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July 31, 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 (Replacement Schedules/Tariff Pages)**

Dear Secretary Chiavetta:

Enclosed for filing with the Pennsylvania Public Utility Commission ("PUC" or "Commission") are the following replacement schedules and tariff pages for Wellsboro Electric Company's ("Wellsboro" or the "Company") Supplement No. 125 to Tariff Electric – Pa. P.U.C. No. 8 ("Supplement No. 125") filed on July 1, 2019.

- Tab D: Spreadsheets Supporting Proposed Rates, including Schedules:
  - A(W);
  - B(W); B1(W); B1-1(W); B2(W); B2-1(W); B3(W); B3-1(W); B4(W); B5(W); B6(W); B6-1(W); B6-2(W); B6-3(W); B6-4(W); B7(W); B8(W); B8-1(W);
  - C1(W); C1-1(W); C1-2(W); C1-3(W); C1-4(W); C1-5(W); C1-6(W); C2(W); C3(W); C4(W); C5(W); C5-1(W);
  - D(W); D1(W); D2(W); D3(W); D4(W); D5(W); D6(W); and
  - E(W); E-1(W); E-1A(W); E-1B(W); E-1C(W); E-2(W); E-3(W); E-4A(W); E-4B(W); E-4C(W); E-4D(W); E-5A(W); E-5B(W); E-5C(W); E-5D(W);
- Tab E: Rate of Return Information, including Schedules C1(W) and C1-2(W); and
- Tab F: Proposed Tariff Supplement No. 125, including:
  - Seventieth Revised Page No. 35;
  - Sixty-Ninth Revised Page No. 37;
  - Eleventh Revised Page No. 37A;
  - Sixty-Ninth Revised Page No. 38;
  - Eighteenth Revised Page No. 39;
  - Sixty-Second Revised Page No. 39A;
  - Sixty-Ninth Revised Page No. 40;
  - Sixty-Ninth Revised Page No. 41;
  - Sixty-Ninth Revised Page No. 42;
  - Eleventh Revised Page No. 42A;

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Rosemary Chiavetta, Secretary  
July 31, 2019  
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- Sixty-Ninth Revised Page No. 43;
- Sixty-Ninth Revised Page No. 44; and
- Fifty-Ninth Revised Page No. 45.

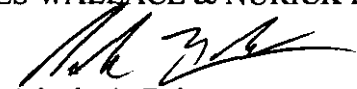
Pursuant to the Secretarial Letter issued on July 24, 2019 at the above-captioned docket, Wellsboro files these replacement schedules showing a requested increase to distribution revenues of \$999,967. *See Exhibit \_\_ (HSG-1), Schedule B6-4 (W), Line 36.* Wellsboro intends to appeal the staff determination in the Secretarial Letter pursuant to 52 Pa. Code § 5.44. Wellsboro's submission of this revised request should not be construed as waiving its rights with regard to that appeal or the Petition for Waiver currently before the Commission at Docket No. P-2019-3011479.

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: Chief Administrative Law Judge Charles E. Rainey, Jr. (via E-Mail and First-Class Mail)  
Erin Laudenslager, Bureau of Technical Utility Services (via E-Mail and First-Class Mail)  
Certificate of Service

D

A (W)

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

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

**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 (W)</u> Net Operating Income And Rates of Return	HY 2018, FTY 2019 and FPFTY 2020
27	<u>C1-1 (W)</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 (W)</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 (W)</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 (W)</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 (W)</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 (W)</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 (W)</u> Balance Sheets	12/31/2018, 12/31/2019 and 12/31/2020
35	<u>C3 (W)</u> Original Cost of Utility Plant in Service	12/31/2018, 12/31/2019 and 12/31/2020
36	<u>C4 (W)</u> Reserve for Depreciation of Utility Plant	12/31/2018, 12/31/2019 and 12/31/2020
37		
38	<u>C5 (W)</u> Operating income setting forth the Operating revenues and expenses at present rates	HY 2018, FTY 2019 and FPFTY 2020
39	<u>C5-1 (W)</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 (W)</u> Summary of Allocator Values	
42	<u>D1 (W)</u> Distribution System Functionalization and Classification	
43	<u>D2 (W)</u> NCP- Sum of Customers' Usage	
44	<u>D3 (W)</u> Transformers Classification	
45	<u>D4 (W)</u> Service Costs	
46	<u>D5 (W)</u> Meter Costs	
47	<u>D6 (W)</u> Customer Deposits and Advances; Uncollectible Accounts	
48		
49	<b>CLASS COST OF SERVICE</b>	
50	<u>E (W)</u> Class Cost of Service Study	See separate index

B (W)

**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
		<u>B1 (W)</u>		<u>B2-1 (W)</u>	<u>B3-1 (W)</u>
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					

B1 (W)

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		44,326,034	5,116	662,387	2,038,800	0	2,701,188	3,492,431	6,193,619
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		60,792,576	1,216	272,373	986,696	1,116,365	2,375,434	2,628,727	5,004,161
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	106,161,461	6,337	\$934,760	\$3,140,062	\$1,116,365	\$5,191,187	\$6,148,092	\$11,339,280

B1-1 (W)

**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												
<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	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 Revenue	0	0	0	0	613,021	0	503,344	0	0	0	1,116,365
32												
33	<i>Total Distribution Revenue</i>	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



B2 (W)

**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			
				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		<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	<b>TOTAL</b>	<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>

B2-1 (W)

**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>												
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	\$0.04607	\$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												0
33	<b>Total Distribution Revenue</b>	<b>1,962,239</b>	<b>20,991</b>	<b>267,059</b>	<b>1,102</b>	<b>1,184,524</b>	<b>560</b>	<b>646,303</b>	<b>20,906</b>	<b>86,066</b>	<b>7,813</b>	<b>4,197,562</b>
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>

B2-1 (W)

**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

B3 (W)

**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		<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	<u>921,886</u>	<u>2</u>	<u>0</u>	<u>106,972</u>	<u>0</u>	<u>106,972</u>
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>

B3-1 (W)

**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	
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>													
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	\$0.04607	\$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												
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						613,021	0	503,344				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>	
36													
<b>BILLING UNITS- DETAIL</b>													
37													
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	
40													
41	Block 1 kW Demand	Curent method, loss of customers				103,726	60,137					163,863	

B4 (W)

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	BI			Actual Rates		Book to Bill Difference	BI	
			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	<u>(89,268)</u>								
8		(89,268)								
9										
10	Forfeited Discounts	35,443								
11	Rent from Electric Property	68,050								
12	Other electric revenue	<u>11,232</u>								
13		<u>\$11,405,670</u>								

B5 (W)

**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]**

<b>Line</b>	<b>Customer Type</b>	<b>Total Customers 12/31/2018</b>	<b>Total Customers 12/31/2019</b>	<b>Total Customers 12/31/2020</b>
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				

B6 (W)

**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]**

<b>Total</b>	<b>Distribution Only</b>
--------------	--------------------------

Line	Description	HY 2018 Total Revenue	HY 2018	FTY 2019 PRESENT Rates	FPFTY 2020 PRESENT Rates	FPFTY 2020 PROPOSED Rates
1	<b>Operating Revenues</b>	<u>B (W)</u>	<u>B (W)</u>	<u>B (W)</u>	<u>B (W)</u>	<u>B6-1 (W)</u>
2	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617	\$3,293,196
3	Commercial and Industrial	5,004,161	2,375,434	2,371,919	2,371,919	2,739,218
4	Lighting	125,483	106,972	106,972	106,972	90,042
5	Exchange Utility	16,017	7,594	7,813	7,813	9,822
6	Subtotal	<u>11,339,280</u>	<u>5,191,187</u>	<u>5,132,322</u>	<u>5,132,322</u>	<u>6,132,278</u>
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	<u>\$11,405,670</u>	<u>\$5,305,912</u>	<u>\$5,247,047</u>	<u>\$5,247,047</u>	<u>\$6,247,003</u>
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		<u>106,161,461</u>		<u>108,439,694</u>	<u>108,439,694</u>	



**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	640,352	3,260,144
3	Schedule 2- RSAE	533,293	37	25,825	7,227	33,052
4	Schedule RS- Residential Service	43,125,848	5,116	2,645,617	647,579	3,293,196
5						
6	<u>Commercial and Industrial Customers</u>					
7	Schedule 3- NRS	4,341,011	841	390,322	66,686	457,008
8	Schedule 3- NRH	17,743	2	1,395	399	1,794
9	Schedule 4- CS	27,954,563	360	1,322,797	141,308	1,464,105
10	Schedule 4- CSH	12,990	1	1,109	316	1,425
11	Schedule 5- IS	31,954,199	12	656,296	158,589	814,885
12		64,280,506	1,216	2,371,919	367,299	2,739,218
13						
14	Schedule 6- Municipal Street Lights	225,418	2	20,906	245	21,151
15	Schedule 7- Private Outdoor Lights	696,468	Not shown	86,066	(17,175)	68,891
16	Lighting	921,886	2	106,972	(16,930)	90,042
17						
18	Schedule 8- Exchange Utility	111,454	4	7,813	2,009	9,822
19						
20	TOTAL	108,439,694	6,337	\$5,132,322	\$999,957	\$6,132,278

**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			
				Fixed Customer Charge	Variable Distribution-Energy	Variable Distribution-Demand	Distribution Total
1	<u>Residential Customers</u>						
2	Schedule 1- RS	42,592,555	5,078	816,609	2,443,535	0	3,260,144
3	Schedule 2- RSAE	533,293	37	6,003	27,049	0	33,052
4	Schedule RS- Residential Service	43,125,848	5,116	822,613	2,470,584	0	3,293,196
5							
6	<u>Commercial and Industrial Customers</u>						
7	Schedule 3- NRS	4,341,011	841	135,166	321,843	0	457,008
8	Schedule 3- NRH	17,743	2	322	1,473	0	1,794
9	Schedule 4- CS	27,954,563	360	151,095	628,419	684,592	1,464,105
10	Schedule 4- CSH	12,990	1	696	729	0	1,425
11	Schedule 5- IS	31,954,199	12	12,495	201,023	601,367	814,885
12		64,280,506	1,216	299,773	1,153,486	1,285,958	2,739,218
13							
14	Schedule 6- Municipal Street Lights	225,418	2	0	21,151	0	21,151
15	Schedule 7- Private Outdoor Lights	696,468	Not shown	0	68,891	0	68,891
16	Lighting	921,886	2	0	90,042	0	90,042
17							
18	Schedule 8- Exchange Utility	111,454	4	0	9,822	0	9,822
19							
20	<b>TOTAL</b>	<b>108,439,694</b>	<b>6,337</b>	<b>\$1,122,386</b>	<b>\$3,723,934</b>	<b>\$1,285,958</b>	<b>\$6,132,278</b>





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	\$13.40	\$13.40	\$13.40	24.2%		
3									
4	Energy Charge, per kWh- All	\$0.046070	\$0.069530	\$0.11560	\$0.057370	\$0.069530	\$0.12690	24.5% 9.8%	
5	<b>Schedule RSAE- Residential Service All Electric</b>								
6	Customer Charge per Bill	\$10.79	\$10.79	\$13.40	\$13.40	\$13.40	24.2%		
7									
8	Energy Charge, per kWh- All	\$0.039361	\$0.069530	\$0.10889	\$0.050720	\$0.069530	\$0.12025	28.9% 10.4%	
9	<b>Schedule NRS- Non-Residential Service</b>								
10	Customer Charge per Bill	\$12.22	\$12.22	\$13.40	\$13.40	\$13.40	9.7%		
11									
12	Energy Charge, per kWh- All	\$0.061520	\$0.069530	\$0.13105	\$0.074140	\$0.069530	\$0.14367	20.5% 9.6%	
13	<b>Schedule NRH- Non-Residential Service Space Heating</b>								
14	Customer Charge per Bill	\$12.22	\$12.22	\$13.40	\$13.40	\$13.40	9.7%		
15									
16	Energy Charge, per kWh- All	\$0.062081	\$0.069530	\$0.13161	\$0.083000	\$0.069530	\$0.15253	33.7% 15.9%	
17	<b>Schedule CS- Commercial Service (Minimum 7 kW)</b>								
18	Customer Charge per Bill	\$32.03	\$32.03	\$35.00	\$35.00	\$35.00	9.3%		
19									
20	Energy Charge, per kWh- All	\$0.020444	\$0.069530	\$0.08997	\$0.022480	\$0.069530	\$0.09201	10.0% 2.3%	
21									
22	Demand Charge, per kW-Mth- All	\$5.91	\$5.91	\$6.60	\$6.60	\$6.60	11.7%		
23	<b>Schedule CSH- Commercial Service Space Heaters (Minimum 7 kW)</b>								
24	Customer Charge per Bill	\$45.81	\$45.81	\$58.00	\$58.00	\$58.00	26.6%		
25									
26	Energy Charge, per kWh- All	\$0.043085	\$0.069530	\$0.11262	\$0.056150	\$0.069530	\$0.12568	30.3% 11.6%	
27	<b>Schedule IS- General Service (Minimum 2300 volts, 50 kW)</b>								
28	Customer Charge per Bill	\$67.98	\$67.98	\$85.00	\$85.00	\$85.00	25.0%		
29									
30	<u>Energy Charge, per kWh</u>								
31	First 130 kWh X Billed Demand kW	\$0.015094	\$0.069530	\$0.0846	\$0.021700	\$0.069530	\$0.0912	43.8% 7.8%	
32	Additional kWh	\$0.001034	\$0.069530	\$0.0706	\$0.001300	\$0.069530	\$0.0708	25.7% 0.4%	
33									
34	Demand Charge, per kW-Mth- All	\$8.37	\$8.37	\$10.00	\$10.00	\$10.00	19.5%	19.5%	

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>Schedules MSL, POL</b>								
35								
36	MSL		POL		MSL		POL	
37	7000 lumens (HG)	\$6.02	\$6.32	\$6.09	\$5.06			
38	20000 lumens (HG)	\$10.64	\$11.00	\$10.76	\$8.81			
39	9500 lumens (NA)	\$7.36	\$7.36	\$7.45	\$5.89			
40	16000 lumens (NA)	\$7.49	\$7.49	\$7.58	\$6.00			
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	<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	\$0.088130	\$0.06953	\$0.15766	25.7% 12.9%







B8 (W)

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

		<b>Schedule CS- Commercial Service (Minimum 7 kW)</b>						
		<b>Present Rates</b>		<b>Proposed Rates</b>		<b>Proposed Increase</b>		
<b>Sales (kWh)</b>		<b>Monthly Bill</b>	<b>Cost per kWh</b>	<b>Monthly Bill</b>	<b>Cost per kWh</b>	<b>\$ per Month</b>	<b>%</b>	
41	<b>7 kW</b>	Minimum	73.40		81.20	7.80	10.6%	
42	Load factor 10%	511	119.38	0.23361	128.22	0.25091	8.84	7.4%
43	Load factor 20%	1,022	165.35	0.16179	175.23	0.17146	9.88	6.0%
44	Load factor 35%	1,789	234.32	0.13101	245.76	0.13741	11.44	4.9%
45	Load factor 50%	2,555	303.28	0.11870	316.29	0.12379	13.00	4.3%
46	Load factor 60%	3,066	349.26	0.11391	363.30	0.11849	14.04	4.0%
47	Load factor 75%	3,833	418.23	0.10913	433.83	0.11320	15.60	3.7%
48								
49	<b>10 kW Demand</b>	Minimum	91.13		101.00	9.87	10.8%	
50	Load factor 10%	730	156.81	0.21481	168.17	0.23037	11.36	7.2%
51	Load factor 20%	1,460	222.49	0.15239	235.33	0.16119	12.84	5.8%
52	Load factor 35%	2,555	321.01	0.12564	336.09	0.13154	15.07	4.7%
53	Load factor 50%	3,650	419.54	0.11494	436.84	0.11968	17.30	4.1%
54	Load factor 60%	4,380	485.22	0.11078	504.00	0.11507	18.79	3.9%
55	Load factor 75%	5,475	583.74	0.10662	604.75	0.11046	21.02	3.6%
56								
57	<b>25 kW Demand</b>	Minimum	179.78		200.00	20.22	11.3%	
58	Load factor 10%	1,825	343.98	0.18848	367.92	0.20160	23.94	7.0%
59	Load factor 20%	3,650	508.19	0.13923	535.84	0.14680	27.65	5.4%
60	Load factor 35%	6,388	754.49	0.11812	787.71	0.12332	33.22	4.4%
61	Load factor 50%	9,125	1,000.79	0.10968	1,039.59	0.11393	38.80	3.9%
62	Load factor 60%	10,950	1,165.00	0.10639	1,207.51	0.11027	42.51	3.7%
63	Load factor 75%	13,688	1,411.30	0.10311	1,459.39	0.10662	48.09	3.4%
64								
65	<b>40 kW Demand</b>	Minimum	268.43		299.00	\$30.57	11.4%	
66	Load factor 10%	2,920	531.15	0.18190	567.67	0.19441	36.52	6.9%
67	Load factor 20%	5,840	793.88	0.13594	836.34	0.14321	42.46	5.4%
68	Load factor 35%	10,220	1,187.96	0.11624	1,239.34	0.12127	51.38	4.3%
69	Load factor 50%	14,600	1,582.05	0.10836	1,642.35	0.11249	60.30	3.8%
70	Load factor 60%	17,520	1,844.77	0.10530	1,911.02	0.10908	66.24	3.6%
71	Load factor 75%	21,900	2,238.86	0.10223	2,314.02	0.10566	75.16	3.4%
		<b>Schedule CSH- Commercial Service Space Heaters (Minimum 7 kW)</b>						
		<b>Present Rates</b>		<b>Proposed Rates</b>		<b>Proposed Increase</b>		
<b>Sales (kWh)</b>		<b>Monthly Bill</b>	<b>Cost per kWh</b>	<b>Monthly Bill</b>	<b>Cost per kWh</b>	<b>\$ per Month</b>	<b>%</b>	
72		Minimum	\$45.81		\$58.00	\$12.19	26.6%	
73		1,000	158.43	\$0.15843	183.68	\$0.18368	25.26	15.9%
74		24,000	2,748.57	0.11452	3,074.32	0.12810	325.75	11.9%

B8 (W)

**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		\$1,585.00		261.52	19.8%
76	<b>150 kW Demand</b>						
77	<b>Load Factors</b>	<b>Minimum</b>	\$1,323.48	\$1,585.00		261.52	19.8%
78	30%	32,850	3,915.68	4,309.57	0.13119	393.89	10.1%
79	40%	43,800	4,688.35	5,085.15	0.11610	396.80	8.5%
80	50%	54,750	5,461.03	5,860.74	0.10705	399.71	7.3%
81	60%	65,700	6,233.70	6,636.33	0.10101	402.63	6.5%
82	75%	82,125	7,392.72	7,799.71	0.09497	407.00	5.5%
83							
84	<b>400 kW Demand</b>						
85	<b>Load Factors</b>	<b>Minimum</b>	\$3,415.98	\$4,085.00		669.02	19.6%
86	30%	87,600	10,328.51	11,350.51	0.12957	1,022.00	9.9%
87	40%	116,800	12,388.98	13,418.74	0.11489	1,029.77	8.3%
88	50%	146,000	14,449.44	15,486.98	0.10608	1,037.54	7.2%
89	60%	175,200	16,509.91	17,555.22	0.10020	1,045.30	6.3%
90	75%	219,000	19,600.62	20,657.57	0.09433	1,056.95	5.4%
91							
92	<b>750 kW Demand</b>						
93	<b>Load Factors</b>	<b>Minimum</b>	\$6,345.48	\$7,585.00		1,239.52	19.5%
94	30%	164,250	19,306.47	21,207.83	0.12912	1,901.36	9.9%
95	40%	219,000	23,169.85	25,085.77	0.11455	1,915.92	8.3%
96	50%	273,750	27,033.23	28,963.71	0.10580	1,930.49	7.1%
97	60%	328,500	30,896.60	32,841.66	0.09997	1,945.05	6.3%
98	75%	410,625	36,691.67	38,658.57	0.09415	1,966.90	5.4%
99							
100	<b>1500 kW Demand</b>						
101	<b>Load Factors</b>	<b>Minimum</b>	\$12,622.98	\$15,085.00		2,462.02	19.5%
102	30%	328,500	38,544.95	42,330.66	0.12886	3,785.70	9.8%
103	40%	438,000	46,271.71	50,086.54	0.11435	3,814.83	8.2%
104	50%	547,500	53,998.47	57,842.43	0.10565	3,843.96	7.1%
105	60%	657,000	61,725.23	65,598.31	0.09985	3,873.08	6.3%
106	75%	821,250	73,315.37	77,232.14	0.09404	3,916.77	5.3%





B8-1 (W)

**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		81.20		7.80	10.6%	
42	Load factor 10%	511	83.85	0.16408	92.69	0.18138	8.84	10.5%
43	Load factor 20%	1,022	94.29	0.09226	104.17	0.10193	9.88	10.5%
44	Load factor 35%	1,789	109.96	0.06148	121.41	0.06788	11.44	10.4%
45	Load factor 50%	2,555	125.63	0.04917	138.64	0.05426	13.00	10.4%
46	Load factor 60%	3,066	136.08	0.04438	150.12	0.04896	14.04	10.3%
47	Load factor 75%	3,833	151.75	0.03960	167.35	0.04367	15.60	10.3%
48								
49	<b>10 kW Demand</b> Minimum	91.13		101.00		9.87	10.8%	
50	Load factor 10%	730	106.05	0.14528	117.41	0.16084	11.36	10.7%
51	Load factor 20%	1,460	120.98	0.08286	133.82	0.09166	12.84	10.6%
52	Load factor 35%	2,555	143.36	0.05611	158.44	0.06201	15.07	10.5%
53	Load factor 50%	3,650	165.75	0.04541	183.05	0.05015	17.30	10.4%
54	Load factor 60%	4,380	180.67	0.04125	199.46	0.04554	18.79	10.4%
55	Load factor 75%	5,475	203.06	0.03709	224.08	0.04093	21.02	10.4%
56								
57	<b>25 kW Demand</b> Minimum	179.78		200.00		20.22	11.3%	
58	Load factor 10%	1,825	217.09	0.11895	241.03	0.13207	23.94	11.0%
59	Load factor 20%	3,650	254.40	0.06970	282.05	0.07727	27.65	10.9%
60	Load factor 35%	6,388	310.37	0.04859	343.59	0.05379	33.22	10.7%
61	Load factor 50%	9,125	366.33	0.04015	405.13	0.04440	38.80	10.6%
62	Load factor 60%	10,950	403.64	0.03686	446.16	0.04074	42.51	10.5%
63	Load factor 75%	13,688	459.61	0.03358	507.70	0.03709	48.09	10.5%
64								
65	<b>40 kW Demand</b> Minimum	268.43		299.00		\$30.57	11.4%	
66	Load factor 10%	2,920	328.13	0.11237	364.64	0.12488	36.52	11.1%
67	Load factor 20%	5,840	387.82	0.06641	430.28	0.07368	42.46	11.0%
68	Load factor 35%	10,220	477.37	0.04671	528.75	0.05174	51.38	10.8%
69	Load factor 50%	14,600	566.91	0.03883	627.21	0.04296	60.30	10.6%
70	Load factor 60%	17,520	626.61	0.03577	692.85	0.03955	66.24	10.6%
71	Load factor 75%	21,900	716.15	0.03270	791.31	0.03613	75.16	10.5%

**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		\$58.00		\$12.19	26.6%
73	1,000	88.90	\$0.08890	114.15	\$0.11415	25.26	28.4%
74	24,000	1,079.85	0.04499	1,405.60	0.05857	325.75	30.2%

B8-1 (W)

**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		
		Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Month	%
75	<b>Monthly Minimum</b>		\$1,323.48		\$1,585.00		261.52	19.8%
76		<b>150 kW Demand</b>						
77	<b>Load Factors</b>	<b>Minimum</b>	\$1,323.48		\$1,585.00		261.52	19.8%
78	30%	32,850	1,631.62	0.04967	2,025.51	0.06166	393.89	24.1%
79	40%	43,800	1,642.94	0.03751	2,039.74	0.04657	396.80	24.2%
80	50%	54,750	1,654.26	0.03021	2,053.98	0.03752	399.71	24.2%
81	60%	65,700	1,665.58	0.02535	2,068.21	0.03148	402.63	24.2%
82	75%	82,125	1,682.57	0.02049	2,089.56	0.02544	407.00	24.2%
83								
84		<b>400 kW Demand</b>						
85	<b>Load Factors</b>	<b>Minimum</b>	\$3,415.98		\$4,085.00		669.02	19.6%
86	30%	87,600	4,237.68	0.04838	5,259.68	0.06004	1,022.00	24.1%
87	40%	116,800	4,267.87	0.03654	5,297.64	0.04536	1,029.77	24.1%
88	50%	146,000	4,298.06	0.02944	5,335.60	0.03655	1,037.54	24.1%
89	60%	175,200	4,328.26	0.02470	5,373.56	0.03067	1,045.30	24.2%
90	75%	219,000	4,373.55	0.01997	5,430.50	0.02480	1,056.95	24.2%
91								
92		<b>750 kW Demand</b>						
93	<b>Load Factors</b>	<b>Minimum</b>	\$6,345.48		\$7,585.00		1,239.52	19.5%
94	30%	164,250	7,886.16	0.04801	9,787.53	0.05959	1,901.36	24.1%
95	40%	219,000	7,942.78	0.03627	9,858.70	0.04502	1,915.92	24.1%
96	50%	273,750	7,999.39	0.02922	9,929.88	0.03627	1,930.49	24.1%
97	60%	328,500	8,056.00	0.02452	10,001.05	0.03044	1,945.05	24.1%
98	75%	410,625	8,140.92	0.01983	10,107.81	0.02462	1,966.90	24.2%
99								
100		<b>1500 kW Demand</b>						
101	<b>Load Factors</b>	<b>Minimum</b>	\$12,622.98		\$15,085.00		2,462.02	19.5%
102	30%	328,500	15,704.35	0.04781	19,490.05	0.05933	3,785.70	24.1%
103	40%	438,000	15,817.57	0.03611	19,632.40	0.04482	3,814.83	24.1%
104	50%	547,500	15,930.80	0.02910	19,774.75	0.03612	3,843.96	24.1%
105	60%	657,000	16,044.02	0.02442	19,917.10	0.03032	3,873.08	24.1%
106	75%	821,250	16,213.85	0.01974	20,130.63	0.02451	3,916.77	24.2%

CI (W)

**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	Present Rates Fully	Proposed Rates
		Per Books	Distribution Only	12/31/2019	Projected	Fully Projected
				Distribution Only	12/31/2020	12/31/2020
					Distribution Only	Distribution Only
1	<b>REVENUE</b>					
2	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617	\$3,293,196
3	Commercial and industrial	5,004,161	2,375,434	2,371,919	2,371,919	2,739,218
4	Lighting	125,483	106,972	106,972	106,972	90,042
5	Sales for resale	16,017	7,594	7,813	7,813	9,822
6	Rounding					42
7	Electric operating revenue	11,339,280	5,191,187	5,132,322	5,132,322	6,132,321
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	6,247,046
11	<i>Annual kWh</i>	<i>106,161,461</i>	<i>106,161,461</i>	<i>108,439,694</i>	<i>108,439,694</i>	<i>108,439,694</i>
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	381,452
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	4,935,200
24						
25	Net operating income before income taxes	1,146,475	1,131,404	635,734	370,847	1,311,846
26						
27	Income tax expense	308,928	304,574	190,629	132,843	404,717
28	<b>Net Utility Operating Income</b>	<b>\$837,547</b>	<b>\$826,831</b>	<b>\$445,105</b>	<b>\$238,004</b>	<b>\$907,128</b>
29						
30	<b>Rate Base</b>		<b>\$14,539,044</b>	<b>\$14,500,564</b>	<b>\$14,742,561</b>	<b>\$14,742,561</b>
31	<b>Rate Of Return On Rate Base</b>		<b>5.69%</b>	<b>3.07%</b>	<b>1.61%</b>	<b>6.15%</b>









C1-1 (W)

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%	
								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		<b>Total Operating &amp; Maintenance Expense</b>	<b>\$60,863</b>	<b>\$254,936</b>	<b>\$2,989,064</b>	<b>\$89,672</b>	<b>\$3,078,736</b>	<b>\$1,728,465</b>	<b>\$1,780,319</b>
49					\$2,989,064		\$3,078,736	1,728,465	

C1-2 (W)

**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**

<b>Line</b>	<b>Type of Capital</b>	<b>Ratios (1)</b>	<b>Cost Rate</b>	<b>Weighted Cost Rate</b>
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%	7.3349%	3.67%
7	Total	100.00%	10.500%	6.15313%
8			Target ROR	6.15%
9				
10	[1] Recommended hypothetical capital structure ratios as discussed in direct testimony.			
11				

CI-3 (W)

**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	<b><u>Gross Receipts Tax</u></b>				
9					
10					
11					
12					
13					
14					
15					
16					
17	<b>Normalized Rate case expense</b>				
18					
19					
20					

C1-4 (W)

**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 FPFTY 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 12/31/2020	Fully Projected 12/31/2020	
1	Net Operating Income Excluding Income Taxes	\$1,146,475	\$1,131,404	\$635,734	\$370,847	\$1,311,846	
2							
3	<u>Synchronized interest expense:</u>						
4	Rate base	14,539,044	14,539,044	14,500,564	14,742,561	14,742,561	
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	14,682,590	14,682,590	
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	360,751	360,751	
9	Taxable income before depreciation tax adjustments	790,725	775,654	280,928	10,096	951,095	
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	331,035	1,272,034	
16	Regulatory Pennsylvania income tax expense	9.99%	91,003	89,497	46,800	33,070	127,076
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	10,096	951,095	
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)	(33,070)	(127,076)	
26	Federal taxable income	1,041,337	1,027,772	688,497	478,706	1,325,699	
27	Regulatory Federal income tax expense	21.00%	218,681	215,832	144,584	100,528	278,397
28	EDIT Accretion	(756)	(756)	(756)	(756)	(756)	
29	Regulatory Total income tax expense	\$308,928	\$304,574	\$190,629	\$132,843	\$404,717	
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	\$46,494	\$56,034	\$37,956	\$37,956	
37	Combined statutory tax rate	28.89%					



C1-6(W)

**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. 6- Computation of Rate Base**

Line	Description	Ref.	12/31/2017	HY 2018	FTY 2019	FPFTY 2020
1	<b>Utility Plant in Service</b>					
2	Assets	Sch. C3 (W), line 23		\$ 26,496,719	\$ 27,726,370	\$ 29,325,470
3	Less: Accumulated Depreciation	Sch. C3 (W), 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 (W), 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 (W), 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 (W), 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	388,475
13	<b>RATE BASE</b>			<b>\$ 14,539,044</b>	<b>\$ 14,500,564</b>	<b>\$ 14,742,561</b>
14						
15	<b>Cash Working Capital Allowance:</b>					
16	Operating Expenses	Sch. C1 (W), line 23		\$ 4,174,508	\$ 4,611,313	\$ 4,876,200
17						
18	<b>Deductions:</b>					
19	Taxes Other Than Income	Sch. C1-3 (W), line 6		325,925	322,452	381,452
20	Uncollectible accounts	Sch. C1-1 (W), line 30		20,000	20,000	20,600
21	Depreciation Expense	Sch. C1 (W), line 20		1,175,317	1,296,324	1,366,345
22	Total Deductions			1,521,242	1,638,776	1,768,397
23	Cash Operating Expenses			2,653,265	2,972,537	3,107,803
24	Cash Operating Expenses Ratio			1/8	1/8	1/8
25	Cash Working Capital Allowance (A plus B)			\$ 331,658	\$ 371,567	\$ 388,475
26						
27	<b>Regulatory Accumulated deferred income tax:</b>					
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	<b>Excess deferred income tax:(EDIT)</b>					
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	<b>Accrued Pension and OPEB Liability / OPEB asset, net</b>					
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	<b>OPEB Expense</b>			<b>41,083</b>	<b>44,885</b>	<b>46,232</b>



C2 (W)

**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
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	Provison 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				

C2 (W)

**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	2,381,897
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>2,599,693</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)	\$1,176,620
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>3,082,454</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>	<b><u>\$16,563,785</u></b>	<b><u>\$17,393,336</u></b>	<b><u>\$17,626,091</u></b>

C3 (W) 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	Year 2016			Balance	Year 2017			Balance	
			12/31/2015	Additions	Retirements	Pro Forma	Additions	Retirements	Pro Forma	12/31/2017		
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

C3 (W) 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	Retireme nts	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
3	361	Structures and improvements			109,167	40,000		149,167	10,000			10,000		159,167
4	362	Station Equipment	30,681	(72,834)	3,379,813	135,000		3,514,813	890,000			890,000		4,404,813
5	362.01	Station Equipment- Fully depr.			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			547,000		10,527,234
7	365	Overhead Conductors & Devices	259,132	(87,133)	3,339,344			3,339,344						3,339,344
8	366	Underground Conduit			26,899			26,899						26,899
9	367	Underground Conductors & Devices	2,428	(1,936)	893,660			893,660						893,660
10	368	Line Transformers	155,043	(38,676)	2,464,696	65,000		2,529,696	30,000			30,000		2,559,696
11	369	Services	22,587	(9,984)	822,447	70,000		892,447	72,100			72,100		964,547
12	369.1	Underground Services	53,711	(13,370)	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			5,000		1,100,263
14	371	Installations on Customers' premises	10,353	(7,630)	234,654	12,000		246,654	15,000			15,000		261,654
15	373	Street Lighting & Signal Systems	7,484	(4,843)	72,732	8,000		80,732	10,000			10,000		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		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
20	390.2	Structures & Improvements, other	90,130		341,105			341,105						341,105
21	391	Office Furniture & Equipment	68,170		297,645			297,645						297,645
22	391.1	Office Furn & Equip- Fully depr.			356,317			356,317						356,317
23	392	Transportation Equipment	64,695	(61,975)	975,016			975,016						975,016
24	394	Tools, Shop & Garage Equipment	4,282		72,323	8,000		80,323	10,000			10,000		90,323
25	395	Laboratory Equipment			96,079	15,000		111,079	10,000			10,000		121,079
26	396	Power Operated Equipment			80,519			80,519						80,519
27	397	Communication Equipment	10,132		244,598	4,325		248,923						248,923
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	258,885	(61,975)	3,325,293	27,325	0	3,352,618	20,000	0		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		1,599,100	0	29,325,470

C3 (W) 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	Depr. Rate	Accumulated Depreciation								
				Balance 12/31/2015		Year 2016		Balance 12/31/2016		Year 2017		Balance 12/31/2017
				Per Books	Additions	Retirements	Pro Forma	Additions	Retirements	Pro Forma		
1		<i>Distribution Plant.</i>										
2	360	Land & Land Rights	0.00%	0	0	0	0	0	0	0	0	0
3	361	Structures and improvements	4.08%	89,180	4,454	0	93,634	4,454	0	98,088		
4	362	Station Equipment	6.88%	2,082,331	240,067	0	2,322,398	237,749	(117,177)	2,442,970		
5	362.01	Station Equipment- Fully depr.		324,557	0	0	324,557	0		324,557		
6	364	Poles, Tower & Fixtures	3.50%	2,226,388	269,197	(50,307)	2,445,278	288,371	(129,324)	2,604,325		
7	365	Overhead Conductors & Devices	3.97%	1,022,680	115,250	(41,409)	1,096,521	121,746	(32,827)	1,185,440		
8	366	Underground Conduit	3.15%	4,402	847	0	5,249	847		6,097		
9	367	Underground Conductors & Devices	4.36%	333,737	33,195	(4,375)	362,557	36,282	(6,499)	392,340		
10	368	Line Transformers	3.52%	1,002,248	78,063	(14,620)	1,065,691	81,241	(21,422)	1,125,510		
11	369	Services	6.00%	521,738	47,832	(7,684)	561,886	48,382	(11,149)	599,119		
12	369.1	Underground Services	2.48%	250,918	24,234	(22,730)	252,422	26,071	18,449	296,941		
13	370	Meters	7.70%	270,541	65,882	(16,350)	320,073	67,621	(47,943)	339,751		
14	371	Installations on Customers' premises	10.37%	109,059	22,140	(8,360)	122,839	23,222	(18,755)	127,306		
15	373	Street Lighting & Signal Systems	2.40%	8,819	1,522	(872)	9,469	1,618	(2,425)	8,661		
16		Total Distribution Plant		8,246,598	902,683	(166,707)	8,982,574	937,604	(369,072)	9,551,106		
17												
18		<i>General Plant</i>										
19	390.1	Structures & Improvements, office	4.58%	378,845	24,464	0	403,309	25,326	966	429,601		
20	390.2	Structures & Improvements, other	5.20%	132,132	12,281	0	144,413	12,666	(365)	156,714		
21	391	Office Furniture & Equipment	19.49%	32,598	33,178	0	65,776	40,512	(10,454)	95,834		
22	391.1	Office Furn & Equip- Fully depr.		356,317	0	0	356,317	0		356,317		
23	392	Transportation Equipment	10.00%	613,308	103,180	0	716,488	100,861	(239,123)	578,226		
24	394	Tools, Shop & Garage Equipment	6.17%	44,530	3,781	0	48,311	4,085	(5,389)	47,008		
25	395	Laboratory Equipment	2.66%	66,693	2,311	0	69,004	2,433	606	72,044		
26	396	Power Operated Equipment	3.11%	38,966	2,504	0	41,470	2,504		43,974		
27	397	Communication Equipment	7.71%	172,983	16,006	0	188,989	17,751	(25,910)	180,831		
28	398	Miscellaneous Equipment	0.00%	(64)	0	0	(64)	0		(64)		
29		Intangible plant, organization	0.00%	0	0	0	0	0		0		
30	301	Intangible plant, EDI	14.28%	0	40,639	0	40,639	40,639	39	81,317		
31		Total General Plant		1,836,308	238,345	0	2,074,653	246,779	(279,630)	2,041,802		
32												
33		Total Plant in Service		10,082,906	1,141,028	(166,707)	11,057,227	1,184,382	(648,702)	11,592,908		



C4 (W)

**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 <u>Reserve for Depreciation</u>	<u>\$10,082,906</u>	<u>\$11,057,227</u>	<u>\$15,178,447</u>

C5 (W)

**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]**

<u>Account Title</u>	<u>Year Ended</u> <u>12/31/2018</u> <u>[Per Books]</u>	<u>Year Ended</u> <u>12/31/2018</u> <u>Distribution Only</u>	<u>Year Ended</u> <u>12/31/2019</u> <u>Distribution Only</u>	<u>Year Ended</u> <u>12/31/2020</u> <u>Distribution Only</u>
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	132,843
13				
14 Net utility operating income	<u>\$837,547</u>	<u>\$826,831</u>	<u>\$445,105</u>	<u>\$238,004</u>



C5-1 (W)

**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>	108,439,694	106,065,175			
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	132,843	268,113			
9	Net Income	238,004	989,758			
10						
11	Rate Base	\$14,742,561	\$13,819,457	923,104		
12	Required Return	6.15%	7.16%			
13	Target Return	907,128	989,758	(82,629)	1.0627	(87,810)
14						
15	Income Tax Expense	404,717	268,113	136,605	1.0627	145,170
16						
17	Rounding					6,358
18	Revenue Increase Required					999,999
19						
20						



D1 (W)

**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		<u>551.55</u>	<u>1065.07</u>	
10				
11	<b>Totals</b>			
12	OH Primary	373.88	873.93	
13	OH Secondary	111.26	111.26	
14		<u>485.14</u>	<u>985.19</u>	
15				
16	UG Primary	34.99	48.46	
17	UG Secondary	31.42	31.42	
18		<u>66.41</u>	<u>79.88</u>	
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		<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
24				
25	UG Primary	52.69%	60.67%	56.68%
26	UG Secondary	47.31%	39.33%	43.32%
27		<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
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>	<u>61.2%</u>	<u>61.1%</u>	<u>56.4%</u>
35	Material	38.8%	38.9%	43.6%
36	Total Cost	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
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		<u>524,636</u>	<u>143,626</u>	<u>68,148</u>
45		Account 364	Account 365	Account 367



D3 (W)

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

<b>Transformers Minimum Size Component</b>							
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							
4							
<b>Transformers Unit Costs</b>							
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							
21	<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							
30	<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

D4 (W)

**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

D5 (W)

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

		Customers	Material (a)	Installation	Total Cost Per Meter	Total Meter Cost
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

D6 (W)

**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>



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>	Funtionalization
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

Sum  
Summary of Results  
Tot  
E-1 (W)

**Wellsboro Electric Company**  
**COS Study**  
**FPPTY 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			100.0%	51.3%	0.5%	7.5%	0.0%	25.6%	0.0%	12.8%	0.4%	1.7%	0.2%
6	Expenses		5,009,043	2,741,782	31,275	379,704	2,569	1,116,174	2,458	656,005	15,480	55,633	7,962
7	Net income		238,004	(49,955)	(4,518)	15,382	(1,113)	227,111	(1,288)	15,732	5,642	31,096	(85)
8													
9	Rate Base		14,742,561	7,710,808	105,229	971,795	11,201	3,372,024	11,740	2,332,514	49,308	155,026	22,914
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		6,247,042	3,504,681	44,181	461,755	4,357	1,285,829	4,411	865,843	16,329	49,477	10,179
14			100.0%	56.1%	0.7%	7.4%	0.1%	20.6%	0.1%	13.9%	0.3%	0.8%	0.2%
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		361,807	202,526	2,552	26,962	253	74,655	257	50,174	951	2,880	597
21			4,935,200	2,818,548	34,817	375,281	3,360	985,775	3,366	658,288	11,941	35,683	8,140
22	Pre-tax income		1,311,842	686,133	9,364	86,474	997	300,054	1,045	207,555	4,388	13,795	2,039
23	Income taxes		404,717	211,680	2,889	26,678	307	92,570	322	64,033	1,354	4,256	629
24	Net income		907,125	474,454	6,475	59,796	689	207,484	722	143,522	3,034	9,539	1,410
25													
26	Return on Rate Base		6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%
27													
28	Revenue Increase Required		999,995	812,854	17,424	66,668	2,901	(57,456)	3,240	194,106	(4,793)	(37,252)	2,302
29	Revenue Increase %		19.48%	31.03%	67.47%	17.08%	208.02%	(4.34%)	292.08%	29.58%	(22.92%)	(43.28%)	29.47%



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
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	388,475	227,164	2,751	30,476	258	74,186	253	49,040	947	2,843	557
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	595,538	344,805	4,202	47,488	427	114,947	449	76,245	1,270	4,005	1,700
55													
56	<b>TOTAL RATE BASE</b>		<u>14,742,561</u>	<u>7,710,808</u>	<u>105,229</u>	<u>971,795</u>	<u>11,201</u>	<u>3,372,024</u>	<u>11,740</u>	<u>2,332,514</u>	<u>49,308</u>	<u>155,026</u>	<u>22,914</u>
57													

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													









FuncClass  
Revenue  
Tot  
E-1B (W)

**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>											
2 Primary	3,509,196	1,536,709	27,542	152,155	3,082	907,945	3,190	842,654	8,658	24,977	2,285
3 Secondary	427,307	200,563	3,595	19,859	585	193,602	705	(6)	2,163	6,241	(0)
4	<u>3,936,503</u>	<u>1,737,272</u>	<u>31,137</u>	<u>172,013</u>	<u>3,667</u>	<u>1,101,548</u>	<u>3,895</u>	<u>842,648</u>	<u>10,822</u>	<u>31,218</u>	<u>2,285</u>
5 NCP-Primary	20,242	8,864	159	878	18	5,237	18	4,860	50	144	13
6 Per kW / month-Demand	\$16.21	\$16.33	\$16.33	\$16.33	\$17.19	\$17.53	\$17.64	\$14.45	\$18.06	\$18.05	\$14.44
7											
8 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
9 Per kWh-Meter	\$0.03630	\$0.04079	\$0.05839	\$0.03963	\$0.20665	\$0.03940	\$0.29981	\$0.02637	\$0.04801	\$0.04482	\$0.02050
10											
<b>11 Customer-related</b>											
12 Secondary	898,559	700,202	5,147	115,899	276	52,514	146	518	5,169	18,278	411
13 Billing	1,411,980	1,067,207	7,897	173,842	415	131,767	370	22,677	338	(18)	7,484
14	<u>2,310,539</u>	<u>1,767,409</u>	<u>13,044</u>	<u>289,741</u>	<u>690</u>	<u>184,282</u>	<u>516</u>	<u>23,195</u>	<u>5,507</u>	<u>18,259</u>	<u>7,895</u>
15 Number of Bills	76,048	60,941	448	10,087	24	4,317	12	147	24	0	48
16 Per bill	\$30.38	\$29.00	\$29.12	\$28.72	\$28.77	\$42.69	\$43.00	\$157.79	\$229.47	-	\$164.47
17											
18 Total revenue requirement	<u>6,247,042</u>	<u>3,504,681</u>	<u>44,181</u>	<u>461,755</u>	<u>4,357</u>	<u>1,285,829</u>	<u>4,411</u>	<u>865,843</u>	<u>16,329</u>	<u>49,477</u>	<u>10,179</u>
19											
<b>20 Demand-related</b>											
21 Primary	\$14.45	\$14.45	\$14.45	\$14.45	\$14.45	\$14.45	\$14.45	\$14.45	\$14.45	\$14.44	\$14.44
22 Secondary	\$1.76	\$1.89	\$1.89	\$1.89	\$2.74	\$3.08	\$3.19	(\$0.00)	\$3.61	\$3.61	(\$0.00)
23	<u>\$16.21</u>	<u>\$16.33</u>	<u>\$16.33</u>	<u>\$16.33</u>	<u>\$17.19</u>	<u>\$17.53</u>	<u>\$17.64</u>	<u>\$14.45</u>	<u>\$18.06</u>	<u>\$18.05</u>	<u>\$14.44</u>

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Wellsboro Electric Company  
COS Study  
FFTY 2020  
TOTAL REVENUE REQUIREMENT

Account Description		Total Dollars	RS	RSAE	NRS	NRH	CS	CSH	IS	MSL	POL	EX
1	Services, cost Acct 369	2,086,498	1,651,058	12,138	273,284	650	144,061	400	4,905	0	0	0
2	Services, Acc Depr Portion Acct 108	(1,127,669)	(892,332)	(6,560)	(147,699)	(351)	(77,859)	(216)	(2,651)	0	0	0
3	Meters, cost Acct 370	1,100,263	621,540	4,569	102,878	245	265,384	738	79,086	0	0	25,824
4	Meters, Acc Depr Portion Acct 108	(538,819)	(304,380)	(2,238)	(50,381)	(120)	(129,963)	(361)	(38,730)	0	0	(12,646)
5	EDI Software, cost Acct 303	284,588	228,054	1,677	37,748	90	16,155	45	550	90	0	180
6	EDI Software, Acc Amort Portion Acct 108	(203,245)	(162,870)	(1,197)	(26,958)	(64)	(11,538)	(32)	(393)	(64)	0	(128)
7	ADIT- Service / Meter Portion Acct 154	(5,711)	(4,092)	(30)	(686)	(2)	(709)	(2)	(144)	0	0	(46)
8	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
9	Rate of return on rate base	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%
10	Return on Service / Meter rate base	98,198	69,959	514	11,579	28	12,646	35	2,623	2	0	811
11	Income tax gross-up	43,811	31,213	229	5,166	12	5,642	16	1,170	1	0	362
12	GRT gross-up	8,728	6,205	46	1,038	2	1,127	3	233	0	0	73
13	Customer-charge return component	150,737	107,377	789	17,784	42	19,416	54	4,026	2	0	1,246
14												
15	Meter expenses Acct 586	28,558	16,132	119	2,670	6	6,888	19	2,053	0	0	670
16	Meter reading expenses Acct 902	11,470	6,479	48	1,072	3	2,767	8	824	0	0	269
17	Service / Meter / EDI depr / amort Portion Acct 403	208,701	146,417	1,076	24,235	58	28,463	79	6,351	13	0	2,010
18	Customer records and collection Acct 903	542,467	434,705	3,196	71,953	171	30,794	86	1,049	171	0	342
19	Customer assistance Acct 908	19,197	15,384	113	2,546	6	1,090	3	37	6	0	12
20	Employee benefits, taxes	0	0	0	0	0	0	0	0	0	0	0
21	Customer-charge expense component	810,393	619,118	4,551	102,477	244	70,001	195	10,314	190	0	3,304
22												
23	Customer-charge expense component	961,131	726,495	5,341	120,261	286	89,417	249	14,340	193	0	4,550
24												
25	Number of Bills	76,048	60,941	448	10,087	24	4,317	12	147	24	0	48
26												
27	<b>Customer-charge Components</b>	<b>\$12.64</b>	<b>\$11.92</b>	<b>\$11.92</b>	<b>\$11.92</b>	<b>\$11.92</b>	<b>\$20.71</b>	<b>\$20.71</b>	<b>\$97.55</b>	<b>\$8.02</b>	<b>-</b>	<b>\$94.78</b>
28												
29	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
30	Services / Meters % of Distribution Plant	12.3%	16.9%	9.0%	22.3%	4.5%	6.8%	5.4%	2.0%	0.0%	0.0%	65.6%
31	ADIT	(45,990)	(24,251)	(327)	(3,080)	(35)	(10,467)	(36)	(7,194)	(131)	(399)	(70)
32												
33	Income tax gross-up	44.62%	44.62%	44.62%	44.62%	44.62%	44.62%	44.62%	44.62%	44.62%	44.62%	44.62%
34	GRT gross-up	6.15%	6.13%	6.13%	6.20%	6.18%	6.16%	6.18%	6.15%	6.18%	6.18%	6.23%





Functions  
Funtionalization  
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**Wellsboro Electric Company**  
**COS Study**  
**FPFTY 2020**  
**Funtionalization**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	SubTrans- mission	Primary	Secondary	Billing	Reg- ulatory	Com- petitive	Labor Cost	Labor %	
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>														
59	<b>B. TRANSMISSION EXPENSE</b>														
60	Transmission Expense		0	Tran	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	D-Labor-Op	0	0	0	64,508	26,891	15,305	0	0	106,704	100.0%	
65	Station Expenses	582	0	Prim	0	0	0	0	0	0	0	0	0	0.0%	
66	OH Line Expenses	583	39,061	OH_Cond	0	0	0	32,376	6,685	0	0	0	39,061	100.0%	
67	Street Lighting Expenses	585	3,525	Sec	0	0	0	0	3,525	0	0	0	3,525	100.0%	
68	Meter Expenses	586	28,558	Bill	0	0	0	0	0	28,558	0	0	28,043	98.2%	
69	Customer Install. expense	587	8,672	Bill	0	0	0	0	0	8,672	0	0	8,672	100.0%	
70	Misc. Distribution Expenses	588	219,007	OH_UG	0	0	0	151,695	67,312	0	0	0	176,674	80.7%	
71	Rents	589	28,119	DistPt	0	0	0	18,508	8,136	1,476	0	0	0	0.0%	
72	Maint Supv & Engineering	590	80,232	D-Labor-Mnt	0	0	0	60,387	19,210	634	0	0	80,232	100.0%	
73	Maint of Station Equip	592	13,898	Prim	0	0	0	13,898	0	0	0	0	11,837	85.2%	
74	Maint of OH Lines	593	669,615	OH_Cond	0	0	0	555,021	114,594	0	0	0	226,424	33.8%	
75	Maint of UG Lines	594	35,032	UG_Cond	0	0	0	19,855	15,177	0	0	0	14,432	41.2%	
76	Maint of Line Transformers	595	17,028	Trans	0	0	0	0	17,028	0	0	0	17,028	100.0%	
77	Maint of Lighting	596	216	Sec	0	0	0	0	216	0	0	0	216	100.0%	
78	Maint of Misc. Plant	599	47,852	DistPt	0	0	0	31,496	13,845	2,511	0	0	47,852	100.0%	
79	Total DISTR. O&M EXP.	500-599	1,297,518		0	0	0	947,745	292,619	57,155	0	0	760,698		
80	Distribution Expense		1,297,518		0	0	0	947,745	292,619	57,155	0	0	0		
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>														
82	Supervision	901	0	None	0	0	0	0	0	0	0	0	0	0.0%	
83	Meter Reading Exp	902	11,470	Bill	0	0	0	0	0	11,470	0	0	11,470	100.0%	
84	Customer Records & Coll	903	542,467	Bill	0	0	0	0	0	542,467	0	0	344,640	63.5%	
85	Uncollectible Accounts	904	20,600	Bill	0	0	0	0	0	20,600	0	0	0	0.0%	
86	Subtotal - Cust. Accts. Exp.	901-905	574,537		0	0	0	0	0	574,537	0	0	356,110		
87															
88	Customer Assistance	908	19,197	Bill	0	0	0	0	0	19,197	0	0	1,547	8.1%	
89	OPEN	916	0	None	0	0	0	0	0	0	0	0	0	0.0%	
90	Subtotal - Cust. Svce. & Info.	908-916	19,197		0	0	0	0	0	19,197	0	0	1,547		
91	Total CUST. ACCT. & SERV.	901-919	593,734		0	0	0	0	0	593,734	0	0	357,657		
92															

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

Line	Account	No.	Secondary	Allocator	Demand	Customer
1	<b>I. ELECTRIC PLANT IN SERVICE</b>					
2	INTANGIBLE PLANT					
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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E-3 (W)

**Wellsboro Electric Company**  
**COS Study**  
**FPFTY 2020**  
**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	<u>3,996,756</u>		<u>975,603</u>	<u>3,021,153</u>
46						
47	<b>III. OTHER RATE BASE I1</b>					
48	Cash Working Capital	131	60,997	Sec-OpExp	25,752	35,245
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	<u>108,349</u>		<u>45,245</u>	<u>63,104</u>
55						
56	<b>TOTAL RATE BASE</b>		<u><u>4,135,905</u></u>		<u><u>1,058,848</u></u>	<u><u>3,077,057</u></u>
57						

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**Wellsboro Electric Company**  
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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 SERVICES</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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**Wellsboro Electric Company**  
**COS Study**  
**FPFTY 2020**  
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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		65,226	Sec-Rev	20,848	44,378
131	Subtotal- Gross Receipts tax		65,226		20,848	44,378
132						

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 Cls  
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**Wellsboro Electric Company**  
**COS Study**  
**FPFTY 2020**  
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Line	Account	No.	Secondary	Allocator	Demand	Customer
133	<b>B. FEDERAL / STATE INCOME TAXES</b>					
134	State Income Tax Expense		21,514	Sec-PreTax	4,177	17,336
135	Federal Income Tax Expense		<u>64,906</u>	Sec-PreTax	<u>12,603</u>	<u>52,303</u>
136	Subtotal - Fed / State Inc Tax	409-411	<u>86,420</u>		<u>16,780</u>	<u>69,639</u>
137	Total TAXES	408-411	<u>157,073</u>		<u>38,974</u>	<u>118,100</u>
138						
139	<b>TOTAL EXPENSES</b>		<u>972,404</u>		<u>331,020</u>	<u>641,384</u>
140						
141	<b>IV. OPERATING REVENUES at Pre</b>					
142	Distribution Revenue		1,113,153	Sec-RetRRPF	355,790	757,363
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		<u>2,436</u>	Sec-RetRRPF	<u>779</u>	<u>1,657</u>
146	Total REVENUES		<u>1,127,235</u>		<u>361,084</u>	<u>766,151</u>
147						
148	TOTAL EXPENSES		<u>972,404</u>		<u>331,020</u>	<u>641,384</u>
149	<b>V. NET INCOME at Present Rates</b>		<u>154,831</u>		<u>30,064</u>	<u>124,767</u>
150						
151	<b>SUMMARY REPORT</b>					
152	<b>OPERATING REVENUES</b>					
153	Utility Revenues	440-446	1,113,153		355,790	757,363
154	Other Operating Revenues	450-456	<u>14,082</u>		<u>5,294</u>	<u>8,788</u>
155	Total Operating Revenues		<u>1,127,235</u>		<u>361,084</u>	<u>766,151</u>
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	<u>207,854</u>		<u>81,729</u>	<u>126,124</u>
161	Total Operating Expenses		<u>500,472</u>		<u>211,291</u>	<u>289,181</u>
162						
163	Depreciation Expense	403	314,858		80,756	234,103
164	Taxes Other Than Income	408	<u>70,654</u>		<u>22,193</u>	<u>48,460</u>
165	INCOME BEFORE INCOME TAXES		<u>241,250</u>		<u>46,844</u>	<u>194,406</u>
166	Income Taxes	409-411	<u>86,420</u>		<u>16,780</u>	<u>69,639</u>
167	<b>NET INCOME</b>		<u>154,831</u>		<u>30,064</u>	<u>124,767</u>
168						
169	<b>RATE BASE</b>		<u>4,135,905</u>		<u>1,058,848</u>	<u>3,077,057</u>
170	Return on Rate Base					
171						

Classify  
 Classification  
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 E-3 (W)

**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		6.1531%		6.1531%	6.1531%
174						
175	Rate Base		4,135,905		1,058,848	3,077,057
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		254,486		65,152	189,334
185						
186	Income taxes to recover	44.62%	113,540		29,068	84,472
187						
188	Subtotal- Rev Req before GRT		1,248,471		402,408	846,063
189	GRT needed	6.27%	77,395		24,899	52,497
190	<b>TOTAL REVENUE REQUIREMENT</b>		<u>1,325,866</u>		<u>427,307</u>	<u>898,559</u>
191						
192	Revenue at Present rates					
193	Revenue Excess (Deficiency)					
194						

PrimDem  
Class Allocation- Primary Demand  
CAI  
E-4A (\*)

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
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 Conduits 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>		<u>18,514,760</u>		<u>8,107,933</u>	<u>145,307</u>	<u>802,848</u>	<u>16,258</u>	<u>4,790,379</u>	<u>16,829</u>	<u>4,445,663</u>	<u>45,685</u>	<u>131,800</u>	<u>12,057</u>
30														

PrimDem  
Class Allocation- Primary Demand  
CA1  
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Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Class Allocation- Primary Demand

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	181,910	PriD-OpExp	79,661	1,428	7,888	160	47,066	165	43,679	449	1,295	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	319,518		139,923	2,508	13,855	281	82,670	290	76,721	788	2,275	208
55														
56	<b>TOTAL RATE BASE</b>		<u>9,528,527</u>		<u>4,172,707</u>	<u>74,782</u>	<u>413,182</u>	<u>8,367</u>	<u>2,465,344</u>	<u>8,661</u>	<u>2,287,938</u>	<u>23,512</u>	<u>67,830</u>	<u>6,205</u>
57														



PrimDem  
Class Allocation- Primary Demand  
CAI  
E-4A (

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Class Allocation- Primary Demand

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														







SecnDem  
Class Allocation- Secondary Demand  
CAI  
E-4B (A)

Wellsboro Electric Company  
COS Study  
FPPTY 2020  
Class Allocation- Secondary 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	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>
30														



SecnDem  
Class Allocation- Secondary Demand  
CAI  
E-4B (1)

Wellsboro Electric Company  
COS Study  
FPFTY 2020  
Class Allocation- Secondary Demand

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	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
92														











SecnCus  
Class Allocation- Secondary Customer  
CAI  
E-4C (

Wellsboro Electric Company  
COS Study  
FPPTY 2020  
Class Allocation- Secondary Customer

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 I1</b>													
48	Cash Working Capital	131	35,245	SecC-OpExp	27,271	200	4,514	11	1,971	5	7	274	972	20
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	63,104		49,073	361	8,123	19	3,631	10	28	403	1,425	31
55														
56	<b>TOTAL RATE BASE</b>		<u>3,077,057</u>		<u>2,389,358</u>	<u>17,565</u>	<u>395,488</u>	<u>941</u>	<u>181,898</u>	<u>506</u>	<u>2,288</u>	<u>19,240</u>	<u>68,498</u>	<u>1,276</u>
57														

SecnCus  
Class Allocation- Secondary Customer  
CAI  
E-4C (1)

Wellsboro Electric Company  
COS Study  
FPPTY 2020  
Class Allocation- Secondary Customer

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	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														









BillCus  
Class Allocation- Billing Customer  
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Wellsboro Electric Company  
COS Study  
FPPTY 2020  
Class Allocation- Billing Customer

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 Conduits 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														

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

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	145,569	Bill-OpExp	106,525	877	16,717	56	15,175	46	5,354	122	279	419
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	167,671		134,318	948	23,382	66	8,414	75	(504)	(146)	(344)	1,461
55														
56	<b>TOTAL RATE BASE</b>		<u>1,078,129</u>		<u>725,207</u>	<u>5,292</u>	<u>121,187</u>	<u>298</u>	<u>168,291</u>	<u>519</u>	<u>42,288</u>	<u>(43)</u>	<u>(344)</u>	<u>15,433</u>
57														















Assigned  
 Allocator Assignments  
 Fac  
 E-5A (W)

**Wellsboro Electric Company**  
**COS Study**  
**FPPTY 2020**  
**Allocator Assignments**

Line	Account	No.	Balance	Function	Classify	Class Allocation			
				Allocator	Secondary	PrimDem	SecnDem	SecnCus	BillCus
58	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>								
59	<b>B. TRANSMISSION EXPENSE</b>								
60	Transmission Expense								
61	Total TRANSMISSION Expense								
62									
63	<b>C. DISTRIBUTION EXPENSE</b>								
64	Ops Supv & Engineering	580	106,704	D-Labor-Op	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab
65	Station Expenses	582	0	-	-	-	-	-	-
66	OH Line Expenses	583	39,061	OH_Cond	OH-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
67	Street Lighting Expenses	585	3,525	Sec	Customer	-	-	StLgt-Lamps	-
68	Meter Expenses	586	28,558	Bill	-	-	-	-	Meter_Cost
69	Customer Install. expense	587	8,672	Bill	-	-	-	-	Avg-Cust
70	Misc. Distribution Expenses	588	219,007	OH_UG	Sec-OH_UG	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
71	Rents	589	28,119	DistPt	Sec-Pt	NCP-Prim	NCP-Sec	Avg-Cust-Sec	Bill-Pt
72	Maint Supv & Engineering	590	80,232	D-Labor-Mnt	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab
73	Maint of Station Equip	592	13,898	Prim	-	NCP-Prim	-	-	-
74	Maint of OH Lines	593	669,615	OH_Cond	OH-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
75	Maint of UG Lines	594	35,032	UG_Cond	UG-Sec-Z	NCP-Prim	NCP-Sec	Avg-Cust-Sec	-
76	Maint of Line Transformers	595	17,028	Trans	Trans-Min	-	NCP-Ltr	Avg-Cust-Sec	-
77	Maint of Lighting	596	216	Sec	Customer	-	-	StLgt-Lamps	-
78	Maint of Misc. Plant	599	47,852	DistPt	Sec-Pt	NCP-Prim	NCP-Sec	SecC-Pt	Bill-Pt
79	Total DISTR. O&M EXP.	500-599	1,297,518						
80	Distribution Expense								
81	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>								
82	Supervision	901	0	-	-	-	-	-	-
83	Meter Reading Exp	902	11,470	Bill	-	-	-	-	Meter_Cost
84	Customer Records & Coll	903	542,467	Bill	-	-	-	-	Avg-Cust
85	Uncollectible Accounts	904	20,600	Bill	-	-	-	-	Write-Offs
86	Subtotal - Cust. Accts. Exp.	901-905	574,537						
87									
88	Customer Assistance	908	19,197	Bill	-	-	-	-	Avg-Cust
89	OPEN	916	0	-	-	-	-	-	-
90	Subtotal - Cust. Svce. & Info.	908-916	19,197						
91	Total CUST. ACCT. & SERV	901-919	593,734						
92									







FuncFc **Wellsboro Electric Company**  
 Functio **COS Study**  
 Fac **FPFTY 2020**  
 E-5B (A) **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		6,069,963	3,447,444	1,316,519	1,306,001	x
32		TRUE	100.00%	56.80%	21.69%	21.52%	x
33							x
34	GRT_RevxT		5,167,765	2,914,909	1,113,153	1,139,703	x
35		TRUE	100.00%	56.41%	21.54%	22.05%	x
36							x

FuncFc Wellsboro Electric Company  
 Functio COS Study  
 Fac FPFTY 2020  
 E-5B (A) 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		14,742,561	9,528,527	4,135,905	1,078,129	x
65		TRUE	100.00%	64.63%	28.05%	7.31%	x
66							x
67	PreTax		370,847	486,629	241,250	(357,033)	x
68		TRUE	100.00%	131.22%	65.05%	-96.28%	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

ClassF Wellsboro Electric Company  
ClassII COS Study  
Fac FPPTY 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						

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

0	Allocator Name	In Use	Total	Demand	Commodity	Customer
25	Sec_RB		4,135,905	1,058,848	-	3,077,057
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		4,135,905	1,058,848	-	3,077,057
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		1,113,153	355,790	-	757,363
50		TRUE	100.00%	31.96%	0.00%	68.04%
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-PreTax		241,250	46,844	-	194,406
56		TRUE	100.00%	19.42%	0.00%	80.58%
57						
58	Sec-RetRRPF		1,316,519	420,790	-	895,729
59		TRUE	100.00%	31.96%	0.00%	68.04%
60						











E

C1 (W)

**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	Present Rates Fully	Proposed Rates
		Per Books	Distribution Only	12/31/2019	Projected 12/31/2020	Fully Projected 12/31/2020
				Distribution Only	Distribution Only	Distribution Only
1	<b>REVENUE</b>					
2	Residential	\$6,193,619	\$2,701,188	\$2,645,617	\$2,645,617	\$3,293,196
3	Commercial and industrial	5,004,161	2,375,434	2,371,919	2,371,919	2,739,218
4	Lighting	125,483	106,972	106,972	106,972	90,042
5	Sales for resale	16,017	7,594	7,813	7,813	9,822
6	Rounding					42
7	Electric operating revenue	11,339,280	5,191,187	5,132,322	5,132,322	6,132,321
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	6,247,046
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	381,452
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	4,935,200
24						
25	Net operating income before income taxes	1,146,475	1,131,404	635,734	370,847	1,311,846
26						
27	Income tax expense	308,928	304,574	190,629	132,843	404,717
28	<b>Net Utility Operating Income</b>	<b>\$837,547</b>	<b>\$826,831</b>	<b>\$445,105</b>	<b>\$238,004</b>	<b>\$907,128</b>
29						
30	<b>Rate Base</b>		<b>\$14,539,044</b>	<b>\$14,500,564</b>	<b>\$14,742,561</b>	<b>\$14,742,561</b>
31	<b>Rate Of Return On Rate Base</b>		<b>5.69%</b>	<b>3.07%</b>	<b>1.61%</b>	<b>6.15%</b>

C1-2 (W)

**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**

<b>Line</b>	<b>Type of Capital</b>	<b>Ratios (1)</b>	<b>Cost Rate</b>	<b>Weighted Cost Rate</b>
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%	7.3349%	3.67%
7	Total	100.00%	10.500%	6.15313%
8			Target ROR	6.15%

9  
10 [1] Recommended hypothetical capital structure ratios as discussed in direct testimony.  
11

F



**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:** \$13.40 (I)  
**Variable Distribution Service Charge:**

All kWh 5.7370 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**

\$13.40 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>	\$13.40	(I)
<b>Variable Distribution Service Charge</b>		

All kWh	5.0720 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 \$13.40 per month.

(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 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.

(I) Indicates Increase

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**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**

**Fixed Distribution Service Charge**      \$13.40

(l)

**Variable Distribution Service Charge**

All kWh      7.4140 cents per kWh

(l)

**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.

(l) Indicates Increase

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

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

**Net Monthly Minimum Charge**

\$13.40 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

**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** \$13.40 (l)  
**Variable Distribution Service Charge**

All kWh 8.3000 cents per kWh (l)

**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**

\$13.40 per month, unless a higher minimum charge applies in accordance with the line extension rule of the Rules and Regulations. (l)

(l) 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>	\$35.00	(I)
<b>Variable Distribution Service Charge</b>		
All Billing KW	\$6.60 per KW	(I)
All kWh	2.2480 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**

\$35.00 plus \$6.60 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>	\$58.00	(I)
<b>Variable Distribution Service Charge</b>		

All kWh	5.6150 cents per kWh	(I)
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**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**

\$58.00 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>	\$85.00	(I)
<b>Variable Distribution Service Charge</b>		
All KW	\$10.00 per KW	(I)
First 130 kWh times Billed Demand kW	2.1700 cents per kWh	(I)
Additional kWh	0.1300 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 \$85.00 plus \$10.00 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) \$ 6.09 per month  
 20,000 Lumens Lamp (mercury) \$ 10.76 per month  
 9,500 Lumens Lamp (Sodium) \$ 7.45 per month  
 16,000 Lumens Lamp (Sodium) \$ 7.58 per month

(l)  
|  
(l)

**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.

(l) 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) \$ 5.06
- 20,000 Lumens Lamp (mercury) \$ 8.81
- 9,500 Lumens Lamp (Sodium) \$ 5.89
- 16,000 Lumens Lamp (Sodium) \$ 6.00

(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

**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  
8.8130 cents per kWh. (I)

For all energy delivered to other utilities at the Company's franchise limits, under "Borderline Agreements," 8.8130 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. (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.

**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%.

(I) Indicates Increase

**CERTIFICATE OF SERVICE**

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

**VIA E-MAIL AND FIRST CLASS MAIL**

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Adeolu A. Bakare

Counsel to Wellsboro Electric Company

Dated this 31<sup>st</sup> day of July, 2019, at Harrisburg, Pennsylvania.