

Citizens Electric Corporation

ALLOCATION OF CUSTOMER-RELATED PLANT ACCOUNTS

Line No.	Account	Adjusted Net Plant (B-2)	Allocated to Contracts (D-13)	Adj. Plant net of Contracts	Allocation Factor (1)	Customer-Related Plant
1						
2	Transmission	\$13,635,399	\$3,601,632	\$10,033,767	0.00%	\$0
3						
4	<u>Distribution (2):</u>					
5	Station Equip	\$7,021,960	\$2,685,991	\$4,335,969	0.00%	\$0
6						
7	Poles, Towers, Fixtures	\$10,266,571		\$10,266,571	34.15%	\$3,505,952
8						
9	Overhead Cond. & Devices: <i>per Aug '01 CPR</i>					
10	Primary Cond.	\$5,129,973		\$5,129,973	34.15%	\$1,751,845
11	Grounds	\$951,774		\$951,774	34.15%	\$325,023
12	Insulator Strings	\$1,019,545		\$1,019,545	34.15%	\$348,167
13	Cutouts & Arrestors	\$225,841		\$225,841	34.15%	\$77,123
14	Secondary Cond.	\$1,215,537		\$1,215,537	100.00%	\$1,215,537
15	Other	<u>\$549,250</u>		<u>\$549,250</u>	0.00%	<u>\$0</u>
16						
17	Total Poles and OH Cond.	\$19,358,491	\$0	\$19,358,491		\$7,223,647
18						
19	Underground Conduit	\$293,178		\$293,178	34.15%	\$100,118
20						
21	Undrgrnd Cond. & Dev.	\$1,429,929		\$1,429,929	34.15%	\$488,309
22						
23	Line Transformers: <i>per Aug '01 CPR</i>					
24	Cutouts & Arrestors	\$210,933		\$210,933	100.00%	\$210,933
25	Transformers	\$5,836,719	\$3,635	\$5,833,084	(D-9)	\$3,665,113
26	Other	<u>\$607,092</u>	<u>\$9,454</u>	<u>\$597,638</u>	0.00%	<u>\$0</u>
27	Total Line Transformers	\$6,654,744	\$13,089	\$6,641,655		\$3,876,046
28						
29	Services	\$2,050,571		\$2,050,571	100.00%	\$2,050,571
30						
31	Meters	\$1,569,712	\$37,206	\$1,532,506	100.00%	\$1,532,506
32						
33	Install Cons. Prem. Sec Lts	\$566,208		\$566,208	0.00%	\$0
34						
35	Street Lighting	<u>\$319,149</u>		<u>\$319,149</u>	0.00%	<u>\$0</u>
36						
37	Total Distribution	\$39,263,942	\$2,736,286	\$36,527,656	41.81%	\$15,271,197
38						
39	Total Transm and Distrib	\$52,899,341	\$6,337,919	\$46,561,422		\$15,271,197
40						
41	General Plant	\$3,967,725	\$475,377	\$3,492,348	32.80%	\$1,145,419
42	Materials and Supplies	\$992,583	\$118,922	\$873,661	32.80%	\$286,543
43	Prepayments	\$90,865	\$10,887	\$79,978	32.80%	\$26,231
44	Organization	<u>\$9,469</u>	<u>\$0</u>	<u>\$9,469</u>	32.80%	<u>\$3,106</u>
45	Total	\$57,959,983	\$6,943,104	\$51,016,879		\$16,732,496
46					% Customer	28.87%
47						
48	(1)	34.15% = Ratio of OH Transf to Poles (17,161 OH transf / 50,253 Poles) (CPR)				
49		32.80% = Ratio of Transm & Distribution Plant allocated to Customer				
50	(2)	73.77526% Percent of Net Distribution Plant to Gross Plant				
51		[((\$39,263,943 - \$202,885) / (\$53,148,895 - \$202,885))] Ref: B-2				

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**ALLOCATION OF LINE TRANSFORMER PLANT
(Based on August 31, 2001 Plant Ledger)**

Line No.	Rate	Unit Size	Net Plant (1)	August '01 No. of Consumers	Customer- Related Plant
1					
2	<u>Single Phase</u>				
3	Residential / Religious	1 - 10 kVA	\$204.15	21,931 (2)	\$2,890,407
4	General Non-Demand	1 - 10 kVA	\$204.15	1,757 (2)	\$231,565
5	General Demand - Optional	1 - 10 kVA	\$204.15	29 (2)	\$3,822
6				23,717	\$3,125,794
7					
8	<u>Three Phase</u>				
9	General Non-Demand	3 - 10 kVA	\$612.46	210	\$128,617
10	Gen Demand <100 kW	3 - 10 kVA	\$612.46	235	\$143,928
11	Gen Demand Optional	3 - 10 kVA	\$612.46	67	\$41,035
12	Total			512	\$313,580
13					
14	<u>Large Power > 100 kW</u>				
15	Gen Demand > 100 kW	3 - 50 kVA	\$1,522.77	102	\$155,323
16					
17	<u>Large Power > 2,000 kW</u>				
18	Gen Demand > 2,000 kW	2 - 1500 kVA	\$17,604.00	4	\$70,416
19					
20	Total			24,335	\$3,665,113
21					
22					
23					
24	(1) Net Plant as percent of gross plant is 73.77526% (Ref: B-2)				
25	transformer costs per workpaper "transformer tabulation"				
26	(2) Number of single phase consumers reduced to give effect for shared transformers				
27		No. of	No. of		
28		Consumers	Transformers		
29	Total	24,335	17,161	(Aug '01 CPR)	
30	<u>Less 3 phase Customers:</u>				
31	Non-Demand - 3 phase	210	630		
32	<u>General Demand:</u>				
33	Under 100 kW	235	705		
34	100 kW and Over	102	306		
35	Over 2,000 kW	4	8		
36	Optional-3 Phase	67	201		
37					
38	Single Phase	23,717	15,311		
39	Shared Transformer %	64.56%			

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Allocation Factors

Line No.	Allocation Basis	Single Phase	Three Phase	Lrg Power > 100 kW	Lrg Power > 2000 kW	Total
1						
2	1. Allocation factor based on August '01 number of consumers: (D-8)					
3	Customers	23,717	512	102	4	24,335
4	Percent	97.4604%	2.1040%	0.4191%	0.0164%	100.0000%
5						
6	2. Allocation factor based on weighted cost for single phase and three phase construction: (3 phase construction 38% greater than 1 phase) (per CWP)					
7						
8	Customers	23,717	512	102	4	24,335
9	Weighing factor	<u>1.00</u>	<u>1.38</u>	<u>1.38</u>	<u>1.38</u>	
10	Weighted cust.	23,717	707	141	6	24,570
11	Percent	96.5289%	2.8757%	0.5729%	0.0225%	100.0000%
12						
13	3. Allocation factor weighted for transformer allocation (D-8):					
14	Transf. Plant	\$3,125,794	\$313,580	\$155,323	\$70,416	\$3,665,113
15	Percent	85.2851%	8.5558%	4.2379%	1.9213%	100.0000%
16						
17	4. Allocation factor based on weighted meter costs (worksheet "ave meter cost"):					
18	Customers	23,717	512	102	4	24,335
19	Weighing factor	<u>1.0</u>	<u>4.1</u>	<u>11.4</u>	<u>17.7</u>	
20	Weighted cust.	23,717	2,101	1,159	71	27,047
21	Percent	87.6870%	7.7677%	4.2833%	0.2620%	100.0000%
22						
23	5. Allocation factor based on weighted meter reading costs:					
24	Customers	23,717	512	102	4	24,335
25	Weighing factor	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	
26	Weighted cust.	23,717	512	204	8	24,441
27	Percent	97.0378%	2.0948%	0.8347%	0.0327%	100.0000%
28						
29	6. Allocation factor based on total Distribution Plant (Customer) (D-6)					
30	Allocated Plant	\$15,525,709	\$804,553	\$313,814	\$88,421	\$16,732,496
31	Percent	92.7878%	4.8083%	1.8755%	0.5284%	100.0000%
32						
33	7. Allocation factor based on Operating expense before Gen & Admin: (D-4)					
34	Allocated Exp	\$2,517,413	\$77,870	\$23,432	\$2,036	\$2,620,752
35	Percent	96.0569%	2.9713%	0.8941%	0.0777%	100.0000%

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Allocation of Customer Rate Base and Expenses to Lighting

Line	No.	Net Plant Accounts Allocated to Lighting	Amount
1			
2	371.0	Install Cons. Premises	\$566,208
3	373.0	Street Lighting	\$319,149
4		Total Distribution	\$885,357
5		General Plant	\$66,406 (1)
6		Materials	\$16,613 (1)
7		Prepayments	\$1,521 (1)
8		Total Net Customer Plant	\$969,897
9			
10		Allocation of Customer Cost	
11			
12		<u>Customer Cost</u>	<u>Expense Amount</u>
13			
14		Security Lighting	\$61,366
15		Street Lighting (less allocated property	\$6,438
16		tax penalty to contracts)	
17		Total Lighting	\$67,804
18		Supv & Eng - Operation	\$4,919 (2)
19		Total Distribution	\$72,723
20		Administration & General	\$17,550 (3)
21		Depreciation-Sec Ltg.	\$45,128 (C-4)
22		Depreciation-Street Ltg	\$25,437 (C-4)
23		Depreciation-General	\$3,251 (4)
24		Total Customer Cost	\$164,089
25			
26			
27	(1)	Based on Transm. & Dist. Plant Allocation	
28		(\$885,357 Lighting / \$46,561,422 Total) (D-7) =	1.9015%
29			
30	(2)	Based on Distribution Expense Subtotal (Net of Supv & Eng)	
31		(\$67,804 Lighting / \$3,456,998) (D-5) =	1.9614%
32			
33	(3)	Based on Expense Allocation Before Admin. & General (excl. whls power)	
34		(\$72,723 Lighting / \$5,356,291) Total before Admin & Gen =	
35		(D-5) =	1.3577%
36			
37	(4)	Based on General Plant Allocation to Net General Plant	
38		(\$66,406 Lghtg / \$3,492,348 Net Gen Plant)(D-7)	1.9015%
39			
40		<u>Allocated to Rate Class:</u>	<u>Cust Plant</u> <u>Cust Exp.</u>
41		Security Lighting	\$620,273 \$126,289
42		Street Lighting	\$349,623 \$37,800
43		Total	\$969,897 \$164,089

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Allocation of Pro Forma Expenses to Contract Rates

Line No.	Net Plant Account	Mississippi Lime	Procter & Gamble	M & W Packaging	Chemical Lime	P & G Bulk	Contract Total	System Total
1	Wholesale Power	\$5,234,859	\$4,022,766	\$925,814	\$1,140,560	\$4,444,423	\$15,768,423	\$39,906,862
2								
3	<u>Transmission:</u>							
4	Direct (1)	\$15,773	\$0	\$0	\$0	\$0	\$15,773	\$15,773
5	Propty Tax Pnlty	\$15,785	\$12,687	\$2,844	\$3,891	\$18,595	\$53,802	\$53,802
6	Other (2)	\$63,399	\$47,796	\$11,638	\$14,113	\$0	\$136,946	\$518,463
7	Total Transm	\$94,957	\$60,484	\$14,482	\$18,004	\$18,595	\$206,521	\$588,038
8								
9	<u>Distribution:</u>							
10	<u>Substation:</u>							
11	Propty Tax Pnlty	\$7,706	\$6,193	\$1,388	\$1,899	\$9,077	\$26,263	\$26,263
12	Other (3)	\$23,471	\$17,695	\$4,309	\$5,225	\$36,796	\$87,495	\$228,739
13	Total Substation	\$31,177	\$23,888	\$5,697	\$7,124	\$45,873	\$113,759	\$255,002
14								
15	OH Lines Prp Tax	\$27,474	\$22,082	\$4,949	\$6,772	\$32,363	\$93,639	
16								
17	UG Lines Prp Tax	\$3,204	\$2,575	\$577	\$790	\$3,774	\$10,921	
18								
19	Transformers (4)	\$143	\$6	\$2	\$0	\$31	\$182	\$92,381
20								
21	<u>Meters:</u>							
22	Propty Tax Pnlty	\$1,726	\$1,387	\$311	\$425	\$2,033	\$5,882	\$5,882
23	Other (5)	\$1,394	\$1,008	\$391	\$330	\$1,351	\$4,474	\$188,747
24	Total Meters	\$3,120	\$2,395	\$702	\$756	\$3,383	\$10,356	\$194,629
25								
26	Sec Ltg Prop Tax	\$3,044	\$893	\$718	\$161	\$220	\$5,036	
27								
28	Total Distribution	\$68,162	\$51,840	\$12,644	\$15,603	\$85,645	\$233,892	
29								
30	<u>Consumer Accts:</u>							
31	Propty Tax Pnlty	\$428	\$344	\$77	\$106	\$505	\$1,460	
32	Meter Reading	\$4,038	\$3,810	\$3,810	\$3,810	\$3,810	\$19,278	
33	Rec & Collect	\$3,893	\$2,760	\$2,760	\$2,760	\$2,760	\$14,933	
34	Total Cons Accts	\$8,359	\$6,914	\$6,647	\$6,676	\$7,075	\$35,671	
35								
36	Total before A&G	\$171,478	\$119,238	\$33,773	\$40,282	\$111,314	\$476,085	\$5,832,376
37	(excl. power)							
38	<u>Admin & General:</u>							
39	Propty Tax Pnlty	\$398	\$320	\$72	\$98	\$469	\$1,357	\$1,357
40	Annual COS	\$3,279	\$2,269	\$1,797	\$0	\$5,394	\$12,739	\$12,739
41	Admin Sal. (6)	\$5,857	\$4,501	\$1,036	\$1,276	\$4,973	\$17,643	\$44,651
42	Other (7)	\$40,518	\$28,175	\$7,980	\$9,518	\$26,302	\$112,493	\$1,378,124
43	Total Adm & Gen	\$50,053	\$35,265	\$10,885	\$10,892	\$37,138	\$144,233	\$1,436,871

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Allocation of Pro Forma Expenses to Contract Rates

Line No.	Net Plant Account	Mississippi Lime	Procter & Gamble	M & W Packaging	Chemical Lime	P & G Bulk	Contract Total	System Total
44	<u>Depreciation:</u>							
45	Transm. (2)	\$64,859	\$48,897	\$11,906	\$14,438	\$0	\$140,100	\$530,404
46	Distribution (8)	\$29,695	\$22,080	\$5,425	\$6,525	\$45,716	\$109,440	\$1,570,395
47	General (9)	<u>\$7,788</u>	<u>\$5,847</u>	<u>\$1,428</u>	<u>\$1,727</u>	<u>\$3,694</u>	<u>\$20,483</u>	<u>\$170,964</u>
48	Total Deprec.	\$102,342	\$76,823	\$18,758	\$22,690	\$49,410	\$270,024	\$2,271,763
49								
50	Taxes (PSC) (10)	\$9,229	\$7,130	\$1,654	\$2,289	\$8,724	\$29,026	\$83,846
51								
52	Total Op. Exp	\$5,567,961	\$4,261,222	\$990,884	\$1,216,714	\$4,651,010	\$16,687,790	\$49,531,718
53								
54								
55								
56								
57	<u>References:</u>							
58	(1) 2000 Transmission line insulator cleaning allocated directly to Mississippi Lime							
59	(2) <u>Allocated per Peak Coincident Demand by Rate Class (D-14)</u>							
60	Peak kW	20,441	15,410	3,752	4,550	0		167,159
61	% of Total	12.23%	9.22%	2.24%	2.72%	0.00%		
62	(3) <u>Allocated per Peak Coincident Demand by Rate Class with P&G Bulk (D-14)</u>							
63	Peak kW	20,441	15,410	3,752	4,550	32,045		199,204
64	% of Total	10.26%	7.74%	1.88%	2.28%	16.09%		
65	(4) <u>Allocated per Contract Transformer Plant Allocation (D-13)</u>							
66	Transf Plant	\$10,318	\$458	\$114	\$0	\$2,199	\$13,089	\$6,654,744
67	% of Total	0.16%	0.01%	0.00%	0.00%	0.03%		
68	(5) <u>Allocated per Contract Meter Plant Allocation (D-13)</u>							
69	Meter Plant	\$11,594	\$8,382	\$3,251	\$2,747	\$11,232	\$37,206	\$1,569,712
70	% of Total	0.74%	0.53%	0.21%	0.18%	0.72%		
71	(6) <u>10% of 2000 Admin Salaries of \$446,510 are allocated based on Wholesale Power Costs (D-12)</u>							
72	Whls Power	\$5,234,859	\$4,022,766	\$925,814	\$1,140,560	\$4,444,423	\$15,768,423	\$39,906,862
73	% of Total	13.12%	10.08%	2.32%	2.86%	11.14%	39.51%	
74	(7) <u>Allocated per Expenses before A&G (excl power) (above)</u>							
75	Exp. before A&G	\$171,478	\$119,238	\$33,773	\$40,282	\$111,314	\$476,085	\$5,832,376
76	% of Total	2.94%	2.04%	0.58%	0.69%	1.91%		
77	(8) <u>Allocated per Total Distribution Plant Allocation (D-13)</u>							
78	Total Dist Plant	\$742,446	\$552,047	\$135,632	\$163,140	\$1,143,021	\$2,736,286	\$39,263,942
79	% of Total	1.89%	1.41%	0.35%	0.42%	2.91%		
80	(9) <u>Allocated per General Plant Allocation (D-13)</u>							
81	Total General Plt	\$180,749	\$135,690	\$33,130	\$40,076	\$85,733	\$475,377	\$3,967,725
82	% of Total	4.56%	3.42%	0.83%	1.01%	2.16%		
83	(10) <u>Allocated per adjusted Revenue from Sales (C-3-1)</u>							
84	Adj Revenue	\$5,199,378	\$4,017,067	\$931,756	\$1,289,704	\$4,915,360	\$16,353,265	\$47,239,015
85	% of Total	11.01%	8.50%	1.97%	2.73%	10.41%		

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Allocation of Pro Forma Wholesale Power Expenses to Contract Rates

Line No.	Rate	Mississippi Lime	Procter & Gamble	M & W Packaging	Chemical Lime	P & G Bulk (Direct F-3)	System Total Net of P&G Bulk
1							
2	<u>Allocated Wholesale Demand Charges to Contracts</u>						
3							
4	Summer \$	\$1,070,337	\$860,268	\$207,941	\$205,619		
5	Winter \$	<u>\$1,454,473</u>	<u>\$1,037,587</u>	<u>\$239,731</u>	<u>\$290,587</u>		
6	Demand \$	\$2,524,810	\$1,897,855	\$447,672	\$496,205	\$2,181,985	
7	Customer \$	\$163	\$121	\$28	\$32	\$0	\$1,200
8	Transm \$	<u>\$240,437</u>	<u>\$178,518</u>	<u>\$41,910</u>	<u>\$47,442</u>	<u>\$0</u>	\$1,765,501
9	Total Allocated	\$2,765,411	\$2,076,495	\$489,611	\$543,679	\$2,181,985	
10							
11							
12	<u>Allocated Wholesale Energy Charges to Contracts</u>						
13							
14	Energy \$	\$2,469,449	\$1,946,272	\$436,204	\$596,881	\$2,262,438	
15							
16	<u>Total Allocated Wholesale Charges to Contracts</u>						
17							
18	Total	\$5,234,859	\$4,022,766	\$925,814	\$1,140,560	\$4,444,423	
19							
20							
21							
22	<u>Billing Determinants:</u>						
23	(Demand Reference: "Peak Dem Adj -2" workpaper)						
24	Summer kW	71,356	57,351	13,863	13,708		602,172
25	Winter kW	<u>150,255</u>	<u>107,189</u>	<u>24,766</u>	<u>30,019</u>		<u>1,025,091</u>
26	Total kW	221,611	164,540	38,628	43,727		1,627,263
27							
28	All kWh	147,517,836	116,264,736	26,057,565	35,655,982		
29	(per "pro forma kWh purchased" worksheet)						
30	<u>New Wholesale Rate:</u>						
31	Summer Rate	\$15.00					
32	Winter Rate	\$9.68					
33	Energy Rate	\$0.01674					

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Allocation of Rate Base to Contract Rates

Line No.	Net Plant Account	Mississippi Lime	Procter & Gamble	M & W Packaging	Chemical Lime	P & G Bulk	Total
1							
2							
3	Transmission (1)	\$1,667,371	\$1,257,024	\$306,075	\$371,163	\$0	\$3,601,632
4							
5	Distribution:						
6							
7	Substation (2)	\$720,534	\$543,207	\$132,267	\$160,393	\$1,129,590	\$2,685,991
8							
9	Transf (Direct)	\$10,318	\$458	\$114	\$0	\$2,199	\$13,089
10							
11	Meters (Direct)	<u>\$11,594</u>	<u>\$8,382</u>	<u>\$3,251</u>	<u>\$2,747</u>	<u>\$11,232</u>	<u>\$37,206</u>
12							
13	Total Distribution	<u>\$742,446</u>	<u>\$552,047</u>	<u>\$135,632</u>	<u>\$163,140</u>	<u>\$1,143,021</u>	<u>\$2,736,286</u>
14							
15	Transm & Dist.	\$2,409,817	\$1,809,071	\$441,707	\$534,303	\$1,143,021	\$6,337,919
16							
17	General Plant (3)	\$180,749	\$135,690	\$33,130	\$40,076	\$85,733	\$475,377
18							
19	Mat. & Supp. (3)	\$45,217	\$33,945	\$8,288	\$10,025	\$21,447	\$118,922
20							
21	Prepayments (3)	<u>\$4,139</u>	<u>\$3,107</u>	<u>\$759</u>	<u>\$918</u>	<u>\$1,963</u>	<u>\$10,887</u>
22							
23	Total	\$2,639,922	\$1,981,813	\$483,884	\$585,322	\$1,252,164	\$6,943,104
24							
25							
26							
27							
28							
29	(1) Allocated per Peak Coincident Demand by Rate Class (D-14)						
30	Peak kW	20,441	15,410	3,752	4,550	0	167,159
31	% of Total	12.23%	9.22%	2.24%	2.72%	0.00%	
32	(2) Allocated per Peak Coincident Demand by Rate Class with P&G Bulk (D-14)						
33	Peak kW	20,441	15,410	3,752	4,550	32,045	199,204
34	(w/ P&G Bulk)	10.26%	7.74%	1.88%	2.28%	16.09%	
35	(3) Allocated per Transmission and Distribution Total						
36	Transm & Dist.	\$2,409,817	\$1,809,071	\$441,707	\$534,303	\$1,143,021	\$6,337,919
37	% of Total (D-10)	4.56%	3.42%	0.83%	1.01%	2.16%	

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Summary of Peak Coincident Demand by Rate Class

Line No.	Rate	Usage Month	kW Demand*
1	Mississippi Lime	Jan '00	20,441
2	Procter & Gamble	June '00	15,410
3	M & W Packaging	Sep '00	3,752
4	Chemical Lime	Oct '00	4,550
5	Security Lighting	Nov '00	810
6	Street Lighting	Nov '00	216
7	Gen Demand Optional	Aug '00	1,931
8	Gen Demand > 2000 kW	Apr '00	14,861
9	Gen Demand > 100 kW	Aug '00	22,123
10	Gen Demand < 100 kW	Aug '00	7,810
11	Residential	Aug '00	68,231
12	Gen Serv Non Demand	Sep '00	7,023
13	Sub Total		167,159
14	P & G Bulk	Nov '00	32,045
15	Total w/ P&G Bulk		199,204

16

17

18 * Peak kW Demand as adjusted for customer growth, removal of "On-Peak
19 Off-Peak" definition, and 60 minute demand metering period.

20 Ref: worksheet "Peak Demand Adj -2"

Citizens Electric Corporation

Determination of Net System Wholesale Power Demand Allocation

Line No.	Rate	<u>kW Peak by Season</u>		<u>Weighted kW* Peak by Season</u>		<u>Total</u>	<u>Allocation Percent</u>
		<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>		
1		(1)	(1)				
2	Residential	254,927	358,316	395,031	358,316	753,347	53.760%
3	Gen Serv Non Demand	26,039	38,409	40,349	38,409	78,758	5.620%
4	Gen Demand < 100 kW	27,910	46,991	43,249	46,991	90,240	6.440%
5	Gen Demand > 100 kW	78,718	143,782	121,981	143,782	265,762	18.965%
6	Gen Demand > 2000 kW	50,183	107,323	77,763	107,323	185,086	13.208%
7	Gen Demand Optional	7,136	10,802	11,058	10,802	21,860	1.560%
8	Security Lighting	207	4,588	321	4,588	4,910	0.350%
9	Street Lighting	56	1,265	87	1,265	1,351	0.096%
10							
11		445,176	711,476	689,839	711,476	1,401,315	100.000%
12							
13							
14	(1) per "Peak Dem Adj -2" workpaper						
15							
16							
17	* Summer peak is weighted based on seasonal wholesale charges (\$15.00 / \$9.68)						
18		Weighted summer factor =		1.550			

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Section E

Load Data

Citizens Electric Corporation
Ste. Genevieve, Missouri

SUMMARY OF TEST YEAR LOAD DATA

<u>Line No.</u>	<u>Rate</u>	<u>Dec-00 No. of Cons.</u>	<u>kWh</u>	<u>Sales Revenue</u>	<u>Gross Receipts</u>	<u>Total Revenue</u>
1						
2	Residential / Religious	21,785	257,734,645	\$17,176,451	\$221,736	\$17,398,188
3						
4	General Non-Demand	1,908	26,646,652	\$1,966,951	\$52,398	\$2,019,349
5						
6	General Demand	342	218,097,758	\$10,519,205	\$350,863	\$10,870,068
7	General Demand - Optional	<u>86</u>	<u>4,574,988</u>	<u>\$311,706</u>	<u>\$9,856</u>	<u>\$321,563</u>
8	Total General Demand	428	222,672,746	\$10,830,911	\$360,719	\$11,191,630
9						
10	Outdoor Lighting	--	2,628,935	\$323,357	\$582	\$323,939
11						
12	Street Lighting	2	1,083,408	\$57,854	\$2,893	\$60,747
13						
14	Mississippi Lime	1	141,900,800	\$5,181,934	\$0	\$5,181,934
15						
16	Procter & Gamble	1	115,401,600	\$4,026,148	\$0	\$4,026,148
17						
18	M & W Packaging	1	25,810,040	\$967,870	\$0	\$967,870
19						
20	Chemical Lime	1	35,367,415	\$1,291,835	\$0	\$1,291,835
21						
22	Procter & Gamble Bulk	<u>1</u>	<u>177,848,417</u>	<u>\$5,088,921</u>	<u>\$0</u>	<u>\$5,088,921</u>
23						
24	Total	24,128	1,007,094,658	\$46,912,233	\$638,328	\$47,550,561

Citizens Electric Corporation

**Test Year Load Data
Residential (Rate 1)**

Line No.	Report Month	No. of Consumers	kWh				Sales Revenue	Gross Receipts	Total Revenue
			0- 500	501- 1000	Excess	Total			
1									
2	January	21,400	8,524,606	5,826,017	10,687,997	25,038,620	\$1,484,016	\$17,393	\$1,501,410
3	February	21,489	8,555,825	5,706,387	11,950,190	26,212,402	\$1,524,476	\$17,766	\$1,542,243
4	March	21,458	8,448,096	5,378,579	7,872,456	21,699,131	\$1,353,765	\$16,872	\$1,370,637
5	April	21,541	8,249,630	4,883,552	4,423,252	17,556,434	\$1,187,456	\$14,508	\$1,201,964
6	May	21,534	8,223,061	4,623,599	2,844,949	15,691,609	\$1,114,298	\$14,156	\$1,128,454
7	June	21,613	8,467,238	5,365,725	3,665,214	17,498,177	\$1,312,657	\$17,067	\$1,329,724
8	July	21,643	8,746,949	6,704,619	7,479,359	22,930,927	\$1,648,898	\$21,796	\$1,670,694
9	August	21,708	8,822,789	7,084,544	8,400,523	24,307,856	\$1,736,234	\$24,782	\$1,761,016
10	September	21,764	8,964,449	7,453,040	10,996,605	27,414,094	\$1,930,234	\$28,076	\$1,958,310
11	October	21,745	8,600,751	5,541,236	3,797,073	17,939,060	\$1,233,541	\$17,445	\$1,250,986
12	November	21,763	8,422,129	4,835,348	2,992,274	16,249,751	\$1,148,608	\$14,482	\$1,163,090
13	December	21,785	8,716,990	5,929,012	10,550,582	25,196,584	\$1,502,267	\$17,393	\$1,519,660
14	Total	259,443	102,742,513	69,331,658	85,660,474	257,734,645	\$17,176,451	\$221,736	\$17,398,188
15									
16									
17									
18									
19									
20									
21									

E-2

Test Year Revenue Calculation

	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Revenue</u>
22				
23	Customer	259,443	\$5.59	\$1,450,286
24	0-500 kWh	102,742,513	\$0.0748	\$7,685,140
25	501-1000 kWh	69,331,658	\$0.0618	\$4,284,696
26	Excess Sum kWh	30,541,701	\$0.0618	\$1,887,477
27	Excess Win kWh	55,118,773	\$0.0345	\$1,901,598
28	Adjustments			(\$32,747)
29	Total	257,734,645		\$17,176,451

Citizens Electric Corporation

Test Year Load Data
General Service - Non-Demand (Rates 3, 10)

Line No.	Report Month	Consumers		kWh				Sales Revenue	Gross Receipts	Total Revenue
		1 Phase	3 Phase	0-500	501-1000	Excess	Total			
1										
2	January	1,673	222	650,869	417,457	1,258,099	2,326,425	\$154,938	\$3,890	\$158,828
3	February	1,680	220	656,075	432,058	1,424,632	2,512,765	\$163,553	\$4,123	\$167,676
4	March	1,689	219	650,210	422,250	1,295,127	2,367,587	\$156,662	\$4,103	\$160,765
5	April	1,685	221	631,169	378,155	1,013,805	2,023,129	\$139,987	\$3,588	\$143,575
6	May	1,694	221	617,417	363,914	1,026,578	2,007,909	\$138,247	\$3,591	\$141,838
7	June	1,709	219	625,162	378,042	1,227,050	2,230,254	\$187,140	\$5,034	\$192,174
8	July	1,688	209	633,088	402,907	1,257,436	2,293,431	\$193,815	\$5,331	\$199,147
9	August	1,691	207	637,233	424,261	1,293,201	2,354,695	\$198,476	\$5,635	\$204,112
10	September	1,694	208	654,089	443,220	1,573,153	2,670,462	\$222,473	\$6,392	\$228,864
11	October	1,712	202	616,857	378,763	969,304	1,964,924	\$137,005	\$3,722	\$140,727
12	November	1,689	203	617,850	361,874	781,699	1,761,423	\$127,628	\$3,324	\$130,952
13	December	<u>1,700</u>	<u>208</u>	<u>652,794</u>	<u>417,198</u>	<u>1,063,656</u>	<u>2,133,648</u>	<u>\$147,027</u>	<u>\$3,665</u>	<u>\$150,693</u>
14	Total	20,304	2,559	7,642,813	4,820,099	14,183,740	26,646,652	\$1,966,951	\$52,398	\$2,019,349

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Test Year Revenue Calculation

	Rate	Amount	Rate	Revenue
20	Customer - 1 phase	20,304	\$5.59	\$113,499
21	Customer -3 phase	2,559	\$11.00	\$28,149
22	0-500 kWh	7,642,813	\$0.0910	\$695,496
23	501-1000 kWh	4,820,099	\$0.0751	\$361,989
24	Excess Sum kWh	5,350,840	\$0.0751	\$401,848
25	Excess Win kWh	8,832,900	\$0.0420	\$370,982
26	Adjustments			(\$5,013)
27	Total	26,646,652		\$1,966,951

Citizens Electric Corporation

Test Year Load Data
General Demand (Rate 5 only)

Line No.	Report Month	No. of Consumers	kWh	kW Demand	Sales Revenue	Gross Receipts	Voltage Discount	Total Revenue
1								
2	January	333	15,660,846	46,332.230	\$784,065	\$24,774	(\$3,756)	\$805,083
3	February	333	17,620,175	46,373.060	\$831,553	\$26,624	(\$3,772)	\$854,405
4	March	332	18,316,698	46,594.116	\$850,173	\$27,954	(\$3,785)	\$874,342
5	April	329	16,488,460	45,761.274	\$799,126	\$26,102	(\$3,748)	\$821,479
6	May	333	17,204,141	46,413.317	\$821,956	\$27,616	(\$3,863)	\$845,709
7	June	335	18,680,889	49,155.983	\$919,216	\$31,380	(\$3,935)	\$946,661
8	July	339	18,686,917	50,617.019	\$929,881	\$31,141	(\$3,987)	\$957,034
9	August	353	19,265,731	51,922.851	\$951,713	\$32,113	(\$3,947)	\$979,879
10	September	350	21,774,481	54,156.411	\$1,037,084	\$35,527	(\$4,053)	\$1,068,558
11	October	351	18,507,202	52,848.852	\$908,669	\$30,759	(\$3,978)	\$935,451
12	November*	346	18,373,265	49,873.124	\$880,012	\$29,102	(\$3,957)	\$905,157
13	December	<u>342</u>	<u>17,518,953</u>	<u>49,101.008</u>	<u>\$852,381</u>	<u>\$27,770</u>	<u>(\$3,843)</u>	<u>\$876,309</u>
14	Total	4,076	218,097,758	589,149.245	\$10,565,830	\$350,863	(\$46,625)	\$10,870,068

18 * November kW Demand estimated (no data available)

Citizens Electric Corporation

Test Year Load Data
General Demand 100 kW and Under

Line No.	Report Month	No. of Consumers	kWh	kW Demand	Sales Revenue
1					
2	January	232	2,516,392	8,266.7	\$141,329
3	February	232	2,592,337	8,036.7	\$141,322
4	March	230	2,491,747	8,008.6	\$138,653
5	April	227	2,282,320	7,936.0	\$132,896
6	May	231	2,389,161	7,827.8	\$134,675
7	June	232	2,851,670	9,059.0	\$165,873
8	July	235	3,070,790	9,473.4	\$171,986
9	August	248	3,269,995	10,057.4	\$178,025
10	September	245	3,597,704	10,331.9	\$193,048
11	October	246	2,873,531	9,861.3	\$164,310
12	November	240	2,589,678	9,117.7	\$150,913
13	December	<u>236</u>	<u>2,546,840</u>	<u>8,499.8</u>	<u>\$144,064</u>
14	Total	2,834	33,072,165	106,476.2	\$1,857,094

Test Year Revenue Calculation

	Rate	Amount	Rate	Revenue
19				
20				
21	Customer	2,834	\$48.06	\$136,202
22	Demand:			
23	Sum kW	38,921.7	\$9.19	\$357,690
24	Wint kW	67,554.5	\$8.47	\$572,187
25	All kWh	33,072,165	\$0.024	\$793,732
26	Adjustmts			<u>(\$2,717)</u>
27	Total			\$1,857,094

Citizens Electric Corporation

**Test Year Load Data
General Demand Over 100 kW**

<u>Line No.</u>	<u>Report Month</u>	<u>No. of Consumers</u>	<u>kWh</u>	<u>kW Demand</u>	<u>Voltage Discount</u>	<u>Sales Revenue</u>
1						
2	January	97	6,966,854	23,413.6	(\$104)	\$370,075
3	February	97	7,803,838	23,636.4	(\$110)	\$392,044
4	March	98	7,888,151	23,907.1	(\$107)	\$396,411
5	April	98	7,231,740	23,113.3	(\$119)	\$373,922
6	May	98	7,180,580	23,494.3	(\$103)	\$375,938
7	June	99	8,000,419	24,729.8	(\$103)	\$423,932
8	July	100	8,116,127	25,728.4	(\$104)	\$435,932
9	August	101	8,610,936	26,594.3	(\$112)	\$455,806
10	September	101	9,560,777	28,217.3	(\$113)	\$493,517
11	October	101	7,977,671	27,531.5	(\$113)	\$429,397
12	November	102	7,683,587	25,354.7	(\$111)	\$403,951
13	December	<u>102</u>	<u>7,690,513</u>	<u>25,409.2</u>	<u>(\$102)</u>	<u>\$404,588</u>
14	Total	1,194	94,711,193	301,129.9	(\$1,302)	\$4,955,514

Test Year Revenue Calculation

	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Revenue</u>
19				
20				
21	Customer	1,194	\$48.06	\$57,384
22	Demand:			
23	Sum kW	105,269.8	\$9.19	\$967,429
24	Wint kW	195,860.1	\$8.47	\$1,658,935
25	All kWh	94,711,193	\$0.024	\$2,273,069
26	Volt Disc	4,341.1	(\$0.30)	<u>(\$1,302)</u>
27	Total			\$4,955,514

Citizens Electric Corporation

Test Year Load Data
General Demand Over 2,000 kW

Line No.	Report Month	No. of Cons.	kWh	kW Demand	Coin kW Demand	Voltage Discount	Sales Revenue
1							
2	January	4	6,177,600	14,652.0	12,389.8	(\$3,652)	\$268,905
3	February	4	7,224,000	14,700.0	12,826.1	(\$3,662)	\$294,415
4	March	4	7,936,800	14,678.4	11,439.4	(\$3,678)	\$311,324
5	April	4	6,974,400	14,712.0	13,858.5	(\$3,630)	\$288,559
6	May	4	7,634,400	15,091.2	12,415.7	(\$3,760)	\$307,480
7	June	4	7,828,800	15,367.2	12,039.8	(\$3,833)	\$325,475
8	July	4	7,500,000	15,415.2	12,575.5	(\$3,883)	\$317,975
9	August	4	7,384,800	15,271.2	12,731.1	(\$3,835)	\$313,935
10	September	4	8,616,000	15,607.2	10,527.9	(\$3,940)	\$346,467
11	October	4	7,656,000	15,456.0	12,575.6	(\$3,864)	\$310,984
12	November	4	8,100,000	15,400.8	12,191.1	(\$3,846)	\$321,191
13	December	4	7,281,600	15,192.0	10,074.2	(\$3,741)	\$299,886
14	Total	48	90,314,400	181,543.2	145,644.7	(\$45,323)	\$3,706,597

Test Year Revenue Calculation

	Rate	Amount	Rate	Revenue
19				
20				
21	Customer	48	\$48.06	\$2,307
22	Demand:			
23	Sum kW	61,660.8	\$9.19	\$566,663
24	Wint kW	119,882.4	\$8.47	\$1,015,404
25	All kWh	90,314,400	\$0.024	\$2,167,546
26	Volt Disc	151,075.2	(\$0.30)	(\$45,323)
27	Total			\$3,706,597