

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase

Account <u>Description</u>	Account <u>Code</u>	Total Allocated <u>Dollars</u>	TOTAL					
			<u>Res Gen</u>	<u>Comm</u>	<u>Comm SH</u>	<u>Gen Pow</u>	<u>Prax</u>	<u>Tot.Elec. Bldg</u>
			<u>RG</u>	<u>CB</u>	<u>SH</u>	<u>GP</u>	<u>SC-P</u>	<u>TEB</u>
69 Energy Conservation Programs	182.3	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	0	0	0	0	0
73 Total Additions to Utility Plant		0	0	0	0	0	0	0
74								
75 TOTAL UTILITY PLANT		1,713,152,932	911,039,219	164,196,938	41,342,668	258,430,688	9,470,910	126,794,987
76								
77 II. DEPRECIATION RESERVE								
78								
79 Intangible	108.3	-8,855,006	-4,848,730	-801,391	-205,304	-1,327,291	-48,843	-652,090
80 Transmission	108.4	-59,662,056	-30,945,300	-4,734,286	-1,417,331	-9,640,233	-375,415	-5,460,024
81 Procurement Supply	108	-166,794,147	-76,597,831	-12,999,587	-3,981,902	-31,515,595	-1,529,038	-15,860,168
82 Radial Transmission	108	0	0	0	0	0	0	0
83 34kv	108	0	0	0	0	0	0	0
84 Primary	108	-147,268,441	-91,396,009	-15,027,011	-3,140,543	-18,184,487	0	-7,306,761
85 Secondary	108	-44,117,861	-29,590,464	-7,042,158	-1,288,121	-1,994,465	-172	-945,592
86 Services	108	-40,140,192	-25,641,755	-5,000,756	-979,632	-3,786,040	-2,268	-1,573,315
87 Meters	108	-5,815,229	-3,711,448	-728,748	-142,777	-549,709	-265	-228,777
88 Streetlight	108.5	-4,687,496	-2,994,396	-583,979	-114,400	-442,127	-265	-183,729
89 General	108.6	-32,928,845	-18,048,999	-3,572,706	-810,053	-4,346,125	-180,488	-2,102,870
90 Retirement Work in Progress	108.7	0	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-510,269,272	-283,774,933	-50,490,623	-12,080,063	-71,786,072	-2,136,754	-34,313,326
92								
93 Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0
94								
95 TOTAL RESERVE FOR DEPRECIATION	108	-510,269,272	-283,774,933	-50,490,623	-12,080,063	-71,786,072	-2,136,754	-34,313,326
96								
97 III. OTHER RATE BASE ITEMS								
98								
99 Deferred Fuel Cost	183	13,591,193	5,651,438	1,045,910	325,878	2,833,351	205,184	1,329,069
100 Prepayments	165	3,562,343	1,894,718	341,441	85,968	537,256	19,651	263,643
101 Cash Working Capital-Plant	131	-3,226,279	-1,715,974	-309,230	-77,858	-486,573	-17,797	-238,772
102 Cash Working Capital-Labor	131	4,752,723	2,617,249	515,935	116,888	621,814	24,387	302,756
103 Cash Working Capital-Fuel	131	7,031,914	2,923,984	541,141	168,605	1,465,940	106,160	687,644
104 FAS Regulatory Tracker	106	-47,507	-25,268	-4,553	-1,146	-7,165	-262	-3,516

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase

Account <u>Description</u>	Account <u>Code</u>	Total Allocated <u>Dollars</u>	TOTAL						
			<u>Feed Mill</u>	<u>Large Pow</u>	<u>Misc Lts</u>	<u>Street Lts</u>	<u>Private Lts</u>	<u>Spec Lts</u>	
			PFM	LP	MS	SPL	PL	LS	
69 Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	0	0	0	0	0	0
73 Total Additions to Utility Plant		0	0	0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		1,713,152,932	205,697	178,865,142	158,087	9,451,027	12,101,957	1,095,613	
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-8,855,006	-1,044	-924,300	-821	-17,687	-22,232	-5,271	
80 Transmission	108.4	-59,662,056	-5,636	-7,078,869	-4,961	0	0	0	
81 Procurement Supply	108	-166,794,147	-17,728	-23,494,878	-21,612	-386,623	-369,414	-19,770	
82 Radial Transmission	108	0	0	0	0	0	0	0	
83 34kv	108	0	0	0	0	0	0	0	
84 Primary	108	-147,268,441	-25,622	-10,912,119	-6,410	-426,086	-611,507	-231,887	
85 Secondary	108	-44,117,861	-4,443	-129,774	-565	-1,292,330	-1,762,641	-67,135	
86 Services	108	-40,140,192	-5,913	-1,944,348	-1,508	-481,142	-660,855	-62,658	
87 Meters	108	-5,815,229	-850	-278,349	-184	-69,495	-95,536	-9,091	
88 Streetlight	108.5	-4,687,496	-691	-227,057	-176	-56,187	-77,173	-7,317	
89 General	108.6	-32,928,845	-4,555	-3,367,697	-6,560	-205,891	-254,622	-28,279	
90 Retirement Work in Progress	108.7	0	0	0	0	0	0	0	
91 Subtotal-DEPRECIATION RESERVE		-510,269,272	-66,482	-48,357,392	-42,798	-2,935,441	-3,853,980	-431,409	
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	
94									
95 TOTAL RESERVE FOR DEPRECIATION	108	-510,269,272	-66,482	-48,357,392	-42,798	-2,935,441	-3,853,980	-431,409	
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	13,591,193	1,564	2,086,768	2,227	54,721	52,285	2,798	
100 Prepayments	165	3,562,343	428	371,836	329	19,641	25,154	2,278	
101 Cash Working Capital-Plant	131	-3,226,279	-387	-336,758	-298	-17,788	-22,781	-2,063	
102 Cash Working Capital-Labor	131	4,752,723	655	482,514	937	29,238	36,292	4,057	
103 Cash Working Capital-Fuel	131	7,031,914	809	1,079,668	1,152	28,312	27,052	1,448	
104 FAS Regulatory Tracker	106	-47,507	-6	-4,959	-4	-262	-335	-30	

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account <u>Description</u>	Account <u>Code</u>	Total Allocated <u>Dollars</u>	TOTAL					
			<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P	<u>Tot.Elec. Bldg</u> TEB
141 Supervision and Engineering	560	281,724	146,124	22,355	6,693	45,521	1,773	25,782
142 Load Dispatching	561	379,089	196,624	30,081	9,006	61,253	2,385	34,693
143 Station Expenses	562	182,899	94,866	14,513	4,345	29,553	1,151	16,738
144 Overhead Line Expenses	563	574,154	297,800	45,560	13,640	92,772	3,613	52,544
145 Underground Lines Expenses	564	0	0	0	0	0	0	0
146 Transmission by Others	565	3,242,099	1,681,600	257,266	77,019	523,860	20,400	296,703
147 Miscellaneous Expenses	566	453,801	235,376	36,010	10,780	73,325	2,855	41,530
148 Rents	567	146	76	12	3	24	1	13
149 Supervision and Engineering	568	55,238	28,651	4,383	1,312	8,925	348	5,055
150 Maintenance of Structures	569	8,633	4,478	685	205	1,395	54	790
151 Maintenance of Station Equipment	570	401,816	208,413	31,885	9,546	64,926	2,528	36,773
152 Maintenance of Overhead Lines	571	2,019,516	1,047,475	160,252	47,976	326,315	12,708	184,818
153 Maintenance of Underground Lines	572	0	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	7,599,115	3,941,481	603,003	180,524	1,227,870	47,816	695,439
156								
157 C. DISTRIBUTION EXPENSE								
158								
159 Operation Supervision & Engineering	580	777,660	475,291	94,384	18,204	76,024	527	31,455
160 Load Dispatching	581	0	0	0	0	0	0	0
161 Station Expenses	582	526,936	261,983	48,986	11,352	98,353	0	39,047
162 Overhead Line Expenses	583	1,549,466	987,917	160,036	32,995	177,837	0	71,649
163 Underground Line Expenses	584	558,840	342,010	56,669	11,926	71,467	0	28,682
164 Street Light and Signal Systems	585	95,177	0	0	0	0	0	0
165 Meter Expenses	586	2,382,130	1,501,803	527,031	93,406	136,711	3,750	74,162
166 Customer Installation Expenses	587	112,579	89,416	16,395	2,906	2,636	0	1,085
167 Misc. Distribution Expenses	588	1,001,379	639,686	124,754	24,439	94,450	57	39,250
168 Rents	589	3,663	2,340	456	89	346	0	144
169 Maint Supervision & Engineering	590	161,253	98,555	19,571	3,775	15,764	109	6,522
170 Maint of Structures	591	80,370	39,959	7,472	1,731	15,001	0	5,956
171 Maintenance of Station Equipment	592	1,238,602	615,810	115,145	26,683	231,187	0	91,782
172 Maintenance of Overhead Lines	593	12,301,565	7,843,295	1,270,559	261,957	1,411,889	0	568,836
173 Maintenance of Underground Lines	594	619,589	379,188	62,830	13,222	79,236	0	31,799
174 Maintenance of Line Transformers	595	250,454	147,886	55,349	10,393	22,381	3	10,849
175 Maintenance of Street Lights	596	382,355	0	0	0	0	0	0
176 Maintenance of Meters	597	275,258	173,535	60,899	10,793	15,797	433	8,569

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account <u>Description</u>	Account <u>Code</u>	Total Allocated <u>Dollars</u>	TOTAL					
			<u>Feed Mill</u>	<u>Large Pow</u>	<u>Misc Lts</u>	<u>Street Lts</u>	<u>Private Lts</u>	<u>Spec Lts</u>
			<u>PFM</u>	<u>LP</u>	<u>MS</u>	<u>SPL</u>	<u>PL</u>	<u>LS</u>
141 Supervision and Engineering	560	281,724	27	33,426	23	0	0	0
142 Load Dispatching	561	379,089	36	44,979	32	0	0	0
143 Station Expenses	562	182,899	17	21,701	15	0	0	0
144 Overhead Line Expenses	563	574,154	54	68,123	48	0	0	0
145 Underground Lines Expenses	564	0	0	0	0	0	0	0
146 Transmission by Others	565	3,242,099	306	384,673	270	0	0	0
147 Miscellaneous Expenses	566	453,801	43	53,843	38	0	0	0
148 Rents	567	146	0	17	0	0	0	0
149 Supervision and Engineering	568	55,238	5	6,554	5	0	0	0
150 Maintenance of Structures	569	8,633	1	1,024	1	0	0	0
151 Maintenance of Station Equipment	570	401,816	38	47,675	33	0	0	0
152 Maintenance of Overhead Lines	571	2,019,516	191	239,614	168	0	0	0
153 Maintenance of Underground Lines	572	0	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	7,599,115	718	901,631	632	0	0	0
156								
157 C. DISTRIBUTION EXPENSE								
158								
159 Operation Supervision & Engineering	580	777,660	133	52,106	121	12,055	16,122	1,236
160 Load Dispatching	581	0	0	0	0	0	0	0
161 Station Expenses	582	526,936	129	61,037	34	2,372	2,635	1,008
162 Overhead Line Expenses	583	1,549,466	254	105,956	63	4,139	6,253	2,368
163 Underground Line Expenses	584	558,840	100	43,035	25	1,680	2,354	893
164 Street Light and Signal Systems	585	95,177	0	0	0	40,440	54,736	0
165 Meter Expenses	586	2,382,130	209	40,712	0	0	0	4,347
166 Customer Installation Expenses	587	112,579	7	0	0	0	0	135
167 Misc. Distribution Expenses	588	1,001,379	148	48,506	38	12,003	16,486	1,563
168 Rents	589	3,663	1	177	0	44	60	6
169 Maint Supervision & Engineering	590	161,253	28	10,805	25	2,500	3,343	256
170 Maint of Structures	591	80,370	20	9,310	5	362	402	154
171 Maintenance of Station Equipment	592	1,238,602	304	143,472	80	5,576	6,194	2,369
172 Maintenance of Overhead Lines	593	12,301,565	2,019	841,210	500	32,864	49,641	18,796
173 Maintenance of Underground Lines	594	619,589	111	47,713	28	1,862	2,609	990
174 Maintenance of Line Transformers	595	250,454	46	1,859	7	518	575	588
175 Maintenance of Street Lights	596	382,355	0	0	0	162,463	219,893	0
176 Maintenance of Meters	597	275,258	24	4,704	0	0	0	502

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
177 Maintenance of Misc. Plant	598	185,063	118,219	23,056	4,517	17,455	10	7,254
178 Misc. Distribution - Credits	599	<u>0</u>	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSES	580-599	22,502,339	13,716,891	2,643,591	528,387	2,466,535	4,889	1,017,039
180								
181 Total - OPER. AND MAINT. EXPENSE	500-599	198,316,261	88,645,882	16,214,408	4,739,464	38,291,341	2,450,915	18,095,964
182								
183 D. CUSTOMER ACCOUNTS AND SERVIC								
184								
185 Supervision	901	503,948	389,697	51,936	10,063	24,435	1,014	11,501
186 Meter Reading Expenses	902	1,688,078	1,409,320	198,289	35,143	22,812	112	12,375
187 Customer Records & Collection Expense	903	4,406,240	3,407,299	454,104	87,989	213,646	8,866	100,557
188 Uncollectible Accounts	904	2,310,043	2,227,985	18,939	4,992	38,111	1,578	17,799
189 Misc Customer Accounts Expenses	905	<u>187,086</u>	144,672	19,281	3,736	9,071	376	4,270
190 Subtotal - Customer Accounts Expense	901-905	9,095,396	7,578,974	742,550	141,922	308,076	11,947	146,501
191								
192 Customer Assistance Exp Electric	(907, 908)	1,195,069	475,027	287,101	50,883	27,525	8,477	14,931
193 Supervision	909	154,619	61,460	37,146	6,583	3,561	1,097	1,932
194 Customer Assistance Expenses	910	6,257	5,253	739	131	71	0	38
195 Information, Instructional Advertising	911	7,906	6,638	934	166	90	0	49
196 Misc Customer Serv & Inform Expen	912	340,272	0	143,770	5,460	25,478	3,304	1,820
197 Rents	913	<u>0</u>	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	1,704,124	548,377	469,690	63,223	56,724	12,877	18,770
199								
200 Supervision	915	0	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0
202 Advertising Expenses	917	0	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	<u>0</u>	0	0	0	0	0	0
204 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0
205								
206 Total - CUST ACCTS, SERVS, & SALES E	901-919	10,799,519	8,127,351	1,212,240	205,145	364,800	24,824	165,271
207								
208 E. ADMINISTRATIVE AND GENERAL								
209								
210 LABOR RELATED EXPENSES								
211								
212 Administrative & General Salaries	920	7,632,259	4,182,650	827,944	187,711	1,007,228	42,085	487,227

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts	
			PFM	LP	MS	SPL	PL	LS	
177 Maintenance of Misc. Plant	598	185,063	27	8,964	7	2,218	3,047	289	
178 Misc. Distribution - Credits	599	0	0	0	0	0	0	0	
179 Subtotal - DISTRIBUTION EXPENSES	580-599	22,502,339	3,559	1,419,566	933	281,097	384,350	35,501	
180									
181 Total - OPER. AND MAINT. EXPENSE	500-599	198,316,261	23,421	27,849,226	28,298	917,187	992,128	68,028	
182									
183 D. CUSTOMER ACCOUNTS AND SERVIC									
184									
185 Supervision	901	503,948	36	12,625	18	469	1,891	260	
186 Meter Reading Expenses	902	1,688,078	944	2,563	0	0	4,885	1,635	
187 Customer Records & Collection Expense	903	4,406,240	313	110,390	161	4,104	16,536	2,275	
188 Uncollectible Accounts	904	2,310,043	38	602	0	0	0	0	
189 Misc Customer Accounts Expenses	905	187,086	13	4,687	7	174	702	97	
190 Subtotal - Customer Accounts Expense	901-905	9,095,396	1,344	130,867	186	4,748	24,014	4,267	
191									
192 Customer Assistance Exp Electric	(907, 908)	1,195,069	114	322,107	16	90	6,430	2,368	
193 Supervision	909	154,619	15	41,675	2	12	832	306	
194 Customer Assistance Expenses	910	6,257	0	2	0	0	17	6	
195 Information, Instructional Advertising	911	7,906	0	2	0	0	21	8	
196 Misc Customer Serv & Inform Expen	912	340,272	0	125,538	4,530	24,913	0	5,460	
197 Rents	913	0	0	0	0	0	0	0	
198 Subtotal - Customer Service & Info.	909-913	1,704,124	129	489,324	4,548	25,015	7,299	8,148	
199									
200 Supervision	915	0	0	0	0	0	0	0	
201 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	
202 Advertising Expenses	917	0	0	0	0	0	0	0	
203 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	
204 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	
205									
206 Total - CUST ACCTS, SERVS, & SALES E	901-919	10,799,519	1,473	620,190	4,734	29,763	31,312	12,414	
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	7,632,259	1,056	781,562	1,520	47,714	59,009	6,554	

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
213 Office Supplies & Expenses	921	1,880,667	1,030,648	204,014	46,254	248,191	10,370	120,058
214 Admin Expenses Transferred-Credit	922	-2,038,418	-1,117,099	-221,127	-50,134	-269,010	-11,240	-130,128
215 Outside Services Employed	923	2,624,131	1,438,083	284,664	64,539	346,306	14,470	167,519
216 Employee Pensions and Benefits	926	<u>14,178,863</u>	7,770,337	1,538,116	348,721	1,871,182	78,183	905,148
217 Subtotal - O & M Accounts 920-923,926	920-926	24,277,502	13,304,618	2,633,611	597,091	3,203,898	133,867	1,549,823
218								
219 PLANT RELATED EXPENSES								
220								
221 Property Insurance	924	2,025,648	1,077,221	194,148	48,884	305,571	11,198	149,924
222 Injuries and Damages	925	1,343,860	714,653	128,802	32,431	202,723	7,429	99,463
223 Maintenance of General Plant (also acct 9)	935	<u>224,728</u>	119,508	21,539	5,423	33,900	1,242	16,633
224 Subtotal - O & M Accounts 924-925	924,925,935	3,594,236	1,911,382	344,489	86,738	542,194	19,870	266,019
225								
226 OTHER A&G EXPENSES								
227								
228 Franchise Requirements	927	0	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	792,407	432,598	84,669	19,442	106,503	4,371	51,625
230 Duplicate Charges-Credit	929	-213,164	-116,373	-22,777	-5,230	-28,650	-1,176	-13,888
231 General Advertising Expenses	930.1	1,872,023	1,021,992	200,026	45,930	251,609	10,326	121,962
232 Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0
233 Rents	931	120,670	65,877	12,894	2,961	16,219	666	7,862
234 Misc Expenses - Credit	932	0	0	0	0	0	0	0
235 Subtotal	927-932	2,571,936	1,404,095	274,812	63,102	345,680	14,187	167,561
236								
237 TOTAL A&G EXPENSES	920-932	30,443,674	16,620,095	3,252,912	746,931	4,091,771	167,924	1,983,403
238								
239 TOTAL OPERATING EXPENSES		239,559,454	113,393,328	20,679,560	5,691,540	42,747,912	2,643,663	20,244,639
240								
241 II. DEPRECIATION EXPENSE								
242								
243 Intangible Plant	403.1	0	0	0	0	0	0	0
244 Procurement Supply	403	24,363,889	11,184,905	1,898,760	581,644	4,605,183	223,905	2,316,918
245 Radial Transmission	403	3,789,115	1,965,324	300,673	90,014	612,248	23,842	346,764
246 34kv	403	0	0	0	0	0	0	0
247 Primary	403	11,613,432	7,207,392	1,185,014	247,660	1,434,009	0	576,203
248 Secondary	403	3,479,087	2,333,472	555,337	101,580	157,281	14	74,568

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase

Account <u>Description</u>	Account <u>Code</u>	Total Allocated <u>Dollars</u>	TOTAL					
			<u>Feed Mill</u>	<u>Large Pow</u>	<u>Misc Lts</u>	<u>Street Lts</u>	<u>Private Lts</u>	<u>Spec Lts</u>
			PFM	LP	MS	SPL	PL	LS
213 Office Supplies & Expenses	921	1,880,667	260	192,585	375	11,757	14,541	1,615
214 Admin Expenses Transferred-Credit	922	-2,038,418	-282	-208,739	-406	-12,743	-15,760	-1,750
215 Outside Services Employed	923	2,624,131	363	268,717	523	16,405	20,289	2,253
216 Employee Pensions and Benefits	926	<u>14,178,863</u>	1,961	1,451,950	2,824	88,641	109,625	12,176
217 Subtotal - O & M Accounts 920-923,926	920-926	24,277,502	3,358	2,486,075	4,836	151,774	187,703	20,848
218								
219 PLANT RELATED EXPENSES								
220								
221 Property Insurance	924	2,025,648	243	211,492	187	11,175	14,309	1,295
222 Injuries and Damages	925	1,343,860	161	140,308	124	7,414	9,493	859
223 Maintenance of General Plant (also acct 9:	935	<u>224,728</u>	27	23,463	21	1,240	1,588	144
224 Subtotal - O & M Accounts 924-925	924,925,935	3,594,236	432	375,263	332	19,828	25,390	2,299
225								
226 OTHER A&G EXPENSES								
227								
228 Franchise Requirements	927	0	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	792,407	108	81,349	147	4,879	6,058	658
230 Duplicate Charges-Credit	929	-213,164	-29	-21,884	-40	-1,312	-1,630	-177
231 General Advertising Expenses	930.1	1,872,023	254	192,184	347	11,526	14,313	1,555
232 Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0
233 Rents	931	120,670	16	12,388	22	743	923	100
234 Misc Expenses - Credit	932	0	0	0	0	0	0	0
235 Subtotal	927-932	2,571,936	350	264,037	477	15,835	19,664	2,136
236								
237 TOTAL A&G EXPENSES	920-932	30,443,674	4,139	3,125,376	5,644	187,438	232,757	25,283
238								
239 TOTAL OPERATING EXPENSES		239,559,454	29,033	31,594,792	38,677	1,134,388	1,256,198	105,725
240								
241 II. DEPRECIATION EXPENSE								
242								
243 Intangible Plant	403.1	0	0	0	0	0	0	0
244 Procurement Supply	403	24,363,889	2,590	3,433,210	3,160	56,620	54,099	2,895
245 Radial Transmission	403	3,789,115	358	449,576	315	0	0	0
246 34kv	403	0	0	0	0	0	0	0
247 Primary	403	11,613,432	2,020	860,518	506	33,601	48,223	18,286
248 Secondary	403	3,479,087	350	10,234	45	101,912	139,000	5,294

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P	<u>Tot.Elec. Bldg</u> TEB
285 TOTAL EXPENSES		332,594,268	<u>156,805,252</u>	<u>30,232,561</u>	<u>8,078,303</u>	<u>60,453,099</u>	<u>3,036,477</u>	<u>28,466,289</u>
286								
287 IV. OPERATING REVENUES								
288								
289 Revenues	440-446	395,791,087	181,863,517	37,612,453	9,911,660	75,774,770	3,193,075	35,359,268
290 Production Other Rev	440-446	1,916,717	838,578	148,442	45,858	380,886	23,259	184,848
291 Forfeited Discounts - Mo	440-446	1,904,507	1,012,806	182,538	45,961	287,298	10,527	140,959
292 Reconnect Charges-Missouri	440-446	81,290	68,244	9,602	1,702	921	0	499
293 Ot Elec Rev-Off-Sys	440-446	2,205,879	965,088	170,837	52,776	438,347	26,767	212,735
294 Rent From Elec Property-Mo	440-446	629,813	334,931	60,365	15,199	95,008	3,481	46,615
295 Universal Services	440-446	0	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>2,085,260</u>	0	2,917	108	289,428	864	113,982
298 Total Operating Revenues		404,614,554	185,083,163	38,187,154	10,073,263	77,266,657	3,257,973	36,058,905
299								
300 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	0	0	0	0	0	0
302 Allowance for Funds During Construction		0	0	0	0	0	0	0
303 Interest on Customer Deposits		-320,741	-254,748	-46,711	-8,279	-7,510	0	-3,090
304								
305 V. NET INCOME		71,699,545	28,023,163	7,907,883	1,986,681	16,806,048	221,496	7,589,527
306 Rate of Return		6.71%	5.05%	7.94%	7.75%	10.04%	3.27%	9.22%
307								
308		332,915,009						

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			PFM	LP	MS	SPL	PL	LS
285	TOTAL EXPENSES	332,594,268	<u>50,688</u>	<u>40,761,911</u>	<u>50,923</u>	<u>1,841,041</u>	<u>2,679,610</u>	<u>138,115</u>
286								
287	IV. OPERATING REVENUES							
288								
289	Revenues	440-446 395,791,087	74,809	45,614,773	61,757	1,770,466	4,421,725	132,814
290	Production Other Rev	440-446 1,916,717	212	282,151	281	6,081	5,811	311
291	Forfeited Discounts - Mo	440-446 1,904,507	229	198,836	176	10,507	13,454	1,218
292	Reconnect Charges-Missouri	440-446 81,290	4	21	1	3	215	79
293	Ot Elec Rev-Off-Sys	440-446 2,205,879	244	324,717	324	6,999	6,687	358
294	Rent From Elec Property-Mo	440-446 629,813	76	65,754	58	3,475	4,449	403
295	Universal Services	440-446 0	0	0	0	0	0	0
296	Interdepartmental Revenues	448 0	0	0	0	0	0	0
297	Excess Fac Revenues	450-456 <u>2,085,260</u>	0	890,376	0	782,301	5,284	0
298	Total Operating Revenues	404,614,554	75,574	47,376,628	62,596	2,579,832	4,457,625	135,183
299								
300	Gains/Losses from Disp. of Utility Plant	0	0	0	0	0	0	0
301	Gains/Losses from Energy Purchases	0	0	0	0	0	0	0
302	Allowance for Funds During Construction	0	0	0	0	0	0	0
303	Interest on Customer Deposits	-320,741	-19	0	0	0	0	-385
304								
305	V. NET INCOME	71,699,545	24,867	6,614,718	11,673	738,791	1,778,015	-3,317
306	Rate of Return	6.71%	20.94%	5.61%	11.08%	13.05%	25.05%	-0.57%
307								
308		332,915,009						

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P	<u>Tot.Elec. Bldg</u> TEB	
345									
346 NET INCOME		71,699,545	28,023,163	7,907,883	1,986,681	16,806,048	221,496	7,589,527	
347		0	0	0	0	0	0	0	
348 RATE BASE		1,067,907,990	554,689,570	99,636,485	25,619,350	167,361,604	6,765,748	82,331,566	
349		0	0	0	0	0	0	0	
350 RETURN ON RATE BASE		6.71%	5.05%	7.94%	7.75%	10.04%	3.27%	9.22%	
351 Unitized Rate of Return		1.00	0.75	1.18	1.15	1.50	0.49	1.37	
352									
353 REVENUE REQUIREMENTS									
354 RATE OF RETURN by Function		8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	
355 Using Target for System									
356 RATE BASE		1,067,907,990	554,689,570	99,636,485	25,619,350	167,361,604	6,765,748	82,331,566	
357									
358 OPERATING EXPENSES		239,559,454	113,393,328	20,679,560	5,691,540	42,747,912	2,643,663	20,244,639	
359 DEPRECIATION EXPENSE		54,122,187	28,948,500	5,134,012	1,285,984	8,163,022	286,757	3,953,477	
360 GENERAL TAXES		15,636,529	8,329,780	1,532,731	378,980	2,324,112	87,450	1,135,919	
361 Other costs (benefits), net of taxes		<u>320,741</u>	<u>254,748</u>	<u>46,711</u>	<u>8,279</u>	<u>7,510</u>	<u>0</u>	<u>3,090</u>	
362 Subtotal- Operating Costs to recover		309,638,911	150,926,356	27,393,013	7,364,783	53,242,557	3,017,870	25,337,124	
363									
364 Target Return on Rate Base- After taxes		94,200,164	48,929,167	8,788,934	2,259,883	14,762,967	596,807	7,262,467	
365									
366 Actual Historic FIT		18,240,029	3,455,509	2,403,577	600,265	6,458,357	-9,234	2,759,522	
367 Incremental FIT Due to Target ROR		<u>14,019,628</u>	<u>7,282,033</u>	<u>1,308,040</u>	<u>336,334</u>	<u>2,197,144</u>	<u>88,822</u>	<u>1,080,859</u>	
368 Targeted FIT		32,259,657	10,737,542	3,711,617	936,599	8,655,501	79,588	3,840,380	
369 Provision for Deferred FIT		5,036,068	2,678,136	482,681	121,533	759,696	27,841	372,733	
370 ITC Adjustment, net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
371 FIT to recover		37,295,725	13,415,678	4,194,299	1,058,132	9,415,197	107,429	4,213,113	
372									
373 Subtotal- Rev Req before GRT		441,134,800	213,271,200	40,376,246	10,682,798	77,420,720	3,722,105	36,812,705	
374 GRT needed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
375 TOTAL REVENUE REQUIREMENT		<u>441,134,800</u>	<u>213,271,200</u>	<u>40,376,246</u>	<u>10,682,798</u>	<u>77,420,720</u>	<u>3,722,105</u>	<u>36,812,705</u>	

**Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL						
			Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts	
			PFM	LP	MS	SPL	PL	LS	
345									
346 NET INCOME		71,699,545	24,867	6,614,718	11,673	738,791	1,778,015	-3,317	
347		0	0	0	0	0	0	0	
348 RATE BASE		1,067,907,990	118,726	117,938,508	105,369	5,661,857	7,098,992	580,214	
349		0	0	0	0	0	0	0	
350 RETURN ON RATE BASE		6.71%	20.94%	5.61%	11.08%	13.05%	25.05%	-0.57%	
351 Unitized Rate of Return		1.00	3.12	0.84	1.65	1.94	3.73	-0.09	
352									
353 REVENUE REQUIREMENTS									
354 RATE OF RETURN by Function		8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	
355 Using Target for System									
356 RATE BASE		1,067,907,990	118,726	117,938,508	105,369	5,661,857	7,098,992	580,214	
357									
358 OPERATING EXPENSES		239,559,454	29,033	31,594,792	38,677	1,134,388	1,256,198	105,725	
359 DEPRECIATION EXPENSE		54,122,187	6,787	5,669,061	5,206	277,647	354,177	37,557	
360 GENERAL TAXES		15,636,529	1,955	1,631,570	1,760	87,833	113,966	10,471	
361 Other costs (benefits), net of taxes		<u>320,741</u>	<u>19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>385</u>	
362 Subtotal- Operating Costs to recover		309,638,911	37,794	38,895,424	45,643	1,499,868	1,724,341	154,139	
363									
364 Target Return on Rate Base- After taxes		94,200,164	10,473	10,403,356	9,295	499,432	626,202	51,181	
365									
366 Actual Historic FIT		18,240,029	12,308	1,340,686	4,815	313,390	919,694	-18,860	
367 Incremental FIT Due to Target ROR		<u>14,019,628</u>	<u>1,559</u>	<u>1,548,311</u>	<u>1,383</u>	<u>74,330</u>	<u>93,196</u>	<u>7,617</u>	
368 Targeted FIT		32,259,657	13,866	2,888,997	6,199	387,720	1,012,890	-11,243	
369 Provision for Deferred FIT		5,036,068	605	525,801	465	27,783	35,576	3,221	
370 ITC Adjustment, net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
371 FIT to recover		37,295,725	14,471	3,414,798	6,664	415,502	1,048,466	-8,022	
372									
373 Subtotal- Rev Req before GRT		441,134,800	62,738	52,713,578	61,601	2,414,803	3,399,008	197,298	
374 GRT needed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
375 TOTAL REVENUE REQUIREMENT		<u>441,134,800</u>	<u>62,738</u>	<u>52,713,578</u>	<u>61,601</u>	<u>2,414,803</u>	<u>3,399,008</u>	<u>197,298</u>	