

**Exhibit No.:**  
**Issue:** *Accounting Schedules*  
**Witness:** *MoPSC Accountants*  
**Sponsoring Party:** *MoPSC Staff*  
**Case No.:** *ER-2002-217*  
**Date Prepared:** *April 29, 2002*

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**CITIZENS ELECTRIC CORPORATION**

**CASE NO. ER-2002-217**

**STAFF ACCOUNTING SCHEDULES**

*Jefferson City, Missouri*  
*April 2002*

15:53 04/25/2002

## Citizens Electric Corporation

Case: ER-02-217

Calendar year 2001

## Revenue Requirement

Line		7.08% Return	7.36% Return	7.63% Return
(A)	(B)	(C)	(D)	
1	Net Orig Cost Rate Base (Sch 2)	\$ 59,078,222	\$ 59,078,222	\$ 59,078,222
2	Rate of Return	7.08%	7.36%	7.63%
3	Net Operating Income Requirement	\$ 4,182,738	\$ 4,348,157	\$ 4,507,668
4	Net Income Available (Sch 9)	\$ (1,390,284)	\$ (1,390,284)	\$ (1,390,284)
5	Additional NOIBT Needed	\$ 5,573,022	\$ 5,738,441	\$ 5,897,952
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 0	\$ 0	\$ 0
8	Test Year Current Income Tax	\$ 0	\$ 0	\$ 0
9	Additional Current Tax Required	\$ 0	\$ 0	\$ 0
10	Required Deferred ITC	\$ 0	\$ 0	\$ 0
11	Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12	Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13	Total Additional Tax Required	\$ 0	\$ 0	\$ 0
14	Gross Revenue Requirement	\$ 5,573,022	\$ 5,738,441	\$ 5,897,952

## Citizens Electric Corporation

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## Rate Base

Line	Description	Amount
(A)	(B)	
1	Total Plant in Service (Sch 3)	\$ 83,802,528
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 5)	\$ 25,358,088
		-----
3	Net Plant in Service	\$ 58,444,440
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ 239,087
5	Plant materials & operating supplies	1,002,537
6	Parts Inventory	4,345
7	Stores Expense	11,673
8	Prepaid Insurance	114,734
	Subtract from Net Plant	
9	Federal Tax Offset 0.0000 %	\$ 0
10	State Tax Offset 0.0000 %	0
11	City Tax Offset 0.0000 %	0
12	Interest Expense Offset 2.2200 %	35,280
13	Customer Advances for Construction	402,524
14	Contribution in aid of Construction	0
15	Deferred Income Taxes-Depreciation	0
16	Customer Deposits	300,790
		-----
17	Total Rate Base	\$ 59,078,222
		=====

## Citizens Electric Corporation

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## Total Plant in Service

Line		Missouri	Jurisdictional	Adjusted
No	Acct Description	Jurisdictional	Adjustment	Jurisdictional
	(A)	(B)	(C)	(D)
Intangible Plant				
1	301.000 Organization	\$ 9,469	\$ 0	\$ 9,469
2	Total	\$ 9,469	\$ 0	\$ 9,469
Transmission Plant				
3	350.000 Land & Land Rights	\$ 1,701,496	\$ 0	\$ 1,701,496
4	353.000 Station Equipment	7,019,629	0	7,019,629
5	355.000 Poles & Fixtures	5,684,326	0	5,684,326
6	356.000 Overhead Conductors & Devices	6,084,040	0	6,084,040
7	Total	\$ 20,489,491	\$ 0	\$ 20,489,491
Distribution Plant				
8	360.000 Land & Land Rights	\$ 202,885	\$ 0	\$ 202,885
9	362.000 Station Equipment	9,243,164	0	9,243,164
10	364.000 Poles, Towers & Fixtures	14,353,186	0	14,353,186
11	365.000 Overhead Conductors & Devices	12,803,406	0	12,803,406
12	366.000 Underground Conduit	432,453	0	432,453
13	367.000 Underground Conductors & Devices	2,012,773	0	2,012,773
14	368.000 Line Transformers	9,080,659	0	9,080,659
15	369.000 Services	2,873,775	0	2,873,775
16	370.000 Meters	2,148,797	0	2,148,797
17	371.000 Installation On Customers' Premises	784,518	0	784,518
18	373.000 Street Lighting & Signal Systems	452,457	0	452,457
19	Total	\$ 54,388,073	\$ 0	\$ 54,388,073

## Citizens Electric Corporation

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## Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
		General Plant			
20	389.000	Land & Land Rights	\$ 501,277	\$ 0	\$ 501,277
21	390.000	Structures & Improvements	2,481,980	0	2,481,980
22	391.000	Office Furniture & Equipment	166,931	0	166,931
23	391.100	Computer Equipment	311,546	0	311,546
24	392.000	Transportation Equipment	2,070,560	0	2,070,560
25	393.000	Stores Equipment	117,411	0	117,411
26	394.000	Tools, Shop, & Garage Equipment	549,621	0	549,621
27	395.000	Laboratory Equipment	198,702	0	198,702
28	396.000	Power Operated Equipment	2,072,919	0	2,072,919
29	396.100	Trencher	126,212	0	126,212
30	397.000	Communication Equipment	294,848	0	294,848
31	398.000	Miscellaneous Equipment	23,488	0	23,488
			-----	-----	-----
32		Total	\$ 8,915,495	\$ 0	\$ 8,915,495
*****					
33		Total Plant In Service	\$ 83,802,528	\$ 0	\$ 83,802,528
*****					

## Citizens Electric Corporation

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## Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 0	\$ 0	\$ 0
2		Total	\$ 0	\$ 0	\$ 0
Transmission Plant					
3	350.000	Land & Land Rights	\$ 0	\$ 0	\$ 0
4	353.000	Station Equipment	0	0	0
5	355.000	Poles & Fixtures	0	0	0
6	356.000	Overhead Conductors & Devices	0	0	0
7	108.500	Total Reserve	7,020,570	0	7,020,570
8		Total	\$ 7,020,570	\$ 0	\$ 7,020,570
Distribution Plant					
9	360.000	Land & Land Rights	\$ 0	\$ 0	\$ 0
10	362.000	Station Equipment	0	0	0
11	364.000	Poles, Towers & Fixtures	0	0	0
12	365.000	Overhead Conductors & Devices	0	0	0
13	366.000	Underground Conduit	0	0	0
14	367.000	Underground Conductors & Devices	0	0	0
15	368.000	Line Transformers	0	0	0
16	369.000	Services	0	0	0
17	370.000	Meters	0	0	0
18	371.000	Installation On Customers' Premises	0	0	0
19	373.000	Street Lighting & Signal Systems	0	0	0
20	108.600	Total Distribution	14,006,742	0	14,006,742
21		Total	\$ 14,006,742	\$ 0	\$ 14,006,742

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## Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
		General Plant			
22	389.000	Land & Land Rights	\$ 0	\$ 0	\$ 0
23	390.000	Structures & Improvements	1,072,265	0	1,072,265
24	391.000	Office Furniture & Equipment	66,592	0	66,592
25	391.100	Computer Equipment	103,209	0	103,209
26	392.000	Transportation Equipment	1,390,591	0	1,390,591
27	394.000	Tools, Shop, & Garage Equipment	135,726	0	135,726
28	393.000	Stores Equipment	66,134	0	66,134
29	395.000	Laboratory Equipment	48,883	0	48,883
30	396.000	Power Operated Equipment	1,172,592	0	1,172,592
31	396.100	Trencher Equipment	122,064	0	122,064
32	397.000	Communication Equipment	146,200	0	146,200
33	398.000	Miscellaneous Equipment	6,520	0	6,520
34		Total	\$ 4,330,776	\$ 0	\$ 4,330,776
*****					
35		Total Depreciation Reserve	\$ 25,358,088	\$ 0	\$ 25,358,088
*****					

## Citizens Electric Corporation

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## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 9,469	0.0000	\$ 0
2		Total	\$ 9,469		\$ 0
Transmission Plant					
3	350.000	Land & Land Rights	\$ 1,701,496	0.0000	\$ 0
4	353.000	Station Equipment	7,019,629	2.7600	193,742
5	355.000	Poles & Fixtures	5,684,326	1.8700	106,297
6	356.000	Overhead Conductors & Devices	6,084,040	1.7100	104,037
7		Total	\$ 20,489,491		\$ 404,076
Distribution Plant					
8	360.000	Land & Land Rights	\$ 202,885	0.0000	\$ 0
9	362.000	Station Equipment	9,243,164	2.8800	266,203
10	364.000	Poles, Towers & Fixtures	14,353,186	2.3500	337,300
11	365.000	Overhead Conductors & Devices	12,803,406	2.1100	270,152
12	366.000	Underground Conduit	432,453	2.4800	10,725
13	367.000	Underground Conductors & Devices	2,012,773	2.6600	53,540
14	368.000	Line Transformers	9,080,659	2.4700	224,292
15	369.000	Services	2,873,775	2.7600	79,316
16	370.000	Meters	2,148,797	3.0100	64,679
17	371.000	Installation On Customers' Premises	784,518	3.9500	30,988
18	373.000	Street Lighting & Signal Systems	452,457	3.9500	17,872
19		Total	\$ 54,388,073		\$ 1,355,067



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## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
20	389.000	Land & Land Rights	\$ 501,277	0.0000	\$ 0
21	390.000	Structures & Improvements	2,481,980	3.7500	93,074
22	391.000	Office Furniture & Equipment	166,931	5.9700	9,966
23	391.100	Computer Equipment	311,546	13.0000	40,501
24	392.000	Transportation Equipment	2,070,560	0.0000	0
25	393.000	Stores Equipment	117,411	4.4700	5,248
26	394.000	Tools, Shop, & Garage Equipment	549,621	3.5200	19,347
27	395.000	Laboratory Equipment	198,702	3.1800	6,319
28	396.000	Power Operated Equipment	2,072,919	0.0000	0
29	396.100	Trencher	126,212	0.0000	0
30	397.000	Communication Equipment	294,848	6.7600	19,932
31	398.000	Miscellaneous Equipment	23,488	3.6600	860
32		Total	\$ 8,915,495		\$ 195,247
*****					
33		Total Depreciation Expense	\$ 83,802,528		\$ 1,954,390
*****					

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## Citizens Electric Corporation

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## Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
(A)		(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 1,164,704	33.4230	14.6600	18.7630	0.051405	\$ 59,872
2	Purchased Power	39,749,395	33.4230	32.2700	1.1530	0.003159	125,568
3	Net Payroll	1,814,630	33.4230	14.6040	18.8190	0.051559	93,561
4	Federal Income Tax Withheld	314,133	33.4230	19.8640	13.5590	0.037148	11,669
5	State Income Tax Withheld	92,068	33.4230	14.6040	18.8190	0.051559	4,747
6	FICA Tax Withheld	183,267	33.4230	19.8640	13.5590	0.037148	6,808
7	Employee 401K	83,501	33.4230	19.8640	13.5590	0.037148	3,102
8	Employer 401K	100,372	33.4230	11.4060	22.0170	0.060321	6,055
9	Disbursements Over \$10,000	3,881,516	33.4230	14.6600	18.7630	0.051405	199,529
10	Total Operation and Maintenance Expense	\$ 47,383,586					\$ 510,911
Taxes							
11	Employers FICA Tax	\$ 183,267	33.4230	19.8640	13.5590	0.037148	\$ 6,808
12	Gross Receipts Tax	659,420	33.4230	32.9820	0.4410	0.001208	797
13	Utility Property Tax	851,553	33.4230	182.5000	(149.0770)	(0.408430)	(347,800)
14	Sales Tax	1,353,022	33.4230	14.9790	18.4440	0.050532	68,371
15	Total Taxes	\$ 3,047,262					\$ (271,824)
*****							
16	Total Cash Working Capital Req						\$ 239,087
*****							

## Citizens Electric Corporation

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## Income Statement

Line	Missouri	Jurisdictional	Adjusted
No	Acct	Description	Jurisdictional
	(A)	(B)	(C)
			(D)
Operating Revenues			
1	440.100 Residential Sales	\$ 18,279,950	\$ (534,131) S-1 \$ 17,745,819
2	442.100 Commercial & IND. Sales-Small	4,421,324	31,271 S-2 4,452,595
3	442.200 Commercial & IND Sales-Large	18,922,866	(819,983) S-3 18,102,883
4	442.210 Special Contract	6,322,911	0 6,322,911
5	444.000 Public Street & Hwy Light	86,473	0 86,473
6	445.000 Other Sales To Public Authorities	1,436,201	11,226 S-6 1,447,427
7	447.000 Sales for Resale	18,988	255 S-7 19,243
8	451.000 Misc. Service Revenue	345	107 S-8 452
9	454.000 Rents from Electric Property	79,046	(943) S-9 78,103
10	456.000 Other Electric Revenue	45,500	(36,377) S-10 9,123
11	Total	\$ 49,613,604	\$ (1,348,575) \$ 48,265,029
Operation & Maintenance Expense			
12	555.000 Oper. Purchase Power	\$ 29,460,441	\$ 4,662,590 S-11 \$ 34,123,031
13	555.020 Oper. Pur. Power-Special Contract	5,476,320	0 S-12 5,476,320
14	555.030 Oper. Pur. Power-Transmission	363,277	0 S-13 363,277
15	560.000 Oper. Supervision & Eng.-Tran	32,389	2,297 S-14 34,686
16	562.000 Oper. Station Expense-Trans	135,106	2,354 S-15 137,460
17	563.100 Oper. Overhead Lines-Trans.	155,552	342 S-16 155,894
18	566.000 Oper. Misc. Expense-Tran	4,008	341 S-17 4,349
19	568.000 Maint. Supervision & Eng. Tran	1,022	76 S-18 1,098
20	570.000 Maint. Station Equip.-Trans.	54,834	519 S-19 55,353
21	571.100 Maint. Poles & Fixtures-Trans	6,940	159 S-20 7,099
22	571.200 Maint. Conductor & Devices-Tr	1,919	71 S-21 1,990
23	571.220 Maint. O/H Lines-R/W Clear.-T	103,912	413 S-22 104,325
24	580.000 Oper. Supervision & Eng.-Dist	200,170	14,909 S-23 215,079
25	582.000 Oper. Station Expense-Dist.	233,220	4,080 S-24 237,300
26	583.100 Oper. Overhead Lines-Dist.	904,300	25,263 S-25 929,563
27	584.000 Oper. Underground Lines-Dist	106,753	3,739 S-26 110,492
28	585.000 Oper. Street Lighting-Dist.	4,692	0 S-27 4,692
29	586.000 Oper. Meter Expense-Dist.	179,258	13,883 S-28 193,141
30	587.000 Oper. Customer Install Exp.-D	10,734	731 S-29 11,465
31	587.100 Oper. Customer Inst. SEC. Lig	9,559	78 S-30 9,637
32	587.200 Power Diversion Investigation	218	16 S-31 234
33	588.000 Oper. Misc. Exp.-Dist	424,567	22,162 S-32 446,729
34	589.000 Oper. Rents-Dist	271	17 S-33 288
35	590.000 Maint. Supervision & eng.-Dis	39,376	2,783 S-34 42,159
36	591.000 Maint. Structure & IMPR.-Dist.	81	5 S-35 86

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## Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
37	592.000	Maint. Station Equipment-Dist	35,261	1,596 S-36	36,857
38	593.100	Maint. Poles, Towers, & Fix.-D	109,279	7,018 S-37	116,297
39	593.200	Maint. Conductor & Device-Dis	212,816	12,022 S-38	224,838
40	593.210	Maint. O/H Lines-R/W Spray-Di	153,151	48 S-39	153,199
41	593.220	Maint. O/H Lines-R/W Clear.-Dist	1,049,847	5,061 S-40	1,054,908
42	593.300	Maint. Services-Dist	114,161	7,648 S-41	121,809
43	594.100	Maint. Underground Conduit-Di	(371)	17 S-42	(354)
44	594.200	Maint. U/G Conductor & Dev.-D	7,768	479 S-43	8,247
45	594.300	Maint. U/G Services-Dist.	9,773	554 S-44	10,327
46	595.000	Maint. Line Transf. & Dev.-D	71,325	3,567 S-45	74,892
47	596.000	Maint. Street Lighting-Dist.	5,324	297 S-46	5,621
48	597.000	Maint. Meters-Dist.	10,765	2,721 S-47	13,486
49	901.000	Oper. Supervision Customer AC	68,210	5,545 S-48	73,755
50	902.000	Oper. Meter Reading Expense	360,870	25,938 S-49	386,808
51	903.100	Oper. Collecting Expense	204,753	16,004 S-50	220,757
52	903.200	Oper. Cust. Billing & Account	278,021	20,592 S-51	298,613
53	904.000	Oper. Uncollectible Accounts	40,253	(3,887) S-52	36,366
54	905.000	Oper. Misc. Exp.-Customer Acc	72,940	4,427 S-53	77,367
55	908.000	Oper. Customer Assistance Exp	131,061	8,709 S-54	139,770
56	909.000	Oper. Info & Instructional Ad	11,561	(6,753) S-55	4,808
57	910.000	Oper. Misc. Customer Serv. &	23,604	19 S-56	23,623
58	912.000	Oper. Promotional Sales Exp.	6,864	0 S-57	6,864
59	920.000	Oper. Admin. & General Salaries	739,684	59,652 S-58	799,336
60	921.200	Oper. Exp. of General Office	37,659	0 S-59	37,659
61	921.300	Oper. Gen. Office Supplies &	142,140	(1,004) S-60	141,136
62	923.000	oper. Outside Services Employ	260,008	0 S-61	260,008
63	929.000	Oper. Duplicate Charge-Credit	(32,468)	0 S-62	(32,468)
64	930.100	Oper. General Advertising Exp	3,358	0 S-63	3,358
65	930.210	Oper. Directors Fees & Mileage	87,101	0 S-64	87,101
66	930.220	Oper. Dues Paid Assoc. Org.	21,291	(11,171) S-65	10,120
67	930.230	Oper. Misc. General Exp	146,171	0 S-66	146,171
68	935.100	Maint. Structures & Improvement	35,735	932 S-67	36,667
69	935.200	Maint. Furniture & Equipment	12,520	0 S-68	12,520
70	935.300	Maint. Communication Equip	13,963	0 S-69	13,963
71	598.100	Maint. Security Light-Dist	59,831	0 S-70	59,831
72	907.000	Oper Supervision-Customer Service	53,579	0 S-71	53,579
73		Total	\$ 42,466,727	\$ 4,916,859	\$ 47,383,586

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## Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
Depreciation Expense					
74	403.000	Depreciation Expense	\$ 2,267,451	\$ (313,061) S-72	\$ 1,954,390
75		Net Cost of Removal/Salvage	0	228,985 S-73	228,985
76		Total	\$ 2,267,451	\$ (84,076)	\$ 2,183,375
Other Operating Expenses					
77	408.020	Other taxes-Fed Unemployment	\$ 0	\$ 13 S-74	\$ 13
78	408.040	Other taxes-FICA	0	2,848 S-75	2,848
79	408.060	Other taxes--Gross Receipts	636,395	(636,395) S-89	0
80	408.070	Other Taxes-PSC Assessment	85,491	0	85,491
81		Total	\$ 721,886	\$ (633,534)	\$ 88,352
*****					
82		Total Operating Expenses	\$ 45,456,064	\$ 4,199,249	\$ 49,655,313
*****					
*****					
83		Net Income Before Taxes	\$ 4,157,540	\$ (5,547,824)	\$ (1,390,284)
*****					
Current Income Taxes					
84		Current Income Taxes	\$ 0	\$ 0	\$ 0
85		Total	\$ 0	\$ 0	\$ 0
Deferred Income Taxes					
86		Deferred Income Taxes	\$ 0	\$ 0	\$ 0
87		Total	\$ 0	\$ 0	\$ 0
*****					
88		Total Income Taxes	\$ 0	\$ 0	\$ 0
*****					
*****					
89		Net Operating Income	\$ 4,157,540	\$ (5,547,824)	\$ (1,390,284)
*****					

## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Residential Sales S-1		\$ (534,131)
*****		
1. To adjust test year revenues to reflect Staff's annualization of customer growth. (Fischer)		\$ 102,264
2. To adjust test year revenues to reflect Staff's elimination of gross receipt taxes. (Fischer)		\$ (636,395)
*****		
Commercial & IND. Sales-Small S-2		\$ 31,271
*****		
1. To adjust test year revenues to reflect Staff's annualization of customer growth. (Fischer)		\$ 31,271
*****		
Commercial & IND Sales-Large S-3		\$ (819,983)
*****		
1. To adjust test year reveues to reflect Staff's annualization of large volume customer loads. (Fischer)		\$ (819,983)
*****		
Other Sales To Public Authorities S-6		\$ 11,226
*****		
1. To adjust test year revenues to reflect Staff's annualization of customer growth. (Fischer)		\$ 11,226

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Sales for Resale S-7		\$ 255
*****		
1. To adjust test year revenues to reflect Staff's annualization of customer growth.		\$ 255
*****		
Misc. Service Revenue S-8		\$ 107
*****		
1. To adjust test year other revenues to reflect Staff's annualization. (Fischer)		\$ 107
*****		
Rents from Electric Property S-9		\$ (943)
*****		
1. To adjust test year other revenues to reflect Staff's annualization. (Fischer)		\$ (943)
*****		
Other Electric Revenue S-10		\$ (36,377)
*****		
1. To adjust test year other revenues to reflect Staff's annualization. (Fischer)		\$ (36,377)
*****		
Oper. Purchase Power S-11		\$ 4,662,590
*****		
1. To adjust test year expense to reflect annualized usage and new purchased power contract prices. (Fischer)		\$ 3,034,422

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year expense to reflect annualized usage and new transmission contract prices. (Fischer)		\$ 1,628,168
*****		
Oper. Supervision & Eng.-Tran S-14		\$ 2,297
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 2,297
*****		
Oper. Station Expense-Trans S-15		\$ 2,354
*****		
1. To annualize payroll at December 31, 2001. (Lucus)		\$ 2,354
*****		
Oper. Overhead Lines-Trans. S-16		\$ 342
*****		
1. To annualize payroll at December 31, 2001. (Lucus)		\$ 342
*****		
Oper. Misc. Expense-Tran S-17		\$ 341
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 341
*****		
Maint. Supervision & Eng. Tran S-18		\$ 76
*****		
1. To annualize payroll at December 31, 2001. (Lucus)		\$ 76



## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Maint. Station Equip.-Trans. S-19		\$ 519
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 519
*****		
Maint. Poles & Fixtures-Trans S-20		\$ 159
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 159
*****		
Maint. Conductor & Devices-Tr S-21		\$ 71
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 71
*****		
Maint. O/H Lines-R/W Clear.-T S-22		\$ 413
*****		
1. To annualized payroll at December 31,2001. (Lucus)		\$ 413
*****		
Oper. Supervision & Eng.-Dist S-23		\$ 14,909
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 14,909
*****		
Oper. Station Expense-Dist. S-24		\$ 4,080
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 4,080

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Oper. Overhead Lines-Dist. S-25		\$ 25,263
*****		
1. To annualize payroll at December 31,2001. (Lucas)		\$ 25,440
2. To reflect the Staff's disallowance of Christmas gift. (Began)		\$ (177)
*****		
Oper. Underground Lines-Dist S-26		\$ 3,739
*****		
1. To annualize payroll for December 31,2001. (Lucas)		\$ 3,739
*****		
Oper. Meter Expense-Dist. S-28		\$ 13,883
*****		
1. To annualize payroll at December 31,2001. (Lucas)		\$ 13,883
*****		
Oper. Customer Install Exp.-D S-29		\$ 731
*****		
1. To annualized payroll at December 31,2001. (Lucas)		\$ 731
*****		
Oper. Customer Inst. SEC. Lig S-30		\$ 78
*****		
1. To annualize payroll at December 31,2001. (Lucas)		\$ 78

## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Power Diversion Investigation S-31		\$ 16
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 16
*****		
Oper. Misc. Exp.-Dist S-32		\$ 22,162
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 22,162
*****		
Oper. Rents-Dist S-33		\$ 17
*****		
1. To annulaize payroll at December 31,2001. (Lucus)		\$ 17
*****		
Maint. Supervision & eng.-Dis S-34		\$ 2,783
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 2,783
*****		
Maint. Structure & IMPR.-Dist. S-35		\$ 5
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 5
*****		
Maint. Station Equipment-Dist S-36		\$ 1,596
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 1,596

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Maint. Poles, Towers, & Fix.-D S-37		\$ 7,018
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 7,018
*****		
Maint. Conductor & Device-Dis S-38		\$ 12,022
*****		
1. To annualize payroll at December 31,2001 (Lucus)		\$ 12,022
*****		
Maint. O/H Lines-R/W Spray-Di S-39		\$ 48
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 48
*****		
Maint. O/H Lines-R/W Clear.-Dist S-40		\$ 5,061
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 5,061
*****		
Maint. Services-Dist S-41		\$ 7,648
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 7,648
*****		
Maint. Underground Conduit-Di S-42		\$ 17
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 17

## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Maint. U/G Conductor & Dev.-D S-43		\$ 479
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 479
*****		
Maint. U/G Services-Dist. S-44		\$ 554
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 554
*****		
Maint. Line Transf. & Dev.-D S-45		\$ 3,567
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 3,567
*****		
Maint. Street Lighting-Dist. S-46		\$ 297
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 297
*****		
Maint. Meters-Dist. S-47		\$ 2,721
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 2,721
*****		
Oper. Supervision Customer AC S-48		\$ 5,545
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 5,545

## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Oper. Meter Reading Expense S-49		\$ 25,938
*****			
1.	To annualize payroll at December 31,2001. (Lucus)		\$ 25,938
*****			
	Oper. Collecting Expense S-50		\$ 16,004
*****			
1.	To annualize payroll at December 31,2001. (Lucus)		\$ 16,004
*****			
	Oper. Cust. Billing & Account S-51		\$ 20,592
*****			
1.	To annualize payroll at December 31,2001. (Lucus)		\$ 15,741
2.	To annualize customer deposit interest expense. (Eaves)		\$ 4,851
*****			
	Oper. Uncollectible Accounts S-52		\$ (3,887)
*****			
1.	To adjust test year expense to reflect Staff's annualization of uncollectible (bad debt) write-off's. (Fischer)		\$ (3,887)
*****			
	Oper. Misc. Exp.-Customer Acc S-53		\$ 4,427
*****			
1.	To annualize payroll at December 31,2001. (Lucus)		\$ 4,427

## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Oper. Customer Assistance Exp S-54		\$ 8,709
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 8,709
*****		
Oper. Info & Instructional Ad S-55		\$ (6,753)
*****		
1. To reflect the Staff's disallowance of various promotional advertising. (Began)		\$ (3,168)
2. To reflect the Staff's disallowance of institutional advertising. (Began)		\$ (3,135)
3. To reflect Staff's disallowance of Health Fair Contribution. (Began)		\$ (450)
*****		
Oper. Misc. Customer Serv. & S-56		\$ 19
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 19
*****		
Oper. Admin. & General Salaries S-58		\$ 59,652
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 59,652

## Citizens Electric Corporation

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Calendar year 2001

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Oper. Gen. Office Supplies & S-60		\$ (1,004)
*****		
1. To reflect Staff's disallowance of flowers, picnics and parties expenses. (Began)		\$ (4,581)
2. To annualize payroll at December 31,2001. (Lucus)		\$ 3,577
*****		
Oper. Dues Paid Assoc. Org. S-65		\$ (11,171)
*****		
1. To reflect Staff's disallowance of various Dues and Donations. (Began)		\$ (11,171)
*****		
Maint. Structures & Improvement S-67		\$ 932
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 932
*****		
Depreciation Expense S-72		\$ (313,061)
*****		
1. To reflect Staff's recognition of Depreciation Expense. (Eaves)		\$ (313,061)
*****		
Net Cost of Removal/Salvage S-73		\$ 228,985
*****		
1. To reflect Staff's recognition of Net Cost of Removal/Salvage. (Eaves)		\$ 228,985



## Citizens Electric Corporation

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## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Other taxes-Fed Unemployment S-74		\$ 13
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 13
*****		
Other taxes-FICA S-75		\$ 2,848
*****		
1. To annualize payroll at December 31,2001. (Lucus)		\$ 2,848
*****		
Other taxes--Gross Receipts S-89		\$ (636,395)
*****		
1. To adjust test year expense to eliminate the gross receipt taxes recorded during the test year. (Fischer)		\$ (636,395)