-Lab	6,618	119	655	15	4,700	17	0	48	139	0
65	Station Expenses	582	0	None	0	0	0	0	0	0	0	0	0	0
66	OH Line Expenses	583	2,602	NCP-Sec	1,501	27	149	3	887	3	0	8	24	0
67	Street Lighting Expenses	585	0	None	0	0	0	0	0	0	0	0	0	0
68	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0	0	0
69	Customer Install. expense	587	0	None	0	0	0	0	0	0	0	0	0	0
70	Misc. Distribution Expenses	588	44,806	NCP-Sec	25,844	463	2,559	52	15,269	54	0	146	420	0
71	Rents	589	2,017	NCP-Sec	1,163	21	115	2	687	2	0	7	19	0
72	Maint Supv & Engineering	590	8,794	SecD-Lab	4,727	85	468	11	3,358	12	0	34	99	0
73	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0	0	0
74	Maint of OH Lines	593	44,598	NCP-Sec	25,724	461	2,547	52	15,198	53	0	145	418	0
75	Maint of UG Lines	594	6,623	NCP-Sec	3,820	68	378	8	2,257	8	0	22	62	0
76	Maint of Line Transformers	595	4,379	NCP-Ltr	0	0	0	10	4,132	16	0	57	164	0
77	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0	0	0
78	Maint of Misc. Plant	599	3,432	NCP-Sec	1,980	35	196	4	1,170	4	0	11	32	0
79	Total DISTR. O&M EXP.	500-599	129,561		71,376	1,279	7,068	156	47,657	169	0	478	1,378	0
80	Distribution Expense		129,561		71,376	1,279	7,068	156	47,657	169	0	478	1,378	0
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>													
82	Supervision	901	0	None	0	0	0	0	0	0	0	0	0	0
83	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0	0	0
84	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0	0	0
85	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0	0	0	0
86	Subtotal - Cust. Accts. Exp.	901-905	0		0	0	0	0	0	0	0	0	0	0
87														
88	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0	0	0
89	OPEN	916	0	None	0	0	0	0	0	0	0	0	0	0
90	Subtotal - Cust. Svce. & Info.	908-916	0		0	0	0	0	0	0	0	0	0	0
91	Total CUST. ACCT. & SERV	901-919	0		0	0	0	0	0	0	0	0	0	0
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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
133	<b>B. FEDERAL / STATE INCOME TAXES</b>													
134	State Income Tax Expense		4,257	SecD-PreTax	2,573	(77)	1,021	(26)	(3,247)	(33)	3,839	3	159	46
135	Federal Income Tax Expense		12,843	SecD-PreTax	7,762	(234)	3,079	(78)	(9,795)	(100)	11,582	9	480	138
136	Subtotal - Fed / State Inc Tax	409-411	17,101		10,335	(311)	4,100	(104)	(13,042)	(133)	15,421	12	639	184
137	Total TAXES	408-411	39,349		21,518	(197)	5,740	(96)	(6,921)	(126)	18,094	106	1,015	215
138														
139	<b>TOTAL EXPENSES</b>		<b>331,396</b>		<b>166,583</b>	<b>2,403</b>	<b>20,104</b>	<b>288</b>	<b>117,044</b>	<b>322</b>	<b>18,094</b>	<b>1,450</b>	<b>4,892</b>	<b>215</b>
140														
141	<b>IV. OPERATING REVENUES at Present Rates</b>													
142	Distribution Revenue		356,730	Dist_Rev	182,093	1,795	27,130	97	91,943	77	45,617	1,453	5,982	543
143	Forfeited Discounts		0	None	0	0	0	0	0	0	0	0	0	0
144	Rent For Electric Property		4,516	NCP-Sec	2,605	47	258	5	1,539	5	0	15	42	0
145	Other Electric Revenues		781	Dist_Rev	399	4	59	0	201	0	100	3	13	1
146	Total REVENUES		362,026		185,096	1,846	27,447	102	93,683	83	45,717	1,471	6,038	544
147														
148	<b>TOTAL EXPENSES</b>		<b>331,396</b>		<b>166,583</b>	<b>2,403</b>	<b>20,104</b>	<b>288</b>	<b>117,044</b>	<b>322</b>	<b>18,094</b>	<b>1,450</b>	<b>4,892</b>	<b>215</b>
149	<b>V. NET INCOME at Present Rates</b>		<b>30,630</b>		<b>18,512</b>	<b>(557)</b>	<b>7,343</b>	<b>(186)</b>	<b>(23,361)</b>	<b>(239)</b>	<b>27,622</b>	<b>21</b>	<b>1,145</b>	<b>329</b>
150														
151	<b>SUMMARY REPORT</b>													
152	<b>OPERATING REVENUES</b>													
153	Utility Revenues	440-446	356,730		182,093	1,795	27,130	97	91,943	77	45,617	1,453	5,982	543
154	Other Operating Revenues	450-456	5,296		3,003	51	317	5	1,740	6	100	18	55	1
155	Total Operating Revenues		362,026		185,096	1,846	27,447	102	93,683	83	45,717	1,471	6,038	544
156														
157	<b>OPERATING EXPENSES</b>													
158	Distribution / Transmission	580-599	129,561		71,376	1,279	7,068	156	47,657	169	0	478	1,378	0
159	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0	0	0
160	Admin & General	920-932	81,729		41,084	736	4,068	107	34,182	123	0	368	1,061	0
161	Total Operating Expenses		211,291		112,460	2,015	11,136	263	81,839	293	0	846	2,439	0
162														
163	Depreciation Expense	403	80,756		32,605	584	3,229	121	42,126	155	0	498	1,438	0
164	Taxes Other Than Income	408	22,248		11,183	114	1,640	8	6,121	7	2,673	94	376	32
165	<b>INCOME BEFORE INCOME</b>		<b>47,731</b>		<b>28,848</b>	<b>(869)</b>	<b>11,442</b>	<b>(289)</b>	<b>(36,403)</b>	<b>(372)</b>	<b>43,044</b>	<b>33</b>	<b>1,785</b>	<b>512</b>
166	Income Taxes	409-411	17,101		10,335	(311)	4,100	(104)	(13,042)	(133)	15,421	12	639	184
167	<b>NET INCOME</b>		<b>30,630</b>		<b>18,512</b>	<b>(557)</b>	<b>7,343</b>	<b>(186)</b>	<b>(23,361)</b>	<b>(239)</b>	<b>27,622</b>	<b>21</b>	<b>1,145</b>	<b>329</b>
168														
169	<b>RATE BASE</b>		<b>1,058,643</b>		<b>423,427</b>	<b>7,588</b>	<b>41,928</b>	<b>1,595</b>	<b>556,412</b>	<b>2,054</b>	<b>0</b>	<b>6,600</b>	<b>19,039</b>	<b>0</b>
170	Return on Rate Base		2.89%											
171														



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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	<b>I. ELECTRIC PLANT IN SERVICE</b>													
2	<b>INTANGIBLE PLANT</b>													
3	EDI Software	303	0	None	0	0	0	0	0	0	0	0	0	0
4	Total INTANGIBLE Plant		0		0	0	0	0	0	0	0	0	0	0
5														
6	<b>C. TRANSMISSION PLANT</b>													
7	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0	0	0
8	Total TRANSMISSION Plant	350-359	0		0	0	0	0	0	0	0	0	0	0
9														
10	<b>D. DISTRIBUTION PLANT</b>													
11	Land & Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0
12	Structures and improvements	361	0	None	0	0	0	0	0	0	0	0	0	0
13	Station Equipment	362	0	None	0	0	0	0	0	0	0	0	0	0
14	Poles, Tower & Fixtures	364	1,103,014	Avg-Cust-Sec	885,611	6,510	146,587	349	62,736	174	0	349	0	698
15	OH Conductors & Devices	365	349,067	Avg-Cust-Sec	280,266	2,060	46,390	110	19,854	55	0	110	0	221
16	UG Conduits and Conductors	366	224,786	Avg-Cust-Sec	180,481	1,327	29,873	71	12,785	36	0	71	0	142
17	Line Transformers	368	1,901,490	Avg-Cust-Sec	1,526,708	11,223	252,702	601	108,150	301	0	601	0	1,203
18	Services	369	2,086,498	Services_Cost	1,651,058	12,138	273,284	650	144,061	400	4,905	0	0	0
19	Meters	370	0	None	0	0	0	0	0	0	0	0	0	0
20	Install. Customers' premises	371	0	None	0	0	0	0	0	0	0	0	0	0
21	Street Lighting & Signal	373	90,732	StLgt-Lamps	0	0	0	0	0	0	0	19,378	71,354	0
22	Total DISTRIBUTION Plant	360-373	5,755,587		4,524,125	33,259	748,837	1,782	347,586	966	4,905	20,509	71,354	2,263
23														
24	<b>E. GENERAL PLANT</b>													
25	General Plant	389	256,988	SecC-Lab	195,578	1,438	32,372	77	14,013	39	29	2,897	10,398	146
26	Communication Equip	398	22,532	SecC-Lab	17,148	126	2,838	7	1,229	3	3	254	912	13
27	Total GENERAL Plant	389-399	279,520		212,726	1,564	35,211	84	15,242	42	31	3,151	11,310	159
28														
29	<b>TOTAL UTILITY PLANT</b>		<u>6,035,107</u>		<u>4,736,851</u>	<u>34,822</u>	<u>784,047</u>	<u>1,865</u>	<u>362,828</u>	<u>1,009</u>	<u>4,937</u>	<u>23,660</u>	<u>82,664</u>	<u>2,422</u>
30														

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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
31	<b>II. DEPRECIATION RESERVE</b>													
32	Intangible Plant		0	None	0	0	0	0	0	0	0	0	0	0
33	Transmission Plant		0	None	0	0	0	0	0	0	0	0	0	0
34	Structures and improvements		0	None	0	0	0	0	0	0	0	0	0	0
35	Station Equipment		0	None	0	0	0	0	0	0	0	0	0	0
36	Poles, Towers and Fixtures		371,318	Avg-Cust-Sec	298,132	2,192	49,347	117	21,119	59	0	117	0	235
37	OH Conductors and Devices		161,806	Avg-Cust-Sec	129,915	955	21,504	51	9,203	26	0	51	0	102
38	UG Conduits and Conductors		126,295	Avg-Cust-Sec	101,403	745	16,784	40	7,183	20	0	40	0	80
39	Line Transformers		995,007	Avg-Cust-Sec	798,892	5,873	132,233	315	56,593	157	0	315	0	629
40	Services		1,127,669	Services_Cost	892,332	6,560	147,699	351	77,859	216	2,651	0	0	0
41	Meters		0	None	0	0	0	0	0	0	0	0	0	0
42	Install. Customers' premises		0	None	0	0	0	0	0	0	0	0	0	0
43	Street Lighting & Signal		7,934	StLgt-Lamps	0	0	0	0	0	0	0	1,694	6,239	0
44	General Plant		231,123	SecC-Lab	175,894	1,293	29,114	69	12,603	35	26	2,606	9,352	132
45	Total DEPRECIATION RESE	108	3,021,153		2,396,567	17,618	396,682	944	184,561	513	2,677	4,823	15,591	1,178
46														
47	<b>III. OTHER RATE BASE II</b>													
48	Cash Working Capital	131	34,964	SecC-OpExp	27,054	199	4,478	11	1,955	5	7	272	964	19
49	CWIP	131	12,463	SecC-Pt	9,782	72	1,619	4	749	2	10	49	171	5
50	Materials & Supplies	255	22,283	SecC-Pt	17,490	129	2,895	7	1,340	4	18	87	305	9
51	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0	0	0
52	ADIT	154	(9,557)	SecC-Pt	(7,501)	(55)	(1,242)	(3)	(575)	(2)	(8)	(37)	(131)	(4)
53	Accrued Pension / OPEB	182	2,670	SecC-Lab	2,032	15	336	1	146	0	0	30	108	2
54	Total OTHER RATE BASE	131-283	62,823		48,856	359	8,087	19	3,615	10	28	400	1,417	31
55														
56	<b>TOTAL RATE BASE</b>		<u>3,076,776</u>		<u>2,389,140</u>	<u>17,563</u>	<u>395,452</u>	<u>941</u>	<u>181,883</u>	<u>506</u>	<u>2,288</u>	<u>19,238</u>	<u>68,490</u>	<u>1,275</u>
57														

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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>													
59	<b>B. TRANSMISSION EXPENSE</b>													
60	Transmission Expense		0	None	0	0	0	0	0	0	0	0	0	0
61	Total TRANSMISSION Exp:		0		0	0	0	0	0	0	0	0	0	0
62														
63	<b>C. DISTRIBUTION EXPENSE</b>													
64	Ops Supv & Engineering	580	14,581	SecC-Lab	11,096	82	1,837	4	795	2	2	164	590	8
65	Station Expenses	582	0	None	0	0	0	0	0	0	0	0	0	0
66	OH Line Expenses	583	4,083	Avg-Cust-Sec	3,278	24	543	1	232	1	0	1	0	3
67	Street Lighting Expenses	585	3,525	StLgt-Lamps	0	0	0	0	0	0	0	753	2,772	0
68	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0	0	0
69	Customer Install. expense	587	0	None	0	0	0	0	0	0	0	0	0	0
70	Misc. Distribution Expenses	588	22,506	Avg-Cust-Sec	18,070	133	2,991	7	1,280	4	0	7	0	14
71	Rents	589	6,119	Avg-Cust-Sec	4,913	36	813	2	348	1	0	2	0	4
72	Maint Supv & Engineering	590	10,416	SecC-Lab	7,927	58	1,312	3	568	2	1	117	421	6
73	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0	0	0
74	Maint of OH Lines	593	69,996	Avg-Cust-Sec	56,200	413	9,302	22	3,981	11	0	22	0	44
75	Maint of UG Lines	594	8,554	Avg-Cust-Sec	6,868	50	1,137	3	487	1	0	3	0	5
76	Maint of Line Transformers	595	12,649	Avg-Cust-Sec	10,156	75	1,681	4	719	2	0	4	0	8
77	Maint of Lighting	596	216	StLgt-Lamps	0	0	0	0	0	0	0	46	170	0
78	Maint of Misc. Plant	599	10,413	SecC-Pt	8,173	60	1,353	3	626	2	9	41	143	4
79	Total DISTR. O&M EXP.	500-599	163,057		126,681	931	20,968	50	9,036	25	11	1,161	4,096	97
80	Distribution Expense		163,057		126,681	931	20,968	50	9,036	25	11	1,161	4,096	97
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>													
82	Supervision	901	0	None	0	0	0	0	0	0	0	0	0	0
83	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0	0	0
84	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0	0	0
85	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0	0	0	0
86	Subtotal - Cust. Accts. Exp.	901-905	0		0	0	0	0	0	0	0	0	0	0
87														
88	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0	0	0
89	OPEN	916	0	None	0	0	0	0	0	0	0	0	0	0
90	Subtotal - Cust. Svce. & Info.	908-916	0		0	0	0	0	0	0	0	0	0	0
91	Total CUST. ACCT. & SERV	901-919	0		0	0	0	0	0	0	0	0	0	0
92														









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Wellsboro Electric Company  
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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	<b>I. ELECTRIC PLANT IN SERVICE</b>													
2	<b>INTANGIBLE PLANT</b>													
3	EDI Software	303	284,588	Avg-Cust	228,054	1,677	37,748	90	16,155	45	550	90	0	180
4	Total INTANGIBLE Plant		284,588		228,054	1,677	37,748	90	16,155	45	550	90	0	180
5														
6	<b>C. TRANSMISSION PLANT</b>													
7	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0	0	0
8	Total TRANSMISSION Plant	350-359	0		0	0	0	0	0	0	0	0	0	0
9														
10	<b>D. DISTRIBUTION PLANT</b>													
11	Land & Land Rights	360	0	None	0	0	0	0	0	0	0	0	0	0
12	Structures and improvements	361	0	None	0	0	0	0	0	0	0	0	0	0
13	Station Equipment	362	0	None	0	0	0	0	0	0	0	0	0	0
14	Poles, Tower & Fixtures	364	0	None	0	0	0	0	0	0	0	0	0	0
15	OH Conductors & Devices	365	0	None	0	0	0	0	0	0	0	0	0	0
16	UG Conducts and Conductors	366	0	None	0	0	0	0	0	0	0	0	0	0
17	Line Transformers	368	0	None	0	0	0	0	0	0	0	0	0	0
18	Services	369	0	None	0	0	0	0	0	0	0	0	0	0
19	Meters	370	1,100,263	Meter_Cost	621,540	4,569	102,878	245	265,384	738	79,086	0	0	25,824
20	Install. Customers' premises	371	261,654	Avg-Cust	209,676	1,541	34,706	83	14,853	41	506	83	0	165
21	Street Lighting & Signal	373	0	StLgt-Lamps	0	0	0	0	0	0	0	0	0	0
22	Total DISTRIBUTION Plant	360-373	1,361,917		831,217	6,111	137,584	327	280,237	779	79,592	83	0	25,989
23														
24	<b>E. GENERAL PLANT</b>													
25	General Plant	389	1,048,006	Bill-Lab	808,206	5,941	133,775	318	84,151	234	11,378	289	0	3,715
26	Communication Equip	398	91,885	Bill-Lab	70,861	521	11,729	28	7,378	21	998	25	0	326
27	Total GENERAL Plant	389-399	1,139,892		879,067	6,462	145,504	346	91,529	254	12,375	314	0	4,041
28														
29	<b>TOTAL UTILITY PLANT</b>		<u>2,786,397</u>		<u>1,938,338</u>	<u>14,249</u>	<u>320,835</u>	<u>763</u>	<u>387,921</u>	<u>1,078</u>	<u>92,517</u>	<u>486</u>	<u>0</u>	<u>30,210</u>
30														

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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
31	<b>II. DEPRECIATION RESERVE</b>													
32	Intangible Plant		203,245	Avg-Cust	162,870	1,197	26,958	64	11,538	32	393	64	0	128
33	Transmission Plant		0	None	0	0	0	0	0	0	0	0	0	0
34	Structures and improvements		0	None	0	0	0	0	0	0	0	0	0	0
35	Station Equipment		0	None	0	0	0	0	0	0	0	0	0	0
36	Poles, Towers and Fixtures		0	None	0	0	0	0	0	0	0	0	0	0
37	OH Conductors and Devices		0	None	0	0	0	0	0	0	0	0	0	0
38	UG Conduits and Conductors		0	None	0	0	0	0	0	0	0	0	0	0
39	Line Transformers		0	None	0	0	0	0	0	0	0	0	0	0
40	Services		0	None	0	0	0	0	0	0	0	0	0	0
41	Meters		538,819	Meter_Cost	304,380	2,238	50,381	120	129,963	361	38,730	0	0	12,646
42	Install. Customers' premises		191,347	Avg-Cust	153,336	1,127	25,380	60	10,862	30	370	60	0	121
43	Street Lighting & Signal		0	StLgt-Lamps	0	0	0	0	0	0	0	0	0	0
44	General Plant		942,528	Bill-Lab	726,863	5,343	120,311	286	75,681	210	10,232	260	0	3,341
45	Total DEPRECIATION RESE	108	1,875,939		1,347,449	9,906	223,031	531	228,044	634	49,725	384	0	16,237
46														
47	<b>III. OTHER RATE BASE I</b>													
48	Cash Working Capital	131	144,409	Bill-OpExp	105,677	870	16,583	55	15,054	46	5,311	121	277	415
49	CWIP	131	5,166	Bill-Pt	3,532	26	585	1	768	2	190	1	0	62
50	Materials & Supplies	255	92,033	Bill-Pt	62,916	463	10,414	25	13,676	38	3,383	15	0	1,105
51	Customer Deposits		(82,025)	CustDeposits	(44,344)	(459)	(5,275)	(18)	(21,490)	(12)	(9,403)	(285)	(623)	(116)
52	ADIT	154	(3,962)	Bill-Pt	(2,708)	(20)	(448)	(1)	(589)	(2)	(146)	(1)	0	(48)
53	Accrued Pension / OPEB	182	10,889	Bill-Lab	8,398	62	1,390	3	874	2	118	3	0	39
54	Total OTHER RATE BASE	131-283	166,511		133,470	941	23,249	65	8,293	74	(546)	(147)	(346)	1,457
55														
56	<b>TOTAL RATE BASE</b>		<u>1,076,969</u>		<u>724,359</u>	<u>5,285</u>	<u>121,053</u>	<u>298</u>	<u>168,170</u>	<u>519</u>	<u>42,246</u>	<u>(44)</u>	<u>(346)</u>	<u>15,430</u>
57														

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Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>													
59	<b>B. TRANSMISSION EXPENSE</b>													
60	Transmission Expense		0	None	0	0	0	0	0	0	0	0	0	0
61	Total TRANSMISSION Expe:		0		0	0	0	0	0	0	0	0	0	0
62														
63	<b>C. DISTRIBUTION EXPENSE</b>													
64	Ops Supv & Engineering	580	15,305	Bill-DxLab	9,562	70	1,583	4	2,977	8	829	1	0	271
65	Station Expenses	582	0	None	0	0	0	0	0	0	0	0	0	0
66	OH Line Expenses	583	0	None	0	0	0	0	0	0	0	0	0	0
67	Street Lighting Expenses	585	0	StLgt-Lamps	0	0	0	0	0	0	0	0	0	0
68	Meter Expenses	586	28,558	Meter_Cost	16,132	119	2,670	6	6,888	19	2,053	0	0	670
69	Customer Install. expense	587	8,672	Avg-Cust	6,949	51	1,150	3	492	1	17	3	0	5
70	Misc. Distribution Expenses	588	0	Avg-Cust	0	0	0	0	0	0	0	0	0	0
71	Rents	589	1,476	Bill-Pt	1,009	7	167	0	219	1	54	0	0	18
72	Maint Supv & Engineering	590	634	Bill-DxLab	396	3	66	0	123	0	34	0	0	11
73	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0	0	0
74	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0	0	0	0
75	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0	0	0	0
76	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0	0	0
77	Maint of Lighting	596	0	StLgt-Lamps	0	0	0	0	0	0	0	0	0	0
78	Maint of Misc. Plant	599	2,511	Bill-Pt	1,717	13	284	1	373	1	92	0	0	30
79	Total DISTR. O&M EXP.	500-599	57,155		35,765	263	5,920	14	11,073	31	3,079	5	0	1,006
80	Distribution Expense		57,155		35,765	263	5,920	14	11,073	31	3,079	5	0	1,006
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>													
82	Supervision	901	0	Avg-Cust	0	0	0	0	0	0	0	0	0	0
83	Meter Reading Exp	902	11,470	Meter_Cost	6,479	48	1,072	3	2,767	8	824	0	0	269
84	Customer Records & Coll	903	542,467	Avg-Cust	434,705	3,196	71,953	171	30,794	86	1,049	171	0	342
85	Uncollectible Accounts	904	20,600	Write-Offs	19,338	200	150	1	613	0	268	8	18	3
86	Subtotal - Cust. Accts. Exp.	901-905	574,537		460,523	3,443	73,176	174	34,174	94	2,141	179	18	615
87														
88	Customer Assistance	908	19,197	Avg-Cust	15,384	113	2,546	6	1,090	3	37	6	0	12
89	OPEN	916	0	None	0	0	0	0	0	0	0	0	0	0
90	Subtotal - Cust. Svce. & Info.	908-916	19,197		15,384	113	2,546	6	1,090	3	37	6	0	12
91	Total CUST. ACCT. & SERV	901-919	593,734		475,907	3,556	75,722	180	35,263	97	2,178	185	18	627
92														



BillCus  
Class Allocation- Billing Customer  
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Wellsboro Electric Company  
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FPFTY 2020  
Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
133	<b>B. FEDERAL / STATE INCOME TAXES</b>													
134	State Income Tax Expense		(36,156)	Bill-PreTax	(44,828)	(276)	(7,964)	(23)	8,996	(22)	6,792	268	1,282	(381)
135	Federal Income Tax Expense		(109,072)	Bill-PreTax	(135,234)	(833)	(24,026)	(68)	27,140	(68)	20,489	810	3,866	(1,148)
136	Subtotal - Fed / State Inc Tax	409-411	(145,228)		(180,062)	(1,109)	(31,991)	(90)	36,136	(90)	27,280	1,078	5,148	(1,529)
137	Total TAXES	408-411	(79,755)		(146,348)	(780)	(26,949)	(73)	52,826	(76)	35,499	1,338	6,218	(1,411)
138														
139	<b>TOTAL EXPENSES</b>		<u>1,350,924</u>		<u>894,496</u>	<u>7,641</u>	<u>137,821</u>	<u>450</u>	<u>208,335</u>	<u>390</u>	<u>86,552</u>	<u>2,381</u>	<u>8,507</u>	<u>4,350</u>
140														
141	<b>IV. OPERATING REVENUES at Present Rates</b>													
142	Distribution Revenue		1,053,050	Dist_Rev	537,529	5,299	80,086	286	271,412	228	134,659	4,289	17,659	1,603
143	Forfeited Discounts		35,443	Write-Offs	33,272	344	259	1	1,055	1	461	14	31	6
144	Rent For Electric Property		0	None	0	0	0	0	0	0	0	0	0	0
145	Other Electric Revenues		2,305	Dist_Rev	1,176	12	175	1	594	0	295	9	39	4
146	Total REVENUES		<u>1,090,798</u>		<u>571,977</u>	<u>5,655</u>	<u>80,520</u>	<u>288</u>	<u>273,060</u>	<u>229</u>	<u>135,415</u>	<u>4,313</u>	<u>17,728</u>	<u>1,612</u>
147														
148	<b>TOTAL EXPENSES</b>		<u>1,350,924</u>		<u>894,496</u>	<u>7,641</u>	<u>137,821</u>	<u>450</u>	<u>208,335</u>	<u>390</u>	<u>86,552</u>	<u>2,381</u>	<u>8,507</u>	<u>4,350</u>
149	<b>V. NET INCOME at Present Rates</b>		<u>(260,126)</u>		<u>(322,519)</u>	<u>(1,987)</u>	<u>(57,300)</u>	<u>(162)</u>	<u>64,725</u>	<u>(161)</u>	<u>48,863</u>	<u>1,931</u>	<u>9,221</u>	<u>(2,738)</u>
150														
151	<b>SUMMARY REPORT</b>													
152	<b>OPERATING REVENUES</b>													
153	Utility Revenues	440-446	1,088,493		570,801	5,643	80,345	287	272,466	228	135,120	4,303	17,690	1,609
154	Other Operating Revenues	450-456	2,305		1,176	12	175	1	594	0	295	9	39	4
155	Total Operating Revenues		<u>1,090,798</u>		<u>571,977</u>	<u>5,655</u>	<u>80,520</u>	<u>288</u>	<u>273,060</u>	<u>229</u>	<u>135,415</u>	<u>4,313</u>	<u>17,728</u>	<u>1,612</u>
156														
157	<b>OPERATING EXPENSES</b>													
158	Distribution / Transmission	580-599	57,155		35,765	263	5,920	14	11,073	31	3,079	5	0	1,006
159	Customer Acctg & Service	901-919	593,734		475,907	3,556	75,722	180	35,263	97	2,178	185	18	627
160	Admin & General	920-932	543,489		362,358	3,375	55,516	262	78,174	252	38,669	808	2,272	1,803
161	Total Operating Expenses		<u>1,194,378</u>		<u>874,029</u>	<u>7,195</u>	<u>137,158</u>	<u>457</u>	<u>124,510</u>	<u>379</u>	<u>43,927</u>	<u>998</u>	<u>2,289</u>	<u>3,435</u>
162														
163	Depreciation Expense	403	236,301		166,816	1,226	27,611	66	30,999	86	7,126	44	0	2,327
164	Taxes Other Than Income	408	65,473		33,714	329	5,042	18	16,690	14	8,218	260	1,070	117
165	<b>INCOME BEFORE INCOME</b>		<u>(405,354)</u>		<u>(502,581)</u>	<u>(3,096)</u>	<u>(89,291)</u>	<u>(253)</u>	<u>100,861</u>	<u>(251)</u>	<u>76,144</u>	<u>3,010</u>	<u>14,369</u>	<u>(4,267)</u>
166	Income Taxes	409-411	(145,228)		(180,062)	(1,109)	(31,991)	(90)	36,136	(90)	27,280	1,078	5,148	(1,529)
167	<b>NET INCOME</b>		<u>(260,126)</u>		<u>(322,519)</u>	<u>(1,987)</u>	<u>(57,300)</u>	<u>(162)</u>	<u>64,725</u>	<u>(161)</u>	<u>48,863</u>	<u>1,931</u>	<u>9,221</u>	<u>(2,738)</u>
168														
169	<b>RATE BASE</b>		<u>1,076,969</u>		<u>724,359</u>	<u>5,285</u>	<u>121,053</u>	<u>298</u>	<u>168,170</u>	<u>519</u>	<u>42,246</u>	<u>(44)</u>	<u>(346)</u>	<u>15,430</u>
170	Return on Rate Base		-24.15%											
171														



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Wellsboro Electric Company  
COS Study  
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Allocator Assignments

Line	Account	No.	Balance	Function		Class Allocation			
				Allocator	Classify Secondary	PrimDem	SecnDem	SecnCus	BillCus x
1	<b>I. ELECTRIC PLANT IN SERVICE</b>								
2	INTANGIBLE PLANT								
3	EDI Software	303	284,588	Bill	-	-	-	-	Avg-Cust
4	Total INTANGIBLE Plant		284,588						
5									
6	<b>C. TRANSMISSION PLANT</b>								
7	Transmission Plant	361	0	-	-	-	-	-	-
8	Total TRANSMISSION Plant	350-359	0						
9									
10	<b>D. DISTRIBUTION PLANT</b>								
11	Land & Land Rights	360	178,334	Prim	-	NCP-Prim	-	-	-
12	Structures and improvements	361	159,167	Prim	-	NCP-Prim	-	-	-
13	Station Equipment	362	4,729,370	Prim	-	NCP-Prim	-	-	-
14	Poles, Tower & Fixtures	364	10,527,234	OH_Cond	PTF-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
15	OH Conductors & Devices	365	3,339,344	OH_Cond	OH-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
16	UG Conducts and Conductors	366	920,559	UG_Cond	UG-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
17	Line Transformers	368	2,559,696	Trans	Trans-Min	-	NCP-Ltr	Avg-Cust-Sec	-
18	Services	369	2,086,498	Sec	Customer	-	-	Services_Cost	-
19	Meters	370	1,100,263	Bill	-	-	-	-	Meter_Cost
20	Install. Customers' premises	371	261,654	Bill	-	-	-	-	Avg-Cust
21	Street Lighting & Signal	373	90,732	Sec	Customer	-	-	StLgt-Lamps	-
22	Total DISTRIBUTION Plant	360-373	25,952,851						
23									
24	<b>E. GENERAL PLANT</b>								
25	General Plant	389	2,839,108	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
26	Communication Equip	398	248,923	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
27	Total GENERAL Plant	389-399	3,088,030						
28									
29	<b>TOTAL UTILITY PLANT</b>		<u>29,325,470</u>						
30									

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FPFTY 2020  
Allocator Assignments

Line	Account	No.	Balance	Function		Class Allocation			
				Allocator	Secondary	PrimDem	SecDem	SecCus	BillCus
31	<b>II. DEPRECIATION RESERVE</b>								
32	Intangible Plant		203,245	IntanPt	-	-	-	-	Avg-Cust
33	Transmission Plant		0	-	-	-	-	-	-
34	Structures and improvements		114,104	Prim	-	NCP-Prim	-	-	-
35	Station Equipment		3,493,522	Prim	-	NCP-Prim	-	-	-
36	Poles, Towers and Fixtures		3,543,882	OH_Cond	PTF-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
37	OH Conductors and Devices		1,547,918	OH_Cond	OH-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
38	UG Conduits and Conductors		517,213	UG_Cond	UG-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
39	Line Transformers		1,339,432	Trans	Trans-Min	-	NCP-Ltr	Avg-Cust-Sec	-
40	Services		1,127,669	Sec	Customer	-	-	Services_Cost	-
41	Meters		538,819	Bill	-	-	-	-	Meter_Cost
42	Install. Customers' premises		191,347	Bill	-	-	-	-	Avg-Cust
43	Street Lighting & Signal		7,934	Sec	Customer	-	-	StLgt-Lamps	-
44	General Plant		2,553,361	GenPtxL	Sec-GenPt	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
45	Total DEPRECIATION RESE	108	7,354,752						
46									
47	<b>III. OTHER RATE BASE ITEMS</b>								
48	Cash Working Capital	131	385,381	OpExp_Dist	Sec-OpExp	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp
49	CWIP	131	59,971	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
50	Materials & Supplies	255	245,607	OpExp_Dist	Sec-OpExp	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
51	Customer Deposits		(82,025)	Bill	-	-	-	-	CustDeposits
52	ADIT	154	(45,990)	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
53	Accrued Pension / OPEB	182	29,500	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
54	Total OTHER RATE BASE	131-283	592,444						
55									
56	<b>TOTAL RATE BASE</b>		<u>22,563,162</u>						
57									









Func) Wellsboro Electric Company  
Func) COS Study  
Fac FPFTY 2020  
E-5B Functionalization Factors

0	Allocator Name	In Use	Total	Primary	Secondary	Billing	x
1	None		0				x
2		FALSE	0.00%	0.00%	0.00%	0.00%	x
3							x
4	Tran		1				x
5		TRUE	100.00%	0.00%	0.00%	0.00%	x
6							x
7	Prim		1	1			x
8		TRUE	100.00%	100.00%	0.00%	0.00%	x
9							x
10	Sec		1		1		x
11		TRUE	100.00%	0.00%	100.00%	0.00%	x
12							x
13	Bill		1			1	x
14		TRUE	100.00%	0.00%	0.00%	100.00%	x
15							x
16	OH_Cond		100.00%	82.89%	17.11%	0.00%	x
17		TRUE	100.00%	82.89%	17.11%	0.00%	x
18							x
19	UG_Cond		100.00%	56.68%	43.32%	0.00%	x
20		TRUE	100.00%	56.68%	43.32%	0.00%	x
21							x
22	Trans		100.00%	0.00%	100.00%	0.00%	x
23		TRUE	100.00%	0.00%	100.00%	0.00%	x
24							x
25	UG_Total		920,559	521,744	398,814	-	x
26		TRUE	100.00%	56.68%	43.32%	0.00%	x
27							x
28	OpExp_Dist		3,187,403	1,492,553	500,472	1,194,378	x
29		TRUE	100.00%	46.83%	15.70%	37.47%	x
30							x
31	DistBill_RR-PF		6,456,003	3,702,375	1,428,984	1,324,644	x
32		TRUE	100.00%	57.35%	22.13%	20.52%	x
33							x
34	GRT_RevxT		5,167,765	2,943,273	1,135,998	1,088,493	x
35		TRUE	100.00%	56.95%	21.98%	21.06%	x
36							x

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Func1 Wellsboro Electric Company  
Func1 COS Study  
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E-SB Functionalization Factors

0	Allocator Name	In Use	Total	Primary	Secondary	Billing	x
37	Labor		1,118,355	518,832	186,702	412,821	x
38		TRUE	100.00%	46.39%	16.69%	36.91%	x
39							x
40	D-Labor-Op		255,974	154,749	64,510	36,714	x
41		TRUE	100.00%	60.46%	25.20%	14.34%	x
42							x
43	D-Labor-Mnt		317,789	239,188	76,090	2,511	x
44		TRUE	100.00%	75.27%	23.94%	0.79%	x
45							x
46	Labor_Pt		200.00%	110.15%	44.33%	45.53%	x
47		TRUE	100.00%	55.07%	22.16%	22.76%	x
48							x
49	IntanPt		284,588	-	-	284,588	x
50		TRUE	100.00%	0.00%	0.00%	100.00%	x
51							x
52	TranPt		0	-	-	-	x
53		FALSE	0.00%	0.00%	0.00%	0.00%	x
54							x
55	OH_UG		17,346,833	12,015,277	5,331,557	-	x
56		TRUE	100.00%	69.26%	30.74%	0.00%	x
57							x
58	DistPt		25,952,851	17,082,148	7,508,786	1,361,917	x
59		TRUE	100.00%	65.82%	28.93%	5.25%	x
60							x
61	GenPtXL		248,923	115,481	41,556	91,885	x
62		TRUE	100.00%	46.39%	16.69%	36.91%	x
63							x
64	RateBase		14,739,467	9,527,078	4,135,420	1,076,969	x
65		TRUE	100.00%	64.64%	28.06%	7.31%	x
66							x
67	PreTax		370,847	513,393	262,807	(405,354)	x
68		TRUE	100.00%	138.44%	70.87%	-109.30%	x
69							x
70	Plant		29,040,882	18,514,760	8,024,313	2,501,809	x
71		TRUE	100.00%	63.75%	27.63%	8.61%	x
72							x

Clas: Wellsboro Electric Company  
 Clas: COS Study  
 Fac: FPFTY 2020  
 E-5C Classification Factors

0	Allocator Name	In Use	Total	Demand	Commodity	Customer
1	None		0			
2		FALSE	0.00%	0.00%	0.00%	0.00%
3						
4	Demand		1	1		
5		TRUE	100.00%	100.00%	0.00%	0.00%
6						
7	Commodity		1		1	
8		TRUE	100.00%	0.00%	100.00%	0.00%
9						
10	Customer		1			1
11		TRUE	100.00%	0.00%	0.00%	100.00%
12						
13	PTF-Sec-Z		100.00%	38.77%	0.00%	61.23%
14		TRUE	100.00%	38.77%	0.00%	61.23%
15						
16	OH-Sec-Z		100.00%	38.92%	0.00%	61.08%
17		TRUE	100.00%	38.92%	0.00%	61.08%
18						
19	UG-Sec-Z		100.00%	43.64%	0.00%	56.36%
20		TRUE	100.00%	43.64%	0.00%	56.36%
21						
22	Trans-Min		100.00%	25.71%	0.00%	74.29%
23		TRUE	100.00%	25.71%	0.00%	74.29%
24						

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Clas: Wellsboro Electric Company  
 Clas: COS Study  
 Fac FPFTY 2020  
 E-5C Classification Factors

0	Allocator Name	In Use	Total	Demand	Commodity	Customer
25	Sec_RB		4,135,420	1,058,643	-	3,076,776
26		TRUE	100.00%	25.60%	0.00%	74.40%
27						
28	Sec-Pt		8,024,313	1,989,206	-	6,035,107
29		TRUE	100.00%	24.79%	0.00%	75.21%
30						
31	Sec-RB		4,135,420	1,058,643	-	3,076,776
32		TRUE	100.00%	25.60%	0.00%	74.40%
33						
34	Sec-OH_UG		18,050,384	12,015,277	-	6,035,107
35		TRUE	100.00%	66.57%	0.00%	33.43%
36						
37	Sec-GenPt		515,527	236,007	-	279,520
38		TRUE	100.00%	45.78%	0.00%	54.22%
39						
40	Sec-OpExp		500,472	211,291	-	289,181
41		TRUE	100.00%	42.22%	0.00%	57.78%
42						
43	Sec-DiPt		7,508,786	1,753,200	-	5,755,587
44		TRUE	100.00%	23.35%	0.00%	76.65%
45						
46	Sec-Lab		186,702	85,472	-	101,230
47		TRUE	100.00%	45.78%	0.00%	54.22%
48						
49	Sec-Rev		1,135,998	356,730	-	779,269
50		TRUE	100.00%	31.40%	0.00%	68.60%
51						
52	Sec-LabPt		200.00%	70.57%	0.00%	129.43%
53		TRUE	100.00%	35.28%	0.00%	64.72%
54						
55	Sec-PrcTax		262,807	47,731	-	215,076
56		TRUE	100.00%	18.16%	0.00%	81.84%
57						
58	Sec-RetRRPF		1,428,984	448,734	-	980,250
59		TRUE	100.00%	31.40%	0.00%	68.60%
60						

AllocFct Wellsboro Electric Company  
Class A1 COS Study  
Fac FPFTY 2020  
E-5D Class Allocation Factors

0	Allocator Name	In Use	Total	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	None	FALSE	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	MWh-Meter	TRUE	108,439,694	42,592,555	533,293	4,341,011	17,743	#####	12,990	31,954,199	225,418	696,468	111,454
5			100.00%	39.28%	0.49%	4.00%	0.02%	25.78%	0.01%	29.47%	0.21%	0.64%	0.10%
7	NCP-Prim	TRUE	20242	8,864	159	878	18	5,237	18	4,860	50	144	13
8			100.00%	43.79%	0.78%	4.34%	0.09%	25.87%	0.09%	24.01%	0.25%	0.71%	0.07%
10	NCP-Sec	TRUE	15,368	8,864	159	878	18	5,237	18	-	50	144	-
11			100.00%	57.68%	1.03%	5.71%	0.12%	34.08%	0.12%	0.00%	0.32%	0.94%	0.00%
13	NCP-Ltr	TRUE	3,847	-	-	-	9	3,630	14	-	50	144	-
14			100.00%	0.00%	0.00%	0.00%	0.23%	94.36%	0.36%	0.00%	1.30%	3.75%	0.00%
16	AVG-CUST	TRUE	6,337	5,078	37	841	2	360	1	12	2	-	4
17			100.00%	80.13%	0.59%	13.26%	0.03%	5.68%	0.02%	0.19%	0.03%	0.00%	0.06%
19	Services_Cost	TRUE	2,852,697	2,257,356	16,595	373,639	889	196,963	548	6,707	-	-	-
20			100.00%	79.13%	0.58%	13.10%	0.03%	6.90%	0.02%	0.24%	0.00%	0.00%	0.00%
22	Avg-Cust-Sec	TRUE	6,325	5,078	37	841	2	360	1	0.00%	2	-	4
23			100.00%	80.29%	0.59%	13.29%	0.03%	5.69%	0.02%	0.00%	0.03%	0.00%	0.06%
25	Meters	TRUE	6,337	5,078	37	841	2	360	1	12	2	-	4
26			100.00%	80.13%	0.59%	13.26%	0.03%	5.68%	0.02%	0.19%	0.03%	0.00%	0.06%
28	Meter_Cost	TRUE	1,797,983	1,015,683	7,467	168,117	400	433,674	1,205	129,238	-	-	42,200
29			100.00%	56.49%	0.42%	9.35%	0.02%	24.12%	0.07%	7.19%	0.00%	0.00%	2.35%

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Summary Of Present And Proposed Rates  
Fully Projected Future Test Year 2020

Line	Present Rates (excl GSSR)	Total GSSR 2019-06-01	Present Rates (incl GSSR)	Proposed Rates (excl GSSR)	Total GSSR 2019-06-01	Proposed Rates (incl GSSR)	Proposed Increase (excl GSSR)	Proposed Increase (incl GSSR)
<b>Schedule RS- Residential Service</b>								
1								
2	Customer Charge per Bill	\$10.79	\$10.79	\$14.25		\$14.25	32.1%	
3								
4	Energy Charge, per kWh- All	\$0.046070	\$0.069530	\$0.11560	\$0.062240	\$0.069530	\$0.13177	35.1% 14.0%
<b>Schedule RSAE- Residential Service All Electric</b>								
5								
6	Customer Charge per Bill	\$10.79	\$10.79	\$14.25		\$14.25	32.1%	
7								
8	Energy Charge, per kWh- All	\$0.039361	\$0.069530	\$0.10889	\$0.055290	\$0.069530	\$0.12482	40.5% 14.6%
<b>Schedule NRS- Non-Residential Service</b>								
9								
10	Customer Charge per Bill	\$12.22	\$12.22	\$14.25		\$14.25	16.6%	
11								
12	Energy Charge, per kWh- All	\$0.061520	\$0.069530	\$0.13105	\$0.078530	\$0.069530	\$0.14806	27.6% 13.0%
<b>Schedule NRH- Non-Residential Service Space Heating</b>								
13								
14	Customer Charge per Bill	\$12.22	\$12.22	\$14.25		\$14.25	16.6%	
15								
16	Energy Charge, per kWh- All	\$0.062081	\$0.069530	\$0.13161	\$0.090160	\$0.069530	\$0.15969	45.2% 21.3%
<b>Schedule CS- Commercial Service (Minimum 7 kW)</b>								
17								
18	Customer Charge per Bill	\$32.03	\$32.03	\$37.50		\$37.50	17.1%	
19								
20	Energy Charge, per kWh- All	\$0.020444	\$0.069530	\$0.08997	\$0.023800	\$0.069530	\$0.09333	16.4% 3.7%
21								
22	Demand Charge, per kW-Mth- All	\$5.91	\$5.91	\$6.80		\$6.80	15.1%	
<b>Schedule CSH- Commercial Service Space Heaters (Minimum 7 kW)</b>								
23								
24	Customer Charge per Bill	\$45.81	\$45.81	\$62.50		\$62.50	36.4%	
25								
26	Energy Charge, per kWh- All	\$0.043085	\$0.069530	\$0.11262	\$0.061220	\$0.069530	\$0.13075	42.1% 16.1%
<b>Schedule IS- General Service (Minimum 2300 volts, 50 kW)</b>								
27								
28	Customer Charge per Bill	\$67.98	\$67.98	\$95.00		\$95.00	39.7%	
29								
30	Energy Charge, per kWh							
31	First 130 kWh X Billed Demand kW	\$0.015094	\$0.069530	\$0.0846	\$0.021180	\$0.069530	\$0.0907	40.3% 7.2%
32	Additional kWh	\$0.001034	\$0.069530	\$0.0706	\$0.001400	\$0.069530	\$0.0709	35.4% 0.5%
33								
34	Demand Charge, per kW-Mth- All	\$8.37	\$8.37	\$11.00		\$11.00	31.4%	31.4%

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Summary Of Present And Proposed Rates  
Fully Projected Future Test Year 2020

Line		Present Rates	Total GSSR	Present Rates	Proposed	Total GSSR	Proposed	Proposed	Proposed
		(excl GSSR)	2019-06-01	(incl GSSR)	Rates (excl GSSR)	2019-06-01	Rates (incl GSSR)	Increase (excl GSSR)	Increase (incl GSSR)
<b>Schedules MSL, POL</b>									
35									
36	Per Lamp per Month	MSL	POL		MSL	POL			
37	7000 lumens (HG)	\$6.02	\$6.32		\$6.11	\$5.11			
38	20000 lumens (HG)	\$10.64	\$11.00		\$10.80	\$8.89			
39	9500 lumens (NA)	\$7.36	\$7.36		\$7.47	\$5.95			
40	16000 lumens (NA)	\$7.49	\$7.49		\$7.60	\$6.05			
41									
42	LED 50W, 5000 lumens OH Cobra	\$4.12	\$8.33		\$4.12	\$8.33			
43	LED 50W, 5000 lumens UG Cobra	\$11.06	\$11.06		\$11.06	\$11.06			
44	LED 50W, 5000 lumens UG Colonial	\$16.03	\$16.03		\$16.03	\$16.03			
45	LED 70W, 15000 lumens OH Cobra	\$4.69	\$8.89		\$4.69	\$8.89			
46	LED 70W, 15000 lumens UG Cobra	\$11.62	\$11.62		\$11.62	\$11.62			
47	LED 140W, 20000 lumens OH Cobra	\$5.81	\$10.02		\$5.81	\$10.02			
48	LED 140W, 20000 lumens UG Cobra	\$12.75	\$12.75		\$12.75	\$12.75			
49		MSL, POL rates are Distribution only			MSL, POL rates are Distribution only				
50		<b>Schedule EU- Exchange of Service</b>							
51	Energy Charge, per kWh- All	\$0.07010	\$0.06953	\$0.13963	\$0.093190	\$0.06953	\$0.16272	32.9%	16.5%

**WELLSBORO ELECTRIC COMPANY  
NOTICE OF PROPOSED RATE INCREASE AND TARIFF CHANGES**

To Our Customers:

Wellsboro Electric Company (Wellsboro or the Company) is filing a request with the Pennsylvania Public Utility Commission (PUC or Commission) to change your electric rates beginning August 30, 2019. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

In Pennsylvania, electric service is made up of three parts: "Generation" or the production of electricity; "Transmission" or the movement of electricity from where it is generated to the point of distribution; and "Distribution" or the delivery of electricity from transmission lines to your home or business. You can choose the company that generates your electricity. Wellsboro is required to provide each customer in its service territory with distribution service, and to get generation and transmission service for its customers that do not find a competitive supplier. This does not change the quality, reliability or maintenance of your electric service.

**Rate Request**

Wellsboro has requested an overall distribution service rate increase of \$1,419,610 per year. This request is for an increase of about 12.4% of the Company's total annual revenues. The increase will be shown in the distribution portion of customers' bills. This rate increase will ensure that Wellsboro is able to continue to offer safe and reliable electric distribution service, as well as continue to upgrade the electric distribution system with newer and more modern equipment. If this filing is approved, it will also reset the State Tax Adjustment Surcharge to 0.00% and adjust the Generation Supply Service Rate to reflect the roll-in of the taxes. This will have zero net impact on the generation portion of your bill.

This filing also includes a request for approval of the following alternative rate mechanism: customer charges reflecting distribution costs beyond those traditionally allowed under the Commission's customer charge policies in accordance with 66 Pa. C.S. § 1330 (relating to alternative ratemaking for utilities). If the alternative rate mechanism is approved as filed, the impact would be as set forth below with regard to the as-filed rate increase request.

If the Company's entire request of \$1,419,610 is approved by the PUC, the total bill for a residential customer using 700 kWh per month would increase by \$14.78 per month, from \$91.71 to \$106.49. This is about a 16.1% increase in your total charges.

The total bill for commercial and industrial customers will vary depending on billing demand and monthly usage. For example, the bill for a commercial customer on Service Schedule No. 4-CS with an average monthly billing demand of 10 kW using 2,555 kWh per month would increase by \$22.94 per month, from \$321.01 to \$343.96, or by 7.2%. The bill for a commercial customer with an average monthly demand of 25 kW, using 10,950 kWh per month would see an increase in their monthly bill of \$64.47, from \$1,165.00 to \$1,229.46, or by 5.5%. Finally, the bill for a typical industrial customer on Service Schedule No. 5-IS using 54,750 kWh per month with an average monthly billing demand of 150 kW would increase by \$553.10 per month, from \$5,461.03 to \$6,014.13, or by 10.1%. The percentage increase for individual customers (including those on other rate schedules) will vary based on usage characteristics.

Bills for other types of customers, including customers purchasing only distribution service from Wellsboro, will also increase. Any residential, commercial or other type of customer can contact

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Wellsboro for an estimate of the impact of the proposed rate increase on its annual payments to the Company.

### **Tariff Changes**

The Company is proposing to increase the monthly customer charges so a higher portion of its revenues are fixed. These changes include the above-referenced alternative rate mechanism proposal to collect additional distribution costs through monthly customer charges beyond those costs traditionally allowed under the Commission's policy on customer charges. These changes are needed to ensure that the rates better reflect the costs that the Company incurs to serve each customer class. The specific tariff changes related to these measures are included in the materials available from the Company.

### **More Information Available**

To find out your customer class, how the requested increase may affect your electric bill, or if you are interested in reviewing the material filed with the PUC, contact Wellsboro Electric Company at 570-724-3516. The rates requested by the Company may be found in Tariff Supplement No. 125 to Tariff Electric- Pa. PUC No. 8. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at Wellsboro's office. Wellsboro is open from 7:00 AM to 4:00 PM Monday through Friday. Wellsboro's office is located at 33 Austin Street, Wellsboro. A copy will also be posted on Wellsboro's website at [www.wellsboroelectric.com](http://www.wellsboroelectric.com). Upon request, the company will send you the Statement of Reasons for Supplement No. 125, explaining why the rate increase has been requested.

### **PUC Role**

The state agency that approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The Company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the Company and shown above.

### **Actions You Can Take**

There are three ways to challenge a company's request to change its rate:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before August 30, 2019. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.
2. You can send the PUC a letter telling them why you object to the requested rate increase. Sometimes there is information in these letters that makes the PUC aware of problems with the Company's service or management. This information can be helpful when the PUC investigates the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the Company's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the Company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the Company.

WELLSBORO ELECTRIC COMPANY

## PRESS RELEASE

Today, July 1, 2019, Wellsboro Electric Company (Wellsboro or the Company) filed a distribution rate increase proposal with the Pennsylvania Public Utility Commission (PUC or Commission). The amount of the proposed increase is \$1,419,610 per year or about 12.4% of the Company's total annual revenues. The proposed effective date for the increase is August 30, 2019.

In Pennsylvania, electric service is made up of three parts: "Generation" or the production of electricity; "Transmission" or the movement of electricity from where it is generated to the point of distribution; and "Distribution" or the delivery of electricity from transmission lines to your home or business. You can choose the company that generates your electricity. Wellsboro is required to provide each customer in its service territory with distribution service, and to get generation and transmission service for its customers that do not find a competitive supplier. This does not change the quality, reliability or maintenance of your electric service.

If the Company's entire request of \$1,419,610 is approved by the PUC, the total bill for a residential customer using 700 kWh per month would increase by \$14.78 per month, from \$91.71 to \$106.49. This is about a 16.1% increase in your total charges.

The total bill for commercial and industrial customers will vary depending on billing demand and monthly usage. For example, the bill for a commercial customer on Service Schedule No. 4-CS with an average monthly billing demand of 10 kW using 2,555 kWh per month would increase by \$22.94 per month, from \$321.01 to \$343.96, or by 7.2%. The bill for a commercial customer with an average monthly demand of 25 kW, using 10,950 kWh per month would see an increase in their monthly bill of \$64.47, from \$1,165.00 to \$1,229.46, or by 5.5%. Finally, the bill for a typical industrial customer on Service Schedule No. 5-IS using 54,750 kWh per month with an average monthly billing demand of 150 kW would increase by \$553.10 per month, from \$5,461.03 to \$6,014.13, or by 10.1%. The percentage increase for individual customers (including those on other rate schedules) will vary based on usage characteristics.

Bills for other types of customers, including customers purchasing only distribution service from Wellsboro, will also increase. Any residential, commercial or other type of customer can contact Wellsboro for an estimate of the impact of the proposed rate increase on its annual payments to the Company.

The proposed rates are necessary to fund increases in operating costs and system utility plant additions. The Company continues to upgrade the electric distribution system with newer and more modern equipment, which will increase the reliability of customer's service, and is taking other steps to improve its service to customers. The last distribution rate increase granted to the Company by the PUC was in 2016.

Any questions concerning the increase or its effect on customers' bills can be directed to the Company at 570-724-3516.

WELLSBORO ELECTRIC COMPANY

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**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Wellsboro Electric Company 2019 :  
Distribution Base Rate Filing :  
: Docket No. R-2019-3008208  
Supplement No. 125 to Tariff :  
Electric - Pa. PUC No. 8 :

**AFFIDAVIT OF CRAIG ECCHER  
PRESIDENT AND CHIEF EXECUTIVE OFFICER  
WELLSBORO ELECTRIC COMPANY  
WELLSBORO, PA**

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5. Based upon the information prepared by HSG Group, Inc., and submitted with the filing, the proposed rate increase for each Service Schedule is just and reasonable and should be approved by the Commission.

6. All customers of record as of July 1, 2019, will receive a bill insert of the NOTICE OF PROPOSED RATE INCREASE AND TARIFF CHANGES attached at Tab I of the Company's filing. The bill insert will be included with the customer's next utility bill.



Craig Eccher, President and Chief Executive Officer  
Wellsboro Electric Company

State of Pennsylvania  
County of Tioga

SWORN TO and subscribed *Craig Eccher,*

before me this 27<sup>th</sup> day *June*

of June, 2019.

Notary Public

(SEAL)

Commonwealth of Pennsylvania - Notary Seal  
Karen DeLong, Notary Public  
Tioga County  
My commission expires April 8, 2023  
Commission number 1348900

Member, Pennsylvania Association of Notaries

*Karen DeLong, Notary Public*  
*Karen DeLong*

**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**

Sharon Webb, Esq.  
Office of Small Business Advocate  
Suite 202, Commerce Building  
300 North Second Street  
Harrisburg, PA 17101  
[swebb@pa.gov](mailto:swebb@pa.gov)

Brian Kalcic  
Excel Consulting  
225 South Meramec Avenue, Suite 720  
St. Louis, MO 63105  
[Excel.consulting@sbcglobal.net](mailto:Excel.consulting@sbcglobal.net)  
*OSBA Consultant*

Richard A. Kanaskie, Esq.  
Pennsylvania Public Utility Commission  
Bureau of Investigation and Enforcement  
Commonwealth Keystone Building  
400 North Street, 2nd Floor West  
Harrisburg, PA 17120  
[rkanaskie@pa.gov](mailto:rkanaskie@pa.gov)

Tanya McCloskey, Esq.  
Office of Consumer Advocate  
555 Walnut Street  
Forum Place - 5th Floor  
Harrisburg, PA 17101-1921  
[tmccloskey@paoca.org](mailto:tmccloskey@paoca.org)

  
\_\_\_\_\_  
Adeolu A. Bakare

Counsel to Wellsboro Electric Company

Dated this 1<sup>st</sup> day of July, 2019, at Harrisburg, Pennsylvania.

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