

**BEFORE THE PUBLIC SERVICE
COMMISSION OF THE STATE OF MISSOURI**

In the Matter of a Working Case to Consider)
Proposals to create a Revenue Decoupling) File No. AW-2015-0282
Mechanism for Utilities.)

EMPIRE COMMENTS

COMES NOW The Empire District Electric Company (Empire) and, provides the following comments:

INTRODUCTION

1. In its last general rate case, Case No. ER-2014-0351, Empire provided the testimony of H. Edwin Overcast in order to explain the issues it was facing in regard to fixed v. variable costs in regard to rate design utilizing volumetric charges. Attached to this response is a complete copy of the direct testimony of H. Edwin Overcast in Case No. ER-2014-0351. Several of the points made by Mr. Overcast are summarized in these comments.

2. Empire believes the decoupling of revenue from the volume of the commodity sold is in the best interest of Empire and its customers. The current link between revenue recovery and the volumes of electricity sold result in the following problems:

- Empire is at much greater risk for revenue recovery; and,
- Empire is at a disadvantage relative to other electric utilities with more revenue certainty as the result of different regulatory policies as a number of utilities in other jurisdictions have mechanisms that provide greater revenue certainty, such as decoupling, revenue stabilization, electric revenue adjustments, higher system access charges (customer), etc.

FIXED COSTS V. VOLUMETRIC CHARGES

3. Empire's current rates recover a significant level of revenue through volume charges. The following table, provided in Empire's last rate case provides an illustration of the percentage of total revenue Empire recovered through volume related charges.

Rate Schedule	Volumetric Recovery
RG	90.54%
CB	89.12%
SH	92.20%
GP	72.24%
SC-P	62.28%
TEB	78.32%
PFM	96.91%
LP	69.36%

As the table illustrates, the portion of revenue recovered volumetrically is extremely high for the classes of service that have a two part rate consisting of a customer charge and a kWh charge. For classes with demand charges, the proportion of costs recovered in fixed charges is larger but is still not equal to the entire fixed costs. Even after taking into account the cost of energy, the portion of volumetric recovery is still significant and unreasonable.

NO REASONABLE OPPORTUNITY TO EARN ALLOWED RETURN

4. There are a number of reasons that volumetric rates fail to provide Empire with a reasonable opportunity to earn the allowed return. Volumetric rates provide no revenue stability for the utility, since the bulk of costs do not change with volume, and any change in kWh from the weather normalized volume of sales will inevitably produce either too much or too little revenue. These changes in sales can take place as a result of many factors, including:

- Weather;
- Demand-side Management (DSM);

- Federal law banning the sale of certain light bulbs, setting minimum standards for appliance efficiency etc.; and
- Net metering rates that enable qualifying customers to avoid the full volumetric rate even when all of the costs underlying service to a net metered customer are not avoided.

In each case, it is the volumetric nature of the rates that promotes revenue instability. There is essentially a mismatch between the cost to serve and revenues. Changing rate design to recover fixed costs in fixed charges improves the opportunity to earn the allowed return. A revenue decoupling mechanism that breaks the link between sales and revenue can also improve the opportunity to earn the authorized return.

VOLUME RATES RECOVER COSTS FROM COST CAUSERS

5. Customers using services with the same cost characteristics should bear similar costs. Also, customers in the same class should not be subject to a rate or practice that imposes an unreasonable burden on a portion of the class for other customers served in that class.

Volumetrically focused rates do not address these goals. For example, in the case of residential customer class, the customer costs are the same on average, but are currently not all recovered in the authorized customer charge, which is substantially lower than the average. This essentially shifts costs from the smaller energy user to the larger than average user.

RATES FOCUSED ON VOLUMETRIC REVENUE ARE INEFFICIENT

6. The price signal at the margin can be much greater than the marginal cost of additional kWh consumption in volumetrically focused rates, which means that customers use electricity inefficiently. Revenue decoupling can improve the matching of marginal cost to marginal revenue - electricity is thereby used more efficiently by the customer and the utility has

a more reasonable opportunity to earn its allowed return.

RATE DESIGN

7. Under full unbundling, the rate components can be subdivided into the following components to better match cost causation with cost or revenue recovery:

- customer charge;
- generation demand charges;
- transmission demand charge;
- distribution substation service demand charge;
- distribution primary service demand charge;
- secondary distribution demand charge;
- energy service at transmission voltage;
- energy service at substation delivery;
- energy service at primary delivery; and,
- energy service at secondary voltage.

In the absence of a full rate unbundling, a “decoupling rider” could be implemented to begin the movement towards full scale rate unbundling.

DECOUPLING RIDER

8. A decoupling rider could be implemented in those rate classes where a more substantial unbundling of the rates is problematic or impractical, i.e. residential. A properly designed decoupling rider can break the link between kWh sales and revenue, improving the opportunity to recover the approved revenue requirement. Absent a decoupling mechanism or rate unbundling, there are risks for both the utility and its customers that the revenue will be

higher than customers need to pay or that it will be lower than the utility needs to compensate it for the investments it makes to serve customers. Neither outcome is a good one for all stakeholders. Implementing a decoupling adjustment and/or moving towards full rate unbundling can benefit the utility, its customers and regulators.

WHEREFORE, on behalf of Empire, I thank the Commission for the opportunity to provide these comments.

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Exhibit No.
Issue: Cost of Service and Rate Design
Witness: H. Edwin Overcast
Type of Exhibit: Direct Testimony
Sponsoring Party: Empire District Electric Co.
Case No. ER-2014-0351
Date Testimony Prepared: August 2014

**Before the Public Service Commission
Of the State of Missouri**

Direct Testimony

of

H. Edwin Overcast

August 2014

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OF
H. EDWIN OVERCAST
ON BEHALF OF
THE EMPIRE DISTRICT ELECTRIC COMPANY
BEFORE THE
MISSOURI PUBLIC SERVICE COMMISSION
CASE NO. ER-2014-0351

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**DIRECT TESTIMONY
OF
H. EDWIN OVERCAST
ON BEHALF OF
THE EMPIRE DISTRICT ELECTRIC COMPANY
BEFORE THE
MISSOURI PUBLIC SERVICE COMMISSION
CASE NO. ER-2014-0351**

1 **INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS AFFILIATION.**

3 A. H. Edwin Overcast, Director, Enterprise Management Solutions, a Black & Veatch
4 Company.

5 **Q. WHAT IS YOUR BUSINESS ADDRESS?**

6 A. My business address is P. O. Box 2946, McDonough, Georgia 30253.

7 **Q. PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL**
8 **EXPERIENCE.**

9 A. A detailed summary of my educational and professional experience is provided in
10 Schedule HEO-1 to this testimony. I have a B. A. degree in economics from King
11 College and a Ph.D. degree in economics from Virginia Polytechnic Institute and State
12 University. I have been employed in the energy industry for almost 40 years in various
13 rate, regulatory and planning positions. In my various positions, I have testified before
14 state and federal regulatory bodies, Canadian provincial regulatory bodies, state and
15 federal legislative bodies and in various courts. My testimony has addressed a variety of
16 issues including cost allocation, rate design, regulatory policy, open access and
17 unbundling, bypass economics, forecasting, electric marginal costs, and a number of
18 other issues. In addition, I have been a lecturer in a number of energy industry sponsored

1 training programs including: the Edison Electric Institute Rate Fundamentals Course and
2 the Advanced Rate Course; the American Gas Association Rate Course and the
3 Advanced Rate School; and the Southern Gas Association Intermediate Rate Course.
4 Specifically, I have lectured on the principles of electric cost of service for both retail and
5 wholesale jurisdictions.

6 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

7 A. I am appearing on behalf of The Empire District Electric Company (“Empire” or “the
8 Company”) in this proceeding before the Missouri Public Service Commission
9 (“Commission”).

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

11 A. My testimony addresses the development of the unbundled cost of service study and the
12 appropriate rate design for the individual fixed components of the various electric service
13 schedules. I refer to the cost of service study as unbundled because the functions of
14 generation, transmission, distribution, and customer have been identified separately, and
15 these unbundled components have guided the design of the rates for each class of service.
16 The proposed rates strike a balance between the competing objectives that are in play
17 when a regulatory authority is making determinations regarding the establishment of rates
18 and charges for public utility service.

19 **Q. HOW IS THE TESTIMONY ORGANIZED?**

20 A. The testimony is organized in the following sections:

21 Introduction

22 Section 1- Cost of Service

23 Section 2- Results of the Cost Study

1 Section 3- Proposed Rate Designs

2 Section 4- Summary and Conclusions

3 In addition, I am sponsoring a number of schedules referenced in this testimony.

4 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

5 A. I recommend changes in the elements of the rates including the customer charge, demand
6 charge, and energy charge as applicable for each rate schedule. The purpose of the rate
7 design changes include reducing intra-class cross subsidies, improving price signals, and
8 providing more economically efficient rates.

9 The overall allocation of Empire's requested increase in rates can be found in the
10 testimony of Empire witness Scott Keith.

11 **SECTION 1- COST OF SERVICE**

12 **Q. WHAT IS THE PURPOSE AND USE OF THE COST OF SERVICE STUDY?**

13 A. Cost of service is a necessary element of the rate case process. At the most fundamental
14 level it provides the revenue requirement necessary to permit the utility to recover the
15 prudently incurred costs of providing service, including a return of and on the capital
16 employed to provide services. When prepared correctly to reflect actual cost causation,
17 the cost of service study is also useful as a guide to allocating costs among customer
18 classes and for determining the rates that provide a utility with a reasonable opportunity
19 to earn the allowed return. It also provides useful metrics for determining if rates meet
20 the just and reasonable and non-discriminatory tests required for rate approval.

21 **Q. PLEASE DESCRIBE THE VARIOUS TYPES OF COST OF SERVICE STUDIES**
22 **THAT MAY BE USEFUL FOR RATE DESIGN AND THE ALLOCATION OF**
23 **REVENUE REQUIREMENTS.**

1 A. In general, cost studies may be based on embedded costs or marginal cost. Embedded
2 cost studies analyze the costs for a test period based on either the book value of
3 accounting costs (a historical period), the estimated book value of costs for a forecasted
4 test year or some combination of actual or forecast costs. In this case the test period for
5 the cost of service study is an historical period for the twelve months ended December
6 31, 2013. The cost of service for the revenue requirement is based on a more up-to-date
7 test year. There are other possible test years based on a combination of historical and
8 adjusted costs and revenues. Typically, embedded cost studies are used to allocate the
9 revenue requirement between jurisdictions and classes and between customers within a
10 class.

11 Marginal cost studies do not reflect actual costs but rely on estimates of the expected
12 changes in cost associated with changes in service. Marginal cost studies are forward
13 looking to the extent permitted by available data. Marginal cost studies are useful for rate
14 design where it is important to send appropriate price signals associated with additional
15 consumption by customers. No marginal cost study has been performed for this case.

16 **Q. PLEASE DISCUSS THE REASON THAT COST OF SERVICE STUDIES ARE**
17 **USED.**

18 A. Cost studies are a basic and ultimately a necessary tool of ratemaking. A properly
19 developed cost of service study represents an attempt to analyze which customer or group
20 of customers cause the utility to incur the costs to provide service. Understanding cost
21 causation requires an in-depth understanding of the planning, engineering, and operations
22 of the utility system, as well as the basic economics of the unbundled components of the
23 electric system.

1 The requirement to develop cost studies results from the nature of utility costs. Utility
2 costs are characterized by the existence of common and joint costs¹. In addition, utility
3 costs may be fixed or variable costs². Finally, utility costs exhibit significant economies
4 of scale³. These characteristics have implications for both cost analysis and rate design
5 from a theoretical and practical perspective. The development of cost studies, either
6 marginal or embedded, requires an understanding of the operating characteristics of the
7 utility system. Further, as discussed below different cost studies provide different
8 contributions to the development of economically efficient rates and the cost
9 responsibility by customer class.

10 **Q. PLEASE DISCUSS THE ECONOMIC THEORY UNDER-PINNING COST**
11 **ANALYSIS.**

12 A. Economic theory holds that efficient prices equal short-run marginal cost. For an electric
13 utility characterized by economies of scale, setting prices based on marginal costs will
14 not produce adequate revenues, because marginal cost is below average cost. Stated
15 another way, utilities are declining cost industries. Given the nature of rate cases, it is
16 often hard to understand the concept of a declining cost industry, particularly when rates
17 increase because of new capacity additions or other investments such as adding
18 equipment to existing plants to meet environmental requirements. The fact that rates
19 increase as a result of higher costs does not change the fact that from an economic
20 perspective the electric industry is a declining cost industry. To understand this issue

¹ Common costs occur when the fixed costs of providing service to one or more classes or the cost of providing multiple products to the same class use the same facilities and the use by one class precludes the use by another class. Joint costs occur when two or more products are produced simultaneously by the same facilities in fixed proportions. In either case, the allocation of such costs is arbitrary in a theoretical economic sense.

² Fixed costs do not change with the level of output, while variable costs change directly with the utility output. Most non-fuel related utility costs are fixed and do not vary with changes in load.

³ Scale economies result in declining average cost as output increases and marginal costs are below average costs.

1 requires an understanding of the long-run average cost curve (LRAC). The LRAC
2 assumes that all input prices are fixed as is the available technology. In the real world,
3 we have inflation and changing technology as well as policy changes that impact cost.
4 As a result, costs rise over time as the LRAC shifts upward with inflation, downward
5 with changes in technology, and upward or downward with policy changes depending on
6 their impacts.

7 **Q. PLEASE CONTINUE.**

8 A. Utilities must be allowed to collect revenues that are adequate to provide the utility a
9 reasonable opportunity to earn a return of and on the assets used to serve customers.
10 Since the utility could not achieve that objective with prices based on marginal cost,
11 economists developed a theoretical approach to reconciling marginal cost based prices
12 with the revenue constraint. The theory of Ramsey pricing resolves the revenue
13 adequacy issue by suggesting that raising prices above marginal cost in relation to the
14 inverse of the price elasticity of the product or service provided results in the least
15 societal welfare loss from prices that differ from marginal cost. This means that under
16 Ramsey pricing (a form of differential pricing), customers' rates are increased above
17 marginal cost until the rates produce adequate revenues. Increases are largest for those
18 customers or classes of service whose demand is most inelastic. This concept also has
19 direct impact on rate design considerations particularly relevant for utilities where sunk
20 costs (the fixed cost of the system) represent a substantial portion of the revenue
21 requirement.

22 To implement Ramsey pricing requires, among other things, estimates of customer or
23 class price elasticity. Since estimating price elasticity for electric service is complex,

1 utilities developed other practical methods for resolving the revenue adequacy issue.
2 Alternatively, the theory of multi-part pricing suggests that it is possible to recover
3 average costs from infra-marginal prices while setting the marginal price equal to
4 marginal cost. Thus, the use of declining block rates permits efficient prices while
5 recovering total revenue requirements. Other examples of efficiency based rates includes
6 the concept of fixed variable rate design where fixed cost recovery occurs through fixed
7 charges (since fixed costs do not contribute to marginal cost) and variable charges
8 recover variable costs.

9 The theory of pricing also requires a theory of class or service cost allocation. However,
10 the existence of joint and common costs makes any allocation of costs arbitrary. This is
11 theoretically true for any of the various marginal or embedded cost methods that may be
12 used to allocate costs. Theoretical economists have developed the theory of subsidy free
13 prices to evaluate traditional regulatory cost allocations. Prices are said to be subsidy
14 free (in the economic sense) so long as the price exceeds marginal cost but is less than
15 stand-alone costs (SAC).

16 Indeed all of this theory provides useful insight to the regulatory process where, as a
17 practical matter, costs must be allocated between classes of service and within classes of
18 service. For example, if the process of cost allocation results in rates that exceed stand-
19 alone costs for some customers, prices must be set below the stand-alone cost but above
20 marginal cost to assure that those customers make the maximum practical contribution to
21 common costs. SAC plays a role in addressing issues such as discounting rates to retain
22 customers with competitive service options elsewhere. SAC represents an element of the
23 allocation process for cost studies and is an alternative to the concept of fully allocated

1 costs. Unlike other more conventional allocation methods, SAC relies on estimated
2 replacement costs rather than actual costs.

3 The cost of service study provides a reasonable starting point for policy makers to decide
4 the portion of common costs borne by each class of service. In addition, it must be
5 remembered that other constraints impact policy decisions, such as the concept of just
6 and reasonable rates and non-discriminatory rates. This latter constraint is often ignored
7 when setting rates for a class of service because of a perceived conflict with the concept
8 of fairness. Fairness, however, is an elusive concept that has been debated historically
9 since the time of Aristotle. The medieval scholastics spoke in terms of a “just price” that
10 essentially bore a relationship to the cost of producing the product without putting in
11 context of the value of the service. As a result, the guidance of the fairness concept
12 cannot be of any help in addressing undue discrimination. Rather, we must rely on who
13 causes costs and how those costs are recovered within a class of customers as the basis
14 for determining rates that result from the cost of service study.

15 **Q. IF ANY ALLOCATION OF COMMON COST IS ARBITRARY, HOW IS IT**
16 **POSSIBLE TO MEET THE PRACTICAL REQUIREMENTS OF COST**
17 **ALLOCATION?**

18 A. As noted above, it is a practical reality of regulation that common costs be allocated
19 among jurisdictions, classes of service, rate schedules, and customers within rate
20 schedules. The key to a reasonable cost allocation is an understanding of cost causation.
21 Under the traditional embedded cost allocation, the process follows three steps:
22 functionalization, classification, and allocation. This three step process underlies the
23 determination of cost causation. By identifying the functions of utility service-production

1 or generation, transmission, distribution, and customer for electric service- and the costs
2 of these functions, the foundation is laid for classifying costs based on the factors that
3 cause the utility to incur these costs-energy, demand, and customers. The development of
4 allocation factors by rate schedule or class uses principles of both economics and
5 engineering to develop allocation factors appropriate for different elements of costs. If
6 these factors properly reflect cost causation, the cost of service study is a reasonable tool
7 for use in assigning revenue requirements to each class of service.

8 **Q. HOW DOES ONE DETERMINE THE FACTORS THAT CAUSE COSTS?**

9 A. In many cases it is as simple as asking the question of whether a particular cost changes
10 when some potential allocation factor changes. If a factor causes costs, costs will vary
11 with changes in that factor. For example, if the number of kWhs increases, does the cost
12 of some input such as miles of conductor increase with more kWhs? Since the miles of
13 conductor do not change with kWhs either monthly or annually, energy consumption is
14 not a cause of conductor costs. What we do know is that miles of conductor increases for
15 customers added to the periphery of the system. We also know that the miles of
16 conductor increases with the growth of the peak load on the conductor by paralleling the
17 system, looping the system, or networking the system. It may also mean building added
18 capacity through expanding the system to a three phase conductor. In any case, the
19 factors driving the cost of conductor are customers and non-coincident peak demand.
20 Following this logical process allows one to determine cost causation.

21 Despite the simplicity of this approach, it is also necessary to understand key differences
22 as related to cost causation based on the practical engineering and operation of the
23 system. Essentially, there are fundamental differences in the cost to serve the same

1 customer with identical loads depending on any number of factors that cause large
2 differences in cost between urban service and rural service for example. Urban service
3 may have more underground delivery service with higher costs or be served from a three
4 phase overhead primary looped system with its higher costs than a rural customer served
5 off a single phase overhead system requiring less conductor and lower cost for overhead
6 poles.

7 **SECTION 2- RESULTS OF THE COST STUDY**

8 **Q. PLEASE DISCUSS THE APPLICATION OF THE THREE STEPS IN THE COST**
9 **OF SERVICE STUDY.**

10 A. Cost are functionalized and classified in the study based on data from the Uniform
11 System of Accounts (USOA). The cost study uses two types of allocation factors:
12 external factors and internal factors. *External* allocation factors are based on direct
13 knowledge from data in the utility's accounting and other records such as the load
14 research data. Generation is functionalized to production accounts and allocated based
15 on both an external capacity and energy allocation factor depending on the nature of the
16 account. Transmission costs are functionalized to transmission FERC accounts and are
17 assigned by an external transmission allocation factor. Another example of an external
18 allocation factor is allocation of distribution system costs, both the demand and customer
19 components. The costs of distribution facilities are known and assigned directly to the
20 distribution function as substations, poles, towers and fixtures, overhead and underground
21 conductors, transformers, service lines and meters. Once assigned to distribution, the
22 poles and conductors are allocated using the minimum system to classify the costs
23 between demand and customer related costs and then are allocated on an external

1 allocation factor. *Internal* allocation factors are based on some combination of external
2 allocation factors, previously directly assigned costs, and other internal allocation factors.
3 For example, the allocation factors for property insurance costs are based on plant
4 investment amounts assigned to each function; therefore it is necessary to compute the
5 amount of plant by function before property insurance costs can be assigned. Both
6 external and internal allocation factors are used in each of the functional and
7 classification steps outlined below.

8 **Q. PLEASE DESCRIBE THE RESULTS OF THE ALLOCATION PROCESS AS**
9 **APPLIED TO THE USOA.**

10 A. The following section outlines by FERC account the allocation of costs to each function
11 and classification.

12 A. Intangible Plant (FERC Accounts 301-303): is functionalized and classified as demand
13 based on total plant in service.

14 B. Production Plant and Expenses:

15 1. Plant: Production Plant (FERC Accounts 310-359) is functionalized to Supply
16 and classified to Demand.

17 2. Expense: Production Expenses Non-Fuel (FERC Accounts 500-554 Except 501
18 & 547) are functionalized, and classified based on FERC Accounts 310-359. Production
19 Expenses Fuel (FERC Accounts 501, 547, 555-557) are functionalized to Supply, and
20 classified to Energy.

21 C. Transmission Plant and Expenses

22 1. Plant: Transmission Plant (FERC Accounts 350-359) is functionalized to
23 Transmission, and classified to Demand.

1 2. Expense: Transmission Operation & Maintenance (FERC Accounts 560-571) are
2 functionalized, and classified based on FERC Accounts 350-359.

3 D. Distribution Plant and Expenses

4 1. Distribution Plant (FERC Accounts 360-373)

5 a. Poles (FERC Account 364) are functionalized to Dist 13kV (Primary) and Secondary
6 based on a Company estimate. The estimate was that 85% of the distribution Poles
7 support the Primary system and that 15% of the distribution poles support secondary
8 system. The Primary Poles are classified as either Customer or Demand. The Customer
9 component percentage was determined by taking the ratio of the cost of replacing the
10 present distribution system verses replacing the total system with only the minimum size
11 pole. The minimum size Pole is 40-foot based on an Empire requirement for primary
12 circuits. As a result of employing the minimum-size concept, 64% of the Primary Poles
13 were classified as customer related and 36% Primary Demand related. The Secondary
14 Poles are classified to Customer.

15 b. Overhead Lines (OH Lines) (FERC Account 365) are functionalized to Dist 13kV
16 (Primary) and Secondary based on the number of miles of line for the Primary and
17 Secondary distribution system. The result was that the 84% of the distribution OH Line
18 are on the Primary system and that 14% of the OH Line on the Secondary system. The
19 Primary OH Lines are classified as either Customer or Demand. The Customer
20 component percentage was determined by taking the ratio of the cost of replacing the
21 present distribution system verse replacing the total system with only the minimum size
22 OH Line. The minimum size OH Line is 4-4 ACSR (Aluminum Conductor Steel
23 Reinforced) based on Company installation records. As a result of employing the

1 minimum-size concept, 31% of the Primary OH Lines were classified as Customer
2 related and 69% Primary Demand related. The Secondary OH Lines are classified to
3 Customer.

4 c. Underground Conduit (FERC Account 366) is functionalized to Dist 13kV (Primary)
5 and Conduit are classified to Customer.

6 d. Underground Lines (UG Lines) (FERC Account 367) are functionalized to Dist 13kV
7 (Primary). The Primary UG Lines are classified as either Customer or Demand. The
8 Customer component percentage was determined by taking the ratio of the cost of
9 replacing the present distribution system verse replacing the total system with only the
10 minimum size UG Line. The minimum size UG Line is 1/0 AA concentric neutral
11 jacketed 15kV cable based on Company installation records. As a result of employing
12 the minimum-size concept, 34% of the Primary UG Lines were classified as customer
13 related and 66% Primary demand related.

14 e. Line Transformers (FERC Account 368) are functionalized to Distribution Secondary.
15 The Line Transformers are classified as either Customer or Demand. The customer
16 component percentage was determined by taking the ratio of the cost of replacing the
17 present distribution system versus replacing the total system with only the minimum size
18 Line Transformer. The minimum size Line Transformer is 15kVA based on Company
19 installation records. As a result of employing the minimum-size concept, 60% of the
20 Line Transformers were classified as customer related and 40% Primary demand related.

21 f. Services (FERC Account 369) are functionalized to Secondary Distribution, and then
22 classified to Customer.

- 1 g. Meters (FERC Account 370): Meter-Plant is functionalized to Onsite, and then
2 classified to Customer.
- 3 h. Station Equipment (FERC Account 362) is functionalized to Primary Distribution, and
4 classified to Demand.
- 5 i. Structures and Improvements (FERC Account 361) are functionalized to Primary
6 Distribution, and classified to Demand.
- 7 j. Land and Land Rights (FERC Accounts 360) are functionalized to Primary
8 Distribution, and classified to Demand.
- 9 k. Installed on Customers Premise (FERC Accounts 371) are functionalized to Secondary
10 Distribution, and classified to Customer.
- 11 l. Street Lighting (FERC Accounts 373) is functionalized to Secondary Distribution, and
12 classified to Customer.
- 13 2. Distribution Expenses (FERC Accounts 580-599)
- 14 a. Distribution Operation Expenses (FERC Accounts 582-587) are functionalized and
15 classified based on their related FERC Accounts.
- 16 b. Operation Supervision Expenses (FERC Account 580) are functionalized and
17 classified based on distribution Primary and Secondary labor.
- 18 c. Distribution Rents (FERC Account 589) are functionalized and classified based on
19 other distribution plant accounts.
- 20 d. Distribution Maintenance Expenses (FERC Accounts 591-597) are functionalized and
21 classified based on their related FERC Accounts.
- 22 e. Maintenance Supervision Expenses (FERC Account 590) are functionalized and
23 classified based on distribution primary and secondary labor.

1 f. Miscellaneous Maintenance Expenses (FERC Account 598) are functionalized and
2 classified based on other distribution plant accounts.

3 E. General Plant (FERC Accounts 389-399) is functionalized and classified based on
4 labor.

5 F. Depreciation Reserve (FERC Account 108) is functionalized and classified based on
6 their corresponding gross plant values.

7 G. Other Rate Base Items: These various accounts are functionalized and classified
8 based on labor or plant.

9 H. Customer Accounts Expenses

10 1. Meter Reading Expenses (FERC Accounts 902) are functionalized to Onsite and
11 classified to Customer.

12 2. Customer Records & Collection Expense (FERC Accounts 903) are functionalized
13 Onsite and classified to Customer.

14 3. Uncollectible Account Expenses (FERC Account 904) are functionalized and
15 classified based on revenue requirements.

16 I. Customer Service & Information Expenses

17 1. Call Center Expenses (FERC Account 908) are functionalized Onsite and classified to
18 Customer.

19 2. Customer Assistance Expense (FERC Account 910) is functionalized Onsite and
20 classified to Customer.

21 J. Administrative and General Expenses (Accounts 920-939) are identified in two groups:
22 labor related, and plant related. Labor related expenses are functionalized and classified

1 according to labor in each function. Plant related expenses are functionalized and
2 classified according to plant in each function.

3 K. Depreciation and Amortization (FERC Accounts 403-404) are functionalized and
4 classified the same as the allocation of Accumulated Depreciation and Amortization.

5 L. General Tax, Payroll and Real Estate Tax: Payroll taxes were functionalized and
6 classified based on labor. Real Estate Taxes were functionalized and classified based on
7 Plant.

8 M. Income Taxes were functionalized and classified based on revenue.

9 N. Revenue and Other Revenue were functionalized and classified based on revenue
10 requirements and allocated based on actual revenues collected from each class in the Test
11 Period.

12 **Q. PLEASE DESCRIBE THE COST OF SERVICE EXHIBIT ATTACHED TO THIS**
13 **TESTIMONY.**

14 A. The results of the cost of service study are contained in five schedules as follows:

- 15 • Schedule HEO-1 consists of 20 pages and represents the results of the class cost
16 of service study for the test year. Each page contains an account description or
17 label for the accounting data indicating the category of cost. The total amount for
18 each account is also provided. Class rate of return and net income may be found
19 on pages 15 and 16.
- 20 • Schedule HEO-2 consists of 7 pages and provides the summary of account
21 functionalization.
- 22 • Schedule HEO-3 consists of 24 pages and summarizes the classification and
23 allocation of the accounts.

- 1 • Schedule HEO-4 consists of 124 pages and provides the allocation of each
- 2 account by classification and by rate class.
- 3 • Schedule HEO-5 consists of 21pages and provides a summary of the allocation
- 4 factors by account and function.

5 **Q. PLEASE DISCUSS THE ALLOCATION FACTOR FOR PRODUCTION PLANT.**

6 A. The capital cost of production plant is determined based on the type of plant that

7 minimizes the cost of meeting the expected system load duration curve. To determine the

8 optimal system resource mix, planners recognize that both the capital cost and the energy

9 cost play a role. Baseload plants typically have higher capital costs and lower energy

10 costs because that produces the lowest total cost for meeting baseload or year round

11 production requirements. Peaking plants have the lowest capital cost but have the highest

12 energy costs. Since baseload plants operate for many hours of the year, it is reasonable to

13 develop an allocation methodology that recognizes that it is average demand that

14 contributes to the portion of load best served by baseload plants. It is the peak load that

15 contributes to the selection of peaking capacity as the preferred generation technology.

16 Further, in between the peaking capacity and baseload capacity there are intermediate

17 units that are economic to run for more hours than a peaking unit but fewer hours than a

18 baseload unit. Based on these planning considerations, the use of the average and excess

19 demand (AED) cost allocation methodology is the most appropriate cost allocation

20 method under these conditions.

21 I have developed the AED method based on a review of the total demand on system

22 capacity, not simply the system load demand. This is an important distinction because

23 load is not the only demand placed on capacity. Generation capacity must also be

1 maintained and based on certain conditions may not be fully available to serve load.
2 Also, unplanned outages place a demand on the available capacity. Thus the demand on
3 system capacity is the sum of load demand to serve customers, the scheduled outage
4 demand for maintenance, the forced outage demand for unplanned outages and the
5 demand that occurs because of weather or operating issues that limit capacity to less than
6 the full output of the generator. Based on the full demand on capacity, the appropriate
7 AED allocation factor consists of average demand (energy divided by 8760 hours) and
8 the excess demand based on twelve coincident peaks (12 CP). AED/12CP reflects cost
9 causation for the system based on all of the operating characteristics of the system. The
10 excess demand component is allocated on the class non-coincident peaks (NCP).

11 **Q. PLEASE DISCUSS THE ALLOCATION OF TRANSMISSION PLANT.**

12 A. Transmission Plant is allocated based on 12 CP. The use of 12 CP reflects the use of
13 Transmission Plant on a monthly basis. Absent significant differences in monthly
14 loading of the transmission system, such as high summer peaks and low winter peaks, a
15 12 CP allocation factor is consistent with the design and use of Transmission Plant. For
16 Empire, winter and summer peaks are very close in terms of load. Further, the
17 transmission system is designed to move generation output from the generation nodes on
18 the system to the load nodes on the system. At any one time, the capacity of the system
19 must be such that load nodes have access to adequate generation, including the purchase
20 of power to lower costs or to assure reliability at each load node. The fact that different
21 load nodes peak at different times and that a different combination of resources serves the
22 node means that transmission capacity is used differently over time and that the monthly

1 peaks represent the best reflection of cost causation as opposed to the system peak load
2 periods only.

3 **Q. PLEASE DISCUSS THE ALLOCATION OF DISTRIBUTION PLANT.**

4 A. Distribution Plant includes substations, poles and wires, transformers, meters, and services. In
5 addition, Distribution Plant includes lighting. The allocation of Distribution Plant requires that
6 the investment be classified as demand or customer, since these are the two factors that cause the
7 cost. In addition, it is important to understand the role of scale economies in distribution service
8 when allocating costs and designing rates for delivery service. The cost of distribution
9 facilities declines per kWh consumed for any given level of demand. For example, the
10 cost of facilities such as transformers has a lower per unit of demand cost for higher
11 demands. The following table provides data for a range of transformers that may be
12 installed for residential customers and the cost per kVa of each size of transformer.

13
14 **Table 1**

15 **Cost per kVa of Transformer Capacity**

Single Phase Transformer	Installed Cost	Cost per kVa
10 kVa	\$1,334.32	\$133.43
15 kVa	\$1,337.88	\$89.19
25 kVa	\$1,604.00	\$64.16
50 kVa	\$2,164.73	\$43.29

16 The above table illustrates the cost per kVa of transformer capacity declines dramatically
17 as the size of the transformers increases. For customers with an NCP below 10 kW, the
18 unit cost is over twice as much as for customers served off a 25 kVa transformer. Since a

1 10 kVa transformer is the minimum size installed, smaller customers served off this
2 transformer cost more to serve per unit of NCP than do larger customers served off larger
3 transformers. This same phenomenon occurs for other elements of the distribution
4 system including poles and conductor.

5 The implications for cost of service are that customers with higher NCP may actually
6 have lower total costs than smaller customers. Compare two customers as follows: first, a
7 customer with central air conditioning and an electric water heater with an NCP of 10
8 kVa and second, an all-electric customer with an NCP of 17 kVa. Further assume that
9 the all-electric home is in a subdivision where three homes are served off a 50 kVa
10 transformer. The total cost of transformer capacity is about \$736 each for the all-electric
11 homes and \$1,334.32 for the smaller demand customer's home. When recovering the
12 cost from each customer, it is necessary to take into account the relative load factor of
13 each customer since the greatest portion of fixed costs are recovered volumetrically. The
14 typical all-electric home has a higher load factor based on NCP than the typical non all-
15 electric home, resulting in an even lower cost per kWh for the all-electric home. In
16 addition, the all-electric home has a much higher coincident peak (CP) load factor when
17 the system peaks in the summer like it does for Empire. On a CP basis, the rates for the
18 all-electric customer should be substantially lower than the other customers. This is the
19 fundamental basis for declining block residential rates and demonstrates that such rates
20 are cost based.

21 **Q. PLEASE SUMMARIZE THE RESULTS OF THE COST OF SERVICE STUDY.**

22 A. The following table provides a summary of the calculated returns by rate class for the
23 listed rate classes.

1
2

Table 2

Rate of Return by Rate Class

Rate Class		Class Return
Residential General Service	RG	4.18%
Commercial Small	CB	7.3%
Commercial Space Heating	SH	6.39%
GP- Total Electric Building	TEB	11.36%
General Power	GP	13.7%
Large Power	LP	4.76%
Power Feed Mill and Grain Elevator	PFM	13.7%
Special Contract	SC-P	4.13%
Municipal Lighting	SPL	3.04%
Private Lighting	PL	24.4%
Special Lighting	LS	-1.87%

3 **Q. HOW DO YOU PROPOSE TO ALLOCATE THE CLASS REVENUE**
4 **REQUIREMENTS WITHIN THE CLASS?**

5 A. I recommend that the proposed increases be allocated within each class with an emphasis
6 on recovering fixed costs in fixed charges to the extent practical as explained in detail in
7 the rate design section below.

8 **SECTION 3- PROPOSED RATE DESIGNS**

9 **Q. WHICH RATE SCHEDULES ARE PROPOSED TO BE REDESIGNED?**

10 A. I recommend that the rate design change for all rate schedules, even those where the
11 change in rate design is revenue neutral.

12 **Q. WHY ARE YOU RECOMMENDING THAT THE RATE DESIGN BE CHANGED**
13 **FOR ALL OF EMPIRE'S RATE SCHEDULES?**

14 A. There are a number of significantly important issues with respect to Empire's currently
15 authorized rate design. First, Empire's current rates place far too much reliance on

1 volumetric recovery of fixed costs. Second, the current rate designs do not provide
2 Empire a reasonable opportunity to earn its allowed return in the face of events beyond
3 the Company's control, such as weather and conservation. Third, the rates that consist of
4 a customer charge and volumetric charges do not properly assign costs to the cost causer.
5 Fourth, current rates are not economically efficient, with the result being inefficient use
6 of resources resulting from incorrect price signals. Each of these issues is discussed
7 separately below.

8 **Q. PLEASE EXPLAIN WHY VOLUMETRIC RECOVERY OF FIXED COSTS**
9 **CREATES PROBLEMS FOR THE COMPANY.**

10 A. Volumetric recovery of fixed costs directly contributes to other problems with rate
11 design. Essentially, when fixed costs are recovered volumetrically, the utility is at much
12 greater risk for revenue recovery. The revenue recovery risk is significant because the
13 competition for capital in the market place causes Empire to be at a disadvantage relative
14 to other electric utilities with more revenue certainty as the result of different regulatory
15 policies. For example, a number of electric utilities have mechanisms that provide
16 greater revenue certainty, such as decoupling, revenue stabilization, electric revenue
17 adjustments, and even something as simple as better rate design. In the case of Empire,
18 this problem is exacerbated by the absence of a timely matching of revenues and costs as
19 the result of using a historic test year. Further, the recovery of only 95% of fuel and
20 purchased power cost changes creates an additional mismatch between costs and
21 revenues. The inability to have the opportunity to earn the allowed return has financial
22 consequences and costs for Empire. The improvement in financial ratings has recognized

1 improvement in the regulatory aspects of the Company, and more can be accomplished
2 by stabilizing revenue by reducing the reliance on volumetric revenue recovery.

3 **Q. HOW SIGNIFICANT IS THE VOLUMETRIC RECOVERY OF REVENUE FOR**
4 **EMPIRE?**

5 A. Currently, the level of volumetric recovery is quite significant, in part because of the
6 level of fuel recovered in base rates. The following table provides the percentage of total
7 revenue under current rates recovered through volume related charges (kWh).

8 **Table 4**

9 **Percent of Current Rate Revenue Collected Volumetrically**

Rate Schedule	Volumetric Recovery
RG	90.54%
CB	89.12%
SH	92.20%
GP	72.24%
SC-P	62.28%
TEP	78.32%
PFM	96.91%
LP	69.36%

10 As the table illustrates, the portion of revenue recovered volumetrically is extremely high
11 for the classes of service that have a two part rate consisting of a customer charge and a
12 kWh charge. For classes with demand charges, the proportion of costs recovered in fixed
13 charges is larger but is still not equal to the entire fixed costs. Even after excluding the

1 cost of energy, the portion of volumetric recovery is still significant and is an
2 unacceptable basis for meeting the standard of just and reasonable rates.

3 **Q. WHY DO THE CURRENT RATES FAIL TO MEET THE TEST OF PROVIDING**
4 **A REASONABLE OPPORTUNITY TO EARN THE ALLOWED RETURN?**

5 A. There are a number of reasons that volumetric rates in conjunction with other regulatory
6 policies fail to provide the utility with a reasonable opportunity to earn the allowed
7 return. Volumetric rates provide no revenue stability for the utility, since the bulk of
8 costs do not change with volume, and any change in kWh from the weather normalized
9 volume of sales will inevitably produce either too much or too little revenue. As a
10 practical matter, there is more than the random effect of weather that impacts kWh use.
11 DSM programs encourage customers to use more efficient appliances. Federal law
12 restricts energy consumption through banning the interstate sale of certain light bulbs,
13 setting minimum standards for appliance efficiency and other issues. State policy
14 provides rebates for thermal envelope efficiency improvements. Net metering allows
15 customers to effectively avoid the full volumetric rate even when all of the costs
16 underlying service to a net metered customer are not avoided. In each case, it is the
17 volumetric nature of the rates that promotes revenue instability. When the cost basis of
18 rates also lags, the revenue earnings stability and the opportunity to earn the allowed
19 return is compromised. There is essentially a mismatch between costs and revenues.
20 Changing rate design to recover fixed costs in fixed charges improves the opportunity to
21 earn the allowed return. The only other option with volumetric rates is a revenue
22 decoupling mechanism that breaks the link between sales and revenue.

1 **Q. DO EMPIRES CURRENT RATES APPROPRIATELY ASSIGN COSTS TO THE**
2 **COST CAUSERS?**

3 A. No. Customers using services with the same cost characteristics should bear similar costs.
4 Also, customers in the same class should not be subject to a rate or practice that imposes
5 an unreasonable burden on a portion of the class for other customers served in that class.
6 Empire's currently authorized rates do not address these requirements, since rates based
7 on kWh charges collect more revenue from the larger customers in the class for
8 essentially the same costs or in some cases even lower total fixed costs. In the case of
9 residential customers, the customer costs are the same on average, but are not all
10 recovered in the customer charge. In this case, the residential customer cost based on the
11 historic actual year used in the cost study is \$38.41 per customer. Even at a proposed
12 customer charge of \$18.78 and assuming that the total kWh charge is available to
13 compensate the Empire for the customer costs (it is not since it also includes the cost of
14 energy), customers who have average use less than 167 kWh per month do not pay the
15 full customer cost. If fuel is three cents per kWh, customers as small as 225 kWh per
16 month do not pay the full customer costs. In either case, the customer would not make
17 any contribution to the fixed costs for production and transmission that is over \$20 per
18 kW, and that value on a per kWh basis at a 40% load factor is about \$0.068. This
19 essentially means that the smallest residential customers never pay the full customer
20 costs, if we assume the customer cost is a residual calculation. Excess customer costs are
21 recovered in the kWh charge, causing larger users to bear a disproportionate share of
22 those costs. The same concept applies to distribution related costs where scale economies
23 result in lower per unit costs for larger customers. For transmission and generation fixed

1 costs, the average total cost per unit of demand is the same for all customers in the class.
2 Volumetric recovery means that higher load factor customers bear a disproportionate
3 share of those costs relative to lower load factor customers. In the residential class, both
4 of these factors demonstrate that larger customers have lower unit costs and, in some
5 cases, lower total costs than smaller use customers. It follows that collection of the
6 revenue requirement through volumetric charges that recover fixed costs results in larger
7 use customers paying far more of the fixed costs than the customers cause. There is also
8 the possibility that some larger customers even pay more for energy and subsidize other
9 customers because of the seasonal and diurnal pattern of their use. This type of intraclass
10 cost subsidy for similarly situated customers should be addressed by the Commission.

11 **Q. PLEASE EXPLAIN THE ECONOMIC INEFFICIENCY OF THE CURRENT**
12 **VOLUMETRIC RATE DESIGN.**

13 A. Current volumetric rates are inefficient because the price signal at the margin is much
14 greater than the marginal cost of additional kWh consumption. This means that
15 customers use electricity inefficiently. It also means that other resource allocation
16 decisions are inefficient. By improving the price signal and matching marginal cost to
17 marginal revenue, electricity is used more efficiently and the utility has a more
18 reasonable opportunity to earn its allowed return. This issue is made more complex by
19 the fact that current rate designs were developed in the 19th century and were based on a
20 variety of practical constraints such as metering technology and billing capability.
21 Further, the economics of the electric industry were also far different than today's
22 economics. While certain constraints remain for many utilities, other utilities have the
23 opportunity to begin the transition to new rate designs. Even absent the improved

1 metering capabilities, Empire has the opportunity to begin the transition to more efficient
2 and better rate designs beginning with the current case.

3 **Q. PLEASE GENERALLY DESCRIBE THE MORE EFFICIENT RATE DESIGN**
4 **FOR ELECTRIC SERVICE.**

5 A. The most efficient rate design begins by fully unbundling costs in a way that matches
6 billing with the factors that cause cost. Empire has already started this process with the
7 recognition of the different cost drivers for distribution demand by instituting the
8 facilities demand charge that recovers distribution related demand costs in those classes
9 with demand metering. Empire has also moved certain customer charges to levels that
10 reflect the customer costs for that class of service. These are important initial steps in the
11 unbundling of costs. Nevertheless, further unbundling is also an important step. Under
12 full unbundling, the rate components are as follows:

- 13 • customer charge;
- 14 • generation demand charges;
- 15 • transmission demand charge;
- 16 • distribution substation service demand charge;
- 17 • distribution primary service demand charge (with and without transformation at
18 the delivery point);
- 19 • secondary distribution demand charge for amounts not included in the customer
20 charge;
- 21 • energy service at transmission voltage;
- 22 • energy service at substation delivery;
- 23 • energy service at primary delivery with and without transformation; and,

- 1 • energy service at secondary voltage.

2 Energy and certain demand related charges may also be seasonally and time
3 differentiated. Each of these charges is based on a different cost driver, and some of
4 these costs may be combined where the utility cost characteristics dictate similar
5 treatment for some components.

6 **Q. HOW DO THESE COMPONENTS IMPACT THE PROPOSED RATE DESIGN**
7 **FOR EMPIRE?**

8 A. Empire may begin moving in this direction by taking initial steps such as matching the
9 facilities demand charge with costs at the various voltage level of service and by moving
10 customer charges either to the customer cost or toward the customer cost where the
11 consideration of gradualism is appropriate. They could also remove all fuel and variable
12 costs from base rates and continue to reflect the seasonal cost differences in that charge
13 as a separate cost on the bill subject to a full tracking fuel adjustment clause that is also
14 adjusted for costs at different voltage levels of service. Even if all of the steps are not
15 taken in this case, it is appropriate for Empire and its stakeholders to begin to think about
16 the transition to more effective and efficient rates and develop an implementation strategy
17 for future rate cases.

18 **Q. PLEASE EXPLAIN HOW A RATE DESIGN PROPOSAL THAT INCLUDES**
19 **AROUND A FIFTY PERCENT INCREASE IN THE CUSTOMER CHARGE FOR**
20 **THE RESIDENTIAL CLASS WOULD MOVE IN THE DIRECTION OF**
21 **UNBUNDLING RATES.**

22 A. The residential class has limited options for implementing the demand charge
23 components based on the existing metering available. In this case, as part of a gradual

1 move to more efficient rates, the customer charge is proposed to increase by 50% above
2 the current level. In addition, per kWh charges increase slightly to recover the remainder
3 of the necessary class revenue increase. These kWh charges remain far too high, but,
4 with the customer charge increasing only 50% above the current level, the per kWh
5 increase is necessary.

6 There is little other opportunity in the residential class, although it may be possible to
7 have a distribution facilities charge based on the maximum monthly consumption in the
8 past year by using the average NCP by load research strata times the dollars per kW of
9 unbundled cost at about \$5.00 per month for customers in each strata based on the last
10 twelve months of use. This would reduce the energy related charges and recover the cost
11 as a graduated demand charge based on annual system use in six strata. This could serve
12 as a proxy for facilities demand in classes with kWh billing. Consideration should be
13 given to the inclusion of a facilities demand charge being included in the kWh only rates.
14 It is also possible for the Commission to remove all fuel and other variable costs from
15 base rates and establish a separate fuel and purchased power cost rate that is variable by
16 season and/or time of use and is also adjusted by losses for the voltage level of service.

17 Each of these options should be considered as part of a comprehensive step to move
18 toward more efficient and economically efficient rates in the future.

19 **Q. DO YOU HAVE OTHER SUGGESTIONS FOR RATE DESIGN PROVISIONS**
20 **FOR THE RESIDENTIAL AND COMMERCIAL RATES?**

21 A. Since the only currently available rate option for recovering the bulk of the revenue
22 requirement, much of which is fixed costs, in these rates is through a per kWh charge,
23 these rate schedules should be subject to a decoupling rider. A decoupling rider breaks

1 the link between kWh sales and revenue, permitting the utility an improved opportunity
2 to recover the revenue requirement found to be just and reasonable and an improved
3 opportunity to earn the allowed return. Absent a decoupling mechanism, there are risks
4 for both the Company and its customers that the revenue will be higher than customers
5 need to pay or that it will be lower than the Company needs to compensate it for the
6 investments it makes to serve customers. Neither outcome is a good one for all
7 stakeholders. By implementing a decoupling adjustment, the Company and its customers
8 will benefit from more stable and appropriate revenue collection.

9 **Q. WHAT IS THE BASIS FOR THE CALCULATION OF THE DECOUPLING**
10 **ADJUSTMENT?**

11 A. There are several methods for developing a decoupling adjustment. The most common
12 alternative is to use the revenue per customer as the basis for developing the charge. This
13 option recognizes that the addition of new customers also increases revenue requirement
14 based on the added capital cost to serve new customers and the additional expenses
15 incurred in serving more customers. The other options are to base the measure on the
16 total revenue to be recovered or the average use per customer. Neither of these latter two
17 options provide for growth and its impact on cost and revenue requirements.

18 **Q. HOW WOULD A DECOUPLING MECHANISM WORK?**

19 A. Three rate schedules would be part of the decoupling mechanism. Rates RG (Residential
20 General), Rate CB (Commercial Service) and Rate SH (Small Heating Service) would
21 have the decoupling rider applicable to the services. Each schedule would have its own
22 provision as follows: The decoupling adjustment would be calculated based on the
23 difference between the approved level of revenue per customer (excluding fuel costs in

1 base rates) and the actual revenue per customers by month for each rate schedule (again
2 excluding base rate fuel costs). This value is effectively the fixed cost base rate recovery.
3 The revenue adjustment dollars will be equal to the difference between the actual revenue
4 per customer and the normalized approved revenue per customer times the number of
5 actual customers in that month for each rate schedule. This calculation produces the
6 revenue requirement deviation that will be divided by the expected normalized sales in
7 the second subsequent month and such amount will be added to or subtracted from the
8 kWh charge for the second subsequent month. In the second subsequent month, the
9 calculation of the amount to be collected will be calculated in the same manner but will
10 also include a provision to reconcile any over or under recoveries in prior months (the
11 balancing adjustment).

12 **Q. PLEASE PROVIDE THE BASIC FORMULA THAT WILL BE USED TO MAKE**
13 **THE CALCULATIONS.**

14 A. The formula for the decoupling adjustment for each rate class subject to decoupling will
15 be as follows:

$$16 \quad DA_n^{m+2} \text{ per kWh} = (((ACR_n^m - NCR_n^m) * ACN_n^m) + BA) / NkWh_n^{m+2}.$$

17 Where the terms of the equation are as follows:

18 DA_n^{m+2} per kWh is the decoupling adjustment charge per kWh for the nth rate
19 class and for the month two months hence;

20
21 ACR_n^m is the actual per customer revenue for the nth class in the current month m;
22

1 NCR_n^m is the normalized per customer revenue for the nth class in the current
2 month m as determined in the most recent rate case filing of the Company;

3
4 ACN_n^m is the actual number of customers for the nth class in month m;

5
6 BA is the prior months balancing adjustment; and

7
8 $NkWh_n^{m+2}$ is the normalized kWh sales for the nth class in the most recent rate
9 case for the month two months hence.

10
11 This formula is also adjusted for the true-up provision that assures for any month the
12 actual revenue in total given by $(ACR_n^m - NCR_n^m) * ACN_n^m$ exactly matches the
13 revenue recovered by the formula $DA_n^{m+2} * AkWh_n^{m+2}$ where the later term equals the
14 actual kWhs for the nth class in the m+2 month.

15 **Q. DOES THIS DECOUPLING ADJUSTMENT GUARANTEE THE COMPANY**
16 **WILL EARN ITS ALLOWED RETURN?**

17 A. No. This adjustment only impacts the revenue side of the earnings equation. There is no
18 guarantee for earnings since there is no assurance that costs will be the same as those
19 approved in the rate case. In fact, costs will likely be greater given the historic nature of
20 the test year. The decoupling adjustment merely assures the Company that its revenue
21 per customer for the effected rate classes will equal the level of revenue recovery per
22 customer as approved in the rate case. The decoupling adjustment only provides a level
23 of relative revenue certainty for less than 63% of the base revenue for Empire.

1 Nevertheless, this is an important step toward assuring a reasonable opportunity to
2 recover revenue through the use of revenue volatile kWh pricing.

3 **Q. PLEASE DISCUSS YOUR RECOMMENDED RATE DESIGN CHANGES FOR**
4 **THE OTHER CUSTOMER CLASSES.**

5 A. For all of the remaining rates except lighting, I recommend the facilities demand charge
6 be updated to reflect the current level of the unit cost for that cost of service component.
7 If the rate schedule is not subject to a rate increase, the energy charges under that
8 schedule are adjusted to produce the required revenue. Since all schedules have an
9 increase in the facilities demand charge, that is the first step in designing new rates. In
10 addition, I recommend that each other rate schedule excluding the lighting schedules
11 have the customer charges adjusted to the unit customer costs. The remainder of the
12 revenue requirement is recovered by an adjustment to kWh charges to produce the
13 required revenue.

14 **Q. HOW SHOULD ANY CHANGE IN REVENUE REQUIREMENTS BE**
15 **ACCOUNTED FOR IN THE PROPOSED RATES?**

16 A. In all cases, the energy charges are much too high to be efficient and, therefore, any rate
17 adjustments should be applied only to the kWh components of the rates. In fact, it would
18 be reasonable to permit the general demand charges of the demand metered schedules to
19 increase just so the kWh charges could be decreased to promote economically efficient
20 rate designs and to send better price signals to customers.

21 **SECTION 4 – SUMMARY AND CONCLUSIONS**

22 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

1 A. The cost basis for rate design is sound and uses the most appropriate allocation
2 methodology for Empire. The importance of cost of service in rate design also justifies
3 setting the facilities demand charge at the full cost of service value. The emphasis on
4 recovery of fixed costs in fixed charges is appropriate to move toward rates that are just
5 and reasonable for all customers within a rate class. Finally, it is important that the
6 Commission recognize the earnings risk associated with both a historic test year and
7 heavy volumetric recovery of fixed costs. Decoupling should be considered as a rate
8 mechanism to mitigate those risks.

9 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

10 A. Yes, it does.

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP	SC-P	TEB	PFM
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	32,656,696	17,694,617	2,980,369	737,046	4,798,557	181,929	2,307,745	5,419
Franchises and Consents	302	0	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	0	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	32,656,696	17,694,617	2,980,369	737,046	4,798,557	181,929	2,307,745	5,419
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	3,280,916	1,457,869	270,401	74,951	626,684	29,216	287,128	586
Structures and Improvements	(311, 331, 341)	89,180,002	39,626,953	7,349,875	2,037,287	17,034,166	794,143	7,804,549	15,915
Boiler Plant Equipment	(312, 342)	460,233,252	204,503,715	37,930,667	10,513,871	87,908,608	4,098,354	40,277,110	82,132
Engines and Generators	343	191,444,217	85,067,850	15,778,101	4,373,478	36,567,533	1,704,801	16,754,156	34,165
Turbogenerator Units	(314, 333, 344)	136,241,848	60,538,789	11,228,533	3,112,398	26,023,394	1,213,227	11,923,145	24,313
Accessory Electric Equipment	(315, 334, 345)	57,447,063	25,526,486	4,734,568	1,312,358	10,972,895	511,563	5,027,454	10,252
Misc. Power Plant Equipment	316, 332, 335,346	<u>17,253,910</u>	7,666,740	1,422,001	394,160	3,295,649	153,645	1,509,968	3,079
Subtotal - OTHER PLANT	340-346	955,081,208	424,388,403	78,714,146	21,818,503	182,428,929	8,504,950	83,583,511	170,441
Subtotal - PRODUCTION PLANT	304-346	955,081,208	424,388,403	78,714,146	21,818,503	182,428,929	8,504,950	83,583,511	170,441
C. TRANSMISSION PLANT									
Land and Land Rights	350	9,686,009	4,749,487	765,273	210,428	1,641,420	89,095	878,148	1,155
Structures and Improvements	352	2,021,463	991,214	159,712	43,916	342,563	18,594	183,269	241
Station Equipment	353	89,932,130	44,097,781	7,105,365	1,953,766	15,240,167	827,227	8,153,383	10,723
Towers and Fixtures	354	1,112,966	545,737	87,933	24,179	188,606	10,237	100,903	133
Poles and Fixtures	355	50,304,736	24,666,682	3,974,481	1,092,865	8,524,790	462,720	4,560,703	5,998
Overhead Conductors and Devices	356	66,664,914	32,688,815	5,267,067	1,448,288	11,297,235	613,207	6,043,942	7,949
Underground Conduit	357	0	0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0	0
Roads and Trails	359	0	0	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	219,722,218	107,739,717	17,359,832	4,773,442	37,234,781	2,021,081	19,920,348	26,198
D. DISTRIBUTION PLANT									
Land and Land Rights	360	3,255,804	1,603,095	303,154	80,280	542,515	0	273,384	957
Structures and Improvements	361	9,692,401	4,772,349	902,479	238,991	1,615,046	0	813,854	2,849
Station Equipment	362	83,068,538	40,901,327	7,734,675	2,048,270	13,841,723	0	6,975,118	24,415
Compressor Station Equipment	363	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	155,310,884	109,555,579	16,690,298	3,415,980	11,195,332	0	5,699,390	22,361
Overhead Conductors and Devices	365	160,130,252	101,805,251	16,457,709	3,661,749	16,485,588	0	8,352,928	30,911

Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase

Step 4

All Totals Intact =
All Allocators Found =

TRUE
TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
Organization	301	32,656,696	3,697,055	791	110,941	108,587	33,639
Franchises and Consents	302	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	32,656,696	3,697,055	791	110,941	108,587	33,639
B. PRODUCTION PLANT							
Land and Land Rights	(310, 330, 340)	3,280,916	502,043	88	15,768	13,131	3,051
Structures and Improvements	(311, 331, 341)	89,180,002	13,646,251	2,392	428,604	356,926	82,942
Boiler Plant Equipment	(312, 342)	460,233,252	70,424,514	12,345	2,211,904	1,841,994	428,039
Engines and Generators	343	191,444,217	29,294,637	5,135	920,091	766,218	178,052
Turbogenerator Units	(314, 333, 344)	136,241,848	20,847,615	3,655	654,785	545,281	126,711
Accessory Electric Equipment	(315, 334, 345)	57,447,063	8,790,502	1,541	276,093	229,921	53,428
Misc. Power Plant Equipment	316, 332, 335,346	<u>17,253,910</u>	2,640,179	463	82,923	69,055	16,047
Subtotal - OTHER PLANT	340-346	955,081,208	146,145,741	25,619	4,590,168	3,822,527	888,270
Subtotal - PRODUCTION PLANT	304-346	955,081,208	146,145,741	25,619	4,590,168	3,822,527	888,270
C. TRANSMISSION PLANT							
Land and Land Rights	350	9,686,009	1,350,795	208	0	0	0
Structures and Improvements	352	2,021,463	281,910	43	0	0	0
Station Equipment	353	89,932,130	12,541,789	1,930	0	0	0
Towers and Fixtures	354	1,112,966	155,212	24	0	0	0
Poles and Fixtures	355	50,304,736	7,015,417	1,079	0	0	0
Overhead Conductors and Devices	356	66,664,914	9,296,981	1,431	0	0	0
Underground Conduit	357	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0
Roads and Trails	359	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	219,722,218	30,642,104	4,715	0	0	0
D. DISTRIBUTION PLANT							
Land and Land Rights	360	3,255,804	411,524	59	17,494	16,364	6,978
Structures and Improvements	361	9,692,401	1,225,091	175	52,079	48,714	20,775
Station Equipment	362	83,068,538	10,499,616	1,497	446,345	417,503	178,049
Compressor Station Equipment	363	0	0	0	0	0	0
Poles, Towers and Fixtures	364	155,310,884	7,686,617	1,725	329,813	498,671	215,119
Overhead Conductors and Devices	365	160,130,252	11,952,872	2,141	510,300	609,271	261,534

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

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All Totals Intact = TRUE
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Account Description	Account Code	Total Allocated Dollars	TOTAL							
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill	
			RG	CB	SH	GP	SC-P	TEB	PFM	
Underground Conduit	366	31,660,158	26,645,544	3,692,074	642,016	374,737	0	202,173	1,514	
Underground Conductors and Devices	367	52,924,940	32,254,447	5,344,895	1,227,315	6,072,898	0	3,067,725	11,190	
Line Transformers	368	94,259,584	57,123,649	27,703,191	4,817,317	2,811,813	1,585	1,516,990	11,359	
Services	369	66,937,418	53,261,971	9,617,952	1,672,469	1,637,120	0	669,859	3,944	
Meters	370	18,548,829	11,709,732	4,046,942	703,724	1,111,386	29,063	599,599	1,659	
Installed on Cust Premise PR_L	371	15,179,822	12,078,554	2,181,124	379,276	371,260	0	151,908	894	
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0	
Street Lighting and Signals	373	<u>16,330,245</u>	0	0	0	0	0	0	0	
Subtotal - DISTRIBUTION PLANT	374-387	707,298,875	451,711,496	94,674,493	18,887,389	56,059,419	30,648	28,322,927	112,053	
E. GENERAL PLANT										
Land and Land Rights	389	547,617	303,479	56,885	12,964	72,370	2,993	34,327	93	
Structures and Improvements	390	8,334,488	4,618,813	865,758	197,304	1,101,433	45,546	522,440	1,411	
Office Furniture and Equipment	391	14,499,580	8,035,389	1,506,167	343,252	1,916,173	79,237	908,894	2,455	
Transportation Equipment	392	10,281,573	5,697,850	1,068,015	243,398	1,358,748	56,187	644,492	1,741	
Stores Equipment	393	384,933	213,322	39,985	9,113	50,870	2,104	24,129	65	
Tools, Shop and Garage Equipment	394	4,906,215	2,718,930	509,641	116,146	648,375	26,811	307,542	831	
Laboratory Equipment	395	1,018,497	564,431	105,798	24,111	134,598	5,566	63,844	172	
Power Operated Equipment	396	14,499,697	8,035,453	1,506,179	343,255	1,916,189	79,238	908,901	2,455	
Communication Equipment	397	9,686,020	5,367,806	1,006,151	229,300	1,280,043	52,932	607,160	1,640	
Miscellaneous Equipment	398	182,435	101,102	18,951	4,319	24,109	997	11,436	31	
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0	
Other Tangible Property	399	<u>0</u>	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	389-399	64,341,054	35,656,576	6,683,528	1,523,162	8,502,909	351,610	4,033,164	10,894	
TOTAL PLANT IN SERVICE	101	1,979,100,051	1,037,190,809	200,412,367	47,739,543	289,024,595	11,090,218	138,167,695	325,006	
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0	
Property Held for Future Use	105	0	0	0	0	0	0	0	0	
Construction Work in Progress	107	0	0	0	0	0	0	0	0	
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	0	0	0	0	0	0	0	
Total Additions to Utility Plant		0	0	0	0	0	0	0	0	
TOTAL UTILITY PLANT		1,979,100,051	1,037,190,809	200,412,367	47,739,543	289,024,595	11,090,218	138,167,695	325,006	
II. DEPRECIATION RESERVE										
Intangible	108.3	-11,230,475	-6,085,090	-1,024,934	-253,466	-1,650,200	-62,565	-793,622	-1,864	
Transmission	108.4	-73,404,321	-35,993,450	-5,799,535	-1,594,701	-12,439,315	-675,198	-6,654,946	-8,752	
Procurement Supply	108	-246,413,756	-109,493,454	-20,308,481	-5,629,238	-47,067,199	-2,194,302	-21,564,791	-43,974	
StreetLighting	108	-4,630,588	0	0	0	0	0	0	0	

**Empire Electric Company
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Allocation Phase**

Step 4

All Totals Intact = TRUE
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Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
Underground Conduit	366	31,660,158	7,395	211	1,267	64,780	28,447
Underground Conductors and Devices	367	52,924,940	4,451,456	752	189,768	213,138	91,355
Line Transformers	368	94,259,584	60,231	0	0	0	213,448
Services	369	66,937,418	0	0	0	0	74,105
Meters	370	18,548,829	315,542	0	0	0	31,181
Installed on Cust Premise PR_L	371	15,179,822	0	0	0	0	16,805
Other Property on Customers Premise	372	0	0	0	0	0	0
Street Lighting and Signals	373	<u>16,330,245</u>	0	0	6,938,718	9,391,527	0
Subtotal - DISTRIBUTION PLANT	374-387	707,298,875	36,610,343	6,559	8,485,784	11,259,967	1,137,796
E. GENERAL PLANT							
Land and Land Rights	389	547,617	57,048	71	3,349	3,482	559
Structures and Improvements	390	8,334,488	868,238	1,077	50,969	52,993	8,504
Office Furniture and Equipment	391	14,499,580	1,510,481	1,875	88,671	92,192	14,794
Transportation Equipment	392	10,281,573	1,071,074	1,329	62,876	65,373	10,491
Stores Equipment	393	384,933	40,100	50	2,354	2,448	393
Tools, Shop and Garage Equipment	394	4,906,215	511,101	634	30,004	31,195	5,006
Laboratory Equipment	395	1,018,497	106,101	132	6,229	6,476	1,039
Power Operated Equipment	396	14,499,697	1,510,493	1,875	88,672	92,193	14,794
Communication Equipment	397	9,686,020	1,009,033	1,252	59,234	61,586	9,883
Miscellaneous Equipment	398	182,435	19,005	24	1,116	1,160	186
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	64,341,054	6,702,673	8,318	393,473	409,098	65,649
TOTAL PLANT IN SERVICE	101	1,979,100,051	223,797,917	46,002	13,580,366	15,600,180	2,125,355
ADDITIONS TO UTILITY PLANT							
Energy Conservation Programs	182.3	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	0	0	0	0	0
Total Additions to Utility Plant		0	0	0	0	0	0
TOTAL UTILITY PLANT		1,979,100,051	223,797,917	46,002	13,580,366	15,600,180	2,125,355
II. DEPRECIATION RESERVE							
Intangible	108.3	-11,230,475	-1,271,399	-272	-38,152	-37,343	-11,568
Transmission	108.4	-73,404,321	-10,236,848	-1,575	0	0	0
Procurement Supply	108	-246,413,756	-37,706,030	-6,610	-1,184,277	-986,223	-229,176
StreetLighting	108	-4,630,588	0	0	-1,967,536	-2,663,052	0

**Empire Electric Company
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Account Description	Account Code	Total Allocated Dollars	TOTAL							
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill	
			RG	CB	SH	GP	SC-P	TEB	PFM	
Primary-Distribution	108	-31,357,904	-15,440,020	-2,919,796	-773,210	-5,225,172	0	-2,633,068	-9,217	
Overhead Lines	108	-140,602,968	-89,390,482	-14,450,753	-3,215,212	-14,475,232	0	-7,334,319	-27,141	
Underground Lines	108	-37,766,571	-23,016,367	-3,814,050	-875,797	-4,333,543	0	-2,189,090	-7,985	
Transformers	108	-34,981,939	-21,199,924	-10,281,303	-1,787,819	-1,043,530	-588	-562,990	-4,216	
Services	108	-40,965,750	-32,596,366	-5,886,194	-1,023,552	-1,001,918	0	-409,954	-2,414	
Metering	108.5	-6,393,384	-4,036,094	-1,394,894	-242,559	-383,071	-10,017	-206,669	-572	
Other Property on Customers Premise	108.6	-10,569,086	-8,409,801	-1,518,627	-264,075	-258,493	0	-105,767	-623	
General	108.7	<u>-38,078,034</u>	-21,102,115	-3,955,416	-901,431	-5,032,153	-208,088	-2,386,889	-6,448	
Subtotal-DEPRECIATION RESERVE		-676,394,776	-366,763,163	-71,353,982	-16,561,061	-92,909,828	-3,150,759	-44,842,107	-113,205	
Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0	
TOTAL RESERVE FOR DEPRECIATION	108	-676,394,776	-366,763,163	-71,353,982	-16,561,061	-92,909,828	-3,150,759	-44,842,107	-113,205	
III. OTHER RATE BASE ITEMS										
Deferred Fuel Cost	183	18,065,694	7,568,109	1,382,805	396,769	3,766,677	253,035	1,642,693	1,914	
Prepayments	165	6,790,438	3,558,699	687,633	163,799	991,669	38,045	474,068	1,115	
Cash Working Capital-Fuel	131	8,566,162	3,588,550	655,681	188,135	1,786,035	119,981	778,911	908	
Cash Working Capital-Revenue	131	5,509,317	2,784,362	521,422	129,365	869,451	36,440	409,169	938	
Cash Working Capital-Labor	131	2,768,060	1,534,006	287,537	65,529	365,809	15,127	173,513	469	
Cash Working Capital-Plant	131	-6,708,894	-3,515,943	-679,372	-161,831	-979,756	-37,594	-468,371	-1,102	
Deferred ITC	255	-3,789,214	-1,986,065	-383,768	-91,411	-553,213	-21,183	-264,509	-623	
Customer Advances for Construction	281	-4,331,061	-2,056,217	-823,009	-261,345	-636,889	0	-529,875	-129	
Materials and Supplies	154	23,652,265	12,397,013	2,395,481	570,590	3,453,154	132,227	1,651,066	3,888	
Regulatory Assets - Generation	182, 254	-6,256,882	-2,780,233	-515,668	-142,936	-1,195,120	-55,717	-547,568	-1,117	
Regulatory Assets - Distribution	182, 254	16,127,573	10,296,706	2,151,601	429,798	1,286,749	841	650,619	2,563	
Regulatory Assets - Pension and Labor	182, 254	3,199,327	1,773,005	332,335	75,738	422,803	17,484	200,547	542	
Customer Deposits	235	-9,578,480	-4,547,484	-1,820,149	-577,985	-1,408,531	0	-1,171,861	-286	
Deferred Pension Asset	252	16,047,542	8,893,239	1,666,964	379,898	2,120,742	87,696	1,005,926	2,717	
Deferred Income Tax	190	-230,679,286	-120,907,413	-23,362,999	-5,564,938	-33,678,428	-1,289,604	-16,102,757	-37,922	
Differed State Tax		303,622	159,140	30,751	7,325	44,328	1,697	21,195	50	
A/P Financing of Capitalized M&S	283	0	0	0	0	0	0	0	0	
Total - OTHER RATE BASE ITEMS	131-283	-160,313,816	-83,240,526	-17,472,758	-4,393,502	-23,344,520	-701,527	-12,077,233	-26,075	
TOTAL RATE BASE		1,142,391,460	<u>587,187,119</u>	<u>111,585,627</u>	<u>26,784,980</u>	<u>172,770,248</u>	<u>7,237,933</u>	<u>81,248,355</u>	<u>185,727</u>	
I. OPERATING AND MAINTENANCE EXPI										
A. PRODUCTION EXPENSES										
Supervision and Engineering	(500, 535, 546)	2,860,244	1,270,944	235,730	65,341	546,332	25,470	250,313	510	
Fuel	(501, 547)	92,476,797	38,740,525	7,078,462	2,031,026	19,281,309	1,295,263	8,408,808	9,800	

**Empire Electric Company
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Allocation Phase**

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Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
Primary-Distribution	108	-31,357,904	-3,963,546	-565	-168,493	-157,605	-67,213
Overhead Lines	108	-140,602,968	-10,495,264	-1,880	-448,071	-534,972	-229,641
Underground Lines	108	-37,766,571	-3,176,503	-537	-135,416	-152,093	-65,190
Transformers	108	-34,981,939	-22,353	0	0	0	-79,216
Services	108	-40,965,750	0	0	0	0	-45,352
Metering	108.5	-6,393,384	-108,761	0	0	0	-10,747
Other Property on Customers Premise	108.6	-10,569,086	0	0	0	0	-11,701
General	108.7	<u>-38,078,034</u>	-3,966,746	-4,923	-232,863	-242,111	-38,852
Subtotal-DEPRECIATION RESERVE		-676,394,776	-70,947,449	-16,361	-4,174,808	-4,773,399	-788,656
Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATION	108	-676,394,776	-70,947,449	-16,361	-4,174,808	-4,773,399	-788,656
III. OTHER RATE BASE ITEMS							
Deferred Fuel Cost	183	18,065,694	2,907,725	594	81,299	61,253	2,823
Prepayments	165	6,790,438	767,838	158	46,595	53,526	7,292
Cash Working Capital-Fuel	131	8,566,162	1,378,748	282	38,549	29,044	1,338
Cash Working Capital-Revenue	131	5,509,317	686,402	246	32,316	33,655	5,552
Cash Working Capital-Labor	131	2,768,060	288,360	358	16,928	17,600	2,824
Cash Working Capital-Plant	131	-6,708,894	-758,646	-156	-46,036	-52,883	-7,205
Deferred ITC	255	-3,789,214	-428,398	-88	-26,004	-29,874	-4,076
Customer Advances for Construction	281	-4,331,061	-8,618	0	0	-14,977	0
Materials and Supplies	154	23,652,265	2,674,060	549	162,317	186,474	25,444
Regulatory Assets - Generation	182, 254	-6,256,882	-957,423	-168	-30,071	-25,042	-5,819
Regulatory Assets - Distribution	182, 254	16,127,573	840,130	151	190,203	252,260	25,952
Regulatory Assets - Pension and Labor	182, 254	3,199,327	333,287	414	19,565	20,342	3,264
Customer Deposits	235	-9,578,480	-19,060	0	0	-33,123	0
Deferred Pension Asset	252	16,047,542	1,671,739	2,075	98,138	102,035	16,374
Deferred Income Tax	190	-230,679,286	-26,079,967	-5,359	-1,583,074	-1,818,667	-248,158
Differed State Tax		303,622	34,327	7	2,084	2,394	327
A/P Financing of Capitalized M&S	283	<u>0</u>	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-160,313,816	-16,669,496	-938	-997,189	-1,215,984	-174,068
TOTAL RATE BASE		1,142,391,460	<u>136,180,971</u>	<u>28,703</u>	<u>8,408,369</u>	<u>9,610,797</u>	<u>1,162,631</u>
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
Supervision and Engineering	(500, 535, 546)	2,860,244	437,672	77	13,746	11,448	2,660
Fuel	(501, 547)	92,476,797	14,884,404	3,040	416,163	313,548	14,449

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Account Description	Account Code	Total Allocated Dollars	TOTAL							
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill	
			RG	CB	SH	GP	SC-P	TEB	PFM	
Generation Expense	505, 507, 537, 538	3,403,787	1,512,466	280,527	77,758	650,153	30,311	297,881	607	
Misc. Generation Expenses	(539, 549)	2,063,543	916,931	170,069	47,141	394,155	18,376	180,590	368	
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0	
Supervision and Engineering	(510, 541, 551)	1,005,767	446,911	82,892	22,976	192,110	8,956	88,019	179	
Maintenance of Structures	511, 552, 542, 543	1,083,208	481,321	89,274	24,746	206,902	9,646	94,797	193	
Maintenance of Generation Plant	512, 513, 544, 550	10,337,376	4,593,392	851,967	236,154	1,974,530	92,054	904,671	1,845	
Maintenance of Misc. Plant	506, 514, 545, 554	<u>2,567,779</u>	1,140,987	211,627	58,660	490,468	22,866	224,718	458	
Subtotal - Other Production	500-554	115,798,502	49,103,477	9,000,548	2,563,802	23,735,961	1,502,942	10,449,797	13,962	
Purchased Power Expenses	555	51,032,826	21,378,751	3,906,212	1,120,811	10,640,288	714,784	4,640,356	5,408	
Other Variable Expenses	MIX	1,540,621	645,399	117,924	33,836	321,218	21,578	140,087	163	
Load Dispatch	556	2,718,909	1,132,466	206,918	59,371	565,622	39,968	245,807	286	
Other Purchased Power	557	<u>461,111</u>	193,169	35,295	10,127	96,141	6,458	41,928	49	
Subtotal	556-557	4,720,641	1,971,035	360,137	103,334	982,981	68,005	427,822	499	
TOTAL PRODUCTION EXPENSE	500-557	171,551,969	72,453,264	13,266,897	3,787,947	35,359,229	2,285,731	15,517,975	19,869	
B. TRANSMISSION EXPENSE										
Supervision and Engineering	560	310,950	152,473	24,568	6,755	52,695	2,860	28,191	37	
Load Dispatching	561	815,603	399,927	64,439	17,719	138,214	7,502	73,944	97	
Station Expenses	562	86,350	42,341	6,822	1,876	14,633	794	7,829	10	
Overhead Line Expenses	563	56,285	27,599	4,447	1,223	9,538	518	5,103	7	
Underground Lines Expenses	564	0	0	0	0	0	0	0	0	
Transmission by Others-Demand	565	6,394,996	3,135,755	505,256	138,931	1,083,715	58,823	579,780	762	
Transmission by Others-Energy	565	3,007,169	1,474,551	237,591	65,330	509,604	27,661	272,634	359	
Miscellaneous Expenses	566	626,326	307,116	49,485	13,607	106,139	5,761	56,784	75	
Rents	567	146	72	12	3	25	1	13	0	
Supervision and Engineering	568	89,038	43,659	7,035	1,934	15,089	819	8,072	11	
Maintenance of Structures	569	8,350	4,094	660	181	1,415	77	757	1	
Maintenance of Station Equipment	570	889,501	436,162	70,278	19,324	150,737	8,182	80,643	106	
Maintenance of Overhead Lines	571	2,210,069	1,083,697	174,613	48,014	374,525	20,329	200,368	264	
Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	
Misc Maintenance - Credits	573	0	0	0	0	0	0	0	0	
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784	7,107,447	1,145,205	314,898	2,456,329	133,328	1,314,119	1,728	
C. DISTRIBUTION EXPENSE										
Operation Supervision & Engineering	580	864,030	520,463	119,514	24,030	81,520	373	41,686	147	
Load Dispatching	581	0	0	0	0	0	0	0	0	
Station Expenses	582	400,110	197,006	37,255	9,866	66,670	0	33,597	118	
Overhead Line Expenses	583	1,697,000	1,078,894	174,413	38,806	174,708	0	88,521	328	
Underground Line Expenses	584	638,318	389,015	64,464	14,802	73,244	0	36,999	135	

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All Totals Intact = TRUE
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Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
Generation Expense	505, 507, 537, 538	3,403,787	520,845	91	16,359	13,623	3,166
Misc. Generation Expenses	(539, 549)	2,063,543	315,762	55	9,917	8,259	1,919
Gas Turbine Lease	(550)	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	153,902	27	4,834	4,025	935
Maintenance of Structures	511, 552, 542, 543	1,083,208	165,752	29	5,206	4,335	1,007
Maintenance of Generation Plant	512, 513, 544, 550	10,337,376	1,581,817	277	49,682	41,373	9,614
Maintenance of Misc. Plant	506, 514, 545, 554	<u>2,567,779</u>	392,919	69	12,341	10,277	2,388
Subtotal - Other Production	500-554	115,798,502	18,453,072	3,665	528,248	406,888	36,139
Purchased Power Expenses	555	51,032,826	8,213,879	1,677	229,657	173,030	7,973
Other Variable Expenses	MIX	1,540,621	247,967	51	6,933	5,224	241
Load Dispatch	556	2,718,909	446,628	89	12,165	9,166	422
Other Purchased Power	557	<u>461,111</u>	74,217	15	2,075	1,563	72
Subtotal	556-557	4,720,641	768,813	155	21,173	15,953	735
TOTAL PRODUCTION EXPENSE	500-557	171,551,969	27,435,763	5,497	779,079	595,871	44,848
B. TRANSMISSION EXPENSE							
Supervision and Engineering	560	310,950	43,365	7	0	0	0
Load Dispatching	561	815,603	113,743	18	0	0	0
Station Expenses	562	86,350	12,042	2	0	0	0
Overhead Line Expenses	563	56,285	7,849	1	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0
Transmission by Others-Demand	565	6,394,996	891,836	137	0	0	0
Transmission by Others-Energy	565	3,007,169	419,375	65	0	0	0
Miscellaneous Expenses	566	626,326	87,346	13	0	0	0
Rents	567	146	20	0	0	0	0
Supervision and Engineering	568	89,038	12,417	2	0	0	0
Maintenance of Structures	569	8,350	1,164	0	0	0	0
Maintenance of Station Equipment	570	889,501	124,048	19	0	0	0
Maintenance of Overhead Lines	571	2,210,069	308,213	47	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0
Misc Maintenance - Credits	573	0	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784	2,021,419	311	0	0	0
C. DISTRIBUTION EXPENSE							
Operation Supervision & Engineering	580	864,030	52,568	8	9,672	12,580	1,468
Load Dispatching	581	0	0	0	0	0	0
Station Expenses	582	400,110	50,573	7	2,150	2,011	858
Overhead Line Expenses	583	1,697,000	126,672	23	5,408	6,457	2,772
Underground Line Expenses	584	638,318	53,688	9	2,289	2,571	1,102

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Account Description	Account Code	Total Allocated Dollars	TOTAL							Feed Mill PFM
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg		
			RG	CB	SH	GP	SC-P	TEB		
Street Light and Signal Systems	585	49,334	0	0	0	0	0	0	0	0
Meter Expenses	586	2,424,135	1,530,338	528,892	91,969	145,246	3,798	78,361	217	
Customer Installation Expenses	587	130,322	103,697	18,725	3,256	3,187	0	1,304	8	
Misc. Distribution Expenses	588	1,121,977	716,330	149,684	29,901	89,518	58	45,263	178	
Rents	589	2,002	1,278	267	53	160	0	81	0	
Maint Supervision & Engineering	590	237,665	143,162	32,874	6,610	22,423	103	11,466	40	
Maint of Structures	591	33,392	16,442	3,109	823	5,564	0	2,804	10	
Maintenance of Station Equipment	592	1,699,062	836,585	158,203	41,895	283,115	0	142,667	499	
Maintenance of Overhead Lines	593	13,135,073	8,350,823	1,349,984	300,364	1,352,270	0	685,169	2,536	
Maintenance of Underground Lines	594	817,074	497,955	82,516	18,948	93,756	0	47,361	173	
Maintenance of Line Transformers	595	262,163	158,877	77,051	13,398	7,820	4	4,219	32	
Maintenance of Street Lights	596	207,510	0	0	0	0	0	0	0	
Maintenance of Meters	597	238,073	150,294	51,942	9,032	14,265	373	7,696	21	
Maintenance of Misc. Plant	598	101,973	65,105	13,604	2,718	8,136	5	4,114	16	
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0	
Subtotal - DISTRIBUTION EXPENSES	580-599	24,059,213	14,756,264	2,862,499	606,471	2,421,603	4,716	1,231,308	4,457	
Total - OPER. AND MAINT. EXPENSE	500-599	210,105,966	94,316,974	17,274,601	4,709,315	40,237,161	2,423,775	18,063,401	26,054	
D. CUSTOMER ACCOUNTS AND SERVIC										
Supervision	901	507,079	426,945	52,669	9,184	8,841	161	4,320	24	
Meter Reading Expenses	902	1,614,470	1,351,078	187,209	32,554	22,802	107	12,302	921	
Customer Records & Collection Expense	903	4,030,343	3,393,424	418,618	72,998	70,271	1,280	34,333	188	
Uncollectible Accounts	904	2,634,611	2,119,524	224,220	32,670	153,385	0	61,502	0	
Misc Customer Accounts Expenses	905	<u>149,328</u>	125,730	15,510	2,705	2,604	47	1,272	7	
Subtotal - Customer Accounts Expense	901-905	8,935,832	7,416,701	898,226	150,111	257,903	1,596	113,728	1,139	
Customer Assistance Exp Electric	(907, 908)	1,620,263	974,089	292,950	50,941	29,734	6,381	16,042	120	
Supervision	909	161,540	97,117	29,207	5,079	2,964	636	1,599	12	
Customer Assistance Expenses	910	7,976	6,713	930	162	94	0	51	0	
Information, Instructional Advertising	911	-404	-340	-47	-8	-5	0	-3	0	
Misc Customer Serv & Inform Expen	912	312,761	251,000	14,344	2,494	9,639	1	5,131	21	
Rents	913	0	0	0	0	0	0	0	0	
Subtotal - Customer Service & Info.	909-913	2,102,137	1,328,579	337,385	58,668	42,426	7,018	22,820	153	
Supervision	915	0	0	0	0	0	0	0	0	
Demonstrating & Selling Expenses	916	467	281	84	15	9	2	5	0	
Advertising Expenses	917	0	0	0	0	0	0	0	0	
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	
Subtotal - Sales Expense	915-919	467	281	84	15	9	2	5	0	
Total - CUST ACCTS, SERVS, & SALES E	901-919	11,038,436	8,745,561	1,235,696	208,794	300,338	8,616	136,553	1,292	

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Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
Street Light and Signal Systems	585	49,334	0	0	20,962	28,372	0
Meter Expenses	586	2,424,135	41,238	0	0	0	4,075
Customer Installation Expenses	587	130,322	0	0	0	0	144
Misc. Distribution Expenses	588	1,121,977	58,447	10	13,232	17,549	1,805
Rents	589	2,002	104	0	24	31	3
Maint Supervision & Engineering	590	237,665	14,460	2	2,661	3,460	404
Maint of Structures	591	33,392	4,221	1	179	168	72
Maintenance of Station Equipment	592	1,699,062	214,756	31	9,129	8,539	3,642
Maintenance of Overhead Lines	593	13,135,073	980,463	176	41,859	49,977	21,453
Maintenance of Underground Lines	594	817,074	68,723	12	2,930	3,291	1,410
Maintenance of Line Transformers	595	262,163	168	0	0	0	594
Maintenance of Street Lights	596	207,510	0	0	88,171	119,339	0
Maintenance of Meters	597	238,073	4,050	0	0	0	400
Maintenance of Misc. Plant	598	101,973	5,312	1	1,203	1,595	164
Misc. Distribution - Credits	599	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	24,059,213	1,675,443	279	199,868	255,941	40,365
Total - OPER. AND MAINT. EXPENSE	500-599	210,105,966	31,132,625	6,087	978,947	851,811	85,213
D. CUSTOMER ACCOUNTS AND SERVIC							
Supervision	901	507,079	3,519	3	124	901	388
Meter Reading Expenses	902	1,614,470	2,442	0	0	3,613	1,442
Customer Records & Collection Expense	903	4,030,343	27,972	27	988	7,162	3,082
Uncollectible Accounts	904	2,634,611	0	6	0	42,294	1,009
Misc Customer Accounts Expenses	905	149,328	1,036	1	37	265	114
Subtotal - Customer Accounts Expense	901-905	8,935,832	34,970	38	1,149	54,236	6,035
Customer Assistance Exp Electric	(907, 908)	1,620,263	242,491	17	101	5,140	2,257
Supervision	909	161,540	24,176	2	10	512	225
Customer Assistance Expenses	910	7,976	2	0	0	16	7
Information, Instructional Advertising	911	-404	0	0	0	-1	0
Misc Customer Serv & Inform Expen	912	312,761	31	4,242	25,496	252	111
Rents	913	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	2,102,137	266,701	4,261	25,607	5,920	2,599
Supervision	915	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	467	70	0	0	1	1
Advertising Expenses	917	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	0	0	0	0	0
Subtotal - Sales Expense	915-919	467	70	0	0	1	1
Total - CUST ACCTS, SERVS, & SALES E	901-919	11,038,436	301,741	4,298	26,756	60,157	8,635

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Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP	SC-P	TEB	PFM
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	8,270,312	4,583,248	859,092	195,785	1,092,952	45,195	518,417	1,400
Office Supplies & Expenses	921	2,790,117	1,546,229	289,828	66,051	368,724	15,247	174,896	472
Admin Expenses Transferred-Credit	922	-2,258,341	-1,251,529	-234,589	-53,462	-298,448	-12,341	-141,562	-382
Outside Services Employed	923	2,893,388	1,603,460	300,555	68,496	382,372	15,812	181,370	490
Employee Pensions and Benefits	926	<u>18,423,013</u>	10,209,680	1,913,719	436,133	2,434,669	100,678	1,154,831	3,119
Subtotal - O & M Accounts 920-923,926	920-926	30,118,488	16,691,087	3,128,605	713,003	3,980,270	164,591	1,887,951	5,100
PLANT RELATED EXPENSES									
Property Insurance	924	2,998,675	1,571,521	303,659	72,334	437,922	16,804	209,348	492
Injuries and Damages	925	781,181	409,395	79,106	18,844	114,082	4,377	54,537	128
Maintenance of General Plant (also acct 9)	935	<u>310,280</u>	162,609	31,420	7,485	45,313	1,739	21,662	51
Subtotal - O & M Accounts 924-925	924,925,935	4,090,136	2,143,526	414,185	98,662	597,317	22,920	285,546	672
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	1,494,651	822,926	154,792	35,463	200,005	8,193	94,965	252
Duplicate Charges-Credit	929	-188,600	-103,840	-19,532	-4,475	-25,237	-1,034	-11,983	-32
General Advertising Expenses	930.1	2,234,596	1,230,326	231,424	53,020	299,020	12,249	141,979	377
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	113,813	62,663	11,787	2,700	15,230	624	7,231	19
Misc Expenses - Credit	932	0	0	0	0	0	0	0	0
Subtotal	927-932	3,654,461	2,012,076	378,471	86,709	489,017	20,031	232,192	617
TOTAL A&G EXPENSES	920-932	37,863,085	20,846,689	3,921,262	898,373	5,066,604	207,542	2,405,690	6,388
TOTAL OPERATING EXPENSES		259,007,487	123,909,224	22,431,558	5,816,483	45,604,103	2,639,933	20,605,644	33,735
II. DEPRECIATION EXPENSE									
Intangible	403.1	2,073,186	1,085,096	202,556	49,112	308,064	11,589	147,926	349
Transmission	403	5,129,199	2,515,078	405,248	111,431	869,209	47,180	465,021	612
Procurement Supply	403	27,437,810	12,191,935	2,261,320	626,807	5,240,864	244,332	2,401,208	4,896
StreetLighting	403	511,137	0	0	0	0	0	0	0
Primary-Distribution	403	1,771,597	872,300	164,957	43,683	295,202	0	148,758	521
Overhead Lines	403	12,792,934	8,133,303	1,314,820	292,540	1,317,047	0	667,322	2,469
Underground Lines	403	3,141,084	1,914,294	317,218	72,841	360,425	0	182,069	664

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Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
Administrative & General Salaries	920	8,270,312	861,552	1,069	50,576	52,585	8,438
Office Supplies & Expenses	921	2,790,117	290,658	361	17,063	17,740	2,847
Admin Expenses Transferred-Credit	922	-2,258,341	-235,261	-292	-13,811	-14,359	-2,304
Outside Services Employed	923	2,893,388	301,416	374	17,694	18,397	2,952
Employee Pensions and Benefits	926	<u>18,423,013</u>	1,919,201	2,382	112,665	117,139	18,797
Subtotal - O & M Accounts 920-923,926	920-926	30,118,488	3,137,567	3,894	184,187	191,502	30,731
PLANT RELATED EXPENSES							
Property Insurance	924	2,998,675	339,092	70	20,577	23,637	3,220
Injuries and Damages	925	781,181	88,336	18	5,360	6,158	839
Maintenance of General Plant (also acct 9)	935	<u>310,280</u>	35,087	7	2,129	2,446	333
Subtotal - O & M Accounts 924-925,935	924,925,935	4,090,136	462,515	95	28,066	32,240	4,392
OTHER A&G EXPENSES							
Franchise Requirements	927	0	0	0	0	0	0
Regulatory Commission Expenses	928	1,494,651	157,296	174	9,274	9,776	1,535
Duplicate Charges-Credit	929	-188,600	-19,848	-22	-1,170	-1,234	-194
General Advertising Expenses	930.1	2,234,596	235,167	261	13,865	14,615	2,294
Miscellaneous General Expenses	930.2	0	0	0	0	0	0
Rents	931	113,813	11,978	13	706	744	117
Misc Expenses - Credit	932	0	0	0	0	0	0
Subtotal	927-932	3,654,461	384,592	426	22,675	23,902	3,752
TOTAL A&G EXPENSES	920-932	37,863,085	3,984,674	4,415	234,928	247,644	38,875
TOTAL OPERATING EXPENSES		259,007,487	35,419,041	14,801	1,240,631	1,159,612	132,723
II. DEPRECIATION EXPENSE							
Intangible	403.1	2,073,186	235,158	49	14,474	16,575	2,238
Transmission	403	5,129,199	715,310	110	0	0	0
Procurement Supply	403	27,437,810	4,198,511	736	131,867	109,814	25,518
StreetLighting	403	511,137	0	0	217,182	293,955	0
Primary-Distribution	403	1,771,597	223,925	32	9,519	8,904	3,797
Overhead Lines	403	12,792,934	954,925	171	40,768	48,675	20,894
Underground Lines	403	3,141,084	264,193	45	11,263	12,650	5,422

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Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
Transformers	403	2,620,416	1,674	0	0	0	5,934
Services	403.5	3,346,871	0	0	0	0	3,705
Metering	403.6	421,058	7,163	0	0	0	708
Other Property on Customers Premise	403.6	880,430	0	0	0	0	975
General	403.7	2,148,400	223,808	278	13,138	13,660	2,192
Amortization	404	0	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	62,274,122	6,824,665	1,420	438,211	504,233	71,384
III. TAXES							
A. GENERAL TAXES							
Payroll Taxes	408.15	2,806,993	292,416	363	17,166	17,848	2,864
Payroll Taxes - Generation		162,878	16,968	21	996	1,036	166
Unemployment Tax	408.16	82,260	8,569	11	503	523	84
Real Estate Taxes	408.17	<u>18,430,957</u>	2,084,185	428	126,471	145,281	19,793
Subtotal - General Taxes		21,483,087	2,402,138	823	145,136	164,688	22,907
B. FRANCHISE AND REVENUE TAXES							
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0
Franchise	408.13	350,020	42,167	11	1,825	3,550	93
Retail Sales & Other	408.14	<u>0</u>	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		350,020	42,167	11	1,825	3,550	93
C. FEDERAL INCOME TAXES							
Federal Income Taxes - Current		18,155,754	2,053,064	422	124,583	143,112	19,497
State Income Taxes - Current		2,853,047	322,624	66	19,577	22,489	3,064
Provision for Deferred FIT		10,448,853	1,181,563	243	71,699	82,363	11,221
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	31,457,654	3,557,252	731	215,859	247,964	33,782
TOTAL TAXES	408-411	53,290,761	6,001,557	1,565	362,820	416,202	56,783
TOTAL EXPENSES		374,572,370	<u>48,245,263</u>	<u>17,787</u>	<u>2,041,662</u>	<u>2,080,048</u>	<u>260,890</u>
IV. OPERATING REVENUES							
Revenues	440-446	433,097,698	52,175,871	13,756	2,257,598	4,393,114	115,536
Production Other Rev	440-446	0	0	0	0	0	0

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP	SC-P	TEB	PFM
Forfeited Discounts - Mo	440-446	1,913,588	1,686,171	61,210	7,932	41,996	0	8,549	0
Reconnect Charges-Missouri	440-446	320,304	317,825	2,186	114	0	0	19	0
Ot Elec Rev-Off-Sys	440-446	12,740,997	5,337,479	975,236	279,825	2,656,484	178,455	1,158,524	1,350
Rent From Elec Property-Mo	440-446	732,606	542,210	80,457	15,803	41,400	0	21,287	88
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		479,277	235,011	37,867	10,412	81,220	4,409	43,452	57
Other Electric Revenues - Direct Assign		273,777	273,777	0	0	0	0	0	0
Other Electric - Transmission		5,625,036	2,758,209	444,423	122,203	953,235	51,741	509,974	671
Excess Fac Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		455,183,283	211,693,398	42,736,436	10,408,311	86,515,457	3,584,232	38,066,136	79,113
Gains/Losses from Disp. of Utility Plant		-3,645,260	-1,805,341	-336,169	-84,324	-598,449	-30,730	-275,668	-536
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0
Interest on Customer Deposits		-407,085	-323,917	-58,492	-10,171	-9,956	0	-4,074	-24
V. NET INCOME		76,558,568	24,536,078	8,149,284	1,710,823	23,665,561	299,077	9,232,120	25,569
Rate of Return		6.70%	4.18%	7.30%	6.39%	13.70%	4.13%	11.36%	13.77%

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
Forfeited Discounts - Mo	440-446	1,913,588	92,531	0	2,611	12,574	14
Reconnect Charges-Missouri	440-446	320,304	0	0	1	159	0
Ot Elec Rev-Off-Sys	440-446	12,740,997	2,050,700	419	57,337	43,199	1,991
Rent From Elec Property-Mo	440-446	732,606	27,121	7	1,171	2,138	925
Universal Services	440-446	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0
Other Electric Revenues		479,277	66,839	10	0	0	0
Other Electric Revenues - Direct Assign		273,777	0	0	0	0	0
Other Electric - Transmission		5,625,036	784,458	121	0	0	0
Excess Fac Revenues	450-456	0	0	0	0	0	0
Total Operating Revenues		455,183,283	55,197,520	14,313	2,318,718	4,451,184	118,466
Gains/Losses from Disp. of Utility Plant		-3,645,260	-467,829	-170	-21,356	-21,942	-2,747
Gains/Losses from Energy Purchases		0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0
Interest on Customer Deposits		-407,085	0	0	0	0	-451
V. NET INCOME		76,558,568	6,484,429	-3,644	255,700	2,349,194	-145,621
Rate of Return		6.70%	4.76%	-12.69%	3.04%	24.44%	-12.53%

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP	SC-P	TEB	PFM
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	448,805,193	208,426,401	42,254,146	10,275,695	85,481,002	3,528,082	37,512,710	78,385
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Operating Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		455,183,283	211,693,398	42,736,436	10,408,311	86,515,457	3,584,232	38,066,136	79,113
OPERATING EXPENSES									
Production	500-555	171,551,969	72,453,264	13,266,897	3,787,947	35,359,229	2,285,731	15,517,975	19,869
Transmission	560-573	14,494,784	7,107,447	1,145,205	314,898	2,456,329	133,328	1,314,119	1,728
Distribution	580-599	24,059,213	14,756,264	2,862,499	606,471	2,421,603	4,716	1,231,308	4,457
Customer Acctg & Service	901-919	11,038,436	8,745,561	1,235,696	208,794	300,338	8,616	136,553	1,292
Admin & General	920-932	<u>37,863,085</u>	<u>20,846,689</u>	<u>3,921,262</u>	<u>898,373</u>	<u>5,066,604</u>	<u>207,542</u>	<u>2,405,690</u>	<u>6,388</u>
Total Operating Expenses		259,007,487	123,909,224	22,431,558	5,816,483	45,604,103	2,639,933	20,605,644	33,735
DEPRECIATION EXPENSES	403	62,274,122	33,120,111	6,358,704	1,502,792	8,881,515	315,546	4,245,060	10,478
TAXES OTHER THAN INCOME TAX	408	21,833,107	11,512,654	2,216,689	524,902	3,161,847	122,667	1,507,404	3,606
INCOME BEFORE INCOME TAXES		112,068,567	43,151,409	11,729,485	2,564,135	28,867,991	506,086	11,708,028	31,294
INCOME TAXES									
Income Taxes - Current		21,008,801	11,010,123	2,127,444	506,771	3,068,092	117,726	1,466,696	3,450
Provision for Deferred FIT		10,448,853	5,475,950	1,058,097	252,046	1,525,934	58,552	729,470	1,716
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	31,457,654	16,486,074	3,185,540	758,817	4,594,025	176,278	2,196,166	5,166
OPERATING INCOME		80,610,913	26,665,335	8,543,945	1,805,318	24,273,966	329,808	9,511,862	26,128
Gains/Losses		-3,645,260	-1,805,341	-336,169	-84,324	-598,449	-30,730	-275,668	-536
Allowance for Funds During Construction		0	0	0	0	0	0	0	0
Interest on Customer Deposits		-407,085	-323,917	-58,492	-10,171	-9,956	0	-4,074	-24
NET INCOME		76,558,568	24,536,078	8,149,284	1,710,823	23,665,561	299,077	9,232,120	25,569
RATE BASE		1,142,391,460	587,187,119	111,585,627	26,784,980	172,770,248	7,237,933	81,248,355	185,727

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
SUMMARY REPORT							
OPERATING REVENUES							
Utility Sales Revenues	440-446	448,805,193	54,346,223	14,182	2,318,718	4,451,184	118,466
Interdepartmental Revenues	448	0	0	0	0	0	0
Other Operating Revenues	450-456	0	0	0	0	0	0
Total Operating Revenues		455,183,283	55,197,520	14,313	2,318,718	4,451,184	118,466
OPERATING EXPENSES							
Production	500-555	171,551,969	27,435,763	5,497	779,079	595,871	44,848
Transmission	560-573	14,494,784	2,021,419	311	0	0	0
Distribution	580-599	24,059,213	1,675,443	279	199,868	255,941	40,365
Customer Acctg & Service	901-919	11,038,436	301,741	4,298	26,756	60,157	8,635
Admin & General	920-932	<u>37,863,085</u>	<u>3,984,674</u>	<u>4,415</u>	<u>234,928</u>	<u>247,644</u>	<u>38,875</u>
Total Operating Expenses		259,007,487	35,419,041	14,801	1,240,631	1,159,612	132,723
DEPRECIATION EXPENSES	403	62,274,122	6,824,665	1,420	438,211	504,233	71,384
TAXES OTHER THAN INCOME TAX	408	21,833,107	2,444,305	834	146,961	168,238	23,001
INCOME BEFORE INCOME TAXES		112,068,567	10,509,509	-2,742	492,914	2,619,100	-108,642
INCOME TAXES							
Income Taxes - Current		21,008,801	2,375,689	488	144,160	165,601	22,561
Provision for Deferred FIT		10,448,853	1,181,563	243	71,699	82,363	11,221
ITC Adjustment - Net		0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	31,457,654	3,557,252	731	215,859	247,964	33,782
OPERATING INCOME		80,610,913	6,952,258	-3,473	277,055	2,371,136	-142,424
Gains/Losses		-3,645,260	-467,829	-170	-21,356	-21,942	-2,747
Allowance for Funds During Construction		0	0	0	0	0	0
Interest on Customer Deposits		-407,085	0	0	0	0	-451
NET INCOME		76,558,568	6,484,429	-3,644	255,700	2,349,194	-145,621
RATE BASE		1,142,391,460	136,180,971	28,703	8,408,369	9,610,797	1,162,631

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP	SC-P	TEB	PFM
		0	0	0	0	0	0	0	0
RETURN ON RATE BASE		6.70%	4.18%	7.30%	6.39%	13.70%	4.13%	11.36%	13.77%
Unitized Rate of Return		1.00	0.62	1.09	0.95	2.04	0.62	1.70	2.05
REVENUE REQUIREMENTS									
RATE OF RETURN by Function Using Target for System		8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
RATE BASE		1,142,391,460	587,187,119	111,585,627	26,784,980	172,770,248	7,237,933	81,248,355	185,727
OPERATING EXPENSES		259,007,487	123,909,224	22,431,558	5,816,483	45,604,103	2,639,933	20,605,644	33,735
DEPRECIATION EXPENSE		62,274,122	33,120,111	6,358,704	1,502,792	8,881,515	315,546	4,245,060	10,478
GENERAL TAXES		21,483,087	11,350,580	2,183,445	516,843	3,094,978	119,960	1,478,048	3,544
Other costs (benefits), net of taxes		<u>4,402,365</u>	<u>2,291,332</u>	<u>427,906</u>	<u>102,554</u>	<u>675,274</u>	<u>33,437</u>	<u>309,099</u>	<u>622</u>
Subtotal- Operating Costs to recover		347,167,061	170,671,246	31,401,612	7,938,672	58,255,870	3,108,876	26,637,850	48,378
Target Return on Rate Base- After taxes		92,579,716	47,585,805	9,042,930	2,170,662	14,001,348	586,564	6,584,389	15,051
Actual Historic FIT		18,155,754	9,514,921	1,838,531	437,950	2,651,437	101,739	1,267,515	2,982
Actual Historic SIT		2,853,047	1,495,202	288,912	68,821	416,654	15,988	199,181	469
Incremental Tax Due to Target ROR		9,982,408	4,963,221	921,196	229,945	1,634,217	82,734	752,268	1,453
Targeted Tax		30,991,209	15,973,345	3,048,639	736,716	4,702,309	200,461	2,218,964	4,903
Provision for Deferred FIT		10,448,853	5,475,950	1,058,097	252,046	1,525,934	58,552	729,470	1,716
ITC Adjustment, net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIT to recover		41,440,062	21,449,295	4,106,736	988,762	6,228,243	259,013	2,948,433	6,619
Subtotal- Rev Req before GRT		481,186,839	239,706,346	44,551,278	11,098,095	78,485,461	3,954,453	36,170,673	70,048
GRT needed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE REQUIREMENT		<u>481,186,839</u>	<u>239,706,346</u>	<u>44,551,278</u>	<u>11,098,095</u>	<u>78,485,461</u>	<u>3,954,453</u>	<u>36,170,673</u>	<u>70,048</u>

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 4

All Totals Intact =
All Allocators Found =

TRUE
TRUE

Account Description	Account Code	Total Allocated Dollars	TOTAL				
			Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
		0	0	0	0	0	0
RETURN ON RATE BASE		6.70%	4.76%	-12.69%	3.04%	24.44%	-12.53%
Unitized Rate of Return		1.00	0.71	-1.89	0.45	3.65	-1.87
REVENUE REQUIREMENTS							
RATE OF RETURN by Function Using Target for System		8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
RATE BASE		1,142,391,460	136,180,971	28,703	8,408,369	9,610,797	1,162,631
OPERATING EXPENSES		259,007,487	35,419,041	14,801	1,240,631	1,159,612	132,723
DEPRECIATION EXPENSE		62,274,122	6,824,665	1,420	438,211	504,233	71,384
GENERAL TAXES		21,483,087	2,402,138	823	145,136	164,688	22,907
Other costs (benefits), net of taxes		<u>4,402,365</u>	<u>509,996</u>	<u>181</u>	<u>23,180</u>	<u>25,493</u>	<u>3,291</u>
Subtotal- Operating Costs to recover		347,167,061	45,155,840	17,226	1,847,159	1,854,026	230,305
Target Return on Rate Base- After taxes		92,579,716	11,036,143	2,326	681,417	778,862	94,220
Actual Historic FIT		18,155,754	2,053,064	422	124,583	143,112	19,497
Actual Historic SIT		2,853,047	322,624	66	19,577	22,489	3,064
Incremental Tax Due to Target ROR Targeted Tax		9,982,408	1,271,486	442	57,711	60,200	7,534
Provision for Deferred FIT		30,991,209	3,647,174	930	201,871	225,801	30,095
ITC Adjustment, net FIT to recover		10,448,853	1,181,563	243	71,699	82,363	11,221
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		41,440,062	4,828,737	1,173	273,570	308,164	41,316
Subtotal- Rev Req before GRT		481,186,839	61,020,720	20,725	2,802,146	2,941,052	365,841
GRT needed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE REQUIREMENT		<u>481,186,839</u>	<u>61,020,720</u>	<u>20,725</u>	<u>2,802,146</u>	<u>2,941,052</u>	<u>365,841</u>

Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Functionalization Phase

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

Account Description	Account Code	Account Balance	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution Dist Trn 34kV	Dist Distribution Dist Trn	Dist Distribution Secondary	Retail Billing	Onsite
I. ELECTRIC PLANT IN SERVICE													
A. INTANGIBLE PLANT													
Organization	301	32,656,696	None	0	32,656,696	TPIS	16,528,421	3,760,026	0	7,724,789	4,450,594	0	192,866
Franchises and Consents	302	0	None	0	0	TPIS	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	TPIS	0	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	32,656,696		0	32,656,696		16,528,421	3,760,026	0	7,724,789	4,450,594	0	192,866
B. PRODUCTION PLANT													
Land and Land Rights	(310, 330, 340)	3,280,916	None	0	3,280,916	PROCURE	3,280,916	0	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	89,180,002	None	0	89,180,002	PROCURE	89,180,002	0	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	460,233,252	None	0	460,233,252	PROCURE	460,233,252	0	0	0	0	0	0
Engines and Generators	343	191,444,217	None	0	191,444,217	PROCURE	191,444,217	0	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	136,241,848	None	0	136,241,848	PROCURE	136,241,848	0	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	57,447,063	None	0	57,447,063	PROCURE	57,447,063	0	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335,344	17,253,910	None	0	17,253,910	PROCURE	17,253,910	0	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	955,081,208		0	955,081,208		955,081,208	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	955,081,208		0	955,081,208		955,081,208	0	0	0	0	0	0
C. TRANSMISSION PLANT													
Land and Land Rights	350	9,686,009	None	0	9,686,009	T-LINES	0	9,686,009	0	0	0	0	0
Structures and Improvements	352	2,021,463	None	0	2,021,463	T-LINES	0	2,021,463	0	0	0	0	0
Station Equipment	353	89,932,130	None	0	89,932,130	T-LINES	0	89,932,130	0	0	0	0	0
Towers and Fixtures	354	1,112,966	None	0	1,112,966	T-LINES	0	1,112,966	0	0	0	0	0
Poles and Fixtures	355	50,304,736	None	0	50,304,736	T-LINES	0	50,304,736	0	0	0	0	0
Overhead Conductors and Devices	356	66,664,914	None	0	66,664,914	T-LINES	0	66,664,914	0	0	0	0	0
Underground Conduit	357	0	None	0	0	T-LINES	0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	T-LINES	0	0	0	0	0	0	0
Roads and Trails	359	0	None	0	0	T-LINES	0	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	219,722,218		0	219,722,218		0	219,722,218	0	0	0	0	0
D. DISTRIBUTION PLANT													
Land and Land Rights	360	3,255,804	None	0	3,255,804	ACCT-360	0	0	0	3,255,804	0	0	0
Structures and Improvements	361	9,692,401	None	0	9,692,401	ACCT-361	0	0	0	9,692,401	0	0	0
Station Equipment	362	83,068,538	None	0	83,068,538	ACCT-362	0	0	0	83,068,538	0	0	0
Compressor Station Equipment	363	0	None	0	0	ACCT-362	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	155,310,884	None	0	155,310,884	POLES	0	0	0	132,014,252	23,296,633	0	0
Overhead Conductors and Devices	365	160,130,252	None	0	160,130,252	HCOND&DE'	0	0	0	136,985,228	23,145,024	0	0
Underground Conduit	366	31,660,158	None	0	31,660,158	UGCONDUIT	0	0	0	31,660,158	0	0	0
Underground Conductors and Devices	367	52,924,940	None	0	52,924,940	JGCOND&DE'	0	0	0	52,924,940	0	0	0
Line Transformers	368	94,259,584	None	0	94,259,584	LINETRANS	0	0	0	0	94,259,584	0	0
Services	369	66,937,418	None	0	66,937,418	SEC	0	0	0	0	66,937,418	0	0

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Step 1

All Totals Intact = TRUE
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Account Description	Account Code	Account Balance	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution Dist Trn 34kV	Dist Distribution Dist Trn	Dist Distribution Secondary	Retail Billing	Onsite
Meters	370	18,548,829	None	0	18,548,829	SEC	0	0	0	0	18,548,829	0	0
Installed on Cust Premise PR_L	371	15,179,822	None	0	15,179,822	SEC	0	0	0	0	15,179,822	0	0
Other Property on Customers Premise	372	0	None	0	0	SEC	0	0	0	0	0	0	0
Street Lighting and Signals	373	16,330,245	None	0	16,330,245	SEC	0	0	0	0	16,330,245	0	0
Subtotal - DISTRIBUTION PLANT	374-387	707,298,875		0	707,298,875		0	0	0	449,601,322	257,697,554	0	0
E. GENERAL PLANT													
Land and Land Rights	389	547,617	None	0	547,617	LABOR	255,892	37,341	0	92,097	64,447	0	97,839
Structures and Improvements	390	8,334,488	None	0	8,334,488	LABOR	3,894,567	568,316	0	1,401,682	980,852	0	1,489,071
Office Furniture and Equipment	391	14,499,580	None	0	14,499,580	LABOR	6,775,411	988,705	0	2,438,518	1,706,396	0	2,590,549
Transportation Equipment	392	10,281,573	None	0	10,281,573	LABOR	4,804,407	701,085	0	1,729,140	1,209,996	0	1,836,944
Stores Equipment	393	384,933	None	0	384,933	LABOR	179,873	26,248	0	64,737	45,301	0	68,773
Tools, Shop and Garage Equipment	394	4,906,215	None	0	4,906,215	LABOR	2,292,592	334,548	0	825,120	577,392	0	876,563
Laboratory Equipment	395	1,018,497	None	0	1,018,497	LABOR	475,926	69,450	0	171,289	119,863	0	181,968
Power Operated Equipment	396	14,499,697	None	0	14,499,697	LABOR	6,775,466	988,713	0	2,438,538	1,706,410	0	2,590,570
Communication Equipment	397	9,686,020	None	0	9,686,020	LABOR	4,526,115	660,475	0	1,628,981	1,139,908	0	1,730,541
Miscellaneous Equipment	398	182,435	None	0	182,435	LABOR	85,249	12,440	0	30,682	21,470	0	32,594
Miscellaneous Equipment-RegA	398	0	None	0	0	LABOR	0	0	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	LABOR	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	64,341,054		0	64,341,054		30,065,499	4,387,322	0	10,820,784	7,572,035	0	11,495,414
TOTAL PLANT IN SERVICE	101	1,979,100,051		0	1,979,100,051		1,001,675,129	227,869,565	0	468,146,895	269,720,182	0	11,688,279
ADDITIONS TO UTILITY PLANT													
Energy Conservation Programs	182.3	0	None	0	0	SEC	0	0	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	PROPHELD	0	0	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	CWIP	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	PRODPT	0	0	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0	0	0
TOTAL UTILITY PLANT		1,979,100,051		0	1,979,100,051		1,001,675,129	227,869,565	0	468,146,895	269,720,182	0	11,688,279
II. DEPRECIATION RESERVE													
Intangible	108.3	-11,230,475	None	0	-11,230,475	TPIS	-5,684,042	-1,293,054	0	-2,656,517	-1,530,537	0	-66,326
Transmission	108.4	-73,404,321	None	0	-73,404,321	TRANSP	0	-73,404,321	0	0	0	0	0
Procurement Supply	108	-246,413,756	None	0	-246,413,756	PROCURE	-246,413,756	0	0	0	0	0	0
StreetLighting	108	-4,630,588	None	0	-4,630,588	SEC	0	0	0	0	-4,630,588	0	0
Primary-Distribution	108	-31,357,904	None	0	-31,357,904	ACCT-362	0	0	0	-31,357,904	0	0	0
Overhead Lines	108	-140,602,968	None	0	-140,602,968	HCOND&DE'	0	0	0	-120,280,393	-20,322,575	0	0
Underground Lines	108	-37,766,571	None	0	-37,766,571	HCOND&DE'	0	0	0	-37,766,571	0	0	0
Transformers	108	-34,981,939	None	0	-34,981,939	LINETRANS	0	0	0	0	-34,981,939	0	0
Services	108	-40,965,750	None	0	-40,965,750	SEC	0	0	0	0	-40,965,750	0	0
Metering	108.5	-6,393,384	None	0	-6,393,384	SEC	0	0	0	0	-6,393,384	0	0
Other Property on Customers Premise	108.6	-10,569,086	None	0	-10,569,086	SEC	0	0	0	0	-10,569,086	0	0
General	108.7	-38,078,034	None	0	-38,078,034	GENPT	-17,793,229	-2,596,485	0	-6,403,908	-4,481,248	0	-6,803,164

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Account Description	Account Code	Account Balance	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution Dist Trn 34kV	Dist Distribution Dist Trn	Dist Distribution Secondary	Retail Billing	Onsite
Subtotal-DEPRECIATION RESERVE		-676,394,776		0	-676,394,776		-269,891,027	-77,293,860	0	-198,465,292	-123,875,107	0	-6,869,490
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	DISTPT	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATION	108	-676,394,776		0	-676,394,776		-269,891,027	-77,293,860	0	-198,465,292	-123,875,107	0	-6,869,490
III. OTHER RATE BASE ITEMS													
Deferred Fuel Cost	183	18,065,694	None	0	18,065,694	PROCURE	18,065,694	0	0	0	0	0	0
Prepayments	165	6,790,438	None	0	6,790,438	TPIS	3,436,821	781,837	0	1,606,246	925,430	0	40,103
Cash Working Capital-Fuel	131	8,566,162	None	0	8,566,162	PROCURE	8,566,162	0	0	0	0	0	0
Cash Working Capital-Revenue	131	5,509,317	None	0	5,509,317	REVREQ	3,595,425	445,705	0	832,573	431,808	0	203,807
Cash Working Capital-Labor	131	2,768,060	None	0	2,768,060	LABOR	1,293,468	188,750	0	465,528	325,762	0	494,552
Cash Working Capital-Plant	131	-6,708,894	None	0	-6,708,894	TPIS	-3,395,549	-772,448	0	-1,586,958	-914,317	0	-39,622
Deferred ITC	255	-3,789,214	None	0	-3,789,214	TPIS	-1,917,822	-436,282	0	-896,321	-516,410	0	-22,379
Customer Advances for Construction	281	-4,331,061	None	0	-4,331,061	SEC	0	0	0	0	-4,331,061	0	0
Materials and Supplies	154	23,652,265	None	0	23,652,265	TPIS	11,971,040	2,723,274	0	5,594,833	3,223,431	0	139,687
Regulatory Assets - Generation	182, 254	-6,256,882	None	0	-6,256,882	PROCURE	-6,256,882	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	16,127,573	None	0	16,127,573	DISTPT	0	0	0	10,251,647	5,875,926	0	0
Regulatory Assets - Pension and Labor	182, 254	3,199,327	None	0	3,199,327	LABOR	1,494,992	218,157	0	538,058	376,516	0	571,604
Customer Deposits	235	-9,578,480	None	0	-9,578,480	SEC	0	0	0	0	-9,578,480	0	0
Deferred Pension Asset	252	16,047,542	None	0	16,047,542	LABOR	7,498,748	1,094,258	0	2,698,852	1,888,569	0	2,867,114
Deferred Income Tax	190	-230,679,286	None	0	-230,679,286	TPIS	-116,752,917	-26,559,945	0	-54,566,110	-31,437,955	0	-1,362,359
Differed State Tax	0	303,622	None	0	303,622	TPIS	153,671	34,958	0	71,820	41,379	0	1,793
A/P Financing of Capitalized M&S	283	0	None	0	0	TPIS	0	0	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-160,313,816		0	-160,313,816		-72,247,149	-22,281,736	0	-34,989,831	-33,689,401	0	2,894,301
TOTAL RATE BASE		1,142,391,460		0	1,142,391,460		659,536,953	128,293,969	0	234,691,772	112,155,674	0	7,713,091
I. OPERATING AND MAINTENANCE EXPENSES													
A. PRODUCTION EXPENSES													
Supervision and Engineering	(500, 535, 546)	2,860,244	None	0	2,860,244	PROCURE	2,860,244	0	0	0	0	0	0
Fuel	(501, 547)	92,476,797	None	0	92,476,797	PROCURE	92,476,797	0	0	0	0	0	0
Generation Expense	505, 507, 537, 53	3,403,787	None	0	3,403,787	PROCURE	3,403,787	0	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	2,063,543	None	0	2,063,543	PROCURE	2,063,543	0	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	PROCURE	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	None	0	1,005,767	PROCURE	1,005,767	0	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 54	1,083,208	None	0	1,083,208	PROCURE	1,083,208	0	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 55	10,337,376	None	0	10,337,376	PROCURE	10,337,376	0	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 55	2,567,779	None	0	2,567,779	PROCURE	2,567,779	0	0	0	0	0	0
Subtotal - Other Production	500-554	115,798,502		0	115,798,502		115,798,502	0	0	0	0	0	0
Purchased Power Expenses	555	51,032,826	None	0	51,032,826	PROCURE	51,032,826	0	0	0	0	0	0
Other Variable Expenses	MIX	1,540,621	None	0	1,540,621	PROCURE	1,540,621	0	0	0	0	0	0
Load Dispatch	556	2,718,909	None	0	2,718,909	PROCURE	2,718,909	0	0	0	0	0	0

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Account Description	Account Code	Account Balance	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution Dist Trn 34kV	Dist Distribution Dist Trn	Dist Distribution Secondary	Retail Billing	Onsite
Other Purchased Power	557	461,111	None	0	461,111	PROCURE	461,111	0	0	0	0	0	0
Subtotal	556-557	4,720,641		0	4,720,641		4,720,641	0	0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	171,551,969		0	171,551,969		171,551,969	0	0	0	0	0	0
B. TRANSMISSION EXPENSE													
Supervision and Engineering	560	310,950	None	0	310,950	T-LINES	0	310,950	0	0	0	0	0
Load Dispatching	561	815,603	None	0	815,603	T-LINES	0	815,603	0	0	0	0	0
Station Expenses	562	86,350	None	0	86,350	T-LINES	0	86,350	0	0	0	0	0
Overhead Line Expenses	563	56,285	None	0	56,285	T-LINES	0	56,285	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	T-LINES	0	0	0	0	0	0	0
Transmission by Others-Demand	565	6,394,996	None	0	6,394,996	T-LINES	0	6,394,996	0	0	0	0	0
Transmission by Others-Energy	565	3,007,169	None	0	3,007,169	T-LINES	0	3,007,169	0	0	0	0	0
Miscellaneous Expenses	566	626,326	None	0	626,326	T-LINES	0	626,326	0	0	0	0	0
Rents	567	146	None	0	146	T-LINES	0	146	0	0	0	0	0
Supervision and Engineering	568	89,038	None	0	89,038	T-LINES	0	89,038	0	0	0	0	0
Maintenance of Structures	569	8,350	None	0	8,350	T-LINES	0	8,350	0	0	0	0	0
Maintenance of Station Equipment	570	889,501	None	0	889,501	T-LINES	0	889,501	0	0	0	0	0
Maintenance of Overhead Lines	571	2,210,069	None	0	2,210,069	T-LINES	0	2,210,069	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	T-LINES	0	0	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	T-LINES	0	0	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784		0	14,494,784		0	14,494,784	0	0	0	0	0
C. DISTRIBUTION EXPENSE													
Operation Supervision & Engineering	580	864,030	None	0	864,030	D-LABOR	0	0	0	508,322	355,707	0	0
Load Dispatching	581	0	None	0	0	D-LABOR	0	0	0	0	0	0	0
Station Expenses	582	400,110	None	0	400,110	ACCT-362	0	0	0	400,110	0	0	0
Overhead Line Expenses	583	1,697,000	None	0	1,697,000	HCOND&DE'	0	0	0	1,451,718	245,282	0	0
Underground Line Expenses	584	638,318	None	0	638,318	IGCOND&DE'	0	0	0	638,318	0	0	0
Street Light and Signal Systems	585	49,334	None	0	49,334	SEC	0	0	0	0	49,334	0	0
Meter Expenses	586	2,424,135	None	0	2,424,135	SEC	0	0	0	0	2,424,135	0	0
Customer Installation Expenses	587	130,322	None	0	130,322	SEC	0	0	0	0	130,322	0	0
Misc. Distribution Expenses	588	1,121,977	None	0	1,121,977	DISTPT	0	0	0	713,195	408,781	0	0
Rents	589	2,002	None	0	2,002	DISTPT	0	0	0	1,273	730	0	0
Maint Supervision & Engineering	590	237,665	None	0	237,665	D-LABOR	0	0	0	139,822	97,843	0	0
Maint of Structures	591	33,392	None	0	33,392	ACCT-360	0	0	0	33,392	0	0	0
Maintenance of Station Equipment	592	1,699,062	None	0	1,699,062	ACCT-362	0	0	0	1,699,062	0	0	0
Maintenance of Overhead Lines	593	13,135,073	None	0	13,135,073	HCOND&DE'	0	0	0	11,236,546	1,898,527	0	0
Maintenance of Underground Lines	594	817,074	None	0	817,074	IGCOND&DE'	0	0	0	817,074	0	0	0
Maintenance of Line Transformers	595	262,163	None	0	262,163	LINETRANS	0	0	0	0	262,163	0	0
Maintenance of Street Lights	596	207,510	None	0	207,510	SEC	0	0	0	0	207,510	0	0
Maintenance of Meters	597	238,073	None	0	238,073	SEC	0	0	0	0	238,073	0	0
Maintenance of Misc. Plant	598	101,973	None	0	101,973	DISTPT	0	0	0	64,820	37,153	0	0
Misc. Distribution - Credits	599	0	None	0	0	DISTPT	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	24,059,213		0	24,059,213		0	0	0	17,703,652	6,355,562	0	0

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Total - OPER. AND MAINT. EXPENSE	500-599	210,105,966		0	210,105,966		171,551,969	14,494,784	0	17,703,652	6,355,562	0	0
D. CUSTOMER ACCOUNTS AND SERVICE													
Supervision	901	507,079	None	0	507,079	Onsite	0	0	0	0	0	0	507,079
Meter Reading Expenses	902	1,614,470	None	0	1,614,470	Onsite	0	0	0	0	0	0	1,614,470
Customer Records & Collection Expense	903	4,030,343	None	0	4,030,343	Onsite	0	0	0	0	0	0	4,030,343
Uncollectible Accounts	904	2,634,611	None	0	2,634,611	REVREQ	1,719,369	213,141	0	398,145	206,495	0	97,463
Misc Customer Accounts Expenses	905	149,328	None	0	149,328	Onsite	0	0	0	0	0	0	149,328
Subtotal - Customer Accounts Expense	901-905	8,935,832		0	8,935,832		1,719,369	213,141	0	398,145	206,495	0	6,398,683
Customer Assistance Exp Electric	(907, 908)	1,620,263	None	0	1,620,263	Onsite	0	0	0	0	0	0	1,620,263
Supervision	909	161,540	None	0	161,540	Onsite	0	0	0	0	0	0	161,540
Customer Assistance Expenses	910	7,976	None	0	7,976	Onsite	0	0	0	0	0	0	7,976
Information, Instructional Advertising	911	-404	None	0	-404	Onsite	0	0	0	0	0	0	-404
Misc Customer Serv & Inform Expen	912	312,761	None	0	312,761	Onsite	0	0	0	0	0	0	312,761
Rents	913	0	None	0	0	Onsite	0	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	2,102,137		0	2,102,137		0	0	0	0	0	0	2,102,137
Supervision	915	0	None	0	0	Onsite	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	467	None	0	467	Onsite	0	0	0	0	0	0	467
Advertising Expenses	917	0	None	0	0	Onsite	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	Onsite	0	0	0	0	0	0	0
Subtotal - Sales Expense	915-919	467		0	467		0	0	0	0	0	0	467
Total - CUST ACCTS, SERVS, & SALES	901-919	11,038,436		0	11,038,436		1,719,369	213,141	0	398,145	206,495	0	8,501,287
E. ADMINISTRATIVE AND GENERAL													
LABOR RELATED EXPENSES													
Administrative & General Salaries	920	8,270,312	None	0	8,270,312	LABOR	3,864,578	563,940	0	1,390,889	973,299	0	1,477,605
Office Supplies & Expenses	921	2,790,117	None	0	2,790,117	LABOR	1,303,775	190,254	0	469,238	328,357	0	498,493
Admin Expenses Transferred-Credit	922	-2,258,341	None	0	-2,258,341	LABOR	-1,055,285	-153,993	0	-379,805	-265,775	0	-403,484
Outside Services Employed	923	2,893,388	None	0	2,893,388	LABOR	1,352,032	197,296	0	486,606	340,511	0	516,943
Employee Pensions and Benefits	926	18,423,013	None	0	18,423,013	LABOR	8,608,766	1,256,238	0	3,098,355	2,168,129	0	3,291,524
Subtotal - O & M Accounts 920-923,926	920-926	30,118,488		0	30,118,488		14,073,866	2,053,735	0	5,065,283	3,544,522	0	5,381,082
PLANT RELATED EXPENSES													
Property Insurance	924	2,998,675	None	0	2,998,675	TPIS	1,517,709	345,261	0	709,323	408,672	0	17,710
Injuries and Damages	925	781,181	None	0	781,181	TPIS	395,377	89,944	0	184,785	106,463	0	4,614
Maintenance of General Plant (also acct	935	310,280	None	0	310,280	TPIS	157,041	35,725	0	73,395	42,286	0	1,832
Subtotal - O & M Accounts 924-925	924,925,935	4,090,136		0	4,090,136		2,070,127	470,930	0	967,503	557,421	0	24,156
OTHER A&G EXPENSES													

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Step 1

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Account Description	Account Code	Account Balance	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Electric Procurement Supply	Radial Transmission Trans	Dist Distribution Dist Trn 34kV	Dist Distribution Dist Trn	Dist Distribution Secondary	Retail Billing	Onsite
Franchise Requirements	927	0	None	0	0	PTLABOR	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	1,494,651	None	0	1,494,651	PTLABOR	705,367	110,308	0	263,586	179,223	0	236,167
Duplicate Charges-Credit	929	-188,600	None	0	-188,600	PTLABOR	-89,006	-13,919	0	-33,260	-22,615	0	-29,800
General Advertising Expenses	930.1	2,234,596	None	0	2,234,596	PTLABOR	1,054,568	164,918	0	394,077	267,950	0	353,084
Miscellaneous General Expenses	930.2	0	None	0	0	PTLABOR	0	0	0	0	0	0	0
Rents	931	113,813	None	0	113,813	PTLABOR	53,711	8,400	0	20,071	13,647	0	17,983
Misc Expenses - Credit	932	0	None	0	0	PTLABOR	0	0	0	0	0	0	0
Subtotal	927-932	3,654,461		0	3,654,461		1,724,641	269,707	0	644,474	438,205	0	577,434
TOTAL A&G EXPENSES	920-932	37,863,085		0	37,863,085		17,868,633	2,794,372	0	6,677,260	4,540,148	0	5,982,672
TOTAL OPERATING EXPENSES		259,007,487		0	259,007,487		191,139,971	17,502,296	0	24,779,056	11,102,204	0	14,483,959
II. DEPRECIATION EXPENSE													
Intangible	403.1	2,073,186	None	0	2,073,186	TPIS	1,049,294	238,702	0	490,402	282,543	0	12,244
Transmission	403	5,129,199	None	0	5,129,199	TRANSPT	0	5,129,199	0	0	0	0	0
Procurement Supply	403	27,437,810	None	0	27,437,810	PROCURE	27,437,810	0	0	0	0	0	0
StreetLighting	403	511,137	None	0	511,137	SEC	0	0	0	0	511,137	0	0
Primary-Distribution	403	1,771,597	None	0	1,771,597	ACCT-362	0	0	0	1,771,597	0	0	0
Overhead Lines	403	12,792,934	None	0	12,792,934	HCOND&DE'	0	0	0	10,943,859	1,849,074	0	0
Underground Lines	403	3,141,084	None	0	3,141,084	GCOND&DE'	0	0	0	3,141,084	0	0	0
Transformers	403	2,620,416	None	0	2,620,416	LINETRANS	0	0	0	0	2,620,416	0	0
Services	403.5	3,346,871	None	0	3,346,871	SEC	0	0	0	0	3,346,871	0	0
Metering	403.6	421,058	None	0	421,058	SEC	0	0	0	0	421,058	0	0
Other Property on Customers Premise	403.6	880,430	None	0	880,430	SEC	0	0	0	0	880,430	0	0
General	403.7	2,148,400	None	0	2,148,400	GENPT	1,003,911	146,496	0	361,315	252,836	0	383,841
Amortization	404	0	None	0	0	TPIS	0	0	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	62,274,122		0	62,274,122		29,491,016	5,514,397	0	16,708,258	10,164,366	0	396,085
III. TAXES													
A. GENERAL TAXES													
Payroll Taxes	408.15	2,806,993	None	0	2,806,993	LABOR	1,311,661	191,405	0	472,076	330,344	0	501,508
Payroll Taxes - Generation	0	162,878	None	0	162,878	LABOR	76,110	11,106	0	27,393	19,168	0	29,100
Unemployment Tax	408.16	82,260	None	0	82,260	LABOR	38,439	5,609	0	13,834	9,681	0	14,697
Real Estate Taxes	408.17	18,430,957	None	0	18,430,957	TPIS	9,328,397	2,122,103	0	4,359,757	2,511,849	0	108,851
Subtotal - General Taxes		21,483,087		0	21,483,087		10,754,607	2,330,223	0	4,873,060	2,871,042	0	654,156
B. FRANCHISE AND REVENUE TAXES													
Franchise Tax T&D	408.11	0	None	0	0	REVREQ	0	0	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVREQ	0	0	0	0	0	0	0
Franchise Tax Prod	408	0	None	0	0	REVREQ	0	0	0	0	0	0	0

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Franchise	408.13	350,020	None	0	350,020	REVREQ	228,426	28,317	0	52,895	27,434	0	12,948
Retail Sales & Other	408.14	0	None	0	0	REVREQ	0	0	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		350,020		0	350,020		228,426	28,317	0	52,895	27,434	0	12,948
C. FEDERAL INCOME TAXES													
Federal Income Taxes - Current	0	18,155,754	None	0	18,155,754	TPIS	9,189,110	2,090,417	0	4,294,659	2,474,344	0	107,225
State Income Taxes - Current	0	2,853,047	None	0	2,853,047	TPIS	1,444,003	328,494	0	674,875	388,825	0	16,850
Provision for Deferred FIT	0	10,448,853	None	0	10,448,853	TPIS	5,288,442	1,203,060	0	2,471,627	1,424,014	0	61,709
ITC Adjustment - Net	0	0	None	0	0	TPIS	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	31,457,654			31,457,654		15,921,555	3,621,970	0	7,441,161	4,287,183	0	185,784
TOTAL TAXES	408-411	53,290,761		0	53,290,761		26,904,587	5,980,510	0	12,367,117	7,185,659	0	852,888
TOTAL EXPENSES		<u>374,572,370</u>		0	<u>374,572,370</u>		<u>247,535,574</u>	<u>28,997,204</u>	0	<u>53,854,431</u>	<u>28,452,229</u>	0	<u>15,732,933</u>
IV. OPERATING REVENUES													
Revenues	440-446	433,097,698	None	0	433,097,698	REVREQ	282,643,057	35,037,684	0	65,450,087	33,945,228	0	16,021,642
Production Other Rev	440-446	0	None	0	0	REVREQ	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	1,913,588	None	0	1,913,588	Onsite	0	0	0	0	0	0	1,913,588
Reconnect Charges-Missouri	440-446	320,304	None	0	320,304	Onsite	0	0	0	0	0	0	320,304
Ot Elec Rev-Off-Sys	440-446	12,740,997	None	0	12,740,997	PROCURE	12,740,997	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	732,606	None	0	732,606	DISTPT	0	0	0	465,688	266,918	0	0
Universal Services	440-446	0	None	0	0	REVREQ	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	REVREQ	0	0	0	0	0	0	0
Other Electric Revenues	0	479,277	None	0	479,277	T-LINES	0	479,277	0	0	0	0	0
Other Electric Revenues - Direct Assign	0	273,777	None	0	273,777	SEC	0	0	0	0	273,777	0	0
Other Electric - Transmission	0	5,625,036	None	0	5,625,036	T-LINES	0	5,625,036	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	REVREQ	0	0	0	0	0	0	0
Total Operating Revenues		455,183,283		0	455,183,283		295,384,054	41,141,997	0	65,915,776	34,485,923	0	18,255,534
Gains/Losses from Disp. of Utility Plant		-3,645,260	None	0	-3,645,260	REVREQ	-2,378,926	-294,902	0	-550,875	-285,707	0	-134,850
Gains/Losses from Energy Purchases		0	None	0	0	REVREQ	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	None	0	0	REVREQ	0	0	0	0	0	0	0
Interest on Customer Deposits		-407,085	None	0	-407,085	SEC	0	0	0	0	-407,085	0	0
V. NET INCOME		76,558,568					45,469,554	11,849,890	0	11,510,470	5,340,902	0	2,387,752
Rate of Return		6.70%					6.89%	9.24%	#N/A	4.90%	4.76%	#N/A	30.96%

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
Organization	301	16,528,421	None	0	16,528,421	DEMAND	16,528,421	0	0	-
Franchises and Consents	302	0	None	0	0	DEMAND	0	0	0	-
Miscellaneous Intangible Plant	303	0	None	0	0	DEMAND	0	0	0	-
Subtotal - INTANGIBLE PLANT	301-303	16,528,421		0	16,528,421		16,528,421	0	0	-
B. PRODUCTION PLANT										
Land and Land Rights	(310, 330, 340)	3,280,916	None	0	3,280,916	DEMAND	3,280,916	0	0	-
Structures and Improvements	(311, 331, 341)	89,180,002	None	0	89,180,002	DEMAND	89,180,002	0	0	-
Boiler Plant Equipment	(312, 342)	460,233,252	None	0	460,233,252	DEMAND	460,233,252	0	0	-
Engines and Generators	343	191,444,217	None	0	191,444,217	DEMAND	191,444,217	0	0	-
Turbogenerator Units	(314, 333, 344)	136,241,848	None	0	136,241,848	DEMAND	136,241,848	0	0	-
Accessory Electric Equipment	(315, 334, 345)	57,447,063	None	0	57,447,063	DEMAND	57,447,063	0	0	-
Misc. Power Plant Equipment	316, 332, 335,346)	<u>17,253,910</u>	None	0	<u>17,253,910</u>	DEMAND	<u>17,253,910</u>	0	0	-
Subtotal - OTHER PLANT	340-346	955,081,208		0	955,081,208		955,081,208	0	0	-
Subtotal - PRODUCTION PLANT	304-346	955,081,208		0	955,081,208		955,081,208	0	0	-
C. TRANSMISSION PLANT										
Land and Land Rights	350	0	None	0	0	DEMAND	0	0	0	-
Structures and Improvements	352	0	None	0	0	DEMAND	0	0	0	-
Station Equipment	353	0	None	0	0	DEMAND	0	0	0	-
Towers and Fixtures	354	0	None	0	0	DEMAND	0	0	0	-
Poles and Fixtures	355	0	None	0	0	DEMAND	0	0	0	-
Overhead Conductors and Devices	356	0	None	0	0	DEMAND	0	0	0	-
Underground Conduit	357	0	None	0	0	DEMAND	0	0	0	-
Underground Conductors and Devices	358	0	None	0	0	DEMAND	0	0	0	-
Roads and Trails	359	0	None	0	0	DEMAND	0	0	0	-
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	-
D. DISTRIBUTION PLANT										
Land and Land Rights	360	0	None	0	0	PROCUREPT	0	0	0	-
Structures and Improvements	361	0	None	0	0	PROCUREPT	0	0	0	-
Station Equipment	362	0	None	0	0	PROCUREPT	0	0	0	-
Compressor Station Equipment	363	0	None	0	0	PROCUREPT	0	0	0	-
Poles, Towers and Fixtures	364	0	None	0	0	PROCUREPT	0	0	0	-
Overhead Conductors and Devices	365	0	None	0	0	PROCUREPT	0	0	0	-
Underground Conduit	366	0	None	0	0	PROCUREPT	0	0	0	-
Underground Conductors and Devices	367	0	None	0	0	PROCUREPT	0	0	0	-

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
Line Transformers	368	0	None	0	0	PROCUREPT	0	0	0	-
Services	369	0	None	0	0	PROCUREPT	0	0	0	-
Meters	370	0	None	0	0	PROCUREPT	0	0	0	-
Installed on Cust Premise PR_L	371	0	None	0	0	PROCUREPT	0	0	0	-
Other Property on Customers Premis	372	0	None	0	0	PROCUREPT	0	0	0	-
Street Lighting and Signals	373	0	None	0	0	PROCUREPT	0	0	0	-
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0	-
E. GENERAL PLANT										
Land and Land Rights	389	255,892	None	0	255,892	ROCURELABOI	215,220	40,672	0	-
Structures and Improvements	390	3,894,567	None	0	3,894,567	ROCURELABOI	3,275,559	619,008	0	-
Office Furniture and Equipment	391	6,775,411	None	0	6,775,411	ROCURELABOI	5,698,518	1,076,894	0	-
Transportation Equipment	392	4,804,407	None	0	4,804,407	ROCURELABOI	4,040,788	763,619	0	-
Stores Equipment	393	179,873	None	0	179,873	ROCURELABOI	151,283	28,589	0	-
Tools, Shop and Garage Equipment	394	2,292,592	None	0	2,292,592	ROCURELABOI	1,928,205	364,388	0	-
Laboratory Equipment	395	475,926	None	0	475,926	ROCURELABOI	400,282	75,644	0	-
Power Operated Equipment	396	6,775,466	None	0	6,775,466	ROCURELABOI	5,698,564	1,076,902	0	-
Communication Equipment	397	4,526,115	None	0	4,526,115	ROCURELABOI	3,806,728	719,387	0	-
Miscellaneous Equipment	398	85,249	None	0	85,249	ROCURELABOI	71,699	13,550	0	-
Miscellaneous Equipment-RegA	398	0	None	0	0	ROCURELABOI	0	0	0	-
Other Tangible Property	399	0	None	0	0	ROCURELABOI	0	0	0	-
Subtotal - GENERAL PLANT	389-399	30,065,499		0	30,065,499		25,286,845	4,778,654	0	-
TOTAL PLANT IN SERVICE	101	1,001,675,129		0	1,001,675,129		996,896,475	4,778,654	0	-
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	0	None	0	0	PROCUREPT	0	0	0	-
Property Held for Future Use	105	0	None	0	0	PROCUREPT	0	0	0	-
Construction Work in Progress	107	0	None	0	0	PROCUREPT	0	0	0	-
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	PROCUREPT	0	0	0	-
Total Additions to Utility Plant		0		0	0		0	0	0	-
TOTAL UTILITY PLANT		1,001,675,129		0	1,001,675,129		996,896,475	4,778,654	0	-
II. DEPRECIATION RESERVE										
Intangible	108.3	-5,684,042	None	0	-5,684,042	DEMAND	-5,684,042	0	0	-
Transmission	108.4	0	None	0	0	PROCUREPT	0	0	0	-
Procurement Supply	108	-246,413,756	None	0	-246,413,756	DEMAND	-246,413,756	0	0	-
StreetLighting	108	0	None	0	0	PROCUREPT	0	0	0	-
Primary-Distribution	108	0	None	0	0	PROCUREPT	0	0	0	-
Overhead Lines	108	0	None	0	0	PROCUREPT	0	0	0	-
Underground Lines	108	0	None	0	0	PROCUREPT	0	0	0	-
Transformers	108	0	None	0	0	PROCUREPT	0	0	0	-

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
Services	108	0	None	0	0	PROCUREPT	0	0	0	-
Metering	108.5	0	None	0	0	PROCUREPT	0	0	0	-
Other Property on Customers Premis	108.6	0	None	0	0	PROCURELABOI	0	0	0	-
General	108.7	-17,793,229	None	0	-17,793,229	PROCURELABOI	-14,965,147	-2,828,081	0	-
Subtotal-DEPRECIATION RESERVE		-269,891,027		0	-269,891,027		-267,062,946	-2,828,081	0	-
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	PROCUREPT	0	0	0	-
TOTAL RESERVE FOR DEPRECIAT	108	-269,891,027		0	-269,891,027		-267,062,946	-2,828,081	0	
III. OTHER RATE BASE ITEMS										
Deferred Fuel Cost	183	18,065,694	None	0	18,065,694	ENERGY	0	18,065,694	0	-
Prepayments	165	3,436,821	None	0	3,436,821	PROCUREPT	3,420,425	16,396	0	-
Cash Working Capital-Fuel	131	8,566,162	None	0	8,566,162	ENERGY	0	8,566,162	0	-
Cash Working Capital-Revenue	131	3,595,425	None	0	3,595,425	PROCUREPT	3,578,272	17,153	0	-
Cash Working Capital-Labor	131	1,293,468	None	0	1,293,468	PROCURELABOI	1,087,882	205,586	0	-
Cash Working Capital-Plant	131	-3,395,549	None	0	-3,395,549	PROCUREPT	-3,379,350	-16,199	0	-
Deferred ITC	255	-1,917,822	None	0	-1,917,822	DEMAND	-1,917,822	0	0	-
Customer Advances for Construction	281	0	None	0	0	DEMAND	0	0	0	-
Materials and Supplies	154	11,971,040	None	0	11,971,040	DEMAND	11,971,040	0	0	-
Regulatory Assets - Generation	182, 254	-6,256,882	None	0	-6,256,882	DEMAND	-6,256,882	0	0	-
Regulatory Assets - Distribution	182, 254	0	None	0	0	DEMAND	0	0	0	-
Regulatory Assets - Pension and Lat	182, 254	1,494,992	None	0	1,494,992	PROCURELABOI	1,257,376	237,616	0	-
Customer Deposits	235	0	None	0	0	DEMAND	0	0	0	-
Deferred Pension Asset	252	7,498,748	None	0	7,498,748	PROCURELABOI	6,306,886	1,191,862	0	-
Deferred Income Tax	190	-116,752,917	None	0	-116,752,917	DEMAND	-116,752,917	0	0	-
Differed State Tax		153,671	None	0	153,671	DEMAND	153,671	0	0	-
A/P Financing of Capitalized M&S	283	0	None	0	0	DEMAND	0	0	0	-
Total - OTHER RATE BASE ITEMS	131-283	-72,247,149		0	-72,247,149		-100,531,418	28,284,269	0	-
TOTAL RATE BASE		<u>659,536,953</u>		0	<u>659,536,953</u>		<u>629,302,111</u>	<u>30,234,842</u>	0	-
I. OPERATING AND MAINTENANCE										
A. PRODUCTION EXPENSES										
Supervision and Engineering	(500, 535, 546)	2,860,244	None	0	2,860,244	DEMAND	2,860,244	0	0	-
Fuel	(501, 547)	92,476,797	None	0	92,476,797	ENERGY	0	92,476,797	0	-
Generation Expense	505, 507, 537, 538, 548)	3,403,787	None	0	3,403,787	DEMAND	3,403,787	0	0	-
Misc. Generation Expenses	(539, 549)	2,063,543	None	0	2,063,543	DEMAND	2,063,543	0	0	-
Gas Turbine Lease	(550)	0	None	0	0	DEMAND	0	0	0	-
Supervision and Engineering	(510, 541, 551)	1,005,767	None	0	1,005,767	DEMAND	1,005,767	0	0	-
Maintenance of Structures	511, 552, 542, 543)	1,083,208	None	0	1,083,208	DEMAND	1,083,208	0	0	-
Maintenance of Generation Plant	512, 513, 544, 553)	10,337,376	None	0	10,337,376	DEMAND	10,337,376	0	0	-

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
Maintenance of Misc. Plant	306, 514, 545, 554)	<u>2,567,779</u>	None	0	<u>2,567,779</u>	DEMAND	<u>2,567,779</u>	0	0	-
Subtotal - Other Production	500-554	115,798,502		0	115,798,502		23,321,705	92,476,797	0	-
Purchased Power Expenses	555	51,032,826	None	0	51,032,826	ENERGY	0	51,032,826	0	-
Other Variable Expenses	MIX	1,540,621	None	0	1,540,621	ENERGY	0	1,540,621	0	-
Load Dispatch	556	2,718,909	None	0	2,718,909	ENERGY	0	2,718,909	0	-
Other Purchased Power	557	<u>461,111</u>	None	0	<u>461,111</u>	ENERGY	0	<u>461,111</u>	0	-
Subtotal	556-557	4,720,641		0	4,720,641		0	4,720,641	0	-
TOTAL PRODUCTION EXPENSE	500-557	171,551,969		0	171,551,969		23,321,705	148,230,263	0	-
B. TRANSMISSION EXPENSE										
Supervision and Engineering	560	0	None	0	0	ROCURELABOI	0	0	0	-
Load Dispatching	561	0	None	0	0	PROCUREPT	0	0	0	-
Station Expenses	562	0	None	0	0	PROCUREPT	0	0	0	-
Overhead Line Expenses	563	0	None	0	0	PROCUREPT	0	0	0	-
Underground Lines Expenses	564	0	None	0	0	PROCUREPT	0	0	0	-
Transmission by Others-Demand	565	0	None	0	0	PROCUREPT	0	0	0	-
Transmission by Others-Energy	565	0	None	0	0	PROCUREPT	0	0	0	-
Miscellaneous Expenses	566	0	None	0	0	PROCUREPT	0	0	0	-
Rents	567	0	None	0	0	PROCUREPT	0	0	0	-
Supervision and Engineering	568	0	None	0	0	ROCURELABOI	0	0	0	-
Maintenance of Structures	569	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Station Equipment	570	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Overhead Lines	571	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Underground Lines	572	0	None	0	0	PROCUREPT	0	0	0	-
Misc Maintenance - Credits	573	0	None	0	0	PROCUREPT	0	0	0	-
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	-
C. DISTRIBUTION EXPENSE										
Operation Supervision & Engineering	580	0	None	0	0	PROCUREPT	0	0	0	-
Load Dispatching	581	0	None	0	0	PROCUREPT	0	0	0	-
Station Expenses	582	0	None	0	0	PROCUREPT	0	0	0	-
Overhead Line Expenses	583	0	None	0	0	PROCUREPT	0	0	0	-
Underground Line Expenses	584	0	None	0	0	PROCUREPT	0	0	0	-
Street Light and Signal Systems	585	0	None	0	0	PROCUREPT	0	0	0	-
Meter Expenses	586	0	None	0	0	PROCUREPT	0	0	0	-
Customer Installation Expenses	587	0	None	0	0	PROCUREPT	0	0	0	-
Misc. Distribution Expenses	588	0	None	0	0	PROCUREPT	0	0	0	-
Rents	589	0	None	0	0	PROCUREPT	0	0	0	-
Maint Supervision & Engineering	590	0	None	0	0	PROCUREPT	0	0	0	-
Maint of Structures	591	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Station Equipment	592	0	None	0	0	PROCUREPT	0	0	0	-

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
Maintenance of Overhead Lines	593	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Underground Lines	594	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Line Transformers	595	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Street Lights	596	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Meters	597	0	None	0	0	PROCUREPT	0	0	0	-
Maintenance of Misc. Plant	598	0	None	0	0	PROCUREPT	0	0	0	-
Misc. Distribution - Credits	599	0	None	0	0	PROCUREPT	0	0	0	-
Subtotal - DISTRIBUTION EXPENSE	580-599	0		0	0		0	0	0	-
Total - OPER. AND MAINT. EXPENS	500-599	171,551,969		0	171,551,969		23,321,705	148,230,263	0	-
D. CUSTOMER ACCOUNTS AND SE										
Supervision	901	0	None	0	0	ENERGY	0	0	0	-
Meter Reading Expenses	902	0	None	0	0	PROCUREO&M	0	0	0	-
Customer Records & Collection Expe	903	0	None	0	0	PROCUREO&M	0	0	0	-
Uncollectible Accounts	904	1,719,369	None	0	1,719,369	PROCUREREV	836,459	882,910	0	-
Misc Customer Accounts Expenses	905	0	None	0	0	PROCUREO&M	0	0	0	-
Subtotal - Customer Accounts Exper	901-905	1,719,369		0	1,719,369		836,459	882,910	0	-
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	PROCUREO&M	0	0	0	-
Supervision	909	0	None	0	0	PROCUREO&M	0	0	0	-
Customer Assistance Expenses	910	0	None	0	0	PROCUREO&M	0	0	0	-
Information, Instructional Advertising	911	0	None	0	0	PROCUREO&M	0	0	0	-
Misc Customer Serv & Inform Expen	912	0	None	0	0	PROCUREO&M	0	0	0	-
Rents	913	0	None	0	0	PROCUREO&M	0	0	0	-
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	-
Supervision	915	0	None	0	0	PROCUREO&M	0	0	0	-
Demonstrating & Selling Expenses	916	0	None	0	0	PROCUREO&M	0	0	0	-
Advertising Expenses	917	0	None	0	0	PROCUREO&M	0	0	0	-
Miscellaneous Sales Expenses	918	0	None	0	0	PROCUREO&M	0	0	0	-
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	-
Total - CUST ACCTS, SERVS, & SAI	901-919	1,719,369		0	1,719,369		836,459	882,910	0	-
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	3,864,578	None	0	3,864,578	ROCURELABOI	3,250,337	614,242	0	-
Office Supplies & Expenses	921	1,303,775	None	0	1,303,775	ROCURELABOI	1,096,551	207,224	0	-
Admin Expenses Transferred-Credit	922	-1,055,285	None	0	-1,055,285	ROCURELABOI	-887,557	-167,729	0	-
Outside Services Employed	923	1,352,032	None	0	1,352,032	ROCURELABOI	1,137,138	214,894	0	-
Employee Pensions and Benefits	926	8,608,766	None	0	8,608,766	ROCURELABOI	7,240,476	1,368,290	0	-

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
Subtotal - O & M Accounts 920-923,925	920-926	14,073,866		0	14,073,866		11,836,945	2,236,921	0	-
PLANT RELATED EXPENSES										
Property Insurance	924	1,517,709	None	0	1,517,709	PROCUREPT	1,510,469	7,240	0	-
Injuries and Damages	925	395,377	None	0	395,377	PROCUREPT	393,490	1,886	0	-
Maintenance of General Plant (also	935	<u>157,041</u>	None	0	<u>157,041</u>	PROCUREPT	<u>156,292</u>	<u>749</u>	0	-
Subtotal - O & M Accounts 924-925	924,925,935	2,070,127		0	2,070,127		2,060,251	9,876	0	-
OTHER A&G EXPENSES										
Franchise Requirements	927	0	None	0	0	ROCURELABP	0	0	0	-
Regulatory Commission Expenses	928	705,367	None	0	705,367	ROCURELABP	607,200	98,168	0	-
Duplicate Charges-Credit	929	-89,006	None	0	-89,006	ROCURELABP	-76,618	-12,387	0	-
General Advertising Expenses	930.1	1,054,568	None	0	1,054,568	ROCURELABP	907,801	146,767	0	-
Miscellaneous General Expenses	930.2	0	None	0	0	ROCURELABP	0	0	0	-
Rents	931	53,711	None	0	53,711	ROCURELABP	46,236	7,475	0	-
Misc Expenses - Credit	932	0	None	0	0	ROCURELABP	0	0	0	-
Subtotal	927-932	1,724,641		0	1,724,641		1,484,618	240,022	0	-
TOTAL A&G EXPENSES	920-932	17,868,633		0	17,868,633		15,381,815	2,486,819	0	-
TOTAL OPERATING EXPENSES		191,139,971		0	191,139,971		39,539,979	151,599,992	0	-
II. DEPRECIATION EXPENSE										
Intangible	403.1	1,049,294	None	0	1,049,294	DEMAND	1,049,294	0	0	-
Transmission	403	0	None	0	0	PROCUREPT	0	0	0	-
Procurement Supply	403	27,437,810	None	0	27,437,810	DEMAND	27,437,810	0	0	-
StreetLighting	403	0	None	0	0	PROCUREPT	0	0	0	-
Primary-Distribution	403	0	None	0	0	PROCUREPT	0	0	0	-
Overhead Lines	403	0	None	0	0	PROCUREPT	0	0	0	-
Underground Lines	403	0	None	0	0	PROCUREPT	0	0	0	-
Transformers	403	0	None	0	0	PROCUREPT	0	0	0	-
Services	403.5	0	None	0	0	PROCUREPT	0	0	0	-
Metering	403.6	0	None	0	0	PROCUREPT	0	0	0	-
Other Property on Customers Premis	403.6	0	None	0	0	PROCUREPT	0	0	0	-
General	403.7	1,003,911	None	0	1,003,911	ROCURELABOI	844,348	159,563	0	-
Amortization	404	0	None	0	0	PROCUREPT	0	0	0	-
TOTAL DEPRECIATION EXPENSES	403-404	29,491,016		0	29,491,016		29,331,453	159,563	0	-
III. TAXES										

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Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply			ack Tr
							Demand	Energy	Customer	
A. GENERAL TAXES										
Payroll Taxes	408.15	1,311,661	None	0	1,311,661	ROCURELABOI	1,103,184	208,477	0	-
Payroll Taxes - Generation		76,110	None	0	76,110	ROCURELABOI	64,013	12,097	0	-
Unemployment Tax	408.16	38,439	None	0	38,439	ROCURELABOI	32,329	6,109	0	-
Real Estate Taxes	408.17	<u>9,328,397</u>	None	<u>0</u>	<u>9,328,397</u>	PROCUREPT	<u>9,283,894</u>	<u>44,503</u>	<u>0</u>	-
Subtotal - General Taxes		10,754,607		0	10,754,607		10,483,420	271,186	0	-
B. FRANCHISE AND REVENUE TAX										
Maryland Franchise Tax T&D	408.11	0	None	0	0	PROCUREPT	0	0	0	-
PSC Assessment	408.12	0	None	0	0	PROCUREPT	0	0	0	-
Franchise Tax Prod	408.11	0	None	0	0	PROCUREPT	0	0	0	-
Franchise	408.13	228,426	None	0	228,426	PROCUREPT	227,336	1,090	0	-
Retail Sales & Other	408.14	<u>0</u>	None	<u>0</u>	<u>0</u>	PROCUREPT	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal - Franchise & Gross Receipt		228,426		0	228,426		227,336	1,090	0	-
C. FEDERAL INCOME TAXES										
Federal Income Taxes - Current		9,189,110	None	0	9,189,110	PROCUREPT	9,145,272	43,838	0	-
State Income Taxes - Current		1,444,003	None	0	1,444,003	PROCUREPT	1,437,114	6,889	0	-
Provision for Deferred FIT		5,288,442	None	0	5,288,442	PROCUREPT	5,263,213	25,229	0	-
ITC Adjustment - Net		<u>0</u>	None	<u>0</u>	<u>0</u>	PROCUREPT	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal - Federal Income Taxes	409-411	15,921,555		0	15,921,555		15,845,598	75,956	0	-
TOTAL TAXES	408-411	26,904,587		0	26,904,587		26,556,355	348,233	0	-
TOTAL EXPENSES		<u>247,535,574</u>		<u>0</u>	<u>247,535,574</u>		<u>95,427,787</u>	<u>152,107,787</u>	<u>0</u>	-
IV. OPERATING REVENUES										
Revenues	440-446	282,643,057	None	0	282,643,057	PROCUREREV	137,503,574	145,139,482	0	-
Production Other Rev	440-446	0	None	0	0	PROCUREREV	0	0	0	-
Forfeited Discounts - Mo	440-446	0	None	0	0	PROCUREREV	0	0	0	-
Reconnect Charges-Missouri	440-446	0	None	0	0	PROCUREREV	0	0	0	-
Ot Elec Rev-Off-Sys	440-446	12,740,997	None	0	12,740,997	ENERGY	0	12,740,997	0	-
Rent From Elec Property-Mo	440-446	0	None	0	0	PROCUREREV	0	0	0	-
Universal Services	440-446	0	None	0	0	PROCUREREV	0	0	0	-
Interdepartmental Revenues	448	0	None	0	0	PROCUREREV	0	0	0	-
Other Electric Revenues		0	None	0	0	PROCUREREV	0	0	0	-
Other Electric Revenues - Direct Ass		0	None	0	0	PROCUREREV	0	0	0	-
Other Electric - Transmission		0	None	0	0	PROCUREREV	0	0	0	-
Excess Fac Revenues	450-456	<u>0</u>	None	<u>0</u>	<u>0</u>	PROCUREREV	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Operating Revenues		295,384,054		0	295,384,054		137,503,574	157,880,479	0	-

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 All Allocators Found = TRUE

Account <u>Description</u>	Account <u>Code</u>	Supply <u>Dollars</u>	Supply			Classification Allocation <u>Factor</u>	Supply			ack Tr
			Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>		<u>Demand</u>	<u>Energy</u>	<u>Customer</u>	
Gains/Losses from Disp. of Utility Plc		-2,378,926	None	0	-2,378,926	PROCUREREV	-1,157,328	-1,221,598	0	-
Gains/Losses from Energy Purchases		0	None	0	0	PROCUREREV	0	0	0	-
Allowance for Funds During Constru		0	None	0	0	PROCUREREV	0	0	0	-
Interest on Customer Deposits		0	None	0	0	PROCUREREV	0	0	0	-
V. NET INCOME		45,469,554		0	45,469,554		40,918,459	4,551,095	0	-
Rate of Return		6.89%		#N/A	6.89%		6.50%	15.05%	#N/A	

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			ack Tr
							Demand	Energy	Customer	
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
Organization	301	7,724,789	None	0	7,724,789	13KVPT	4,941,386	0	2,783,403	-
Franchises and Consents	302	0	None	0	0	13KVPT	0	0	0	-
Miscellaneous Intangible Plant	303	0	None	0	0	13KVPT	0	0	0	-
Subtotal - INTANGIBLE PLANT	301-303	7,724,789		0	7,724,789		4,941,386	0	2,783,403	-
B. PRODUCTION PLANT										
Land and Land Rights	(310, 330, 340)	0	None	0	0	13KVPT	0	0	0	-
Structures and Improvements	(311, 331, 341)	0	None	0	0	13KVPT	0	0	0	-
Boiler Plant Equipment	(312, 342)	0	None	0	0	13KVPT	0	0	0	-
Engines and Generators	343	0	None	0	0	13KVPT	0	0	0	-
Turbogenerator Units	(314, 333, 344)	0	None	0	0	13KVPT	0	0	0	-
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	13KVPT	0	0	0	-
Misc. Power Plant Equipment	316, 332, 335,346)	0	None	0	0	13KVPT	0	0	0	-
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	-
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	-
C. TRANSMISSION PLANT										
Land and Land Rights	350	0	None	0	0	13KVPT	0	0	0	-
Structures and Improvements	352	0	None	0	0	13KVPT	0	0	0	-
Station Equipment	353	0	None	0	0	13KVPT	0	0	0	-
Towers and Fixtures	354	0	None	0	0	13KVPT	0	0	0	-
Poles and Fixtures	355	0	None	0	0	13KVPT	0	0	0	-
Overhead Conductors and Devices	356	0	None	0	0	13KVPT	0	0	0	-
Underground Conduit	357	0	None	0	0	13KVPT	0	0	0	-
Underground Conductors and Devices	358	0	None	0	0	13KVPT	0	0	0	-
Roads and Trails	359	0	None	0	0	13KVPT	0	0	0	-
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	-
D. DISTRIBUTION PLANT										
Land and Land Rights	360	3,255,804	None	0	3,255,804	DEMAND	3,255,804	0	0	-
Structures and Improvements	361	9,692,401	None	0	9,692,401	DEMAND	9,692,401	0	0	-
Station Equipment	362	83,068,538	None	0	83,068,538	DEMAND	83,068,538	0	0	-
Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0	-
Poles, Towers and Fixtures	364	132,014,252	None	0	132,014,252	Poles	60,675,530	0	71,338,722	-
Overhead Conductors and Devices	365	136,985,228	None	0	136,985,228	P-LINES	94,481,667	0	42,503,561	-
Underground Conduit	366	31,660,158	None	0	31,660,158	U-LINES	0	0	31,660,158	-
Underground Conductors and Devices	367	52,924,940	None	0	52,924,940	UD-LINES	35,185,267	0	17,739,674	-

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			ack Tr
							Demand	Energy	Customer	
Line Transformers	368	0	None	0	0	L-Transformers	0	0	0	-
Services	369	0	None	0	0	CUST	0	0	0	-
Meters	370	0	None	0	0	CUST	0	0	0	-
Installed on Cust Premise PR_L	371	0	None	0	0	CUST	0	0	0	-
Other Property on Customers Premis	372	0	None	0	0	CUST	0	0	0	-
Street Lighting and Signals	373	0	None	0	0	CUST	0	0	0	-
Subtotal - DISTRIBUTION PLANT	374-387	449,601,322		0	449,601,322		286,359,207	0	163,242,115	-
E. GENERAL PLANT										
Land and Land Rights	389	92,097	None	0	92,097	13KVLABOR	69,478	0	22,619	-
Structures and Improvements	390	1,401,682	None	0	1,401,682	13KVLABOR	1,057,424	0	344,258	-
Office Furniture and Equipment	391	2,438,518	None	0	2,438,518	13KVLABOR	1,839,610	0	598,908	-
Transportation Equipment	392	1,729,140	None	0	1,729,140	13KVLABOR	1,304,458	0	424,682	-
Stores Equipment	393	64,737	None	0	64,737	13KVLABOR	48,838	0	15,900	-
Tools, Shop and Garage Equipment	394	825,120	None	0	825,120	13KVLABOR	622,468	0	202,652	-
Laboratory Equipment	395	171,289	None	0	171,289	13KVLABOR	129,220	0	42,069	-
Power Operated Equipment	396	2,438,538	None	0	2,438,538	13KVLABOR	1,839,625	0	598,913	-
Communication Equipment	397	1,628,981	None	0	1,628,981	13KVLABOR	1,228,898	0	400,083	-
Miscellaneous Equipment	398	30,682	None	0	30,682	13KVLABOR	23,146	0	7,535	-
Miscellaneous Equipment-RegA	398	0	None	0	0	13KVLABOR	0	0	0	-
Other Tangible Property	399	0	None	0	0	13KVLABOR	0	0	0	-
Subtotal - GENERAL PLANT	389-399	10,820,784		0	10,820,784		8,163,165	0	2,657,619	-
TOTAL PLANT IN SERVICE	101	468,146,895		0	468,146,895		299,463,758	0	168,683,137	-
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	0	None	0	0	13KVPT	0	0	0	-
Property Held for Future Use	105	0	None	0	0	13KVPT	0	0	0	-
Construction Work in Progress	107	0	None	0	0	13KVPT	0	0	0	-
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	13KVPT	0	0	0	-
Total Additions to Utility Plant		0		0	0		0	0	0	-
TOTAL UTILITY PLANT		468,146,895		0	468,146,895		299,463,758	0	168,683,137	-
II. DEPRECIATION RESERVE										
Intangible	108.3	-2,656,517	None	0	-2,656,517	13KVPT	-1,699,318	0	-957,199	-
Transmission	108.4	0	None	0	0	13KVPT	0	0	0	-
Procurement Supply	108	0	None	0	0	13KVPT	0	0	0	-
StreetLighting	108	0	None	0	0	13KVPT	0	0	0	-
Primary-Distribution	108	-31,357,904	None	0	-31,357,904	DEMAND	-31,357,904	0	0	-
Overhead Lines	108	-120,280,393	None	0	-120,280,393	P-LINES	-82,959,982	0	-37,320,411	-
Underground Lines	108	-37,766,571	None	0	-37,766,571	UD-LINES	-25,107,763	0	-12,658,808	-
Transformers	108	0	None	0	0	13KVPT	0	0	0	-

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			ack Tr
							Demand	Energy	Customer	
Services	108	0	None	0	0	13KVPT	0	0	0	-
Metering	108.5	0	None	0	0	13KVPT	0	0	0	-
Other Property on Customers Premis	108.6	0	None	0	0	13KVPT	0	0	0	-
General	108.7	<u>-6,403,908</u>	None	0	<u>-6,403,908</u>	13KVLABOR	<u>-4,831,088</u>	0	<u>-1,572,820</u>	-
Subtotal-DEPRECIATION RESERVE		-198,465,292		0	-198,465,292		-145,956,055	0	-52,509,237	-
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	13KVPT	0	0	0	-
TOTAL RESERVE FOR DEPRECIAT	108	-198,465,292		0	-198,465,292		-145,956,055	0	-52,509,237	-
III. OTHER RATE BASE ITEMS										
Deferred Fuel Cost	183	0	None	0	0	13KVPT	0	0	0	-
Prepayments	165	1,606,246	None	0	1,606,246	13KVPT	1,027,482	0	578,764	-
Cash Working Capital-Fuel	131	0	None	0	0	13KVPT	0	0	0	-
Cash Working Capital-Revenue	131	832,573	None	0	832,573	13KVPT	532,579	0	299,993	-
Cash Working Capital-Labor	131	465,528	None	0	465,528	13KVLABOR	351,193	0	114,335	-
Cash Working Capital-Plant	131	-1,586,958	None	0	-1,586,958	13KVPT	-1,015,143	0	-571,814	-
Deferred ITC	255	-896,321	None	0	-896,321	13KVPT	-573,358	0	-322,963	-
Customer Advances for Construction	281	0	None	0	0	13KVPT	0	0	0	-
Materials and Supplies	154	5,594,833	None	0	5,594,833	13KVPT	3,578,897	0	2,015,936	-
Regulatory Assets - Generation	182, 254	0	None	0	0	13KVPT	0	0	0	-
Regulatory Assets - Distribution	182, 254	10,251,647	None	0	10,251,647	13KVPT	6,557,764	0	3,693,883	-
Regulatory Assets - Pension and Lat	182, 254	538,058	None	0	538,058	13KVLABOR	405,909	0	132,149	-
Customer Deposits	235	0	None	0	0	13KVPT	0	0	0	-
Deferred Pension Asset	252	2,698,852	None	0	2,698,852	13KVLABOR	2,036,005	0	662,847	-
Deferred Income Tax	190	-54,566,110	None	0	-54,566,110	13KVPT	-34,904,797	0	-19,661,313	-
Differed State Tax		71,820	None	0	71,820	13KVPT	45,942	0	25,878	-
A/P Financing of Capitalized M&S	283	0	None	0	0	13KVPT	0	0	0	-
Total - OTHER RATE BASE ITEMS	131-283	-34,989,831		0	-34,989,831		-21,957,526	0	-13,032,305	-
TOTAL RATE BASE		<u>234,691,772</u>		0	<u>234,691,772</u>		<u>131,550,177</u>	0	<u>103,141,595</u>	-
I. OPERATING AND MAINTENANCE										
A. PRODUCTION EXPENSES										
Supervision and Engineering	(500, 535, 546)	0	None	0	0	13KVLABOR	0	0	0	-
Fuel	(501, 547)	0	None	0	0	13KVPT	0	0	0	-
Generation Expense	505, 507, 537, 538, 548)	0	None	0	0	13KVPT	0	0	0	-
Misc. Generation Expenses	(539, 549)	0	None	0	0	13KVPT	0	0	0	-
Gas Turbine Lease	(550)	0	None	0	0	13KVPT	0	0	0	-
Supervision and Engineering	(510, 541, 551)	0	None	0	0	13KVPT	0	0	0	-
Maintenance of Structures	511, 552, 542, 543)	0	None	0	0	13KVPT	0	0	0	-
Maintenance of Generation Plant	512, 513, 544, 553)	0	None	0	0	13KVPT	0	0	0	-

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Account Description	Account Code	Dist Trn 13kV							Dist Trn 13kV			
		Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Dist Trn 13kV				
								Energy	Customer	ack Tr		
Maintenance of Misc. Plant	506, 514, 545, 554)	0	None	0	0	13KVPT	0	0	0	-		
Subtotal - Other Production	500-554	0		0	0		0	0	0	-		
Purchased Power Expenses	555	0	None	0	0	13KVPT	0	0	0	-		
Other Variable Expenses	MIX	0	None	0	0	13KVPT	0	0	0	-		
Load Dispatch	556	0	None	0	0	13KVPT	0	0	0	-		
Other Purchased Power	557	0	None	0	0	13KVPT	0	0	0	-		
Subtotal	556-557	0		0	0		0	0	0	-		
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	-		
B. TRANSMISSION EXPENSE												
Supervision and Engineering	560	0	None	0	0	13KVLABOR	0	0	0	-		
Load Dispatching	561	0	None	0	0	13KVPT	0	0	0	-		
Station Expenses	562	0	None	0	0	13KVPT	0	0	0	-		
Overhead Line Expenses	563	0	None	0	0	13KVPT	0	0	0	-		
Underground Lines Expenses	564	0	None	0	0	13KVPT	0	0	0	-		
Transmission by Others-Demand	565	0	None	0	0	13KVPT	0	0	0	-		
Transmission by Others-Energy	565	0	None	0	0	13KVPT	0	0	0	-		
Miscellaneous Expenses	566	0	None	0	0	13KVPT	0	0	0	-		
Rents	567	0	None	0	0	13KVPT	0	0	0	-		
Supervision and Engineering	568	0	None	0	0	13KVLABOR	0	0	0	-		
Maintenance of Structures	569	0	None	0	0	13KVPT	0	0	0	-		
Maintenance of Station Equipment	570	0	None	0	0	13KVPT	0	0	0	-		
Maintenance of Overhead Lines	571	0	None	0	0	13KVPT	0	0	0	-		
Maintenance of Underground Lines	572	0	None	0	0	13KVPT	0	0	0	-		
Misc Maintenance - Credits	573	0	None	0	0	13KVPT	0	0	0	-		
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	-		
C. DISTRIBUTION EXPENSE												
Operation Supervision & Engineering	580	508,322	None	0	508,322	13KVLABOR	383,477	0	124,846	-		
Load Dispatching	581	0	None	0	0	DEMAND	0	0	0	-		
Station Expenses	582	400,110	None	0	400,110	DEMAND	400,110	0	0	-		
Overhead Line Expenses	583	1,451,718	None	0	1,451,718	P-LINES	1,001,281	0	450,437	-		
Underground Line Expenses	584	638,318	None	0	638,318	UD-LINES	424,363	0	213,955	-		
Street Light and Signal Systems	585	0	None	0	0	CUST	0	0	0	-		
Meter Expenses	586	0	None	0	0	CUST	0	0	0	-		
Customer Installation Expenses	587	0	None	0	0	CUST	0	0	0	-		
Misc. Distribution Expenses	588	713,195	None	0	713,195	13KVPT	456,216	0	256,979	-		
Rents	589	1,273	None	0	1,273	13KVPT	814	0	459	-		
Maint Supervision & Engineering	590	139,822	None	0	139,822	13KVLABOR	105,481	0	34,341	-		
Maint of Structures	591	33,392	None	0	33,392	DEMAND	33,392	0	0	-		
Maintenance of Station Equipment	592	1,699,062	None	0	1,699,062	DEMAND	1,699,062	0	0	-		

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			ack Tr
							Demand	Energy	Customer	
Maintenance of Overhead Lines	593	11,236,546	None	0	11,236,546	P-LINES	7,750,088	0	3,486,458	-
Maintenance of Underground Lines	594	817,074	None	0	817,074	UD-LINES	543,202	0	273,871	-
Maintenance of Line Transformers	595	0	None	0	0	13KVPT	0	0	0	-
Maintenance of Street Lights	596	0	None	0	0	13KVPT	0	0	0	-
Maintenance of Meters	597	0	None	0	0	13KVPT	0	0	0	-
Maintenance of Misc. Plant	598	64,820	None	0	64,820	13KVPT	41,464	0	23,356	-
Misc. Distribution - Credits	599	0	None	0	0	13KVPT	0	0	0	-
Subtotal - DISTRIBUTION EXPENSE	580-599	17,703,652		0	17,703,652		12,838,951	0	4,864,701	-
Total - OPER. AND MAINT. EXPENS	500-599	17,703,652		0	17,703,652		12,838,951	0	4,864,701	-
D. CUSTOMER ACCOUNTS AND SE										
Supervision	901	0	None	0	0	13KVPT	0	0	0	-
Meter Reading Expenses	902	0	None	0	0	13KVPT	0	0	0	-
Customer Records & Collection Expe	903	0	None	0	0	13KVPT	0	0	0	-
Uncollectible Accounts	904	398,145	None	0	398,145	13KVREV	265,766	0	132,378	-
Misc Customer Accounts Expenses	905	0	None	0	0	13KVPT	0	0	0	-
Subtotal - Customer Accounts Exper	901-905	398,145		0	398,145		265,766	0	132,378	-
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT	0	0	0	-
Supervision	909	0	None	0	0	13KVPT	0	0	0	-
Customer Assistance Expenses	910	0	None	0	0	13KVPT	0	0	0	-
Information, Instructional Advertising	911	0	None	0	0	13KVPT	0	0	0	-
Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT	0	0	0	-
Rents	913	0	None	0	0	13KVPT	0	0	0	-
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	-
Supervision	915	0	None	0	0	13KVPT	0	0	0	-
Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT	0	0	0	-
Advertising Expenses	917	0	None	0	0	13KVPT	0	0	0	-
Miscellaneous Sales Expenses	918	0	None	0	0	13KVPT	0	0	0	-
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	-
Total - CUST ACCTS, SERVS, & SAI	901-919	398,145		0	398,145		265,766	0	132,378	-
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	1,390,889	None	0	1,390,889	13KVLABOR	1,049,282	0	341,607	-
Office Supplies & Expenses	921	469,238	None	0	469,238	13KVLABOR	353,991	0	115,246	-
Admin Expenses Transferred-Credit	922	-379,805	None	0	-379,805	13KVLABOR	-286,523	0	-93,281	-
Outside Services Employed	923	486,606	None	0	486,606	13KVLABOR	367,094	0	119,512	-
Employee Pensions and Benefits	926	3,098,355	None	0	3,098,355	13KVLABOR	2,337,389	0	760,966	-

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			ack Tr
							Demand	Energy	Customer	
Subtotal - O & M Accounts 920-923,924,925,935	920-926	5,065,283		0	5,065,283		3,821,234	0	1,244,050	-
PLANT RELATED EXPENSES										
Property Insurance	924	709,323	None	0	709,323	13KVPT	453,739	0	255,584	-
Injuries and Damages	925	184,785	None	0	184,785	13KVPT	118,203	0	66,582	-
Maintenance of General Plant (also	935	73,395	None	0	73,395	13KVPT	46,949	0	26,446	-
Subtotal - O & M Accounts 924-925	924,925,935	967,503		0	967,503		618,891	0	348,611	-
OTHER A&G EXPENSES										
Franchise Requirements	927	0	None	0	0	13KVLABPT	0	0	0	-
Regulatory Commission Expenses	928	263,586	None	0	263,586	13KVLABPT	193,999	0	69,587	-
Duplicate Charges-Credit	929	-33,260	None	0	-33,260	13KVLABPT	-24,479	0	-8,781	-
General Advertising Expenses	930.1	394,077	None	0	394,077	13KVLABPT	290,041	0	104,037	-
Miscellaneous General Expenses	930.2	0	None	0	0	13KVLABPT	0	0	0	-
Rents	931	20,071	None	0	20,071	13KVLABPT	14,772	0	5,299	-
Misc Expenses - Credit	932	0	None	0	0	13KVLABPT	0	0	0	-
Subtotal	927-932	644,474		0	644,474		474,332	0	170,142	-
TOTAL A&G EXPENSES	920-932	6,677,260		0	6,677,260		4,914,457	0	1,762,803	-
TOTAL OPERATING EXPENSES		24,779,056		0	24,779,056		18,019,174	0	6,759,882	-
II. DEPRECIATION EXPENSE										
Intangible	403.1	490,402	None	0	490,402	13KVPT	313,700	0	176,702	-
Transmission	403	0	None	0	0	13KVPT	0	0	0	-
Procurement Supply	403	0	None	0	0	13KVPT	0	0	0	-
StreetLighting	403	0	None	0	0	13KVPT	0	0	0	-
Primary-Distribution	403	1,771,597	None	0	1,771,597	DEMAND	1,771,597	0	0	-
Overhead Lines	403	10,943,859	None	0	10,943,859	P-LINES	7,548,216	0	3,395,644	-
Underground Lines	403	3,141,084	None	0	3,141,084	UD-LINES	2,088,238	0	1,052,846	-
Transformers	403	0	None	0	0	13KVPT	0	0	0	-
Services	403.5	0	None	0	0	13KVPT	0	0	0	-
Metering	403.6	0	None	0	0	13KVPT	0	0	0	-
Other Property on Customers Premis	403.6	0	None	0	0	13KVPT	0	0	0	-
General	403.7	361,315	None	0	361,315	13KVLABOR	272,575	0	88,740	-
Amortization	404	0	None	0	0	13KVPT	0	0	0	-
TOTAL DEPRECIATION EXPENSES	403-404	16,708,258		0	16,708,258		11,994,326	0	4,713,932	-
III. TAXES										

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			ack Tr
							Demand	Energy	Customer	
A. GENERAL TAXES										
Payroll Taxes	408.15	472,076	None	0	472,076	13KVLABOR	356,133	0	115,943	-
Payroll Taxes - Generation		27,393	None	0	27,393	13KVLABOR	20,665	0	6,728	-
Unemployment Tax	408.16	13,834	None	0	13,834	13KVLABOR	10,437	0	3,398	-
Real Estate Taxes	408.17	<u>4,359,757</u>	None	<u>0</u>	<u>4,359,757</u>	13KVPT	<u>2,788,845</u>	<u>0</u>	<u>1,570,912</u>	-
Subtotal - General Taxes		4,873,060		0	4,873,060		3,176,079	0	1,696,981	-
B. FRANCHISE AND REVENUE TAX										
Maryland Franchise Tax T&D	408.11	0	None	0	0	13KVPT	0	0	0	-
PSC Assessment	408.12	0	None	0	0	13KVPT	0	0	0	-
Franchise Tax Prod	408.11	0	None	0	0	13KVPT	0	0	0	-
Franchise	408.13	52,895	None	0	52,895	13KVPT	33,836	0	19,059	-
Retail Sales & Other	408.14	<u>0</u>	None	<u>0</u>	<u>0</u>	13KVPT	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal - Franchise & Gross Receipt		52,895		0	52,895		33,836	0	19,059	-
C. FEDERAL INCOME TAXES										
Federal Income Taxes - Current		4,294,659	None	0	4,294,659	13KVPT	2,747,203	0	1,547,456	-
State Income Taxes - Current		674,875	None	0	674,875	13KVPT	431,703	0	243,172	-
Provision for Deferred FIT		2,471,627	None	0	2,471,627	13KVPT	1,581,048	0	890,579	-
ITC Adjustment - Net		<u>0</u>	None	<u>0</u>	<u>0</u>	13KVPT	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal - Federal Income Taxes	409-411	7,441,161		0	7,441,161		4,759,955	0	2,681,206	-
TOTAL TAXES	408-411	12,367,117		0	12,367,117		7,969,870	0	4,397,246	-
TOTAL EXPENSES		<u>53,854,431</u>		<u>0</u>	<u>53,854,431</u>		<u>37,983,371</u>	<u>0</u>	<u>15,871,060</u>	-
IV. OPERATING REVENUES										
Revenues	440-446	65,450,087	None	0	65,450,087	13KVREV	43,688,736	0	21,761,351	-
Production Other Rev	440-446	0	None	0	0	13KVREV	0	0	0	-
Forfeited Discounts - Mo	440-446	0	None	0	0	13KVREV	0	0	0	-
Reconnect Charges-Missouri	440-446	0	None	0	0	13KVREV	0	0	0	-
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	13KVREV	0	0	0	-
Rent From Elec Property-Mo	440-446	465,688	None	0	465,688	Poles	214,037	0	251,652	-
Universal Services	440-446	0	None	0	0	13KVREV	0	0	0	-
Interdepartmental Revenues	448	0	None	0	0	13KVREV	0	0	0	-
Other Electric Revenues		0	None	0	0	13KVREV	0	0	0	-
Other Electric Revenues - Direct Ass		0	None	0	0	13KVREV	0	0	0	-
Other Electric - Transmission		0	None	0	0	13KVREV	0	0	0	-
Excess Fac Revenues	450-456	<u>0</u>	None	<u>0</u>	<u>0</u>	13KVREV	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Operating Revenues		65,915,776		0	65,915,776		43,902,773	0	22,013,003	-

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Account <u>Description</u>	Account <u>Code</u>	Dist Trn 13kV					Dist Trn 13kV			ack Tr
		<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Classification</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>	
Gains/Losses from Disp. of Utility Plc		-550,875	None	0	-550,875	13KVREV	-367,716	0	-183,159	-
Gains/Losses from Energy Purchases		0	None	0	0	13KVREV	0	0	0	-
Allowance for Funds During Constru		0	None	0	0	13KVREV	0	0	0	-
Interest on Customer Deposits		0	None	0	0	13KVREV	0	0	0	-
V. NET INCOME		11,510,470		0	11,510,470		5,551,687	0	5,958,784	-
Rate of Return		4.90%		#N/A	4.90%		4.22%	#N/A	5.78%	

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	4,450,594	None	0	4,450,594	SECTP	636,416	0	3,814,178
Franchises and Consents	302	0	None	0	0	SECTP	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	SECTP	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	4,450,594		0	4,450,594		636,416	0	3,814,178
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	0	None	0	0	SECTP	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	SECTP	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	SECTP	0	0	0
Engines and Generators	343	0	None	0	0	SECTP	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	SECTP	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	SECTP	0	0	0
Misc. Power Plant Equipment	316, 332, 335,346)	0	None	0	0	SECTP	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	None	0	0	SECTP	0	0	0
Structures and Improvements	352	0	None	0	0	SECTP	0	0	0
Station Equipment	353	0	None	0	0	SECTP	0	0	0
Towers and Fixtures	354	0	None	0	0	SECTP	0	0	0
Poles and Fixtures	355	0	None	0	0	SECTP	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	SECTP	0	0	0
Underground Conduit	357	0	None	0	0	SECTP	0	0	0
Underground Conductors and Devices	358	0	None	0	0	SECTP	0	0	0
Roads and Trails	359	0	None	0	0	SECTP	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
D. DISTRIBUTION PLANT									
Land and Land Rights	360	0	None	0	0	SECTP-XE	0	0	0
Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
Station Equipment	362	0	None	0	0	DEMAND	0	0	0
Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
Poles, Towers and Fixtures	364	23,296,633	None	0	23,296,633	CUST	0	0	23,296,633
Overhead Conductors and Devices	365	23,145,024	None	0	23,145,024	CUST	0	0	23,145,024
Underground Conduit	366	0	None	0	0	CUST	0	0	0
Underground Conductors and Devices	367	0	None	0	0	DEMAND	0	0	0

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
Line Transformers	368	94,259,584	None	0	94,259,584	L-Transformers	37,684,399	0	56,575,184
Services	369	66,937,418	None	0	66,937,418	CUST	0	0	66,937,418
Meters	370	18,548,829	None	0	18,548,829	CUST	0	0	18,548,829
Installed on Cust Premise PR_L	371	15,179,822	None	0	15,179,822	CUST	0	0	15,179,822
Other Property on Customers Premis	372	0	None	0	0	CUST	0	0	0
Street Lighting and Signals	373	<u>16,330,245</u>	None	0	<u>16,330,245</u>	CUST	0	0	<u>16,330,245</u>
Subtotal - DISTRIBUTION PLANT	374-387	257,697,554		0	257,697,554		37,684,399	0	220,013,154
E. GENERAL PLANT									
Land and Land Rights	389	64,447	None	0	64,447	SECLABOR	2,111	0	62,336
Structures and Improvements	390	980,852	None	0	980,852	SECLABOR	32,128	0	948,723
Office Furniture and Equipment	391	1,706,396	None	0	1,706,396	SECLABOR	55,894	0	1,650,502
Transportation Equipment	392	1,209,996	None	0	1,209,996	SECLABOR	39,634	0	1,170,362
Stores Equipment	393	45,301	None	0	45,301	SECLABOR	1,484	0	43,817
Tools, Shop and Garage Equipment	394	577,392	None	0	577,392	SECLABOR	18,913	0	558,480
Laboratory Equipment	395	119,863	None	0	119,863	SECLABOR	3,926	0	115,937
Power Operated Equipment	396	1,706,410	None	0	1,706,410	SECLABOR	55,894	0	1,650,516
Communication Equipment	397	1,139,908	None	0	1,139,908	SECLABOR	37,338	0	1,102,570
Miscellaneous Equipment	398	21,470	None	0	21,470	SECLABOR	703	0	20,767
Miscellaneous Equipment-RegA	398	0	None	0	0	SECLABOR	0	0	0
Other Tangible Property	399	0	None	0	0	SECLABOR	0	0	0
Subtotal - GENERAL PLANT	389-399	7,572,035		0	7,572,035		248,026	0	7,324,009
TOTAL PLANT IN SERVICE	101	269,720,182		0	269,720,182		38,568,842	0	231,151,341
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	None	0	0	SECTPT	0	0	0
Property Held for Future Use	105	0	None	0	0	SECTPT	0	0	0
Construction Work in Progress	107	0	None	0	0	SECTPT-XE	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	SECTPT	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0
TOTAL UTILITY PLANT		269,720,182		0	269,720,182		38,568,842	0	231,151,341
II. DEPRECIATION RESERVE									
Intangible	108.3	-1,530,537	None	0	-1,530,537	SECTPT	-218,860	0	-1,311,677
Transmission	108.4	0	None	0	0	SECTPT	0	0	0
Procurement Supply	108	0	None	0	0	SECTPT	0	0	0
StreetLighting	108	-4,630,588	None	0	-4,630,588	CUST	0	0	-4,630,588
Primary-Distribution	108	0	None	0	0	SECTPT	0	0	0
Overhead Lines	108	-20,322,575	None	0	-20,322,575	CUST	0	0	-20,322,575
Underground Lines	108	0	None	0	0	SECTPT	0	0	0
Transformers	108	-34,981,939	None	0	-34,981,939	L-Transformers	-13,985,563	0	-20,996,376

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							Demand	Energy	Customer
Services	108	-40,965,750	None	0	-40,965,750	CUST	0	0	-40,965,750
Metering	108.5	-6,393,384	None	0	-6,393,384	CUST	0	0	-6,393,384
Other Property on Customers Premis	108.6	-10,569,086	None	0	-10,569,086	CUST	0	0	-10,569,086
General	108.7	<u>-4,481,248</u>	None	0	<u>-4,481,248</u>	SECLABOR	<u>-146,786</u>	0	<u>-4,334,462</u>
Subtotal-DEPRECIATION RESERVE		-123,875,107		0	-123,875,107		-14,351,209	0	-109,523,898
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	SECP	0	0	0
TOTAL RESERVE FOR DEPRECIAT	108	-123,875,107		0	-123,875,107		-14,351,209	0	-109,523,898
III. OTHER RATE BASE ITEMS									
Deferred Fuel Cost	183	0	None	0	0	SECP	0	0	0
Prepayments	165	925,430	None	0	925,430	SECP	132,333	0	793,097
Cash Working Capital-Fuel	131	0	None	0	0	SECP	0	0	0
Cash Working Capital-Revenue	131	431,808	None	0	431,808	SECP	61,747	0	370,061
Cash Working Capital-Labor	131	325,762	None	0	325,762	SECLABOR	10,670	0	315,091
Cash Working Capital-Plant	131	-914,317	None	0	-914,317	SECP	-130,743	0	-783,573
Deferred ITC	255	-516,410	None	0	-516,410	SECP	-73,844	0	-442,566
Customer Advances for Construction	281	-4,331,061	None	0	-4,331,061	CUST	0	0	-4,331,061
Materials and Supplies	154	3,223,431	None	0	3,223,431	SECP	460,937	0	2,762,494
Regulatory Assets - Generation	182, 254	0	None	0	0	SECP	0	0	0
Regulatory Assets - Distribution	182, 254	5,875,926	None	0	5,875,926	SECP	840,233	0	5,035,694
Regulatory Assets - Pension and Lat	182, 254	376,516	None	0	376,516	SECLABOR	12,333	0	364,183
Customer Deposits	235	-9,578,480	None	0	-9,578,480	CUST	0	0	-9,578,480
Deferred Pension Asset	252	1,888,569	None	0	1,888,569	SECLABOR	61,861	0	1,826,708
Deferred Income Tax	190	-31,437,955	None	0	-31,437,955	SECP	-4,495,494	0	-26,942,461
Differed State Tax		41,379	None	0	41,379	SECP	5,917	0	35,462
A/P Financing of Capitalized M&S	283	0	None	0	0	SECP	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-33,689,401		0	-33,689,401		-3,114,052	0	-30,575,350
TOTAL RATE BASE		<u>112,155,674</u>		0	<u>112,155,674</u>		<u>21,103,581</u>	0	<u>91,052,094</u>
I. OPERATING AND MAINTENANCE									
A. PRODUCTION EXPENSES									
Supervision and Engineering	(500, 535, 546)	0	None	0	0	SECLABOR	0	0	0
Fuel	(501, 547)	0	None	0	0	SECP	0	0	0
Generation Expense	505, 507, 537, 538, 548)	0	None	0	0	SECP	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	SECP	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	SECP	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	SECP	0	0	0
Maintenance of Structures	511, 552, 542, 543)	0	None	0	0	SECP	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553)	0	None	0	0	SECP	0	0	0

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							Demand	Energy	Customer
Maintenance of Misc. Plant	306, 514, 545, 554)	0	None	0	0	SECTP	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0
Purchased Power Expenses	555	0	None	0	0	SECTP	0	0	0
Other Variable Expenses	MIX	0	None	0	0	SECTP	0	0	0
Load Dispatch	556	0	None	0	0	SECTP	0	0	0
Other Purchased Power	557	0	None	0	0	SECTP	0	0	0
Subtotal	556-557	0		0	0		0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	0	None	0	0	SECLABOR	0	0	0
Load Dispatching	561	0	None	0	0	SECTP	0	0	0
Station Expenses	562	0	None	0	0	SECTP	0	0	0
Overhead Line Expenses	563	0	None	0	0	SECTP	0	0	0
Underground Lines Expenses	564	0	None	0	0	SECTP	0	0	0
Transmission by Others-Demand	565	0	None	0	0	SECTP	0	0	0
Transmission by Others-Energy	565	0	None	0	0	SECTP	0	0	0
Miscellaneous Expenses	566	0	None	0	0	SECTP	0	0	0
Rents	567	0	None	0	0	SECTP	0	0	0
Supervision and Engineering	568	0	None	0	0	SECLABOR	0	0	0
Maintenance of Structures	569	0	None	0	0	SECTP	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	SECTP	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	SECTP	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	SECTP	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	SECTP	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
C. DISTRIBUTION EXPENSE									
Operation Supervision & Engineering	580	355,707	None	0	355,707	SECLABOR-XE	11,651	0	344,056
Load Dispatching	581	0	None	0	0	DEMAND	0	0	0
Station Expenses	582	0	None	0	0	DEMAND	0	0	0
Overhead Line Expenses	583	245,282	None	0	245,282	CUST	0	0	245,282
Underground Line Expenses	584	0	None	0	0	CUST	0	0	0
Street Light and Signal Systems	585	49,334	None	0	49,334	CUST	0	0	49,334
Meter Expenses	586	2,424,135	None	0	2,424,135	CUST	0	0	2,424,135
Customer Installation Expenses	587	130,322	None	0	130,322	CUST	0	0	130,322
Misc. Distribution Expenses	588	408,781	None	0	408,781	SECTP-XE	58,454	0	350,327
Rents	589	730	None	0	730	SECTP-XE	104	0	625
Maint Supervision & Engineering	590	97,843	None	0	97,843	SECLABOR-XE	3,205	0	94,638
Maint of Structures	591	0	None	0	0	DEMAND	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	DEMAND	0	0	0

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
Maintenance of Overhead Lines	593	1,898,527	None	0	1,898,527	CUST	0	0	1,898,527
Maintenance of Underground Lines	594	0	None	0	0	CUST	0	0	0
Maintenance of Line Transformers	595	262,163	None	0	262,163	L-Transformers	104,811	0	157,352
Maintenance of Street Lights	596	207,510	None	0	207,510	CUST	0	0	207,510
Maintenance of Meters	597	238,073	None	0	238,073	CUST	0	0	238,073
Maintenance of Misc. Plant	598	37,153	None	0	37,153	SECTP-XE	5,313	0	31,840
Misc. Distribution - Credits	599	0	None	0	0	SECTP-XE	0	0	0
Subtotal - DISTRIBUTION EXPENSE	580-599	6,355,562		0	6,355,562		183,539	0	6,172,023
Total - OPER. AND MAINT. EXPENS	500-599	6,355,562		0	6,355,562		183,539	0	6,172,023
D. CUSTOMER ACCOUNTS AND SE									
Supervision	901	0	None	0	0	CUST	0	0	0
Meter Reading Expenses	902	0	None	0	0	CUST	0	0	0
Customer Records & Collection Expe	903	0	None	0	0	CUST	0	0	0
Uncollectible Accounts	904	206,495	None	0	206,495	SECRETV	22,950	0	183,545
Misc Customer Accounts Expenses	905	0	None	0	0	CUST	0	0	0
Subtotal - Customer Accounts Exper	901-905	206,495		0	206,495		22,950	0	183,545
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CUST	0	0	0
Supervision	909	0	None	0	0	CUST	0	0	0
Customer Assistance Expenses	910	0	None	0	0	CUST	0	0	0
Information, Instructional Advertising	911	0	None	0	0	CUST	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	CUST	0	0	0
Rents	913	0	None	0	0	CUST	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
Supervision	915	0	None	0	0	SECTP	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	SECTP	0	0	0
Advertising Expenses	917	0	None	0	0	SECTP	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	SECTP	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0
Total - CUST ACCTS, SERVS, & SAI	901-919	206,495		0	206,495		22,950	0	183,545
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	973,299	None	0	973,299	SECLABOR	31,881	0	941,418
Office Supplies & Expenses	921	328,357	None	0	328,357	SECLABOR	10,756	0	317,602
Admin Expenses Transferred-Credit	922	-265,775	None	0	-265,775	SECLABOR	-8,706	0	-257,069
Outside Services Employed	923	340,511	None	0	340,511	SECLABOR	11,154	0	329,357
Employee Pensions and Benefits	926	2,168,129	None	0	2,168,129	SECLABOR	71,018	0	2,097,111

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
Subtotal - O & M Accounts 920-923,925	920-926	3,544,522		0	3,544,522		116,103	0	3,428,419
PLANT RELATED EXPENSES									
Property Insurance	924	408,672	None	0	408,672	SECP	58,438	0	350,234
Injuries and Damages	925	106,463	None	0	106,463	SECP	15,224	0	91,239
Maintenance of General Plant (also	935	<u>42,286</u>	None	<u>0</u>	<u>42,286</u>	SECP	<u>6,047</u>	<u>0</u>	<u>36,240</u>
Subtotal - O & M Accounts 924-925	924,925,935	557,421		0	557,421		79,709	0	477,712
OTHER A&G EXPENSES									
Franchise Requirements	927	0	None	0	0	SECLABPT	0	0	0
Regulatory Commission Expenses	928	179,223	None	0	179,223	SECLABPT	8,555	0	170,668
Duplicate Charges-Credit	929	-22,615	None	0	-22,615	SECLABPT	-1,080	0	-21,535
General Advertising Expenses	930.1	267,950	None	0	267,950	SECLABPT	12,791	0	255,159
Miscellaneous General Expenses	930.2	0	None	0	0	SECLABPT	0	0	0
Rents	931	13,647	None	0	13,647	SECLABPT	651	0	12,996
Misc Expenses - Credit	932	<u>0</u>	None	<u>0</u>	<u>0</u>	SECLABPT	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	438,205		0	438,205		20,918	0	417,287
TOTAL A&G EXPENSES	920-932	4,540,148		0	4,540,148		216,730	0	4,323,418
TOTAL OPERATING EXPENSES		11,102,204		0	11,102,204		423,219	0	10,678,985
II. DEPRECIATION EXPENSE									
Intangible	403.1	282,543	None	0	282,543	SECP	40,402	0	242,140
Transmission	403	0	None	0	0	SECP	0	0	0
Procurement Supply	403	0	None	0	0	SECP	0	0	0
StreetLighting	403	511,137	None	0	511,137	CUST	0	0	511,137
Primary-Distribution	403	0	None	0	0	SECP	0	0	0
Overhead Lines	403	1,849,074	None	0	1,849,074	CUST	0	0	1,849,074
Underground Lines	403	0	None	0	0	SECP	0	0	0
Transformers	403	2,620,416	None	0	2,620,416	L-Transformers	1,047,626	0	1,572,790
Services	403.5	3,346,871	None	0	3,346,871	CUST	0	0	3,346,871
Metering	403.6	421,058	None	0	421,058	CUST	0	0	421,058
Other Property on Customers Premis	403.6	880,430	None	0	880,430	CUST	0	0	880,430
General	403.7	252,836	None	0	252,836	SECLABOR	8,282	0	244,555
Amortization	404	<u>0</u>	None	<u>0</u>	<u>0</u>	SECP	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	10,164,366		0	10,164,366		1,096,310	0	9,068,055
III. TAXES									

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
A. GENERAL TAXES									
Payroll Taxes	408.15	330,344	None	0	330,344	SECLABOR	10,821	0	319,523
Payroll Taxes - Generation		19,168	None	0	19,168	SECLABOR	628	0	18,541
Unemployment Tax	408.16	9,681	None	0	9,681	SECLABOR	317	0	9,364
Real Estate Taxes	408.17	<u>2,511,849</u>	None	<u>0</u>	<u>2,511,849</u>	SECTP	<u>359,184</u>	<u>0</u>	<u>2,152,666</u>
Subtotal - General Taxes		2,871,042		0	2,871,042		370,949	0	2,500,093
B. FRANCHISE AND REVENUE TAX									
Maryland Franchise Tax T&D	408.11	0	None	0	0	SECTP	0	0	0
PSC Assessment	408.12	0	None	0	0	SECTP	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	SECTP	0	0	0
Franchise	408.13	27,434	None	0	27,434	SECTP	3,923	0	23,511
Retail Sales & Other	408.14	<u>0</u>	None	<u>0</u>	<u>0</u>	SECTP	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipt		27,434		0	27,434		3,923	0	23,511
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		2,474,344	None	0	2,474,344	SECTP	353,821	0	2,120,523
State Income Taxes - Current		388,825	None	0	388,825	SECTP	55,600	0	333,225
Provision for Deferred FIT		1,424,014	None	0	1,424,014	SECTP	203,628	0	1,220,386
ITC Adjustment - Net		<u>0</u>	None	<u>0</u>	<u>0</u>	SECTP	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	4,287,183		0	4,287,183		613,049	0	3,674,134
TOTAL TAXES	408-411	7,185,659		0	7,185,659		987,921	0	6,197,738
TOTAL EXPENSES		<u>28,452,229</u>		<u>0</u>	<u>28,452,229</u>		<u>2,507,451</u>	<u>0</u>	<u>25,944,778</u>
IV. OPERATING REVENUES									
Revenues	440-446	33,945,228	None	0	33,945,228	SECREV	3,772,763	0	30,172,465
Production Other Rev	440-446	0	None	0	0	SECREV	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	SECREV	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	SECREV	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	SECREV	0	0	0
Rent From Elec Property-Mo	440-446	266,918	None	0	266,918	CUST	0	0	266,918
Universal Services	440-446	0	None	0	0	SECREV	0	0	0
Interdepartmental Revenues	448	0	None	0	0	SECREV	0	0	0
Other Electric Revenues		0	None	0	0	SECREV	0	0	0
Other Electric Revenues - Direct Ass		273,777	None	0	273,777	CUST	0	0	273,777
Other Electric - Transmission		0	None	0	0	SECREV	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	None	<u>0</u>	<u>0</u>	SECREV	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		34,485,923		0	34,485,923		3,772,763	0	30,713,160

Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
 Classification Phase

Step 2

All Totals Intact = TRUE
 All Allocators Found = TRUE

Account <u>Description</u>	Account <u>Code</u>	Secondary <u>Dollars</u>	Secondary			Classification Allocation <u>Factor</u>	Secondary		
			Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>		<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
Gains/Losses from Disp. of Utility Plc		-285,707	None	0	-285,707	SECREV	-31,754	0	-253,953
Gains/Losses from Energy Purchases		0	None	0	0	SECREV	0	0	0
Allowance for Funds During Constru		0	None	0	0	SECREV	0	0	0
Interest on Customer Deposits		<u>-407,085</u>	None	0	<u>-407,085</u>	CUST	0	0	<u>-407,085</u>
V. NET INCOME		5,340,902		0	5,340,902		1,233,558	0	4,107,344
Rate of Return		4.76%		#N/A	4.76%		5.85%	#N/A	4.51%

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	16,528,421	None	0	16,528,421	PROCPT-D	7,344,371	1,362,209	377,586	3,157,074	147,185
Franchises and Consents	302	0	None	0	0	PROCPT-D	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	PROCPT-D	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	16,528,421		0	16,528,421		7,344,371	1,362,209	377,586	3,157,074	147,185
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	3,280,916	None	0	3,280,916	AED12CP	1,457,869	270,401	74,951	626,684	29,216
Structures and Improvements	(311, 331, 341)	89,180,002	None	0	89,180,002	AED12CP	39,626,953	7,349,875	2,037,287	17,034,166	794,143
Boiler Plant Equipment	(312, 342)	460,233,252	None	0	460,233,252	AED12CP	204,503,715	37,930,667	10,513,871	87,908,608	4,098,354
Engines and Generators	343	191,444,217	None	0	191,444,217	AED12CP	85,067,850	15,778,101	4,373,478	36,567,533	1,704,801
Turbogenerator Units	(314, 333, 344)	136,241,848	None	0	136,241,848	AED12CP	60,538,789	11,228,533	3,112,398	26,023,394	1,213,227
Accessory Electric Equipment	(315, 334, 345)	57,447,063	None	0	57,447,063	AED12CP	25,526,486	4,734,568	1,312,358	10,972,895	511,563
Misc. Power Plant Equipment	316, 332, 335, 346	<u>17,253,910</u>	None	0	<u>17,253,910</u>	AED12CP	<u>7,666,740</u>	<u>1,422,001</u>	<u>394,160</u>	<u>3,295,649</u>	<u>153,645</u>
Subtotal - OTHER PLANT	340-346	955,081,208		0	955,081,208		424,388,403	78,714,146	21,818,503	182,428,929	8,504,950
Subtotal - PRODUCTION PLANT	304-346	955,081,208		0	955,081,208		424,388,403	78,714,146	21,818,503	182,428,929	8,504,950
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	12CP-Trans	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Equipment	353	0	None	0	0	12CP-Trans	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	12CP-Trans	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conduit	357	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	12CP-Trans	0	0	0	0	0
Roads and Trails	359	0	None	0	0	12CP-Trans	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	NCP-Primary	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	NCP-Primary	0	0	0	0	0
Station Equipment	362	0	None	0	0	NCP-Primary	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	NCP-Primary	0	0	0	0	0
Poles, Towers and Fixtures	364	0	None	0	0	NCP-Primary	0	0	0	0	0
Overhead Conductors and Devices	365	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conduit	366	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conductors and Devices	367	0	None	0	0	NCP-Primary	0	0	0	0	0
Line Transformers	368	0	None	0	0	NCP-Primary	0	0	0	0	0

**Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	NCP-Primary	0	0	0	0	0
Meters	370	0	None	0	0	NCP-Primary	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	NCP-Primary	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	NCP-Primary	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	NCP-Primary	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0	0	0
E. GENERAL PLANT											
Land and Land Rights	389	215,220	None	0	215,220	ROCLABOR-I	95,633	17,738	4,917	41,109	1,917
Structures and Improvements	390	3,275,559	None	0	3,275,559	ROCLABOR-I	1,455,488	269,959	74,829	625,661	29,169
Office Furniture and Equipment	391	5,698,518	None	0	5,698,518	ROCLABOR-I	2,532,125	469,650	130,181	1,088,467	50,745
Transportation Equipment	392	4,040,788	None	0	4,040,788	ROCLABOR-I	1,795,516	333,026	92,310	771,826	35,983
Stores Equipment	393	151,283	None	0	151,283	ROCLABOR-I	67,222	12,468	3,456	28,896	1,347
Tools, Shop and Garage Equipment	394	1,928,205	None	0	1,928,205	ROCLABOR-I	856,794	158,915	44,049	368,304	17,171
Laboratory Equipment	395	400,282	None	0	400,282	ROCLABOR-I	177,865	32,990	9,144	76,457	3,564
Power Operated Equipment	396	5,698,564	None	0	5,698,564	ROCLABOR-I	2,532,145	469,654	130,182	1,088,476	50,745
Communication Equipment	397	3,806,728	None	0	3,806,728	ROCLABOR-I	1,691,512	313,736	86,963	727,119	33,899
Miscellaneous Equipment	398	71,699	None	0	71,699	ROCLABOR-I	31,859	5,909	1,638	13,695	638
Miscellaneous Equipment-RegA	398	0	None	0	0	ROCLABOR-I	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	ROCLABOR-I	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	25,286,845		0	25,286,845		11,236,159	2,084,045	577,669	4,830,010	225,178
TOTAL PLANT IN SERVICE	101	996,896,475		0	996,896,475		442,968,932	82,160,401	22,773,758	190,416,013	8,877,313
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	PROCPT-D	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	PROCPT-D	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	PROCPT-D	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	PROCPT-D	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		996,896,475		0	996,896,475		442,968,932	82,160,401	22,773,758	190,416,013	8,877,313
II. DEPRECIATION RESERVE											
Intangible	108.3	-5,684,042	None	0	-5,684,042	PROCPT-D	(2,525,692)	(468,457)	(129,850)	(1,085,702)	(50,616)
Transmission	108.4	0	None	0	0	PROCPT-D	0	0	0	0	0
Procurement Supply		-246,413,756	None	0	-246,413,756	AED12CP	(109,493,454)	(20,308,481)	(5,629,238)	(47,067,199)	(2,194,302)
StreetLighting	108	0	None	0	0	PROCPT-D	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	PROCPT-D	0	0	0	0	0
Overhead Lines	108	0	None	0	0	PROCPT-D	0	0	0	0	0
Underground Lines	108	0	None	0	0	PROCPT-D	0	0	0	0	0
Transformers	108	0	None	0	0	PROCPT-D	0	0	0	0	0
Services	108	0	None	0	0	PROCPT-D	0	0	0	0	0
Metering	108.5	0	None	0	0	PROCPT-D	0	0	0	0	0

**Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6 108.7	0 <u>-14,965,147</u>	None None	0 0	0 <u>-14,965,147</u>	PROCPT-D %ROCLABOR-I	0 <u>(6,649,733)</u>	0 <u>(1,233,370)</u>	0 <u>(341,874)</u>	0 <u>(2,858,475)</u>	0 <u>(133,264)</u>
Subtotal-DEPRECIATION RESERVE		-267,062,946		0	-267,062,946		-118,668,880	-22,010,308	-6,100,961	-51,011,376	-2,378,182
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	PROCPT-D	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-267,062,946		0	-267,062,946		-118,668,880	-22,010,308	-6,100,961	-51,011,376	-2,378,182
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	PROCPT-D	0	0	0	0	0
Prepayments	165	3,420,425	None	0	3,420,425	PROCPT-D	1,519,859	281,898	78,138	653,331	30,459
Cash Working Capital-Fuel	131	0	None	0	0	PROCPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	3,578,272	None	0	3,578,272	PROCPT-D	1,589,998	294,908	81,744	683,482	31,864
Cash Working Capital-Labor	131	1,087,882	None	0	1,087,882	%ROCLABOR-I	483,398	89,659	24,852	207,795	9,688
Cash Working Capital-Plant	131	-3,379,350	None	0	-3,379,350	PROCPT-D	(1,501,607)	(278,513)	(77,200)	(645,486)	(30,093)
Deferred ITC	255	-1,917,822	None	0	-1,917,822	PROCPT-D	(852,180)	(158,060)	(43,812)	(366,321)	(17,078)
Customer Advances for Construction	281	0	None	0	0	PROCPT-D	0	0	0	0	0
Materials and Supplies	154	11,971,040	None	0	11,971,040	PROCPT-D	5,319,307	986,607	273,474	2,286,574	106,602
Regulatory Assets - Generation	182, 254	-6,256,882	None	0	-6,256,882	AED12CP	(2,780,233)	(515,668)	(142,936)	(1,195,120)	(55,717)
Regulatory Assets - Distribution	182, 254	0	None	0	0	PROCPT-D	0	0	0	0	0
Regulatory Assets - Pension and Labo	182, 254	1,257,376	None	0	1,257,376	%ROCLABOR-I	558,712	103,628	28,724	240,170	11,197
Customer Deposits	235	0	None	0	0	%CUSTDEPOSIT	0	0	0	0	0
Deferred Pension Asset	252	6,306,886	None	0	6,306,886	%ROCLABOR-I	2,802,452	519,789	144,079	1,204,671	56,163
Deferred Income Tax	190	-116,752,917	None	0	-116,752,917	PROCPT-D	(51,878,922)	(9,622,330)	(2,667,180)	(22,300,836)	(1,039,679)
Differed State Tax		153,671	None	0	153,671	PROCPT-D	68,284	12,665	3,511	29,353	1,368
A/P Financing of Capitalized M&S	283	0	None	0	0	PROCPT-D	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-100,531,418		0	-100,531,418		-44,670,932	-8,285,416	-2,296,606	-19,202,387	-895,227
TOTAL RATE BASE		<u>629,302,111</u>		0	<u>629,302,111</u>		<u>279,629,120</u>	<u>51,864,677</u>	<u>14,376,191</u>	<u>120,202,250</u>	<u>5,603,903</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	2,860,244	None	0	2,860,244	%ROCLABOR-I	1,270,944	235,730	65,341	546,332	25,470
Fuel	(501, 547)	0	None	0	0	KWH	0	0	0	0	0
Generation Expense	505, 507, 537, 538	3,403,787	None	0	3,403,787	AED12CP	1,512,466	280,527	77,758	650,153	30,311
Misc. Generation Expenses	(539, 549)	2,063,543	None	0	2,063,543	AED12CP	916,931	170,069	47,141	394,155	18,376
Gas Turbine Lease	(550)	0	None	0	0	AED12CP	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	None	0	1,005,767	%ROCLABOR-I	446,911	82,892	22,976	192,110	8,956
Maintenance of Structures	511, 552, 542, 543	1,083,208	None	0	1,083,208	AED12CP	481,321	89,274	24,746	206,902	9,646
Maintenance of Generation Plant	512, 513, 544, 553	10,337,376	None	0	10,337,376	AED12CP	4,593,392	851,967	236,154	1,974,530	92,054
Maintenance of Misc. Plant	506, 514, 545, 554	<u>2,567,779</u>	None	0	<u>2,567,779</u>	AED12CP	<u>1,140,987</u>	<u>211,627</u>	<u>58,660</u>	<u>490,468</u>	<u>22,866</u>
Subtotal - Other Production	500-554	23,321,705		0	23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679

Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	PROCUREMENT DEMAND								
		Procurement Demand Dollars	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts	
			TEB	PFM	LP	MS	SPL	PL	LS	
Other Property on Customers Premise	108.6	0	0	0	0	0	0	0	0	
General	108.7	<u>-14,965,147</u>	<u>(1,309,668)</u>	<u>(2,671)</u>	<u>(2,289,955)</u>	<u>(401)</u>	<u>(71,923)</u>	<u>(59,895)</u>	<u>(13,918)</u>	
Subtotal-DEPRECIATION RESERVE		-267,062,946	-23,371,896	-47,659	-40,865,752	-7,164	-1,283,518	-1,068,867	-248,381	
Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0	
TOTAL RESERVE FOR DEPRECIATI	108	-267,062,946	-23,371,896	-47,659	-40,865,752	-7,164	-1,283,518	-1,068,867	-248,381	
III. OTHER RATE BASE ITEMS										
Deferred Fuel Cost	183	0	0	0	0	0	0	0	0	
Prepayments	165	3,420,425	299,337	610	523,391	92	16,439	13,690	3,181	
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0	
Cash Working Capital-Revenue	131	3,578,272	313,151	639	547,544	96	17,197	14,321	3,328	
Cash Working Capital-Labor	131	1,087,882	95,206	194	166,467	29	5,228	4,354	1,012	
Cash Working Capital-Plant	131	-3,379,350	(295,742)	(603)	(517,105)	(91)	(16,241)	(13,525)	(3,143)	
Deferred ITC	255	-1,917,822	(167,837)	(342)	(293,463)	(51)	(9,217)	(7,676)	(1,784)	
Customer Advances for Construction	281	0	0	0	0	0	0	0	0	
Materials and Supplies	154	11,971,040	1,047,640	2,136	1,831,799	321	57,533	47,912	11,134	
Regulatory Assets - Generation	182, 254	-6,256,882	(547,568)	(1,117)	(957,423)	(168)	(30,071)	(25,042)	(5,819)	
Regulatory Assets - Distribution	182, 254	0	0	0	0	0	0	0	0	
Regulatory Assets - Pension and Labo	182, 254	1,257,376	110,039	224	192,403	34	6,043	5,032	1,169	
Customer Deposits	235	0	0	0	0	0	0	0	0	
Deferred Pension Asset	252	6,306,886	551,944	1,126	965,075	169	30,311	25,242	5,866	
Deferred Income Tax	190	-116,752,917	(10,217,580)	(20,835)	(17,865,435)	(3,132)	(561,120)	(467,281)	(108,586)	
Differed State Tax		153,671	13,448	27	23,515	4	739	615	143	
A/P Financing of Capitalized M&S	283	0	0	0	0	0	0	0	0	
Total - OTHER RATE BASE ITEMS	131-283	-100,531,418	-8,797,963	-17,941	-15,383,235	-2,697	-483,159	-402,357	-93,499	
TOTAL RATE BASE		<u>629,302,111</u>	<u>55,073,097</u>	<u>112,304</u>	<u>96,295,292</u>	<u>16,880</u>	<u>3,024,458</u>	<u>2,518,659</u>	<u>585,280</u>	

I. OPERATING AND MAINTENANCE

A. PRODUCTION EXPENSES

Supervision and Engineering	(500, 535, 546)	2,860,244	250,313	510	437,672	77	13,746	11,448	2,660
Fuel	(501, 547)	0	0	0	0	0	0	0	0
Generation Expense	505, 507, 537, 538	3,403,787	297,881	607	520,845	91	16,359	13,623	3,166
Misc. Generation Expenses	(539, 549)	2,063,543	180,590	368	315,762	55	9,917	8,259	1,919
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	88,019	179	153,902	27	4,834	4,025	935
Maintenance of Structures	511, 552, 542, 543	1,083,208	94,797	193	165,752	29	5,206	4,335	1,007
Maintenance of Generation Plant	512, 513, 544, 553	10,337,376	904,671	1,845	1,581,817	277	49,682	41,373	9,614
Maintenance of Misc. Plant	506, 514, 545, 554	<u>2,567,779</u>	<u>224,718</u>	<u>458</u>	<u>392,919</u>	<u>69</u>	<u>12,341</u>	<u>10,277</u>	<u>2,388</u>
Subtotal - Other Production	500-554	23,321,705	2,040,989	4,162	3,568,668	626	112,085	93,341	21,690

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen	Comm	Comm SH	Gen Pow	Prax
							RG	CB	SH	GP	SC-P
Purchased Power Expenses	555	0	None	0	0	KWH	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	KWH	0	0	0	0	0
Load Dispatch	556	0	None	0	0	KWH	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	KWH	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	23,321,705		0	23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	ROCLABOR-I	0	0	0	0	0
Load Dispatching	561	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Expenses	562	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	12CP-Trans	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	12CP-Trans	0	0	0	0	0
Rents	567	0	None	0	0	12CP-Trans	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	ROCLABOR-I	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	12CP-Trans	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	12CP-Trans	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	0	None	0	0	ROCLABOR-I	0	0	0	0	0
Load Dispatching	581	0	None	0	0	PROCPT-D	0	0	0	0	0
Station Expenses	582	0	None	0	0	PROCPT-D	0	0	0	0	0
Overhead Line Expenses	583	0	None	0	0	PROCPT-D	0	0	0	0	0
Underground Line Expenses	584	0	None	0	0	PROCPT-D	0	0	0	0	0
Street Light and Signal Systems	585	0	None	0	0	PROCPT-D	0	0	0	0	0
Meter Expenses	586	0	None	0	0	PROCPT-D	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	PROCPT-D	0	0	0	0	0
Misc. Distribution Expenses	588	0	None	0	0	PROCPT-D	0	0	0	0	0
Rents	589	0	None	0	0	PROCPT-D	0	0	0	0	0
Maint Supervision & Engineering	590	0	None	0	0	ROCLABOR-I	0	0	0	0	0
Maint of Structures	591	0	None	0	0	PROCPT-D	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	PROCPT-D	0	0	0	0	0
Maintenance of Overhead Lines	593	0	None	0	0	PROCPT-D	0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0	0	PROCPT-D	0	0	0	0	0
Maintenance of Line Transformers	595	0	None	0	0	PROCPT-D	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	PROCPT-D	0	0	0	0	0

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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	PROCPT-D	0	0	0	0	0
Maintenance of Misc. Plant	598	0	None	0	0	PROCPT-D	0	0	0	0	0
Misc. Distribution - Credits	599	0	None	0	0	PROCPT-D	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	23,321,705		0	23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0	0	PROCPT-D	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	PROCPT-D	0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0	PROCPT-D	0	0	0	0	0
Uncollectible Accounts	904	836,459	None	0	836,459	UNCOLLECT	672,925	71,187	10,372	48,698	0
Misc Customer Accounts Expenses	905	0	None	0	0	PROCPT-D	0	0	0	0	0
Subtotal - Customer Accounts Expenses	901-905	836,459		0	836,459		672,925	71,187	10,372	48,698	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	PROCPT-D	0	0	0	0	0
Supervision	909	0	None	0	0	PROCPT-D	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	PROCPT-D	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	PROCPT-D	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	PROCPT-D	0	0	0	0	0
Rents	913	0	None	0	0	PROCPT-D	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	PROCPT-D	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	PROCPT-D	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	PROCPT-D	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	PROCPT-D	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	836,459		0	836,459		672,925	71,187	10,372	48,698	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	3,250,337	None	0	3,250,337	ROCLABOR-I	1,444,281	267,880	74,253	620,843	28,944
Office Supplies & Expenses	921	1,096,551	None	0	1,096,551	ROCLABOR-I	487,250	90,374	25,050	209,451	9,765
Admin Expenses Transferred-Credit	922	-887,557	None	0	-887,557	ROCLABOR-I	(394,384)	(73,149)	(20,276)	(169,531)	(7,904)
Outside Services Employed	923	1,137,138	None	0	1,137,138	ROCLABOR-I	505,285	93,719	25,978	217,203	10,126
Employee Pensions and Benefits	926	7,240,476	None	0	7,240,476	ROCLABOR-I	3,217,291	596,732	165,406	1,382,995	64,476
Subtotal - O & M Accounts 920-923,92	920-926	11,836,945		0	11,836,945		5,259,723	975,556	270,411	2,260,961	105,407
PLANT RELATED EXPENSES											
Property Insurance	924	1,510,469	None	0	1,510,469	PROCPT-D	671,174	124,487	34,506	288,513	13,451

**Empire Electric Company
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Allocation Phase**

Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Procurement Demand Dollars	PROCUREMENT DEMAND							
			Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts	
			TEB	PFM	LP	MS	SPL	PL	LS	
Maintenance of Meters	597	0	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	0	0	0	0	0	0	0	0	0
Misc. Distribution - Credits	599	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - DISTRIBUTION EXPENSES	580-599	0	0	0	0	0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	23,321,705	2,040,989	4,162	3,568,668	626	112,085	93,341	21,690	
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	0	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	836,459	19,526	0	0	2	0	13,428	320	
Misc Customer Accounts Expenses	905	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Customer Accounts Expens	901-905	836,459	19,526	0	0	2	0	13,428	320	
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0	0
Supervision	909	0	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0	0
Rents	913	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0	0
Supervision	915	0	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	836,459	19,526	0	0	2	0	13,428	320	
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	3,250,337	284,452	580	497,364	87	15,621	13,009	3,023	
Office Supplies & Expenses	921	1,096,551	95,964	196	167,793	29	5,270	4,389	1,020	
Admin Expenses Transferred-Credit	922	-887,557	(77,674)	(158)	(135,813)	(24)	(4,266)	(3,552)	(825)	
Outside Services Employed	923	1,137,138	99,516	203	174,004	31	5,465	4,551	1,058	
Employee Pensions and Benefits	926	<u>7,240,476</u>	<u>633,647</u>	<u>1,292</u>	<u>1,107,932</u>	<u>194</u>	<u>34,798</u>	<u>28,979</u>	<u>6,734</u>	
Subtotal - O & M Accounts 920-923,92	920-926	11,836,945	1,035,905	2,112	1,811,280	318	56,889	47,375	11,009	
PLANT RELATED EXPENSES										
Property Insurance	924	1,510,469	132,188	270	231,131	41	7,259	6,045	1,405	

**Empire Electric Company
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Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	393,490	None	0	393,490	PROCPT-D	174,847	32,430	8,989	75,160	3,504
Maintenance of General Plant (also at	935	<u>156,292</u>	None	0	<u>156,292</u>	PROCPT-D	<u>69,448</u>	<u>12,881</u>	<u>3,570</u>	<u>29,853</u>	<u>1,392</u>
Subtotal - O & M Accounts 924-925	924,925,935	2,060,251		0	2,060,251		915,468	169,798	47,066	393,526	18,346
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	PROCLP-D	0	0	0	0	0
Regulatory Commission Expenses	928	607,200	None	0	607,200	PROCLP-D	269,808	50,043	13,871	115,980	5,407
Duplicate Charges-Credit	929	-76,618	None	0	-76,618	PROCLP-D	(34,045)	(6,315)	(1,750)	(14,635)	(682)
General Advertising Expenses	930.1	907,801	None	0	907,801	PROCLP-D	403,380	74,817	20,738	173,398	8,084
Miscellaneous General Expenses	930.2	0	None	0	0	PROCLP-D	0	0	0	0	0
Rents	931	46,236	None	0	46,236	PROCLP-D	20,545	3,811	1,056	8,832	412
Misc Expenses - Credit	932	0	None	0	0	PROCLP-D	0	0	0	0	0
Subtotal	927-932	1,484,618		0	1,484,618		659,687	122,357	33,916	283,575	13,220
TOTAL A&G EXPENSES	920-932	15,381,815		0	15,381,815		6,834,878	1,267,710	351,392	2,938,062	136,974
TOTAL OPERATING EXPENSES		39,539,979		0	39,539,979		17,870,756	3,260,984	894,541	7,441,412	344,653
II. DEPRECIATION EXPENSE											
Intangible	403.1	1,049,294	None	0	1,049,294	PROCPT-D	466,252	86,479	23,971	200,424	9,344
Transmission	403	0	None	0	0	PROCPT-D	0	0	0	0	0
Procurement Supply	403	27,437,810	None	0	27,437,810	AED12CP	12,191,935	2,261,320	626,807	5,240,864	244,332
StreetLighting	403	0	None	0	0	PROCPT-D	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	PROCPT-D	0	0	0	0	0
Overhead Lines	403	0	None	0	0	PROCPT-D	0	0	0	0	0
Underground Lines	403	0	None	0	0	PROCPT-D	0	0	0	0	0
Transformers	403	0	None	0	0	PROCPT-D	0	0	0	0	0
Services	403.5	0	None	0	0	PROCPT-D	0	0	0	0	0
Metering	403.6	0	None	0	0	PROCPT-D	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	PROCPT-D	0	0	0	0	0
General	403.7	844,348	None	0	844,348	PROCLABOR-I	375,184	69,588	19,289	161,278	7,519
Amortization	404	0	None	0	0	PROCPT-D	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	29,331,453		0	29,331,453		13,033,372	2,417,386	670,067	5,602,566	261,195
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	1,103,184	None	0	1,103,184	PROCLABOR-I	490,197	90,920	25,202	210,718	9,824
Payroll Taxes - Generation		64,013	None	0	64,013	PROCLABOR-I	28,444	5,276	1,462	12,227	570
Unemployment Tax	408.16	32,329	None	0	32,329	PROCLABOR-I	14,365	2,664	739	6,175	288
Real Estate Taxes	408.17	<u>9,283,894</u>	None	0	<u>9,283,894</u>	PROCPT-D	<u>4,125,280</u>	<u>765,143</u>	<u>212,087</u>	<u>1,773,306</u>	<u>82,673</u>
Subtotal - General Taxes		10,483,420		0	10,483,420		4,658,287	864,003	239,490	2,002,426	93,354

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Step 3

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Account Description	Account Code	Procurement Demand Dollars	PROCUREMENT DEMAND							
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Injuries and Damages	925	393,490	34,436	70	60,212	11	1,891	1,575	366	
Maintenance of General Plant (also at	935	<u>156,292</u>	<u>13,678</u>	<u>28</u>	<u>23,916</u>	<u>4</u>	<u>751</u>	<u>626</u>	<u>145</u>	
Subtotal - O & M Accounts 924-925	924,925,935	2,060,251	180,302	368	315,258	55	9,902	8,246	1,916	
OTHER A&G EXPENSES										
Franchise Requirements	927	0	0	0	0	0	0	0	0	
Regulatory Commission Expenses	928	607,200	53,139	108	92,913	16	2,918	2,430	565	
Duplicate Charges-Credit	929	-76,618	(6,705)	(14)	(11,724)	(2)	(368)	(307)	(71)	
General Advertising Expenses	930.1	907,801	79,446	162	138,911	24	4,363	3,633	844	
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0	
Rents	931	46,236	4,046	8	7,075	1	222	185	43	
Misc Expenses - Credit	932	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Subtotal	927-932	1,484,618	129,926	265	227,175	40	7,135	5,942	1,381	
TOTAL A&G EXPENSES	920-932	15,381,815	1,346,133	2,745	2,353,713	413	73,926	61,563	14,306	
TOTAL OPERATING EXPENSES		39,539,979	3,406,648	6,907	5,922,381	1,040	186,011	168,331	36,316	
II. DEPRECIATION EXPENSE										
Intangible	403.1	1,049,294	91,829	187	160,562	28	5,043	4,200	976	
Transmission	403	0	0	0	0	0	0	0	0	
Procurement Supply	403	27,437,810	2,401,208	4,896	4,198,511	736	131,867	109,814	25,518	
StreetLighting	403	0	0	0	0	0	0	0	0	
Primary-Distribution	403	0	0	0	0	0	0	0	0	
Overhead Lines	403	0	0	0	0	0	0	0	0	
Underground Lines	403	0	0	0	0	0	0	0	0	
Transformers	403	0	0	0	0	0	0	0	0	
Services	403.5	0	0	0	0	0	0	0	0	
Metering	403.6	0	0	0	0	0	0	0	0	
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0	
General	403.7	844,348	73,893	151	129,201	23	4,058	3,379	785	
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEPRECIATION EXPENSES	403-404	29,331,453	2,566,929	5,234	4,488,275	787	140,968	117,393	27,280	
III. TAXES										
A. GENERAL TAXES										
Payroll Taxes	408.15	1,103,184	96,545	197	168,808	30	5,302	4,415	1,026	
Payroll Taxes - Generation		64,013	5,602	11	9,795	2	308	256	60	
Unemployment Tax	408.16	32,329	2,829	6	4,947	1	155	129	30	
Real Estate Taxes	408.17	<u>9,283,894</u>	<u>812,476</u>	<u>1,657</u>	<u>1,420,614</u>	<u>249</u>	<u>44,619</u>	<u>37,157</u>	<u>8,634</u>	
Subtotal - General Taxes		10,483,420	917,452	1,871	1,604,164	281	50,384	41,958	9,750	

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Allocation Phase**

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PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	FRANCHISE	0	0	0	0	0
Franchise	408.13	227,336	None	0	227,336	FRANCHISE	105,266	21,592	5,234	43,431	1,758
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		227,336		0	227,336		105,266	21,592	5,234	43,431	1,758
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		9,145,272	None	0	9,145,272	PROCPT-D	4,063,683	753,718	208,921	1,746,827	81,438
State Income Taxes - Current		1,437,114	None	0	1,437,114	PROCPT-D	638,579	118,441	32,830	274,501	12,797
Provision for Deferred FIT		5,263,213	None	0	5,263,213	PROCPT-D	2,338,698	433,774	120,236	1,005,320	46,869
ITC Adjustment - Net		0	None	0	0	PROCPT-D	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	10,710,756		0	10,710,756		4,763,553	885,596	244,725	2,045,857	95,113
TOTAL EXPENSES		<u>79,582,188</u>		0	<u>79,582,188</u>		<u>35,667,680</u>	<u>6,563,966</u>	<u>1,809,333</u>	<u>15,089,835</u>	<u>700,961</u>
IV. OPERATING REVENUES											
Revenues	440-446	137,503,574	None	0	137,503,574	REVENUE	63,670,023	13,059,911	3,166,003	26,269,361	1,063,468
Production Other Rev	440-446	0	None	0	0	PROCPT-D	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	Coll-Dollars	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	Coll-Act-120	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	PROCPT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	None	0	0	PROCPT-D	0	0	0	0	0
Universal Services	440-446	0	None	0	0	PROCPT-D	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	PROCPT-D	0	0	0	0	0
Other Electric Revenues		0	None	0	0	PROCPT-D	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	PROCPT-D	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	PROCPT-D	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	PROCPT-D	0	0	0	0	0
Total Operating Revenues		137,503,574		0	137,503,574		63,670,023	13,059,911	3,166,003	26,269,361	1,063,468
Gains/Losses from Disp. of Utility Plan		-1,157,328	None	0	-1,157,328	PROCPT-D	(514,257)	(95,383)	(26,439)	(221,060)	(10,306)
Gains/Losses from Energy Purchases		0	None	0	0	REVENUE	0	0	0	0	0
Allowance for Funds During Construct		0	None	0	0	REVENUE	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	PROCPT-D	0	0	0	0	0
V. NET INCOME		56,764,058		0	56,764,058		27,488,086	6,400,563	1,330,232	10,958,467	352,202
Rate of Return		9.02%		#N/A	9.02%		9.83%	12.34%	9.25%	9.12%	6.28%

**Empire Electric Company
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Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

PROCUREMENT DEMAND

Account Description	Account Code	Procurement Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	227,336	19,067	40	27,387	7	1,185	2,306	61
Retail Sales & Other	408.14	0	0	0	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		227,336	19,067	40	27,387	7	1,185	2,306	61
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		9,145,272	800,344	1,632	1,399,402	245	43,953	36,602	8,506
State Income Taxes - Current		1,437,114	125,768	256	219,906	39	6,907	5,752	1,337
Provision for Deferred FIT		5,263,213	460,608	939	805,372	141	25,295	21,065	4,895
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	10,710,756	936,519	1,911	1,631,552	288	51,569	44,264	9,811
TOTAL EXPENSES		<u>79,582,188</u>	<u>6,910,096</u>	<u>14,053</u>	<u>12,042,207</u>	<u>2,115</u>	<u>378,548</u>	<u>329,989</u>	<u>73,407</u>
IV. OPERATING REVENUES									
Revenues	440-446	137,503,574	11,532,560	24,430	16,565,243	4,367	716,762	1,394,764	36,681
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assign		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		137,503,574	11,532,560	24,430	16,565,243	4,367	716,762	1,394,764	36,681
Gains/Losses from Disp. of Utility Plan		-1,157,328	(101,283)	(207)	(177,093)	(31)	(5,562)	(4,632)	(1,076)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Construct		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		56,764,058	4,521,182	10,171	4,345,942	2,221	332,651	1,060,143	-37,802
Rate of Return		9.02%	8.21%	9.06%	4.51%	13.16%	11.00%	42.09%	-6.46%

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Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
SUMMARY REPORT											
OPERATING REVENUES											
Utility Sales Revenues	440-446	137,503,574			137,503,574		63,670,023	13,059,911	3,166,003	26,269,361	1,063,468
Interdepartmental Revenues	448	0			0		0	0	0	0	0
Other Operating Revenues	450-456	0			0		0	0	0	0	0
Total Operating Revenues		137,503,574			137,503,574		63,670,023	13,059,911	3,166,003	26,269,361	1,063,468
OPERATING EXPENSES											
Production	500-555	23,321,705			23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679
Transmission	560-573	0			0		0	0	0	0	0
Distribution	580-599	0			0		0	0	0	0	0
Customer Acctg & Service	901-919	836,459			836,459		672,925	71,187	10,372	48,698	0
Admin & General	920-932	15,381,815			15,381,815		6,834,878	1,267,710	351,392	2,938,062	136,974
Total Operating Expenses		39,539,979			39,539,979		17,870,756	3,260,984	894,541	7,441,412	344,653
DEPRECIATION EXPENSES	403	29,331,453			29,331,453		13,033,372	2,417,386	670,067	5,602,566	261,195
TAXES OTHER THAN INCOME TAX	408	10,710,756			10,710,756		4,763,553	885,596	244,725	2,045,857	95,113
INCOME BEFORE INCOME TAXES		57,921,386			57,921,386		28,002,342	6,495,946	1,356,671	11,179,527	362,508
INCOME TAXES											
Income Taxes - Current		10,582,386			10,582,386		4,702,262	872,160	241,751	2,021,329	94,236
Provision for Deferred FIT		5,263,213			5,263,213		2,338,698	433,774	120,236	1,005,320	46,869
ITC Adjustment - Net		0			0		0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	15,845,598			15,845,598		7,040,960	1,305,934	361,987	3,026,649	141,104

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All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	PROCUREMENT DEMAND						
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	137,503,574	11,532,560	24,430	16,565,243	4,367	716,762	1,394,764	36,681
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Operating Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		137,503,574	11,532,560	24,430	16,565,243	4,367	716,762	1,394,764	36,681
OPERATING EXPENSES									
Production	500-555	23,321,705	2,040,989	4,162	3,568,668	626	112,085	93,341	21,690
Transmission	560-573	0	0	0	0	0	0	0	0
Distribution	580-599	0	0	0	0	0	0	0	0
Customer Acctg & Service	901-919	836,459	19,526	0	0	2	0	13,428	320
Admin & General	920-932	<u>15,381,815</u>	<u>1,346,133</u>	<u>2,745</u>	<u>2,353,713</u>	<u>413</u>	<u>73,926</u>	<u>61,563</u>	<u>14,306</u>
Total Operating Expenses		39,539,979	3,406,648	6,907	5,922,381	1,040	186,011	168,331	36,316
DEPRECIATION EXPENSES	403	29,331,453	2,566,929	5,234	4,488,275	787	140,968	117,393	27,280
TAXES OTHER THAN INCOME TAX	408	10,710,756	936,519	1,911	1,631,552	288	51,569	44,264	9,811
INCOME BEFORE INCOME TAXES		57,921,386	4,622,465	10,377	4,523,036	2,252	338,213	1,064,775	-36,726
INCOME TAXES									
Income Taxes - Current		10,582,386	926,113	1,889	1,619,308	284	50,859	42,354	9,842
Provision for Deferred FIT		5,263,213	460,608	939	805,372	141	25,295	21,065	4,895
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	15,845,598	1,386,721	2,828	2,424,680	425	76,155	63,419	14,737

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All Totals Intact = TRUE
All Allocators Found = TRUE

<u>Account Description</u>	<u>Account Code</u>	<u>Procurement Demand Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Allocation Factor</u>	PROCUREMENT DEMAND				
							<u>Res Gen</u>	<u>Comm</u>	<u>Comm SH</u>	<u>Gen Pow</u>	<u>Prax</u>
							RG	CB	SH	GP	SC-P
OPERATING INCOME		42,075,788			42,075,788	20,961,383	5,190,012	994,683	8,152,878	221,404	
Gains/Losses		-1,157,328			-1,157,328	-514,257	-95,383	-26,439	-221,060	-10,306	
Allowance for Funds During Constructi		0			0	0	0	0	0	0	
Interest on Customer Deposits		0			0	0	0	0	0	0	
NET INCOME		40,918,459			40,918,459	20,447,126	5,094,629	968,244	7,931,818	211,098	
RATE BASE		629,302,111			629,302,111	279,629,120	51,864,677	14,376,191	120,202,250	5,603,903	
RETURN ON RATE BASE		6.50%			6.50%	7.31%	9.82%	6.74%	6.60%	3.77%	
Unitized Rate of Return		0.97			0.97	1.09	1.47	1.00	0.98	0.56	

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All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Demand Dollars	PROCUREMENT DEMAND						
			Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL	LS
OPERATING INCOME		42,075,788	3,235,744	7,549	2,098,356	1,827	262,059	1,001,356	-51,463
Gains/Losses		-1,157,328	-101,283	-207	-177,093	-31	-5,562	-4,632	-1,076
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
NET INCOME		40,918,459	3,134,461	7,343	1,921,262	1,796	256,496	996,724	-52,539
RATE BASE		629,302,111	55,073,097	112,304	96,295,292	16,880	3,024,458	2,518,659	585,280
RETURN ON RATE BASE		6.50%	5.69%	6.54%	2.00%	10.64%	8.48%	39.57%	-8.98%
Unitized Rate of Return		0.97	0.85	0.98	0.30	1.59	1.27	5.91	-1.34

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Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	0	None	0	0	12CP-Trans	0	0	0	0	0
Franchises and Consents	302	0	None	0	0	12CP-Trans	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	12CP-Trans	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	0		0	0		0	0	0	0	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	AED12CP	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	AED12CP	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	AED12CP	0	0	0	0	0
Engines and Generators	343	0	None	0	0	AED12CP	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	AED12CP	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	AED12CP	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	AED12CP	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	12CP-Trans	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Equipment	353	0	None	0	0	12CP-Trans	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	12CP-Trans	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conduit	357	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	12CP-Trans	0	0	0	0	0
Roads and Trails	359	0	None	0	0	12CP-Trans	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	NCP-Primary	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	NCP-Primary	0	0	0	0	0
Station Equipment	362	0	None	0	0	NCP-Primary	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	NCP-Primary	0	0	0	0	0
Poles, Towers and Fixtures	364	0	None	0	0	NCP-Primary	0	0	0	0	0
Overhead Conductors and Devices	365	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conduit	366	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conductors and Devices	367	0	None	0	0	NCP-Primary	0	0	0	0	0
Line Transformers	368	0	None	0	0	NCP-Primary	0	0	0	0	0

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All Totals Intact = TRUE
All Allocators Found = TRUE

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	NCP-Primary	0	0	0	0	0
Meters	370	0	None	0	0	NCP-Primary	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	NCP-Primary	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	NCP-Primary	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	NCP-Primary	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0	0	0
E. GENERAL PLANT											
Land and Land Rights	389	40,672	None	0	40,672	ROCLABOR-E	16,987	3,104	891	8,470	585
Structures and Improvements	390	619,008	None	0	619,008	ROCLABOR-E	258,527	47,237	13,554	128,910	8,897
Office Furniture and Equipment	391	1,076,894	None	0	1,076,894	ROCLABOR-E	449,762	82,178	23,579	224,265	15,479
Transportation Equipment	392	763,619	None	0	763,619	ROCLABOR-E	318,924	58,272	16,720	159,025	10,976
Stores Equipment	393	28,589	None	0	28,589	ROCLABOR-E	11,940	2,182	626	5,954	411
Tools, Shop and Garage Equipment	394	364,388	None	0	364,388	ROCLABOR-E	152,186	27,807	7,979	75,885	5,238
Laboratory Equipment	395	75,644	None	0	75,644	ROCLABOR-E	31,593	5,772	1,656	15,753	1,087
Power Operated Equipment	396	1,076,902	None	0	1,076,902	ROCLABOR-E	449,766	82,179	23,580	224,267	15,479
Communication Equipment	397	719,387	None	0	719,387	ROCLABOR-E	300,450	54,897	15,752	149,814	10,340
Miscellaneous Equipment	398	13,550	None	0	13,550	ROCLABOR-E	5,659	1,034	297	2,822	195
Miscellaneous Equipment-RegA	398	0	None	0	0	ROCLABOR-E	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	ROCLABOR-E	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	4,778,654		0	4,778,654		1,995,793	364,661	104,632	995,165	68,686
TOTAL PLANT IN SERVICE	101	4,778,654		0	4,778,654		1,995,793	364,661	104,632	995,165	68,686
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	PROCPT-E	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	PROCPT-E	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	PROCPT-E	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	PROCPT-E	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		4,778,654		0	4,778,654		1,995,793	364,661	104,632	995,165	68,686
II. DEPRECIATION RESERVE											
Intangible	108.3	0	None	0	0	PROCPT-E	0	0	0	0	0
Transmission	108.4	0	None	0	0	PROCPT-E	0	0	0	0	0
Procurement Supply	108	0	None	0	0	KWH-PROC	0	0	0	0	0
StreetLighting	108	0	None	0	0	PROCPT-E	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	PROCPT-E	0	0	0	0	0
Overhead Lines	108	0	None	0	0	PROCPT-E	0	0	0	0	0
Underground Lines	108	0	None	0	0	PROCPT-E	0	0	0	0	0
Transformers	108	0	None	0	0	PROCPT-E	0	0	0	0	0
Services	108	0	None	0	0	PROCPT-E	0	0	0	0	0
Metering	108.5	0	None	0	0	PROCPT-E	0	0	0	0	0

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Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6 108.7	0 <u>-2,828,081</u>	None None	0 0	0 <u>-2,828,081</u>	PROCPT-E ROCLABOR-E	0 <u>(1,181,141)</u>	0 <u>(215,812)</u>	0 <u>(61,923)</u>	0 <u>(588,954)</u>	0 <u>(40,650)</u>
Subtotal-DEPRECIATION RESERVE		-2,828,081		0	-2,828,081		-1,181,141	-215,812	-61,923	-588,954	-40,650
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	PROCPT-E	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-2,828,081		0	-2,828,081		-1,181,141	-215,812	-61,923	-588,954	-40,650
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	18,065,694	None	0	18,065,694	KWH-PROC	7,568,109	1,382,805	396,769	3,766,677	253,035
Prepayments	165	16,396	None	0	16,396	KWH-PROC	6,869	1,255	360	3,419	230
Cash Working Capital-Fuel	131	8,566,162	None	0	8,566,162	KWH-PROC	3,588,550	655,681	188,135	1,786,035	119,981
Cash Working Capital-Revenue	131	17,153	None	0	17,153	PROCPT-E	7,164	1,309	376	3,572	247
Cash Working Capital-Labor	131	205,586	None	0	205,586	ROCLABOR-E	85,862	15,688	4,501	42,814	2,955
Cash Working Capital-Plant	131	-16,199	None	0	-16,199	PROCPT-E	(6,765)	(1,236)	(355)	(3,373)	(233)
Deferred ITC	255	0	None	0	0	PROCPT-E	0	0	0	0	0
Customer Advances for Construction	281	0	None	0	0	PROCPT-E	0	0	0	0	0
Materials and Supplies	154	0	None	0	0	PROCPT-E	0	0	0	0	0
Regulatory Assets - Generation	182, 254	0	None	0	0	PROCPT-E	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	None	0	0	PROCPT-E	0	0	0	0	0
Regulatory Assets - Pension and Labo	182, 254	237,616	None	0	237,616	ROCLABOR-E	99,240	18,133	5,203	49,484	3,415
Customer Deposits	235	0	None	0	0	PROCPT-E	0	0	0	0	0
Deferred Pension Asset	252	1,191,862	None	0	1,191,862	ROCLABOR-E	497,778	90,951	26,097	248,208	17,131
Deferred Income Tax	190	0	None	0	0	PROCPT-E	0	0	0	0	0
Differed State Tax		0	None	0	0	PROCPT-E	0	0	0	0	0
A/P Financing of Capitalized M&S	283	0	None	0	0	PROCPT-E	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	28,284,269		0	28,284,269		11,846,806	2,164,585	621,085	5,896,835	396,760
TOTAL RATE BASE		<u>30,234,842</u>		0	<u>30,234,842</u>		<u>12,661,458</u>	<u>2,313,434</u>	<u>663,795</u>	<u>6,303,046</u>	<u>424,797</u>

I. OPERATING AND MAINTENANCE

A. PRODUCTION EXPENSES

Supervision and Engineering	(500, 535, 546)	0	None	0	0	ROCLABOR-E	0	0	0	0	0
Fuel	(501, 547)	92,476,797	None	0	92,476,797	KWH-PROC	38,740,525	7,078,462	2,031,026	19,281,309	1,295,263
Generation Expense	505, 507, 537, 538	0	None	0	0	KWH-PROC	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	KWH-PROC	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	KWH-PROC	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	ROCLABOR-E	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	KWH-PROC	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	KWH-PROC	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	KWH-PROC	0	0	0	0	0
Subtotal - Other Production	500-554	92,476,797		0	92,476,797		38,740,525	7,078,462	2,031,026	19,281,309	1,295,263

Empire Electric Company
2013 RateCase Electric Cost of Service Study
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Allocation Phase

Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Procurement Energy Dollars	PROCUREMENT ENERGY						
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Other Property on Customers Premise	108.6	0	0	0	0	0	0	0	0
General	108.7	<u>-2,828,081</u>	<u>(256,372)</u>	<u>(299)</u>	<u>(460,150)</u>	<u>(93)</u>	<u>(12,688)</u>	<u>(9,560)</u>	<u>(441)</u>
Subtotal-DEPRECIATION RESERVE		-2,828,081	-256,372	-299	-460,150	-93	-12,688	-9,560	-441
Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-2,828,081	-256,372	-299	-460,150	-93	-12,688	-9,560	-441
III. OTHER RATE BASE ITEMS									
Deferred Fuel Cost	183	18,065,694	1,642,693	1,914	2,907,725	594	81,299	61,253	2,823
Prepayments	165	16,396	1,491	2	2,639	1	74	56	3
Cash Working Capital-Fuel	131	8,566,162	778,911	908	1,378,748	282	38,549	29,044	1,338
Cash Working Capital-Revenue	131	17,153	1,555	2	2,791	1	77	58	3
Cash Working Capital-Labor	131	205,586	18,637	22	33,450	7	922	695	32
Cash Working Capital-Plant	131	-16,199	(1,468)	(2)	(2,636)	(1)	(73)	(55)	(3)
Deferred ITC	255	0	0	0	0	0	0	0	0
Customer Advances for Construction	281	0	0	0	0	0	0	0	0
Materials and Supplies	154	0	0	0	0	0	0	0	0
Regulatory Assets - Generation	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Pension and Labo	182, 254	237,616	21,540	25	38,662	8	1,066	803	37
Customer Deposits	235	0	0	0	0	0	0	0	0
Deferred Pension Asset	252	1,191,862	108,045	126	193,925	39	5,347	4,029	186
Deferred Income Tax	190	0	0	0	0	0	0	0	0
Differed State Tax		0	0	0	0	0	0	0	0
A/P Financing of Capitalized M&S	283	0	0	0	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	28,284,269	2,571,403	2,997	4,555,304	930	127,262	95,883	4,418
TOTAL RATE BASE		<u>30,234,842</u>	<u>2,748,227</u>	<u>3,203</u>	<u>4,872,677</u>	<u>993</u>	<u>136,013</u>	<u>102,476</u>	<u>4,722</u>
I. OPERATING AND MAINTENANCE									
A. PRODUCTION EXPENSES									
Supervision and Engineering	(500, 535, 546)	0	0	0	0	0	0	0	0
Fuel	(501, 547)	92,476,797	8,408,808	9,800	14,884,404	3,040	416,163	313,548	14,449
Generation Expense	505, 507, 537, 538	0	0	0	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	0	0	0	0	0	0	0
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	0	0	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	0	0	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	0	0	0	0	0	0	0
Subtotal - Other Production	500-554	92,476,797	8,408,808	9,800	14,884,404	3,040	416,163	313,548	14,449

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	51,032,826	None	0	51,032,826	KWH-PROC	21,378,751	3,906,212	1,120,811	10,640,288	714,784
Other Variable Expenses	MIX	1,540,621	None	0	1,540,621	KWH-PROC	645,399	117,924	33,836	321,218	21,578
Load Dispatch	556	2,718,909	None	0	2,718,909	DISPATCH-E	1,132,466	206,918	59,371	565,622	39,968
Other Purchased Power	557	<u>461,111</u>	None	0	<u>461,111</u>	KWH-PROC	<u>193,169</u>	<u>35,295</u>	<u>10,127</u>	<u>96,141</u>	<u>6,458</u>
Subtotal	556-557	4,720,641		0	4,720,641		1,971,035	360,137	103,334	982,981	68,005
TOTAL PRODUCTION EXPENSE	500-557	148,230,263		0	148,230,263		62,090,311	11,344,811	3,255,171	30,904,578	2,078,052
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	PROCLABOR-E	0	0	0	0	0
Load Dispatching	561	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Expenses	562	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	12CP-Trans	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	12CP-Trans	0	0	0	0	0
Rents	567	0	None	0	0	12CP-Trans	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	PROCLABOR-E	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	12CP-Trans	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	12CP-Trans	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	0	None	0	0	PROCLABOR-E	0	0	0	0	0
Load Dispatching	581	0	None	0	0	PROCPT-E	0	0	0	0	0
Station Expenses	582	0	None	0	0	PROCPT-E	0	0	0	0	0
Overhead Line Expenses	583	0	None	0	0	PROCPT-E	0	0	0	0	0
Underground Line Expenses	584	0	None	0	0	PROCPT-E	0	0	0	0	0
Street Light and Signal Systems	585	0	None	0	0	PROCPT-E	0	0	0	0	0
Meter Expenses	586	0	None	0	0	PROCPT-E	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	PROCPT-E	0	0	0	0	0
Misc. Distribution Expenses	588	0	None	0	0	PROCPT-E	0	0	0	0	0
Rents	589	0	None	0	0	PROCPT-E	0	0	0	0	0
Maint Supervision & Engineering	590	0	None	0	0	PROCLABOR-E	0	0	0	0	0
Maint of Structures	591	0	None	0	0	PROCPT-E	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	PROCPT-E	0	0	0	0	0
Maintenance of Overhead Lines	593	0	None	0	0	PROCPT-E	0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0	0	PROCPT-E	0	0	0	0	0
Maintenance of Line Transformers	595	0	None	0	0	PROCPT-E	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	PROCPT-E	0	0	0	0	0

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	PROCPT-E	0	0	0	0	0
Maintenance of Misc. Plant	598	0	None	0	0	PROCPT-E	0	0	0	0	0
Misc. Distribution - Credits	599	0	None	0	0	PROCPT-E	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	148,230,263		0	148,230,263		62,090,311	11,344,811	3,255,171	30,904,578	2,078,052
D. CUSTOMER ACCOUNTS AND SERVICE											
Supervision	901	0	None	0	0	PROCPT-E	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	PROCPT-E	0	0	0	0	0
Customer Records & Collection Exp	903	0	None	0	0	PROCPT-E	0	0	0	0	0
Uncollectible Accounts	904	882,910	None	0	882,910	UNCOLLECT	710,294	75,141	10,948	51,402	0
Misc Customer Accounts Expenses	905	0	None	0	0	PROCPT-E	0	0	0	0	0
Subtotal - Customer Accounts Expenses	901-905	882,910		0	882,910		710,294	75,141	10,948	51,402	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	PROCPT-E	0	0	0	0	0
Supervision	909	0	None	0	0	PROCPT-E	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	PROCPT-E	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	PROCPT-E	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	PROCPT-E	0	0	0	0	0
Rents	913	0	None	0	0	PROCPT-E	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	PROCPT-E	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	PROCPT-E	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	PROCPT-E	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	PROCPT-E	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	882,910		0	882,910		710,294	75,141	10,948	51,402	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	614,242	None	0	614,242	PROCPT-E	256,536	46,873	13,449	127,917	8,829
Office Supplies & Expenses	921	207,224	None	0	207,224	PROCPT-E	86,547	15,813	4,537	43,155	2,979
Admin Expenses Transferred-Credit	922	-167,729	None	0	-167,729	PROCPT-E	(70,051)	(12,799)	(3,673)	(34,930)	(2,411)
Outside Services Employed	923	214,894	None	0	214,894	PROCPT-E	89,750	16,399	4,705	44,752	3,089
Employee Pensions and Benefits	926	1,368,290	None	0	1,368,290	PROCPT-E	571,463	104,415	29,960	284,949	19,667
Subtotal - O & M Accounts 920-923,92	920-926	2,236,921		0	2,236,921		934,244	170,700	48,979	465,843	32,153
PLANT RELATED EXPENSES											
Property Insurance	924	7,240	None	0	7,240	PROCPT-E	3,024	553	159	1,508	104

Empire Electric Company
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Allocation Phase

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Account Description	Account Code	Procurement Energy Dollars	PROCUREMENT ENERGY							
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Maintenance of Meters	597	0	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	0	0	0	0	0	0	0	0	0
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0	0	0	0	0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	148,230,263	13,476,986	15,707	23,867,095	4,872	666,994	502,530	23,157	
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	0	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	882,910	20,610	0	0	2	0	14,174	338	
Misc Customer Accounts Expenses	905	0	0	0	0	0	0	0	0	0
Subtotal - Customer Accounts Expens	901-905	882,910	20,610	0	0	2	0	14,174	338	
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0	0
Supervision	909	0	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0	0
Rents	913	0	0	0	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0	0
Supervision	915	0	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	882,910	20,610	0	0	2	0	14,174	338	
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	614,242	55,682	65	99,942	20	2,756	2,076	96	
Office Supplies & Expenses	921	207,224	18,785	22	33,717	7	930	700	32	
Admin Expenses Transferred-Credit	922	-167,729	(15,205)	(18)	(27,291)	(5)	(753)	(567)	(26)	
Outside Services Employed	923	214,894	19,481	23	34,965	7	964	726	33	
Employee Pensions and Benefits	926	<u>1,368,290</u>	<u>124,039</u>	<u>145</u>	<u>222,631</u>	<u>45</u>	<u>6,139</u>	<u>4,625</u>	<u>213</u>	
Subtotal - O & M Accounts 920-923,92	920-926	2,236,921	202,782	236	363,964	73	10,036	7,561	348	
PLANT RELATED EXPENSES										
Property Insurance	924	7,240	656	1	1,178	0	32	24	1	

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact =
All Allocators Found =

TRUE
TRUE

PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	1,886	None	0	1,886	PROCPT-E	788	144	41	393	27
Maintenance of General Plant (also at	935	<u>749</u>	None	<u>0</u>	<u>749</u>	PROCPT-E	<u>313</u>	<u>57</u>	<u>16</u>	<u>156</u>	<u>11</u>
Subtotal - O & M Accounts 924-925	924,925,935	9,876		0	9,876		4,125	754	216	2,057	142
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	PROCLP-E	0	0	0	0	0
Regulatory Commission Expenses	928	98,168	None	0	98,168	PROCLP-E	40,999	7,491	2,149	20,444	1,411
Duplicate Charges-Credit	929	-12,387	None	0	-12,387	PROCLP-E	(5,173)	(945)	(271)	(2,580)	(178)
General Advertising Expenses	930.1	146,767	None	0	146,767	PROCLP-E	61,297	11,200	3,214	30,564	2,110
Miscellaneous General Expenses	930.2	0	None	0	0	PROCLP-E	0	0	0	0	0
Rents	931	7,475	None	0	7,475	PROCLP-E	3,122	570	164	1,557	107
Misc Expenses - Credit	932	0	None	<u>0</u>	<u>0</u>	PROCLP-E	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	240,022		0	240,022		100,245	18,316	5,255	49,985	3,450
TOTAL A&G EXPENSES	920-932	2,486,819		0	2,486,819		1,038,614	189,770	54,451	517,885	35,744
TOTAL OPERATING EXPENSES		151,599,992		0	151,599,992		63,839,218	11,609,722	3,320,570	31,473,865	2,113,797
II. DEPRECIATION EXPENSE											
Intangible	403.1	0	None	0	0	PROCPT-E	0	0	0	0	0
Transmission	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Procurement Supply	403	0	None	0	0	KWH-PROC	0	0	0	0	0
StreetLighting	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Overhead Lines	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Underground Lines	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Transformers	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Services	403.5	0	None	0	0	PROCPT-E	0	0	0	0	0
Metering	403.6	0	None	0	0	PROCPT-E	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	PROCPT-E	0	0	0	0	0
General	403.7	159,563	None	0	159,563	PROCLABOR-E	66,641	12,176	3,494	33,229	2,293
Amortization	404	0	None	0	0	PROCPT-E	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	159,563		0	159,563		66,641	12,176	3,494	33,229	2,293
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	208,477	None	0	208,477	PROCLABOR-E	87,070	15,909	4,565	43,416	2,997
Payroll Taxes - Generation		12,097	None	0	12,097	PROCLABOR-E	5,052	923	265	2,519	174
Unemployment Tax	408.16	6,109	None	0	6,109	PROCLABOR-E	2,552	466	134	1,272	88
Real Estate Taxes	408.17	<u>44,503</u>	None	<u>0</u>	<u>44,503</u>	PROCPT-E	<u>18,586</u>	<u>3,396</u>	<u>974</u>	<u>9,268</u>	<u>640</u>
Subtotal - General Taxes		271,186		0	271,186		113,260	20,694	5,938	56,475	3,898

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All Totals Intact = TRUE
 All Allocators Found = TRUE

Account Description	Account Code	Procurement Energy Dollars	PROCUREMENT ENERGY							
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Injuries and Damages	925	1,886	171	0	307	0	8	6	0	
Maintenance of General Plant (also at	935	<u>749</u>	<u>68</u>	<u>0</u>	<u>122</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	
Subtotal - O & M Accounts 924-925	924,925,935	9,876	895	1	1,607	0	44	33	2	
OTHER A&G EXPENSES										
Franchise Requirements	927	0	0	0	0	0	0	0	0	
Regulatory Commission Expenses	928	98,168	8,899	10	15,973	3	440	332	15	
Duplicate Charges-Credit	929	-12,387	(1,123)	(1)	(2,015)	(0)	(56)	(42)	(2)	
General Advertising Expenses	930.1	146,767	13,305	16	23,880	5	658	496	23	
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0	
Rents	931	7,475	678	1	1,216	0	34	25	1	
Misc Expenses - Credit	932	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Subtotal	927-932	240,022	21,759	25	39,053	8	1,077	811	37	
TOTAL A&G EXPENSES	920-932	2,486,819	225,436	263	404,624	81	11,157	8,406	387	
TOTAL OPERATING EXPENSES		151,599,992	13,723,032	15,969	24,271,719	4,955	678,151	525,110	23,883	
II. DEPRECIATION EXPENSE										
Intangible	403.1	0	0	0	0	0	0	0	0	
Transmission	403	0	0	0	0	0	0	0	0	
Procurement Supply	403	0	0	0	0	0	0	0	0	
StreetLighting	403	0	0	0	0	0	0	0	0	
Primary-Distribution	403	0	0	0	0	0	0	0	0	
Overhead Lines	403	0	0	0	0	0	0	0	0	
Underground Lines	403	0	0	0	0	0	0	0	0	
Transformers	403	0	0	0	0	0	0	0	0	
Services	403.5	0	0	0	0	0	0	0	0	
Metering	403.6	0	0	0	0	0	0	0	0	
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0	
General	403.7	159,563	14,465	17	25,962	5	716	539	25	
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEPRECIATION EXPENSES	403-404	159,563	14,465	17	25,962	5	716	539	25	
III. TAXES										
A. GENERAL TAXES										
Payroll Taxes	408.15	208,477	18,899	22	33,921	7	935	705	32	
Payroll Taxes - Generation		12,097	1,097	1	1,968	0	54	41	2	
Unemployment Tax	408.16	6,109	554	1	994	0	27	21	1	
Real Estate Taxes	408.17	<u>44,503</u>	<u>4,034</u>	<u>5</u>	<u>7,241</u>	<u>1</u>	<u>200</u>	<u>150</u>	<u>7</u>	
Subtotal - General Taxes		271,186	24,584	29	44,124	9	1,217	917	42	

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All Totals Intact = TRUE
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PROCUREMENT ENERGY

Account Description	Account Code	Procurement Energy Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	PROCUREMENT ENERGY				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	FRANCHISE	0	0	0	0	0
Franchise	408.13	1,090	None	0	1,090	FRANCHISE	505	104	25	208	8
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		1,090		0	1,090		505	104	25	208	8
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		43,838	None	0	43,838	PROCPT-E	18,309	3,345	960	9,129	630
State Income Taxes - Current		6,889	None	0	6,889	PROCPT-E	2,877	526	151	1,435	99
Provision for Deferred FIT		25,229	None	0	25,229	PROCPT-E	10,537	1,925	552	5,254	363
ITC Adjustment - Net		0	None	0	0	PROCPT-E	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	272,276		0	272,276		113,765	20,798	5,963	56,683	3,906
TOTAL EXPENSES		<u>152,031,831</u>		0	<u>152,031,831</u>		<u>64,019,624</u>	<u>11,642,696</u>	<u>3,330,027</u>	<u>31,563,778</u>	<u>2,119,997</u>
IV. OPERATING REVENUES											
Revenues	440-446	145,139,482	None	0	145,139,482	REVENUE	67,205,774	13,785,160	3,341,819	27,728,163	1,122,525
Production Other Rev	440-446	0	None	0	0	KWH-PROC	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	KWH-PROC	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	KWH-PROC	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	12,740,997	None	0	12,740,997	KWH-PROC	5,337,479	975,236	279,825	2,656,484	178,455
Rent From Elec Property-Mo	440-446	0	None	0	0	KWH-PROC	0	0	0	0	0
Universal Services	440-446	0	None	0	0	KWH-PROC	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	KWH-PROC	0	0	0	0	0
Other Electric Revenues		0	None	0	0	KWH-PROC	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	KWH-PROC	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	KWH-PROC	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	KWH-PROC	0	0	0	0	0
Total Operating Revenues		157,880,479		0	157,880,479		72,543,252	14,760,395	3,621,644	30,384,647	1,300,980
Gains/Losses from Disp. of Utility Plan		-1,221,598	None	0	-1,221,598	PROCPT-E	(510,197)	(93,221)	(26,748)	(254,400)	(17,559)
Gains/Losses from Energy Purchases		0	None	0	0	REVENUE	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	REVENUE	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	PROCPT-E	0	0	0	0	0
V. NET INCOME		4,627,051		0	4,627,051		8,013,431	3,024,479	264,869	-1,433,532	-836,575
Rate of Return		15.30%		#N/A	15.30%		63.29%	130.74%	39.90%	-22.74%	-196.94%

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All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Procurement Energy Dollars	PROCUREMENT ENERGY						
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	1,090	91	0	131	0	6	11	0
Retail Sales & Other	408.14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		1,090	91	0	131	0	6	11	0
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		43,838	3,974	5	7,133	1	197	148	7
State Income Taxes - Current		6,889	624	1	1,121	0	31	23	1
Provision for Deferred FIT		25,229	2,287	3	4,105	1	113	85	4
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	272,276	24,675	29	44,255	9	1,222	928	43
TOTAL EXPENSES		<u>152,031,831</u>	<u>13,762,172</u>	<u>16,015</u>	<u>24,341,936</u>	<u>4,969</u>	<u>680,089</u>	<u>526,577</u>	<u>23,950</u>
IV. OPERATING REVENUES									
Revenues	440-446	145,139,482	12,172,992	25,786	17,485,152	4,610	756,565	1,472,218	38,718
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	12,740,997	1,158,524	1,350	2,050,700	419	57,337	43,199	1,991
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		157,880,479	13,331,516	27,137	19,535,851	5,029	813,902	1,515,417	40,709
Gains/Losses from Disp. of Utility Plan		-1,221,598	(110,741)	(129)	(198,763)	(40)	(5,481)	(4,129)	(190)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		4,627,051	-541,397	10,992	-5,004,848	19	128,332	984,711	16,568
Rate of Return		15.30%	-19.70%	343.20%	-102.71%	1.93%	94.35%	960.92%	350.86%

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Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	3,760,026	None	0	3,760,026	230KVPT-D	1,843,710	297,072	81,686	637,185	34,586
Franchises and Consents	302	0	None	0	0	230KVPT-D	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	3,760,026		0	3,760,026		1,843,710	297,072	81,686	637,185	34,586
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	230KVPT-D	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	230KVPT-D	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	230KVPT-D	0	0	0	0	0
Engines and Generators	343	0	None	0	0	230KVPT-D	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	230KVPT-D	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	230KVPT-D	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	9,686,009	None	0	9,686,009	12CP-Trans	4,749,487	765,273	210,428	1,641,420	89,095
Structures and Improvements	352	2,021,463	None	0	2,021,463	12CP-Trans	991,214	159,712	43,916	342,563	18,594
Station Equipment	353	89,932,130	None	0	89,932,130	12CP-Trans	44,097,781	7,105,365	1,953,766	15,240,167	827,227
Towers and Fixtures	354	1,112,966	None	0	1,112,966	12CP-Trans	545,737	87,933	24,179	188,606	10,237
Poles and Fixtures	355	50,304,736	None	0	50,304,736	12CP-Trans	24,666,682	3,974,481	1,092,865	8,524,790	462,720
Overhead Conductors and Devices	356	66,664,914	None	0	66,664,914	12CP-Trans	32,688,815	5,267,067	1,448,288	11,297,235	613,207
Underground Conduit	357	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	12CP-Trans	0	0	0	0	0
Roads and Trails	359	0	None	0	0	12CP-Trans	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	219,722,218		0	219,722,218		107,739,717	17,359,832	4,773,442	37,234,781	2,021,081
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	NCP-Primary	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	NCP-Primary	0	0	0	0	0
Station Equipment	362	0	None	0	0	NCP-Primary	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	NCP-Primary	0	0	0	0	0
Poles, Towers and Fixtures	364	0	None	0	0	NCP-Primary	0	0	0	0	0
Overhead Conductors and Devices	365	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conduit	366	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conductors and Devices	367	0	None	0	0	NCP-Primary	0	0	0	0	0
Line Transformers	368	0	None	0	0	NCP-Primary	0	0	0	0	0

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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	NCP-Primary	0	0	0	0	0
Meters	370	0	None	0	0	NCP-Primary	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	NCP-Primary	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	NCP-Primary	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	NCP-Primary	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0	0	0
E. GENERAL PLANT											
Land and Land Rights	389	37,341	None	0	37,341	30KVLABOR-I	18,310	2,950	811	6,328	343
Structures and Improvements	390	568,316	None	0	568,316	30KVLABOR-I	278,671	44,902	12,347	96,309	5,228
Office Furniture and Equipment	391	988,705	None	0	988,705	30KVLABOR-I	484,807	78,116	21,480	167,549	9,094
Transportation Equipment	392	701,085	None	0	701,085	30KVLABOR-I	343,774	55,391	15,231	118,808	6,449
Stores Equipment	393	26,248	None	0	26,248	30KVLABOR-I	12,871	2,074	570	4,448	241
Tools, Shop and Garage Equipment	394	334,548	None	0	334,548	30KVLABOR-I	164,044	26,432	7,268	56,693	3,077
Laboratory Equipment	395	69,450	None	0	69,450	30KVLABOR-I	34,054	5,487	1,509	11,769	639
Power Operated Equipment	396	988,713	None	0	988,713	30KVLABOR-I	484,811	78,116	21,480	167,550	9,095
Communication Equipment	397	660,475	None	0	660,475	30KVLABOR-I	323,861	52,183	14,349	111,926	6,075
Miscellaneous Equipment	398	12,440	None	0	12,440	30KVLABOR-I	6,100	983	270	2,108	114
Miscellaneous Equipment-RegA	398	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	4,387,322		0	4,387,322		2,151,302	346,634	95,314	743,489	40,356
TOTAL PLANT IN SERVICE	101	227,869,565		0	227,869,565		111,734,729	18,003,538	4,950,443	38,615,455	2,096,023
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	230KVPT-D	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	230KVPT-D	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	230KVPT-D	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	230KVPT-D	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		227,869,565		0	227,869,565		111,734,729	18,003,538	4,950,443	38,615,455	2,096,023
II. DEPRECIATION RESERVE											
Intangible	108.3	-1,293,054	None	0	-1,293,054	230KVPT-D	(634,043)	(102,162)	(28,091)	(219,125)	(11,894)
Transmission	108.4	-73,404,321	None	0	-73,404,321	12CP-Trans	(35,993,450)	(5,799,535)	(1,594,701)	(12,439,315)	(675,198)
Procurement Supply	108	0	None	0	0	230KVPT-D	0	0	0	0	0
StreetLighting	108	0	None	0	0	230KVPT-D	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	230KVPT-D	0	0	0	0	0
Overhead Lines	108	0	None	0	0	230KVPT-D	0	0	0	0	0
Underground Lines	108	0	None	0	0	230KVPT-D	0	0	0	0	0
Transformers	108	0	None	0	0	230KVPT-D	0	0	0	0	0
Services	108	0	None	0	0	230KVPT-D	0	0	0	0	0
Metering	108.5	0	None	0	0	230KVPT-D	0	0	0	0	0

**Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6 108.7	0 <u>-2,596,485</u>	None None	0 0	0 <u>-2,596,485</u>	230KVPT-D 30KVLABOR-I	0 <u>(1,273,174)</u>	0 <u>(205,143)</u>	0 <u>(56,408)</u>	0 <u>(440,008)</u>	0 <u>(23,883)</u>
Subtotal-DEPRECIATION RESERVE		-77,293,860		0	-77,293,860		-37,900,667	-6,106,840	-1,679,201	-13,098,448	-710,976
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	230KVPT-D	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-77,293,860		0	-77,293,860		-37,900,667	-6,106,840	-1,679,201	-13,098,448	-710,976
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	230KVPT-D	0	0	0	0	0
Prepayments	165	781,837	None	0	781,837	230KVPT-D	383,370	61,771	16,985	132,492	7,192
Cash Working Capital-Fuel	131	0	None	0	0	230KVPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	445,705	None	0	445,705	230KVPT-D	218,549	35,214	9,683	75,530	4,100
Cash Working Capital-Labor	131	188,750	None	0	188,750	30KVLABOR-I	92,553	14,913	4,101	31,986	1,736
Cash Working Capital-Plant	131	-772,448	None	0	-772,448	230KVPT-D	(378,766)	(61,030)	(16,781)	(130,901)	(7,105)
Deferred ITC	255	-436,282	None	0	-436,282	230KVPT-D	(213,929)	(34,470)	(9,478)	(73,934)	(4,013)
Customer Advances for Construction	281	0	None	0	0	230KVPT-D	0	0	0	0	0
Materials and Supplies	154	2,723,274	None	0	2,723,274	230KVPT-D	1,335,344	215,161	59,163	461,494	25,050
Regulatory Assets - Generation	182, 254	0	None	0	0	230KVPT-D	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	None	0	0	230KVPT-D	0	0	0	0	0
Regulatory Assets - Pension and Labo	182, 254	218,157	None	0	218,157	30KVLABOR-I	106,972	17,236	4,739	36,970	2,007
Customer Deposits	235	0	None	0	0	230KVPT-D	0	0	0	0	0
Deferred Pension Asset	252	1,094,258	None	0	1,094,258	30KVLABOR-I	536,564	86,455	23,773	185,436	10,065
Deferred Income Tax	190	-26,559,945	None	0	-26,559,945	230KVPT-D	(13,023,539)	(2,098,450)	(577,012)	(4,500,927)	(244,308)
Differed State Tax		34,958	None	0	34,958	230KVPT-D	17,142	2,762	759	5,924	322
A/P Financing of Capitalized M&S	283	0	None	0	0	230KVPT-D	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-22,281,736		0	-22,281,736		-10,925,740	-1,760,437	-484,068	-3,775,929	-204,955
TOTAL RATE BASE		<u>128,293,969</u>		0	<u>128,293,969</u>		<u>62,908,321</u>	<u>10,136,261</u>	<u>2,787,173</u>	<u>21,741,078</u>	<u>1,180,092</u>

I. OPERATING AND MAINTENANCE

A. PRODUCTION EXPENSES

Supervision and Engineering	(500, 535, 546)	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	230KVPT-D	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	230KVPT-D	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	230KVPT-D	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	230KVPT-D	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	0	None	0	0	230KVPT-D	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	230KVPT-D	0	0	0	0	0
Load Dispatch	556	0	None	0	0	230KVPT-D	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	310,950	None	0	310,950	30KVLABOR-I	152,473	24,568	6,755	52,695	2,860
Load Dispatching	561	815,603	None	0	815,603	12CP-Trans	399,927	64,439	17,719	138,214	7,502
Station Expenses	562	86,350	None	0	86,350	12CP-Trans	42,341	6,822	1,876	14,633	794
Overhead Line Expenses	563	56,285	DIR-563	0	56,285	12CP-Trans	27,599	4,447	1,223	9,538	518
Underground Lines Expenses	564	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Demand	565	6,394,996	None	0	6,394,996	12CP-Trans	3,135,755	505,256	138,931	1,083,715	58,823
Transmission by Others-Energy	565	3,007,169	None	0	3,007,169	12CP-Trans	1,474,551	237,591	65,330	509,604	27,661
Miscellaneous Expenses	566	626,326	None	0	626,326	12CP-Trans	307,116	49,485	13,607	106,139	5,761
Rents	567	146	None	0	146	12CP-Trans	72	12	3	25	1
Supervision and Engineering	568	89,038	None	0	89,038	30KVLABOR-I	43,659	7,035	1,934	15,089	819
Maintenance of Structures	569	8,350	None	0	8,350	12CP-Trans	4,094	660	181	1,415	77
Maintenance of Station Equipment	570	889,501	None	0	889,501	12CP-Trans	436,162	70,278	19,324	150,737	8,182
Maintenance of Overhead Lines	571	2,210,069	None	0	2,210,069	12CP-Trans	1,083,697	174,613	48,014	374,525	20,329
Maintenance of Underground Lines	572	0	None	0	0	12CP-Trans	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	12CP-Trans	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784		0	14,494,784		7,107,447	1,145,205	314,898	2,456,329	133,328
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Load Dispatching	581	0	None	0	0	230KVPT-D	0	0	0	0	0
Station Expenses	582	0	None	0	0	230KVPT-D	0	0	0	0	0
Overhead Line Expenses	583	0	None	0	0	230KVPT-D	0	0	0	0	0
Underground Line Expenses	584	0	None	0	0	230KVPT-D	0	0	0	0	0
Street Light and Signal Systems	585	0	None	0	0	230KVPT-D	0	0	0	0	0
Meter Expenses	586	0	None	0	0	230KVPT-D	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	230KVPT-D	0	0	0	0	0
Misc. Distribution Expenses	588	0	None	0	0	230KVPT-D	0	0	0	0	0
Rents	589	0	None	0	0	230KVPT-D	0	0	0	0	0
Maint Supervision & Engineering	590	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Maint of Structures	591	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Overhead Lines	593	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Line Transformers	595	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	230KVPT-D	0	0	0	0	0

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Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Misc. Plant	598	0	None	0	0	230KVPT-D	0	0	0	0	0
Misc. Distribution - Credits	599	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	14,494,784		0	14,494,784		7,107,447	1,145,205	314,898	2,456,329	133,328
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0	0	30KVLABOR-I	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	230KVPT-D	0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0	230KVPT-D	0	0	0	0	0
Uncollectible Accounts	904	213,141	None	0	213,141	UNCOLLECT	171,470	18,139	2,643	12,409	0
Misc Customer Accounts Expenses	905	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - Customer Accounts Expenses	901-905	213,141		0	213,141		171,470	18,139	2,643	12,409	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	230KVPT-D	0	0	0	0	0
Supervision	909	0	None	0	0	230KVPT-D	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	230KVPT-D	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	230KVPT-D	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	230KVPT-D	0	0	0	0	0
Rents	913	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	230KVPT-D	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	230KVPT-D	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	230KVPT-D	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	213,141		0	213,141		171,470	18,139	2,643	12,409	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	563,940	None	0	563,940	30KVLABOR-I	276,525	44,556	12,252	95,567	5,187
Office Supplies & Expenses	921	190,254	None	0	190,254	30KVLABOR-I	93,290	15,032	4,133	32,241	1,750
Admin Expenses Transferred-Credit	922	-153,993	None	0	-153,993	30KVLABOR-I	(75,510)	(12,167)	(3,345)	(26,096)	(1,416)
Outside Services Employed	923	197,296	None	0	197,296	30KVLABOR-I	96,743	15,588	4,286	33,434	1,815
Employee Pensions and Benefits	926	1,256,238	None	0	1,256,238	30KVLABOR-I	615,990	99,253	27,292	212,886	11,555
Subtotal - O & M Accounts 920-923,92	920-926	2,053,735		0	2,053,735		1,007,039	162,262	44,617	348,032	18,891
PLANT RELATED EXPENSES											
Property Insurance	924	345,261	None	0	345,261	230KVPT-D	169,297	27,278	7,501	58,509	3,176

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Transmission 230kv

230KV TRANSMISSION DEMAND

Account Description	Account Code	Transmission Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Maintenance of Meters	597	0	0	0	0	0	0	0	0	
Maintenance of Misc. Plant	598	0	0	0	0	0	0	0	0	
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0	
Subtotal - DISTRIBUTION EXPENSES	580-599	0	0	0	0	0	0	0	0	
Total - OPER. AND MAINT. EXPENSE	500-599	14,494,784	1,314,119	1,728	2,021,419	311	0	0	0	
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	0	0	0	0	0	0	0	0	
Meter Reading Expenses	902	0	0	0	0	0	0	0	0	
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0	
Uncollectible Accounts	904	213,141	4,975	0	0	1	0	3,422	82	
Misc Customer Accounts Expenses	905	0	0	0	0	0	0	0	0	
Subtotal - Customer Accounts Expens	901-905	213,141	4,975	0	0	1	0	3,422	82	
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0	
Supervision	909	0	0	0	0	0	0	0	0	
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0	
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0	
Rents	913	0	0	0	0	0	0	0	0	
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0	
Supervision	915	0	0	0	0	0	0	0	0	
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	
Advertising Expenses	917	0	0	0	0	0	0	0	0	
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	
Total - CUST ACCTS, SERVS, & SALI	901-919	213,141	4,975	0	0	1	0	3,422	82	
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	563,940	51,128	67	78,646	12	0	0	0	
Office Supplies & Expenses	921	190,254	17,249	23	26,533	4	0	0	0	
Admin Expenses Transferred-Credit	922	-153,993	(13,961)	(18)	(21,476)	(3)	0	0	0	
Outside Services Employed	923	197,296	17,887	24	27,515	4	0	0	0	
Employee Pensions and Benefits	926	<u>1,256,238</u>	<u>113,892</u>	<u>150</u>	<u>175,193</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Subtotal - O & M Accounts 920-923,92	920-926	2,053,735	186,195	245	286,411	44	0	0	0	
PLANT RELATED EXPENSES										
Property Insurance	924	345,261	31,302	41	48,150	7	0	0	0	

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Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	89,944	None	0	89,944	230KVPT-D	44,103	7,106	1,954	15,242	827
Maintenance of General Plant (also at	935	<u>35,725</u>	None	<u>0</u>	<u>35,725</u>	230KVPT-D	<u>17,518</u>	<u>2,823</u>	<u>776</u>	<u>6,054</u>	<u>329</u>
Subtotal - O & M Accounts 924-925	924,925,935	470,930		0	470,930		230,918	37,207	10,231	79,805	4,332
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	230KVLP-D	0	0	0	0	0
Regulatory Commission Expenses	928	110,308	None	0	110,308	230KVLP-D	54,089	8,715	2,396	18,693	1,015
Duplicate Charges-Credit	929	-13,919	None	0	-13,919	230KVLP-D	(6,825)	(1,100)	(302)	(2,359)	(128)
General Advertising Expenses	930.1	164,918	None	0	164,918	230KVLP-D	80,867	13,030	3,583	27,947	1,517
Miscellaneous General Expenses	930.2	0	None	0	0	230KVLP-D	0	0	0	0	0
Rents	931	8,400	None	0	8,400	230KVLP-D	4,119	664	182	1,423	77
Misc Expenses - Credit	932	0	None	<u>0</u>	<u>0</u>	230KVLP-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	269,707		0	269,707		132,249	21,309	5,859	45,705	2,481
TOTAL A&G EXPENSES	920-932	2,794,372		0	2,794,372		1,370,207	220,778	60,707	473,543	25,704
TOTAL OPERATING EXPENSES		17,502,296		0	17,502,296		8,649,123	1,384,123	378,248	2,942,281	159,032
II. DEPRECIATION EXPENSE											
Intangible	403.1	238,702	None	0	238,702	230KVPT-D	117,047	18,859	5,186	40,451	2,196
Transmission	403	5,129,199	None	0	5,129,199	12CP-Trans	2,515,078	405,248	111,431	869,209	47,180
Procurement Supply	403	0	None	0	0	230KVPT-D	0	0	0	0	0
StreetLighting	403	0	None	0	0	230KVPT-D	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	230KVPT-D	0	0	0	0	0
Overhead Lines	403	0	None	0	0	230KVPT-D	0	0	0	0	0
Underground Lines	403	0	None	0	0	230KVPT-D	0	0	0	0	0
Transformers	403	0	None	0	0	230KVPT-D	0	0	0	0	0
Services	403.5	0	None	0	0	230KVPT-D	0	0	0	0	0
Metering	403.6	0	None	0	0	230KVPT-D	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	230KVPT-D	0	0	0	0	0
General	403.7	146,496	None	0	146,496	30KVLABOR-I	71,834	11,574	3,183	24,826	1,348
Amortization	404	0	None	0	0	230KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	5,514,397		0	5,514,397		2,703,958	435,682	119,800	934,486	50,723
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	191,405	None	0	191,405	30KVLABOR-I	93,854	15,123	4,158	32,436	1,761
Payroll Taxes - Generation		11,106	None	0	11,106	30KVLABOR-I	5,446	877	241	1,882	102
Unemployment Tax	408.16	5,609	None	0	5,609	30KVLABOR-I	2,750	443	122	951	52
Real Estate Taxes	408.17	<u>2,122,103</u>	None	<u>0</u>	<u>2,122,103</u>	230KVPT-D	<u>1,040,563</u>	<u>167,663</u>	<u>46,102</u>	<u>359,618</u>	<u>19,520</u>
Subtotal - General Taxes		2,330,223		0	2,330,223		1,142,614	184,106	50,624	394,887	21,434

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Transmission 230kv

230KV TRANSMISSION DEMAND

Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Injuries and Damages	925	89,944	8,154	11	12,543	2	0	0	0
Maintenance of General Plant (also at	935	<u>35,725</u>	<u>3,239</u>	<u>4</u>	<u>4,982</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O & M Accounts 924-925	924,925,935	470,930	42,695	56	65,675	10	0	0	0
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	110,308	10,001	13	15,383	2	0	0	0
Duplicate Charges-Credit	929	-13,919	(1,262)	(2)	(1,941)	(0)	0	0	0
General Advertising Expenses	930.1	164,918	14,952	20	22,999	4	0	0	0
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	8,400	762	1	1,171	0	0	0	0
Misc Expenses - Credit	932	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	269,707	24,452	32	37,613	6	0	0	0
TOTAL A&G EXPENSES	920-932	2,794,372	253,342	333	389,699	60	0	0	0
TOTAL OPERATING EXPENSES		17,502,296	1,572,436	2,061	2,411,118	372	0	3,422	82
II. DEPRECIATION EXPENSE									
Intangible	403.1	238,702	21,641	28	33,289	5	0	0	0
Transmission	403	5,129,199	465,021	612	715,310	110	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	0	0	0	0	0	0	0
Overhead Lines	403	0	0	0	0	0	0	0	0
Underground Lines	403	0	0	0	0	0	0	0	0
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	146,496	13,282	17	20,430	3	0	0	0
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	5,514,397	499,944	658	769,029	118	0	0	0
III. TAXES									
A. GENERAL TAXES									
Payroll Taxes	408.15	191,405	17,353	23	26,693	4	0	0	0
Payroll Taxes - Generation		11,106	1,007	1	1,549	0	0	0	0
Unemployment Tax	408.16	5,609	509	1	782	0	0	0	0
Real Estate Taxes	408.17	<u>2,122,103</u>	<u>192,393</u>	<u>253</u>	<u>295,945</u>	<u>46</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - General Taxes		2,330,223	211,262	278	324,969	50	0	0	0

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	FRANCHISE	0	0	0	0	0
Franchise	408.13	28,317	None	0	28,317	FRANCHISE	13,112	2,689	652	5,410	219
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		28,317		0	28,317		13,112	2,689	652	5,410	219
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		2,090,417	None	0	2,090,417	230KVPT-D	1,025,026	165,160	45,414	354,248	19,228
State Income Taxes - Current		328,494	None	0	328,494	230KVPT-D	161,075	25,954	7,136	55,668	3,022
Provision for Deferred FIT		1,203,060	None	0	1,203,060	230KVPT-D	589,914	95,051	26,136	203,874	11,066
ITC Adjustment - Net		0	None	0	0	230KVPT-D	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	2,358,540		0	2,358,540		1,155,725	186,796	51,276	400,296	21,653
TOTAL EXPENSES		<u>25,375,234</u>		0	<u>25,375,234</u>		<u>12,508,806</u>	<u>2,006,600</u>	<u>549,324</u>	<u>4,277,063</u>	<u>231,408</u>
IV. OPERATING REVENUES											
Revenues	440-446	35,037,684	None	0	35,037,684	REVENUE	16,223,943	3,327,834	806,738	6,693,772	270,985
Production Other Rev	440-446	0	None	0	0	230KVPT-D	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	230KVPT-D	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	230KVPT-D	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	230KVPT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	None	0	0	230KVPT-D	0	0	0	0	0
Universal Services	440-446	0	None	0	0	230KVPT-D	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	230KVPT-D	0	0	0	0	0
Other Electric Revenues		479,277	None	0	479,277	12CP-Trans	235,011	37,867	10,412	81,220	4,409
Other Electric Revenues - Direct Assig		0	None	0	0	230KVPT-D	0	0	0	0	0
Other Electric - Transmission		5,625,036	None	0	5,625,036	12CP-Trans	2,758,209	444,423	122,203	953,235	51,741
Excess Fac Revenues	450-456	0	None	0	0	230KVPT-D	0	0	0	0	0
Total Operating Revenues		41,141,997		0	41,141,997		19,217,163	3,810,124	939,354	7,728,227	327,135
Gains/Losses from Disp. of Utility Plan		-294,902	None	0	-294,902	230KVPT-D	(144,604)	(23,300)	(6,407)	(49,975)	(2,713)
Gains/Losses from Energy Purchases		0	None	0	0	REVENUE	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	REVENUE	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	230KVPT-D	0	0	0	0	0
V. NET INCOME		15,471,861		0	15,471,861		6,563,753	1,780,224	383,624	3,401,189	93,014
Rate of Return		12.06%		#N/A	12.06%		10.43%	17.56%	13.76%	15.64%	7.88%

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Transmission 230kv

230KV TRANSMISSION DEMAND

Account Description	Account Code	Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	28,317	2,375	5	3,411	1	148	287	8
Retail Sales & Other	408.14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		28,317	2,375	5	3,411	1	148	287	8
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		2,090,417	189,520	249	291,526	45	0	0	0
State Income Taxes - Current		328,494	29,782	39	45,811	7	0	0	0
Provision for Deferred FIT		1,203,060	109,071	143	167,777	26	0	0	0
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	2,358,540	213,637	283	328,381	51	148	287	8
TOTAL EXPENSES		<u>25,375,234</u>	<u>2,286,017</u>	<u>3,002</u>	<u>3,508,527</u>	<u>541</u>	<u>148</u>	<u>3,709</u>	<u>89</u>
IV. OPERATING REVENUES									
Revenues	440-446	35,037,684	2,938,645	6,225	4,221,038	1,113	182,640	355,404	9,347
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		479,277	43,452	57	66,839	10	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		5,625,036	509,974	671	784,458	121	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		41,141,997	3,492,071	6,953	5,072,335	1,244	182,640	355,404	9,347
Gains/Losses from Disp. of Utility Plan		-294,902	(26,736)	(35)	(41,127)	(6)	0	0	0
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Construct		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		15,471,861	1,179,319	3,916	1,522,682	697	182,493	351,695	9,258
Rate of Return		12.06%	10.14%	25.60%	8.51%	25.31%	#N/A	#N/A	#N/A

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Transmission 230kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	230KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
SUMMARY REPORT											
OPERATING REVENUES											
Utility Sales Revenues	440-446	35,037,684			35,037,684	16,223,943	3,327,834	806,738	6,693,772	270,985	
Interdepartmental Revenues	448	0			0	0	0	0	0	0	
Other Operating Revenues	450-456	0			0	0	0	0	0	0	
Total Operating Revenues		41,141,997			41,141,997	19,217,163	3,810,124	939,354	7,728,227	327,135	
OPERATING EXPENSES											
Production	500-555	0			0	0	0	0	0	0	
Transmission	560-573	14,494,784			14,494,784	7,107,447	1,145,205	314,898	2,456,329	133,328	
Distribution	580-599	0			0	0	0	0	0	0	
Customer Acctg & Service	901-919	213,141			213,141	171,470	18,139	2,643	12,409	0	
Admin & General	920-932	<u>2,794,372</u>			<u>2,794,372</u>	<u>1,370,207</u>	<u>220,778</u>	<u>60,707</u>	<u>473,543</u>	<u>25,704</u>	
Total Operating Expenses		17,502,296			17,502,296	8,649,123	1,384,123	378,248	2,942,281	159,032	
DEPRECIATION EXPENSES	403	5,514,397			5,514,397	2,703,958	435,682	119,800	934,486	50,723	
TAXES OTHER THAN INCOME TAX	408	2,358,540			2,358,540	1,155,725	186,796	51,276	400,296	21,653	
INCOME BEFORE INCOME TAXES		15,766,763			15,766,763	6,708,356	1,803,523	390,030	3,451,164	95,727	
INCOME TAXES											
Income Taxes - Current		2,418,911			2,418,911	1,186,101	191,114	52,551	409,916	22,250	
Provision for Deferred FIT		1,203,060			1,203,060	589,914	95,051	26,136	203,874	11,066	
ITC Adjustment - Net		0			0	0	0	0	0	0	
Subtotal - Federal Income Taxes	409-411	3,621,970			3,621,970	1,776,016	286,165	78,687	613,790	33,316	
OPERATING INCOME		12,144,792			12,144,792	4,932,341	1,517,358	311,343	2,837,374	62,411	

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Transmission 230kv

230KV TRANSMISSION DEMAND

<u>Account Description</u>	<u>Account Code</u>	<u>Transmission Demand Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	<u>Misc Lts</u> MS	<u>Street Lts</u> SPL	<u>Private Lts</u> PL	<u>Spec Lts</u> LS
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	35,037,684	2,938,645	6,225	4,221,038	1,113	182,640	355,404	9,347
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Operating Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		41,141,997	3,492,071	6,953	5,072,335	1,244	182,640	355,404	9,347
OPERATING EXPENSES									
Production	500-555	0	0	0	0	0	0	0	0
Transmission	560-573	14,494,784	1,314,119	1,728	2,021,419	311	0	0	0
Distribution	580-599	0	0	0	0	0	0	0	0
Customer Acctg & Service	901-919	213,141	4,975	0	0	1	0	3,422	82
Admin & General	920-932	<u>2,794,372</u>	<u>253,342</u>	<u>333</u>	<u>389,699</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses		17,502,296	1,572,436	2,061	2,411,118	372	0	3,422	82
DEPRECIATION EXPENSES	403	5,514,397	499,944	658	769,029	118	0	0	0
TAXES OTHER THAN INCOME TAX	408	2,358,540	213,637	283	328,381	51	148	287	8
INCOME BEFORE INCOME TAXES		15,766,763	1,206,055	3,951	1,563,808	703	182,493	351,695	9,258
INCOME TAXES									
Income Taxes - Current		2,418,911	219,302	288	337,337	52	0	0	0
Provision for Deferred FIT		1,203,060	109,071	143	167,777	26	0	0	0
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	3,621,970	328,373	432	505,114	78	0	0	0
OPERATING INCOME		12,144,792	877,681	3,519	1,058,694	625	182,493	351,695	9,258

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

<u>Account Description</u>	<u>Account Code</u>	<u>Transmission 230kv Demand Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Allocation Factor</u>	230KV TRANSMISSION DEMAND				
							<u>Res Gen RG</u>	<u>Comm CB</u>	<u>Comm SH SH</u>	<u>Gen Pow GP</u>	<u>Prax SC-P</u>
Gains/Losses		-294,902			-294,902		-144,604	-23,300	-6,407	-49,975	-2,713
Allowance for Funds During Constructi		0			0		0	0	0	0	0
Interest on Customer Deposits		0			0		0	0	0	0	0
NET INCOME		11,849,890			11,849,890		4,787,737	1,494,059	304,937	2,787,399	59,698
RATE BASE		128,293,969			128,293,969		62,908,321	10,136,261	2,787,173	21,741,078	1,180,092
RETURN ON RATE BASE		9.24%			9.24%		7.61%	14.74%	10.94%	12.82%	5.06%
Unitized Rate of Return		1.38			1.38		1.14	2.20	1.63	1.91	0.75

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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
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Transmission 230kv

230KV TRANSMISSION DEMAND

<u>Account Description</u>	<u>Account Code</u>	<u>Transmission Demand Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	<u>Misc Lts</u> MS	<u>Street Lts</u> SPL	<u>Private Lts</u> PL	<u>Spec Lts</u> LS
Gains/Losses		-294,902	-26,736	-35	-41,127	-6	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
NET INCOME		11,849,890	850,945	3,484	1,017,567	619	182,493	351,695	9,258
RATE BASE		128,293,969	11,631,325	15,297	17,891,669	2,753	0	0	0
RETURN ON RATE BASE		9.24%	7.32%	22.78%	5.69%	22.49%	#N/A	#N/A	#N/A
Unitized Rate of Return		1.38	1.09	3.40	0.85	3.36	#N/A	#N/A	#N/A

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	4,941,386	None	0	4,941,386	13KVPT-D	2,433,042	460,102	121,843	823,384	0
Franchises and Consents	302	0	None	0	0	13KVPT-D	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	4,941,386		0	4,941,386		2,433,042	460,102	121,843	823,384	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	AED12CP	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	AED12CP	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	AED12CP	0	0	0	0	0
Engines and Generators	343	0	None	0	0	AED12CP	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	AED12CP	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	AED12CP	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	AED12CP	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	12CP-Trans	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Equipment	353	0	None	0	0	12CP-Trans	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	12CP-Trans	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conduit	357	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	12CP-Trans	0	0	0	0	0
Roads and Trails	359	0	None	0	0	12CP-Trans	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	3,255,804	None	0	3,255,804	NCP-Primary	1,603,095	303,154	80,280	542,515	0
Structures and Improvements	361	9,692,401	None	0	9,692,401	NCP-Primary	4,772,349	902,479	238,991	1,615,046	0
Station Equipment	362	83,068,538	None	0	83,068,538	NCP-Primary	40,901,327	7,734,675	2,048,270	13,841,723	0
Compressor Station Equipment	363	0	None	0	0	NCP-Primary	0	0	0	0	0
Poles, Towers and Fixtures	364	60,675,530	None	0	60,675,530	NCP-Primary	29,875,447	5,649,618	1,496,112	10,110,373	0
Overhead Conductors and Devices	365	94,481,667	None	0	94,481,667	NCP-Primary	46,520,929	8,797,374	2,329,690	15,743,495	0
Underground Conduit	366	0	None	0	0	NCP-Primary	0	0	0	0	0
Underground Conductors and Devices	367	35,185,267	None	0	35,185,267	NCP-Primary	17,324,539	3,276,169	867,584	5,862,926	0
Line Transformers	368	0	None	0	0	NCP-Primary	0	0	0	0	0

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Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

13KV TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	NCP-Primary	0	0	0	0	0
Meters	370	0	None	0	0	NCP-Primary	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	NCP-Primary	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	NCP-Primary	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	NCP-Primary	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	286,359,207		0	286,359,207		140,997,687	26,663,468	7,060,929	47,716,079	0
E. GENERAL PLANT											
Land and Land Rights	389	69,478	None	0	69,478	13KVLABOR-D	34,210	6,469	1,713	11,577	0
Structures and Improvements	390	1,057,424	None	0	1,057,424	13KVLABOR-D	520,655	98,459	26,074	176,199	0
Office Furniture and Equipment	391	1,839,610	None	0	1,839,610	13KVLABOR-D	905,788	171,290	45,360	306,535	0
Transportation Equipment	392	1,304,458	None	0	1,304,458	13KVLABOR-D	642,290	121,461	32,165	217,362	0
Stores Equipment	393	48,838	None	0	48,838	13KVLABOR-D	24,047	4,547	1,204	8,138	0
Tools, Shop and Garage Equipment	394	622,468	None	0	622,468	13KVLABOR-D	306,491	57,959	15,349	103,722	0
Laboratory Equipment	395	129,220	None	0	129,220	13KVLABOR-D	63,625	12,032	3,186	21,532	0
Power Operated Equipment	396	1,839,625	None	0	1,839,625	13KVLABOR-D	905,796	171,291	45,361	306,537	0
Communication Equipment	397	1,228,898	None	0	1,228,898	13KVLABOR-D	605,085	114,425	30,302	204,771	0
Miscellaneous Equipment	398	23,146	None	0	23,146	13KVLABOR-D	11,397	2,155	571	3,857	0
Miscellaneous Equipment-RegA	398	0	None	0	0	13KVLABOR-D	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	13KVLABOR-D	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	8,163,165		0	8,163,165		4,019,383	760,088	201,284	1,360,229	0
TOTAL PLANT IN SERVICE	101	299,463,758		0	299,463,758		147,450,112	27,883,659	7,384,055	49,899,692	0
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	13KVPT-D	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	13KVPT-D	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	13KVPT-D	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	13KVPT-D	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		299,463,758		0	299,463,758		147,450,112	27,883,659	7,384,055	49,899,692	0
II. DEPRECIATION RESERVE											
Intangible	108.3	-1,699,318	None	0	-1,699,318	13KVPT-D	(836,711)	(158,227)	(41,901)	(283,158)	0
Transmission	108.4	0	None	0	0	13KVPT-D	0	0	0	0	0
Procurement Supply	108	0	None	0	0	13KVPT-D	0	0	0	0	0
StreetLighting	108	0	None	0	0	13KVPT-D	0	0	0	0	0
Primary-Distribution	108	-31,357,904	None	0	-31,357,904	13KVPT-D	(15,440,020)	(2,919,796)	(773,210)	(5,225,172)	0
Overhead Lines	108	-82,959,982	None	0	-82,959,982	13KVPT-D	(40,847,876)	(7,724,567)	(2,045,593)	(13,823,635)	0
Underground Lines	108	-25,107,763	None	0	-25,107,763	13KVPT-D	(12,362,573)	(2,337,833)	(619,097)	(4,183,710)	0
Transformers	108	0	None	0	0	13KVPT-D	0	0	0	0	0
Services	108	0	None	0	0	13KVPT-D	0	0	0	0	0
Metering	108.5	0	None	0	0	13KVPT-D	0	0	0	0	0

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Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6	0	None	0	0	13KVPT-D	0	0	0	0	0
	108.7	<u>-4,831,088</u>	None	0	<u>-4,831,088</u>	13KVLABOR-D	<u>(2,378,733)</u>	<u>(449,832)</u>	<u>(119,123)</u>	<u>(805,005)</u>	0
Subtotal-DEPRECIATION RESERVE		-145,956,055		0	-145,956,055		-71,865,914	-13,590,255	-3,598,925	-24,320,680	0
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	13KVPT-D	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-145,956,055		0	-145,956,055		-71,865,914	-13,590,255	-3,598,925	-24,320,680	0
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	13KVPT-D	0	0	0	0	0
Prepayments	165	1,027,482	None	0	1,027,482	13KVPT-D	505,912	95,671	25,335	171,210	0
Cash Working Capital-Fuel	131	0	None	0	0	13KVPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	532,579	None	0	532,579	13KVPT-D	262,232	49,590	13,132	88,744	0
Cash Working Capital-Labor	131	351,193	None	0	351,193	13KVLABOR-D	172,921	32,700	8,660	58,519	0
Cash Working Capital-Plant	131	-1,015,143	None	0	-1,015,143	13KVPT-D	(499,837)	(94,522)	(25,031)	(169,154)	0
Deferred ITC	255	-573,358	None	0	-573,358	13KVPT-D	(282,310)	(53,386)	(14,138)	(95,539)	0
Customer Advances for Construction	281	0	None	0	0	13KVPT-D	0	0	0	0	0
Materials and Supplies	154	3,578,897	None	0	3,578,897	13KVPT-D	1,762,179	333,238	88,247	596,352	0
Regulatory Assets - Generation	182, 254	0	None	0	0	13KVPT-D	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	6,557,764	None	0	6,557,764	13KVPT-D	3,228,915	610,606	161,699	1,092,721	0
Regulatory Assets - Pension and Labo	182, 254	405,909	None	0	405,909	13KVLABOR-D	199,862	37,795	10,009	67,637	0
Customer Deposits	235	0	None	0	0	13KVPT-D	0	0	0	0	0
Deferred Pension Asset	252	2,036,005	None	0	2,036,005	13KVLABOR-D	1,002,489	189,576	50,203	339,260	0
Deferred Income Tax	190	-34,904,797	None	0	-34,904,797	13KVPT-D	(17,186,441)	(3,250,054)	(860,668)	(5,816,192)	0
Differed State Tax		45,942	None	0	45,942	13KVPT-D	22,621	4,278	1,133	7,655	0
A/P Financing of Capitalized M&S	283	0	None	0	0	13KVPT-D	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-21,957,526		0	-21,957,526		-10,811,457	-2,044,508	-541,420	-3,658,786	0
TOTAL RATE BASE		<u>131,550,177</u>		0	<u>131,550,177</u>		<u>64,772,741</u>	<u>12,248,895</u>	<u>3,243,711</u>	<u>21,920,226</u>	0
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0	0	13KVLABOR-D	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	13KVPT-D	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	13KVPT-D	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	13KVPT-D	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	13KVPT-D	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	13KVLABOR-D	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	13KVPT-D	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	13KVPT-D	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	0	None	0	0	13KVPT-D	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	13KVPT-D	0	0	0	0	0
Load Dispatch	556	0	None	0	0	13KVPT-D	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	12CP-Trans	0	0	0	0	0
Load Dispatching	561	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Expenses	562	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	12CP-Trans	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	12CP-Trans	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	12CP-Trans	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	12CP-Trans	0	0	0	0	0
Rents	567	0	None	0	0	12CP-Trans	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	12CP-Trans	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	12CP-Trans	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	12CP-Trans	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	383,477	None	0	383,477	13KVLABOR-D	188,816	35,706	9,456	63,899	0
Load Dispatching	581	0	None	0	0	NCP-Primary	0	0	0	0	0
Station Expenses	582	400,110	None	0	400,110	NCP-Primary	197,006	37,255	9,866	66,670	0
Overhead Line Expenses	583	1,001,281	None	0	1,001,281	NCP-Primary	493,011	93,231	24,689	166,844	0
Underground Line Expenses	584	424,363	None	0	424,363	NCP-Primary	208,948	39,513	10,464	70,712	0
Street Light and Signal Systems	585	0	None	0	0	NCP-Primary	0	0	0	0	0
Meter Expenses	586	0	None	0	0	NCP-Primary	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	NCP-Primary	0	0	0	0	0
Misc. Distribution Expenses	588	456,216	None	0	456,216	NCP-Primary	224,632	42,479	11,249	76,019	0
Rents	589	814	None	0	814	NCP-Primary	401	76	20	136	0
Maint Supervision & Engineering	590	105,481	None	0	105,481	13KVLABOR-C	51,937	9,822	2,601	17,576	0
Maint of Structures	591	33,392	None	0	33,392	NCP-Primary	16,442	3,109	823	5,564	0
Maintenance of Station Equipment	592	1,699,062	None	0	1,699,062	NCP-Primary	836,585	158,203	41,895	283,115	0
Maintenance of Overhead Lines	593	7,750,088	None	0	7,750,088	NCP-Primary	3,815,992	721,626	191,099	1,291,398	0
Maintenance of Underground Lines	594	543,202	None	0	543,202	NCP-Primary	267,462	50,579	13,394	90,514	0
Maintenance of Line Transformers	595	0	None	0	0	NCP-Primary	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	NCP-Primary	0	0	0	0	0

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Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	NCP-Primary	0	0	0	0	0
Maintenance of Misc. Plant	598	41,464	None	0	41,464	NCP-Primary	20,416	3,861	1,022	6,909	0
Misc. Distribution - Credits	599	0	None	0	0	NCP-Primary	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	12,838,951		0	12,838,951		6,321,649	1,195,460	316,578	2,139,356	0
Total - OPER. AND MAINT. EXPENSE	500-599	12,838,951		0	12,838,951		6,321,649	1,195,460	316,578	2,139,356	0
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0	0	13KVLABOR-D	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	13KVPT-D	0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0	13KVPT-D	0	0	0	0	0
Uncollectible Accounts	904	265,766	None	0	265,766	UNCOLLECT	213,807	22,618	3,296	15,473	0
Misc Customer Accounts Expenses	905	0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal - Customer Accounts Expens	901-905	265,766		0	265,766		213,807	22,618	3,296	15,473	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT-D	0	0	0	0	0
Supervision	909	0	None	0	0	13KVPT-D	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	13KVPT-D	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	13KVPT-D	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT-D	0	0	0	0	0
Rents	913	0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	13KVPT-D	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT-D	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	13KVPT-D	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	265,766		0	265,766		213,807	22,618	3,296	15,473	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	1,049,282	None	0	1,049,282	13KVLABOR-D	516,646	97,701	25,873	174,842	0
Office Supplies & Expenses	921	353,991	None	0	353,991	13KVLABOR-D	174,299	32,961	8,729	58,986	0
Admin Expenses Transferred-Credit	922	-286,523	None	0	-286,523	13KVLABOR-D	(141,078)	(26,679)	(7,065)	(47,743)	0
Outside Services Employed	923	367,094	None	0	367,094	13KVLABOR-D	180,750	34,181	9,052	61,169	0
Employee Pensions and Benefits	926	2,337,389	None	0	2,337,389	13KVLABOR-D	1,150,885	217,639	57,634	389,480	0
Subtotal - O & M Accounts 920-923,92	920-926	3,821,234		0	3,821,234		1,881,501	355,803	94,222	636,733	0
PLANT RELATED EXPENSES											
Property Insurance	924	453,739	None	0	453,739	13KVPT-D	223,412	42,249	11,188	75,607	0

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Transmission 13kv

13KV TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Maintenance of Meters	597	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	41,464	3,482	12	5,241	1	223	208	89
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	12,838,951	1,078,064	3,774	1,622,805	231	68,986	64,529	27,519
Total - OPER. AND MAINT. EXPENSE	500-599	12,838,951	1,078,064	3,774	1,622,805	231	68,986	64,529	27,519
D. CUSTOMER ACCOUNTS AND SEI									
Supervision	901	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	265,766	6,204	0	0	1	0	4,266	102
Misc Customer Accounts Expenses	905	0	0	0	0	0	0	0	0
Subtotal - Customer Accounts Expens	901-905	265,766	6,204	0	0	1	0	4,266	102
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0
Supervision	909	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0
Rents	913	0	0	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0
Supervision	915	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	265,766	6,204	0	0	1	0	4,266	102
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	1,049,282	88,106	308	132,626	19	5,638	5,274	2,249
Office Supplies & Expenses	921	353,991	29,724	104	44,743	6	1,902	1,779	759
Admin Expenses Transferred-Credit	922	-286,523	(24,059)	(84)	(36,216)	(5)	(1,540)	(1,440)	(614)
Outside Services Employed	923	367,094	30,824	108	46,400	7	1,972	1,845	787
Employee Pensions and Benefits	926	<u>2,337,389</u>	<u>196,266</u>	<u>687</u>	<u>295,439</u>	<u>42</u>	<u>12,559</u>	<u>11,748</u>	<u>5,010</u>
Subtotal - O & M Accounts 920-923,92	920-926	3,821,234	320,862	1,123	482,993	69	20,532	19,206	8,190
PLANT RELATED EXPENSES									
Property Insurance	924	453,739	38,100	133	57,351	8	2,438	2,280	973

**Empire Electric Company
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Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	118,203	None	0	118,203	13KVPT-D	58,201	11,006	2,915	19,696	0
Maintenance of General Plant (also at	935	<u>46,949</u>	None	0	<u>46,949</u>	13KVPT-D	<u>23,117</u>	<u>4,372</u>	<u>1,158</u>	<u>7,823</u>	0
Subtotal - O & M Accounts 924-925	924,925,935	618,891		0	618,891		304,730	57,626	15,260	103,126	0
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	13KVLP-D	0	0	0	0	0
Regulatory Commission Expenses	928	193,999	None	0	193,999	13KVLP-D	95,521	18,064	4,784	32,326	0
Duplicate Charges-Credit	929	-24,479	None	0	-24,479	13KVLP-D	(12,053)	(2,279)	(604)	(4,079)	0
General Advertising Expenses	930.1	290,041	None	0	290,041	13KVLP-D	142,810	27,006	7,152	48,329	0
Miscellaneous General Expenses	930.2	0	None	0	0	13KVLP-D	0	0	0	0	0
Rents	931	14,772	None	0	14,772	13KVLP-D	7,274	1,375	364	2,462	0
Misc Expenses - Credit	932	0	None	0	0	13KVLP-D	0	0	0	0	0
Subtotal	927-932	474,332		0	474,332		233,552	44,166	11,696	79,038	0
TOTAL A&G EXPENSES	920-932	4,914,457		0	4,914,457		2,419,783	457,595	121,179	818,897	0
TOTAL OPERATING EXPENSES		18,019,174		0	18,019,174		8,955,239	1,675,673	441,052	2,973,726	0
II. DEPRECIATION EXPENSE											
Intangible	403.1	313,700	None	0	313,700	13KVPT-D	154,460	29,209	7,735	52,272	0
Transmission	403	0	None	0	0	13KVPT-D	0	0	0	0	0
Procurement Supply	403	0	None	0	0	13KVPT-D	0	0	0	0	0
StreetLighting	403	0	None	0	0	13KVPT-D	0	0	0	0	0
Primary-Distribution	403	1,771,597	None	0	1,771,597	13KVPT-D	872,300	164,957	43,683	295,202	0
Overhead Lines	403	7,548,216	None	0	7,548,216	13KVPT-D	3,716,594	702,829	186,121	1,257,760	0
Underground Lines	403	2,088,238	None	0	2,088,238	13KVPT-D	1,028,208	194,440	51,491	347,963	0
Transformers	403	0	None	0	0	13KVPT-D	0	0	0	0	0
Services	403.5	0	None	0	0	13KVPT-D	0	0	0	0	0
Metering	403.6	0	None	0	0	13KVPT-D	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	13KVPT-D	0	0	0	0	0
General	403.7	272,575	None	0	272,575	13KVLABOR-D	134,210	25,380	6,721	45,419	0
Amortization	404	0	None	0	0	13KVPT-D	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	11,994,326		0	11,994,326		5,905,772	1,116,815	295,751	1,998,616	0
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	356,133	None	0	356,133	13KVLABOR-D	175,353	33,160	8,781	59,342	0
Payroll Taxes - Generation		20,665	None	0	20,665	13KVLABOR-D	10,175	1,924	510	3,443	0
Unemployment Tax	408.16	10,437	None	0	10,437	13KVLABOR-D	5,139	972	257	1,739	0
Real Estate Taxes	408.17	<u>2,788,845</u>	None	0	<u>2,788,845</u>	13KVPT-D	<u>1,373,173</u>	<u>259,675</u>	<u>68,766</u>	<u>464,706</u>	0
Subtotal - General Taxes		3,176,079		0	3,176,079		1,563,839	295,731	78,314	529,231	0

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All Totals Intact = TRUE
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		Transmission 13kv								
		13KV TRANSMISSION DEMAND								
Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Injuries and Damages	925	118,203	9,925	35	14,941	2	635	594	253	
Maintenance of General Plant (also at	935	<u>46,949</u>	<u>3,942</u>	<u>14</u>	<u>5,934</u>	<u>1</u>	<u>252</u>	<u>236</u>	<u>101</u>	
Subtotal - O & M Accounts 924-925	924,925,935	618,891	51,967	182	78,226	11	3,325	3,111	1,327	
OTHER A&G EXPENSES										
Franchise Requirements	927	0	0	0	0	0	0	0	0	
Regulatory Commission Expenses	928	193,999	16,290	57	24,521	3	1,042	975	416	
Duplicate Charges-Credit	929	-24,479	(2,055)	(7)	(3,094)	(0)	(132)	(123)	(52)	
General Advertising Expenses	930.1	290,041	24,354	85	36,660	5	1,558	1,458	622	
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0	
Rents	931	14,772	1,240	4	1,867	0	79	74	32	
Misc Expenses - Credit	932	0	0	0	0	0	0	0	0	
Subtotal	927-932	474,332	39,829	139	59,954	9	2,549	2,384	1,017	
TOTAL A&G EXPENSES	920-932	4,914,457	412,658	1,444	621,173	89	26,406	24,700	10,534	
TOTAL OPERATING EXPENSES		18,019,174	1,496,926	5,218	2,243,978	321	95,393	93,495	38,154	
II. DEPRECIATION EXPENSE										
Intangible	403.1	313,700	26,341	92	39,651	6	1,686	1,577	672	
Transmission	403	0	0	0	0	0	0	0	0	
Procurement Supply	403	0	0	0	0	0	0	0	0	
StreetLighting	403	0	0	0	0	0	0	0	0	
Primary-Distribution	403	1,771,597	148,758	521	223,925	32	9,519	8,904	3,797	
Overhead Lines	403	7,548,216	633,810	2,219	954,072	136	40,558	37,937	16,179	
Underground Lines	403	2,088,238	175,346	614	263,947	38	11,221	10,495	4,476	
Transformers	403	0	0	0	0	0	0	0	0	
Services	403.5	0	0	0	0	0	0	0	0	
Metering	403.6	0	0	0	0	0	0	0	0	
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0	
General	403.7	272,575	22,888	80	34,453	5	1,465	1,370	584	
Amortization	404	0	0	0	0	0	0	0	0	
TOTAL DEPRECIATION EXPENSES	403-404	11,994,326	1,007,142	3,525	1,516,047	216	64,448	60,284	25,709	
III. TAXES										
A. GENERAL TAXES										
Payroll Taxes	408.15	356,133	29,904	105	45,014	6	1,914	1,790	763	
Payroll Taxes - Generation		20,665	1,735	6	2,612	0	111	104	44	
Unemployment Tax	408.16	10,437	876	3	1,319	0	56	52	22	
Real Estate Taxes	408.17	<u>2,788,845</u>	<u>234,174</u>	<u>820</u>	<u>352,502</u>	<u>50</u>	<u>14,985</u>	<u>14,017</u>	<u>5,978</u>	
Subtotal - General Taxes		3,176,079	266,690	934	401,447	57	17,066	15,963	6,808	

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Step 3

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13KV TRANSMISSION DEMAND

Account Description	Account Code	Transmission 13kv Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	REVENUE	0	0	0	0	0
Franchise	408.13	33,836	None	0	33,836	FRANCHISE	15,668	3,214	779	6,464	262
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		33,836		0	33,836		15,668	3,214	779	6,464	262
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		2,747,203	None	0	2,747,203	13KVPT-D	1,352,669	255,798	67,739	457,767	0
State Income Taxes - Current		431,703	None	0	431,703	13KVPT-D	212,562	40,197	10,645	71,935	0
Provision for Deferred FIT		1,581,048	None	0	1,581,048	13KVPT-D	778,477	147,215	38,985	263,450	0
ITC Adjustment - Net		0	None	0	0	13KVPT-D	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	3,209,915		0	3,209,915		1,579,507	298,945	79,094	535,695	262
TOTAL EXPENSES		<u>33,223,416</u>		0	<u>33,223,416</u>		<u>16,440,518</u>	<u>3,091,433</u>	<u>815,897</u>	<u>5,508,037</u>	<u>262</u>
IV. OPERATING REVENUES											
Revenues	440-446	43,688,736	None	0	43,688,736	REVENUE	20,229,749	4,149,500	1,005,928	8,346,512	337,894
Production Other Rev	440-446	0	None	0	0	PROCPT-D	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	Coll-Dollars	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	Coll-Act-120	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	13KVPT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	214,037	None	0	214,037	NCP-Primary	105,387	19,929	5,278	35,665	0
Universal Services	440-446	0	None	0	0	13KVPT-D	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	13KVPT-D	0	0	0	0	0
Other Electric Revenues		0	None	0	0	13KVPT-D	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	13KVPT-D	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	13KVPT-D	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	13KVPT-D	0	0	0	0	0
Total Operating Revenues		43,902,773		0	43,902,773		20,335,137	4,169,429	1,011,205	8,382,177	337,894
Gains/Losses from Disp. of Utility Plan		-367,716	None	0	-367,716	13KVPT-D	(181,056)	(34,239)	(9,067)	(61,273)	0
Gains/Losses from Energy Purchases		0	None	0	0	13KVPT-D	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	13KVPT-D	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	13KVPT-D	0	0	0	0	0
V. NET INCOME		10,311,642		0	10,311,642		3,713,563	1,043,757	186,242	2,812,867	337,632
Rate of Return		7.84%		#N/A	7.84%		5.73%	8.52%	5.74%	12.83%	#N/A

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Step 3

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Transmission 13kv

13KV TRANSMISSION DEMAND

Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	33,836	2,838	6	4,076	1	176	343	9
Retail Sales & Other	408.14	0	0	0	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		33,836	2,838	6	4,076	1	176	343	9
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		2,747,203	230,678	807	347,238	49	14,761	13,807	5,888
State Income Taxes - Current		431,703	36,249	127	54,566	8	2,320	2,170	925
Provision for Deferred FIT		1,581,048	132,758	465	199,840	28	8,495	7,946	3,389
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	3,209,915	269,528	940	405,523	58	17,242	16,306	6,817
TOTAL EXPENSES		<u>33,223,416</u>	<u>2,773,596</u>	<u>9,683</u>	<u>4,165,548</u>	<u>595</u>	<u>177,083</u>	<u>170,085</u>	<u>70,680</u>
IV. OPERATING REVENUES									
Revenues	440-446	43,688,736	3,664,217	7,762	5,263,242	1,388	227,735	443,155	11,655
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	214,037	17,972	63	27,054	4	1,150	1,076	459
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		43,902,773	3,682,190	7,825	5,290,295	1,391	228,885	444,231	12,113
Gains/Losses from Disp. of Utility Plan		-367,716	(30,876)	(108)	(46,478)	(7)	(1,976)	(1,848)	(788)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		10,311,642	877,717	-1,966	1,078,269	790	49,826	272,298	-59,355
Rate of Return		7.84%	7.95%	-5.08%	6.48%	33.33%	7.05%	41.18%	-21.05%

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Step 3

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Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res_Gen RG	Comm CB	Comm SH SH	Gen_Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	2,783,403	None	0	2,783,403	CUST-13KV	2,342,543	324,589	56,443	32,945	0
Franchises and Consents	302	0	None	0	0	CUST-13KV	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	CUST-13KV	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	2,783,403		0	2,783,403		2,342,543	324,589	56,443	32,945	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	CUST-13KV	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	CUST-13KV	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	CUST-13KV	0	0	0	0	0
Engines and Generators	343	0	None	0	0	CUST-13KV	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	CUST-13KV	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	CUST-13KV	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	CUST-13KV	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	13KVPT-C	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	13KVPT-C	0	0	0	0	0
Station Equipment	353	0	None	0	0	13KVPT-C	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	13KVPT-C	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	13KVPT-C	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	13KVPT-C	0	0	0	0	0
Underground Conduit	357	0	None	0	0	13KVPT-C	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	13KVPT-C	0	0	0	0	0
Roads and Trails	359	0	None	0	0	13KVPT-C	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	CUST-13KV	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	CUST-13KV	0	0	0	0	0
Station Equipment	362	0	None	0	0	CUST-13KV	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	CUST-13KV	0	0	0	0	0
Poles, Towers and Fixtures	364	71,338,722	None	0	71,338,722	CUST-13KV	60,039,467	8,319,220	1,446,632	844,383	0
Overhead Conductors and Devices	365	42,503,561	None	0	42,503,561	CUST-13KV	35,771,473	4,956,586	861,902	503,083	0
Underground Conduit	366	31,660,158	None	0	31,660,158	CUST-13KV	26,645,544	3,692,074	642,016	374,737	0
Underground Conductors and Devices	367	17,739,674	None	0	17,739,674	CUST-13KV	14,929,908	2,068,726	359,731	209,971	0
Line Transformers	368	0	None	0	0	CUST-13KV	0	0	0	0	0

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Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	CUST-13KV	0	0	0	0	0
Meters	370	0	None	0	0	CUST-13KV	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	CUST-13KV	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	CUST-13KV	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	CUST-13KV	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	163,242,115		0	163,242,115		137,386,391	19,036,606	3,310,282	1,932,174	0
E. GENERAL PLANT											
Land and Land Rights	389	22,619	None	0	22,619	13KVLABOR-C	19,037	2,638	459	268	0
Structures and Improvements	390	344,258	None	0	344,258	13KVLABOR-C	289,731	40,146	6,981	4,075	0
Office Furniture and Equipment	391	598,908	None	0	598,908	13KVLABOR-C	504,048	69,842	12,145	7,089	0
Transportation Equipment	392	424,682	None	0	424,682	13KVLABOR-C	357,417	49,525	8,612	5,027	0
Stores Equipment	393	15,900	None	0	15,900	13KVLABOR-C	13,381	1,854	322	188	0
Tools, Shop and Garage Equipment	394	202,652	None	0	202,652	13KVLABOR-C	170,554	23,632	4,109	2,399	0
Laboratory Equipment	395	42,069	None	0	42,069	13KVLABOR-C	35,406	4,906	853	498	0
Power Operated Equipment	396	598,913	None	0	598,913	13KVLABOR-C	504,052	69,843	12,145	7,089	0
Communication Equipment	397	400,083	None	0	400,083	13KVLABOR-C	336,714	46,656	8,113	4,735	0
Miscellaneous Equipment	398	7,535	None	0	7,535	13KVLABOR-C	6,342	879	153	89	0
Miscellaneous Equipment-RegA	398	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	2,657,619		0	2,657,619		2,236,682	309,920	53,892	31,456	0
TOTAL PLANT IN SERVICE	101	168,683,137		0	168,683,137		141,965,617	19,671,115	3,420,617	1,996,575	0
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	13KVPT-C	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	13KVPT-C	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	13KVPT-C	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	13KVPT-C	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		168,683,137		0	168,683,137		141,965,617	19,671,115	3,420,617	1,996,575	0
II. DEPRECIATION RESERVE											
Intangible	108.3	-957,199	None	0	-957,199	CUST-13KV	(805,589)	(111,624)	(19,410)	(11,330)	0
Transmission	108.4	0	None	0	0	13KVPT-C	0	0	0	0	0
Procurement Supply	108	0	None	0	0	13KVPT-C	0	0	0	0	0
StreetLighting	108	0	None	0	0	13KVPT-C	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	13KVPT-C	0	0	0	0	0
Overhead Lines	108	-37,320,411	None	0	-37,320,411	13KVPT-C	(31,409,276)	(4,352,149)	(756,797)	(441,734)	0
Underground Lines	108	-12,658,808	None	0	-12,658,808	13KVPT-C	(10,653,794)	(1,476,217)	(256,700)	(149,833)	0
Transformers	108	0	None	0	0	13KVPT-C	0	0	0	0	0
Services	108	0	None	0	0	13KVPT-C	0	0	0	0	0
Metering	108.5	0	None	0	0	13KVPT-C	0	0	0	0	0

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Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6	0	None	0	0	13KVPT-C	0	0	0	0	0
	108.7	-1,572,820	None	0	-1,572,820	13KVLABOR-C	(1,323,703)	(183,416)	(31,894)	(18,616)	0
Subtotal-DEPRECIATION RESERVE		-52,509,237		0	-52,509,237		-44,192,362	-6,123,406	-1,064,801	-621,512	0
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	13KVPT-C	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-52,509,237		0	-52,509,237		-44,192,362	-6,123,406	-1,064,801	-621,512	0
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	13KVPT-C	0	0	0	0	0
Prepayments	165	578,764	None	0	578,764	13KVPT-C	487,094	67,493	11,736	6,850	0
Cash Working Capital-Fuel	131	0	None	0	0	13KVPT-C	0	0	0	0	0
Cash Working Capital-Revenue	131	299,993	None	0	299,993	13KVPT-C	252,478	34,984	6,083	3,551	0
Cash Working Capital-Labor	131	114,335	None	0	114,335	13KVLABOR-C	96,226	13,333	2,319	1,353	0
Cash Working Capital-Plant	131	-571,814	None	0	-571,814	13KVPT-C	(481,245)	(66,683)	(11,595)	(6,768)	0
Deferred ITC	255	-322,963	None	0	-322,963	13KVPT-C	(271,809)	(37,663)	(6,549)	(3,823)	0
Customer Advances for Construction	281	0	None	0	0	13KVPT-C	0	0	0	0	0
Materials and Supplies	154	2,015,936	None	0	2,015,936	13KVPT-C	1,696,634	235,090	40,880	23,861	0
Regulatory Assets - Generation	182, 254	0	None	0	0	13KVPT-C	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	3,693,883	None	0	3,693,883	13KVPT-C	3,108,813	430,765	74,906	43,722	0
Regulatory Assets - Pension and Labo	182, 254	132,149	None	0	132,149	13KVLABOR-C	111,218	15,411	2,680	1,564	0
Customer Deposits	235	0	None	0	0	13KVPT-C	0	0	0	0	0
Deferred Pension Asset	252	662,847	None	0	662,847	13KVLABOR-C	557,859	77,298	13,441	7,846	0
Deferred Income Tax	190	-19,661,313	None	0	-19,661,313	13KVPT-C	(16,547,181)	(2,292,819)	(398,699)	(232,716)	0
Differed State Tax		25,878	None	0	25,878	13KVPT-C	21,780	3,018	525	306	0
A/P Financing of Capitalized M&S	283	0	None	0	0	13KVPT-C	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-13,032,305		0	-13,032,305		-10,968,134	-1,519,772	-264,274	-154,254	0
TOTAL RATE BASE		<u>103,141,595</u>		<u>0</u>	<u>103,141,595</u>		<u>86,805,121</u>	<u>12,027,937</u>	<u>2,091,542</u>	<u>1,220,809</u>	<u>0</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	13KVPT-C	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	13KVPT-C	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	13KVPT-C	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	13KVPT-C	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	13KVPT-C	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	13KVPT-C	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	13KVPT-C	0	0	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	0	None	0	0	CUST-13KV	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	CUST-13KV	0	0	0	0	0
Load Dispatch	556	0	None	0	0	CUST-13KV	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	CUST-13KV	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Load Dispatching	561	0	None	0	0	13KVPT-C	0	0	0	0	0
Station Expenses	562	0	None	0	0	13KVPT-C	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	13KVPT-C	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	13KVPT-C	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	13KVPT-C	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	13KVPT-C	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	13KVPT-C	0	0	0	0	0
Rents	567	0	None	0	0	13KVPT-C	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	13KVPT-C	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	13KVPT-C	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	13KVPT-C	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	13KVPT-C	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	13KVPT-C	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	124,846	None	0	124,846	13KVLABOR-C	105,071	14,559	2,532	1,478	0
Load Dispatching	581	0	None	0	0	CUST-13KV	0	0	0	0	0
Station Expenses	582	0	None	0	0	CUST-13KV	0	0	0	0	0
Overhead Line Expenses	583	450,437	None	0	450,437	CUST-13KV	379,093	52,528	9,134	5,331	0
Underground Line Expenses	584	213,955	None	0	213,955	CUST-13KV	180,067	24,951	4,339	2,532	0
Street Light and Signal Systems	585	0	None	0	0	CUST-13KV	0	0	0	0	0
Meter Expenses	586	0	None	0	0	CUST-13KV	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	CUST-13KV	0	0	0	0	0
Misc. Distribution Expenses	588	256,979	None	0	256,979	CUST-13KV	216,277	29,968	5,211	3,042	0
Rents	589	459	None	0	459	CUST-13KV	386	53	9	5	0
Maint Supervision & Engineering	590	34,341	None	0	34,341	13KVLABOR-C	28,902	4,005	696	406	0
Maint of Structures	591	0	None	0	0	CUST-13KV	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	CUST-13KV	0	0	0	0	0
Maintenance of Overhead Lines	593	3,486,458	None	0	3,486,458	CUST-13KV	2,934,242	406,576	70,700	41,267	0
Maintenance of Underground Lines	594	273,871	None	0	273,871	CUST-13KV	230,493	31,938	5,554	3,242	0
Maintenance of Line Transformers	595	0	None	0	0	CUST-13KV	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	CUST-13KV	0	0	0	0	0

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All Totals Intact = TRUE
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Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	CUST-13KV	0	0	0	0	0
Maintenance of Misc. Plant	598	23,356	None	0	23,356	CUST-13KV	19,657	2,724	474	276	0
Misc. Distribution - Credits	599	0	None	0	0	CUST-13KV	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	4,864,701		0	4,864,701		4,094,187	567,301	98,648	57,580	0
Total - OPER. AND MAINT. EXPENSE	500-599	4,864,701		0	4,864,701		4,094,187	567,301	98,648	57,580	0
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0	0	13KVLABOR-C	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	13KVPT-C	0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0	13KVPT-C	0	0	0	0	0
Uncollectible Accounts	904	132,378	None	0	132,378	UNCOLLECT	106,497	11,266	1,642	7,707	0
Misc Customer Accounts Expenses	905	0	None	0	0	13KVPT-C	0	0	0	0	0
Subtotal - Customer Accounts Expens	901-905	132,378		0	132,378		106,497	11,266	1,642	7,707	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT-C	0	0	0	0	0
Supervision	909	0	None	0	0	13KVPT-C	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	13KVPT-C	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	13KVPT-C	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT-C	0	0	0	0	0
Rents	913	0	None	0	0	13KVPT-C	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	13KVPT-C	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT-C	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	13KVPT-C	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	13KVPT-C	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	132,378		0	132,378		106,497	11,266	1,642	7,707	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	341,607	None	0	341,607	13KVLABOR-C	287,500	39,837	6,927	4,043	0
Office Supplies & Expenses	921	115,246	None	0	115,246	13KVLABOR-C	96,993	13,440	2,337	1,364	0
Admin Expenses Transferred-Credit	922	-93,281	None	0	-93,281	13KVLABOR-C	(78,507)	(10,878)	(1,892)	(1,104)	0
Outside Services Employed	923	119,512	None	0	119,512	13KVLABOR-C	100,583	13,937	2,424	1,415	0
Employee Pensions and Benefits	926	760,966	None	0	760,966	13KVLABOR-C	640,437	88,741	15,431	9,007	0
Subtotal - O & M Accounts 920-923,92	920-926	1,244,050		0	1,244,050		1,047,006	145,076	25,227	14,725	0
PLANT RELATED EXPENSES											
Property Insurance	924	255,584	None	0	255,584	13KVPT-C	215,102	29,805	5,183	3,025	0

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Transmission 13kv

13KV TRANSMISSION CUSTOMER

Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Maintenance of Meters	597	0	0	0	0	0	0	0	0	
Maintenance of Misc. Plant	598	23,356	149	1	5	0	1	48	21	
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0	
Subtotal - DISTRIBUTION EXPENSES	580-599	4,864,701	31,065	233	1,136	32	195	9,954	4,371	
Total - OPER. AND MAINT. EXPENSE	500-599	4,864,701	31,065	233	1,136	32	195	9,954	4,371	
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	0	0	0	0	0	0	0	0	
Meter Reading Expenses	902	0	0	0	0	0	0	0	0	
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0	
Uncollectible Accounts	904	132,378	3,090	0	0	0	0	2,125	51	
Misc Customer Accounts Expenses	905	0	0	0	0	0	0	0	0	
Subtotal - Customer Accounts Expens	901-905	132,378	3,090	0	0	0	0	2,125	51	
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0	
Supervision	909	0	0	0	0	0	0	0	0	
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0	
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0	
Rents	913	0	0	0	0	0	0	0	0	
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0	
Supervision	915	0	0	0	0	0	0	0	0	
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	
Advertising Expenses	917	0	0	0	0	0	0	0	0	
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	
Total - CUST ACCTS, SERVS, & SALI	901-919	132,378	3,090	0	0	0	0	2,125	51	
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	341,607	2,181	16	80	2	14	699	307	
Office Supplies & Expenses	921	115,246	736	6	27	1	5	236	104	
Admin Expenses Transferred-Credit	922	-93,281	(596)	(4)	(22)	(1)	(4)	(191)	(84)	
Outside Services Employed	923	119,512	763	6	28	1	5	245	107	
Employee Pensions and Benefits	926	760,966	4,859	36	178	5	30	1,557	684	
Subtotal - O & M Accounts 920-923,92	920-926	1,244,050	7,944	59	291	8	50	2,545	1,118	
PLANT RELATED EXPENSES										
Property Insurance	924	255,584	1,632	12	60	2	10	523	230	

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Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res_Gen RG	Comm CB	Comm SH SH	Gen_Pow GP	Prax SC-P
Injuries and Damages	925	66,582	None	0	66,582	13KVPT-C	56,036	7,764	1,350	788	0
Maintenance of General Plant (also at	935	<u>26,446</u>	None	0	<u>26,446</u>	13KVPT-C	<u>22,257</u>	<u>3,084</u>	<u>536</u>	<u>313</u>	<u>0</u>
Subtotal - O & M Accounts 924-925	924,925,935	348,611		0	348,611		293,395	40,654	7,069	4,126	0
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	13KVLP-C	0	0	0	0	0
Regulatory Commission Expenses	928	69,587	None	0	69,587	13KVLP-C	58,565	8,115	1,411	824	0
Duplicate Charges-Credit	929	-8,781	None	0	-8,781	13KVLP-C	(7,390)	(1,024)	(178)	(104)	0
General Advertising Expenses	930.1	104,037	None	0	104,037	13KVLP-C	87,559	12,132	2,110	1,231	0
Miscellaneous General Expenses	930.2	0	None	0	0	13KVLP-C	0	0	0	0	0
Rents	931	5,299	None	0	5,299	13KVLP-C	4,460	618	107	63	0
Misc Expenses - Credit	932	0	None	0	0	13KVLP-C	0	0	0	0	0
Subtotal	927-932	170,142		0	170,142		143,193	19,841	3,450	2,014	0
TOTAL A&G EXPENSES	920-932	1,762,803		0	1,762,803		1,483,595	205,571	35,747	20,865	0
TOTAL OPERATING EXPENSES		6,759,882		0	6,759,882		5,684,279	784,138	136,036	86,152	0
II. DEPRECIATION EXPENSE											
Intangible	403.1	176,702	None	0	176,702	CUST-13KV	148,715	20,606	3,583	2,091	0
Transmission	403	0	None	0	0	13KVPT-C	0	0	0	0	0
Procurement Supply	403	0	None	0	0	13KVPT-C	0	0	0	0	0
StreetLighting	403	0	None	0	0	13KVPT-C	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	13KVPT-C	0	0	0	0	0
Overhead Lines	403	3,395,644	None	0	3,395,644	13KVPT-C	2,857,812	395,986	68,858	40,192	0
Underground Lines	403	1,052,846	None	0	1,052,846	13KVPT-C	886,087	122,778	21,350	12,462	0
Transformers	403	0	None	0	0	13KVPT-C	0	0	0	0	0
Services	403.5	0	None	0	0	13KVPT-C	0	0	0	0	0
Metering	403.6	0	None	0	0	13KVPT-C	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	13KVPT-C	0	0	0	0	0
General	403.7	88,740	None	0	88,740	13KVLABOR-C	74,685	10,348	1,800	1,050	0
Amortization	404	0	None	0	0	13KVPT-C	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	4,713,932		0	4,713,932		3,967,298	549,719	95,591	55,795	0
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	115,943	None	0	115,943	13KVLABOR-C	97,579	13,521	2,351	1,372	0
Payroll Taxes - Generation		6,728	None	0	6,728	13KVLABOR-C	5,662	785	136	80	0
Unemployment Tax	408.16	3,398	None	0	3,398	13KVLABOR-C	2,860	396	69	40	0
Real Estate Taxes	408.17	<u>1,570,912</u>	None	0	<u>1,570,912</u>	13KVPT-C	<u>1,322,097</u>	<u>183,193</u>	<u>31,856</u>	<u>18,594</u>	<u>0</u>
Subtotal - General Taxes		1,696,981		0	1,696,981		1,428,198	197,895	34,412	20,086	0

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Transmission 13kv
Cust

13KV TRANSMISSION CUSTOMER

Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Injuries and Damages	925	66,582	425	3	16	0	3	136	60
Maintenance of General Plant (also at	935	<u>26,446</u>	<u>169</u>	<u>1</u>	<u>6</u>	<u>0</u>	<u>1</u>	<u>54</u>	<u>24</u>
Subtotal - O & M Accounts 924-925	924,925,935	348,611	2,226	17	81	2	14	713	313
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	69,587	444	3	16	0	3	142	63
Duplicate Charges-Credit	929	-8,781	(56)	(0)	(2)	(0)	(0)	(18)	(8)
General Advertising Expenses	930.1	104,037	664	5	24	1	4	213	93
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	5,299	34	0	1	0	0	11	5
Misc Expenses - Credit	932	0	0	0	0	0	0	0	0
Subtotal	927-932	170,142	1,086	8	40	1	7	348	153
TOTAL A&G EXPENSES	920-932	1,762,803	11,257	84	412	12	71	3,607	1,584
TOTAL OPERATING EXPENSES		6,759,882	45,412	317	1,548	45	265	15,686	6,006
II. DEPRECIATION EXPENSE									
Intangible	403.1	176,702	1,128	8	41	1	7	362	159
Transmission	403	0	0	0	0	0	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	0	0	0	0	0	0	0
Overhead Lines	403	3,395,644	21,684	162	793	23	136	6,948	3,051
Underground Lines	403	1,052,846	6,723	50	246	7	42	2,154	946
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	88,740	567	4	21	1	4	182	80
Amortization	404	0	0	0	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	4,713,932	30,102	225	1,101	31	189	9,645	4,235
III. TAXES									
A. GENERAL TAXES									
Payroll Taxes	408.15	115,943	740	6	27	1	5	237	104
Payroll Taxes - Generation		6,728	43	0	2	0	0	14	6
Unemployment Tax	408.16	3,398	22	0	1	0	0	7	3
Real Estate Taxes	408.17	<u>1,570,912</u>	<u>10,031</u>	<u>75</u>	<u>367</u>	<u>10</u>	<u>63</u>	<u>3,214</u>	<u>1,411</u>
Subtotal - General Taxes		1,696,981	10,836	81	396	11	68	3,472	1,525

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Transmission 13kv Cust Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER				
							Res_Gen RG	Comm CB	Comm SH SH	Gen_Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	REVENUE	0	0	0	0	0
Franchise	408.13	19,059	None	0	19,059	FRANCHISE	8,825	1,810	439	3,641	147
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		19,059		0	19,059		8,825	1,810	439	3,641	147
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		1,547,456	None	0	1,547,456	13KVLABOR-C	1,302,356	180,458	31,380	18,316	0
State Income Taxes - Current		243,172	None	0	243,172	13KVLABOR-C	204,656	28,358	4,931	2,878	0
Provision for Deferred FIT		890,579	None	0	890,579	13KVLABOR-C	749,521	103,856	18,059	10,541	0
ITC Adjustment - Net		0	None	0	0	13KVLABOR-C	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	1,716,040		0	1,716,040		1,437,023	199,705	34,851	23,727	147
TOTAL EXPENSES		<u>13,189,854</u>		0	<u>13,189,854</u>		<u>11,088,599</u>	<u>1,533,561</u>	<u>266,478</u>	<u>165,674</u>	<u>147</u>
IV. OPERATING REVENUES											
Revenues	440-446	21,761,351	None	0	21,761,351	REVENUE	10,076,434	2,066,865	501,052	4,157,396	168,305
Production Other Rev	440-446	0	None	0	0	PROCPT-D	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	Coll-Dollars	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	Coll-Act-120	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	13KVPT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	251,652	None	0	251,652	CUST-13KV	211,793	29,347	5,103	2,979	0
Universal Services	440-446	0	None	0	0	13KVPT-C	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	13KVPT-C	0	0	0	0	0
Other Electric Revenues		0	None	0	0	13KVPT-C	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	13KVPT-C	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	13KVPT-C	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	13KVPT-C	0	0	0	0	0
Total Operating Revenues		22,013,003		0	22,013,003		10,288,227	2,096,211	506,156	4,160,375	168,305
Gains/Losses from Disp. of Utility Plan		-183,159	None	0	-183,159	13KVPT-C	(154,149)	(21,359)	(3,714)	(2,168)	0
Gains/Losses from Energy Purchases		0	None	0	0	13KVPT-C	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	13KVPT-C	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	13KVPT-C	0	0	0	0	0
V. NET INCOME		8,639,990		0	8,639,990		-954,521	541,291	235,963	3,992,533	168,157
Rate of Return		8.38%		#N/A	8.38%		-1.10%	4.50%	11.28%	327.04%	#N/A

Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase

Step 3

All Totals Intact = TRUE
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Transmission 13kv
Cust

13KV TRANSMISSION CUSTOMER

Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	19,059	1,599	3	2,296	1	99	193	5
Retail Sales & Other	408.14	0	0	0	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		19,059	1,599	3	2,296	1	99	193	5
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		1,547,456	9,882	74	361	10	62	3,166	1,390
State Income Taxes - Current		243,172	1,553	12	57	2	10	498	218
Provision for Deferred FIT		890,579	5,687	43	208	6	36	1,822	800
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	1,716,040	12,435	85	2,692	12	167	3,666	1,530
TOTAL EXPENSES		<u>13,189,854</u>	<u>87,948</u>	<u>627</u>	<u>5,342</u>	<u>88</u>	<u>621</u>	<u>28,996</u>	<u>11,771</u>
IV. OPERATING REVENUES									
Revenues	440-446	21,761,351	1,825,146	3,866	2,621,620	691	113,435	220,736	5,805
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	251,652	1,607	12	59	2	10	515	226
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		22,013,003	1,826,753	3,878	2,621,678	693	113,445	221,251	6,031
Gains/Losses from Disp. of Utility Plan		-183,159	(1,170)	(9)	(43)	(1)	(7)	(375)	(165)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		8,639,990	1,737,635	3,243	2,616,294	604	112,816	191,879	-5,904
Rate of Return		8.38%	263.82%	65.75%	10859.99%	87.73%	2732.29%	90.92%	-6.37%

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax
							RG	CB	SH	GP	SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	636,416	None	0	636,416	NCP-SEC	361,081	68,282	18,082	105,244	0
Franchises and Consents	302	0	None	0	0	NCP-SEC	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	NCP-SEC	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	636,416		0	636,416		361,081	68,282	18,082	105,244	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	NCP-SEC	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	NCP-SEC	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	NCP-SEC	0	0	0	0	0
Engines and Generators	343	0	None	0	0	NCP-SEC	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	NCP-SEC	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	NCP-SEC	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	NCP-SEC	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	NCP-SEC	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	NCP-SEC	0	0	0	0	0
Station Equipment	353	0	None	0	0	NCP-SEC	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	NCP-SEC	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	NCP-SEC	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	NCP-SEC	0	0	0	0	0
Underground Conduit	357	0	None	0	0	NCP-SEC	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	NCP-SEC	0	0	0	0	0
Roads and Trails	359	0	None	0	0	NCP-SEC	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	NCP-SEC	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	NCP-SEC	0	0	0	0	0
Station Equipment	362	0	None	0	0	NCP-SEC	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	NCP-SEC	0	0	0	0	0
Poles, Towers and Fixtures	364	0	None	0	0	NCP-SEC	0	0	0	0	0
Overhead Conductors and Devices	365	0	None	0	0	NCP-SEC	0	0	0	0	0
Underground Conduit	366	0	None	0	0	NCP-SEC	0	0	0	0	0
Underground Conductors and Devices	367	0	None	0	0	NCP-SEC	0	0	0	0	0
Line Transformers	368	37,684,399	None	0	37,684,399	L-Transformers	22,837,682	11,075,565	1,925,934	1,124,146	634

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact =
All Allocators Found =

TRUE
TRUE

SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	636,416	61,577	216	12,722	13	3,940	3,686	1,572
Franchises and Consents	302	0	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	0	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	636,416	61,577	216	12,722	13	3,940	3,686	1,572
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	0	0	0	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	0	0	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	0	0	0	0	0	0	0
Engines and Generators	343	0	0	0	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	0	0	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	0	0	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0	0	0	0	0	0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0	0
Station Equipment	353	0	0	0	0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	0	0	0	0	0	0	0
Underground Conduit	357	0	0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0	0
Roads and Trails	359	0	0	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0	0
D. DISTRIBUTION PLANT									
Land and Land Rights	360	0	0	0	0	0	0	0	0
Structures and Improvements	361	0	0	0	0	0	0	0	0
Station Equipment	362	0	0	0	0	0	0	0	0
Compressor Station Equipment	363	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	365	0	0	0	0	0	0	0	0
Underground Conduit	366	0	0	0	0	0	0	0	0
Underground Conductors and Devices	367	0	0	0	0	0	0	0	0
Line Transformers	368	37,684,399	606,483	4,541	24,080	0	0	0	85,335

**Empire Electric Company
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Allocation Phase**

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	NCP-SEC	0	0	0	0	0
Meters	370	0	None	0	0	NCP-SEC	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	NCP-SEC	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	NCP-SEC	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	NCP-SEC	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	37,684,399		0	37,684,399		22,837,682	11,075,565	1,925,934	1,124,146	634
E. GENERAL PLANT											
Land and Land Rights	389	2,111	None	0	2,111	SECLABOR-D	1,279	619	108	64	0
Structures and Improvements	390	32,128	None	0	32,128	SECLABOR-D	19,465	9,414	1,638	980	1
Office Furniture and Equipment	391	55,894	None	0	55,894	SECLABOR-D	33,863	16,377	2,850	1,704	1
Transportation Equipment	392	39,634	None	0	39,634	SECLABOR-D	24,012	11,613	2,021	1,208	1
Stores Equipment	393	1,484	None	0	1,484	SECLABOR-D	899	435	76	45	0
Tools, Shop and Garage Equipment	394	18,913	None	0	18,913	SECLABOR-D	11,458	5,541	964	577	0
Laboratory Equipment	395	3,926	None	0	3,926	SECLABOR-D	2,379	1,150	200	120	0
Power Operated Equipment	396	55,894	None	0	55,894	SECLABOR-D	33,863	16,377	2,850	1,704	1
Communication Equipment	397	37,338	None	0	37,338	SECLABOR-D	22,621	10,940	1,904	1,138	1
Miscellaneous Equipment	398	703	None	0	703	SECLABOR-D	426	206	36	21	0
Miscellaneous Equipment-RegA	398	0	None	0	0	SECLABOR-D	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	SECLABOR-D	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	248,026		0	248,026		150,263	72,671	12,649	7,562	4
TOTAL PLANT IN SERVICE	101	38,568,842		0	38,568,842		23,349,027	11,216,518	1,956,665	1,236,952	638
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	SECTPT-D	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	SECTPT-D	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	SECTPT-D	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	SECTPT-D	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		38,568,842		0	38,568,842		23,349,027	11,216,518	1,956,665	1,236,952	638
II. DEPRECIATION RESERVE											
Intangible	108.3	-218,860	None	0	-218,860	NCP-SEC	(124,174)	(23,482)	(6,218)	(36,193)	0
Transmission	108.4	0	None	0	0	SECTPT-D	0	0	0	0	0
Procurement Supply	108	0	None	0	0	SECTPT-D	0	0	0	0	0
StreetLighting	108	0	None	0	0	SECTPT-D	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	SECTPT-D	0	0	0	0	0
Overhead Lines	108	0	None	0	0	SECTPT-D	0	0	0	0	0
Underground Lines	108	0	None	0	0	SECTPT-D	0	0	0	0	0
Transformers	108	-13,985,563	None	0	-13,985,563	L-Transformers	(8,475,599)	(4,110,401)	(714,759)	(417,197)	(235)
Services	108	0	None	0	0	SECTPT-D	0	0	0	0	0
Metering	108.5	0	None	0	0	SECTPT-D	0	0	0	0	0

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Step 3

All Totals Intact = TRUE
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Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6 108.7	0 -146,786	None None	0 0	0 -146,786	SECPT-D SECLABOR-D	0 (88,928)	0 (43,008)	0 (7,486)	0 (4,475)	0 (2)
Subtotal-DEPRECIATION RESERVE		-14,351,209		0	-14,351,209		-8,688,701	-4,176,891	-728,463	-457,865	-238
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	SECPT-D	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-14,351,209		0	-14,351,209		-8,688,701	-4,176,891	-728,463	-457,865	-238
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	SECPT-D	0	0	0	0	0
Prepayments	165	132,333	None	0	132,333	SECPT-D	80,112	38,485	6,713	4,244	2
Cash Working Capital-Fuel	131	0	None	0	0	SECPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	61,747	None	0	61,747	SECPT-D	37,381	17,957	3,133	1,980	1
Cash Working Capital-Labor	131	10,670	None	0	10,670	SECLABOR-D	6,465	3,126	544	325	0
Cash Working Capital-Plant	131	-130,743	None	0	-130,743	SECPT-D	(79,150)	(38,023)	(6,633)	(4,193)	(2)
Deferred ITC	255	-73,844	None	0	-73,844	SECPT-D	(44,704)	(21,475)	(3,746)	(2,368)	(1)
Customer Advances for Construction	281	0	None	0	0	SECPT-D	0	0	0	0	0
Materials and Supplies	154	460,937	None	0	460,937	SECPT-D	279,045	134,049	23,384	14,783	8
Regulatory Assets - Generation	182, 254	0	None	0	0	SECPT-D	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	840,233	None	0	840,233	SECPT-D	508,665	244,355	42,626	26,947	14
Regulatory Assets - Pension and Labo	182, 254	12,333	None	0	12,333	SECLABOR-D	7,472	3,614	629	376	0
Customer Deposits	235	0	None	0	0	SECPT-D	0	0	0	0	0
Deferred Pension Asset	252	61,861	None	0	61,861	SECLABOR-D	37,478	18,125	3,155	1,886	1
Deferred Income Tax	190	-4,495,494	None	0	-4,495,494	SECPT-D	(2,721,508)	(1,307,371)	(228,064)	(144,176)	(74)
Differed State Tax		5,917	None	0	5,917	SECPT-D	3,582	1,721	300	190	0
A/P Financing of Capitalized M&S	283	0	None	0	0	SECPT-D	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-3,114,052		0	-3,114,052		-1,885,164	-905,438	-157,959	-100,006	-51
TOTAL RATE BASE		<u>21,103,581</u>		<u>0</u>	<u>21,103,581</u>		<u>12,775,162</u>	<u>6,134,189</u>	<u>1,070,243</u>	<u>679,081</u>	<u>349</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0	0	SECLABOR-D	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	NCP-SEC	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	NCP-SEC	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	NCP-SEC	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	NCP-SEC	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	SECLABOR-D	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	NCP-SEC	0	0	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION DEMAND				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	0	None	0	0	NCP-SEC	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	NCP-SEC	0	0	0	0	0
Load Dispatch	556	0	None	0	0	NCP-SEC	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	NCP-SEC	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	SECLABOR-D	0	0	0	0	0
Load Dispatching	561	0	None	0	0	NCP-SEC	0	0	0	0	0
Station Expenses	562	0	None	0	0	NCP-SEC	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	NCP-SEC	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	NCP-SEC	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	NCP-SEC	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	NCP-SEC	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	NCP-SEC	0	0	0	0	0
Rents	567	0	None	0	0	NCP-SEC	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	SECLABOR-D	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	NCP-SEC	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	NCP-SEC	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	11,651	None	0	11,651	SECLABOR-D	7,059	3,414	594	355	0
Load Dispatching	581	0	None	0	0	SECPT-D	0	0	0	0	0
Station Expenses	582	0	None	0	0	SECPT-D	0	0	0	0	0
Overhead Line Expenses	583	0	None	0	0	SECPT-D	0	0	0	0	0
Underground Line Expenses	584	0	None	0	0	SECPT-D	0	0	0	0	0
Street Light and Signal Systems	585	0	None	0	0	SECPT-D	0	0	0	0	0
Meter Expenses	586	0	None	0	0	SECPT-D	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	SECPT-D	0	0	0	0	0
Misc. Distribution Expenses	588	58,454	None	0	58,454	SECPT-D	35,387	16,999	2,965	1,875	1
Rents	589	104	None	0	104	SECPT-D	63	30	5	3	0
Maint Supervision & Engineering	590	3,205	None	0	3,205	SECLABOR-D	1,942	939	163	98	0
Maint of Structures	591	0	None	0	0	SECPT-D	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	SECPT-D	0	0	0	0	0
Maintenance of Overhead Lines	593	0	None	0	0	SECPT-D	0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0	0	SECPT-D	0	0	0	0	0
Maintenance of Line Transformers	595	104,811	None	0	104,811	L-Transformers	63,518	30,804	5,357	3,127	2
Maintenance of Street Lights	596	0	None	0	0	SECPT-D	0	0	0	0	0

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	SECPT-D	0	0	0	0	0
Maintenance of Misc. Plant	598	5,313	None	0	5,313	SECPT-D	3,216	1,545	270	170	0
Misc. Distribution - Credits	599	0	None	0	0	SECPT-D	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	183,539		0	183,539		111,185	53,732	9,354	5,628	3
Total - OPER. AND MAINT. EXPENSE	500-599	183,539		0	183,539		111,185	53,732	9,354	5,628	3
D. CUSTOMER ACCOUNTS AND SERVICE											
Supervision	901	0	None	0	0	SECPT-D	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	SECPT-D	0	0	0	0	0
Customer Records & Collection Expens	903	0	None	0	0	SECPT-D	0	0	0	0	0
Uncollectible Accounts	904	22,950	None	0	22,950	UNCOLLECT	18,463	1,953	285	1,336	0
Misc Customer Accounts Expenses	905	0	None	0	0	SECPT-D	0	0	0	0	0
Subtotal - Customer Accounts Expenses	901-905	22,950		0	22,950		18,463	1,953	285	1,336	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	SECPT-D	0	0	0	0	0
Supervision	909	0	None	0	0	SECPT-D	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	SECPT-D	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	SECPT-D	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	SECPT-D	0	0	0	0	0
Rents	913	0	None	0	0	SECPT-D	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	SECPT-D	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	SECPT-D	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	SECPT-D	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	SECPT-D	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	22,950		0	22,950		18,463	1,953	285	1,336	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	31,881	None	0	31,881	SECLABOR-D	19,315	9,341	1,626	972	1
Office Supplies & Expenses	921	10,756	None	0	10,756	SECLABOR-D	6,516	3,151	548	328	0
Admin Expenses Transferred-Credit	922	-8,706	None	0	-8,706	SECLABOR-D	(5,274)	(2,551)	(444)	(265)	(0)
Outside Services Employed	923	11,154	None	0	11,154	SECLABOR-D	6,757	3,268	569	340	0
Employee Pensions and Benefits	926	71,018	None	0	71,018	SECLABOR-D	43,025	20,808	3,622	2,165	1
Subtotal - O & M Accounts 920-923,92	920-926	116,103		0	116,103		70,339	34,018	5,921	3,540	2
PLANT RELATED EXPENSES											
Property Insurance	924	58,438	None	0	58,438	SECPT-D	35,378	16,995	2,965	1,874	1

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Sec Dist
Demand

SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Maintenance of Meters	597	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	5,313	93	1	5	0	1	1	12
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	183,539	3,045	22	139	0	7	7	416
Total - OPER. AND MAINT. EXPENSE	500-599	183,539	3,045	22	139	0	7	7	416
D. CUSTOMER ACCOUNTS AND SEI									
Supervision	901	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	22,950	536	0	0	0	0	368	9
Misc Customer Accounts Expenses	905	0	0	0	0	0	0	0	0
Subtotal - Customer Accounts Expens	901-905	22,950	536	0	0	0	0	368	9
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0
Supervision	909	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0
Rents	913	0	0	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0
Supervision	915	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	22,950	536	0	0	0	0	368	9
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	31,881	526	4	23	0	1	1	72
Office Supplies & Expenses	921	10,756	177	1	8	0	0	0	24
Admin Expenses Transferred-Credit	922	-8,706	(144)	(1)	(6)	(0)	(0)	(0)	(20)
Outside Services Employed	923	11,154	184	1	8	0	0	0	25
Employee Pensions and Benefits	926	71,018	1,171	9	52	0	2	2	161
Subtotal - O & M Accounts 920-923,92	920-926	116,103	1,914	14	85	0	3	3	263
PLANT RELATED EXPENSES									
Property Insurance	924	58,438	1,018	7	56	0	6	6	133

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	15,224	None	0	15,224	SECPT-D	9,216	4,427	772	488	0
Maintenance of General Plant (also at	935	<u>6,047</u>	None	<u>0</u>	<u>6,047</u>	SECPT-D	<u>3,661</u>	<u>1,759</u>	<u>307</u>	<u>194</u>	<u>0</u>
Subtotal - O & M Accounts 924-925	924,925,935	79,709		0	79,709		48,255	23,181	4,044	2,556	1
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	SECLP-D	0	0	0	0	0
Regulatory Commission Expenses	928	8,555	None	0	8,555	SECLP-D	5,182	2,499	435	266	0
Duplicate Charges-Credit	929	-1,080	None	0	-1,080	SECLP-D	(654)	(315)	(55)	(34)	(0)
General Advertising Expenses	930.1	12,791	None	0	12,791	SECLP-D	7,747	3,736	651	398	0
Miscellaneous General Expenses	930.2	0	None	0	0	SECLP-D	0	0	0	0	0
Rents	931	651	None	0	651	SECLP-D	395	190	33	20	0
Misc Expenses - Credit	932	0	None	<u>0</u>	<u>0</u>	SECLP-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	20,918		0	20,918		12,669	6,110	1,065	651	0
TOTAL A&G EXPENSES	920-932	216,730		0	216,730		131,263	63,309	11,029	6,747	4
TOTAL OPERATING EXPENSES		423,219		0	423,219		260,912	118,994	20,668	13,711	7
II. DEPRECIATION EXPENSE											
Intangible	403.1	40,402	None	0	40,402	NCP-SEC	22,923	4,335	1,148	6,681	0
Transmission	403	0	None	0	0	SECPT-D	0	0	0	0	0
Procurement Supply	403	0	None	0	0	SECPT-D	0	0	0	0	0
StreetLighting	403	0	None	0	0	SECPT-D	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	SECPT-D	0	0	0	0	0
Overhead Lines	403	0	None	0	0	SECPT-D	0	0	0	0	0
Underground Lines	403	0	None	0	0	SECPT-D	0	0	0	0	0
Transformers	403	1,047,626	None	0	1,047,626	L-Transformers	634,888	307,901	53,541	31,251	18
Services	403.5	0	None	0	0	SECPT-D	0	0	0	0	0
Metering	403.6	0	None	0	0	SECPT-D	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	SECPT-D	0	0	0	0	0
General	403.7	8,282	None	0	8,282	SECLABOR-D	5,017	2,427	422	252	0
Amortization	404	0	None	0	0	SECPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	1,096,310		0	1,096,310		662,828	314,662	55,111	38,185	18
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	10,821	None	0	10,821	SECLABOR-D	6,556	3,170	552	330	0
Payroll Taxes - Generation		628	None	0	628	SECLABOR-D	380	184	32	19	0
Unemployment Tax	408.16	317	None	0	317	SECLABOR-D	192	93	16	10	0
Real Estate Taxes	408.17	<u>359,184</u>	None	<u>0</u>	<u>359,184</u>	SECPT-D	<u>217,445</u>	<u>104,457</u>	<u>18,222</u>	<u>11,519</u>	<u>6</u>
Subtotal - General Taxes		370,949		0	370,949		224,573	107,904	18,822	11,878	6

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Injuries and Damages	925	15,224	265	2	15	0	2	1	35
Maintenance of General Plant (also at	935	<u>6,047</u>	<u>105</u>	<u>1</u>	<u>6</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>14</u>
Subtotal - O & M Accounts 924-925	924,925,935	79,709	1,389	10	76	0	8	8	181
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	8,555	144	1	7	0	1	0	19
Duplicate Charges-Credit	929	-1,080	(18)	(0)	(1)	(0)	(0)	(0)	(2)
General Advertising Expenses	930.1	12,791	216	2	11	0	1	1	29
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	651	11	0	1	0	0	0	1
Misc Expenses - Credit	932	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	20,918	353	3	17	0	1	1	47
TOTAL A&G EXPENSES	920-932	216,730	3,656	27	179	0	13	12	491
TOTAL OPERATING EXPENSES		423,219	7,237	49	318	0	20	387	916
II. DEPRECIATION EXPENSE									
Intangible	403.1	40,402	3,909	14	808	1	250	234	100
Transmission	403	0	0	0	0	0	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	0	0	0	0	0	0	0
Overhead Lines	403	0	0	0	0	0	0	0	0
Underground Lines	403	0	0	0	0	0	0	0	0
Transformers	403	1,047,626	16,860	126	669	0	0	0	2,372
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	8,282	137	1	6	0	0	0	19
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	1,096,310	20,906	141	1,483	1	250	234	2,491
III. TAXES									
A. GENERAL TAXES									
Payroll Taxes	408.15	10,821	178	1	8	0	0	0	25
Payroll Taxes - Generation		628	10	0	0	0	0	0	1
Unemployment Tax	408.16	317	5	0	0	0	0	0	1
Real Estate Taxes	408.17	<u>359,184</u>	<u>6,260</u>	<u>45</u>	<u>344</u>	<u>0</u>	<u>37</u>	<u>34</u>	<u>815</u>
Subtotal - General Taxes		370,949	6,454	46	353	0	37	35	841

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	REVENUE	0	0	0	0	0
Franchise	408.13	3,923	None	0	3,923	FRANCHISE	1,816	373	90	749	30
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		3,923		0	3,923		1,816	373	90	749	30
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		353,821	None	0	353,821	SECT-D	214,198	102,897	17,950	11,347	6
State Income Taxes - Current		55,600	None	0	55,600	SECT-D	33,660	16,170	2,821	1,783	1
Provision for Deferred FIT		203,628	None	0	203,628	SECT-D	123,273	59,219	10,330	6,531	3
ITC Adjustment - Net		0	None	0	0	SECT-D	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	374,872		0	374,872		226,389	108,277	18,912	12,628	36
TOTAL EXPENSES		<u>1,894,402</u>		0	<u>1,894,402</u>		<u>1,150,129</u>	<u>541,933</u>	<u>94,692</u>	<u>64,524</u>	<u>61</u>
IV. OPERATING REVENUES											
Revenues	440-446	3,772,763	None	0	3,772,763	REVENUE	1,746,950	358,332	86,867	720,767	29,179
Production Other Rev	440-446	0	None	0	0	SECT-D	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	SECT-D	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	SECT-D	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	SECT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	None	0	0	SECT-D	0	0	0	0	0
Universal Services	440-446	0	None	0	0	SECT-D	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	SECT-D	0	0	0	0	0
Other Electric Revenues		0	None	0	0	SECT-D	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	SECT-D	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	SECT-D	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	SECT-D	0	0	0	0	0
Total Operating Revenues		3,772,763		0	3,772,763		1,746,950	358,332	86,867	720,767	29,179
Gains/Losses from Disp. of Utility Plan		-31,754	None	0	-31,754	SECT-D	(19,224)	(9,235)	(1,611)	(1,018)	(1)
Gains/Losses from Energy Purchases		0	None	0	0	SECT-D	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	SECT-D	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	SECT-D	0	0	0	0	0
V. NET INCOME		1,846,607		0	1,846,607		577,598	-192,836	-9,435	655,225	29,118
Rate of Return		8.75%		#N/A	8.75%		4.52%	-3.14%	-0.88%	96.49%	8349.88%

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SECONDARY DISTRIBUTION DEMAND

Account Description	Account Code	Sec Dist Demand Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	3,923	329	1	473	0	20	40	1
Retail Sales & Other	408.14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		3,923	329	1	473	0	20	40	1
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		353,821	6,166	44	339	0	36	34	802
State Income Taxes - Current		55,600	969	7	53	0	6	5	126
Provision for Deferred FIT		203,628	3,549	25	195	0	21	19	462
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	374,872	6,783	47	826	0	58	75	842
TOTAL EXPENSES		<u>1,894,402</u>	<u>34,925</u>	<u>237</u>	<u>2,627</u>	<u>1</u>	<u>328</u>	<u>696</u>	<u>4,249</u>
IV. OPERATING REVENUES									
Revenues	440-446	3,772,763	316,425	670	454,510	120	19,666	38,269	1,006
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		3,772,763	316,425	670	454,510	120	19,666	38,269	1,006
Gains/Losses from Disp. of Utility Plan		-31,754	(553)	(4)	(30)	(0)	(3)	(3)	(72)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		1,846,607	280,947	430	451,853	119	19,335	37,570	-3,315
Rate of Return		8.75%	76.11%	16.38%	2197.80%	1562.78%	854.23%	1774.52%	-6.93%

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Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	3,814,178	None	0	3,814,178	CUST-SEC	3,215,614	445,564	77,479	39,388	0
Franchises and Consents	302	0	None	0	0	CUST-SEC	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	3,814,178		0	3,814,178		3,215,614	445,564	77,479	39,388	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	CUST-SEC	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	CUST-SEC	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	CUST-SEC	0	0	0	0	0
Engines and Generators	343	0	None	0	0	CUST-SEC	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	CUST-SEC	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	CUST-SEC	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	CUST-SEC	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	CUST-SEC	0	0	0	0	0
Station Equipment	353	0	None	0	0	CUST-SEC	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	CUST-SEC	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	CUST-SEC	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	CUST-SEC	0	0	0	0	0
Underground Conduit	357	0	None	0	0	CUST-SEC	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	CUST-SEC	0	0	0	0	0
Roads and Trails	359	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	SECPT-C	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	CUST-SEC	0	0	0	0	0
Station Equipment	362	0	None	0	0	CUST-SEC	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	CUST-SEC	0	0	0	0	0
Poles, Towers and Fixtures	364	23,296,633	None	0	23,296,633	CUST-SEC	19,640,665	2,721,460	473,236	240,576	0
Overhead Conductors and Devices	365	23,145,024	None	0	23,145,024	CUST-SEC	19,512,848	2,703,750	470,156	239,010	0
Underground Conduit	366	0	None	0	0	CUST-SEC	0	0	0	0	0
Underground Conductors and Devices	367	0	None	0	0	CUST-SEC	0	0	0	0	0
Line Transformers	368	56,575,184	None	0	56,575,184	L-Transformer	34,285,967	16,627,626	2,891,384	1,687,668	951

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	3,814,178	24,398	183	122	25	153	7,818	3,433
Franchises and Consents	302	0	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	0	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	3,814,178	24,398	183	122	25	153	7,818	3,433
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	0	0	0	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	0	0	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	0	0	0	0	0	0	0
Engines and Generators	343	0	0	0	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	0	0	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	0	0	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0	0	0	0	0	0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0	0
Station Equipment	353	0	0	0	0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	0	0	0	0	0	0	0
Underground Conduit	357	0	0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0	0
Roads and Trails	359	0	0	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0	0
D. DISTRIBUTION PLANT									
Land and Land Rights	360	0	0	0	0	0	0	0	0
Structures and Improvements	361	0	0	0	0	0	0	0	0
Station Equipment	362	0	0	0	0	0	0	0	0
Compressor Station Equipment	363	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	23,296,633	149,024	1,116	748	156	934	47,750	20,968
Overhead Conductors and Devices	365	23,145,024	148,054	1,109	743	155	928	47,439	20,832
Underground Conduit	366	0	0	0	0	0	0	0	0
Underground Conductors and Devices	367	0	0	0	0	0	0	0	0
Line Transformers	368	56,575,184	910,507	6,818	36,151	0	0	0	128,113

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Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	66,937,418	None	0	66,937,418	SERVICES-369	53,261,971	9,617,952	1,672,469	1,637,120	0
Meters	370	18,548,829	None	0	18,548,829	METERCOST	11,709,732	4,046,942	703,724	1,111,386	29,063
Installed on Cust Premise PR_L	371	15,179,822	None	0	15,179,822	SERVICES-369	12,078,554	2,181,124	379,276	371,260	0
Other Property on Customers Premise	372	0	None	0	0	CUST-SEC	0	0	0	0	0
Street Lighting and Signals	373	16,330,245	None	0	16,330,245	STREET-LIGH	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	220,013,154		0	220,013,154		150,489,736	37,898,854	6,590,245	5,287,020	30,014
E. GENERAL PLANT											
Land and Land Rights	389	62,336	None	0	62,336	SECLABOR-C	39,772	11,928	2,074	2,860	68
Structures and Improvements	390	948,723	None	0	948,723	SECLABOR-C	605,310	181,539	31,568	43,535	1,029
Office Furniture and Equipment	391	1,650,502	None	0	1,650,502	SECLABOR-C	1,053,062	315,824	54,919	75,738	1,790
Transportation Equipment	392	1,170,362	None	0	1,170,362	SECLABOR-C	746,721	223,949	38,943	53,705	1,269
Stores Equipment	393	43,817	None	0	43,817	SECLABOR-C	27,957	8,384	1,458	2,011	48
Tools, Shop and Garage Equipment	394	558,480	None	0	558,480	SECLABOR-C	356,324	106,865	18,583	25,627	606
Laboratory Equipment	395	115,937	None	0	115,937	SECLABOR-C	73,970	22,184	3,858	5,320	126
Power Operated Equipment	396	1,650,516	None	0	1,650,516	SECLABOR-C	1,053,071	315,827	54,919	75,738	1,790
Communication Equipment	397	1,102,570	None	0	1,102,570	SECLABOR-C	703,468	210,977	36,687	50,594	1,196
Miscellaneous Equipment	398	20,767	None	0	20,767	SECLABOR-C	13,250	3,974	691	953	23
Miscellaneous Equipment-RegA	398	0	None	0	0	SECLABOR-C	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	SECLABOR-C	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	7,324,009		0	7,324,009		4,672,904	1,401,452	243,699	336,082	7,942
TOTAL PLANT IN SERVICE	101	231,151,341		0	231,151,341		158,378,255	39,745,869	6,911,423	5,662,490	37,957
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	SECPT-C	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	SECPT-C	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	SECPT-C	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	SECPT-C	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		231,151,341		0	231,151,341		158,378,255	39,745,869	6,911,423	5,662,490	37,957
II. DEPRECIATION RESERVE											
Intangible	108.3	-1,311,677	None	0	-1,311,677	CUST-SEC	(1,105,834)	(153,227)	(26,645)	(13,545)	0
Transmission	108.4	0	None	0	0	SECPT-C	0	0	0	0	0
Procurement Supply	108	0	None	0	0	SECPT-C	0	0	0	0	0
StreetLighting	108	-4,630,588	None	0	-4,630,588	STREET-LIGH	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	SECPT-C	0	0	0	0	0
Overhead Lines	108	-20,322,575	None	0	-20,322,575	CUST-SEC	(17,133,330)	(2,374,038)	(412,822)	(209,864)	0
Underground Lines	108	0	None	0	0	CUST-SEC	0	0	0	0	0
Transformers	108	-20,996,376	None	0	-20,996,376	L-Transformers	(12,724,325)	(6,170,901)	(1,073,060)	(626,333)	(353)
Services	108	-40,965,750	None	0	-40,965,750	SERVICES-369	(32,596,366)	(5,886,194)	(1,023,552)	(1,001,918)	0
Metering	108.5	-6,393,384	None	0	-6,393,384	METERCOST	(4,036,094)	(1,394,894)	(242,559)	(383,071)	(10,017)

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Services	369	66,937,418	669,859	3,944	0	0	0	0	74,105
Meters	370	18,548,829	599,599	1,659	315,542	0	0	0	31,181
Installed on Cust Premise PR_L	371	15,179,822	151,908	894	0	0	0	0	16,805
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0
Street Lighting and Signals	373	<u>16,330,245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,938,718</u>	<u>9,391,527</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	220,013,154	2,628,950	15,540	353,184	310	6,940,580	9,486,716	292,004
E. GENERAL PLANT									
Land and Land Rights	389	62,336	1,539	5	736	0	1,378	1,884	92
Structures and Improvements	390	948,723	23,429	74	11,197	1	20,975	28,670	1,399
Office Furniture and Equipment	391	1,650,502	40,759	129	19,479	2	36,490	49,877	2,433
Transportation Equipment	392	1,170,362	28,902	92	13,812	1	25,875	35,367	1,725
Stores Equipment	393	43,817	1,082	3	517	0	969	1,324	65
Tools, Shop and Garage Equipment	394	558,480	13,792	44	6,591	1	12,347	16,877	823
Laboratory Equipment	395	115,937	2,863	9	1,368	0	2,563	3,504	171
Power Operated Equipment	396	1,650,516	40,759	129	19,479	2	36,490	49,877	2,433
Communication Equipment	397	1,102,570	27,228	87	13,012	1	24,376	33,319	1,626
Miscellaneous Equipment	398	20,767	513	2	245	0	459	628	31
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	7,324,009	180,865	575	86,436	7	161,923	221,326	10,798
TOTAL PLANT IN SERVICE	101	231,151,341	2,834,214	16,297	439,743	343	7,102,656	9,715,859	306,235
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		231,151,341	2,834,214	16,297	439,743	343	7,102,656	9,715,859	306,235
II. DEPRECIATION RESERVE									
Intangible	108.3	-1,311,677	(8,391)	(63)	(42)	(9)	(53)	(2,688)	(1,181)
Transmission	108.4	0	0	0	0	0	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	-4,630,588	0	0	0	0	(1,967,536)	(2,663,052)	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	-20,322,575	(129,999)	(973)	(653)	(136)	(815)	(41,654)	(18,292)
Underground Lines	108	0	0	0	0	0	0	0	0
Transformers	108	-20,996,376	(337,910)	(2,530)	(13,416)	0	0	0	(47,546)
Services	108	-40,965,750	(409,954)	(2,414)	0	0	0	0	(45,352)
Metering	108.5	-6,393,384	(206,669)	(572)	(108,761)	0	0	0	(10,747)

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Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6 108.7	-10,569,086 <u>-4,334,462</u>	None None	0 0	-10,569,086 <u>-4,334,462</u>	SERVICES-369 SECLABOR-C	(8,409,801) <u>(2,765,497)</u>	(1,518,627) <u>(829,401)</u>	(264,075) <u>(144,225)</u>	(258,493) <u>(198,898)</u>	0 <u>(4,700)</u>
Subtotal-DEPRECIATION RESERVE		-109,523,898		0	-109,523,898		-78,771,246	-18,327,282	-3,186,937	-2,692,123	-15,071
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	SECPT-C	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-109,523,898		0	-109,523,898		-78,771,246	-18,327,282	-3,186,937	-2,692,123	-15,071
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	SECPT-C	0	0	0	0	0
Prepayments	165	793,097	None	0	793,097	SECPT-C	543,407	136,371	23,714	19,428	130
Cash Working Capital-Fuel	131	0	None	0	0	SECPT-C	0	0	0	0	0
Cash Working Capital-Revenue	131	370,061	None	0	370,061	SECPT-C	253,555	63,631	11,065	9,065	61
Cash Working Capital-Labor	131	315,091	None	0	315,091	SECLABOR-C	201,036	60,293	10,484	14,459	342
Cash Working Capital-Plant	131	-783,573	None	0	-783,573	SECPT-C	(536,882)	(134,733)	(23,429)	(19,195)	(129)
Deferred ITC	255	-442,566	None	0	-442,566	SECPT-C	(303,233)	(76,098)	(13,233)	(10,841)	(73)
Customer Advances for Construction	281	-4,331,061	None	0	-4,331,061	JUSTDEPOSIT	(2,056,217)	(823,009)	(261,345)	(636,889)	0
Materials and Supplies	154	2,762,494	None	0	2,762,494	SECPT-C	1,892,782	475,004	82,599	67,673	454
Regulatory Assets - Generation	182, 254	0	None	0	0	SECPT-C	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	5,035,694	None	0	5,035,694	SECPT-C	3,450,313	865,874	150,567	123,359	827
Regulatory Assets - Pension and Labo	182, 254	364,183	None	0	364,183	SECLABOR-C	232,358	69,686	12,118	16,711	395
Customer Deposits	235	-9,578,480	None	0	-9,578,480	JUSTDEPOSIT	(4,547,484)	(1,820,149)	(577,985)	(1,408,531)	0
Deferred Pension Asset	252	1,826,708	None	0	1,826,708	SECLABOR-C	1,165,486	349,541	60,782	83,823	1,981
Deferred Income Tax	190	-26,942,461	None	0	-26,942,461	SECPT-C	(18,460,200)	(4,632,686)	(805,579)	(660,007)	(4,424)
Differed State Tax		35,462	None	0	35,462	SECPT-C	24,298	6,098	1,060	869	6
A/P Financing of Capitalized M&S	283	0	None	0	0	SECPT-C	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-30,575,350		0	-30,575,350		-18,140,781	-5,460,177	-1,329,183	-2,400,076	-431
TOTAL RATE BASE		<u>91,052,094</u>		0	<u>91,052,094</u>		<u>61,466,227</u>	<u>15,958,410</u>	<u>2,395,303</u>	<u>570,291</u>	<u>22,455</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0	0	SECLABOR-C	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	CUST-SEC	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	CUST-SEC	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	CUST-SEC	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	CUST-SEC	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	SECLABOR-C	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	0	None	0	0	CUST-SEC	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	CUST-SEC	0	0	0	0	0
Load Dispatch	556	0	None	0	0	CUST-SEC	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	SECLABOR-C	0	0	0	0	0
Load Dispatching	561	0	None	0	0	CUST-SEC	0	0	0	0	0
Station Expenses	562	0	None	0	0	CUST-SEC	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	CUST-SEC	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	CUST-SEC	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	CUST-SEC	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	CUST-SEC	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	CUST-SEC	0	0	0	0	0
Rents	567	0	None	0	0	CUST-SEC	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	SECLABOR-C	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	CUST-SEC	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	CUST-SEC	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	344,056	None	0	344,056	SECLABOR-C	219,516	65,835	11,448	15,788	373
Load Dispatching	581	0	None	0	0	CUST-SEC	0	0	0	0	0
Station Expenses	582	0	None	0	0	CUST-SEC	0	0	0	0	0
Overhead Line Expenses	583	245,282	None	0	245,282	CUST-SEC	206,790	28,653	4,983	2,533	0
Underground Line Expenses	584	0	None	0	0	CUST-SEC	0	0	0	0	0
Street Light and Signal Systems	585	49,334	None	0	49,334	STREET-LIGH	0	0	0	0	0
Meter Expenses	586	2,424,135	None	0	2,424,135	METERCOST	1,530,338	528,892	91,969	145,246	3,798
Customer Installation Expenses	587	130,322	None	0	130,322	SERVICES-36	103,697	18,725	3,256	3,187	0
Misc. Distribution Expenses	588	350,327	None	0	350,327	SECPT-C	240,034	60,238	10,475	8,582	58
Rents	589	625	None	0	625	SECPT-C	428	108	19	15	0
Maint Supervision & Engineering	590	94,638	None	0	94,638	SECLABOR-C	60,382	18,109	3,149	4,343	103
Maint of Structures	591	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Overhead Lines	593	1,898,527	None	0	1,898,527	CUST-SEC	1,600,589	221,782	38,566	19,605	0
Maintenance of Underground Lines	594	0	None	0	0	CUST-SEC	0	0	0	0	0
Maintenance of Line Transformers	595	157,352	None	0	157,352	L-Transformers	95,359	46,246	8,042	4,694	3
Maintenance of Street Lights	596	207,510	None	0	207,510	STREET-LIGH	0	0	0	0	0

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Customer							
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Purchased Power Expenses	555	0	0	0	0	0	0	0	0	0
Other Variable Expenses	MIX	0	0	0	0	0	0	0	0	0
Load Dispatch	556	0	0	0	0	0	0	0	0	0
Other Purchased Power	557	0	0	0	0	0	0	0	0	0
Subtotal	556-557	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0	0	0	0	0	0	0	0	0
B. TRANSMISSION EXPENSE										
Supervision and Engineering	560	0	0	0	0	0	0	0	0	0
Load Dispatching	561	0	0	0	0	0	0	0	0	0
Station Expenses	562	0	0	0	0	0	0	0	0	0
Overhead Line Expenses	563	0	0	0	0	0	0	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0	0	0
Transmission by Others-Demand	565	0	0	0	0	0	0	0	0	0
Transmission by Others-Energy	565	0	0	0	0	0	0	0	0	0
Miscellaneous Expenses	566	0	0	0	0	0	0	0	0	0
Rents	567	0	0	0	0	0	0	0	0	0
Supervision and Engineering	568	0	0	0	0	0	0	0	0	0
Maintenance of Structures	569	0	0	0	0	0	0	0	0	0
Maintenance of Station Equipment	570	0	0	0	0	0	0	0	0	0
Maintenance of Overhead Lines	571	0	0	0	0	0	0	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0
Misc Maintenance - Credits	573	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0	0	0	0	0	0	0	0	0
C. DISTRIBUTION EXPENSE										
Operation Supervision & Engineering	580	344,056	8,496	27	4,060	0	7,607	10,397	507	
Load Dispatching	581	0	0	0	0	0	0	0	0	
Station Expenses	582	0	0	0	0	0	0	0	0	
Overhead Line Expenses	583	245,282	1,569	12	8	2	10	503	221	
Underground Line Expenses	584	0	0	0	0	0	0	0	0	
Street Light and Signal Systems	585	49,334	0	0	0	0	20,962	28,372	0	
Meter Expenses	586	2,424,135	78,361	217	41,238	0	0	0	4,075	
Customer Installation Expenses	587	130,322	1,304	8	0	0	0	0	144	
Misc. Distribution Expenses	588	350,327	4,295	25	666	1	10,765	14,725	464	
Rents	589	625	8	0	1	0	19	26	1	
Maint Supervision & Engineering	590	94,638	2,337	7	1,117	0	2,092	2,860	140	
Maint of Structures	591	0	0	0	0	0	0	0	0	
Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0	
Maintenance of Overhead Lines	593	1,898,527	12,144	91	61	13	76	3,891	1,709	
Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0	
Maintenance of Line Transformers	595	157,352	2,532	19	101	0	0	0	356	
Maintenance of Street Lights	596	207,510	0	0	0	0	88,171	119,339	0	

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax
							RG	CB	SH	GP	SC-P
Maintenance of Meters	597	238,073	None	0	238,073	METERCOST	150,294	51,942	9,032	14,265	373
Maintenance of Misc. Plant	598	31,840	None	0	31,840	SECPT-C	21,816	5,475	952	780	5
Misc. Distribution - Credits	599	0	None	0	0	SECPT-C	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	6,172,023		0	6,172,023		4,229,243	1,046,006	181,890	219,039	4,713
Total - OPER. AND MAINT. EXPENSE	500-599	6,172,023		0	6,172,023		4,229,243	1,046,006	181,890	219,039	4,713
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0	0	CUST-SEC	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0	CUST-SEC	0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0	CUST-SEC	0	0	0	0	0
Uncollectible Accounts	904	183,545	None	0	183,545	UNCOLLECT	147,660	15,621	2,276	10,686	0
Misc Customer Accounts Expenses	905	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal - Customer Accounts Expens	901-905	183,545		0	183,545		147,660	15,621	2,276	10,686	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CUST-SEC	0	0	0	0	0
Supervision	909	0	None	0	0	CUST-SEC	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	CUST-SEC	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	CUST-SEC	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	CUST-SEC	0	0	0	0	0
Rents	913	0	None	0	0	CUST-SEC	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	SECPT-C	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	SECPT-C	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	SECPT-C	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	SECPT-C	0	0	0	0	0
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	183,545		0	183,545		147,660	15,621	2,276	10,686	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	941,418	None	0	941,418	SECLABOR-C	600,649	180,141	31,325	43,199	1,021
Office Supplies & Expenses	921	317,602	None	0	317,602	SECLABOR-C	202,638	60,773	10,568	14,574	344
Admin Expenses Transferred-Credit	922	-257,069	None	0	-257,069	SECLABOR-C	(164,017)	(49,190)	(8,554)	(11,796)	(279)
Outside Services Employed	923	329,357	None	0	329,357	SECLABOR-C	210,138	63,023	10,959	15,113	357
Employee Pensions and Benefits	926	2,097,111	None	0	2,097,111	SECLABOR-C	1,338,010	401,283	69,779	96,232	2,274
Subtotal - O & M Accounts 920-923,92	920-926	3,428,419		0	3,428,419		2,187,418	656,029	114,077	157,322	3,718
PLANT RELATED EXPENSES											
Property Insurance	924	350,234	None	0	350,234	SECPT-C	239,970	60,222	10,472	8,580	58

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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Maintenance of Meters	597	238,073	7,696	21	4,050	0	0	0	400	
Maintenance of Misc. Plant	598	31,840	390	2	61	0	978	1,338	42	
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0	
Subtotal - DISTRIBUTION EXPENSES	580-599	6,172,023	119,134	429	51,363	15	130,680	181,452	8,059	
Total - OPER. AND MAINT. EXPENSE	500-599	6,172,023	119,134	429	51,363	15	130,680	181,452	8,059	
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	0	0	0	0	0	0	0	0	
Meter Reading Expenses	902	0	0	0	0	0	0	0	0	
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0	
Uncollectible Accounts	904	183,545	4,285	0	0	0	0	2,947	70	
Misc Customer Accounts Expenses	905	0	0	0	0	0	0	0	0	
Subtotal - Customer Accounts Expens	901-905	183,545	4,285	0	0	0	0	2,947	70	
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0	
Supervision	909	0	0	0	0	0	0	0	0	
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0	
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0	
Rents	913	0	0	0	0	0	0	0	0	
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0	
Supervision	915	0	0	0	0	0	0	0	0	
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	
Advertising Expenses	917	0	0	0	0	0	0	0	0	
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	
Total - CUST ACCTS, SERVS, & SALI	901-919	183,545	4,285	0	0	0	0	2,947	70	
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	941,418	23,248	74	11,110	1	20,813	28,449	1,388	
Office Supplies & Expenses	921	317,602	7,843	25	3,748	0	7,022	9,598	468	
Admin Expenses Transferred-Credit	922	-257,069	(6,348)	(20)	(3,034)	(0)	(5,683)	(7,768)	(379)	
Outside Services Employed	923	329,357	8,133	26	3,887	0	7,282	9,953	486	
Employee Pensions and Benefits	926	<u>2,097,111</u>	<u>51,788</u>	<u>165</u>	<u>24,750</u>	<u>2</u>	<u>46,364</u>	<u>63,373</u>	<u>3,092</u>	
Subtotal - O & M Accounts 920-923,92	920-926	3,428,419	84,664	269	40,461	3	75,797	103,604	5,055	
PLANT RELATED EXPENSES										
Property Insurance	924	350,234	4,294	25	666	1	10,762	14,721	464	

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All Totals Intact =
All Allocators Found =

TRUE
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SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	91,239	None	0	91,239	SECPT-C	62,514	15,688	2,728	2,235	15
Maintenance of General Plant (also at	935	<u>36,240</u>	None	0	<u>36,240</u>	SECPT-C	<u>24,830</u>	<u>6,231</u>	<u>1,084</u>	<u>888</u>	<u>6</u>
Subtotal - O & M Accounts 924-925	924,925,935	477,712		0	477,712		327,315	82,141	14,284	11,702	78
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	SECLP-C	0	0	0	0	0
Regulatory Commission Expenses	928	170,668	None	0	170,668	SECLP-C	109,874	32,252	5,608	7,385	166
Duplicate Charges-Credit	929	-21,535	None	0	-21,535	SECLP-C	(13,864)	(4,070)	(708)	(932)	(21)
General Advertising Expenses	930.1	255,159	None	0	255,159	SECLP-C	164,269	48,219	8,385	11,041	248
Miscellaneous General Expenses	930.2	0	None	0	0	SECLP-C	0	0	0	0	0
Rents	931	12,996	None	0	12,996	SECLP-C	8,367	2,456	427	562	13
Misc Expenses - Credit	932	0	None	0	0	SECLP-C	0	0	0	0	0
Subtotal	927-932	417,287		0	417,287		268,645	78,858	13,713	18,057	406
TOTAL A&G EXPENSES	920-932	4,323,418		0	4,323,418		2,783,379	817,028	142,073	187,081	4,202
TOTAL OPERATING EXPENSES		10,678,985		0	10,678,985		7,160,282	1,878,655	326,240	416,806	8,914
II. DEPRECIATION EXPENSE											
Intangible	403.1	242,140	None	0	242,140	SECPT-C	165,908	41,635	7,240	5,932	40
Transmission	403	0	None	0	0	SECPT-C	0	0	0	0	0
Procurement Supply	403	0	None	0	0	SECPT-C	0	0	0	0	0
StreetLighting	403	511,137	None	0	511,137	STREET-LIGH	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	SECPT-C	0	0	0	0	0
Overhead Lines	403	1,849,074	None	0	1,849,074	CUST-SEC	1,558,897	216,005	37,561	19,095	0
Underground Lines	403	0	None	0	0	SECPT-C	0	0	0	0	0
Transformers	403	1,572,790	None	0	1,572,790	L-Transformers	953,150	462,248	80,380	46,917	26
Services	403.5	3,346,871	None	0	3,346,871	SERVICES-36	2,663,099	480,898	83,623	81,856	0
Metering	403.6	421,058	None	0	421,058	METERCOST	265,811	91,866	15,975	25,228	660
Other Property on Customers Premise	403.6	880,430	None	0	880,430	SERVICES-36	700,556	126,505	21,998	21,533	0
General	403.7	244,555	None	0	244,555	SECLABOR-C	156,032	46,796	8,137	11,222	265
Amortization	404	0	None	0	0	SECPT-C	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	9,068,055		0	9,068,055		6,463,452	1,465,952	254,915	211,783	991
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	319,523	None	0	319,523	SECLABOR-C	203,864	61,141	10,632	14,662	347
Payroll Taxes - Generation		18,541	None	0	18,541	SECLABOR-C	11,829	3,548	617	851	20
Unemployment Tax	408.16	9,364	None	0	9,364	SECLABOR-C	5,974	1,792	312	430	10
Real Estate Taxes	408.17	<u>2,152,666</u>	None	0	<u>2,152,666</u>	SECPT-C	<u>1,474,945</u>	<u>370,145</u>	<u>64,365</u>	<u>52,734</u>	<u>353</u>
Subtotal - General Taxes		2,500,093		0	2,500,093		1,696,612	436,626	75,925	68,676	730

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All Totals Intact = TRUE
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		Sec Dist Customer	SECONDARY DISTRIBUTION CUSTOMER							
Account Description	Account Code	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Injuries and Damages	925	91,239	1,119	6	174	0	2,804	3,835	121	
Maintenance of General Plant (also at	935	<u>36,240</u>	<u>444</u>	<u>3</u>	<u>69</u>	<u>0</u>	<u>1,114</u>	<u>1,523</u>	<u>48</u>	
Subtotal - O & M Accounts 924-925	924,925,935	477,712	5,857	34	909	1	14,679	20,079	633	
OTHER A&G EXPENSES										
Franchise Requirements	927	0	0	0	0	0	0	0	0	
Regulatory Commission Expenses	928	170,668	3,955	13	1,808	0	3,953	5,404	248	
Duplicate Charges-Credit	929	-21,535	(499)	(2)	(228)	(0)	(499)	(682)	(31)	
General Advertising Expenses	930.1	255,159	5,913	20	2,702	0	5,910	8,079	372	
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0	
Rents	931	12,996	301	1	138	0	301	411	19	
Misc Expenses - Credit	932	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Subtotal	927-932	417,287	9,670	32	4,420	0	9,665	13,213	608	
TOTAL A&G EXPENSES	920-932	4,323,418	100,192	335	45,790	5	100,142	136,897	6,295	
TOTAL OPERATING EXPENSES		10,678,985	223,611	764	97,153	20	230,822	321,295	14,425	
II. DEPRECIATION EXPENSE										
Intangible	403.1	242,140	2,969	17	461	0	7,440	10,178	321	
Transmission	403	0	0	0	0	0	0	0	0	
Procurement Supply	403	0	0	0	0	0	0	0	0	
StreetLighting	403	511,137	0	0	0	0	217,182	293,955	0	
Primary-Distribution	403	0	0	0	0	0	0	0	0	
Overhead Lines	403	1,849,074	11,828	89	59	12	74	3,790	1,664	
Underground Lines	403	0	0	0	0	0	0	0	0	
Transformers	403	1,572,790	25,312	190	1,005	0	0	0	3,562	
Services	403.5	3,346,871	33,493	197	0	0	0	0	3,705	
Metering	403.6	421,058	13,611	38	7,163	0	0	0	708	
Other Property on Customers Premise	403.6	880,430	8,811	52	0	0	0	0	975	
General	403.7	244,555	6,039	19	2,886	0	5,407	7,390	361	
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEPRECIATION EXPENSES	403-404	9,068,055	102,063	601	11,574	13	230,103	315,313	11,295	
III. TAXES										
A. GENERAL TAXES										
Payroll Taxes	408.15	319,523	7,891	25	3,771	0	7,064	9,656	471	
Payroll Taxes - Generation		18,541	458	1	219	0	410	560	27	
Unemployment Tax	408.16	9,364	231	1	111	0	207	283	14	
Real Estate Taxes	408.17	<u>2,152,666</u>	<u>26,394</u>	<u>152</u>	<u>4,095</u>	<u>3</u>	<u>66,146</u>	<u>90,482</u>	<u>2,852</u>	
Subtotal - General Taxes		2,500,093	34,974	179	8,196	4	73,827	100,981	3,364	

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Step 3

All Totals Intact =
All Allocators Found =

TRUE
TRUE

Account Description	Account Code	Sec Dist Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	FRANCHISE	0	0	0	0	0
Franchise	408.13	23,511	None	0	23,511	FRANCHISE	10,887	2,233	541	4,492	182
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		23,511		0	23,511		10,887	2,233	541	4,492	182
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		2,120,523	None	0	2,120,523	SECPT-C	1,452,921	364,618	63,404	51,946	348
State Income Taxes - Current		333,225	None	0	333,225	SECPT-C	228,316	57,297	9,963	8,163	55
Provision for Deferred FIT		1,220,386	None	0	1,220,386	SECPT-C	836,174	209,842	36,490	29,896	200
ITC Adjustment - Net		0	None	0	0	SECPT-C	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	2,523,604		0	2,523,604		1,707,498	438,859	76,466	73,168	912
TOTAL EXPENSES		<u>22,270,644</u>		0	<u>22,270,644</u>		<u>15,331,232</u>	<u>3,783,465</u>	<u>657,621</u>	<u>701,757</u>	<u>10,818</u>
IV. OPERATING REVENUES											
Revenues	440-446	30,172,465	None	0	30,172,465	REVENUE	13,971,139	2,865,742	694,717	5,764,297	233,357
Production Other Rev	440-446	0	None	0	0	SECPT-C	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	SECPT-C	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	SECPT-C	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	SECPT-C	0	0	0	0	0
Rent From Elec Property-Mo	440-446	266,918	None	0	266,918	CUST-SEC	225,030	31,181	5,422	2,756	0
Universal Services	440-446	0	None	0	0	SECPT-C	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	SECPT-C	0	0	0	0	0
Other Electric Revenues		0	None	0	0	SECPT-C	0	0	0	0	0
Other Electric Revenues - Direct Assig		273,777	None	0	273,777	CUST-RES	273,777	0	0	0	0
Other Electric - Transmission		0	None	0	0	SECPT-C	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	SECPT-C	0	0	0	0	0
Total Operating Revenues		30,713,160		0	30,713,160		14,469,946	2,896,922	700,139	5,767,053	233,357
Gains/Losses from Disp. of Utility Plan		-253,953	None	0	-253,953	SECPT-C	(174,001)	(43,667)	(7,593)	(6,221)	(42)
Gains/Losses from Energy Purchases		0	None	0	0	SECPT-C	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	SECPT-C	0	0	0	0	0
Interest on Customer Deposits		-407,085	None	0	-407,085	SERVICES-36	(323,917)	(58,492)	(10,171)	(9,956)	0
V. NET INCOME		7,781,478		0	7,781,478		-1,359,204	-988,702	24,754	5,049,119	222,498
Rate of Return		8.55%		#N/A	8.55%		-2.21%	-6.20%	1.03%	885.36%	990.85%

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All Totals Intact = TRUE
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Sec Dist
Customer

SECONDARY DISTRIBUTION CUSTOMER

Account Description	Account Code	Sec Dist Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	23,511	1,972	4	2,832	1	123	238	6
Retail Sales & Other	408.14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		23,511	1,972	4	2,832	1	123	238	6
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		2,120,523	26,000	150	4,034	3	65,158	89,131	2,809
State Income Taxes - Current		333,225	4,086	23	634	0	10,239	14,006	441
Provision for Deferred FIT		1,220,386	14,964	86	2,322	2	37,499	51,296	1,617
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	2,523,604	36,946	183	11,028	4	73,949	101,219	3,370
TOTAL EXPENSES		<u>22,270,644</u>	<u>362,619</u>	<u>1,548</u>	<u>119,755</u>	<u>38</u>	<u>534,874</u>	<u>737,827</u>	<u>29,090</u>
IV. OPERATING REVENUES									
Revenues	440-446	30,172,465	2,530,594	5,361	3,634,918	958	157,279	306,054	8,049
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	266,918	1,707	13	9	2	11	547	240
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assign		273,777	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		30,713,160	2,532,302	5,373	3,634,927	960	157,290	306,601	8,289
Gains/Losses from Disp. of Utility Plan		-253,953	(3,114)	(18)	(483)	(0)	(7,803)	(10,674)	(336)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		-407,085	(4,074)	(24)	0	0	0	0	(451)
V. NET INCOME		7,781,478	2,162,495	3,783	3,514,689	922	-385,387	-441,901	-21,588
Rate of Return		8.55%	-624.21%	52.46%	1520.58%	548.03%	-8.56%	-7.25%	-15.06%

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All Totals Intact = TRUE
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Account Description	Account Code	Onsite/Cust Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	ONSITE CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	192,866	None	0	192,866	OnsiteLABOR-C	154,255	22,550	3,926	3,337	158
Franchises and Consents	302	0	None	0	0	OnsitePT-C	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	None	0	0	OnsitePT-C	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	192,866		0	192,866		154,255	22,550	3,926	3,337	158
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	AVG-CUST	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	AVG-CUST	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	0	AVG-CUST	0	0	0	0	0
Engines and Generators	343	0	None	0	0	AVG-CUST	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	AVG-CUST	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	AVG-CUST	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335, 346	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	AVG-CUST	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	AVG-CUST	0	0	0	0	0
Station Equipment	353	0	None	0	0	AVG-CUST	0	0	0	0	0
Towers and Fixtures	354	0	None	0	0	AVG-CUST	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	AVG-CUST	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	AVG-CUST	0	0	0	0	0
Underground Conduit	357	0	None	0	0	AVG-CUST	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	AVG-CUST	0	0	0	0	0
Roads and Trails	359	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	0	0
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	AVG-CUST	0	0	0	0	0
Structures and Improvements	361	0	None	0	0	AVG-CUST	0	0	0	0	0
Station Equipment	362	0	None	0	0	AVG-CUST	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	AVG-CUST	0	0	0	0	0
Poles, Towers and Fixtures	364	0	None	0	0	AVG-CUST	0	0	0	0	0
Overhead Conductors and Devices	365	0	None	0	0	AVG-CUST	0	0	0	0	0
Underground Conduit	366	0	None	0	0	AVG-CUST	0	0	0	0	0
Underground Conductors and Devices	367	0	None	0	0	AVG-CUST	0	0	0	0	0
Line Transformers	368	0	None	0	0	AVG-CUST	0	0	0	0	0

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Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Onsite/Cust Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	ONSITE CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Services	369	0	None	0	0	AVG-CUST	0	0	0	0	0
Meters	370	0	None	0	0	AVG-CUST	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	0	AVG-CUST	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0	0	AVG-CUST	0	0	0	0	0
Street Lighting and Signals	373	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0	0	0
E. GENERAL PLANT											
Land and Land Rights	389	97,839	None	0	97,839	OnsiteLABOR-C	78,252	11,439	1,992	1,693	80
Structures and Improvements	390	1,489,071	None	0	1,489,071	OnsiteLABOR-C	1,190,966	174,104	30,314	25,767	1,223
Office Furniture and Equipment	391	2,590,549	None	0	2,590,549	OnsiteLABOR-C	2,071,935	302,890	52,738	44,827	2,128
Transportation Equipment	392	1,836,944	None	0	1,836,944	OnsiteLABOR-C	1,469,198	214,778	37,396	31,786	1,509
Stores Equipment	393	68,773	None	0	68,773	OnsiteLABOR-C	55,005	8,041	1,400	1,190	56
Tools, Shop and Garage Equipment	394	876,563	None	0	876,563	OnsiteLABOR-C	701,079	102,489	17,845	15,168	720
Laboratory Equipment	395	181,968	None	0	181,968	OnsiteLABOR-C	145,539	21,276	3,705	3,149	149
Power Operated Equipment	396	2,590,570	None	0	2,590,570	OnsiteLABOR-C	2,071,951	302,892	52,739	44,827	2,128
Communication Equipment	397	1,730,541	None	0	1,730,541	OnsiteLABOR-C	1,384,095	202,337	35,230	29,945	1,421
Miscellaneous Equipment	398	32,594	None	0	32,594	OnsiteLABOR-C	26,069	3,811	664	564	27
Miscellaneous Equipment-RegA	398	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Other Tangible Property	399	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Subtotal - GENERAL PLANT	389-399	11,495,414		0	11,495,414		9,194,091	1,344,057	234,023	198,916	9,442
TOTAL PLANT IN SERVICE	101	11,688,279		0	11,688,279		9,348,346	1,366,607	237,950	202,253	9,601
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	OnsitePT-C	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	OnsitePT-C	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	OnsitePT-C	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	OnsitePT-C	0	0	0	0	0
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		11,688,279		0	11,688,279		9,348,346	1,366,607	237,950	202,253	9,601
II. DEPRECIATION RESERVE											
Intangible	108.3	-66,326	None	0	-66,326	OnsiteLABOR-C	(53,048)	(7,755)	(1,350)	(1,148)	(54)
Transmission	108.4	0	None	0	0	OnsitePT-C	0	0	0	0	0
Procurement Supply	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
StreetLighting	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
Overhead Lines	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
Underground Lines	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
Transformers	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
Services	108	0	None	0	0	OnsitePT-C	0	0	0	0	0
Metering	108.5	0	None	0	0	OnsitePT-C	0	0	0	0	0

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ONSITE CUSTOMER

Account Description	Account Code	Onsite/Cust Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	ONSITE CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Other Property on Customers Premise General	108.6 108.7	0 <u>-6,803,164</u>	None None	0 0	0 <u>-6,803,164</u>	OnsitePT-C OnsiteLABOR-C	0 <u>(5,441,205)</u>	0 <u>(795,434)</u>	0 <u>(138,499)</u>	0 <u>(117,721)</u>	0 <u>(5,588)</u>
Subtotal-DEPRECIATION RESERVE		-6,869,490		0	-6,869,490		-5,494,253	-803,189	-139,849	-118,869	-5,643
Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	OnsitePT-C	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATI	108	-6,869,490		0	-6,869,490		-5,494,253	-803,189	-139,849	-118,869	-5,643
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	OnsitePT-C	0	0	0	0	0
Prepayments	165	40,103	None	0	40,103	OnsitePT-C	32,075	4,689	816	694	33
Cash Working Capital-Fuel	131	0	None	0	0	OnsitePT-C	0	0	0	0	0
Cash Working Capital-Revenue	131	203,807	None	0	203,807	OnsitePT-C	163,006	23,829	4,149	3,527	167
Cash Working Capital-Labor	131	494,552	None	0	494,552	OnsiteLABOR-C	395,545	57,824	10,068	8,558	406
Cash Working Capital-Plant	131	-39,622	None	0	-39,622	OnsitePT-C	(31,690)	(4,633)	(807)	(686)	(33)
Deferred ITC	255	-22,379	None	0	-22,379	OnsitePT-C	(17,898)	(2,617)	(456)	(387)	(18)
Customer Advances for Construction	281	0	None	0	0	OnsitePT-C	0	0	0	0	0
Materials and Supplies	154	139,687	None	0	139,687	OnsitePT-C	111,722	16,332	2,844	2,417	115
Regulatory Assets - Generation	182, 254	0	None	0	0	OnsitePT-C	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	None	0	0	OnsitePT-C	0	0	0	0	0
Regulatory Assets - Pension and Labo	182, 254	571,604	None	0	571,604	OnsiteLABOR-C	457,172	66,833	11,637	9,891	470
Customer Deposits	235	0	None	0	0	OnsitePT-C	0	0	0	0	0
Deferred Pension Asset	252	2,867,114	None	0	2,867,114	OnsiteLABOR-C	2,293,132	335,226	58,369	49,612	2,355
Deferred Income Tax	190	-1,362,359	None	0	-1,362,359	OnsitePT-C	(1,089,621)	(159,289)	(27,735)	(23,574)	(1,119)
Differed State Tax		1,793	None	0	1,793	OnsitePT-C	1,434	210	37	31	1
A/P Financing of Capitalized M&S	283	0	None	0	0	OnsitePT-C	0	0	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	2,894,301		0	2,894,301		2,314,877	338,405	58,922	50,083	2,377
TOTAL RATE BASE		<u>7,713,091</u>		0	<u>7,713,091</u>		<u>6,168,969</u>	<u>901,823</u>	<u>157,023</u>	<u>133,467</u>	<u>6,336</u>

I. OPERATING AND MAINTENANCE

A. PRODUCTION EXPENSES

Supervision and Engineering	(500, 535, 546)	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	AVG-CUST	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	AVG-CUST	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	AVG-CUST	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	AVG-CUST	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Purchased Power Expenses	555	0	None	0	0	AVG-CUST	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	AVG-CUST	0	0	0	0	0
Load Dispatch	556	0	None	0	0	AVG-CUST	0	0	0	0	0
Other Purchased Power	557	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal	556-557	0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Load Dispatching	561	0	None	0	0	AVG-CUST	0	0	0	0	0
Station Expenses	562	0	None	0	0	AVG-CUST	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	0	AVG-CUST	0	0	0	0	0
Underground Lines Expenses	564	0	None	0	0	AVG-CUST	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0	AVG-CUST	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0	0	AVG-CUST	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0	0	AVG-CUST	0	0	0	0	0
Rents	567	0	None	0	0	AVG-CUST	0	0	0	0	0
Supervision and Engineering	568	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Maintenance of Structures	569	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	0	AVG-CUST	0	0	0	0	0
Misc Maintenance - Credits	573	0	None	0	0	AVG-CUST	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	0	0
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Load Dispatching	581	0	None	0	0	AVG-CUST	0	0	0	0	0
Station Expenses	582	0	None	0	0	AVG-CUST	0	0	0	0	0
Overhead Line Expenses	583	0	None	0	0	AVG-CUST	0	0	0	0	0
Underground Line Expenses	584	0	None	0	0	AVG-CUST	0	0	0	0	0
Street Light and Signal Systems	585	0	None	0	0	AVG-CUST	0	0	0	0	0
Meter Expenses	586	0	None	0	0	AVG-CUST	0	0	0	0	0
Customer Installation Expenses	587	0	None	0	0	AVG-CUST	0	0	0	0	0
Misc. Distribution Expenses	588	0	None	0	0	AVG-CUST	0	0	0	0	0
Rents	589	0	None	0	0	AVG-CUST	0	0	0	0	0
Maint Supervision & Engineering	590	0	None	0	0	OnsiteLABOR-C	0	0	0	0	0
Maint of Structures	591	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Overhead Lines	593	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Line Transformers	595	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	AVG-CUST	0	0	0	0	0

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Account Description	Account Code	Onsite/Cust Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	ONSITE CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	0	None	0	0	AVG-CUST	0	0	0	0	0
Maintenance of Misc. Plant	598	0	None	0	0	AVG-CUST	0	0	0	0	0
Misc. Distribution - Credits	599	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	0		0	0		0	0	0	0	0
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	507,079	None	0	507,079	ACCT-903	426,945	52,669	9,184	8,841	161
Meter Reading Expenses	902	1,614,470	None	0	1,614,470	METEREAD	1,351,078	187,209	32,554	22,802	107
Customer Records & Collection Expen	903	4,030,343	None	0	4,030,343	ACCT-903	3,393,424	418,618	72,998	70,271	1,280
Uncollectible Accounts	904	97,463	None	0	97,463	UNCOLLECT	78,408	8,295	1,209	5,674	0
Misc Customer Accounts Expenses	905	149,328	None	0	149,328	ACCT-903	125,730	15,510	2,705	2,604	47
Subtotal - Customer Accounts Expens	901-905	6,398,683		0	6,398,683		5,375,585	682,301	118,650	110,192	1,596
Customer Assistance Exp Electric	(907, 908)	1,620,263	None	0	1,620,263	USTACCT-90	974,089	292,950	50,941	29,734	6,381
Supervision	909	161,540	None	0	161,540	USTACCT-90	97,117	29,207	5,079	2,964	636
Customer Assistance Expenses	910	7,976	None	0	7,976	AVG-CUST	6,713	930	162	94	0
Information, Instructional Advertising	911	-404	None	0	-404	AVG-CUST	(340)	(47)	(8)	(5)	(0)
Misc Customer Serv & Inform Expen	912	312,761	None	0	312,761	CUSTSVC-912	251,000	14,344	2,494	9,639	1
Rents	913	0	None	0	0	AVG-CUST	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	2,102,137		0	2,102,137		1,328,579	337,385	58,668	42,426	7,018
Supervision	915	0	None	0	0	OnsitePT-C	0	0	0	0	0
Demonstrating & Selling Expenses	916	467	None	0	467	USTACCT-90	281	84	15	9	2
Advertising Expenses	917	0	None	0	0	OnsitePT-C	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	None	0	0	OnsitePT-C	0	0	0	0	0
Subtotal - Sales Expense	915-919	467		0	467		281	84	15	9	2
Total - CUST ACCTS, SERVS, & SALI	901-919	8,501,287		0	8,501,287		6,704,445	1,019,770	177,332	152,627	8,616
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	1,477,605	None	0	1,477,605	OnsiteLABOR-C	1,181,796	172,763	30,081	25,568	1,214
Office Supplies & Expenses	921	498,493	None	0	498,493	OnsiteLABOR-C	398,697	58,284	10,148	8,626	409
Admin Expenses Transferred-Credit	922	-403,484	None	0	-403,484	OnsiteLABOR-C	(322,708)	(47,176)	(8,214)	(6,982)	(331)
Outside Services Employed	923	516,943	None	0	516,943	OnsiteLABOR-C	413,454	60,442	10,524	8,945	425
Employee Pensions and Benefits	926	3,291,524	None	0	3,291,524	OnsiteLABOR-C	2,632,578	384,849	67,009	56,956	2,704
Subtotal - O & M Accounts 920-923,92	920-926	5,381,082		0	5,381,082		4,303,817	629,162	109,548	93,114	4,420
PLANT RELATED EXPENSES											
Property Insurance	924	17,710	None	0	17,710	OnsitePT-C	14,164	2,071	361	306	15

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Account Description	Account Code	Onsite/Cust Customer Dollars	ONSITE CUSTOMER							
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
Maintenance of Meters	597	0	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	0	0	0	0	0	0	0	0	0
Misc. Distribution - Credits	599	0	0	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0	0	0	0	0	0	0	0	0
Total - OPER. AND MAINT. EXPENSE	500-599	0	0	0	0	0	0	0	0	0
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	507,079	4,320	24	3,519	3	124	901	388	
Meter Reading Expenses	902	1,614,470	12,302	921	2,442	0	0	3,613	1,442	
Customer Records & Collection Expen	903	4,030,343	34,333	188	27,972	27	988	7,162	3,082	
Uncollectible Accounts	904	97,463	2,275	0	0	0	0	1,565	37	
Misc Customer Accounts Expenses	905	<u>149,328</u>	<u>1,272</u>	<u>7</u>	<u>1,036</u>	<u>1</u>	<u>37</u>	<u>265</u>	<u>114</u>	
Subtotal - Customer Accounts Expens	901-905	6,398,683	54,501	1,139	34,970	32	1,149	13,506	5,063	
Customer Assistance Exp Electric	(907, 908)	1,620,263	16,042	120	242,491	17	101	5,140	2,257	
Supervision	909	161,540	1,599	12	24,176	2	10	512	225	
Customer Assistance Expenses	910	7,976	51	0	2	0	0	16	7	
Information, Instructional Advertising	911	-404	(3)	(0)	(0)	(0)	(0)	(1)	(0)	
Misc Customer Serv & Inform Expen	912	312,761	5,131	21	31	4,242	25,496	252	111	
Rents	913	0	0	0	0	0	0	0	0	
Subtotal - Customer Service & Info.	909-913	2,102,137	22,820	153	266,701	4,261	25,607	5,920	2,599	
Supervision	915	0	0	0	0	0	0	0	0	
Demonstrating & Selling Expenses	916	467	5	0	70	0	0	1	1	
Advertising Expenses	917	0	0	0	0	0	0	0	0	
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	
Subtotal - Sales Expense	915-919	467	5	0	70	0	0	1	1	
Total - CUST ACCTS, SERVS, & SALI	901-919	8,501,287	77,326	1,292	301,741	4,292	26,756	19,427	7,663	
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	1,477,605	13,094	286	41,761	928	5,733	3,077	1,304	
Office Supplies & Expenses	921	498,493	4,417	96	14,089	313	1,934	1,038	440	
Admin Expenses Transferred-Credit	922	-403,484	(3,576)	(78)	(11,403)	(253)	(1,566)	(840)	(356)	
Outside Services Employed	923	516,943	4,581	100	14,610	325	2,006	1,077	456	
Employee Pensions and Benefits	926	<u>3,291,524</u>	<u>29,168</u>	<u>636</u>	<u>93,027</u>	<u>2,066</u>	<u>12,772</u>	<u>6,855</u>	<u>2,904</u>	
Subtotal - O & M Accounts 920-923,92	920-926	5,381,082	47,685	1,040	152,083	3,378	20,880	11,207	4,747	
PLANT RELATED EXPENSES										
Property Insurance	924	17,710	157	3	501	11	69	37	16	

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							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	4,614	None	0	4,614	OnsitePT-C	3,690	539	94	80	4
Maintenance of General Plant (also at	935	<u>1,832</u>	None	0	<u>1,832</u>	OnsitePT-C	<u>1,466</u>	<u>214</u>	<u>37</u>	<u>32</u>	<u>2</u>
Subtotal - O & M Accounts 924-925	924,925,935	24,156		0	24,156		19,320	2,824	492	418	20
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	OnsiteLP-C	0	0	0	0	0
Regulatory Commission Expenses	928	236,167	None	0	236,167	OnsiteLP-C	188,888	27,613	4,808	4,087	194
Duplicate Charges-Credit	929	-29,800	None	0	-29,800	OnsiteLP-C	(23,834)	(3,484)	(607)	(516)	(24)
General Advertising Expenses	930.1	353,084	None	0	353,084	OnsiteLP-C	282,399	41,283	7,188	6,110	290
Miscellaneous General Expenses	930.2	0	None	0	0	OnsiteLP-C	0	0	0	0	0
Rents	931	17,983	None	0	17,983	OnsiteLP-C	14,383	2,103	366	311	15
Misc Expenses - Credit	932	0	None	0	0	OnsiteLP-C	0	0	0	0	0
Subtotal	927-932	577,434		0	577,434		461,835	67,514	11,755	9,992	474
TOTAL A&G EXPENSES	920-932	5,982,672		0	5,982,672		4,784,971	699,501	121,795	103,524	4,914
TOTAL OPERATING EXPENSES		14,483,959		0	14,483,959		11,489,416	1,719,271	299,127	256,150	13,530
II. DEPRECIATION EXPENSE											
Intangible	403.1	12,244	None	0	12,244	OnsitePT-C	9,793	1,432	249	212	10
Transmission	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Procurement Supply	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
StreetLighting	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Overhead Lines	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Underground Lines	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Transformers	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Services	403.5	0	None	0	0	OnsitePT-C	0	0	0	0	0
Metering	403.6	0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	OnsitePT-C	0	0	0	0	0
General	403.7	383,841	None	0	383,841	OnsiteLABOR-C	306,998	44,879	7,814	6,642	315
Amortization	404	0	None	0	0	OnsitePT-C	0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	396,085		0	396,085		316,791	46,311	8,063	6,854	325
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	501,508	None	0	501,508	OnsiteLABOR-C	401,109	58,637	10,210	8,678	412
Payroll Taxes - Generation		29,100	None	0	29,100	OnsiteLABOR-C	23,275	3,402	592	504	24
Unemployment Tax	408.16	14,697	None	0	14,697	OnsiteLABOR-C	11,755	1,718	299	254	12
Real Estate Taxes	408.17	<u>108,851</u>	None	0	<u>108,851</u>	OnsitePT-C	<u>87,059</u>	<u>12,727</u>	<u>2,216</u>	<u>1,884</u>	<u>89</u>
Subtotal - General Taxes		654,156		0	654,156		523,197	76,485	13,317	11,319	537

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact =
All Allocators Found =

TRUE
TRUE

Onsite/Cust
Customer

ONSITE CUSTOMER

Account Description	Account Code	Onsite/Cust Customer Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Injuries and Damages	925	4,614	41	1	130	3	18	10	4
Maintenance of General Plant (also at	935	<u>1,832</u>	<u>16</u>	<u>0</u>	<u>52</u>	<u>1</u>	<u>7</u>	<u>4</u>	<u>2</u>
Subtotal - O & M Accounts 924-925	924,925,935	24,156	214	5	683	15	94	50	21
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	236,167	2,093	46	6,675	148	916	492	208
Duplicate Charges-Credit	929	-29,800	(264)	(6)	(842)	(19)	(116)	(62)	(26)
General Advertising Expenses	930.1	353,084	3,129	68	9,979	222	1,370	735	312
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	17,983	159	3	508	11	70	37	16
Misc Expenses - Credit	932	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	577,434	5,117	112	16,320	363	2,241	1,203	509
TOTAL A&G EXPENSES	920-932	5,982,672	53,016	1,157	169,086	3,756	23,214	12,460	5,278
TOTAL OPERATING EXPENSES		14,483,959	130,342	2,449	470,827	8,048	49,970	31,887	12,942
II. DEPRECIATION EXPENSE									
Intangible	403.1	12,244	109	2	346	8	48	25	11
Transmission	403	0	0	0	0	0	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	0	0	0	0	0	0	0
Overhead Lines	403	0	0	0	0	0	0	0	0
Underground Lines	403	0	0	0	0	0	0	0	0
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	383,841	3,401	74	10,848	241	1,489	799	339
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	396,085	3,510	77	11,194	249	1,537	825	349
III. TAXES									
A. GENERAL TAXES									
Payroll Taxes	408.15	501,508	4,444	97	14,174	315	1,946	1,044	442
Payroll Taxes - Generation		29,100	258	6	822	18	113	61	26
Unemployment Tax	408.16	14,697	130	3	415	9	57	31	13
Real Estate Taxes	408.17	<u>108,851</u>	<u>965</u>	<u>21</u>	<u>3,076</u>	<u>68</u>	<u>422</u>	<u>227</u>	<u>96</u>
Subtotal - General Taxes		654,156	5,797	126	18,488	411	2,538	1,362	577

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Onsite/Cust Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	ONSITE CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	FRANCHISE	0	0	0	0	0
Franchise	408.13	12,948	None	0	12,948	FRANCHISE	5,996	1,230	298	2,474	100
Retail Sales & Other	408.14	0	None	0	0	REVENUE	0	0	0	0	0
Subtotal - Franchise & Gross Receipts		12,948		0	12,948		5,996	1,230	298	2,474	100
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		107,225	None	0	107,225	OnsiteLABOR-(	85,759	12,537	2,183	1,855	88
State Income Taxes - Current		16,850	None	0	16,850	OnsiteLABOR-(	13,476	1,970	343	292	14
Provision for Deferred FIT		61,709	None	0	61,709	OnsiteLABOR-(	49,356	7,215	1,256	1,068	51
ITC Adjustment - Net		0	None	0	0	OnsiteLABOR-(	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	667,104		0	667,104		529,193	77,714	13,615	13,793	637
TOTAL EXPENSES		<u>15,547,148</u>		0	<u>15,547,148</u>		<u>12,335,399</u>	<u>1,843,296</u>	<u>320,806</u>	<u>276,797</u>	<u>14,493</u>
IV. OPERATING REVENUES											
Revenues	440-446	16,021,642	None	0	16,021,642	REVENUE	7,418,704	1,521,715	368,896	3,060,854	123,913
Production Other Rev	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Forfeited Discounts - Mo	440-446	1,913,588	None	0	1,913,588	Coll-Dollars	1,686,171	61,210	7,932	41,996	0
Reconnect Charges-Missouri	440-446	320,304	None	0	320,304	Coll-Act-120	317,825	2,186	114	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Universal Services	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Electric Revenues		0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	OnsitePT-C	0	0	0	0	0
Excess Fac Revenues	450-456	0	None	0	0	OnsitePT-C	0	0	0	0	0
Total Operating Revenues		18,255,534		0	18,255,534		9,422,700	1,585,111	376,942	3,102,850	123,913
Gains/Losses from Disp. of Utility Plan		-134,850	None	0	-134,850	OnsitePT-C	(107,853)	(15,767)	(2,745)	(2,333)	(111)
Gains/Losses from Energy Purchases		0	None	0	0	OnsitePT-C	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	OnsitePT-C	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	OnsitePT-C	0	0	0	0	0
V. NET INCOME		2,573,536		0	2,573,536		-3,020,553	-273,952	53,391	2,823,719	109,310
Rate of Return		33.37%		#N/A	33.37%		-48.96%	-30.38%	34.00%	2115.67%	1725.33%

Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Onsite/Cust Customer Dollars	ONSITE CUSTOMER						
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	12,948	1,086	2	1,560	0	67	131	3
Retail Sales & Other	408.14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		12,948	1,086	2	1,560	0	67	131	3
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		107,225	950	21	3,030	67	416	223	95
State Income Taxes - Current		16,850	149	3	476	11	65	35	15
Provision for Deferred FIT		61,709	547	12	1,744	39	239	129	54
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	667,104	6,883	129	20,048	411	2,606	1,494	581
TOTAL EXPENSES		<u>15,547,148</u>	<u>140,735</u>	<u>2,654</u>	<u>502,069</u>	<u>8,708</u>	<u>54,112</u>	<u>34,206</u>	<u>13,872</u>
IV. OPERATING REVENUES									
Revenues	440-446	16,021,642	1,343,751	2,847	1,930,149	509	83,516	162,515	4,274
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	1,913,588	8,549	0	92,531	0	2,611	12,574	14
Reconnect Charges-Missouri	440-446	320,304	19	0	0	0	1	159	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		18,255,534	1,352,319	2,847	2,022,680	509	86,127	175,248	4,288
Gains/Losses from Disp. of Utility Plan		-134,850	(1,195)	(26)	(3,811)	(85)	(523)	(281)	(119)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		2,573,536	1,210,388	166	1,516,800	-8,284	31,492	140,761	-9,702
Rate of Return		33.37%	1770.85%	11.13%	695.81%	-171.07%	105.23%	876.27%	-142.58%

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

ONSITE CUSTOMER

Account Description	Account Code	Onsite/Cust Customer Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Allocation Factor	ONSITE CUSTOMER				
							Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
SUMMARY REPORT											
OPERATING REVENUES											
Utility Sales Revenues	440-446	18,255,534			18,255,534		9,422,700	1,585,111	376,942	3,102,850	123,913
Interdepartmental Revenues	448	0			0		0	0	0	0	0
Other Operating Revenues	450-456	0			0		0	0	0	0	0
Total Operating Revenues		18,255,534			18,255,534		9,422,700	1,585,111	376,942	3,102,850	123,913
OPERATING EXPENSES											
Production	500-555	0			0		0	0	0	0	0
Transmission	560-573	0			0		0	0	0	0	0
Distribution	580-599	0			0		0	0	0	0	0
Customer Acctg & Service	901-919	8,501,287			8,501,287		6,704,445	1,019,770	177,332	152,627	8,616
Admin & General	920-932	<u>5,982,672</u>			<u>5,982,672</u>		<u>4,784,971</u>	<u>699,501</u>	<u>121,795</u>	<u>103,524</u>	<u>4,914</u>
Total Operating Expenses		14,483,959			14,483,959		11,489,416	1,719,271	299,127	256,150	13,530
DEPRECIATION EXPENSES	403	396,085			396,085		316,791	46,311	8,063	6,854	325
TAXES OTHER THAN INCOME TAX	408	667,104			667,104		529,193	77,714	13,615	13,793	637
INCOME BEFORE INCOME TAXES		2,708,386			2,708,386		-2,912,699	-258,185	56,136	2,826,052	109,420
INCOME TAXES											
Income Taxes - Current		124,075			124,075		99,236	14,507	2,526	2,147	102
Provision for Deferred FIT		61,709			61,709		49,356	7,215	1,256	1,068	51
ITC Adjustment - Net		0			0		0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	185,784			185,784		148,591	21,722	3,782	3,215	153
OPERATING INCOME		2,522,601			2,522,601		-3,061,291	-279,907	52,354	2,822,838	109,268

Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase

Step 3

All Totals Intact = TRUE
 All Allocators Found = TRUE

Onsite/Cust
 Customer
 Dollars

ONSITE CUSTOMER

<u>Account Description</u>	<u>Account Code</u>	<u>Onsite/Cust Customer Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	<u>Misc Lts</u> MS	<u>Street Lts</u> SPL	<u>Private Lts</u> PL	<u>Spec Lts</u> LS
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	18,255,534	1,352,319	2,847	2,022,680	509	86,127	175,248	4,288
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Operating Revenues	450-456	0	0	0	0	0	0	0	0
Total Operating Revenues		18,255,534	1,352,319	2,847	2,022,680	509	86,127	175,248	4,288
OPERATING EXPENSES									
Production	500-555	0	0	0	0	0	0	0	0
Transmission	560-573	0	0	0	0	0	0	0	0
Distribution	580-599	0	0	0	0	0	0	0	0
Customer Acctg & Service	901-919	8,501,287	77,326	1,292	301,741	4,292	26,756	19,427	7,663
Admin & General	920-932	<u>5,982,672</u>	<u>53,016</u>	<u>1,157</u>	<u>169,086</u>	<u>3,756</u>	<u>23,214</u>	<u>12,460</u>	<u>5,278</u>
Total Operating Expenses		14,483,959	130,342	2,449	470,827	8,048	49,970	31,887	12,942
DEPRECIATION EXPENSES	403	396,085	3,510	77	11,194	249	1,537	825	349
TAXES OTHER THAN INCOME TAX	408	667,104	6,883	129	20,048	411	2,606	1,494	581
INCOME BEFORE INCOME TAXES		2,708,386	1,211,583	192	1,520,611	-8,199	32,015	141,042	-9,583
INCOME TAXES									
Income Taxes - Current		124,075	1,100	24	3,507	78	481	258	109
Provision for Deferred FIT		61,709	547	12	1,744	39	239	129	54
ITC Adjustment - Net		0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	185,784	1,646	36	5,251	117	721	387	164
OPERATING INCOME		2,522,601	1,209,937	156	1,515,361	-8,316	31,294	140,655	-9,747

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

ONSITE CUSTOMER

<u>Account Description</u>	<u>Account Code</u>	<u>Onsite/Cust Customer Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Allocation Factor</u>					
							<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P
Gains/Losses		-134,850			-134,850	-107,853	-15,767	-2,745	-2,333	-111	
Allowance for Funds During Constructi		0			0	0	0	0	0	0	
Interest on Customer Deposits		0			0	0	0	0	0	0	
NET INCOME		2,387,752			2,387,752	-3,169,144	-295,674	49,609	2,820,504	109,157	
RATE BASE		7,713,091			7,713,091	6,168,969	901,823	157,023	133,467	6,336	
RETURN ON RATE BASE		30.96%			30.96%	-51.37%	-32.79%	31.59%	2113.26%	1722.92%	
Unitized Rate of Return		4.62			4.62	-7.67	-4.89	4.71	315.34	257.09	

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocation Phase**

Step 3

All Totals Intact = TRUE
All Allocators Found = TRUE

Account Description	Account Code	Onsite/Cust Customer Dollars	ONSITE CUSTOMER						
			Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Gains/Losses		-134,850	-1,195	-26	-3,811	-85	-523	-281	-119
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
NET INCOME		2,387,752	1,208,742	130	1,511,549	-8,401	30,771	140,374	-9,866
RATE BASE		7,713,091	68,351	1,491	217,992	4,842	29,928	16,064	6,805
RETURN ON RATE BASE		30.96%	1768.44%	8.72%	693.40%	-173.48%	102.82%	873.86%	-144.99%
Unitized Rate of Return		4.62	263.88	1.30	103.47	-25.89	15.34	130.40	-21.63

Empire Electric Company
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Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Dist Trn 13kV				Secondary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
Organization	301	32,656,696	13KVPT	13KVPT-D	-	CUST-13KV	SECPT	NCP-SEC	-	CUST-SEC
Franchises and Consents	302	-	-	-	-	-	-	-	-	-
Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-	-
Subtotal - INTANGIBLE PLANT	301-303									
B. PRODUCTION PLANT										
Land and Land Rights	(310, 330, 340)	3,280,916	-	-	-	-	-	-	-	-
Structures and Improvements	(311, 331, 341)	89,180,002	-	-	-	-	-	-	-	-
Boiler Plant Equipment	(312, 342)	460,233,252	-	-	-	-	-	-	-	-
Engines and Generators	343	191,444,217	-	-	-	-	-	-	-	-
Turbogenerator Units	(314, 333, 344)	136,241,848	-	-	-	-	-	-	-	-
Accessory Electric Equipment	(315, 334, 345)	57,447,063	-	-	-	-	-	-	-	-
Misc. Power Plant Equipment	316, 332, 335,346	17,253,910	-	-	-	-	-	-	-	-
Subtotal - OTHER PLANT	340-346									
Subtotal - PRODUCTION PLANT	304-346									
C. TRANSMISSION PLANT										
Land and Land Rights	350	9,686,009	-	-	-	-	-	-	-	-
Structures and Improvements	352	2,021,463	-	-	-	-	-	-	-	-
Station Equipment	353	89,932,130	-	-	-	-	-	-	-	-
Towers and Fixtures	354	1,112,966	-	-	-	-	-	-	-	-
Poles and Fixtures	355	50,304,736	-	-	-	-	-	-	-	-
Overhead Conductors and Devices	356	66,664,914	-	-	-	-	-	-	-	-
Underground Conduit	357	-	-	-	-	-	-	-	-	-
Underground Conductors and Devices	358	-	-	-	-	-	-	-	-	-
Roads and Trails	359	-	-	-	-	-	-	-	-	-
Subtotal - TRANSMISSION PLANT	350-359									
D. DISTRIBUTION PLANT										
Land and Land Rights	360	3,255,804	DEMAND	NCP-Primary	-	-	-	-	-	-
Structures and Improvements	361	9,692,401	DEMAND	NCP-Primary	-	-	-	-	-	-
Station Equipment	362	83,068,538	DEMAND	NCP-Primary	-	-	-	-	-	-
Compressor Station Equipment	363	-	-	-	-	-	-	-	-	-
Poles, Towers and Fixtures	364	155,310,884	Poles	NCP-Primary	-	CUST-13KV	CUST	-	-	CUST-SEC
Overhead Conductors and Devices	365	160,130,252	P-LINES	NCP-Primary	-	CUST-13KV	CUST	-	-	CUST-SEC
Underground Conduit	366	31,660,158	U-LINES	-	-	CUST-13KV	-	-	-	-
Underground Conductors and Devices	367	52,924,940	UD-LINES	NCP-Primary	-	CUST-13KV	-	-	-	-
Line Transformers	368	94,259,584	-	-	-	-	L-Transformers	L-Transformers	-	L-Transformers

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Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Organization	301	32,656,696	OnsitePT	-	-	OnsiteLABOR-C
Franchises and Consents	302	-	-	-	-	-
Miscellaneous Intangible Plant	303	-	-	-	-	-
Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
Land and Land Rights	(310, 330, 340)	3,280,916	-	-	-	-
Structures and Improvements	(311, 331, 341)	89,180,002	-	-	-	-
Boiler Plant Equipment	(312, 342)	460,233,252	-	-	-	-
Engines and Generators	343	191,444,217	-	-	-	-
Turbogenerator Units	(314, 333, 344)	136,241,848	-	-	-	-
Accessory Electric Equipment	(315, 334, 345)	57,447,063	-	-	-	-
Misc. Power Plant Equipment	316, 332, 335,346	17,253,910	-	-	-	-
Subtotal - OTHER PLANT	340-346					
Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
Land and Land Rights	350	9,686,009	-	-	-	-
Structures and Improvements	352	2,021,463	-	-	-	-
Station Equipment	353	89,932,130	-	-	-	-
Towers and Fixtures	354	1,112,966	-	-	-	-
Poles and Fixtures	355	50,304,736	-	-	-	-
Overhead Conductors and Devices	356	66,664,914	-	-	-	-
Underground Conduit	357	-	-	-	-	-
Underground Conductors and Devices	358	-	-	-	-	-
Roads and Trails	359	-	-	-	-	-
Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
Land and Land Rights	360	3,255,804	-	-	-	-
Structures and Improvements	361	9,692,401	-	-	-	-
Station Equipment	362	83,068,538	-	-	-	-
Compressor Station Equipment	363	-	-	-	-	-
Poles, Towers and Fixtures	364	155,310,884	-	-	-	-
Overhead Conductors and Devices	365	160,130,252	-	-	-	-
Underground Conduit	366	31,660,158	-	-	-	-
Underground Conductors and Devices	367	52,924,940	-	-	-	-
Line Transformers	368	94,259,584	-	-	-	-

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Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Dist Trn 13kV				Secondary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Services	369	66,937,418	-	-	-	-	CUST	-	-	SERVICES-369
Meters	370	18,548,829	-	-	-	-	CUST	-	-	METERCOST
Installed on Cust Premise PR_L	371	15,179,822	-	-	-	-	CUST	-	-	SERVICES-369
Other Property on Customers Premise	372	-	-	-	-	-	-	-	-	-
Street Lighting and Signals	373	16,330,245	-	-	-	-	CUST	-	-	STREET-LIGHT
Subtotal - DISTRIBUTION PLANT	374-387									
E. GENERAL PLANT										
Land and Land Rights	389	547,617	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Structures and Improvements	390	8,334,488	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Office Furniture and Equipment	391	14,499,580	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Transportation Equipment	392	10,281,573	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Stores Equipment	393	384,933	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Tools, Shop and Garage Equipment	394	4,906,215	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Laboratory Equipment	395	1,018,497	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Power Operated Equipment	396	14,499,697	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Communication Equipment	397	9,686,020	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Miscellaneous Equipment	398	182,435	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Miscellaneous Equipment-RegA	398	-	-	-	-	-	-	-	-	-
Other Tangible Property	399	-	-	-	-	-	-	-	-	-
Subtotal - GENERAL PLANT	389-399									
TOTAL PLANT IN SERVICE	101									
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	-	-	-	-	-	-	-	-	-
Property Held for Future Use	105	-	-	-	-	-	-	-	-	-
Construction Work in Progress	107	-	-	-	-	-	-	-	-	-
Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-	-	-	-	-
Total Additions to Utility Plant										
TOTAL UTILITY PLANT										
II. DEPRECIATION RESERVE										
Intangible	108.3	(11,230,475)	13KVPT	13KVPT-D	-	CUST-13KV	SECPT	NCP-SEC	-	CUST-SEC
Transmission	108.4	(73,404,321)	-	-	-	-	-	-	-	-
Procurement Supply	108	(246,413,756)	-	-	-	-	-	-	-	-
Street Lighting	108	(4,630,588)	-	-	-	-	CUST	-	-	STREET-LIGHT
Primary-Distribution	108	(31,357,904)	DEMAND	13KVPT-D	-	-	-	-	-	-
Overhead Lines	108	(140,602,968)	P-LINES	13KVPT-D	-	13KVPT-C	CUST	-	-	CUST-SEC
Underground Lines	108	(37,766,571)	UD-LINES	13KVPT-D	-	13KVPT-C	-	-	-	-
Transformers	108	(34,981,939)	-	-	-	-	L-Transformers	L-Transformers	-	L-Transformers
Services	108	(40,965,750)	-	-	-	-	CUST	-	-	SERVICES-369
Metering	108.5	(6,393,384)	-	-	-	-	CUST	-	-	METERCOST

**Empire Electric Company
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Allocators Assigned to Accounts**

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Services	369	66,937,418	-	-	-	-
Meters	370	18,548,829	-	-	-	-
Installed on Cust Premise PR_L	371	15,179,822	-	-	-	-
Other Property on Customers Premise	372	-	-	-	-	-
Street Lighting and Signals	373	16,330,245	-	-	-	-
Subtotal - DISTRIBUTION PLANT	374-387					
E. GENERAL PLANT						
Land and Land Rights	389	547,617	OnsiteLABOR -	-	-	OnsiteLABOR-C
Structures and Improvements	390	8,334,488	OnsiteLABOR -	-	-	OnsiteLABOR-C
Office Furniture and Equipment	391	14,499,580	OnsiteLABOR -	-	-	OnsiteLABOR-C
Transportation Equipment	392	10,281,573	OnsiteLABOR -	-	-	OnsiteLABOR-C
Stores Equipment	393	384,933	OnsiteLABOR -	-	-	OnsiteLABOR-C
Tools, Shop and Garage Equipment	394	4,906,215	OnsiteLABOR -	-	-	OnsiteLABOR-C
Laboratory Equipment	395	1,018,497	OnsiteLABOR -	-	-	OnsiteLABOR-C
Power Operated Equipment	396	14,499,697	OnsiteLABOR -	-	-	OnsiteLABOR-C
Communication Equipment	397	9,686,020	OnsiteLABOR -	-	-	OnsiteLABOR-C
Miscellaneous Equipment	398	182,435	OnsiteLABOR -	-	-	OnsiteLABOR-C
Miscellaneous Equipment-RegA	398	-	-	-	-	-
Other Tangible Property	399	-	-	-	-	-
Subtotal - GENERAL PLANT	389-399					
TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
Energy Conservation Programs	182.3	-	-	-	-	-
Property Held for Future Use	105	-	-	-	-	-
Construction Work in Progress	107	-	-	-	-	-
Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-
Total Additions to Utility Plant						
TOTAL UTILITY PLANT						
II. DEPRECIATION RESERVE						
Intangible	108.3	(11,230,475)	OnsitePT	-	-	OnsiteLABOR-C
Transmission	108.4	(73,404,321)	-	-	-	-
Procurement Supply	108	(246,413,756)	-	-	-	-
StreetLighting	108	(4,630,588)	-	-	-	-
Primary-Distribution	108	(31,357,904)	-	-	-	-
Overhead Lines	108	(140,602,968)	-	-	-	-
Underground Lines	108	(37,766,571)	-	-	-	-
Transformers	108	(34,981,939)	-	-	-	-
Services	108	(40,965,750)	-	-	-	-
Metering	108.5	(6,393,384)	-	-	-	-

**Empire Electric Company
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Allocators Assigned to Accounts**

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Other Property on Customers Premise General	108.6 108.7	(10,569,086) (38,078,034)	- OnsiteLABOR	- -	- -	- OnsiteLABOR-C
Subtotal-DEPRECIATION RESERVE						
Dep. Res.- adjust for 13 month avg.	108.9	-	-	-	-	-
TOTAL RESERVE FOR DEPRECIATION	108					
III. OTHER RATE BASE ITEMS						
Deferred Fuel Cost	183	18,065,694	-	-	-	-
Prepayments	165	6,790,438	OnsitePT	-	-	OnsitePT-C
Cash Working Capital-Fuel	131	8,566,162	-	-	-	-
Cash Working Capital-Revenue	131	5,509,317	OnsitePT	-	-	OnsitePT-C
Cash Working Capital-Labor	131	2,768,060	OnsiteLABOR	-	-	OnsiteLABOR-C
Cash Working Capital-Plant	131	(6,708,894)	OnsitePT	-	-	OnsitePT-C
Deferred ITC	255	(3,789,214)	OnsitePT	-	-	OnsitePT-C
Customer Advances for Construction	281	(4,331,061)	-	-	-	-
Materials and Supplies	154	23,652,265	OnsitePT	-	-	OnsitePT-C
Regulatory Assets - Generation	182, 254	(6,256,882)	-	-	-	-
Regulatory Assets - Distribution	182, 254	16,127,573	-	-	-	-
Regulatory Assets - Pension and Labor	182, 254	3,199,327	OnsiteLABOR	-	-	OnsiteLABOR-C
Customer Deposits	235	(9,578,480)	-	-	-	-
Deferred Pension Asset	252	16,047,542	OnsiteLABOR	-	-	OnsiteLABOR-C
Deferred Income Tax	190	(230,679,286)	OnsitePT	-	-	OnsitePT-C
Differed State Tax		303,622	OnsitePT	-	-	OnsitePT-C
A/P Financing of Capitalized M&S	283	-	-	-	-	-
Total - OTHER RATE BASE ITEMS	131-283					
TOTAL RATE BASE						
I. OPERATING AND MAINTENANCE I						
A. PRODUCTION EXPENSES						
Supervision and Engineering	(500, 535, 546)	2,860,244	-	-	-	-
Fuel	(501, 547)	92,476,797	-	-	-	-
Generation Expense	505, 507, 537, 538	3,403,787	-	-	-	-
Misc. Generation Expenses	(539, 549)	2,063,543	-	-	-	-
Gas Turbine Lease	(550)	-	-	-	-	-
Supervision and Engineering	(510, 541, 551)	1,005,767	-	-	-	-
Maintenance of Structures	511, 552, 542, 543	1,083,208	-	-	-	-
Maintenance of Generation Plant	512, 513, 544, 552	10,337,376	-	-	-	-
Maintenance of Misc. Plant	506, 514, 545, 554	2,567,779	-	-	-	-
Subtotal - Other Production	500-554					

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Allocators Assigned to Accounts**

Account Description	Account Code	Account Dollars	Dist Trn 13kV				Secondary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Purchased Power Expenses	555	51,032,826	-	-	-	-	-	-	-	-
Other Variable Expenses	MIX	1,540,621	-	-	-	-	-	-	-	-
Load Dispatch	556	2,718,909	-	-	-	-	-	-	-	-
Other Purchased Power	557	461,111	-	-	-	-	-	-	-	-
Subtotal	556-557									
TOTAL PRODUCTION EXPENSE	500-557									
B. TRANSMISSION EXPENSE										
Supervision and Engineering	560	310,950	-	-	-	-	-	-	-	-
Load Dispatching	561	815,603	-	-	-	-	-	-	-	-
Station Expenses	562	86,350	-	-	-	-	-	-	-	-
Overhead Line Expenses	563	56,285	-	-	-	-	-	-	-	-
Underground Lines Expenses	564	-	-	-	-	-	-	-	-	-
Transmission by Others-Demand	565	6,394,996	-	-	-	-	-	-	-	-
Transmission by Others-Energy	565	3,007,169	-	-	-	-	-	-	-	-
Miscellaneous Expenses	566	626,326	-	-	-	-	-	-	-	-
Rents	567	146	-	-	-	-	-	-	-	-
Supervision and Engineering	568	89,038	-	-	-	-	-	-	-	-
Maintenance of Structures	569	8,350	-	-	-	-	-	-	-	-
Maintenance of Station Equipment	570	889,501	-	-	-	-	-	-	-	-
Maintenance of Overhead Lines	571	2,210,069	-	-	-	-	-	-	-	-
Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-
Misc Maintenance - Credits	573	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSES	560-573									
C. DISTRIBUTION EXPENSE										
Operation Supervision & Engineering	580	864,030	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR-XE	SECLAVOR-D	-	SECLAVOR-C
Load Dispatching	581	-	-	-	-	-	-	-	-	-
Station Expenses	582	400,110	DEMAND	NCP-Primary	-	-	-	-	-	-
Overhead Line Expenses	583	1,697,000	P-LINES	NCP-Primary	-	CUST-13KV	CUST	-	-	CUST-SEC
Underground Line Expenses	584	638,318	UD-LINES	NCP-Primary	-	CUST-13KV	-	-	-	-
Street Light and Signal Systems	585	49,334	-	-	-	-	CUST	-	-	STREET-LIGHT
Meter Expenses	586	2,424,135	-	-	-	-	CUST	-	-	METERCOST
Customer Installation Expenses	587	130,322	-	-	-	-	CUST	-	-	SERVICES-369
Misc. Distribution Expenses	588	1,121,977	13KVPT	NCP-Primary	-	CUST-13KV	SECPT-XE	SECPT-D	-	SECPT-C
Rents	589	2,002	13KVPT	NCP-Primary	-	CUST-13KV	SECPT-XE	SECPT-D	-	SECPT-C
Maint Supervision & Engineering	590	237,665	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR-XE	SECLAVOR-D	-	SECLAVOR-C
Maint of Structures	591	33,392	DEMAND	NCP-Primary	-	-	-	-	-	-
Maintenance of Station Equipment	592	1,699,062	DEMAND	NCP-Primary	-	-	-	-	-	-
Maintenance of Overhead Lines	593	13,135,073	P-LINES	NCP-Primary	-	CUST-13KV	CUST	-	-	CUST-SEC
Maintenance of Underground Lines	594	817,074	UD-LINES	NCP-Primary	-	CUST-13KV	-	-	-	-
Maintenance of Line Transformers	595	262,163	-	-	-	-	L-Transformers	L-Transformers	-	L-Transformers
Maintenance of Street Lights	596	207,510	-	-	-	-	CUST	-	-	STREET-LIGHT

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Allocators Assigned to Accounts**

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Purchased Power Expenses	555	51,032,826	-	-	-	-
Other Variable Expenses	MIX	1,540,621	-	-	-	-
Load Dispatch	556	2,718,909	-	-	-	-
Other Purchased Power	557	461,111	-	-	-	-
Subtotal	556-557					
TOTAL PRODUCTION EXPENSE	500-557					
B. TRANSMISSION EXPENSE						
Supervision and Engineering	560	310,950	-	-	-	-
Load Dispatching	561	815,603	-	-	-	-
Station Expenses	562	86,350	-	-	-	-
Overhead Line Expenses	563	56,285	-	-	-	-
Underground Lines Expenses	564	-	-	-	-	-
Transmission by Others-Demand	565	6,394,996	-	-	-	-
Transmission by Others-Energy	565	3,007,169	-	-	-	-
Miscellaneous Expenses	566	626,326	-	-	-	-
Rents	567	146	-	-	-	-
Supervision and Engineering	568	89,038	-	-	-	-
Maintenance of Structures	569	8,350	-	-	-	-
Maintenance of Station Equipment	570	889,501	-	-	-	-
Maintenance of Overhead Lines	571	2,210,069	-	-	-	-
Maintenance of Underground Lines	572	-	-	-	-	-
Misc Maintenance - Credits	573	-	-	-	-	-
TOTAL TRANSMISSION EXPENSES	560-573					
C. DISTRIBUTION EXPENSE						
Operation Supervision & Engineering	580	864,030	-	-	-	-
Load Dispatching	581	-	-	-	-	-
Station Expenses	582	400,110	-	-	-	-
Overhead Line Expenses	583	1,697,000	-	-	-	-
Underground Line Expenses	584	638,318	-	-	-	-
Street Light and Signal Systems	585	49,334	-	-	-	-
Meter Expenses	586	2,424,135	-	-	-	-
Customer Installation Expenses	587	130,322	-	-	-	-
Misc. Distribution Expenses	588	1,121,977	-	-	-	-
Rents	589	2,002	-	-	-	-
Maint Supervision & Engineering	590	237,665	-	-	-	-
Maint of Structures	591	33,392	-	-	-	-
Maintenance of Station Equipment	592	1,699,062	-	-	-	-
Maintenance of Overhead Lines	593	13,135,073	-	-	-	-
Maintenance of Underground Lines	594	817,074	-	-	-	-
Maintenance of Line Transformers	595	262,163	-	-	-	-
Maintenance of Street Lights	596	207,510	-	-	-	-

Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Supply				Trans 230/115kV			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Maintenance of Meters	597	238,073	-	-	-	-	-	-	-	-
Maintenance of Misc. Plant	598	101,973	-	-	-	-	-	-	-	-
Misc. Distribution - Credits	599	-	-	-	-	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSES	580-599									
Total - OPER. AND MAINT. EXPENSE	500-599									
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	507,079	-	-	-	-	-	-	-	-
Meter Reading Expenses	902	1,614,470	-	-	-	-	-	-	-	-
Customer Records & Collection Expent	903	4,030,343	-	-	-	-	-	-	-	-
Uncollectible Accounts	904	2,634,611	PROCUREREV	UNCOLLECT	UNCOLLECT	-	230KVREV	UNCOLLECT	-	-
Misc Customer Accounts Expenses	905	149,328	-	-	-	-	-	-	-	-
Subtotal - Customer Accounts Expense	901-905									
Customer Assistance Exp Electric	(907, 908)	1,620,263	-	-	-	-	-	-	-	-
Supervision	909	161,540	-	-	-	-	-	-	-	-
Customer Assistance Expenses	910	7,976	-	-	-	-	-	-	-	-
Information, Instructional Advertising	911	(404)	-	-	-	-	-	-	-	-
Misc Customer Serv & Inform Expen	912	312,761	-	-	-	-	-	-	-	-
Rents	913	-	-	-	-	-	-	-	-	-
Subtotal - Customer Service & Info.	909-913									
Supervision	915	-	-	-	-	-	-	-	-	-
Demonstrating & Selling Expenses	916	467	-	-	-	-	-	-	-	-
Advertising Expenses	917	-	-	-	-	-	-	-	-	-
Miscellaneous Sales Expenses	918	-	-	-	-	-	-	-	-	-
Subtotal - Sales Expense	915-919									
Total - CUST ACCTS, SERVS, & SALE	901-919									
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	8,270,312	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Office Supplies & Expenses	921	2,790,117	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Admin Expenses Transferred-Credit	922	(2,258,341)	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Outside Services Employed	923	2,893,388	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Employee Pensions and Benefits	926	18,423,013	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Subtotal - O & M Accounts 920-923,926	920-926									
PLANT RELATED EXPENSES										
Property Insurance	924	2,998,675	PROCUREPT	PROCT-D	PROCT-E	-	230KVPT	230KVPT-D	-	-

Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Dist Trn 13kV				Secondary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Maintenance of Meters	597	238,073	-	-	-	-	CUST	-	-	METERCOST
Maintenance of Misc. Plant	598	101,973	13KVPT	NCP-Primary	-	CUST-13KV	SECPT-XE	SECPT-D	-	SECPT-C
Misc. Distribution - Credits	599	-	-	-	-	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSES	580-599									
Total - OPER. AND MAINT. EXPENSE	500-599									
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	507,079	-	-	-	-	-	-	-	-
Meter Reading Expenses	902	1,614,470	-	-	-	-	-	-	-	-
Customer Records & Collection Expent	903	4,030,343	-	-	-	-	-	-	-	-
Uncollectible Accounts	904	2,634,611	13KVREV	UNCOLLECT	-	UNCOLLECT	SECREV	UNCOLLECT	-	UNCOLLECT
Misc Customer Accounts Expenses	905	149,328	-	-	-	-	-	-	-	-
Subtotal - Customer Accounts Expense	901-905									
Customer Assistance Exp Electric	(907, 908)	1,620,263	-	-	-	-	-	-	-	-
Supervision	909	161,540	-	-	-	-	-	-	-	-
Customer Assistance Expenses	910	7,976	-	-	-	-	-	-	-	-
Information, Instructional Advertising	911	(404)	-	-	-	-	-	-	-	-
Misc Customer Serv & Inform Expen	912	312,761	-	-	-	-	-	-	-	-
Rents	913	-	-	-	-	-	-	-	-	-
Subtotal - Customer Service & Info.	909-913									
Supervision	915	-	-	-	-	-	-	-	-	-
Demonstrating & Selling Expenses	916	467	-	-	-	-	-	-	-	-
Advertising Expenses	917	-	-	-	-	-	-	-	-	-
Miscellaneous Sales Expenses	918	-	-	-	-	-	-	-	-	-
Subtotal - Sales Expense	915-919									
Total - CUST ACCTS, SERVS, & SALE	901-919									
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	8,270,312	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR	SECLAVOR-D	-	SECLAVOR-C
Office Supplies & Expenses	921	2,790,117	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR	SECLAVOR-D	-	SECLAVOR-C
Admin Expenses Transferred-Credit	922	(2,258,341)	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR	SECLAVOR-D	-	SECLAVOR-C
Outside Services Employed	923	2,893,388	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR	SECLAVOR-D	-	SECLAVOR-C
Employee Pensions and Benefits	926	18,423,013	13KVLAVOR	13KVLAVOR-D	-	13KVLAVOR-C	SECLAVOR	SECLAVOR-D	-	SECLAVOR-C
Subtotal - O & M Accounts 920-923,926	920-926									
PLANT RELATED EXPENSES										
Property Insurance	924	2,998,675	13KVPT	13KVPT-D	-	13KVPT-C	SECPT	SECPT-D	-	SECPT-C

**Empire Electric Company
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Allocators Assigned to Accounts**

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Maintenance of Meters	597	238,073	-	-	-	-
Maintenance of Misc. Plant	598	101,973	-	-	-	-
Misc. Distribution - Credits	599	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSES	580-599					
Total - OPER. AND MAINT. EXPENSE	500-599					
D. CUSTOMER ACCOUNTS AND SEI						
Supervision	901	507,079	CUST	-	-	ACCT-903
Meter Reading Expenses	902	1,614,470	CUST	-	-	METEREAD
Customer Records & Collection Expent	903	4,030,343	CUST	-	-	ACCT-903
Uncollectible Accounts	904	2,634,611	OnsiteREV	-	-	UNCOLLECT
Misc Customer Accounts Expenses	905	149,328	CUST	-	-	ACCT-903
Subtotal - Customer Accounts Expense	901-905					
Customer Assistance Exp Electric	(907, 908)	1,620,263	CUST	-	-	CUSTACCT-908
Supervision	909	161,540	CUST	-	-	CUSTACCT-908
Customer Assistance Expenses	910	7,976	CUST	-	-	AVG-CUST
Information, Instructional Advertising	911	(404)	CUST	-	-	AVG-CUST
Misc Customer Serv & Inform Expen	912	312,761	CUST	-	-	CUSTSVC-912
Rents	913	-	-	-	-	-
Subtotal - Customer Service & Info.	909-913					
Supervision	915	-	-	-	-	-
Demonstrating & Selling Expenses	916	467	CUST	-	-	CUSTACCT-908
Advertising Expenses	917	-	-	-	-	-
Miscellaneous Sales Expenses	918	-	-	-	-	-
Subtotal - Sales Expense	915-919					
Total - CUST ACCTS, SERVS, & SALE	901-919					
E. ADMINISTRATIVE AND GENERAL						
LABOR RELATED EXPENSES						
Administrative & General Salaries	920	8,270,312	OnsiteLABOR	-	-	OnsiteLABOR-C
Office Supplies & Expenses	921	2,790,117	OnsiteLABOR	-	-	OnsiteLABOR-C
Admin Expenses Transferred-Credit	922	(2,258,341)	OnsiteLABOR	-	-	OnsiteLABOR-C
Outside Services Employed	923	2,893,388	OnsiteLABOR	-	-	OnsiteLABOR-C
Employee Pensions and Benefits	926	18,423,013	OnsiteLABOR	-	-	OnsiteLABOR-C
Subtotal - O & M Accounts 920-923,926	920-926					
PLANT RELATED EXPENSES						
Property Insurance	924	2,998,675	OnsitePT	-	-	OnsitePT-C

Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Injuries and Damages	925	781,181	OnsitePT	-	-	OnsitePT-C
Maintenance of General Plant (also ac	935	310,280	OnsitePT	-	-	OnsitePT-C
Subtotal - O & M Accounts 924-925	924,925,935					
OTHER A&G EXPENSES						
Franchise Requirements	927	-	-	-	-	-
Regulatory Commission Expenses	928	1,494,651	OnsiteLABPT	-	-	OnsiteLP-C
Duplicate Charges-Credit	929	(188,600)	OnsiteLABPT	-	-	OnsiteLP-C
General Advertising Expenses	930.1	2,234,596	OnsiteLABPT	-	-	OnsiteLP-C
Miscellaneous General Expenses	930.2	-	-	-	-	-
Rents	931	113,813	OnsiteLABPT	-	-	OnsiteLP-C
Misc Expenses - Credit	932	-	-	-	-	-
Subtotal	927-932					
TOTAL A&G EXPENSES	920-932					
TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE						
Intangible	403.1	2,073,186	OnsitePT	-	-	OnsitePT-C
Transmission	403	5,129,199	-	-	-	-
Procurement Supply	403	27,437,810	-	-	-	-
StreetLighting	403	511,137	-	-	-	-
Primary-Distribution	403	1,771,597	-	-	-	-
Overhead Lines	403	12,792,934	-	-	-	-
Underground Lines	403	3,141,084	-	-	-	-
Transformers	403	2,620,416	-	-	-	-
Services	403.5	3,346,871	-	-	-	-
Metering	403.6	421,058	-	-	-	-
Other Property on Customers Premise	403.6	880,430	-	-	-	-
General	403.7	2,148,400	OnsiteLABOR	-	-	OnsiteLABOR-C
Amortization	404	-	-	-	-	-
TOTAL DEPRECIATION EXPENSES	403-404					
III. TAXES						
A. GENERAL TAXES						
Payroll Taxes	408.15	2,806,993	OnsiteLABOR	-	-	OnsiteLABOR-C
Payroll Taxes - Generation		162,878	OnsiteLABOR	-	-	OnsiteLABOR-C
Unemployment Tax	408.16	82,260	OnsiteLABOR	-	-	OnsiteLABOR-C
Real Estate Taxes	408.17	18,430,957	OnsitePT	-	-	OnsitePT-C
Subtotal - General Taxes						

Empire Electric Company
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Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Dist Trn 13kV				Secondary			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
B. FRANCHISE AND REVENUE TAXE										
Franchise Tax T&D	408.11	-	-	-	-	-	-	-	-	-
PSC Assessment	408.12	-	-	-	-	-	-	-	-	-
Franchise Tax Prod	408	-	-	-	-	-	-	-	-	-
Franchise	408.13	350,020	13KVPT	FRANCHISE	-	FRANCHISE	SECPT	FRANCHISE	-	FRANCHISE
Retail Sales & Other	408.14	-	-	-	-	-	-	-	-	-
Subtotal - Franchise & Gross Receipts										
C. FEDERAL INCOME TAXES										
Federal Income Taxes - Current		18,155,754	13KVPT	13KVPT-D	-	13KVLABOR-C	SECPT	SECPT-D	-	SECPT-C
State Income Taxes - Current		2,853,047	13KVPT	13KVPT-D	-	13KVLABOR-C	SECPT	SECPT-D	-	SECPT-C
Provision for Deferred FIT		10,448,853	13KVPT	13KVPT-D	-	13KVLABOR-C	SECPT	SECPT-D	-	SECPT-C
ITC Adjustment - Net		-	-	-	-	-	-	-	-	-
Subtotal - Federal Income Taxes	409-411									
TOTAL TAXES	408-411									
TOTAL EXPENSES										
IV. OPERATING REVENUES										
Revenues	440-446	433,097,698	13KVREV	REVENUE	-	REVENUE	SECREV	REVENUE	-	REVENUE
Production Other Rev	440-446	-	-	-	-	-	-	-	-	-
Forfeited Discounts - Mo	440-446	1,913,588	-	-	-	-	-	-	-	-
Reconnect Charges-Missouri	440-446	320,304	-	-	-	-	-	-	-	-
Ot Elec Rev-Off-Sys	440-446	12,740,997	-	-	-	-	-	-	-	-
Rent From Elec Property-Mo	440-446	732,606	Poles	NCP-Primary	-	CUST-13KV	CUST	-	-	CUST-SEC
Universal Services	440-446	-	-	-	-	-	-	-	-	-
Interdepartmental Revenues	448	-	-	-	-	-	-	-	-	-
Other Electric Revenues		479,277	-	-	-	-	-	-	-	-
Other Electric Revenues - Direct Assig		273,777	-	-	-	-	CUST	-	-	CUST-RES
Other Electric - Transmission		5,625,036	-	-	-	-	-	-	-	-
Excess Fac Revenues	450-456	-	-	-	-	-	-	-	-	-
Total Operating Revenues										
Gains/Losses from Disp. of Utility Plant		(3,645,260)	13KVREV	13KVPT-D	-	13KVPT-C	SECREV	SECPT-D	-	SECPT-C
Gains/Losses from Energy Purchases		-	-	-	-	-	-	-	-	-
Allowance for Funds During Constructio		-	-	-	-	-	-	-	-	-
Interest on Customer Deposits		(407,085)	-	-	-	-	CUST	-	-	SERVICES-369

**Empire Electric Company
2013 RateCase Electric Cost of Service Study
Missouri Jurisdictional - 12 Months ending December 31, 2013
Allocators Assigned to Accounts**

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
B. FRANCHISE AND REVENUE TAXE						
Franchise Tax T&D	408.11	-	-	-	-	-
PSC Assessment	408.12	-	-	-	-	-
Franchise Tax Prod	408	-	-	-	-	-
Franchise	408.13	350,020	OnsitePT	-	-	FRANCHISE
Retail Sales & Other	408.14	-	-	-	-	-
Subtotal - Franchise & Gross Receipts						
C. FEDERAL INCOME TAXES						
Federal Income Taxes - Current		18,155,754	OnsitePT	-	-	OnsiteLABOR-C
State Income Taxes - Current		2,853,047	OnsitePT	-	-	OnsiteLABOR-C
Provision for Deferred FIT		10,448,853	OnsitePT	-	-	OnsiteLABOR-C
ITC Adjustment - Net		-	-	-	-	-
Subtotal - Federal Income Taxes	409-411					
TOTAL TAXES	408-411					
TOTAL EXPENSES						
IV. OPERATING REVENUES						
Revenues	440-446	433,097,698	OnsiteREV	-	-	REVENUE
Production Other Rev	440-446	-	-	-	-	-
Forfeited Discounts - Mo	440-446	1,913,588	OnsiteREV	-	-	Coll-Dollars
Reconnect Charges-Missouri	440-446	320,304	OnsiteREV	-	-	Coll-Act-120
Ot Elec Rev-Off-Sys	440-446	12,740,997	-	-	-	-
Rent From Elec Property-Mo	440-446	732,606	-	-	-	-
Universal Services	440-446	-	-	-	-	-
Interdepartmental Revenues	448	-	-	-	-	-
Other Electric Revenues		479,277	-	-	-	-
Other Electric Revenues - Direct Assig		273,777	-	-	-	-
Other Electric - Transmission		5,625,036	-	-	-	-
Excess Fac Revenues	450-456	-	-	-	-	-
Total Operating Revenues						
Gains/Losses from Disp. of Utility Plant		(3,645,260)	OnsiteREV	-	-	OnsitePT-C
Gains/Losses from Energy Purchases		-	-	-	-	-
Allowance for Funds During Constructic		-	-	-	-	-
Interest on Customer Deposits		(407,085)	-	-	-	-

