



100 Pine Street • PO Box 1166 • Harrisburg, PA 17108-1166
Tel: 717.232.8000 • Fax: 717.237.5300

Adeolu A. Bakare
Direct Dial: 717.237.5290
Direct Fax: 717.260.1744
abakare@mcneeslaw.com

April 30, 2020

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

VIA ELECTRONIC FILING

**RE: Pennsylvania Public Utility Commission v. Citizens' Electric Company of Lewisburg, PA; Supplement No. 140 to Tariff Electric – Pa. P.U.C. No. 14 (Compliance Filing)
Docket No. R-2019-3008212**

Dear Secretary Chiavetta:

Attached under Tab A for filing with the Pennsylvania Public Utility Commission is Citizens' Electric Company of Lewisburg, PA's ("Citizens" or "Company") Supplement No. 140 to Tariff Electric PA. P.U.C. No. 14 ("Supplement No. 140"). Citizens' is filing Supplement No. 140 in compliance with the Commission's Order entered on April 27, 2020, at Docket No. R-2019-3008212. Consistent with Ordering Paragraph No. 6, Citizens' is filing Supplement No. 140 on one day's notice, with issued and effective dates of April 30, 2020, and May 1, 2020, respectively.

Supplement No. 140 increases the Company's distribution rates and implements other tariff changes in accordance with the Commission's Order in the above-referenced docket. Consistent with Ordering Paragraph No. 7, the filing includes supporting calculations detailing the tariff adjustments in Tab B. This filing also adjusts Citizens' State Tax Adjustment Surcharge ("STAS") to a surcredit of -0.0061%, to reflect the roll-in of state taxes into distribution rates. Please note that the state taxes rolled into distribution rates reflect the 2018 levels, which did not include the adjustment implemented as of January 1, 2020, to the Company's Public Utility Realty Tax Assessment ("PURTA") and the PURTA Surcharge established by the Department of Revenue. The Company's recalculation is set forth in Tab C, Attachments A, B, C, D, E, and F (computation of STAS for period May 1, 2020, through December 31, 2020, with roll-in). The supporting documentation was submitted with Citizens' filing on December 20, 2019, at Docket No. R-2019-3015088.

As shown by the attached Certificate of Service and per the Commission's March 20, 2020, Emergency Order, all parties to this proceeding are being duly served via email only due to the current COVID-19 pandemic. We are also filing these documents electronically. Upon lifting of

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Rosemary Chiavetta, Secretary

April 30, 2020

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the aforementioned Emergency Order, we can provide parties with a hard copy of this pleading upon request.

If you have any questions regarding the documents, please feel free to contact the undersigned. Thank you.

Very truly yours,

McNEES WALLACE & NURICK LLC

By 

Adeolu A. Bakare

Counsel to Citizens' Electric Company of Lewisburg, PA

AAB/leh

Enclosures

c: Certificate of Service
Erin Laudenslager, Bureau of Technical Utility Services (via E-mail)

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

Sharon E. Webb, Esq.
Daniel G. Asmus, Esq.
Assistant Small Business Advocate
Commonwealth of Pennsylvania
Office of Small Business Advocate
Forum Place
555 Walnut Street, 1st Floor
Harrisburg, PA 17101
swebb@pa.gov
dasmus@pa.gov

Brian Kalcic
Excel Consulting
225 South Meramec Avenue, Suite 720
St. Louis, MO 63105
Excel.consulting@sbcglobal.net
OSBA Consultant

John Coogan, Esq.
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17120
jcoogan@pa.gov

Christy M. Appleby, Esq.
Aron J. Beatty, Esq.
Darryl A. Lawrence, Esq.
Santo G. Spataro, Esq.
Office of Consumer Advocate
555 Walnut Street
Forum Place - 5th Floor
Harrisburg, PA 17101-1921
CAppleby@paoca.org
ABeatty@paoca.org
DLawrence@paoca.org
SSpataro@paoca.org



Adeolu A. Bakare

Counsel to Citizens' Electric Company of Lewisburg, PA

Dated this 30th day of April, 2020, at Harrisburg, Pennsylvania.

A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG

RULES AND REGULATIONS AND RATE SCHEDULES FOR ELECTRIC SERVICE

IN

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

Issued April 30, 2020

Effective May 1, 2020

Filed in compliance with the
Pennsylvania Public Utility
Commission's Order entered on
April 27, 2020, at Docket No. R-
2019-3008212.

Issued by
JOHN KELCHNER, PRESIDENT & CEO
1775 Industrial Boulevard
Lewisburg, PA 17837

N O T I C E !

**THIS SUPPLEMENT MAKES }} CHANGES}} TO EXISTING RATES
See Page No. 2**

LIST OF CHANGES MADE IN THIS SUPPLEMENT

Supplement No. 140 implements a distribution rate increase. Specifically, Supplement No. 140:

- Page 37: Sets the State Tax Adjustment Surcharge to -0.0061% as of May 1, 2020.
- Page 40: Sets the TCJA Voluntary Surcharge to 0.00% as of May 1, 2020.
- Page 41: Increases the Customer Charge and the variable distribution charge for all energy consumption.
- Page 43: Increases the Customer Charge, the block charge and the variable distribution charge for all energy consumption.
- Page 44: Increases the Minimum Charge.
- Page 45: Increases the Customer Charge and decreases the block charges.
- Page 46: Increases the Minimum Charge.
- Page 47: Under "Net Monthly Distribution Rate," increases the monthly per meter charge and the monthly per light post charge.
- Page 49: Under "Net Monthly Rates," increases the distribution charges for all available lighting types.
- Page 53: Increases the Customer Charge and the energy-based charge.
- Pages 59 and 60: Decreases the Monthly Reservation Charge.

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(C) Indicates Change

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcredit of -0.0061% will apply to all bills for service rendered on or after May 1, 2020. (I)(C)

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

(I) Indicates Increase

(C) Indicates Change

TCJA VOLUNTARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act ("TCJA"), on March 15, 2018, the Pennsylvania Public Utility Commission ("Commission") issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the Company to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018, Temporary Rates Order, and directing the Company to establish temporary rates as follows:

A surcharge of 0.00% will apply as a credit for intrastate service to all customer bills rendered on and after May 1, 2020. This negative surcharge will be distributed equally among the Company's various customer classes, exclusive of State Tax Adjustment Surcharge ("STAS") and automatic adjustment clause revenues.

(C)(I)
(C)

This negative surcharge will be reconciled as part of the annual rate recalculation each year and will remain in place until the Company files, and the Commission approves, new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.

Interest on over or under collections shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) from the month that the over or under collection occurs to the mid-point of the recovery period.

Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Voluntary Surcharge.

The Company will submit a reconciliation for the TCJA Voluntary Surcharge within 120 days of April 27, 2020, pursuant to the Commission's Final Order at Docket No. R-2019-3008212.

(C)
|
(C)

(C) Indicates Change

(I) Indicates Increase

**SCHEDULE RS
RESIDENTIAL SERVICE**

APPLICATION OF SCHEDULE

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

NET MONTHLY DISTRIBUTION RATE

\$13.00 Customer Charge

(I)

2.5330 cents per kWh for all kWh

(I)

GENERATION SUPPLY RATES

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

GSSR-1 = 7.585 cents per kWh

(I) Indicates Increase

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

APPLICATION OF SCHEDULE

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

NET MONTHLY DISTRIBUTION RATE

\$15.00 Customer Charge	(I)
\$3.45 per kilowatt for all kilowatts of the Billing Demand	(I)
0.8890 cents per kWh for all kWh	(D)

GENERATION SUPPLY RATES

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

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

GSSR-1 = 7.585 cents per kWh

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

GSSR-2 Administrative Charge = 0.144 cents per kWh

(I) Indicates Increase

(D) Indicates Decrease

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

MINIMUM CHARGE

\$15.00 per month, plus \$3.45 per kW times the Billing Demand, but not less than 50% of the highest Billing Demand of the preceding eleven months. (I)

BILLING DEMAND

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

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

TAX ADJUSTMENT SURCHARGE

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

PAYMENT

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

CONTRACT PERIOD

Not less than one year.

SPECIAL PROVISION

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

(I) Indicates Increase

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

APPLICATION OF SCHEDULE

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

NET MONTHLY DISTRIBUTION RATE

\$51.00 Customer Charge	(I)
\$4.92 per kilowatt for all kilowatts of the Billing Demand	(D)
0.8697 cents per kWh for 30 kWh per kilowatt of the Billing Demand	(D)
0.0947 cents per kWh for all additional kWh	(D)

GENERATION SUPPLY RATES

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

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

GSSR-1 = 7.585 cents per kWh

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

GSSR-2 Administrative Charge = 0.144 cents per kWh

(I) Indicates Increase (D) Indicates Decrease

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

MINIMUM CHARGE

The monthly minimum charge is the customer charge of \$51.00, plus \$4.92 (I)(D) per kW times the minimum Billing Demand requirement of this rate schedule but not less than 50 kW.

BILLING DEMAND

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

VOLTAGE DISCOUNT

21.4725 cents per kilowatt of Billing Demand when service is supplied at 12,000 volts for loads over 1000 kilowatts.

TAX ADJUSTMENT SURCHARGE

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

PAYMENT

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

CONTRACT PERIOD

Not less than one year.

(I) Indicates Increase

(D) Indicates Decrease

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

AVAILABILITY

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

NET MONTHLY DISTRIBUTION RATE

\$3.84 for each meter	(I)
\$3.11 for each light post connected to the meter	(I)

GENERATION SUPPLY RATES

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

GSSR-1 = 7.585 cents per kWh

(I) Indicates Increase

**SCHEDULE OL
 OUTDOOR LIGHTING SERVICE BY CONTRACT
 HIGH PRESSURE SODIUM (HPS), MERCURY VAPOR (MV) &
 LIGHT EMITTING DIODE (LED)**

APPLICATION OF SCHEDULE

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

NET MONTHLY RATES

FIXTURES INSTALLED PRIOR TO MARCH 13, 2018

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation***	Total Cost
100	HPS*	8,500	OH	Open	\$9.09	\$3.45	\$12.54
100	HPS*	8,500	UG	Open	\$14.77	\$3.45	\$18.22
100	HPS*	8,500	UG	Colonial**	\$17.31	\$3.45	\$20.76
400	HPS*	45,000	OH	Cobra	\$14.20	\$12.35	\$26.55
175	MV*	45,000	UG	Cobra	\$14.77	\$12.35	\$27.12
175	MV*	6,650	OH	Open	\$7.27	\$5.31	\$12.58

(I)
 (C)
 (I)

LED FIXTURES

Watts	Lamp	Nominal Lumens	Supply OH/UG	Fixture Type	Distribution	Generation***	Total Cost
45	LED	5,000	OH	Cobra	\$10.22	\$1.19	\$11.41
45	LED	5,000	UG	Cobra	\$14.90	\$1.19	\$16.09
50	LED	5,000	UG	Colonial	\$21.04	\$1.33	\$22.37
140	LED	15,000	OH	Cobra	\$12.85	\$3.72	\$16.57
140	LED	15,000	UG	Cobra	\$17.51	\$3.72	\$21.23
280	LED	20,000	OH	Cobra	\$16.22	\$7.43	\$23.65
280	LED	20,000	UG	Cobra	\$20.88	\$7.43	\$28.31

(I)
 (I)

*MV and HPS lamps are no longer being offered for new installations. The Company reserves the right to replace any existing MV or HPS installation with a comparable LED alternative.

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

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

Alternative EGS supply is not available under this tariff.

(I) Indicates Increase (C) Indicates Change

**SCHEDULE SH
SPACE HEATING**

APPLICATION OF SCHEDULE

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

NET MONTHLY DISTRIBUTION RATE

\$18.57 Customer Charge

3.5470 cents per kWh

(I)

GENERATION SUPPLY RATES

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

GSSR-1 = 7.585 cents per kWh

(I) Indicates Increase

**COGENERATION & SMALL POWER PRODUCTION
QUALIFYING FACILITY SERVICE (cont'd)**
(Applicable to All Rate Schedules)

**SALES TO QUALIFYING FACILITIES, SPPs AND COGENERATION FACILITIES
OF OVER 50 KW (cont'd)**

3. For Facilities producing, or securing from sources other than the Company, 75% or more of its total power requirements:
 - A. Supplemental Power and Backup & Maintenance Power will be provided at the GLP-3 Tariff Rate, subject to the following conditions and modifications:
 1. Billing demand is the average number of kW supplied during the fifteen (15) minute period of maximum use during the current month. The minimum of 50% of the highest kW of the preceding eleven months does not apply in making this calculation.
 2. Minimum Charge is the customer charge of \$50.22 plus the monthly Reservation Charge (see Section 4) and any meter service charges. The 50 kW minimum demand applicable under the GLP-3 Tariff Rate does not apply.
 3. The voltage discount applicable under the GLP-3 Tariff Rate does not apply.
4. Monthly Reservation Charge: Facilities billed under the rates and provisions of Section 3 will be required to pay a Monthly Reservation Charge calculated in accordance with the following formula:

$$\$2.30 \times kW_{RC}$$

(D)

kW_{RC} is the Reserve Capacity specified in paragraph 4B.

This Reservation Charge includes the applicable Gross Receipts Tax.

(D) Indicates Decrease

**COGENERATION & SMALL POWER PRODUCTION
QUALIFYING FACILITY SERVICE (cont'd)**
(Applicable to All Rate Schedules)

**SALES TO QUALIFYING FACILITIES, SPPs AND COGENERATION FACILITIES
OF OVER 50 KW (cont'd)**

4. Monthly Reservation Charge (cont'd)

- A. A credit will be applied to the Reservation Charge in accordance with the following formula:

$$\$2.30 \times kW_{BD}$$

(D)

kW_{BD} is the kW of monthly Billing Demand. The maximum monthly credit shall not exceed the Reservation Charge.

- B. The Facility must notify the Company in writing by December 1 of each year indicating the total Reserve Capacity in kW, that the Company must be prepared to furnish during the subsequent calendar year.
- C. In the event the actual kW capacity taken in any month exceeds the Reserve Capacity specified by the Facility for the current year, then that kW capacity will become the kW of Reserve Capacity for all subsequent months of the current year. The Company will be entitled to recover revenue based on the new kW of Reserved Capacity, plus a twenty-five percent (25%) surcharge on those recovered revenues, for each month dating back to the beginning of the calendar year.

(D) Indicates Decrease

B

C1 (Order)

Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)

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	Present Rates HY 12/31/2018		Present Rates FTY 12/31/2019		Present Rates FPFTY 12/31/2020	Proposed Rates FPFTY 12/31/2020
		Per Books	Distribution Only	Distribution Only	Distribution Only	Distribution Only	
1	REVENUE						
2	Residential	\$2,769,605	\$2,769,605	\$2,647,362	\$2,684,506	\$3,111,219	
3	Commercial and industrial	2,072,155	2,072,155	2,036,806	2,054,468	2,112,329	
4	Lighting	92,922	92,922	92,922	92,922	102,895	
5	Rounding	59,792				200	
6	Electric operating revenue	4,994,472	4,934,681	4,777,090	4,831,896	5,326,643	
7	Other revenue, net	68,568	68,568	68,568	71,944	71,944	
8	GSSR	9,134,265	0	0	0	0	
9	Consumed not billed, Under / Over	(153,141)	0	0	0	0	
10	Total Revenue	14,044,164	5,003,249	4,845,658	4,903,840	5,398,587	
11	Annual kWh	178,005,729	178,005,729	168,716,001	166,467,451	166,467,451	
12	EXPENSES						
13	Purchased electricity	8,490,715	0	0	0	0	
14	Distribution	1,160,214	1,160,214	1,144,605	1,141,772	1,141,772	
15	Customer accounting & collection expenses	469,845	469,845	479,384	479,384	479,384	
16	Administrative & general expenses	1,122,641	1,122,641	992,580	992,580	992,580	
17	Total Operating expenses	11,243,415	2,752,700	2,616,569	2,613,736	2,613,736	
18							
19	Depreciation expense	937,832	937,832	984,002	1,029,328	1,029,328	
20							
21	Taxes other than income	902,769	365,250	355,952	359,385	388,575	
22	2019 Rate case expense amortization				108,667	108,667	
23	Total Expenses	13,084,016	4,055,783	3,956,523	4,111,115	4,140,306	
24							
25	Net operating income before income taxes	960,148	947,466	889,135	792,725	1,258,282	
26							
27	Income tax expense	255,999	252,335	225,249	196,346	330,855	
28	NET UTILITY OPERATING INCOME (LOSS)	\$704,149	\$695,132	\$663,886	\$596,378	\$927,426	
29							
30	RATE BASE (B)	\$12,008,554	\$12,008,554	\$12,382,832	\$12,825,060	\$12,825,060	
31	RATE OF RETURN ON RATE BASE (A / B)	5.86%	5.79%	5.36%	4.65%	7.23%	

Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Proposed Revenue Allocation
FPPTY 2020

Line	Account	Balance	Residential	Space Heating	GLP-1	GLP-3	MBL	OL
PRESENT RATES								
1	Distribution Revenue	4,831,896	2,684,506	24,362	935,717	1,094,389	17,615	75,307
2	Forfeited Disc / Other Rev	71,944	42,244	403	12,873	15,595	171	658
3	Total Revenue	4,903,840	2,726,751	24,765	948,591	1,109,984	17,786	75,964
4	Expenses	4,307,462	2,690,466	24,015	763,433	744,772	32,320	52,455
5	Net income	596,378	36,285	750	185,158	365,212	(14,534)	23,509
6	Rate Base	12,825,060	8,061,900	78,908	2,193,543	1,929,861	279,162	281,685
7	Return on Rate Base	4.65%	0.45%	0.95%	8.44%	18.92%	(5.21%)	8.35%
8	Relative Return	1.00 x	0.10 x	0.20 x	1.82 x	4.07 x	(1.12) x	1.79 x
9								
10	FULLY ALLOCATED COST OF SERVICE							
11	Distribution Revenue	5,326,681	3,473,647	31,529	902,926	779,871	67,236	71,473
12	Forfeited Disc / Other Revenue	71,944	42,244	403	12,873	15,595	171	658
13	Revenue Requirement	5,398,625	3,515,891	31,932	915,799	795,466	67,407	72,130
14								
15	Operating expenses	3,826,034	2,520,134	22,331	647,266	559,964	36,066	40,272
16	GRT	314,274	204,772	1,859	53,316	46,156	3,951	4,221
17	Income taxes	330,887	207,997	2,036	56,593	49,790	7,202	7,267
18	Net income	927,431	582,988	5,706	158,624	139,556	20,187	20,370
19	Return on Rate Base	7.23%	7.23%	7.23%	7.23%	7.23%	7.23%	7.23%
20	Revenue Increase Required	494,785	789,141	7,167	(32,792)	(314,518)	49,621	(3,834)
21	Revenue Increase %	10.09%	28.94%	28.94%	(3.46%)	(28.34%)	278.99%	(5.05%)
22								
23	PROPOSED REVENUE ALLOCATION							
24	Distribution Revenue	5,326,646	3,111,459	28,078	1,025,121	1,059,069	20,535	82,384
25	Other Revenue	71,944	42,244	403	12,873	15,595	171	658
26	Revenue Requirement	5,398,590	3,153,704	28,481	1,037,994	1,074,664	20,706	83,041
27								
28	Operating expenses	3,826,034	2,520,134	22,331	647,266	559,964	36,066	40,272
29	GRT	314,272	183,576	1,657	60,482	62,485	1,212	4,861
30	Income taxes	330,878	118,330	1,182	86,841	118,914	(4,358)	9,968
31	Net income	927,407	331,664	3,312	243,405	333,301	(12,214)	27,940
32	Return on Rate Base	7.231%	4.11%	4.20%	11.10%	17.27%	(4.38%)	9.92%
33	Relative Return	1.00 x	0.57 x	0.58 x	1.53 x	2.39 x	(0.61) x	1.37 x
34	Progress toward unity		52%	47%	34%	55%	24%	53%
35								
36	Proposed Distribution Increase	494,750	426,953	3,716	89,403	(35,320)	2,920	7,077
37	Revenue Increase %	10.2%	15.9%	15.3%	9.6%	(3.2%)	16.6%	9.4%
38	Total Bill Revenue Increase (a)	3.2%	5.2%	5.4%	3.1%	(0.8%)	11.9%	6.7%
39	Average annual increase 2017-2020	1.0%	1.7%	1.8%	1.0%	(0.3%)	3.8%	2.2%
40	% of Cost of Service	100%	90%	89%	113%	135%	31%	115%
41	Subsidy given (received)							
42	Present rates	(0)	(338,602)	(2,920)	83,156	275,471	(27,516)	10,410
43	Proposed revenue allocation	0	(251,309)	(2,394)	84,785	193,748	(32,401)	7,571
44	Reduction in subsidy		26%	18%	(2%)	30%	(18%)	27%
45	Revenue Increase % Filed		25.2%	24.2%	15.2%	(3.2%)	26.3%	14.9%
46	Multiplier	0.630497	15.9%	15.3%	9.6%	(3.2%)	16.6%	9.4%
47	Relative increase	1.00 x	1.55 x	1.49 x	0.93 x	(0.32) x	1.62 x	0.92 x

B3-1 (Order)

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Billing Units, Rates And Revenue At Present Rates
Fully Projected Future Test Year 2020**

	Residential	Space Heating	GLP-1	GLP-3	Municipal Boulevard	Outdoor Lighting	Total	
32	BILLING UNITS- DETAIL							
33	kWh Sales 2019	85,167,778	692,192	29,422,836	52,861,852	107,077	464,266	168,716,001
34	Block 1 kWh added (lost)	1,194,494		364,854	148,184			1,707,532
35	Block 2 kWh added (lost)				(3,956,082)			(3,956,082)
36		86,362,272	692,192	29,787,690	49,053,954	107,077	464,266	166,467,451
37								
38	Block 1 kWh 2019				5,250,594			
39	Block 1 kWh added (lost)				148,184			
40	Block 1 kWh 2020				5,398,778			
41	Block 2 kWh 2020				43,655,176			
42								
43	Demand kW		163,087		180,650			343,737
44	Reservation kW- monthly				2,539			2,539
45	Voltage Discount kW- monthly				3,684			3,684
46	Block 1 kWh		3,500					3,500

B6-3 (Order)

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Billing Units, Rates And Revenue At Proposed Rates
Fully Projected Future Test Year 2020**

	Residential	Space Heating	GLP-1	GLP-3	Municipal Boulevard Lighting	Outdoor Lighting	Total	
1	BILLING UNITS							
2	kWh Sales	86,362,272	692,192	29,787,690	49,053,954	107,077	464,266	166,467,451
3								
4	Number of Bills	71,051	190	13,181	420	144		84,986
5	Average Monthly Bills	5,921	16	1,098	35	12		7,082
6								
7	Annual Billing Units- Public Lighting and Street Lighting HY 2018							
8	Rate 1			MBL- Meter		12		
9	Rate 2			MBL- Post		535		
10	Rate 3			Monthly revenue		1,710	6,865	
11	Rate 4							
12	RATES AND CHARGES							
13	Tariff Rates							
14	Customer Charge	\$13.00	\$18.57	\$15.00	\$51.00	\$3.84		
15						\$3.11		
16	Energy Block 1	\$0.02533	\$0.03547	\$0.00889	\$0.008697		\$10.32	
17	Energy Block 2				\$0.000947		Average	
18	Reservation Chge				\$2.30			
19	Voltage Discount				(\$0.214725)		665	
20	Block 1 kWh = Demand X				30		Count	
21	Demand Block 1			\$3.45	\$4.92			
22								
23								
24	COMPUTATION OF REVENUE							
25	Customer Charge Revenue	923,663	3,528	197,715	21,420	20,519	82,376	1,249,221
26								
27	Distribution kWh Revenue	2,187,556	24,552	264,813	88,282			2,565,203
28	Distribution Demand Revenue	0	0	562,650	949,369			1,512,019
29	<i>Total Distribution Revenue</i>	2,187,556	24,552	827,463	1,037,651	0	0	4,077,222
30	Total Distribution Revenue	\$3,111,219	\$28,080	\$1,025,178	\$1,059,071	\$20,519	\$82,376	\$5,326,443
31	Target Revenue Target	3,111,459	28,078	1,025,121	1,059,069	20,535	82,384	5,326,646
32	BILLING UNITS- DETAIL							
33	Block 1 kWh	86,362,272	692,192	29,787,690	5,398,778	107,077	464,266	122,812,275
34	Block 2 kWh				43,655,176			43,655,176
35								
36	Demand kW			163,087	180,650			343,737
37	Reservation kW- monthly				2,539			2,539
38	Voltage Discount kW- monthly				3,684			3,684
39	Block 1 kWh			3,500				3,500

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)**

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

Line	Description	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)
Schedule RS- Residential Service									
1									
2	Customer Charge per Bill	\$11.24		\$11.24	\$13.00		\$13.00	15.7%	
3									
4	Energy Charge, per kWh- All	\$0.02184	\$0.064780	\$0.08662	\$0.02533	\$0.064780	\$0.09011	16.0%	4.0%
Schedule SH- Space Heating									
6	Customer Charge per Bill	\$18.57		\$18.57	\$18.57		\$18.57	-	
7	Energy Charge, per kWh- All	\$0.03010	\$0.06478	\$0.09488	\$0.03547	\$0.06478	\$0.10025	17.8%	5.7%
8									
Schedule GLP-1									
9	Customer Charge per Bill	\$14.17		\$14.17	\$15.00		\$15.00	5.9%	
10									
11	Energy Charge, All kWh	\$0.009101	\$0.064780	\$0.07388	\$0.008890	\$0.064780	\$0.07367	(2.3%)	(0.3%)
12									
13	Demand Charge, per kW-Mth	\$2.93		\$2.93	\$3.45		\$3.45	17.7%	17.7%
14									
Schedule GLP-3									
15	Customer Charge per Bill	\$50.83		\$50.83	\$51.00		\$51.00	0.3%	
16									
17	<u>Energy Charge, per kWh</u>								
18	First 30 kWh X Billed Demand kW	\$0.009081	\$0.064780	\$0.0739	\$0.008697	\$0.064780	\$0.0735	(4.2%)	(0.5%)
19	Additional kWh	\$0.000978	\$0.064780	\$0.0658	\$0.000947	\$0.064780	\$0.0657	(3.2%)	(0.0%)
20									
21	Demand Charge, per kW-Mth	\$5.08		\$5.08	\$4.92		\$4.92	(3.1%)	(3.1%)
22									
Schedule MBL									
23	MBL- Meter	\$3.29			\$3.84				
24	MBL- Post	\$2.67			\$3.11				
25									
Schedule OL									
26	OL 175W MV OH Open	\$6.65	205		\$7.27				
27	OL 175W MV UG	\$13.50	28		\$14.77				
28	OL 100W HPS OH	\$8.31	135		\$9.09				
29	OL 100W HPS UG	\$13.50	84		\$14.77				
30	OL 100W HPS Colonial	\$15.82	0		\$17.31				
31	OL 400W HPS OH	\$12.98	12		\$14.20				
32	LED 15K Lum OH Cobra	\$11.75	10		\$12.85				
33	LED 5K Lum OH Cobra	\$9.34	160		\$10.22				
34	LED 5K Lum UG Colonial	\$19.23	13		\$21.04				
35	LED 5K Lum UG Cobra	\$13.62	8		\$14.90				
36	LED 20K Lum OH Cobra	\$14.83	7		\$16.22				
37	LED 20K Lum UG Cobra	\$19.09	0		\$20.88				
38	LED 15K Lum UG Cobra	\$16.01	3		\$17.51				
39	Average	\$9.44	665		\$10.32				
	Monthly \$	\$75,307			\$82,376				

B8 (Order)

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Bill Comparisons (including GSSR)
Fully Projected Future Test Year 2020**

		Schedule GLP-1					
		Present Rates		Proposed Rates		Proposed Increase	
	Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
28							
29							
30							
31	7 kW	0	34.68	39.15		4.47	12.9%
32	Load factor 10%	511	72.43	76.80	0.15028	4.36	6.0%
33	Load factor 20%	1,022	110.19	114.44	0.11198	4.25	3.9%
34	Load factor 35%	1,789	166.82	170.91	0.09556	4.09	2.5%
35	Load factor 50%	2,555	223.45	227.38	0.08899	3.93	1.8%
36	Load factor 60%	3,066	261.20	265.02	0.08644	3.82	1.5%
37	Load factor 75%	3,833	317.83	321.49	0.08389	3.66	1.2%
38							
39	10 kW Demand	0	43.47	49.50		6.03	13.9%
40	Load factor 10%	730	97.40	103.28	0.14148	5.88	6.0%
41	Load factor 20%	1,460	151.34	157.06	0.10757	5.72	3.8%
42	Load factor 35%	2,555	232.24	237.73	0.09304	5.49	2.4%
43	Load factor 50%	3,650	313.14	318.40	0.08723	5.26	1.7%
44	Load factor 60%	4,380	367.07	372.17	0.08497	5.11	1.4%
45	Load factor 75%	5,475	447.97	452.84	0.08271	4.87	1.1%
46							
47	25 kW Demand	0	87.42	101.25		13.83	15.8%
48	Load factor 10%	1,825	222.25	235.70	0.12915	13.44	6.1%
49	Load factor 20%	3,650	357.09	370.15	0.10141	13.06	3.7%
50	Load factor 35%	6,388	559.33	571.82	0.08952	12.48	2.2%
51	Load factor 50%	9,125	761.58	773.49	0.08477	11.90	1.6%
52	Load factor 60%	10,950	896.42	907.94	0.08292	11.52	1.3%
53	Load factor 75%	13,688	1,098.67	1,109.61	0.08107	10.94	1.0%
54							
55	40 kW Demand	0	131.37	153.00		\$21.63	16.5%
56	Load factor 10%	2,920	347.10	368.12	0.12607	21.01	6.1%
57	Load factor 20%	5,840	562.84	583.23	0.09987	20.40	3.6%
58	Load factor 35%	10,220	886.43	905.91	0.08864	19.47	2.2%
59	Load factor 50%	14,600	1,210.03	1,228.58	0.08415	18.55	1.5%
60	Load factor 60%	17,520	1,425.77	1,443.70	0.08240	17.93	1.3%
61	Load factor 75%	21,900	1,749.36	1,766.37	0.08066	17.01	1.0%

B8 (Order)

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Bill Comparisons (including GSSR)
Fully Projected Future Test Year 2020**

		Schedule GLP-3					
		Present Rates		Proposed Rates		Proposed Increase	
Sales (kWh)		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
62							
63							
64							
65	Monthly Minimum	\$812.83		\$789.00		(23.83)	(2.9%)
66							
67	150 kW Demand						
68	Load Factors Minimum	\$812.83		\$789.00		(23.83)	(2.9%)
69	30%	32,850	3,009.44	0.09161	2,983.00	0.09081	(26.45)
70	40%	43,800	3,729.49	0.08515	3,702.71	0.08454	(26.79)
71	50%	54,750	4,449.54	0.08127	4,422.41	0.08077	(27.13)
72	60%	65,700	5,169.59	0.07868	5,142.12	0.07827	(27.47)
73	75%	82,125	6,249.67	0.07610	6,221.68	0.07576	(27.99)
74							
75	400 kW Demand						
76	Load Factors Minimum	\$2,082.83		\$2,019.00		(63.83)	(3.1%)
77	30%	87,600	7,940.47	0.09064	7,869.66	0.08984	(70.80)
78	40%	116,800	9,860.60	0.08442	9,788.88	0.08381	(71.72)
79	50%	146,000	11,780.73	0.08069	11,708.10	0.08019	(72.63)
80	60%	175,200	13,700.87	0.07820	13,627.32	0.07778	(73.55)
81	75%	219,000	16,581.07	0.07571	16,506.15	0.07537	(74.92)
82							
83	750 kW Demand						
84	Load Factors Minimum	\$3,860.83		\$3,741.00		(119.83)	(3.1%)
85	30%	164,250	14,843.90	0.09037	14,710.99	0.08956	(132.91)
86	40%	219,000	18,444.15	0.08422	18,309.53	0.08361	(134.62)
87	50%	273,750	22,044.40	0.08053	21,908.07	0.08003	(136.33)
88	60%	328,500	25,644.65	0.07807	25,506.60	0.07765	(138.05)
89	75%	410,625	31,045.03	0.07560	30,904.41	0.07526	(140.62)
90							
91	1500 kW Demand						
92	Load Factors Minimum	\$7,670.83		\$7,431.00		(239.83)	(3.1%)
93	30%	328,500	29,636.97	0.09022	29,370.99	0.08941	(265.98)
94	40%	438,000	36,837.47	0.08410	36,568.06	0.08349	(269.41)
95	50%	547,500	44,037.97	0.08043	43,765.13	0.07994	(272.84)
96	60%	657,000	51,238.47	0.07799	50,962.21	0.07757	(276.26)
97	75%	821,250	62,039.22	0.07554	61,757.82	0.07520	(281.40)

B8-1 (Order)

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Bill Comparisons (excluding GSSR)
Fully Projected Future Test Year 2020**

		Schedule GLP-1					
		Present Rates		Proposed Rates		Proposed Increase	
	Sales (kWh)	Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%
28							
29							
30							
31	7 kW	0	34.68	39.15		4.47	12.9%
32	Load factor 10%	511	39.33	43.69	0.08550	4.36	11.1%
33	Load factor 20%	1,022	43.98	48.24	0.04720	4.25	9.7%
34	Load factor 35%	1,789	50.96	55.05	0.03078	4.09	8.0%
35	Load factor 50%	2,555	57.93	61.86	0.02421	3.93	6.8%
36	Load factor 60%	3,066	62.58	66.41	0.02166	3.82	6.1%
37	Load factor 75%	3,833	69.56	73.22	0.01911	3.66	5.3%
38							
39	10 kW Demand	0	43.47	49.50		6.03	13.9%
40	Load factor 10%	730	50.11	55.99	0.07670	5.88	11.7%
41	Load factor 20%	1,460	56.76	62.48	0.04279	5.72	10.1%
42	Load factor 35%	2,555	66.72	72.21	0.02826	5.49	8.2%
43	Load factor 50%	3,650	76.69	81.95	0.02245	5.26	6.9%
44	Load factor 60%	4,380	83.33	88.44	0.02019	5.11	6.1%
45	Load factor 75%	5,475	93.30	98.17	0.01793	4.87	5.2%
46							
47	25 kW Demand	0	87.42	101.25		13.83	15.8%
48	Load factor 10%	1,825	104.03	117.47	0.06437	13.44	12.9%
49	Load factor 20%	3,650	120.64	133.70	0.03663	13.06	10.8%
50	Load factor 35%	6,388	145.55	158.03	0.02474	12.48	8.6%
51	Load factor 50%	9,125	170.47	182.37	0.01999	11.90	7.0%
52	Load factor 60%	10,950	187.08	198.60	0.01814	11.52	6.2%
53	Load factor 75%	13,688	211.99	222.93	0.01629	10.94	5.2%
54							
55	40 kW Demand	0	131.37	153.00		\$21.63	16.5%
56	Load factor 10%	2,920	157.94	178.96	0.06129	21.01	13.3%
57	Load factor 20%	5,840	184.52	204.92	0.03509	20.40	11.1%
58	Load factor 35%	10,220	224.38	243.86	0.02386	19.47	8.7%
59	Load factor 50%	14,600	264.24	282.79	0.01937	18.55	7.0%
60	Load factor 60%	17,520	290.82	308.75	0.01762	17.93	6.2%
61	Load factor 75%	21,900	330.68	347.69	0.01588	17.01	5.1%

B8-1 (Order)

**Citizens' Electric Company of Lewisburg
Rate Case with Fully Projected Future Test Year 2020 (Order)
Bill Comparisons (excluding GSSR)
Fully Projected Future Test Year 2020**

		Schedule GLP-3						
		Present Rates		Proposed Rates		Proposed Increase		
Sales (kWh)		Monthly Bill	Cost per kWh	Monthly Bill	Cost per kWh	\$ per Monthly Bill	%	
62								
63								
64								
65	Monthly Minimum	\$812.83		\$789.00		(23.83)	(2.9%)	
66								
67	150 kW Demand							
68	Load Factors Minimum	\$812.83		\$789.00		(23.83)	(2.9%)	
69	30%	32,850	881.42	0.02683	854.98	0.02603	(26.45)	(3.0%)
70	40%	43,800	892.13	0.02037	865.34	0.01976	(26.79)	(3.0%)
71	50%	54,750	902.84	0.01649	875.71	0.01599	(27.13)	(3.0%)
72	60%	65,700	913.55	0.01390	886.07	0.01349	(27.47)	(3.0%)
73	75%	82,125	929.61	0.01132	901.62	0.01098	(27.99)	(3.0%)
74								
75	400 kW Demand							
76	Load Factors Minimum	\$2,082.83		\$2,019.00		(63.83)	(3.1%)	
77	30%	87,600	2,265.74	0.02586	2,194.93	0.02506	(70.80)	(3.1%)
78	40%	116,800	2,294.30	0.01964	2,222.58	0.01903	(71.72)	(3.1%)
79	50%	146,000	2,322.85	0.01591	2,250.22	0.01541	(72.63)	(3.1%)
80	60%	175,200	2,351.41	0.01342	2,277.87	0.01300	(73.55)	(3.1%)
81	75%	219,000	2,394.25	0.01093	2,319.33	0.01059	(74.92)	(3.1%)
82								
83	750 kW Demand							
84	Load Factors Minimum	\$3,860.83		\$3,741.00		(119.83)	(3.1%)	
85	30%	164,250	4,203.78	0.02559	4,070.88	0.02478	(132.91)	(3.2%)
86	40%	219,000	4,257.33	0.01944	4,122.71	0.01883	(134.62)	(3.2%)
87	50%	273,750	4,310.88	0.01575	4,174.54	0.01525	(136.33)	(3.2%)
88	60%	328,500	4,364.42	0.01329	4,226.37	0.01287	(138.05)	(3.2%)
89	75%	410,625	4,444.74	0.01082	4,304.12	0.01048	(140.62)	(3.2%)
90								
91	1500 kW Demand							
92	Load Factors Minimum	\$7,670.83		\$7,431.00		(239.83)	(3.1%)	
93	30%	328,500	8,356.74	0.02544	8,090.76	0.02463	(265.98)	(3.2%)
94	40%	438,000	8,463.83	0.01932	8,194.42	0.01871	(269.41)	(3.2%)
95	50%	547,500	8,570.92	0.01565	8,298.08	0.01516	(272.84)	(3.2%)
96	60%	657,000	8,678.01	0.01321	8,401.75	0.01279	(276.26)	(3.2%)
97	75%	821,250	8,838.65	0.01076	8,557.24	0.01042	(281.40)	(3.2%)

C

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

**Computation of State Tax Adjustment Surcharge
for the Period May 1, 2020 through December 31, 2020**

	<u>Amount</u>	<u>Attachment Number</u>
1 Capital Stock Tax	\$ -	
2 Corporate Net Income Tax	\$ -	
3 Utility Realty Tax	\$ 344	A
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Lines 1, 2, 3, and 4	\$ 344	
6 PURTA Surcharge Rate Adjustment	\$ -	B
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	C
8 Total of Lines 5, 6, and 7	\$ 344	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ 366	
10 STAS reconciliation for period January 1, 2019 through December 31, 2019	<u>\$ (1,210)</u>	D
11 Total of Lines 9 and 10	\$ (844)	
12 Gross Intrastate Operating Revenues derived from service under rates subject to the jurisdiction of the Pa. Public Utility Commission for the application period January 1, 2018 through December 31, 2018 with adjustments (Page 11)	\$ 13,839,855	E
13 Surcredit rate to be applied for the period May 1, 2020 through December 31, 2020 (Line 11 divided by Line 12)	<u><u>-0.0061%</u></u>	

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcharge Rate 5/01/20 - 12/31/20

Public Utility Realty Tax Assessment (PURTA)

1	8/15/2019 Notice of Determination Adjustments: State Tax Property Value at December 31, 2018	\$ 769,392	
2	Pa. Public Utility Realty Tax (Based on applied rate of 30.1894 mills x Line 1)		\$ 23,227
3	8/1/2018 Notice of Determination Adjustments: State Tax Property Value at December 31, 2017	\$ 758,160	
4	Pa. Public Utility Realty Tax (Based on applied rate of 30.4009 mills x Line 1)		\$ 23,049
5	2020 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 179</u>

continued on page 2A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcharge Rate 5/01/20 - 12/31/20Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 2 (Line 5)		\$	179
	Notice of Determination Adjustments:			
		<u>8/15/2019</u>		
2	<u>1998 PURTA</u>			
	Liability Adjustment	\$	155	\$ 155
3	<u>1999 PURTA</u>			
	Liability Adjustment	\$	(14)	\$ (14)
4	<u>2000 PURTA</u>			
	Liability Adjustment	\$	(13)	\$ (13)
5	<u>2001 PURTA</u>			
	Liability Adjustment	\$	(16)	\$ (16)
6	<u>2002 PURTA</u>			
	Liability Adjustment	\$	(18)	\$ (18)
7	<u>2003 PURTA</u>			
	Liability Adjustment	\$	(12)	\$ (12)
8	<u>2004 PURTA</u>			
	Liability Adjustment	\$	(13)	\$ (13)
9	<u>2005 PURTA</u>			
	Liability Adjustment	\$	(16)	\$ (16)
10	<u>2006 PURTA</u>			
	Liability Adjustment	\$	(8)	\$ (8)
11	<u>2007 PURTA</u>			
	Liability Adjustment	\$	(5)	\$ (5)
12	<u>2008 PURTA</u>			
	Liability Adjustment	\$	(2)	\$ (2)
13	<u>2009 PURTA</u>			
	Liability Adjustment	\$	(8)	\$ (8)
14	<u>2010 PURTA</u>			
	Liability Adjustment	\$	-	\$ -
15	<u>2011 PURTA</u>			
	Liability Adjustment	\$	2	\$ 2
16	<u>2012 PURTA</u>			
	Liability Adjustment	\$	(4)	\$ (4)
17	<u>2013 PURTA</u>			
	Liability Adjustment	\$	(6)	\$ (6)
18	<u>2014 PURTA</u>			
	Liability Adjustment	\$	(9)	\$ (9)
19	<u>2015 PURTA</u>			
	Liability Adjustment	\$	(9)	\$ (9)
20	Total 2020 PURTA Adjustment (Lines 1 through 19)			\$ 183
21	Rolled into base rates May 1, 2020		-	\$ 23,066
				\$ (22,883)
22	Pa. Public Utility Realty Tax (Based on applied rate of 30.1894 mills x Line 1)		+	\$ 23,227
22	Balance			<u>\$ 344</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcharge Rate 5/01/20 - 12/31/20

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2020

Projected taxable revenues for period January 1, 2020 to December 31, 2020 (Page 13)	\$ 13,613,584
PURTA surcharge rate as established by the Department of Revenue and published in the Pennsylvania Bulletin on September 14, 2019	<u>0.0000</u>
2020 PURTA Surcharge	<u>\$ -</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcharge Rate 5/01/20 - 12/31/20Revenue Neutral Reconciliation (RNR) Tax Adjustment
Applicable to Gross Receipts TaxTax Year Ending 2020

Projected taxable revenues for Pa. gross receipts tax for period January 1, 2020 to December 31, 2020 (Page 13)	\$ 13,613,584
RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on Dec. 1, 2001	<u>0.000</u>
Projected increase in applicable 2020 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019

	<u>Amount</u>	<u>Schedule Number</u>
1 Capital Stock Tax	\$ -	1
2 Corporate Net Income Tax	\$ -	
3 Utility Realty Tax	\$ -	2
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Items 1, 2, 3, and 4	\$ -	
6 PURTA Surcharge Rate Adjustment	\$ -	3
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	4
8 Total of Lines 5, 6, and 7	\$ -	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ -	
10 STAS reconciliation for period Jan. 1, 2018 through December 31, 2018	<u>\$ 4</u>	
11 Total of Lines 9 and 10	\$ 4	
12 STAS Revenue Collections (Page 11)	<u>\$ 1,214</u>	5
13 (Over)/Under Collection (Line 11 minus Line 12)	<u><u>\$ (1,210)</u></u>	

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019

Schedule 1

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019

Calculation of Surcharge Rate 4/11/19 - 12/31/19

****Capital Stock Tax Phased out in 2016****
Capital Stock Tax @ .00 mills effective 1/1/19

1	Tax Base -- year 2017 see attached page 2 of 2017 PA Tax Report		\$	-
2	Tax Millage in basic rates (2019)	0.000000		
3	Tax Millage effective 1/1/19	<u>0.000000</u>		
4	Effective Rate Increase (Decrease) (Line 2 minus Line 3)		<u>0.000000</u>	
5	Total Capital Stock/Franchise Tax Increase (Decrease) (Line 1 X Line 4)		<u>\$</u>	<u>-</u>

**Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019**

Schedule 2

Public Utility Realty Tax Assessment (PURTA)

Calculation of Surcharge Rate 4/11/19 - 12/31/19

1	9/10/2018 Notice of Determination Adjustments: State Tax Property Value at December 31, 2017	\$	758,160
2	Pa. Public Utility Realty Tax (Based on applied rate of 30.4009 mills x Line 1)		\$ 23,049
3	8/01/17 Notice of Determination Adjustments: State Tax Property Value at December 31, 2016	\$	718,848
4	Pa. Public Utility Realty Tax (Based on applied rate of 30.5763 mills x Line 1)		\$ 21,980
5	2019 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 1,069</u>

continued on page 7A

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 2

Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 7 (Line 5)		\$	1,069
	Notice of Determination Adjustments:			
		<u>9/10/2018</u>		
2	<u>1998 PURTA</u>			
	Liability Adjustment	<u>\$</u>	12	\$ 12
3	<u>1999 PURTA</u>			
	Liability Adjustment	<u>\$</u>	4	\$ 4
4	<u>2000 PURTA</u>			
	Liability Adjustment	<u>\$</u>	5	\$ 5
5	<u>2001 PURTA</u>			
	Liability Adjustment	<u>\$</u>	6	\$ 6
6	<u>2002 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
7	<u>2003 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
8	<u>2004 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
9	<u>2005 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
10	<u>2006 PURTA</u>			
	Liability Adjustment	<u>\$</u>	(1)	\$ (1)
11	<u>2007 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
12	<u>2008 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
13	<u>2009 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
14	<u>2010 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
15	<u>2011 PURTA</u>			
	Liability Adjustment	<u>\$</u>	1	\$ 1
16	<u>2012 PURTA</u>			
	Liability Adjustment	<u>\$</u>	-	\$ -
17	<u>2013 PURTA</u>			
	Liability Adjustment	<u>\$</u>	(2)	\$ (2)
18	<u>2014 PURTA</u>			
	Liability Adjustment	<u>\$</u>	(2)	\$ (2)
19	<u>2015 PURTA</u>			
	Liability Adjustment	<u>\$</u>	(4)	\$ (4)
20	Total 2018 PURTA Adjustment (Lines 1 through 18)		\$	1,088
21	Rolled in to base Rates April 11, 2018		<u>\$</u>	<u>1,088</u>
22	Balance		<u>\$</u>	<u>-</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 3

**Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019**

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2019

Taxable revenues for Pa. gross receipts tax
for period January 1, 2019 to December 31, 2019 (Page 12) \$ 13,204,179

PURTA surcharge rate as established by the Department
of Revenue and published in the Pennsylvania Bulletin on September 8, 2018 0.0000

2019 PURTA Surcharge \$ -

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019

Schedule 4

Reconciliation of State Tax Adjustment Surcharge
for the Period ending December 31, 2019

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

Tax Year Ending 2019

1	Taxable revenues for Pa. gross receipts tax for period January 1, 2019 to December 31, 2019 (Page 12)	\$ 13,204,179
2	RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on December 1, 2001	<u>\$ -</u>
3	Projected increase in applicable 2019 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

ATTACHMENT E

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Schedule 5

STAS Revenue Collected/(Refunded)
for period January 1, 2019 through December 31, 2019

<u>Month</u>	<u>Tax Surcharge</u>
January	\$ 124
February	\$ 151
March	\$ 120
April	\$ 105
May	\$ 81
June	\$ 75
July	\$ 82
August	\$ 92
September	\$ 82
October	\$ 72
November (estimate)	\$ 115
December (estimate)	\$ 115
Total STAS Collected/(Refunded)	<u>\$ 1,214</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

OPERATING REVENUES

Revenue billed for 12 month audited period ending December 31, 2018

Residential	\$	9,016,889	
Commercial & Industrial	\$	4,674,035	
Public Street & Highway Lighting	\$	126,984	
Customer' Forfeited Discounts	\$	<u>27,125</u>	
Total Gross Electric Revenue including Tax Surcharge *	\$		13,845,033
Less: Tax Surcharge collected	\$		<u>5,178</u>
Total Electric Revenue projected for application period January 1, 2020 through December 31, 2020	\$		<u><u>13,839,855</u></u>

*Revenue does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Revenues Billed from Service Under Rates
for the Application Period January 1, 2019 to December 31, 2019

<u>Month</u>	<u>MWh Sales</u>	<u>Base Rate Revenue*</u>	<u>Forfeited Discounts</u>	<u>Total Revenues</u>
January	16,375	\$ 1,356,586	\$ 2,496	\$ 1,359,082
February	19,421	\$ 1,635,216	\$ 2,430	\$ 1,637,646
March	15,563	\$ 1,309,767	\$ 2,793	\$ 1,312,560
April	13,860	\$ 1,141,736	\$ 2,646	\$ 1,144,382
May	11,235	\$ 894,814	\$ 2,390	\$ 897,204
June	11,756	\$ 888,592	\$ 1,889	\$ 890,481
July	12,927	\$ 972,743	\$ 1,335	\$ 974,078
August	14,502	\$ 1,080,737	\$ 1,774	\$ 1,082,511
September	13,079	\$ 950,686	\$ 1,879	\$ 952,565
October	11,316	\$ 845,783	\$ 1,689	\$ 847,472
November (estimate)	13,590	\$ 1,051,078	\$ 2,021	\$ 1,053,099
December (estimate)	13,590	\$ 1,051,078	\$ 2,021	\$ 1,053,099
Totals	167,214	\$ 13,178,816	\$ 25,363	\$ 13,204,179

*Does not include unbilled revenue.

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Projected Revenues Billed from Service Under Rates
for the Application Period January 1, 2020 to December 31, 2020

<u>Month</u>	<u>MWh Sales</u>	<u>Base Rate Revenue*</u>	<u>Forfeited Discounts</u>	<u>Projected Revenues</u>
January	17,444	\$ 1,386,153	\$ 2,250	\$ 1,388,403
February	18,749	\$ 1,489,852	\$ 2,250	\$ 1,492,102
March	15,004	\$ 1,192,263	\$ 2,250	\$ 1,194,513
April	14,269	\$ 1,133,858	\$ 2,250	\$ 1,136,108
May	11,623	\$ 923,598	\$ 2,250	\$ 925,848
June	12,493	\$ 992,731	\$ 2,250	\$ 994,981
July	12,886	\$ 1,023,960	\$ 2,250	\$ 1,026,210
August	14,151	\$ 1,124,481	\$ 2,250	\$ 1,126,731
September	13,699	\$ 1,088,564	\$ 2,250	\$ 1,090,814
October	12,416	\$ 986,613	\$ 2,250	\$ 988,863
November	12,883	\$ 1,023,722	\$ 2,250	\$ 1,025,972
December	15,363	\$ 1,220,790	\$ 2,250	\$ 1,223,040
Totals	170,980	\$ 13,586,584	\$ 27,000	\$ 13,613,584

*Does not include unbilled revenue.