

Income Statement Adjustments

Line No.		
45	3. Adjustment to give effect to pro forma payroll (see C-5 for adjustment breakdown	
46	by Account No.).	
47		
48	Pro forma Payroll	\$3,884,586
49	Test Year Payroll	<u>\$3,305,729</u>
50	Increase	\$578,857
51	% Expensed	<u>65.6768%</u>
52		
53	Adjustment	\$380,175
54		
55		
56	4. Adjustment to give effect for increase in payroll taxes due to increase in payroll.	
57	(See C-5 for adjustment breakdown by Account No.)	
58		
59	Adjusted Amount	\$300,629
60	Test Year	<u>\$255,831</u>
61	Increase	\$44,798
62	% Expensed	<u>65.838%</u>
63	Adjustment	\$29,494
64		
65		
66	5. Adjustment to give effect to increase in workman's compensation insurance.	
67	(See C-5 for breakdown by Account Number.)	
68		
69	Adjusted Amount	\$103,405
70	Test Year	<u>\$64,180</u>
71	Increase	\$39,225
72	% Expensed	<u>56.268%</u>
73	Adjustment	\$22,071
74		
75		
76	6. Adjustment to give effect to pro forma health, life and disability insurance premiums.	
77	(See C-5 for breakdown by Account Number.)	
78		
79	Adjusted Amount	\$606,491
80	Test Year	<u>\$589,095</u>
81	Increase	\$17,396
82	% Expensed	<u>48.178%</u>
83	Adjustment	\$8,381
84		
85		
86		
87		
88		
89		
90		

Income Statement Adjustments

Line No.		
91	7. Adjustment to give effect to pro forma pension and 401-K employer contribution level.	
92	(See C-5 for breakdown by Account Number.)	
93		
94	Adjusted Amount	\$334,410
95	Test Year	<u>\$307,056</u>
96	Increase	\$27,354
97	% Expensed	<u>67.735%</u>
98	Adjustment	\$18,528
99		
100		
101	8. Adjustment to give effect to monthly payments to employees and directors who opt	
102	out of group insurance plan coverage (implemented in 2001).	
103	(See C-5 for breakdown by Account Number)	
104		
105	Adjusted Amount	\$25,153
106	Test Year	<u>\$0</u>
107	Increase	\$25,153
108	% Expensed	<u>85.410%</u>
109	Adjustment	\$21,483
110		
111		
112	9. Adjustment to CONSUMER ACCOUNTS to adjust Uncollectible Accounts expense to	
113	reflect a 5 year average amount of bad debts.	
114		
115	Adjusted Uncollectible Expense	\$31,728
116	Test Year Uncollectibles	<u>\$22,074</u>
117	Adjustment	\$9,654 (Acct No. 904)
118		
119		
120	10. Adjustment to give effect to amortization of Cost of Service Study over a five year period.	
121		
122	Projected Cost	\$40,000
123	Adjustment	\$8,000 (Acct No. 923)
124		
125		
126	11. Adjustment to give effect to projected property taxes at December, 2000 plant level.	
127	(See C-5 for breakdown by Account Number)	
128		
129	Projected Amount	\$938,643
130	Test Year	<u>\$894,470</u>
131	Increase	\$44,173
132	% Expensed	<u>97.393%</u>
133	Adjustment	\$43,021
134		
135		
136		

Income Statement Adjustments

Line
No.

137 12. Adjustment to Depreciation expense giving effect to August 2001 plant balance.

138

139

		<u>Transmission</u>	<u>Distribution</u>	<u>General</u>	Ref: C-4
140	Adjusted Expense	\$530,404	\$1,570,395	\$170,964	

141	Test Year Amount	<u>\$512,310</u>	<u>\$1,489,671</u>	<u>\$167,194</u>	
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142	Adjustment	\$18,094	\$80,724	\$3,770	
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143	Account No.:	403.05	403.06	403.07	
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144

145

146 13. Adjustment to remove test year amount collected in Gross Receipts Tax.

147

148	Adjustment	(638,328)	(Acct. No. 408.06)
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149

150

151 14. Adjustment to Interest on Long Term Debt giving effect for August 2001 debt balance.

152

153	Adjusted Expense	\$1,471,996
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154	Test Year Amount	<u>\$1,352,845</u>
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155	Adjustment	\$119,151
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156

157

158 15. Adjustment to Revenue-Other to give effect for removal of the reported test year amount
159 from a one-time facility charge payment received in 1999.

160

161	Adjustment	(\$36,377)	(Acct. No. 456.00)
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Citizens Electric Corporation

Calculation of Pro Forma Depreciation Expense

Line No.	Acct No.	Account	Adjusted Gross Plant (B-2)	Rate	Pro Forma Expense
1					
2		<u>Transmission Plant</u>			
3	350.0	Land and Land Rights	\$1,693,431	--	\$0
4	353.0	Station Equipment	\$7,019,629	2.96%	\$207,781
5	355.0	Poles, Towers, Fixtures	\$5,684,193	3.00%	\$170,526
6	356.0	Overhead Conductors	<u>\$6,083,871</u>	2.50%	<u>\$152,097</u>
7		Total Transmission Plant	\$20,481,124		\$530,404
8					
9		<u>Distribution Plant</u>			
10	360.0	Land and Land Rights	\$202,885	--	\$0
11	362.0	Station Equipment	\$9,243,038	2.88%	\$266,199
12	364.0	Poles, Towers, Fixtures	\$13,916,007	3.00%	\$417,480
13	365.0	Overhead Conductors	\$12,323,807	2.50%	\$308,095
14	366.0	Underground Conduit	\$397,393	1.99%	\$7,908
15	367.0	U/G Cond. and Devices	\$1,938,222	2.50%	\$48,456
16	368.0	Line Transformers	\$9,020,292	3.32%	\$299,474
17	369.0	Services	\$2,779,483	3.18%	\$88,388
18	370.0	Meters	\$2,127,695	3.00%	\$63,831
19	371.0	Instl. Cus. Prem. Lghtng	\$767,477	5.88%	\$45,128
20	373.0	Street Lighting	<u>\$432,596</u>	5.88%	<u>\$25,437</u>
21		Total Distribution Plant	\$53,148,895		\$1,570,395
22					
23		<u>General Plant</u>			
24		<u>Labor Related:</u>			
25	389.0	Land	\$497,208	--	\$0
26	390.0	Structures & Improve.	\$2,458,531	2.86%	\$70,314
27	391.0	Office Furn. and Equip.	\$163,897	4.74%	\$7,769
28	391.1	Computer Equipment	<u>\$314,551</u>	12.85%	<u>\$40,420</u>
29		Total	\$3,434,188		\$118,503
30					
31		<u>Plant Related:</u>			
32	392.0	Transportation Equip.	\$1,811,283	cleared	\$0
33	393.0	Stores Equipment	\$115,272	4.00%	\$4,611
34		Stores Equipment	\$1,849	--	\$0
35	394.0	Tools & Work Equipment	\$539,111	4.00%	\$21,564
36	395.0	Lab Equipment	\$198,702	4.00%	\$7,948
37	396.0	Power-op Equip. Digger Unit	\$1,713,734	cleared	\$0
38	396.1	Power-op Equip. Trenchers	\$126,212	cleared	\$0
39	397.0	Communication Equip.	\$291,923	5.96%	\$17,399
40	398.0	Misc. Equipment	<u>\$23,488</u>	4.00%	<u>\$940</u>
41		Total	<u>\$4,821,573</u>		<u>\$52,462</u>
42					
43		Total General Plant	<u>\$8,255,761</u>		<u>\$170,964</u>
44					
45	301.0	Organization	<u>\$9,469</u>	--	<u>\$0</u>
46					
47		Total Gross Plant in Service	\$81,885,780		\$2,271,763

Citizens Electric Corporation

ADJUSTED EXPENSE ACCOUNTS

Line No.	Account No.	Account Description	Test Year Expense	Pur Pwr Adj. #2	Payroll Adj. #3	Payroll Tax Adj. #4	Wrkmn's Comp Adj. #5	Insur. Adj. #6	Pension & 401K Adj. #7	In Lieu of Insur. Adj. #8	Uncollected Accounts Adj. #9	Rate Case Adj. #10	Property Tax Adj. #11	Deprec. Adj. #12	Gross Receipts Tax Adj. #13	Total Adj.	Adjusted Year
1		Purchased Power															
2	555.00	Purchased Power	\$30,508,453	\$3,188,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,188,487	\$33,696,940
3	555.02	Purchased Power-Special Contract	\$4,338,988	(\$187,611)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$187,611)	\$4,151,377
4	555.03	Pur Power-Transm-Special Contract	\$295,089	(\$2,043)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,043)	\$293,046
5		Purchased Power-Transmission	\$0	\$1,765,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,765,501
6		Total Purchased Power	\$35,142,529	\$4,764,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,998,833	\$39,906,863
7		Transmission-Operations															
8	560.00	Supervision and Engineering	\$27,409	\$0	\$3,046	\$212	\$33	\$106	\$151	\$186	\$0	\$0	\$1	\$0	\$0	\$3,734	\$31,142
9	562.00	Station Expense	\$167,302	\$0	\$3,282	\$258	\$342	\$157	\$142	\$28	\$0	\$0	\$4,222	\$0	\$0	\$8,430	\$175,732
10	563.10	Overhead Lines	\$162,478	\$0	\$911	\$67	\$96	\$41	\$36	\$2	\$0	\$0	\$7,354	\$0	\$0	\$8,508	\$170,986
11	566.00	Miscellaneous Transmission Expense	\$4,870	\$0	\$550	\$49	\$8	\$25	\$35	\$43	\$0	\$0	\$0	\$0	\$0	\$710	\$5,581
12		Total Transmission	\$362,059	\$0	\$7,788	\$587	\$479	\$329	\$363	\$258	\$0	\$0	\$11,577	\$0	\$0	\$21,382	\$383,441
13		Transmission-Maintenance															
14	568.00	Supervision and Engineering	\$1,039	\$0	\$115	\$8	\$1	\$4	\$6	\$7	\$0	\$0	\$0	\$0	\$0	\$142	\$1,181
15	570.00	Station Equipment	\$31,629	\$0	\$1,602	\$133	\$197	\$83	\$70	\$0	\$0	\$0	\$5	\$0	\$0	\$2,091	\$33,721
16	571.10	Poles and Fixtures	\$9,428	\$0	\$378	\$28	\$41	\$17	\$15	\$0	\$0	\$0	\$6	\$0	\$0	\$485	\$9,913
17	571.20	Conductors and Devices	\$5,913	\$0	\$476	\$37	\$56	\$23	\$20	\$0	\$0	\$0	\$5	\$0	\$0	\$617	\$6,531
18	571.21	Overhead Lines-Right-of-Way Spraying	\$92,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,421
19	571.22	Overhead Lines-Right-of-Way Clearing	\$60,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,831
20		Total Transmission	\$201,261	\$0	\$2,570	\$207	\$296	\$128	\$111	\$8	\$0	\$0	\$17	\$0	\$0	\$3,336	\$204,597
21		Distribution-Operation															
22	580.00	Supervision and Engineering	\$187,935	\$0	\$20,783	\$1,561	\$244	\$779	\$1,108	\$1,364	\$0	\$0	\$25	\$0	\$0	\$25,864	\$213,799
23	582.00	Station Expense	\$201,362	\$0	\$5,777	\$480	\$578	\$287	\$272	\$89	\$0	\$0	\$5,670	\$0	\$0	\$13,152	\$214,514
24	583.10	Overhead Lines	\$805,083	\$0	\$34,567	\$2,645	\$3,850	\$1,641	\$1,403	\$52	\$0	\$0	\$20,283	\$0	\$0	\$64,440	\$869,524
25	584.00	Underground Lines	\$97,959	\$0	\$4,300	\$354	\$521	\$220	\$187	\$3	\$0	\$0	\$2,366	\$0	\$0	\$7,950	\$105,908
26	585.00	Street Lighting & Signal System	\$4,908	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239	\$0	\$0	\$244	\$5,152
27	586.00	Meter Expense	\$157,238	\$0	\$20,599	\$1,683	\$2,491	\$1,048	\$887	\$6	\$0	\$0	\$1,331	\$0	\$0	\$28,045	\$185,282
28	587.00	Customer Installation Expense	\$12,057	\$0	\$1,260	\$99	\$147	\$62	\$52	\$0	\$0	\$0	\$6	\$0	\$0	\$1,625	\$13,682
29	587.10	Cust. Install Exp.-Security Light	\$9,261	\$0	\$68	\$5	\$7	\$3	\$3	\$0	\$0	\$0	\$416	\$0	\$0	\$502	\$9,763
30	587.20	Power Diversion Investigation	\$486	\$0	\$56	\$5	\$7	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$75	\$561
31	588.00	Miscellaneous Distribution Expense	\$353,682	\$0	\$29,258	\$2,223	\$1,188	\$1,188	\$1,463	\$1,391	\$0	\$0	\$47	\$0	\$0	\$36,757	\$390,439
32		Total Distribution-Operation	\$1,829,971	\$0	\$116,673	\$9,054	\$9,033	\$5,229	\$5,376	\$2,905	\$0	\$0	\$30,381	\$0	\$0	\$178,652	\$2,008,623
33		Distribution-Maintenance															
34	590.00	Supervision and Engineering	\$32,818	\$0	\$3,333	\$252	\$40	\$126	\$179	\$220	\$0	\$0	\$5	\$0	\$0	\$4,154	\$36,972
35	591.00	Structures and Improvements	\$94	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$102
36	592.00	Station Equipment	\$37,780	\$0	\$1,968	\$175	\$259	\$109	\$92	\$0	\$0	\$0	\$4	\$0	\$0	\$2,606	\$40,386
37	593.10	Poles, Towers and Fixtures	\$94,047	\$0	\$8,891	\$696	\$982	\$429	\$374	\$34	\$0	\$0	\$60	\$0	\$0	\$11,466	\$105,513
38	593.20	Conductors and Devices	\$160,541	\$0	\$13,981	\$1,180	\$1,745	\$734	\$622	\$5	\$0	\$0	\$43	\$0	\$0	\$18,309	\$178,850
39	593.21	Overhead Lines-Right-of-Way Spraying	\$57,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,714
40	593.22	Overhead Lines-Right-of-Way Clearing	\$1,203,096	\$0	\$3,192	\$250	\$371	\$156	\$132	\$1	\$0	\$0	\$18	\$0	\$0	\$4,120	\$1,207,216
41	593.30	Services	\$115,942	\$0	\$11,550	\$951	\$1,408	\$592	\$501	\$3	\$0	\$0	\$53	\$0	\$0	\$15,058	\$131,000
42	594.10	Underground Conduit	\$5,320	\$0	\$587	\$42	\$62	\$26	\$22	\$0	\$0	\$0	\$2	\$0	\$0	\$742	\$6,062
43	594.20	Underground Conductor & Device	\$4,423	\$0	\$412	\$38	\$56	\$23	\$20	\$0	\$0	\$0	\$2	\$0	\$0	\$551	\$4,974
44	594.30	Underground Services	\$3,698	\$0	\$722	\$48	\$70	\$30	\$25	\$0	\$0	\$0	\$5	\$0	\$0	\$900	\$4,598
45	595.00	Line Transformers & Devices	\$85,890	\$0	\$4,997	\$410	\$606	\$255	\$216	\$2	\$0	\$0	\$5	\$0	\$0	\$6,491	\$92,381
46	596.00	Street Lighting & Signal Systems	\$5,697	\$0	\$475	\$40	\$60	\$25	\$21	\$0	\$0	\$0	\$2	\$0	\$0	\$625	\$6,322
47	597.00	Meters	\$9,029	\$0	\$245	\$20	\$29	\$12	\$11	\$0	\$0	\$0	\$1	\$0	\$0	\$318	\$9,347
48	598.10	Security Lights	\$47,218	\$0	\$3,364	\$276	\$404	\$171	\$146	\$4	\$0	\$0	\$20	\$0	\$0	\$4,385	\$51,603
49		Total Distribution-Maintenance	\$1,863,305	\$0	\$53,724	\$4,377	\$6,092	\$2,689	\$2,360	\$270	\$0	\$0	\$221	\$0	\$0	\$69,732	\$1,933,038
50																	

Citizens Electric Corporation

ADJUSTED EXPENSE ACCOUNTS

Line No.	Account No.	Account Description	Test Year Expense	Pur Pwr Adj. #2	Payroll Adj. #3	Payroll Tax Adj. #4	Wrkmn's Comp Adj. #5	Insur. Adj. #6	Pension & 401K Adj. #7	In Lieu of Insur. Adj. #8	Uncollect Accounts Adj. #9	Rate Case Adj. #10	Property Tax Adj. #11	Deprec. Adj. #12	Gross Receipts Tax Adj. #13	Total Adj.	Adjusted Year
51																	
52		Customer Accounting & Collection															
53	901.00	Supervision	\$67,075	\$0	\$8,125	\$611	\$94	\$305	\$434	\$535	\$0	\$0	\$0	\$0	\$0	\$10,104	\$77,179
54	902.00	Meter Reading	\$336,598	\$0	\$34,964	\$2,903	\$3,881	\$1,769	\$1,588	\$284	\$0	\$0	\$122	\$0	\$0	\$45,511	\$382,109
55	903.10	Collections	\$206,119	\$0	\$23,367	\$1,736	\$569	\$894	\$1,191	\$1,321	\$0	\$0	\$15	\$0	\$0	\$29,092	\$235,211
56	903.20	Customer Billing & Accounting	\$274,144	\$0	\$24,247	\$1,827	\$317	\$914	\$1,293	\$1,576	\$0	\$0	\$2	\$0	\$0	\$30,177	\$304,322
57	904.00	Uncollectible Accounts	\$22,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,654	\$0	\$0	\$0	\$0	\$9,654	\$31,728
58	905.00	Miscellaneous Expense	\$61,829	\$0	\$1,113	\$83	\$13	\$41	\$59	\$72	\$0	\$0	\$317	\$0	\$0	\$1,698	\$63,527
59		Total Customer - Accounts	\$967,839	\$0	\$91,816	\$7,160	\$4,874	\$3,923	\$4,565	\$3,789	\$9,654	\$0	\$455	\$0	\$0	\$126,237	\$1,094,076
60		Consumer Service & Information															
61	907.00	Supervision	\$41,317	\$0	\$4,464	\$337	\$53	\$168	\$239	\$294	\$0	\$0	\$10	\$0	\$0	\$5,565	\$46,882
62	908.00	Customer Assistance Expense	\$127,462	\$0	\$12,944	\$976	\$186	\$490	\$688	\$831	\$0	\$0	\$20	\$0	\$0	\$16,134	\$143,596
63	909.00	Informational Advertising Expense	\$11,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,305
64	910.00	Miscellaneous Customer Expense	\$4,850	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$4,854
65	912.00	Promotional Sales Expense	\$1,920	\$0	\$31	\$3	\$4	\$2	\$1	\$0	\$0	\$0	\$3	\$0	\$0	\$44	\$1,963
66		Total Customer Service & Info	\$186,854	\$0	\$17,444	\$1,315	\$243	\$660	\$929	\$1,124	\$0	\$0	\$32	\$0	\$0	\$21,746	\$208,600
67		Administrative & General-Operations															
68	920.00	Administrative & General Salaries	\$744,944	\$0	\$89,193	\$6,718	\$1,036	\$3,350	\$4,772	\$5,880	\$0	\$0	\$24	\$0	\$0	\$110,974	\$855,918
69	921.20	Expense of General Office Employees	\$21,918	\$0	\$31	\$2	\$3	\$1	\$1	\$0	\$0	\$0	\$19	\$0	\$0	\$59	\$21,977
70	921.30	General Office Supplies & Expense	\$120,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,573
71	923.00	Outside Services Employed	\$150,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$8,000	\$158,308
72	926.30	Company Auto Commuting Cost	(\$123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$123)
73	929.00	Duplicate Charges-Credit	(\$33,331)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33,331)
74	930.10	General Advertising Expense	\$3,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,625
75	930.21	Directors Fees and Expenses	\$75,970	\$0	\$0	\$0	\$0	\$0	\$0	\$7,187	\$0	\$0	\$0	\$0	\$0	\$7,187	\$83,157
76	930.22	Dues Paid Associated Organization	\$22,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,516
77	930.23	Miscellaneous General Expense	\$164,207	\$0	\$0	\$0	\$0	(\$7,965)	\$0	\$0	\$0	\$0	\$292	\$0	\$0	(\$7,674)	\$156,533
78		Total Administrative & General-Oper.	\$1,270,607	\$0	\$89,224	\$6,721	\$1,039	(\$4,614)	\$4,773	\$13,067	\$0	\$8,000	\$335	\$0	\$0	\$118,546	\$1,389,153
79		Administrative & General-Maintenance															
80	935.10	Structures and Improvements	\$16,731	\$0	\$934	\$73	\$15	\$37	\$51	\$61	\$0	\$0	\$3	\$0	\$0	\$1,175	\$17,906
81	935.20	Furniture and Equipment	\$14,186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,186
82	935.30	Communication Equipment	\$15,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,626
83		Total Administrative & General-Maint.	\$46,543	\$0	\$934	\$73	\$15	\$37	\$51	\$61	\$0	\$0	\$3	\$0	\$0	\$1,175	\$47,718
84		Depreciation															
85	403.05	Depreciation - Transmission	\$512,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,094	\$0	\$18,094	\$530,404
86	403.06	Depreciation - Distribution	\$1,489,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,724	\$0	\$80,724	\$1,570,395
87	403.07	Depreciation - General	\$167,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,770	\$0	\$3,770	\$170,964
88		Total Depreciation	\$2,169,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,588	\$0	\$102,588	\$2,271,763
89		Taxes - Other															
90	408.06	Tax Expense - Gross Receipts	\$638,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$638,328)	(\$638,328)	\$0
91	408.07	PSC Assessment	\$83,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,846
92			\$722,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$638,328)	(\$638,328)	\$83,846
93																	
94		Total Operating Expenses	\$44,762,318	\$4,764,334	\$380,175	\$29,494	\$22,071	\$8,381	\$18,528	\$21,483	\$9,654	\$8,000	\$43,021	\$102,588	(\$638,328)	\$3,003,899	\$49,531,718

Citizens Electric Corporation

Calculation of Proposed Revenue Adjustment by Rate Class

Line No.	Block	Block Amount (Sec E wrkprs)	Existing Rate	Adjusted Revenue	Proposed Rate	Proposed Revenue
1	A. Residential					
2						
3	Customer	263,172	\$5.59	\$1,471,131	\$9.00	\$2,368,548
4	0-500 kWh	104,214,597	\$0.0748	\$7,795,252	\$0.0846	\$8,816,555
5	501-1,000 kWh	70,308,401	\$0.0618	\$4,345,059	\$0.0690	\$4,851,280
6	Excess Sum kWh	30,865,831	\$0.0618	\$1,907,508	\$0.0690	\$2,129,742
7	Excess Win kWh	56,062,126	\$0.0345	\$1,934,143	\$0.0456	\$2,556,433
8	Adjustments	--		<u>(\$33,191)</u>		<u>(\$33,191)</u>
9	Total	261,450,956		\$17,419,903		\$20,689,367
10				Less: Adjusted Revenue		<u>\$17,419,903</u>
11				Adjustment		\$3,269,464
12						
13	B. General Service - Non Demand					
14						
15	Customer - 1 phase	21,084	\$5.59	\$117,860	\$9.00	\$189,756
16	Customer - 3 phase	2,520	\$11.00	\$27,720	\$20.00	\$50,400
17	0-500 kWh	7,891,035	\$0.0910	\$718,084	\$0.0930	\$733,866
18	501-1,000 kWh	4,977,056	\$0.0751	\$373,777	\$0.0800	\$398,164
19	Excess Sum kWh	5,522,836	\$0.0751	\$414,765	\$0.0800	\$441,827
20	Excess Win kWh	9,122,027	\$0.0420	\$383,125	\$0.0524	\$477,994
21	Adjustments	--		<u>(\$4,492)</u>		<u>(\$4,492)</u>
22	Total	27,512,954		\$2,030,839		\$2,287,516
23				Less: Adjusted Revenue		<u>\$2,030,839</u>
24				Adjustment		\$256,677
25						
26	C. General Demand					
27						
28	<u>General Demand 100 kW and Under</u>					
29	Customer - 3 phase	2,820	\$48.06	\$135,529	\$20.00	\$56,400
30	Summer kW	38,090	\$9.19	\$350,046	\$0.00	\$0
31	Winter kW	67,688	\$8.47	\$573,315	\$0.00	\$0
32	0-500 kWh	1,387,227	\$0.024	\$33,293	\$0.0930	\$129,012
33	501-1,000 kWh	1,357,301	\$0.024	\$32,575	\$0.0800	\$108,584
34	Excess Sum kWh	11,589,138	\$0.024	\$278,139	\$0.0800	\$927,131
35	Excess Win kWh	18,505,917	\$0.024	\$444,142	\$0.0524	\$969,710
36	Adjustments	--		<u>(\$2,430)</u>		<u>(\$2,430)</u>
37	Total	32,839,584		\$1,844,611		\$2,188,407
38				Less: Adjusted Revenue		<u>\$1,844,611</u>
39				Adjustment		\$343,797
40						
41						
42						

Line No.	Block	Block Amount	Existing Rate	Adjusted Revenue	Proposed Rate	Proposed Revenue
	(Sec E wrkprs)					
43	<u>General Demand Over 100 kW</u>					
44	Customer	1,224	\$48.06	\$58,825	\$50.00	\$61,200
45	Summer kW	107,076.4	\$9.19	\$984,033	\$11.31	\$1,211,035
46	Winter kW	201,436.1	\$8.47	\$1,706,163	\$8.94	\$1,800,838
47	All kWh	97,046,456	\$0.024	\$2,329,115	\$0.029	\$2,814,347
48	Voltage Disc	4,451.2	(\$0.30)	(\$1,335)	(\$0.30)	(\$1,335)
49	Total			\$5,076,801		\$5,886,085
50				Less: Adjusted Revenue		<u>\$5,076,801</u>
51				Adjustment		<u>\$809,284</u>
52						
53	<u>General Demand Over 2,000 kW</u>					
54	Customer	48	\$48.06	\$2,307	\$50.00	\$2,400
55	Summer kW	61,660.8	\$9.19	\$566,663	\$11.31	\$697,384
56	Winter kW	119,882.4	\$8.47	\$1,015,404	\$8.94	\$1,071,749
57	All kWh	90,314,400	\$0.024	\$2,167,546	\$0.029	\$2,619,118
58	Voltage Disc	151,075.2	(\$0.30)	(\$45,323)	(\$0.30)	(\$45,323)
59	Total			\$3,706,597		\$4,345,327
60				Less: Adjusted Revenue		<u>\$3,706,597</u>
61				Adjustment		<u>\$638,731</u>
62						
63	<u>General Demand - Optional</u>					
64	Customer - 1 phase	348	\$40.00	\$13,920	\$9.00	\$3,132
65	Customer - 3 phase	804	\$48.06	\$38,640	\$20.00	\$16,080
66	0-500 kWh	549,750	\$0.0910	\$50,027	\$0.0930	\$51,127
67	501-1,000 kWh	527,480	\$0.0751	\$39,614	\$0.0800	\$42,198
68	Excess Sum kWh	1,732,019	\$0.0751	\$130,075	\$0.0800	\$138,561
69	Excess Win kWh	3,144,241	\$0.0420	\$132,058	\$0.0524	\$164,758
70	Adjustments	--		(\$525)		(\$525)
71	Total	5,953,489		\$403,809		\$415,332
72				Less: Adjusted Revenue		<u>\$403,809</u>
73				Adjustment		<u>\$11,523</u>
74						
75			Total General Demand Revenue			\$12,835,151
76			Less: Adjusted Revenue			<u>\$11,031,817</u>
77				Adjustment		<u>\$1,803,334</u>
78						
79	<u>D. Street Lighting</u>					
80						
81	All kWh	1,083,408	\$0.0534	<u>\$57,854</u>	\$0.0748	<u>\$81,039</u>
82	Total			\$57,854		\$81,039
83				Less: Adjusted Revenue		<u>\$57,854</u>
84				Adjustment		<u>\$23,185</u>
85						
86	<u>E. Security Lighting</u>					
87						
88	175 W MVL	7,632	\$3.94	\$30,070	\$4.40	\$33,581
89	100 W HPS	52,788	\$5.69	\$300,364	\$6.18	\$326,230
90	250 W HPS	1,308	\$10.01	\$13,093	\$10.85	\$14,192
91	Transformer	696	\$2.60	<u>\$1,810</u>	\$2.90	<u>\$2,018</u>
92				\$345,336		\$376,021
93				Less: Adjusted Revenue		<u>\$345,336</u>
94				Adjustment		<u>\$30,684</u>
95						

Line No.	Block	Block Amount (Sec E wrkprs)	Existing Rate	Adjusted Revenue	Proposed Rate	Proposed Revenue
96	F. Contract Rates:					
97						
98	<u>Mississippi Lime</u>					
99	Summer Coin kW	69,593.0	\$15.467	\$1,076,395		\$0
100	Summer Coin kW*	69,277.5			\$16.979	\$1,176,262
101	Winter Coin kW	143,253.0	\$9.292	\$1,331,107		\$0
102	Winter Coin kW*	145,879.1			\$11.343	\$1,654,707
103	Non-Coin kW	238,566.0	\$1.623	\$387,193	\$1.623	\$387,193
104	All kWh	143,221,200	\$0.01679	<u>\$2,404,684</u>	\$0.01766	<u>\$2,529,286</u>
105	Total			\$5,199,378		\$5,747,448
106				Less: Adjusted Revenue		<u>\$5,199,378</u>
107	* Revised for no "off-peak" time and 60 min kW			Adjustment		<u>\$548,069</u>
108						
109	<u>Procter & Gamble</u>					
110	Summer Coin kW	57,042.0	\$15.166	\$865,099		\$0
111	Summer Coin kW*	56,783.4			\$16.648	\$945,330
112	Winter Coin kW	104,217.0	\$9.111	\$949,521		\$0
113	Winter Coin kW*	106,127.5			\$11.122	\$1,180,350
114	Non-Coin kW	176,826.0	\$1.740	\$307,677	\$1.740	\$307,677
115	All kWh	115,113,600	\$0.01646	<u>\$1,894,770</u>	\$0.01731	<u>\$1,992,616</u>
116	Total			\$4,017,067		\$4,425,973
117				Less: Adjusted Revenue		<u>\$4,017,067</u>
118	* Revised for no "off-peak" time and 60 min kW			Adjustment		<u>\$408,906</u>
119						
120	<u>M & W Packaging</u>					
121	Summer Coin kW	13,788.0	\$14.520	\$200,202		\$0
122	Summer Coin kW*	13,725.5			\$15.999	\$219,594
123	Winter Coin kW	24,079.0	\$8.722	\$210,017		\$0
124	Winter Coin kW*	24,520.4			\$10.740	\$263,349
125	Non-Coin kW	43,702.0	\$2.630	\$114,936	\$2.630	\$114,936
126	All kWh	25,799,569	\$0.01576	<u>\$406,601</u>	\$0.01661	<u>\$428,531</u>
127	Total			\$931,756		\$1,026,410
128	* Revised for no "off-peak" time and 60 min kW			Less: Adjusted Revenue		<u>\$931,756</u>
129				Adjustment		<u>\$94,654</u>
130						
131	<u>Chemical Lime</u>					
132	Summer Coin kW	13,634.0	\$15.166	\$206,773		\$0
133	Summer Coin kW*	13,572.2			\$16.648	\$225,950
134	Winter Coin kW	29,187.0	\$9.111	\$265,923		\$0
135	Winter Coin kW*	29,722.1			\$11.122	\$330,569
136	Non-Coin kW	60,031.0	\$3.930	\$235,922	\$3.930	\$235,922
137	All kWh	35,302,952	\$0.01646	<u>\$581,087</u>	\$0.01731	<u>\$611,094</u>
138	Total			\$1,289,704		\$1,403,534
139	* Revised for no "off-peak" time and 60 min kW			Less: Adjusted Revenue		<u>\$1,289,704</u>
140				Adjustment		<u>\$113,830</u>
141						
142						
143						
144						
145						
146						
147						
148						

Line No.	Block	Block Amount	Existing Rate	Adjusted Revenue	Proposed Rate	Proposed Revenue
		(Sec E wrkprs)				
149	<u>Procter & Gamble Bulk</u>					
150	Distribution kW	358,155.0	\$1.250	\$447,694	\$1.250	\$447,694
151	Sum Non-Coin kW	124,563.0	\$8.250	\$1,027,645	\$8.250	\$1,027,645
152	Win Non-Coin kW	214,106.0	\$5.500	\$1,177,583	\$5.500	\$1,177,583
153	Summer kWh	61,425,904	\$0.01500	<u>\$921,389</u>	\$0.01500	<u>\$921,389</u>
154	Winter kWh	107,283,974	\$0.01250	<u>\$1,341,050</u>	\$0.01250	<u>\$1,341,050</u>
155	Total			\$4,915,360		\$4,915,360
156				Less: Adjusted Revenue		<u>\$4,915,360</u>
157				Adjustment		\$0
158						
159				Total Contract Revenue		\$17,518,725
160				Less: Adjusted Revenue		<u>\$16,353,266</u>
161				Adjustment		\$1,165,459
162						
163						
164				Total System Proposed Revenue		\$53,787,819
165				Less: System Adjusted Revenue		<u>\$47,239,015</u>
166				Adjustment		\$6,548,804

Section D

Cost of Service

Citizens Electric Corporation

Summary of Cost of Service

Line No.	Account	Residential /Religious	General Non-Demand	General - Demand to Non-Dem to Lrg Pwr		Total General Demand	Outdoor Lighting	Street Lighting	Contracts	Total
1										
2	Existing Rates:									
3	Revenue-Sales	\$17,419,903	\$2,030,839	\$2,248,420	\$8,783,398	\$11,031,818	\$345,336	\$57,854	\$16,353,265	\$47,239,015
4	Revenue-Other (1)	<u>\$82,298</u>	<u>\$7,381</u>	<u>\$1,242</u>	<u>\$398</u>	<u>\$1,640</u>	<u>\$0</u>	<u>\$8</u>	<u>\$19</u>	<u>\$91,346</u>
5	Total Revenue	\$17,502,201	\$2,038,220	\$2,249,662	\$8,783,795	\$11,033,458	\$345,336	\$57,862	\$16,353,284	\$47,330,361
6										
7	Expenses	<u>\$18,730,535</u>	<u>\$1,924,325</u>	<u>\$2,329,392</u>	<u>\$9,514,231</u>	<u>\$11,843,623</u>	<u>\$264,361</u>	<u>\$81,084</u>	<u>\$16,687,790</u>	\$49,531,718
8										
9	Operating Margin	(\$1,228,333)	\$113,895	(\$79,730)	(\$730,436)	(\$810,165)	\$80,975	(\$23,222)	(\$334,506)	(\$2,201,357)
10										
11	Rate Base	\$32,836,121	\$3,382,244	\$3,131,963	\$10,418,851	\$13,550,814	\$839,602	\$408,098	\$6,943,104	\$57,959,983
12										
13	Rate of Return	-3.7%	3.4%	-2.5%	-7.0%	-6.0%	9.6%	-5.7%	-4.8%	-3.8%
14										
15										
16	Proposed Rates:									
17	Revenue-Sales	\$20,689,367	\$2,287,516	\$2,603,739	\$10,231,412	\$12,835,151	\$376,021	\$81,039	\$17,518,725	\$53,787,819
18	Revenue-Other (1)	<u>\$82,298</u>	<u>\$7,381</u>	<u>\$1,242</u>	<u>\$398</u>	<u>\$1,640</u>	<u>\$0</u>	<u>\$8</u>	<u>\$19</u>	<u>\$91,346</u>
19	Total Revenue	\$20,771,665	\$2,294,897	\$2,604,981	\$10,231,810	\$12,836,791	\$376,021	\$81,046	\$17,518,744	\$53,879,165
20										
21	Expenses	<u>\$18,730,535</u>	<u>\$1,924,325</u>	<u>\$2,329,392</u>	<u>\$9,514,231</u>	<u>\$11,843,623</u>	<u>\$264,361</u>	<u>\$81,084</u>	<u>\$16,687,790</u>	\$49,531,718
22										
23	Operating Margin	\$2,041,131	\$370,572	\$275,589	\$717,579	\$993,168	\$111,660	(\$38)	\$830,954	\$4,347,447
24										
25	Rate Base	\$32,836,121	\$3,382,244	\$3,131,963	\$10,418,851	\$13,550,814	\$839,602	\$408,098	\$6,943,104	\$57,959,983
26										
27	Rate of Return	6.2%	11.0%	8.8%	6.9%	7.3%	13.3%	0.0%	12.0%	7.5%
28										
29										
30	Rate Change	\$3,269,464	\$256,677	\$355,320	\$1,448,015	\$1,803,333	\$30,685	\$23,185	\$1,165,460	\$6,548,804
31	Percent Change	18.8%	12.6%	15.8%	16.5%	16.3%	8.9%	40.1%	7.1%	13.9%
32										
33	(1) Revenue-Other allocated based on number of customers:									
34		21,931	1,967	331	106	437	0	2	5	24,342

Citizens Electric Corporation

Allocation of Expenses (Net of Contracts) by Rate

Line No.	Rate	Adjusted Revenue	Adjusted mWh	Wholesale Demand	Peak Coincident	Expenses					Total
		-Sales (C-3-1)	Purch (2)	Allocation (D-15)	Demand (D-14)	Taxes- Other (1)	Customer Related (D-4)	Wholesale Energy (2)	Power Demand (3)	Investment Demand (4)	
1											
2							(D-10) Ltng				
3	Residential / Religious	\$17,419,903	280,101	53.760%	68,231	\$30,919	\$3,456,022	\$4,688,895	\$7,038,605	\$3,516,093	\$18,730,535
4											
5	General Non-Demand	\$2,030,839	29,476	5.620%	7,023	\$3,605	\$329,545	\$493,421	\$735,848	\$361,907	\$1,924,325
6											
7	General Demand:										
8	< 100 kW	\$1,844,611	35,182	6.440%	7,810	\$3,274	\$58,935	\$588,949	\$843,123	\$402,484	\$1,896,766
9	> 100 kW	\$5,076,801	103,927	18.965%	22,123	\$9,011	\$41,468	\$1,739,740	\$2,483,046	\$1,140,063	\$5,413,328
10	> 2,000 kW	\$3,706,597	95,176	13.208%	14,861	\$6,579	\$6,016	\$1,593,243	\$1,729,275	\$765,791	\$4,100,903
11	Optional	<u>\$403,809</u>	<u>6,378</u>	<u>1.560%</u>	<u>1,931</u>	<u>\$717</u>	<u>\$21,373</u>	<u>\$106,771</u>	<u>\$204,240</u>	<u>\$99,526</u>	<u>\$432,626</u>
12	Total Gen Demand	\$11,031,817	240,663	40.173%	46,726	\$19,581	\$127,792	\$4,028,702	\$5,259,684	\$2,407,864	\$11,843,623
13											
14											
15	Sub Total	\$30,482,559	550,240	99.553%	121,980	\$54,104	\$3,913,359	\$9,211,018	\$13,034,137	\$6,285,864	\$32,498,483
16											
17	Outdoor Lighting	\$345,336	2,978	0.350%	810	\$613	\$126,289	\$49,857	\$45,870	\$41,731	\$264,361
18											
19	Street Lighting	<u>\$57,854</u>	<u>1,161</u>	<u>0.096%</u>	<u>216</u>	<u>\$103</u>	<u>\$37,800</u>	<u>\$19,430</u>	<u>\$12,626</u>	<u>\$11,126</u>	<u>\$81,084</u>
20											
21	Total	\$30,885,749	554,379	100.000%	123,006	\$54,820	\$4,077,448	\$9,280,306	\$13,092,633	\$6,338,721	\$32,843,928
22								(5)	(5)		
23											
24											

(1) Taxes - Other (PSC assessment) based on Rev-Sales

(2) Energy costs allocated based on adjusted kWh purchased (workpaper "Adj kWh pur by rate")

(3) Wholesale demand costs allocated based on wholesale demand allocation

(4) Investment demand costs allocated based on peak coincident demand

(5) Energy and Wholesale Demand Total (F-1, D-12):

	Energy	Demand
31	Total (Net P&G Bulk)	\$14,729,111
32	- Miss Lime	\$2,469,449
33	- P & G	\$1,946,272
34	- M & W	\$436,204
35	- Chem Lime	<u>\$596,881</u>
36	Net System	<u>\$9,280,306</u>
		\$13,092,633

Citizens Electric Corporation

Allocation of Rate Base (Net of Contracts) by Rate

Line No.	Rate	Peak Coin. kW (D-14)	Rate Base		Total
			Customer Related (D-6)	Demand Related (1)	
1					
2	Residential / Religious	68,231	\$14,356,551	\$18,479,570	\$32,836,121
3					
4	General Non-Demand	7,023	\$1,480,166	\$1,902,078	\$3,382,244
5					
6	<u>General Demand:</u>				
7	< 100 kW	7,810	\$369,277	\$2,115,341	\$2,484,618
8	> 100 kW	22,123	\$313,814	\$5,991,842	\$6,305,655
9	> 2,000 kW	14,861	\$88,421	\$4,024,774	\$4,113,195
10	Optional	<u>1,931</u>	<u>\$124,267</u>	<u>\$523,078</u>	<u>\$647,345</u>
11	Total Gen Demand	46,726	\$895,779	\$12,655,035	\$13,550,814
12					
13	Outdoor Lighting (2)	810	\$620,273	\$219,329	\$839,602
14					
15	Street Lighting (2)	<u>216</u>	<u>\$349,623</u>	<u>\$58,474</u>	<u>\$408,098</u>
16					
17	Total	123,006	\$17,702,393	\$33,314,486	\$51,016,879
18					
19					
20					
21	(1) Demand-related rate base allocated based on Peak kW by Rate Class (D-14)				
22					
23	(2) Customer Related Lighting Plant per D-10				

Citizens Electric Corporation

Allocation of Customer Expense by Rate Class

Line No.	Account	Allocated to Customer Expense (D-5)	Allocation Factor (D-9)	Single Phase	Three Phase	Lrg Pwr > 100 kW	Lrg Pwr > 2000 kW
1							
2	Distribution:						
3	Meters	\$184,273	4	\$161,584	\$14,314	\$7,893	\$483
4	Transformers	\$53,807	3	\$45,889	\$4,604	\$2,280	\$1,034
5	Other	<u>\$1,147,395</u>	2	<u>\$1,107,568</u>	<u>\$32,996</u>	<u>\$6,573</u>	<u>\$258</u>
6	Total	\$1,385,475		\$1,315,041	\$51,913	\$16,747	\$1,774
7							
8	Customer Accounts:						
9	Meter Reading	\$362,831	5	\$352,083	\$7,601	\$3,028	\$119
10	Other	\$663,846	1	\$646,987	\$13,967	\$2,783	\$109
11							
12	Cust Serv & Info, Sales	<u>\$208,600</u>	1	<u>\$203,302</u>	<u>\$4,389</u>	<u>\$874</u>	<u>\$34</u>
13							
14	Sub Total	\$2,620,752		\$2,517,413	\$77,870	\$23,432	\$2,036
15							
16	Admin & General	\$632,468	7	\$607,529	\$18,792	\$5,655	\$491
17							
18	Depreciation						
19	Distribution	\$610,785	6	\$566,733	\$29,369	\$11,455	\$3,228
20	General	<u>\$49,355</u>	6	<u>\$45,795</u>	<u>\$2,373</u>	<u>\$926</u>	<u>\$261</u>
21	Total	\$660,139		\$612,528	\$31,742	\$12,381	\$3,488
22							
23	Total Dist. Customer Exp.	\$3,913,359		\$3,737,471	\$128,404	\$41,468	\$6,016
24							
25	Lighting (D-10)	<u>\$164,089</u>					
26							
27	Total	\$4,077,448					
28							
29							
30							
31		Allocation to Rate Class:					
32		<u>Rate:</u>	<u>No. Cons.</u>				
33		Residential	21,931	\$3,456,022			
34		Gen Non Dem	1,757	\$276,879			
35		Gen Dem Opt	<u>29</u>	<u>\$4,570</u>			
36			23,717	\$3,737,471			
37							
38		<u>Rate:</u>	<u>No. Cons.</u>				
39		Gen Non Dem	210		\$52,666		
40		Demand <100	235		\$58,935		
41		Gen Dem Opt	<u>67</u>		<u>\$16,803</u>		
42			512		\$128,404		

Citizens Electric Corporation

Allocation of Expense Accounts to Customer Component

Line No.	Expense Account	Adjusted Expense (C-5)	Allocated to Contracts (D-11)	Adj. Expense (net Contracts)	Allocation Factor	Customer Allocated Expense
1						
2	Transmission	\$588,038	\$206,521	\$381,517	0.00%	\$0
3						
4	Distribution:					
5	Station	\$255,002	\$113,759	\$141,243	0.00%	\$0
6	Overhead Lines	\$2,418,814	\$93,639	\$2,325,175	37.32% (1)	\$867,642
7	Undergrd Lines	\$116,944	\$10,921	\$106,023	34.15% (2)	\$36,206
8	Transformers	\$92,381	\$182	\$92,199	58.36% (3)	\$53,807
9	Meters	\$194,629	\$10,356	\$184,273	100.00%	\$184,273
10	Lighting	\$72,840	\$5,036	\$67,804	0.00%	\$0
11	Customer Install.	\$149,841	\$0	\$149,841	100.00%	\$149,841
12	Misc.	<u>\$390,439</u>	<u>\$0</u>	<u>\$390,439</u>	0.00%	<u>\$0</u>
13	Sub Total	\$3,690,890	\$233,892	\$3,456,998		\$1,291,769
14	Superv & Eng.	<u>\$250,772</u>	<u>\$0</u>	<u>\$250,772</u>	37.37% (4)	<u>\$93,705</u>
15	Total	\$3,941,662	\$233,892	\$3,707,770		\$1,385,475
16						
17	Customer Accounts:					
18	Meter Reading	\$382,109	\$19,278	\$362,831	100.00%	\$362,831
19	Records & Collect.	\$680,239	\$16,393	\$663,846	100.00%	\$663,846
20	Uncollectibles	<u>\$31,728</u>	<u>\$0</u>	<u>\$31,728</u>	0.00%	<u>\$0</u>
21	Total	\$1,094,076	\$35,671	\$1,058,405		\$1,026,677
22						
23	Cust Serv Info & Sales	<u>\$208,600</u>	<u>\$0</u>	<u>\$208,600</u>	100.00%	<u>\$208,600</u>
24						
25	Total before Admin & Gen	\$5,832,376	\$476,085	\$5,356,291		\$2,620,752
26						
27	Administrative and General	\$1,436,871	\$144,233	\$1,292,638	48.93% (5)	\$632,468
28						
29	Depreciation:					
30	Transmission	\$530,404	\$140,100	\$390,304	0.00%	\$0
31	Distribution	\$1,570,395	\$109,440	\$1,460,955	41.81% (6)	\$610,785
32	General	<u>\$170,964</u>	<u>\$20,483</u>	<u>\$150,481</u>	32.80% (7)	<u>\$49,355</u>
33	Total	\$2,271,763	\$270,024	\$2,001,739		\$660,139
34						
35	Taxes-Other	<u>\$83,846</u>	<u>\$29,026</u>	<u>\$54,820</u>	0.00%	<u>\$0</u>
36						
37	Total Expense less Power	\$9,624,856	\$919,367	\$8,705,489		\$3,913,359

Notes:

- (1) Based on Poles, Towers, Fixtures and Overhead Lines Plant Allocation (D-7)
- (2) Based on Underground Cond & Devices Plant Allocation (D-7)
- (3) Based on Line Transformer Plant Allocation (D-7)
- (4) Based on Distribution Expenses Sub Total (Line 13)
- (5) Based on Expenses before Gen & Admin (Line 25)
- (6) Based on Total Distribution Plant Allocation (D-7)
- (7) Based on General Plant Allocation (D-7)

Citizens Electric Corporation

Allocation of Customer-Related Rate Base by Class

Line No.	Customer-Related Plant	Allocated to Customer Plant (D-7)	Allocation Factor (D-9)	Single Phase	Three Phase	Lrg Power > 100 kW	Lrg Power > 2000 kW
1							
2	Total Poles and OH Cond.	\$7,223,647	2	\$6,972,908	\$207,732	\$41,384	\$1,623
3							
4	Underground Cond & Dev.	\$588,427	2	\$568,003	\$16,922	\$3,371	\$132
5							
6	Line Transformers	\$3,876,046	3	\$3,305,688	\$331,627	\$164,262	\$74,469
7							
8	Services	\$2,050,571	2	\$1,979,394	\$58,969	\$11,748	\$461
9							
10	Meters	\$1,532,506	4	\$1,343,809	\$119,040	\$65,642	\$4,015
11							
12	Total Distribution	\$15,271,197		\$14,169,802	\$734,289	\$286,407	\$80,699
13							
14	General Plant	\$1,145,419	Dist	\$1,062,809	\$55,075	\$21,482	\$6,053
15	Materials and Supplies	\$286,543	Dist	\$265,877	\$13,778	\$5,374	\$1,514
16	Prepayments	\$26,231	Dist	\$24,339	\$1,261	\$492	\$139
17	Organization	<u>\$3,106</u>	Dist	<u>\$2,882</u>	<u>\$149</u>	<u>\$58</u>	<u>\$16</u>
18							
19	Sub Total	\$16,732,496		\$15,525,709	\$804,553	\$313,814	\$88,421
20							
21	Lighting (D-10)	<u>\$969,897</u>					
22							
23	Total	\$17,702,393					
24							
25							
26							
27	Allocation to Rate Class:						
28	<u>Rate:</u>	<u>No. Cons.</u>					
29	Residential	21,931		\$14,356,551			
30	Gen Non Dem	1,757		\$1,150,174			
31	Gen Dem Opt	<u>29</u>		<u>\$18,984</u>			
32		23,717		\$15,525,709			
33							
34	<u>Rate:</u>	<u>No. Cons.</u>					
35	Gen Non Dem	210			\$329,992		
36	Demand <100	235			\$369,277		
37	Gen Dem Opt	<u>67</u>			<u>\$105,283</u>		
38		512			\$804,553		