









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

Account <u>Description</u>	Account <u>Code</u>	Procurement Demand <u>Dollars</u>	Allocation Allocation <u>Factor</u>	PROCUREMENT DEMAND						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u>	<u>Comm</u>	<u>Comm SH</u>	<u>Gen Pow</u>	<u>Prax</u>		
				RG	CB	SH	GP	SC-P		
69 Energy Conservation Programs	182.3	0	PROCPT-D	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	PROCPT-D	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	PROCPT-D	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	PROCPT-D	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		894,741,268		410,897,158	69,734,262	21,360,296	169,060,509	8,202,284		85,079,406
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-4,641,092	AED12CP	(2,131,355)	(361,717)	(110,797)	(876,930)	(42,546)		(441,313)
80 Transmission	108.4	0	PROCPT-D	0	0	0	0	0		0
81 Procurement Supply	108	-166,794,147	PROCPT-D	(76,597,831)	(12,999,587)	(3,981,902)	(31,515,595)	(1,529,038)		(15,860,168)
82 Radial Transmission	108	0	PROCPT-D	0	0	0	0	0		0
83 34kv	108	0	PROCPT-D	0	0	0	0	0		0
84 Primary	108	0	PROCPT-D	0	0	0	0	0		0
85 Secondary	108	0	PROCPT-D	0	0	0	0	0		0
86 Services	108	0	PROCPT-D	0	0	0	0	0		0
87 Meters	108	0	PROCPT-D	0	0	0	0	0		0
88 Streetlight	108.5	0	PROCPT-D	0	0	0	0	0		0
89 General	108.6	-12,707,124	ROCLABOR-I	(5,835,565)	(990,367)	(303,359)	(2,400,999)	(116,489)		(1,208,298)
90 Retirement Work in Progress	108.7	0	PROCPT-D	0	0	0	0	0		0
91 Subtotal-DEPRECIATION RESERVE		-184,142,362		-84,564,752	-14,351,670	-4,396,059	-34,793,524	-1,688,072		-17,509,780
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	PROCPT-D	0	0	0	0	0		0
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-184,142,362		-84,564,752	-14,351,670	-4,396,059	-34,793,524	-1,688,072		-17,509,780
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	PROCPT-D	0	0	0	0	0		0
100 Prepayments	165	1,867,097	PROCPT-D	857,438	145,518	44,574	352,786	17,116		177,539
101 Cash Working Capital-Plant	131	-1,690,959	PROCPT-D	(776,549)	(131,790)	(40,369)	(319,505)	(15,501)		(160,790)
102 Cash Working Capital-Labor	131	2,114,592	ROCLABOR-I	971,096	164,807	50,482	399,550	19,385		201,073
103 Cash Working Capital-Fuel	131	0	PROCPT-D	0	0	0	0	0		0
104 FAS Regulatory Tracker	106	-24,899	PROCPT-D	(11,435)	(1,941)	(594)	(4,705)	(228)		(2,368)

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Account Description	Account Code	Procurement Demand Dollars	Allocation Allocation Factor	PROCUREMENT DEMAND					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
69 Energy Conservation Programs	182.3	0	PROCPT-D	0	0	0	0	0	0
70 Property Held for Future Use	105	0	PROCPT-D	0	0	0	0	0	0
71 Construction Work in Progress	107	0	PROCPT-D	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	PROCPT-D	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		894,741,268		95,100	126,034,622	115,933	2,073,978	1,981,665	106,055
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-4,641,092	AED12CP	(493)	(653,751)	(601)	(10,758)	(10,279)	(550)
80 Transmission	108.4	0	PROCPT-D	0	0	0	0	0	0
81 Procurement Supply	108	-166,794,147	PROCPT-D	(17,728)	(23,494,878)	(21,612)	(386,623)	(369,414)	(19,770)
82 Radial Transmission	108	0	PROCPT-D	0	0	0	0	0	0
83 34kv	108	0	PROCPT-D	0	0	0	0	0	0
84 Primary	108	0	PROCPT-D	0	0	0	0	0	0
85 Secondary	108	0	PROCPT-D	0	0	0	0	0	0
86 Services	108	0	PROCPT-D	0	0	0	0	0	0
87 Meters	108	0	PROCPT-D	0	0	0	0	0	0
88 Streetlight	108.5	0	PROCPT-D	0	0	0	0	0	0
89 General	108.6	-12,707,124	ROCLABOR-I	(1,351)	(1,789,945)	(1,646)	(29,455)	(28,144)	(1,506)
90 Retirement Work in Progress	108.7	0	PROCPT-D	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-184,142,362		-19,572	-25,938,574	-23,860	-426,835	-407,837	-21,827
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	PROCPT-D	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-184,142,362		-19,572	-25,938,574	-23,860	-426,835	-407,837	-21,827
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	PROCPT-D	0	0	0	0	0	0
100 Prepayments	165	1,867,097	PROCPT-D	198	263,002	242	4,328	4,135	221
101 Cash Working Capital-Plant	131	-1,690,959	PROCPT-D	(180)	(238,191)	(219)	(3,920)	(3,745)	(200)
102 Cash Working Capital-Labor	131	2,114,592	ROCLABOR-I	225	297,865	274	4,902	4,683	251
103 Cash Working Capital-Fuel	131	0	PROCPT-D	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-24,899	PROCPT-D	(3)	(3,507)	(3)	(58)	(55)	(3)







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Account <u>Description</u>	Account <u>Code</u>	Procurement Demand <u>Dollars</u>	Allocation Allocation <u>Factor</u>	PROCUREMENT DEMAND						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u>	<u>Comm</u>	<u>Comm SH</u>	<u>Gen Pow</u>	<u>Prax</u>		
				RG	CB	SH	GP	SC-P		
141 Supervision and Engineering	560	0	ROCLABOR-I	0	0	0	0	0	0	0
142 Load Dispatching	561	0	12CP-Trans	0	0	0	0	0	0	0
143 Station Expenses	562	0	12CP-Trans	0	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	12CP-Trans	0	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0	0
146 Transmission by Others	565	0	12CP-Trans	0	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	12CP-Trans	0	0	0	0	0	0	0
148 Rents	567	0	12CP-Trans	0	0	0	0	0	0	0
149 Supervision and Engineering	568	0	ROCLABOR-I	0	0	0	0	0	0	0
150 Maintenance of Structures	569	0	12CP-Trans	0	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	12CP-Trans	0	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	12CP-Trans	0	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	0	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0	0
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	0	ROCLABOR-I	0	0	0	0	0	0	0
160 Load Dispatching	581	0	PROCPT-D	0	0	0	0	0	0	0
161 Station Expenses	582	0	PROCPT-D	0	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	PROCPT-D	0	0	0	0	0	0	0
163 Underground Line Expenses	584	0	PROCPT-D	0	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	PROCPT-D	0	0	0	0	0	0	0
165 Meter Expenses	586	0	PROCPT-D	0	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	PROCPT-D	0	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	0	PROCPT-D	0	0	0	0	0	0	0
168 Rents	589	0	PROCPT-D	0	0	0	0	0	0	0
169 Maint Supervision & Engineering	590	0	ROCLABOR-I	0	0	0	0	0	0	0
170 Maint of Structures	591	0	PROCPT-D	0	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	PROCPT-D	0	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	PROCPT-D	0	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	PROCPT-D	0	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	PROCPT-D	0	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	PROCPT-D	0	0	0	0	0	0	0
176 Maintenance of Meters	597	0	PROCPT-D	0	0	0	0	0	0	0

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				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
141 Supervision and Engineering	560	0	ROCLABOR-I	0	0	0	0	0	0
142 Load Dispatching	561	0	12CP-Trans	0	0	0	0	0	0
143 Station Expenses	562	0	12CP-Trans	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	12CP-Trans	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0
146 Transmission by Others	565	0	12CP-Trans	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	12CP-Trans	0	0	0	0	0	0
148 Rents	567	0	12CP-Trans	0	0	0	0	0	0
149 Supervision and Engineering	568	0	ROCLABOR-I	0	0	0	0	0	0
150 Maintenance of Structures	569	0	12CP-Trans	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	12CP-Trans	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	12CP-Trans	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	0	ROCLABOR-I	0	0	0	0	0	0
160 Load Dispatching	581	0	PROCPT-D	0	0	0	0	0	0
161 Station Expenses	582	0	PROCPT-D	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	PROCPT-D	0	0	0	0	0	0
163 Underground Line Expenses	584	0	PROCPT-D	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	PROCPT-D	0	0	0	0	0	0
165 Meter Expenses	586	0	PROCPT-D	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	PROCPT-D	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	0	PROCPT-D	0	0	0	0	0	0
168 Rents	589	0	PROCPT-D	0	0	0	0	0	0
169 Maint Supervision & Engineering	590	0	ROCLABOR-I	0	0	0	0	0	0
170 Maint of Structures	591	0	PROCPT-D	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	PROCPT-D	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	PROCPT-D	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	PROCPT-D	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	PROCPT-D	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	PROCPT-D	0	0	0	0	0	0
176 Maintenance of Meters	597	0	PROCPT-D	0	0	0	0	0	0

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Account Description	Account Code	Procurement Demand Dollars	Allocation Allocation Factor	PROCUREMENT DEMAND						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
177 Maintenance of Misc. Plant	598	0	PROCPT-D	0	0	0	0	0	0	
178 Misc. Distribution - Credits	599	0	PROCPT-D	0	0	0	0	0	0	
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	0		0	0	0	0	0	0	
180										
181 Total - OPER. AND MAINT. EXPENSI	500-599	24,079,217		11,058,037	1,876,684	574,847	4,549,745	220,739	2,289,651	
182										
183 D. CUSTOMER ACCOUNTS AND SE										
184										
185 Supervision	901	0	ROCLABOR-I	0	0	0	0	0	0	
186 Meter Reading Expenses	902	0	PROCPT-D	0	0	0	0	0	0	
187 Customer Records & Collection Exper	903	0	PROCPT-D	0	0	0	0	0	0	
188 Uncollectible Accounts	904	792,469	UNCOLLECT	764,319	6,497	1,712	13,074	541	6,106	
189 Misc Customer Accounts Expenses	905	0	PROCPT-D	0	0	0	0	0	0	
190 Subtotal - Customer Accounts Expens	901-905	792,469		764,319	6,497	1,712	13,074	541	6,106	
191										
192 Customer Assistance Exp Electric	(907, 908)	0	PROCPT-D	0	0	0	0	0	0	
193 Supervision	909	0	PROCPT-D	0	0	0	0	0	0	
194 Customer Assistance Expenses	910	0	PROCPT-D	0	0	0	0	0	0	
195 Information, Instructional Advertising	911	0	PROCPT-D	0	0	0	0	0	0	
196 Misc Customer Serv & Inform Expen	912	0	PROCPT-D	0	0	0	0	0	0	
197 Rents	913	0	PROCPT-D	0	0	0	0	0	0	
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0	
199										
200 Supervision	915	0	PROCPT-D	0	0	0	0	0	0	
201 Demonstrating & Selling Expenses	916	0	PROCPT-D	0	0	0	0	0	0	
202 Advertising Expenses	917	0	PROCPT-D	0	0	0	0	0	0	
203 Miscellaneous Sales Expenses	918	0	PROCPT-D	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, & SAL	901-919	792,469		764,319	6,497	1,712	13,074	541	6,106	
207										
208 E. ADMINISTRATIVE AND GENERAL										
209										
210 LABOR RELATED EXPENSES										
211										
212 Administrative & General Salaries	920	2,945,261	ROCLABOR-I	1,352,569	229,548	70,313	556,504	27,000	280,060	

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Account Description	Account Code	Procurement Demand Dollars	Allocation Allocation Factor	PROCUREMENT DEMAND					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
177 Maintenance of Misc. Plant	598	0	PROCPT-D	0	0	0	0	0	0
178 Misc. Distribution - Credits	599	0	PROCPT-D	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	0		0	0	0	0	0	0
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	24,079,217		2,559	3,391,835	3,120	55,815	53,330	2,854
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	ROCLABOR-I	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	PROCPT-D	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	PROCPT-D	0	0	0	0	0	0
188 Uncollectible Accounts	904	792,469	UNCOLLECT	13	206	0	0	0	0
189 Misc Customer Accounts Expenses	905	0	PROCPT-D	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	792,469		13	206	0	0	0	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	PROCPT-D	0	0	0	0	0	0
193 Supervision	909	0	PROCPT-D	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	PROCPT-D	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	PROCPT-D	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	PROCPT-D	0	0	0	0	0	0
197 Rents	913	0	PROCPT-D	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	PROCPT-D	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	PROCPT-D	0	0	0	0	0	0
202 Advertising Expenses	917	0	PROCPT-D	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	PROCPT-D	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, & SAL	901-919	792,469		13	206	0	0	0	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	2,945,261	ROCLABOR-I	313	414,874	382	6,827	6,523	349

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				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
213 Office Supplies & Expenses	921	725,742	ROCLABOR-I	333,287	56,563	17,326	137,128	6,653	69,010	
214 Admin Expenses Transferred-Credit	922	-786,618	ROCLABOR-I	(361,243)	(61,307)	(18,779)	(148,631)	(7,211)	(74,798)	
215 Outside Services Employed	923	1,012,643	ROCLABOR-I	465,042	78,923	24,175	191,338	9,283	96,290	
216 Employee Pensions and Benefits	926	5,471,573	ROCLABOR-I	2,512,742	426,443	130,624	1,033,848	50,159	520,282	
217 Subtotal - O & M Accounts 920-923,926	920-926	9,368,601		4,302,396	730,169	223,658	1,770,188	85,884	890,844	
218										
219 PLANT RELATED EXPENSES										
220										
221 Property Insurance	924	1,057,950	PROCPT-D	485,849	82,454	25,257	199,899	9,698	100,599	
222 Injuries and Damages	925	701,868	PROCPT-D	322,323	54,702	16,756	132,617	6,434	66,739	
223 Maintenance of General Plant (also a	935	117,370	PROCPT-D	53,901	9,148	2,802	22,177	1,076	11,161	
224 Subtotal - O & M Accounts 924-925	924,925,935	1,877,189		862,072	146,304	44,814	354,693	17,209	178,499	
225										
226 OTHER A&G EXPENSES										
227										
228 Franchise Requirements	927	0	PROCLP-D	0	0	0	0	0	0	
229 Regulatory Commission Expenses	928	319,723	PROCLP-D	146,828	24,919	7,633	60,411	2,931	30,402	
230 Duplicate Charges-Credit	929	-86,008	PROCLP-D	(39,498)	(6,703)	(2,053)	(16,251)	(788)	(8,178)	
231 General Advertising Expenses	930.1	755,331	PROCLP-D	346,875	58,869	18,032	142,719	6,924	71,823	
232 Miscellaneous General Expenses	930.2	0	PROCLP-D	0	0	0	0	0	0	
233 Rents	931	48,688	PROCLP-D	22,359	3,795	1,162	9,200	446	4,630	
234 Misc Expenses - Credit	932	0	PROCLP-D	0	0	0	0	0	0	
235 Subtotal	927-932	1,037,734		476,565	80,879	24,774	196,079	9,513	98,676	
236										
237 TOTAL A&G EXPENSES	920-932	12,283,524		5,641,033	957,352	293,246	2,320,960	112,606	1,168,019	
238										
239 TOTAL OPERATING EXPENSES		37,155,210		17,463,388	2,840,533	869,806	6,883,779	333,886	3,463,777	
240										
241 II. DEPRECIATION EXPENSE										
242										
243 Intangible Plant	403.1	0	AED12CP	0	0	0	0	0	0	
244 Procurement Supply	403	24,278,209	PROCPT-D	11,149,421	1,892,193	579,597	4,587,344	222,564	2,308,573	
245 Radial Transmission	403	0	PROCPT-D	0	0	0	0	0	0	
246 34kv	403	0	PROCPT-D	0	0	0	0	0	0	
247 Primary	403	0	PROCPT-D	0	0	0	0	0	0	
248 Secondary	403	0	PROCPT-D	0	0	0	0	0	0	

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Account Description	Account Code	Procurement Demand Dollars	Allocation Allocation Factor	PROCUREMENT DEMAND					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
213 Office Supplies & Expenses	921	725,742	ROCLABOR-I	77	102,229	94	1,682	1,607	86
214 Admin Expenses Transferred-Credit	922	-786,618	ROCLABOR-I	(84)	(110,804)	(102)	(1,823)	(1,742)	(93)
215 Outside Services Employed	923	1,012,643	ROCLABOR-I	108	142,642	131	2,347	2,243	120
216 Employee Pensions and Benefits	926	5,471,573	ROCLABOR-I	582	770,734	709	12,683	12,118	649
217 Subtotal - O & M Accounts 920-923,924-925,926	920-926	9,368,601		996	1,319,675	1,214	21,716	20,749	1,110
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	1,057,950	PROCPT-D	112	149,024	137	2,452	2,343	125
222 Injuries and Damages	925	701,868	PROCPT-D	75	98,866	91	1,627	1,554	83
223 Maintenance of General Plant (also a	935	117,370	PROCPT-D	12	16,533	15	272	260	14
224 Subtotal - O & M Accounts 924-925	924,925,935	1,877,189		200	264,424	243	4,351	4,158	223
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	PROCLP-D	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	319,723	PROCLP-D	34	45,037	41	741	708	38
230 Duplicate Charges-Credit	929	-86,008	PROCLP-D	(9)	(12,115)	(11)	(199)	(190)	(10)
231 General Advertising Expenses	930.1	755,331	PROCLP-D	80	106,397	98	1,751	1,673	90
232 Miscellaneous General Expenses	930.2	0	PROCLP-D	0	0	0	0	0	0
233 Rents	931	48,688	PROCLP-D	5	6,858	6	113	108	6
234 Misc Expenses - Credit	932	0	PROCLP-D	0	0	0	0	0	0
235 Subtotal	927-932	1,037,734		110	146,177	134	2,405	2,298	123
236									
237 TOTAL A&G EXPENSES	920-932	12,283,524		1,306	1,730,276	1,592	28,473	27,205	1,456
238									
239 TOTAL OPERATING EXPENSES		37,155,210		3,878	5,122,318	4,712	84,288	80,536	4,310
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	AED12CP	0	0	0	0	0	0
244 Procurement Supply	403	24,278,209	PROCPT-D	2,580	3,419,866	3,146	56,276	53,771	2,878
245 Radial Transmission	403	0	PROCPT-D	0	0	0	0	0	0
246 34kv	403	0	PROCPT-D	0	0	0	0	0	0
247 Primary	403	0	PROCPT-D	0	0	0	0	0	0
248 Secondary	403	0	PROCPT-D	0	0	0	0	0	0







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Account Description	Account Code	Procurement Demand Dollars	Allocation Allocation Factor	PROCUREMENT DEMAND						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
285 TOTAL EXPENSES		<u>90,944,747</u>		<u>42,025,254</u>	<u>7,947,910</u>	<u>2,221,698</u>	<u>17,230,590</u>	<u>772,060</u>	<u>8,304,405</u>	
286										
287 IV. OPERATING REVENUES										
288										
289 Revenues	440-446	135,777,632	REVENUE	62,388,969	12,903,095	3,400,232	25,994,822	1,095,396	12,130,131	
290 Production Other Rev	440-446	957,530	PROCPT-D	439,732	74,628	22,859	180,924	8,778	91,050	
291 Forfeited Discounts - Mo	440-446	994,681	PROCPT-D	456,793	77,523	23,746	187,944	9,118	94,583	
292 Reconnect Charges-Missouri	440-446	0	PROCPT-D	0	0	0	0	0	0	
293 Ot Elec Rev-Off-Sys	440-446	1,101,986	PROCPT-D	506,071	85,886	26,308	208,219	10,102	104,786	
294 Rent From Elec Property-Mo	440-446	328,937	PROCPT-D	151,060	25,637	7,853	62,152	3,015	31,278	
295 Universal Services	440-446	0	PROCPT-D	0	0	0	0	0	0	
296 Interdepartmental Revenues	448	0	PROCPT-D	0	0	0	0	0	0	
297 Excess Fac Revenues	450-456	0	PROCPT-D	0	0	0	0	0	0	
298 Total Operating Revenues		139,160,766		63,942,625	13,166,769	3,480,998	26,634,062	1,126,410	12,451,827	
299										
300 Gains/Losses from Disp. of Utility Plar		0	PROCPT-D	0	0	0	0	0	0	
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0	
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0	
303 Interest on Customer Deposits		0	PROCPT-D	0	0	0	0	0	0	
304										
305 V. NET INCOME		48,216,019		21,917,371	5,218,859	1,259,301	9,403,471	354,350	4,147,422	
306 Rate of Return		7.74%		7.66%	10.75%	8.47%	7.99%	6.20%	7.00%	

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Account Description	Account Code	Procurement Demand Dollars	Allocation Allocation Factor	PROCUREMENT DEMAND					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
285 TOTAL EXPENSES		<u>90,944,747</u>		<u>13,949</u>	<u>11,402,549</u>	<u>13,104</u>	<u>322,388</u>	<u>668,768</u>	<u>22,072</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	135,777,632	REVENUE	25,664	15,648,321	21,186	607,365	1,516,890	45,562
290 Production Other Rev	440-446	957,530	PROCPT-D	102	134,879	124	2,220	2,121	113
291 Forfeited Discounts - Mo	440-446	994,681	PROCPT-D	106	140,112	129	2,306	2,203	118
292 Reconnect Charges-Missouri	440-446	0	PROCPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	1,101,986	PROCPT-D	117	155,227	143	2,554	2,441	131
294 Rent From Elec Property-Mo	440-446	328,937	PROCPT-D	35	46,335	43	762	729	39
295 Universal Services	440-446	0	PROCPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	PROCPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>0</u>	PROCPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
298 Total Operating Revenues		139,160,766		26,023	16,124,874	21,624	615,207	1,524,383	45,963
299									
300 Gains/Losses from Disp. of Utility Plar		0	PROCPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	PROCPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		48,216,019		12,075	4,722,326	8,520	292,819	855,615	23,891
306 Rate of Return		7.74%		18.23%	5.38%	10.55%	20.28%	62.01%	32.35%

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Account <u>Description</u>	Account <u>Code</u>	Procurement Energy <u>Dollars</u>	Allocation Allocation <u>Factor</u>	PROCUREMENT ENERGY						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P		
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
1 Organization	301	0	12CP-Trans	0	0	0	0	0	0	0
2 Franchises and Consents	302	0	12CP-Trans	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	0	12CP-Trans	0	0	0	0	0	0	0
4 Subtotal - INTANGIBLE PLANT	301-303	0		0	0	0	0	0	0	0
5										
6 B. PRODUCTION PLANT										
7										
8 Land and Land Rights	(310, 330, 340)	0	AED12CP	0	0	0	0	0	0	0
9 Structures and Improvements	(311, 331, 341)	0	AED12CP	0	0	0	0	0	0	0
10 Boiler Plant Equipment	(312, 342)	0	AED12CP	0	0	0	0	0	0	0
11 Engines and Generators	343	0	AED12CP	0	0	0	0	0	0	0
12 Turbogenerator Units	(314, 333, 344)	0	AED12CP	0	0	0	0	0	0	0
13 Accessory Electric Equipment	(315, 334, 345)	0	AED12CP	0	0	0	0	0	0	0
14 Misc. Power Plant Equipment	316, 332, 335,346	0	AED12CP	0	0	0	0	0	0	0
15 Subtotal - OTHER PLANT	340-346	0		0	0	0	0	0	0	0
16										
17 Subtotal - PRODUCTION PLANT	304-346	0		0	0	0	0	0	0	0
18										
19 C. TRANSMISSION PLANT										
20										
21 Land and Land Rights	350	0	12CP-Trans	0	0	0	0	0	0	0
22 Structures and Improvements	352	0	12CP-Trans	0	0	0	0	0	0	0
23 Station Equipment	353	0	12CP-Trans	0	0	0	0	0	0	0
24 Towers and Fixtures	354	0	12CP-Trans	0	0	0	0	0	0	0
25 Poles and Fixtures	355	0	12CP-Trans	0	0	0	0	0	0	0
26 Overhead Conductors and Devices	356	0	12CP-Trans	0	0	0	0	0	0	0
27 Underground Conduit	357	0	12CP-Trans	0	0	0	0	0	0	0
28 Underground Conductors and Devices	358	0	12CP-Trans	0	0	0	0	0	0	0
29 Roads and Trails	359	0	12CP-Trans	0	0	0	0	0	0	0
30 Subtotal - TRANSMISSION PLANT	350-359	0		0	0	0	0	0	0	0
31										
32 D. DISTRIBUTION PLANT										

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<u>Account Description</u>	<u>Account Code</u>	<u>Procurement Energy Dollars</u>	<u>Allocation Allocation Factor</u>	<b>PROCUREMENT ENERGY</b>					
				<u>Feed Mill PFM</u>	<u>Large Pow LP</u>	<u>Misc Lts MS</u>	<u>Street Lts SPL</u>	<u>Private Lts PL</u>	<u>Spec Lts LS</u>
<b>I. ELECTRIC PLANT IN SERVICE</b>									
<b>A. INTANGIBLE PLANT</b>									
1 Organization	301	0	12CP-Trans	0	0	0	0	0	0
2 Franchises and Consents	302	0	12CP-Trans	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	0	12CP-Trans	0	0	0	0	0	0
4 Subtotal - INTANGIBLE PLANT	301-303	0		0	0	0	0	0	0
<b>B. PRODUCTION PLANT</b>									
8 Land and Land Rights	(310, 330, 340)	0	AED12CP	0	0	0	0	0	0
9 Structures and Improvements	(311, 331, 341)	0	AED12CP	0	0	0	0	0	0
10 Boiler Plant Equipment	(312, 342)	0	AED12CP	0	0	0	0	0	0
11 Engines and Generators	343	0	AED12CP	0	0	0	0	0	0
12 Turbogenerator Units	(314, 333, 344)	0	AED12CP	0	0	0	0	0	0
13 Accessory Electric Equipment	(315, 334, 345)	0	AED12CP	0	0	0	0	0	0
14 Misc. Power Plant Equipment	316, 332, 335,346	0	AED12CP	0	0	0	0	0	0
15 Subtotal - OTHER PLANT	340-346	0		0	0	0	0	0	0
17 Subtotal - PRODUCTION PLANT	304-346	0		0	0	0	0	0	0
<b>C. TRANSMISSION PLANT</b>									
21 Land and Land Rights	350	0	12CP-Trans	0	0	0	0	0	0
22 Structures and Improvements	352	0	12CP-Trans	0	0	0	0	0	0
23 Station Equipment	353	0	12CP-Trans	0	0	0	0	0	0
24 Towers and Fixtures	354	0	12CP-Trans	0	0	0	0	0	0
25 Poles and Fixtures	355	0	12CP-Trans	0	0	0	0	0	0
26 Overhead Conductors and Devices	356	0	12CP-Trans	0	0	0	0	0	0
27 Underground Conduit	357	0	12CP-Trans	0	0	0	0	0	0
28 Underground Conductors and Devices	358	0	12CP-Trans	0	0	0	0	0	0
29 Roads and Trails	359	0	12CP-Trans	0	0	0	0	0	0
30 Subtotal - TRANSMISSION PLANT	350-359	0		0	0	0	0	0	0
<b>D. DISTRIBUTION PLANT</b>									





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Account <u>Description</u>	Account <u>Code</u>	Procurement Energy <u>Dollars</u>	Allocation Allocation <u>Factor</u>	PROCUREMENT ENERGY						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P		
69 Energy Conservation Programs	182.3	0	PROCPT-E	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	PROCPT-E	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	PROCPT-E	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	PROCPT-E	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		3,157,599		1,307,701	242,016	75,406	657,432	49,430		307,537
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	0	12CP-Trans	0	0	0	0	0	0	0
80 Transmission	108.4	0	PROCPT-E	0	0	0	0	0	0	0
81 Procurement Supply	108	0	KWH-PROC	0	0	0	0	0	0	0
82 Radial Transmission	108	0	PROCPT-E	0	0	0	0	0	0	0
83 34kv	108	0	PROCPT-E	0	0	0	0	0	0	0
84 Primary	108	0	PROCPT-E	0	0	0	0	0	0	0
85 Secondary	108	0	PROCPT-E	0	0	0	0	0	0	0
86 Services	108	0	PROCPT-E	0	0	0	0	0	0	0
87 Meters	108	0	PROCPT-E	0	0	0	0	0	0	0
88 Streetlight	108.5	0	PROCPT-E	0	0	0	0	0	0	0
89 General	108.6	-1,943,654	KWH-PROC	(808,203)	(149,574)	(46,603)	(405,193)	(29,343)		(190,068)
90 Retirement Work in Progress	108.7	0	PROCPT-E	0	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-1,943,654		-808,203	-149,574	-46,603	-405,193	-29,343		-190,068
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	PROCPT-E	0	0	0	0	0	0	0
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-1,943,654		-808,203	-149,574	-46,603	-405,193	-29,343		-190,068
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	13,591,193	KWH-PROC	5,651,438	1,045,910	325,878	2,833,351	205,184		1,329,069
100 Prepayments	165	0	PROCPT-E	0	0	0	0	0	0	0
101 Cash Working Capital-Plant	131	0	PROCPT-E	0	0	0	0	0	0	0
102 Cash Working Capital-Labor	131	0	PROCPT-E	0	0	0	0	0	0	0
103 Cash Working Capital-Fuel	131	7,031,914	KWH-PROC	2,923,984	541,141	168,605	1,465,940	106,160		687,644
104 FAS Regulatory Tracker	106	0	PROCPT-E	0	0	0	0	0	0	0

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**PROCUREMENT ENERGY**

Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
69 Energy Conservation Programs	182.3	0	PROCPT-E	0	0	0	0	0	0
70 Property Held for Future Use	105	0	PROCPT-E	0	0	0	0	0	0
71 Construction Work in Progress	107	0	PROCPT-E	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	PROCPT-E	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		3,157,599		362	491,793	515	12,662	12,098	647
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	0	12CP-Trans	0	0	0	0	0	0
80 Transmission	108.4	0	PROCPT-E	0	0	0	0	0	0
81 Procurement Supply	108	0	KWH-PROC	0	0	0	0	0	0
82 Radial Transimission	108	0	PROCPT-E	0	0	0	0	0	0
83 34kv	108	0	PROCPT-E	0	0	0	0	0	0
84 Primary	108	0	PROCPT-E	0	0	0	0	0	0
85 Secondary	108	0	PROCPT-E	0	0	0	0	0	0
86 Services	108	0	PROCPT-E	0	0	0	0	0	0
87 Meters	108	0	PROCPT-E	0	0	0	0	0	0
88 Streetlight	108.5	0	PROCPT-E	0	0	0	0	0	0
89 General	108.6	-1,943,654	KWH-PROC	(224)	(298,425)	(318)	(7,826)	(7,477)	(400)
90 Retirement Work in Progress	108.7	0	PROCPT-E	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-1,943,654		-224	-298,425	-318	-7,826	-7,477	-400
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	PROCPT-E	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-1,943,654		-224	-298,425	-318	-7,826	-7,477	-400
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	13,591,193	KWH-PROC	1,564	2,086,768	2,227	54,721	52,285	2,798
100 Prepayments	165	0	PROCPT-E	0	0	0	0	0	0
101 Cash Working Capital-Plant	131	0	PROCPT-E	0	0	0	0	0	0
102 Cash Working Capital-Labor	131	0	PROCLABOR-I	0	0	0	0	0	0
103 Cash Working Capital-Fuel	131	7,031,914	KWH-PROC	809	1,079,668	1,152	28,312	27,052	1,448
104 FAS Regulatory Tracker	106	0	PROCPT-E	0	0	0	0	0	0







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Account <u>Description</u>	Account <u>Code</u>	Procurement Energy <u>Dollars</u>	Allocation Allocation <u>Factor</u>	PROCUREMENT ENERGY						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P		
141 Supervision and Engineering	560	0	ROCLABOR-I	0	0	0	0	0	0	0
142 Load Dispatching	561	0	12CP-Trans	0	0	0	0	0	0	0
143 Station Expenses	562	0	12CP-Trans	0	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	12CP-Trans	0	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0	0
146 Transmission by Others	565	0	12CP-Trans	0	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	12CP-Trans	0	0	0	0	0	0	0
148 Rents	567	0	12CP-Trans	0	0	0	0	0	0	0
149 Supervision and Engineering	568	0	ROCLABOR-I	0	0	0	0	0	0	0
150 Maintenance of Structures	569	0	12CP-Trans	0	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	12CP-Trans	0	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	12CP-Trans	0	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	0	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0	0
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	0	ROCLABOR-I	0	0	0	0	0	0	0
160 Load Dispatching	581	0	PROCPT-E	0	0	0	0	0	0	0
161 Station Expenses	582	0	PROCPT-E	0	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	PROCPT-E	0	0	0	0	0	0	0
163 Underground Line Expenses	584	0	PROCPT-E	0	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	PROCPT-E	0	0	0	0	0	0	0
165 Meter Expenses	586	0	PROCPT-E	0	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	PROCPT-E	0	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	0	PROCPT-E	0	0	0	0	0	0	0
168 Rents	589	0	PROCPT-E	0	0	0	0	0	0	0
169 Maint Supervision & Engineering	590	0	ROCLABOR-I	0	0	0	0	0	0	0
170 Maint of Structures	591	0	PROCPT-E	0	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	PROCPT-E	0	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	PROCPT-E	0	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	PROCPT-E	0	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	PROCPT-E	0	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	PROCPT-E	0	0	0	0	0	0	0
176 Maintenance of Meters	597	0	PROCPT-E	0	0	0	0	0	0	0

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**PROCUREMENT ENERGY**

Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
141 Supervision and Engineering	560	0	ROCLABOR-I	0	0	0	0	0	0
142 Load Dispatching	561	0	12CP-Trans	0	0	0	0	0	0
143 Station Expenses	562	0	12CP-Trans	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	12CP-Trans	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0
146 Transmission by Others	565	0	12CP-Trans	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	12CP-Trans	0	0	0	0	0	0
148 Rents	567	0	12CP-Trans	0	0	0	0	0	0
149 Supervision and Engineering	568	0	ROCLABOR-I	0	0	0	0	0	0
150 Maintenance of Structures	569	0	12CP-Trans	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	12CP-Trans	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	12CP-Trans	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	0	ROCLABOR-I	0	0	0	0	0	0
160 Load Dispatching	581	0	PROCPT-E	0	0	0	0	0	0
161 Station Expenses	582	0	PROCPT-E	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	PROCPT-E	0	0	0	0	0	0
163 Underground Line Expenses	584	0	PROCPT-E	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	PROCPT-E	0	0	0	0	0	0
165 Meter Expenses	586	0	PROCPT-E	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	PROCPT-E	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	0	PROCPT-E	0	0	0	0	0	0
168 Rents	589	0	PROCPT-E	0	0	0	0	0	0
169 Maint Supervision & Engineering	590	0	ROCLABOR-I	0	0	0	0	0	0
170 Maint of Structures	591	0	PROCPT-E	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	PROCPT-E	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	PROCPT-E	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	PROCPT-E	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	PROCPT-E	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	PROCPT-E	0	0	0	0	0	0
176 Maintenance of Meters	597	0	PROCPT-E	0	0	0	0	0	0

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Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	PROCUREMENT ENERGY						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
177 Maintenance of Misc. Plant	598	0	PROCPT-E	0	0	0	0	0	0	
178 Misc. Distribution - Credits	599	0	PROCPT-E	0	0	0	0	0	0	
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	0		0	0	0	0	0	0	
180										
181 Total - OPER. AND MAINT. EXPENSI	500-599	144,135,591		59,929,472	11,091,130	3,455,706	30,047,191	2,177,470	14,093,834	
182										
183 D. CUSTOMER ACCOUNTS AND SE										
184										
185 Supervision	901	0	PROCLABOR-I	0	0	0	0	0	0	
186 Meter Reading Expenses	902	0	PROCPT-E	0	0	0	0	0	0	
187 Customer Records & Collection Exper	903	0	PROCPT-E	0	0	0	0	0	0	
188 Uncollectible Accounts	904	793,841	UNCOLLECT	765,642	6,508	1,715	13,097	542	6,117	
189 Misc Customer Accounts Expenses	905	0	PROCPT-E	0	0	0	0	0	0	
190 Subtotal - Customer Accounts Expens	901-905	793,841		765,642	6,508	1,715	13,097	542	6,117	
191										
192 Customer Assistance Exp Electric	(907, 908)	0	PROCPT-E	0	0	0	0	0	0	
193 Supervision	909	0	PROCPT-E	0	0	0	0	0	0	
194 Customer Assistance Expenses	910	0	PROCPT-E	0	0	0	0	0	0	
195 Information, Instructional Advertising	911	0	PROCPT-E	0	0	0	0	0	0	
196 Misc Customer Serv & Inform Expen	912	0	PROCPT-E	0	0	0	0	0	0	
197 Rents	913	0	PROCPT-E	0	0	0	0	0	0	
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0	
199										
200 Supervision	915	0	PROCPT-E	0	0	0	0	0	0	
201 Demonstrating & Selling Expenses	916	0	PROCPT-E	0	0	0	0	0	0	
202 Advertising Expenses	917	0	PROCPT-E	0	0	0	0	0	0	
203 Miscellaneous Sales Expenses	918	0	PROCPT-E	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, & SAL	901-919	793,841		765,642	6,508	1,715	13,097	542	6,117	
207										
208 E. ADMINISTRATIVE AND GENERAL										
209										
210 LABOR RELATED EXPENSES										
211										
212 Administrative & General Salaries	920	450,501	PROCLABOR-I	186,572	34,529	10,758	93,797	7,052	43,877	

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**PROCUREMENT ENERGY**

Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
177 Maintenance of Misc. Plant	598	0	PROCPT-E	0	0	0	0	0	0
178 Misc. Distribution - Credits	599	0	PROCPT-E	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	0		0	0	0	0	0	0
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	144,135,591		16,585	22,136,194	23,614	580,276	554,447	29,673
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	ROCLABOR-I	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	PROCPT-E	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	PROCPT-E	0	0	0	0	0	0
188 Uncollectible Accounts	904	793,841	UNCOLLECT	13	207	0	0	0	0
189 Misc Customer Accounts Expenses	905	0	PROCPT-E	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	793,841		13	207	0	0	0	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	PROCPT-E	0	0	0	0	0	0
193 Supervision	909	0	PROCPT-E	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	PROCPT-E	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	PROCPT-E	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	PROCPT-E	0	0	0	0	0	0
197 Rents	913	0	PROCPT-E	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	PROCPT-E	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	PROCPT-E	0	0	0	0	0	0
202 Advertising Expenses	917	0	PROCPT-E	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	PROCPT-E	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, & SAL	901-919	793,841		13	207	0	0	0	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	450,501	ROCLABOR-I	52	70,165	74	1,807	1,726	92

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Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	PROCUREMENT ENERGY						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
213 Office Supplies & Expenses	921	111,008	PROCLABOR-I	45,973	8,508	2,651	23,113	1,738	10,812	
214 Admin Expenses Transferred-Credit	922	-120,319	PROCLABOR-I	(49,830)	(9,222)	(2,873)	(25,051)	(1,883)	(11,719)	
215 Outside Services Employed	923	154,892	PROCLABOR-I	64,147	11,872	3,699	32,249	2,425	15,086	
216 Employee Pensions and Benefits	926	836,920	PROCLABOR-I	346,605	64,146	19,986	174,252	13,101	81,512	
217 Subtotal - O & M Accounts 920-923,926	920-926	1,433,001		593,469	109,833	34,221	298,360	22,432	139,568	
218										
219 PLANT RELATED EXPENSES										
220										
221 Property Insurance	924	3,734	PROCPT-E	1,546	286	89	777	58	364	
222 Injuries and Damages	925	2,477	PROCPT-E	1,026	190	59	516	39	241	
223 Maintenance of General Plant (also a	935	414	PROCPT-E	172	32	10	86	6	40	
224 Subtotal - O & M Accounts 924-925	924,925,935	6,625		2,744	508	158	1,379	104	645	
225										
226 OTHER A&G EXPENSES										
227										
228 Franchise Requirements	927	0	PROCLP-E	0	0	0	0	0	0	
229 Regulatory Commission Expenses	928	40,929	PROCLP-E	16,951	3,137	977	8,522	641	3,986	
230 Duplicate Charges-Credit	929	-11,010	PROCLP-E	(4,560)	(844)	(263)	(2,292)	(172)	(1,072)	
231 General Advertising Expenses	930.1	96,693	PROCLP-E	40,045	7,411	2,309	20,132	1,514	9,418	
232 Miscellaneous General Expenses	930.2	0	PROCLP-E	0	0	0	0	0	0	
233 Rents	931	6,233	PROCLP-E	2,581	478	149	1,298	98	607	
234 Misc Expenses - Credit	932	0	PROCLP-E	0	0	0	0	0	0	
235 Subtotal	927-932	132,845		55,017	10,182	3,172	27,659	2,080	12,939	
236										
237 TOTAL A&G EXPENSES	920-932	1,572,471		651,229	120,523	37,552	327,398	24,616	153,152	
238										
239 TOTAL OPERATING EXPENSES		146,501,902		61,346,344	11,218,161	3,494,973	30,387,686	2,202,628	14,253,102	
240										
241 II. DEPRECIATION EXPENSE										
242										
243 Intangible Plant	403.1	0	12CP-Trans	0	0	0	0	0	0	
244 Procurement Supply	403	85,679	PROCPT-E	35,484	6,567	2,046	17,839	1,341	8,345	
245 Radial Transmission	403	0	PROCPT-E	0	0	0	0	0	0	
246 34kv	403	0	PROCPT-E	0	0	0	0	0	0	
247 Primary	403	0	PROCPT-E	0	0	0	0	0	0	
248 Secondary	403	0	PROCPT-E	0	0	0	0	0	0	

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Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	PROCUREMENT ENERGY					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
213 Office Supplies & Expenses	921	111,008	PROCLABOR-I	13	17,289	18	445	425	23
214 Admin Expenses Transferred-Credit	922	-120,319	PROCLABOR-I	(14)	(18,740)	(20)	(482)	(461)	(25)
215 Outside Services Employed	923	154,892	PROCLABOR-I	18	24,124	25	621	593	32
216 Employee Pensions and Benefits	926	836,920	PROCLABOR-I	96	130,349	137	3,356	3,207	172
217 Subtotal - O & M Accounts 920-923,924-925,926	920-926	1,433,001		164	223,188	234	5,746	5,491	294
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	3,734	PROCPT-E	0	582	1	15	14	1
222 Injuries and Damages	925	2,477	PROCPT-E	0	386	0	10	9	1
223 Maintenance of General Plant (also a	935	414	PROCPT-E	0	65	0	2	2	0
224 Subtotal - O & M Accounts 924-925	924,925,935	6,625		1	1,032	1	27	25	1
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	PROCLP-E	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	40,929	PROCLP-E	5	6,375	7	164	157	8
230 Duplicate Charges-Credit	929	-11,010	PROCLP-E	(1)	(1,715)	(2)	(44)	(42)	(2)
231 General Advertising Expenses	930.1	96,693	PROCLP-E	11	15,060	16	388	370	20
232 Miscellaneous General Expenses	930.2	0	PROCLP-E	0	0	0	0	0	0
233 Rents	931	6,233	PROCLP-E	1	971	1	25	24	1
234 Misc Expenses - Credit	932	0	PROCLP-E	0	0	0	0	0	0
235 Subtotal	927-932	132,845		15	20,690	22	533	509	27
236									
237 TOTAL A&G EXPENSES	920-932	1,572,471		180	244,911	257	6,306	6,025	322
238									
239 TOTAL OPERATING EXPENSES		146,501,902		16,778	22,381,311	23,870	586,581	560,472	29,995
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	12CP-Trans	0	0	0	0	0	0
244 Procurement Supply	403	85,679	PROCPT-E	10	13,344	14	344	328	18
245 Radial Transmission	403	0	PROCPT-E	0	0	0	0	0	0
246 34kv	403	0	PROCPT-E	0	0	0	0	0	0
247 Primary	403	0	PROCPT-E	0	0	0	0	0	0
248 Secondary	403	0	PROCPT-E	0	0	0	0	0	0







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Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	PROCUREMENT ENERGY					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
285 TOTAL EXPENSES		<u>143,549,009</u>		<u>62,234,108</u>	<u>11,956,116</u>	<u>3,486,583</u>	<u>28,942,366</u>	<u>1,794,667</u>	<u>13,551,072</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	136,012,698	REVENUE	62,496,980	12,925,433	3,406,119	26,039,826	1,097,293	12,151,131
290 Production Other Rev	440-446	959,187	KWH-PROC	398,846	73,814	22,999	199,961	14,481	93,798
291 Forfeited Discounts - Mo	440-446	3,510	KWH-PROC	1,460	270	84	732	53	343
292 Reconnect Charges-Missouri	440-446	0	KWH-PROC	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	1,103,893	KWH-PROC	459,017	84,950	26,468	230,128	16,665	107,949
294 Rent From Elec Property-Mo	440-446	1,161	KWH-PROC	483	89	28	242	18	114
295 Universal Services	440-446	0	KWH-PROC	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	KWH-PROC	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	KWH-PROC	0	0	0	0	0	0
298 Total Operating Revenues		138,080,450		63,356,785	13,084,557	3,455,698	26,470,889	1,128,509	12,353,335
299									
300 Gains/Losses from Disp. of Utility Plar		0	PROCPT-E	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	PROCPT-E	0	0	0	0	0	0
304									
305 V. NET INCOME		-5,468,559		1,122,677	1,128,441	-30,885	-2,471,477	-666,157	-1,197,737
306 Rate of Return		-25.04%		12.37%	67.19%	-5.90%	-54.30%	-200.99%	-56.12%
<b>FIT REPORT</b>									
Income before Federal Income Tax		-8,915,704		1,805,704	1,828,495	-51,079	-4,019,686	-1,081,848	-1,947,898
Statutory Rate		<u>38.39%</u>		<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>
FIT computed at Statutory rate		-3,422,618		693,185	701,935	-19,609	-1,543,103	-415,307	-747,772
Adjustments to arrive at Current FIT		<u>-33,809</u>	PROCPT-E	<u>(14,002)</u>	<u>(2,591)</u>	<u>(807)</u>	<u>(7,039)</u>	<u>(529)</u>	<u>(3,293)</u>
Current FIT		-3,456,427		679,184	699,343	-20,416	-1,550,142	-415,836	-751,064
Provision for Deferred FIT		9,282	PROCPT-E	3,844	711	222	1,933	145	904
Open1		0	None	0	0	0	0	0	0
Open2		0	None	0	0	0	0	0	0
ITC Adjustment, net		0	PROCPT-E	0	0	0	0	0	0
		<u>-3,447,145</u>		<u>683,028</u>	<u>700,055</u>	<u>-20,194</u>	<u>-1,548,210</u>	<u>-415,691</u>	<u>-750,160</u>
FIT- Book tax expense		<u>-3,447,145</u>		<u>683,028</u>	<u>700,055</u>	<u>-20,194</u>	<u>-1,548,210</u>	<u>-415,691</u>	<u>-750,160</u>

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**PROCUREMENT ENERGY**

Account Description	Account Code	Procurement Energy Dollars	Allocation Allocation Factor	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
285 TOTAL EXPENSES		<u>143,549,009</u>		<u>20,329</u>	<u>19,972,466</u>	<u>23,030</u>	<u>599,283</u>	<u>932,767</u>	<u>36,223</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	136,012,698	REVENUE	25,708	15,675,412	21,223	608,417	1,519,516	45,641
290 Production Other Rev	440-446	959,187	KWH-PROC	110	147,272	157	3,862	3,690	197
291 Forfeited Discounts - Mo	440-446	3,510	KWH-PROC	0	539	1	14	14	1
292 Reconnect Charges-Missouri	440-446	0	KWH-PROC	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	1,103,893	KWH-PROC	127	169,490	181	4,444	4,247	227
294 Rent From Elec Property-Mo	440-446	1,161	KWH-PROC	0	178	0	5	4	0
295 Universal Services	440-446	0	KWH-PROC	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	KWH-PROC	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	KWH-PROC	0	0	0	0	0	0
298 Total Operating Revenues		138,080,450		25,946	15,992,891	21,561	616,742	1,527,470	46,067
299									
300 Gains/Losses from Disp. of Utility Plar		0	PROCPT-E	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	PROCPT-E	0	0	0	0	0	0
304									
305 V. NET INCOME		-5,468,559		5,617	-3,979,575	-1,468	17,459	594,703	9,844
306 Rate of Return		-25.04%		223.65%	-118.45%	-41.06%	19.87%	708.33%	219.09%

**FIT REPORT**

Income before Federal Income Tax	-8,915,704		9,112	-6,465,359	-2,389	28,178	965,097	15,970
Statutory Rate	<u>38.39%</u>		<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>	<u>38.39%</u>
FIT computed at Statutory rate	-3,422,618		3,498	-2,481,964	-917	10,817	370,488	6,131
Adjustments to arrive at Current FIT	<u>-33,809</u>	PROCPT-E	<u>(4)</u>	<u>(5,266)</u>	<u>(6)</u>	<u>(136)</u>	<u>(130)</u>	<u>(7)</u>
Current FIT	-3,456,427		3,494	-2,487,229	-923	10,682	370,358	6,124
Provision for Deferred FIT	9,282	PROCPT-E	1	1,446	2	37	36	2
Open1	0	None	0	0	0	0	0	0
Open2	0	None	0	0	0	0	0	0
ITC Adjustment, net	0	PROCPT-E	0	0	0	0	0	0
	<u>-3,447,145</u>		<u>3,495</u>	<u>-2,485,784</u>	<u>-921</u>	<u>10,719</u>	<u>370,394</u>	<u>6,126</u>
FIT- Book tax expense	<u>-3,447,145</u>		<u>3,495</u>	<u>-2,485,784</u>	<u>-921</u>	<u>10,719</u>	<u>370,394</u>	<u>6,126</u>

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**PROCUREMENT ENERGY**

<u>Account Description</u>	<u>Account Code</u>	Procurement Energy Dollars	Allocation Allocation Factor	<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
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	138,080,450		63,356,785	13,084,557	3,455,698	26,470,889	1,128,509	12,353,335
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		138,080,450		63,356,785	13,084,557	3,455,698	26,470,889	1,128,509	12,353,335
OPERATING EXPENSES									
Production	500-555	144,135,591		59,929,472	11,091,130	3,455,706	30,047,191	2,177,470	14,093,834
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	793,841		765,642	6,508	1,715	13,097	542	6,117
Admin & General	920-932	<u>1,572,471</u>		<u>651,229</u>	<u>120,523</u>	<u>37,552</u>	<u>327,398</u>	<u>24,616</u>	<u>153,152</u>
Total Operating Expenses		146,501,902		61,346,344	11,218,161	3,494,973	30,387,686	2,202,628	14,253,102
DEPRECIATION EXPENSES	403	309,577		128,209	23,728	7,393	64,456	4,846	30,151
TAXES OTHER THAN INCOME TAX	408	184,675		76,527	14,173	4,411	38,434	2,883	17,979
INCOME BEFORE INCOME TAXES		-8,915,704		1,805,704	1,828,495	-51,079	-4,019,686	-1,081,848	-1,947,898
FEDERAL INCOME TAXES									
Federal Income Taxes - Current		-3,456,427		679,184	699,343	-20,416	-1,550,142	-415,836	-751,064
Provision for Deferred FIT		9,282		3,844	711	222	1,933	145	904
ITC Adjustment - Net		0		0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	-3,447,145		683,028	700,055	-20,194	-1,548,210	-415,691	-750,160
OPERATING INCOME		-5,468,559		1,122,677	1,128,441	-30,885	-2,471,477	-666,157	-1,197,737

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<u>Account Description</u>	<u>Account Code</u>	<u>Procurement Energy Dollars</u>	<u>Allocation Allocation Factor</u>	<b>PROCUREMENT ENERGY</b>					
				<u>Feed Mill PFM</u>	<u>Large Pow LP</u>	<u>Misc Lts MS</u>	<u>Street Lts SPL</u>	<u>Private Lts PL</u>	<u>Spec Lts LS</u>
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	138,080,450		25,946	15,992,891	21,561	616,742	1,527,470	46,067
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		138,080,450		25,946	15,992,891	21,561	616,742	1,527,470	46,067
OPERATING EXPENSES									
Production	500-555	144,135,591		16,585	22,136,194	23,614	580,276	554,447	29,673
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	793,841		13	207	0	0	0	0
Admin & General	920-932	<u>1,572,471</u>		<u>180</u>	<u>244,911</u>	<u>257</u>	<u>6,306</u>	<u>6,025</u>	<u>322</u>
Total Operating Expenses		146,501,902		16,778	22,381,311	23,870	586,581	560,472	29,995
DEPRECIATION EXPENSES	403	309,577		35	48,216	51	1,241	1,186	63
TAXES OTHER THAN INCOME TAX	408	184,675		21	28,723	30	741	715	38
INCOME BEFORE INCOME TAXES		-8,915,704		9,112	-6,465,359	-2,389	28,178	965,097	15,970
FEDERAL INCOME TAXES									
Federal Income Taxes - Current		-3,456,427		3,494	-2,487,229	-923	10,682	370,358	6,124
Provision for Deferred FIT		9,282		1	1,446	2	37	36	2
ITC Adjustment - Net		0		0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	-3,447,145		3,495	-2,485,784	-921	10,719	370,394	6,126
OPERATING INCOME		-5,468,559		5,617	-3,979,575	-1,468	17,459	594,703	9,844

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<u>Account Description</u>	<u>Account Code</u>	<u>Procurement Energy Dollars</u>	<u>Allocation Allocation Factor</u>	<b>PROCUREMENT ENERGY</b>					
				<u>Res Gen</u>	<u>Comm</u>	<u>Comm SH</u>	<u>Gen Pow</u>	<u>Prax</u>	<u>Tot.Elec. Bldg</u>
				RG	CB	SH	GP	SC-P	TEB
Gains/Losses from Energy Purchases		0		0	0	0	0	0	0
Allowance for Funds During Construct		0		0	0	0	0	0	0
Interest on Customer Deposits		0		0	0	0	0	0	0
<b>NET INCOME</b>		<b>-5,468,559</b>		<b>1,122,677</b>	<b>1,128,441</b>	<b>-30,885</b>	<b>-2,471,477</b>	<b>-666,157</b>	<b>-1,197,737</b>
<b>RATE BASE</b>		<b>21,837,052</b>		<b>9,074,920</b>	<b>1,679,493</b>	<b>523,286</b>	<b>4,551,531</b>	<b>331,430</b>	<b>2,134,182</b>
<b>RETURN ON RATE BASE</b>		<b>-25.04%</b>		<b>12.37%</b>	<b>67.19%</b>	<b>-5.90%</b>	<b>-54.30%</b>	<b>-200.99%</b>	<b>-56.12%</b>
Unitized Rate of Return		-3.73		1.84	10.01	-0.88	-8.09	-29.94	-8.36

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<u>Account Description</u>	<u>Account Code</u>	<u>Procurement Energy Dollars</u>	<u>Allocation Allocation Factor</u>	<b>PROCUREMENT ENERGY</b>					
				<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
Gains/Losses from Energy Purchases		0		0	0	0	0	0	0
Allowance for Funds During Construct		0		0	0	0	0	0	0
Interest on Customer Deposits		0		0	0	0	0	0	0
NET INCOME		-5,468,559		5,617	-3,979,575	-1,468	17,459	594,703	9,844
RATE BASE		21,837,052		2,511	3,359,803	3,576	87,869	83,958	4,493
RETURN ON RATE BASE		-25.04%		223.65%	-118.45%	-41.06%	19.87%	708.33%	219.09%
Unitized Rate of Return		-3.73		33.31	-17.64	-6.12	2.96	105.50	32.63











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Account <u>Description</u>	Account <u>Code</u>	Transmission 230kv		230KV TRANSMISSION DEMAND						
		Demand	Allocation	<u>Res Gen</u>	<u>Comm</u>	<u>Comm SH</u>	<u>Gen Pow</u>	<u>Prax</u>	<u>Tot.Elec. Bldg</u>	
		<u>Dollars</u>	<u>Factor</u>	RG	CB	SH	GP	SC-P	TEB	
69 Energy Conservation Programs	182.3	0	230KVPT-D	0	0	0	0	0	0	
70 Property Held for Future Use	105	0	230KVPT-D	0	0	0	0	0	0	
71 Construction Work in Progress	107	0	230KVPT-D	0	0	0	0	0	0	
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	230KVPT-D	0	0	0	0	0	0	
73 Total Additions to Utility Plant		0		0	0	0	0	0	0	
74										
75 TOTAL UTILITY PLANT		183,530,796		95,193,090	14,563,483	4,359,955	29,655,024	1,154,841	16,795,978	
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-948,640	12CP-Trans	(492,037)	(75,276)	(22,536)	(153,282)	(5,969)	(86,816)	
80 Transmission	108.4	-59,662,056	230KVPT-D	(30,945,300)	(4,734,286)	(1,417,331)	(9,640,233)	(375,415)	(5,460,024)	
81 Procurement Supply	108	0	230KVPT-D	0	0	0	0	0	0	
82 Radial Transimission	108	0	230KVPT-D	0	0	0	0	0	0	
83 34kv	108	0	230KVPT-D	0	0	0	0	0	0	
84 Primary	108	0	230KVPT-D	0	0	0	0	0	0	
85 Secondary	108	0	230KVPT-D	0	0	0	0	0	0	
86 Services	108	0	230KVPT-D	0	0	0	0	0	0	
87 Meters	108	0	230KVPT-D	0	0	0	0	0	0	
88 Streetlight	108.5	0	230KVPT-D	0	0	0	0	0	0	
89 General	108.6	-1,939,090	30KVLABOR-	(1,005,760)	(153,870)	(46,065)	(313,319)	(12,201)	(177,457)	
90 Retirement Work in Progress	108.7	0	230KVPT-D	0	0	0	0	0	0	
91 Subtotal-DEPRECIATION RESERVE		-62,549,786		-32,443,097	-4,963,433	-1,485,932	-10,106,835	-393,585	-5,724,297	
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	230KVPT-D	0	0	0	0	0	0	
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-62,549,786		-32,443,097	-4,963,433	-1,485,932	-10,106,835	-393,585	-5,724,297	
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	230KVPT-D	0	0	0	0	0	0	
100 Prepayments	165	381,635	230KVPT-D	197,945	30,283	9,066	61,665	2,401	34,926	
101 Cash Working Capital-Plant	131	-345,633	230KVPT-D	(179,271)	(27,427)	(8,211)	(55,848)	(2,175)	(31,631)	
102 Cash Working Capital-Labor	131	279,875	30KVLABOR-	145,164	22,209	6,649	45,222	1,761	25,613	
103 Cash Working Capital-Fuel	131	0	230KVPT-D	0	0	0	0	0	0	
104 FAS Regulatory Tracker	106	-5,089	230KVPT-D	(2,640)	(404)	(121)	(822)	(32)	(466)	

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Account <u>Description</u>	Account <u>Code</u>	Transmission 230kv Demand <u>Dollars</u>	Allocation Allocation <u>Factor</u>	<b>230KV TRANSMISSION DEMAND</b>					
				<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
69 Energy Conservation Programs	182.3	0	230KVPT-D	0	0	0	0	0	0
70 Property Held for Future Use	105	0	230KVPT-D	0	0	0	0	0	0
71 Construction Work in Progress	107	0	230KVPT-D	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	230KVPT-D	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		183,530,796		17,337	21,775,825	15,261	0	0	0
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-948,640	12CP-Trans	(90)	(112,556)	(79)	0	0	0
80 Transmission	108.4	-59,662,056	230KVPT-D	(5,636)	(7,078,869)	(4,961)	0	0	0
81 Procurement Supply	108	0	230KVPT-D	0	0	0	0	0	0
82 Radial Transmission	108	0	230KVPT-D	0	0	0	0	0	0
83 34kv	108	0	230KVPT-D	0	0	0	0	0	0
84 Primary	108	0	230KVPT-D	0	0	0	0	0	0
85 Secondary	108	0	230KVPT-D	0	0	0	0	0	0
86 Services	108	0	230KVPT-D	0	0	0	0	0	0
87 Meters	108	0	230KVPT-D	0	0	0	0	0	0
88 Streetlight	108.5	0	230KVPT-D	0	0	0	0	0	0
89 General	108.6	-1,939,090	30KVLABOR-	(183)	(230,072)	(161)	0	0	0
90 Retirement Work in Progress	108.7	0	230KVPT-D	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-62,549,786		-5,909	-7,421,497	-5,201	0	0	0
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	230KVPT-D	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-62,549,786		-5,909	-7,421,497	-5,201	0	0	0
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	230KVPT-D	0	0	0	0	0	0
100 Prepayments	165	381,635	230KVPT-D	36	45,281	32	0	0	0
101 Cash Working Capital-Plant	131	-345,633	230KVPT-D	(33)	(41,009)	(29)	0	0	0
102 Cash Working Capital-Labor	131	279,875	30KVLABOR-	26	33,207	23	0	0	0
103 Cash Working Capital-Fuel	131	0	230KVPT-D	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-5,089	230KVPT-D	(0)	(604)	(0)	0	0	0







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Account <u>Description</u>	Account <u>Code</u>	Transmission 230kv	Allocation	230KV TRANSMISSION DEMAND					
		Demand <u>Dollars</u>	Allocation <u>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	<u>Tot.Elec. Bldg</u> TEB
141 Supervision and Engineering	560	281,724	30KVLABOR-	146,124	22,355	6,693	45,521	1,773	25,782
142 Load Dispatching	561	379,089	12CP-Trans	196,624	30,081	9,006	61,253	2,385	34,693
143 Station Expenses	562	182,899	12CP-Trans	94,866	14,513	4,345	29,553	1,151	16,738
144 Overhead Line Expenses	563	574,154	12CP-Trans	297,800	45,560	13,640	92,772	3,613	52,544
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0
146 Transmission by Others	565	3,242,099	12CP-Trans	1,681,600	257,266	77,019	523,860	20,400	296,703
147 Miscellaneous Expenses	566	453,801	12CP-Trans	235,376	36,010	10,780	73,325	2,855	41,530
148 Rents	567	146	12CP-Trans	76	12	3	24	1	13
149 Supervision and Engineering	568	55,238	30KVLABOR-	28,651	4,383	1,312	8,925	348	5,055
150 Maintenance of Structures	569	8,633	12CP-Trans	4,478	685	205	1,395	54	790
151 Maintenance of Station Equipment	570	401,816	12CP-Trans	208,413	31,885	9,546	64,926	2,528	36,773
152 Maintenance of Overhead Lines	571	2,019,516	12CP-Trans	1,047,475	160,252	47,976	326,315	12,708	184,818
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	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	0	30KVLABOR-	0	0	0	0	0	0
160 Load Dispatching	581	0	230KVPT-D	0	0	0	0	0	0
161 Station Expenses	582	0	230KVPT-D	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	230KVPT-D	0	0	0	0	0	0
163 Underground Line Expenses	584	0	230KVPT-D	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	230KVPT-D	0	0	0	0	0	0
165 Meter Expenses	586	0	230KVPT-D	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	230KVPT-D	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	0	230KVPT-D	0	0	0	0	0	0
168 Rents	589	0	230KVPT-D	0	0	0	0	0	0
169 Maint Supervision & Engineering	590	0	30KVLABOR-	0	0	0	0	0	0
170 Maint of Structures	591	0	230KVPT-D	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	230KVPT-D	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	230KVPT-D	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	230KVPT-D	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	230KVPT-D	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	230KVPT-D	0	0	0	0	0	0
176 Maintenance of Meters	597	0	230KVPT-D	0	0	0	0	0	0

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Account Description	Account Code	Transmission 230kv	Allocation	230KV TRANSMISSION DEMAND					
		Demand Dollars	Allocation Factor	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
141 Supervision and Engineering	560	281,724	30KVLABOR-	27	33,426	23	0	0	0
142 Load Dispatching	561	379,089	12CP-Trans	36	44,979	32	0	0	0
143 Station Expenses	562	182,899	12CP-Trans	17	21,701	15	0	0	0
144 Overhead Line Expenses	563	574,154	12CP-Trans	54	68,123	48	0	0	0
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0
146 Transmission by Others	565	3,242,099	12CP-Trans	306	384,673	270	0	0	0
147 Miscellaneous Expenses	566	453,801	12CP-Trans	43	53,843	38	0	0	0
148 Rents	567	146	12CP-Trans	0	17	0	0	0	0
149 Supervision and Engineering	568	55,238	30KVLABOR-	5	6,554	5	0	0	0
150 Maintenance of Structures	569	8,633	12CP-Trans	1	1,024	1	0	0	0
151 Maintenance of Station Equipment	570	401,816	12CP-Trans	38	47,675	33	0	0	0
152 Maintenance of Overhead Lines	571	2,019,516	12CP-Trans	191	239,614	168	0	0	0
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	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	0	30KVLABOR-	0	0	0	0	0	0
160 Load Dispatching	581	0	230KVPT-D	0	0	0	0	0	0
161 Station Expenses	582	0	230KVPT-D	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	230KVPT-D	0	0	0	0	0	0
163 Underground Line Expenses	584	0	230KVPT-D	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	230KVPT-D	0	0	0	0	0	0
165 Meter Expenses	586	0	230KVPT-D	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	230KVPT-D	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	0	230KVPT-D	0	0	0	0	0	0
168 Rents	589	0	230KVPT-D	0	0	0	0	0	0
169 Maint Supervision & Engineering	590	0	30KVLABOR-	0	0	0	0	0	0
170 Maint of Structures	591	0	230KVPT-D	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	230KVPT-D	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	230KVPT-D	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	230KVPT-D	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	230KVPT-D	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	230KVPT-D	0	0	0	0	0	0
176 Maintenance of Meters	597	0	230KVPT-D	0	0	0	0	0	0

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Account Description	Account Code	Transmission 230kv Demand Dollars	Allocation Allocation Factor	230KV TRANSMISSION DEMAND					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
177 Maintenance of Misc. Plant	598	0	230KVPT-D	0	0	0	0	0	0
178 Misc. Distribution - Credits	599	0	230KVPT-D	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	0		0	0	0	0	0	0
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	7,599,115		3,941,481	603,003	180,524	1,227,870	47,816	695,439
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	30KVLABOR-	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	230KVPT-D	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	230KVPT-D	0	0	0	0	0	0
188 Uncollectible Accounts	904	145,150	UNCOLLECT	139,994	1,190	314	2,395	99	1,118
189 Misc Customer Accounts Expenses	905	0	230KVPT-D	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	145,150		139,994	1,190	314	2,395	99	1,118
191									
192 Customer Assistance Exp Electric	(907, 908)	0	230KVPT-D	0	0	0	0	0	0
193 Supervision	909	0	230KVPT-D	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	230KVPT-D	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	230KVPT-D	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	230KVPT-D	0	0	0	0	0	0
197 Rents	913	0	230KVPT-D	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	230KVPT-D	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	230KVPT-D	0	0	0	0	0	0
202 Advertising Expenses	917	0	230KVPT-D	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	230KVPT-D	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, & SAL	901-919	145,150		139,994	1,190	314	2,395	99	1,118
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	449,443	30KVLABOR-	233,115	35,664	10,677	72,621	2,828	41,131

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Account Description	Account Code	Transmission 230kv Demand Dollars	Allocation Allocation Factor	230KV TRANSMISSION DEMAND					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
177 Maintenance of Misc. Plant	598	0	230KVPT-D	0	0	0	0	0	0
178 Misc. Distribution - Credits	599	0	230KVPT-D	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	0		0	0	0	0	0	0
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	7,599,115		718	901,631	632	0	0	0
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	30KVLABOR-	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	230KVPT-D	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	230KVPT-D	0	0	0	0	0	0
188 Uncollectible Accounts	904	145,150	UNCOLLECT	2	38	0	0	0	0
189 Misc Customer Accounts Expenses	905	0	230KVPT-D	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	145,150		2	38	0	0	0	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	230KVPT-D	0	0	0	0	0	0
193 Supervision	909	0	230KVPT-D	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	230KVPT-D	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	230KVPT-D	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	230KVPT-D	0	0	0	0	0	0
197 Rents	913	0	230KVPT-D	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	230KVPT-D	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	230KVPT-D	0	0	0	0	0	0
202 Advertising Expenses	917	0	230KVPT-D	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	230KVPT-D	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, & SAL	901-919	145,150		2	38	0	0	0	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	449,443	30KVLABOR-	42	53,326	37	0	0	0

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**230KV TRANSMISSION DEMAND**

Account Description	Account Code	Transmission 230kv Demand Dollars	Allocation Allocation Factor	230KV TRANSMISSION DEMAND					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
213 Office Supplies & Expenses	921	110,747	30KVLABOR-	57,442	8,788	2,631	17,895	697	10,135
214 Admin Expenses Transferred-Credit	922	-120,037	30KVLABOR-	(62,260)	(9,525)	(2,852)	(19,396)	(755)	(10,985)
215 Outside Services Employed	923	154,528	30KVLABOR-	80,150	12,262	3,671	24,969	972	14,142
216 Employee Pensions and Benefits	926	834,955	30KVLABOR-	433,071	66,255	19,835	134,912	5,254	76,412
217 Subtotal - O & M Accounts 920-923,926	920-926	1,429,636		741,518	113,444	33,962	231,001	8,996	130,834
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	217,008	230KVPT-D	112,557	17,220	5,155	35,064	1,365	19,860
222 Injuries and Damages	925	143,968	230KVPT-D	74,673	11,424	3,420	23,262	906	13,175
223 Maintenance of General Plant (also a	935	24,075	230KVPT-D	12,487	1,910	572	3,890	151	2,203
224 Subtotal - O & M Accounts 924-925	924,925,935	385,052		199,717	30,555	9,147	62,217	2,423	35,238
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	230KVL/P-D	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	51,592	230KVL/P-D	26,760	4,094	1,226	8,336	325	4,722
230 Duplicate Charges-Credit	929	-13,879	230KVL/P-D	(7,199)	(1,101)	(330)	(2,243)	(87)	(1,270)
231 General Advertising Expenses	930.1	121,885	230KVL/P-D	63,219	9,672	2,895	19,694	767	11,154
232 Miscellaneous General Expenses	930.2	0	230KVL/P-D	0	0	0	0	0	0
233 Rents	931	7,857	230KVL/P-D	4,075	623	187	1,269	49	719
234 Misc Expenses - Credit	932	0	230KVL/P-D	0	0	0	0	0	0
235 Subtotal	927-932	167,455		86,855	13,288	3,978	27,057	1,054	15,325
236									
237 TOTAL A&G EXPENSES	920-932	1,982,143		1,028,091	157,286	47,088	320,276	12,472	181,398
238									
239 TOTAL OPERATING EXPENSES		9,726,407		5,109,566	761,479	227,926	1,550,540	60,388	877,955
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	12CP-Trans	0	0	0	0	0	0
244 Procurement Supply	403	0	230KVPT-D	0	0	0	0	0	0
245 Radial Transmission	403	3,789,115	230KVPT-D	1,965,324	300,673	90,014	612,248	23,842	346,764
246 34kv	403	0	230KVPT-D	0	0	0	0	0	0
247 Primary	403	0	230KVPT-D	0	0	0	0	0	0
248 Secondary	403	0	230KVPT-D	0	0	0	0	0	0

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Account Description	Account Code	Transmission 230kv Demand Dollars	Allocation Allocation Factor	230KV TRANSMISSION DEMAND					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
213 Office Supplies & Expenses	921	110,747	30KVLABOR-	10	13,140	9	0	0	0
214 Admin Expenses Transferred-Credit	922	-120,037	30KVLABOR-	(11)	(14,242)	(10)	0	0	0
215 Outside Services Employed	923	154,528	30KVLABOR-	15	18,335	13	0	0	0
216 Employee Pensions and Benefits	926	834,955	30KVLABOR-	79	99,067	69	0	0	0
217 Subtotal - O & M Accounts 920-923,926	920-926	1,429,636		135	169,625	119	0	0	0
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	217,008	230KVPT-D	20	25,748	18	0	0	0
222 Injuries and Damages	925	143,968	230KVPT-D	14	17,082	12	0	0	0
223 Maintenance of General Plant (also a	935	24,075	230KVPT-D	2	2,857	2	0	0	0
224 Subtotal - O & M Accounts 924-925	924,925,935	385,052		36	45,686	32	0	0	0
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	230KVLP-D	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	51,592	230KVLP-D	5	6,121	4	0	0	0
230 Duplicate Charges-Credit	929	-13,879	230KVLP-D	(1)	(1,647)	(1)	0	0	0
231 General Advertising Expenses	930.1	121,885	230KVLP-D	12	14,462	10	0	0	0
232 Miscellaneous General Expenses	930.2	0	230KVLP-D	0	0	0	0	0	0
233 Rents	931	7,857	230KVLP-D	1	932	1	0	0	0
234 Misc Expenses - Credit	932	0	230KVLP-D	0	0	0	0	0	0
235 Subtotal	927-932	167,455		16	19,868	14	0	0	0
236									
237 TOTAL A&G EXPENSES	920-932	1,982,143		187	235,180	165	0	0	0
238									
239 TOTAL OPERATING EXPENSES		9,726,407		907	1,136,849	797	0	0	0
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	12CP-Trans	0	0	0	0	0	0
244 Procurement Supply	403	0	230KVPT-D	0	0	0	0	0	0
245 Radial Transmission	403	3,789,115	230KVPT-D	358	449,576	315	0	0	0
246 34kv	403	0	230KVPT-D	0	0	0	0	0	0
247 Primary	403	0	230KVPT-D	0	0	0	0	0	0
248 Secondary	403	0	230KVPT-D	0	0	0	0	0	0







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Account Description	Account Code	Transmission 230kv Demand Dollars	Allocation Allocation Factor	230KV TRANSMISSION DEMAND					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
285 TOTAL EXPENSES		<u>18,096,870</u>		<u>8,860,330</u>	<u>1,579,594</u>	<u>440,282</u>	<u>3,196,780</u>	<u>130,347</u>	<u>1,627,831</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	24,869,197	REVENUE	11,427,240	2,363,347	622,791	4,761,243	200,634	2,221,770
290 Production Other Rev	440-446	0	230KVPT-D	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	204,031	230KVPT-D	105,826	16,190	4,847	32,967	1,284	18,672
292 Reconnect Charges-Missouri	440-446	0	230KVPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	230KVPT-D	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	67,472	230KVPT-D	34,996	5,354	1,603	10,902	425	6,175
295 Universal Services	440-446	0	230KVPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	230KVPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	230KVPT-D	0	0	0	0	0	0
298 Total Operating Revenues		25,140,700		11,568,062	2,384,891	629,241	4,805,113	202,343	2,246,616
299									
300 Gains/Losses from Disp. of Utility Plar		0	230KVPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	230KVPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		7,043,830		2,707,732	805,296	188,958	1,608,333	71,996	618,785
306 Rate of Return		6.48%		4.80%	9.33%	7.32%	9.16%	10.52%	6.22%

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Account Description	Account Code	Transmission 230kv Demand Dollars	Allocation Allocation Factor	230KV TRANSMISSION DEMAND					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
285 TOTAL EXPENSES		<u>18,096,870</u>		<u>2,607</u>	<u>2,104,084</u>	<u>2,194</u>	<u>42,777</u>	<u>106,835</u>	<u>3,209</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	24,869,197	REVENUE	4,701	2,866,166	3,880	111,246	277,835	8,345
290 Production Other Rev	440-446	0	230KVPT-D	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	204,031	230KVPT-D	19	24,208	17	0	0	0
292 Reconnect Charges-Missouri	440-446	0	230KVPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	230KVPT-D	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	67,472	230KVPT-D	6	8,006	6	0	0	0
295 Universal Services	440-446	0	230KVPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	230KVPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	230KVPT-D	0	0	0	0	0	0
298 Total Operating Revenues		25,140,700		4,726	2,898,379	3,903	111,246	277,835	8,345
299									
300 Gains/Losses from Disp. of Utility Plar		0	230KVPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	230KVPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		7,043,830		2,120	794,295	1,709	68,469	171,000	5,136
306 Rate of Return		6.48%		20.64%	6.16%	18.90%	#N/A	#N/A	#N/A

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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
1 Organization	301	3,866	NCP-Primary	1,922	359	83	722	0	287	
2 Franchises and Consents	302	139,446	NCP-Primary	69,330	12,963	3,004	26,028	0	10,333	
3 Miscellaneous Intangible Plant	303	<u>2,059,979</u>	NCP-Primary	<u>1,024,184</u>	<u>191,503</u>	<u>44,377</u>	<u>384,498</u>	<u>0</u>	<u>152,647</u>	
4 Subtotal - INTANGIBLE PLANT	301-303	2,203,292		1,095,436	204,826	47,465	411,247	0	163,267	
5										
6 B. PRODUCTION PLANT										
7										
8 Land and Land Rights	(310, 330, 340)	0	AED12CP	0	0	0	0	0	0	
9 Structures and Improvements	(311, 331, 341)	0	AED12CP	0	0	0	0	0	0	
10 Boiler Plant Equipment	(312, 342)	0	AED12CP	0	0	0	0	0	0	
11 Engines and Generators	343	0	AED12CP	0	0	0	0	0	0	
12 Turbogenerator Units	(314, 333, 344)	0	AED12CP	0	0	0	0	0	0	
13 Accessory Electric Equipment	(315, 334, 345)	0	AED12CP	0	0	0	0	0	0	
14 Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	AED12CP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15 Subtotal - OTHER PLANT	340-346	0		0	0	0	0	0	0	
16										
17 Subtotal - PRODUCTION PLANT	304-346	0		0	0	0	0	0	0	
18										
19 C. TRANSMISSION PLANT										
20										
21 Land and Land Rights	350	0	12CP-Trans	0	0	0	0	0	0	
22 Structures and Improvements	352	0	12CP-Trans	0	0	0	0	0	0	
23 Station Equipment	353	0	12CP-Trans	0	0	0	0	0	0	
24 Towers and Fixtures	354	0	12CP-Trans	0	0	0	0	0	0	
25 Poles and Fixtures	355	0	12CP-Trans	0	0	0	0	0	0	
26 Overhead Conductors and Devices	356	0	12CP-Trans	0	0	0	0	0	0	
27 Underground Conduit	357	0	12CP-Trans	0	0	0	0	0	0	
28 Underground Conductors and Devices	358	0	12CP-Trans	0	0	0	0	0	0	
29 Roads and Trails	359	<u>0</u>	12CP-Trans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
30 Subtotal - TRANSMISSION PLANT	350-359	0		0	0	0	0	0	0	
31										
32 D. DISTRIBUTION PLANT										







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Account <u>Description</u>	Account <u>Code</u>	Transmission 13kv Demand <u>Dollars</u>	Allocation Allocation <u>Factor</u>	13KV TRANSMISSION DEMAND						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P		
69 Energy Conservation Programs	182.3	0	13KVPT-D	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	13KVPT-D	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	13KVPT-D	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	13KVPT-D	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		248,003,919		123,302,966	23,055,348	5,342,652	46,290,229	0		18,377,441
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-1,281,891	NCP-Primary	(637,333)	(119,169)	(27,615)	(239,267)	0		(94,990)
80 Transmission	108.4	0	13KVPT-D	0	0	0	0	0		0
81 Procurement Supply	108	0	13KVPT-D	0	0	0	0	0		0
82 Radial Transmission	108	0	13KVPT-D	0	0	0	0	0		0
83 34kv	108	0	13KVPT-D	0	0	0	0	0		0
84 Primary	108	-94,204,787	13KVPT-D	(46,836,879)	(8,757,620)	(2,029,417)	(17,583,437)	0		(6,980,708)
85 Secondary	108	0	13KVPT-D	0	0	0	0	0		0
86 Services	108	-16,067,842	13KVPT-D	(7,988,634)	(1,493,725)	(346,143)	(2,999,082)	0		(1,190,650)
87 Meters	108	-2,327,796	13KVPT-D	(1,157,337)	(216,400)	(50,147)	(434,486)	0		(172,493)
88 Streetlight	108.5	-1,876,372	13KVPT-D	(932,898)	(174,434)	(40,422)	(350,227)	0		(139,042)
89 General	108.6	-4,176,288	13KVLABOR-L	(2,076,373)	(388,243)	(89,968)	(779,509)	0		(309,469)
90 Retirement Work in Progress	108.7	0	13KVPT-D	0	0	0	0	0		0
91 Subtotal-DEPRECIATION RESERVE		-119,934,977		-59,629,454	-11,149,593	-2,583,713	-22,386,007	0		-8,887,351
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	13KVPT-D	0	0	0	0	0		0
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-119,934,977		-59,629,454	-11,149,593	-2,583,713	-22,386,007	0		-8,887,351
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	13KVPT-D	0	0	0	0	0		0
100 Prepayments	165	515,701	13KVPT-D	256,397	47,941	11,110	96,256	0		38,214
101 Cash Working Capital-Plant	131	-467,051	13KVPT-D	(232,209)	(43,419)	(10,061)	(87,176)	0		(34,609)
102 Cash Working Capital-Labor	131	602,777	13KVLABOR-L	299,689	56,036	12,985	112,509	0		44,667
103 Cash Working Capital-Fuel	131	0	13KVPT-D	0	0	0	0	0		0
104 FAS Regulatory Tracker	106	-6,877	13KVPT-D	(3,419)	(639)	(148)	(1,284)	0		(510)

**Empire Electric Company-MO  
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Allocation Phase**

Account <u>Description</u>	Account <u>Code</u>	Transmission 13kv Demand <u>Dollars</u>	Allocation Allocation <u>Factor</u>	13KV TRANSMISSION DEMAND					
				<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	13KVPT-D	0	0	0	0	0	0
70 Property Held for Future Use	105	0	13KVPT-D	0	0	0	0	0	0
71 Construction Work in Progress	107	0	13KVPT-D	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	13KVPT-D	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		248,003,919		60,903	28,727,289	15,940	1,116,571	1,240,235	474,344
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-1,281,891	NCP-Primary	(315)	(148,487)	(82)	(5,771)	(6,411)	(2,452)
80 Transmission	108.4	0	13KVPT-D	0	0	0	0	0	0
81 Procurement Supply	108	0	13KVPT-D	0	0	0	0	0	0
82 Radial Transmission	108	0	13KVPT-D	0	0	0	0	0	0
83 34kv	108	0	13KVPT-D	0	0	0	0	0	0
84 Primary	108	-94,204,787	13KVPT-D	(23,134)	(10,912,119)	(6,055)	(424,132)	(471,106)	(180,180)
85 Secondary	108	0	13KVPT-D	0	0	0	0	0	0
86 Services	108	-16,067,842	13KVPT-D	(3,946)	(1,861,203)	(1,033)	(72,341)	(80,353)	(30,732)
87 Meters	108	-2,327,796	13KVPT-D	(572)	(269,638)	(150)	(10,480)	(11,641)	(4,452)
88 Streetlight	108.5	-1,876,372	13KVPT-D	(461)	(217,348)	(121)	(8,448)	(9,383)	(3,589)
89 General	108.6	-4,176,288	13KVLABOR-L	(1,026)	(483,756)	(268)	(18,803)	(20,885)	(7,988)
90 Retirement Work in Progress	108.7	0	13KVPT-D	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-119,934,977		-29,453	-13,892,550	-7,709	-539,975	-599,779	-229,393
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	13KVPT-D	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-119,934,977		-29,453	-13,892,550	-7,709	-539,975	-599,779	-229,393
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	13KVPT-D	0	0	0	0	0	0
100 Prepayments	165	515,701	13KVPT-D	127	59,736	33	2,322	2,579	986
101 Cash Working Capital-Plant	131	-467,051	13KVPT-D	(115)	(54,100)	(30)	(2,103)	(2,336)	(893)
102 Cash Working Capital-Labor	131	602,777	13KVLABOR-L	148	69,822	39	2,714	3,014	1,153
103 Cash Working Capital-Fuel	131	0	13KVPT-D	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-6,877	13KVPT-D	(2)	(797)	(0)	(31)	(34)	(13)







**Empire Electric Company-MO**  
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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
141 Supervision and Engineering	560	0	12CP-Trans	0	0	0	0	0	0	
142 Load Dispatching	561	0	12CP-Trans	0	0	0	0	0	0	
143 Station Expenses	562	0	12CP-Trans	0	0	0	0	0	0	
144 Overhead Line Expenses	563	0	12CP-Trans	0	0	0	0	0	0	
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0	
146 Transmission by Others	565	0	12CP-Trans	0	0	0	0	0	0	
147 Miscellaneous Expenses	566	0	12CP-Trans	0	0	0	0	0	0	
148 Rents	567	0	12CP-Trans	0	0	0	0	0	0	
149 Supervision and Engineering	568	0	12CP-Trans	0	0	0	0	0	0	
150 Maintenance of Structures	569	0	12CP-Trans	0	0	0	0	0	0	
151 Maintenance of Station Equipment	570	0	12CP-Trans	0	0	0	0	0	0	
152 Maintenance of Overhead Lines	571	0	12CP-Trans	0	0	0	0	0	0	
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0	
154 Misc Maintenance - Credits	573	0	12CP-Trans	0	0	0	0	0	0	
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0	
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	334,008	13KVLABOR-C	166,063	31,051	7,195	62,343	0	24,750	
160 Load Dispatching	581	0	NCP-Primary	0	0	0	0	0	0	
161 Station Expenses	582	526,936	NCP-Primary	261,983	48,986	11,352	98,353	0	39,047	
162 Overhead Line Expenses	583	914,232	NCP-Primary	454,539	84,990	19,695	170,642	0	67,746	
163 Underground Line Expenses	584	371,525	NCP-Primary	184,715	34,538	8,004	69,346	0	27,531	
164 Street Light and Signal Systems	585	0	NCP-Primary	0	0	0	0	0	0	
165 Meter Expenses	586	0	NCP-Primary	0	0	0	0	0	0	
166 Customer Installation Expenses	587	0	NCP-Primary	0	0	0	0	0	0	
167 Misc. Distribution Expenses	588	400,845	NCP-Primary	199,293	37,264	8,635	74,818	0	29,703	
168 Rents	589	1,466	NCP-Primary	729	136	32	274	0	109	
169 Maint Supervision & Engineering	590	69,259	13KVLABOR-C	34,434	6,439	1,492	12,927	0	5,132	
170 Maint of Structures	591	80,370	NCP-Primary	39,959	7,472	1,731	15,001	0	5,956	
171 Maintenance of Station Equipment	592	1,238,602	NCP-Primary	615,810	115,145	26,683	231,187	0	91,782	
172 Maintenance of Overhead Lines	593	7,258,294	NCP-Primary	3,608,689	674,757	156,363	1,354,769	0	537,850	
173 Maintenance of Underground Lines	594	411,912	NCP-Primary	204,795	38,293	8,874	76,884	0	30,523	
174 Maintenance of Line Transformers	595	0	NCP-Primary	0	0	0	0	0	0	
175 Maintenance of Street Lights	596	0	NCP-Primary	0	0	0	0	0	0	
176 Maintenance of Meters	597	0	NCP-Primary	0	0	0	0	0	0	

**Empire Electric Company-MO  
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<u>Account Description</u>	<u>Account Code</u>	<u>Transmission 13kv Demand Dollars</u>	<u>Allocation Allocation Factor</u>	<b>13KV TRANSMISSION DEMAND</b>					
				<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	0	12CP-Trans	0	0	0	0	0	0
142 Load Dispatching	561	0	12CP-Trans	0	0	0	0	0	0
143 Station Expenses	562	0	12CP-Trans	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	12CP-Trans	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	12CP-Trans	0	0	0	0	0	0
146 Transmission by Others	565	0	12CP-Trans	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	12CP-Trans	0	0	0	0	0	0
148 Rents	567	0	12CP-Trans	0	0	0	0	0	0
149 Supervision and Engineering	568	0	12CP-Trans	0	0	0	0	0	0
150 Maintenance of Structures	569	0	12CP-Trans	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	12CP-Trans	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	12CP-Trans	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	12CP-Trans	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	12CP-Trans	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	334,008	13KVLABOR-C	82	38,690	21	1,504	1,670	639
160 Load Dispatching	581	0	NCP-Primary	0	0	0	0	0	0
161 Station Expenses	582	526,936	NCP-Primary	129	61,037	34	2,372	2,635	1,008
162 Overhead Line Expenses	583	914,232	NCP-Primary	225	105,899	59	4,116	4,572	1,749
163 Underground Line Expenses	584	371,525	NCP-Primary	91	43,035	24	1,673	1,858	711
164 Street Light and Signal Systems	585	0	NCP-Primary	0	0	0	0	0	0
165 Meter Expenses	586	0	NCP-Primary	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	NCP-Primary	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	400,845	NCP-Primary	98	46,431	26	1,805	2,005	767
168 Rents	589	1,466	NCP-Primary	0	170	0	7	7	3
169 Maint Supervision & Engineering	590	69,259	13KVLABOR-C	17	8,023	4	312	346	132
170 Maint of Structures	591	80,370	NCP-Primary	20	9,310	5	362	402	154
171 Maintenance of Station Equipment	592	1,238,602	NCP-Primary	304	143,472	80	5,576	6,194	2,369
172 Maintenance of Overhead Lines	593	7,258,294	NCP-Primary	1,782	840,757	467	32,679	36,298	13,883
173 Maintenance of Underground Lines	594	411,912	NCP-Primary	101	47,713	26	1,855	2,060	788
174 Maintenance of Line Transformers	595	0	NCP-Primary	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	NCP-Primary	0	0	0	0	0	0
176 Maintenance of Meters	597	0	NCP-Primary	0	0	0	0	0	0

**Empire Electric Company-MO  
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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
177 Maintenance of Misc. Plant	598	74,079	NCP-Primary	36,831	6,887	1,596	13,827	0	5,489	
178 Misc. Distribution - Credits	599	0	NCP-Primary	0	0	0	0	0	0	
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	11,681,528		5,807,840	1,085,957	251,651	2,180,371	0	865,618	
180										
181 Total - OPER. AND MAINT. EXPENSI	500-599	11,681,528		5,807,840	1,085,957	251,651	2,180,371	0	865,618	
182										
183 D. CUSTOMER ACCOUNTS AND SE										
184										
185 Supervision	901	0	13KVLABOR-L	0	0	0	0	0	0	
186 Meter Reading Expenses	902	0	13KVPT-D	0	0	0	0	0	0	
187 Customer Records & Collection Exper	903	0	13KVPT-D	0	0	0	0	0	0	
188 Uncollectible Accounts	904	208,656	UNCOLLECT	201,244	1,711	451	3,442	143	1,608	
189 Misc Customer Accounts Expenses	905	0	13KVPT-D	0	0	0	0	0	0	
190 Subtotal - Customer Accounts Expens	901-905	208,656		201,244	1,711	451	3,442	143	1,608	
191										
192 Customer Assistance Exp Electric	(907, 908)	0	13KVPT-D	0	0	0	0	0	0	
193 Supervision	909	0	13KVPT-D	0	0	0	0	0	0	
194 Customer Assistance Expenses	910	0	13KVPT-D	0	0	0	0	0	0	
195 Information, Instructional Advertising	911	0	13KVPT-D	0	0	0	0	0	0	
196 Misc Customer Serv & Inform Expen	912	0	13KVPT-D	0	0	0	0	0	0	
197 Rents	913	0	13KVPT-D	0	0	0	0	0	0	
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0	
199										
200 Supervision	915	0	13KVPT-D	0	0	0	0	0	0	
201 Demonstrating & Selling Expenses	916	0	13KVPT-D	0	0	0	0	0	0	
202 Advertising Expenses	917	0	13KVPT-D	0	0	0	0	0	0	
203 Miscellaneous Sales Expenses	918	0	13KVPT-D	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, & SAL	901-919	208,656		201,244	1,711	451	3,442	143	1,608	
207										
208 E. ADMINISTRATIVE AND GENERAL										
209										
210 LABOR RELATED EXPENSES										
211										
212 Administrative & General Salaries	920	967,981	13KVLABOR-L	481,262	89,987	20,853	180,675	0	71,729	

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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
177 Maintenance of Misc. Plant	598	74,079	NCP-Primary	18	8,581	5	334	370	142
178 Misc. Distribution - Credits	599	0	NCP-Primary	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	11,681,528		2,869	1,353,118	751	52,593	58,418	22,343
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	11,681,528		2,869	1,353,118	751	52,593	58,418	22,343
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	13KVLABOR-L	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	13KVPT-D	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	13KVPT-D	0	0	0	0	0	0
188 Uncollectible Accounts	904	208,656	UNCOLLECT	3	54	0	0	0	0
189 Misc Customer Accounts Expenses	905	0	13KVPT-D	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	208,656		3	54	0	0	0	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	13KVPT-D	0	0	0	0	0	0
193 Supervision	909	0	13KVPT-D	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	13KVPT-D	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	13KVPT-D	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	13KVPT-D	0	0	0	0	0	0
197 Rents	913	0	13KVPT-D	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	13KVPT-D	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	13KVPT-D	0	0	0	0	0	0
202 Advertising Expenses	917	0	13KVPT-D	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	13KVPT-D	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, & SAL	901-919	208,656		3	54	0	0	0	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	967,981	13KVLABOR-L	238	112,125	62	4,358	4,841	1,851

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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
213 Office Supplies & Expenses	921	238,521	13KVLABOR-C	118,588	22,174	5,138	44,520	0	17,675	
214 Admin Expenses Transferred-Credit	922	-258,528	13KVLABOR-C	(128,535)	(24,034)	(5,569)	(48,255)	0	(19,157)	
215 Outside Services Employed	923	332,812	13KVLABOR-C	165,468	30,939	7,170	62,120	0	24,662	
216 Employee Pensions and Benefits	926	1,798,272	13KVLABOR-C	894,068	167,174	38,739	335,650	0	133,254	
217 Subtotal - O & M Accounts 920-923,924-925,926	920-926	3,079,058		1,530,851	286,240	66,331	574,710	0	228,163	
218										
219 PLANT RELATED EXPENSES										
220										
221 Property Insurance	924	293,242	13KVPT-D	145,795	27,261	6,317	54,734	0	21,730	
222 Injuries and Damages	925	194,543	13KVPT-D	96,723	18,085	4,191	36,312	0	14,416	
223 Maintenance of General Plant (also a	935	32,533	13KVPT-D	16,175	3,024	701	6,072	0	2,411	
224 Subtotal - O & M Accounts 924-925	924,925,935	520,318		258,693	48,371	11,209	97,118	0	38,556	
225										
226 OTHER A&G EXPENSES										
227										
228 Franchise Requirements	927	0	13KVLP-D	0	0	0	0	0	0	
229 Regulatory Commission Expenses	928	102,332	13KVLP-D	50,878	9,513	2,204	19,100	0	7,583	
230 Duplicate Charges-Credit	929	-27,528	13KVLP-D	(13,686)	(2,559)	(593)	(5,138)	0	(2,040)	
231 General Advertising Expenses	930.1	241,754	13KVLP-D	120,196	22,474	5,208	45,124	0	17,914	
232 Miscellaneous General Expenses	930.2	0	13KVLP-D	0	0	0	0	0	0	
233 Rents	931	15,583	13KVLP-D	7,748	1,449	336	2,909	0	1,155	
234 Misc Expenses - Credit	932	0	13KVLP-D	0	0	0	0	0	0	
235 Subtotal	927-932	332,142		165,135	30,877	7,155	61,995	0	24,612	
236										
237 TOTAL A&G EXPENSES	920-932	3,931,518		1,954,678	365,488	84,695	733,823	0	291,331	
238										
239 TOTAL OPERATING EXPENSES		15,821,702		7,963,762	1,453,156	336,797	2,917,636	143	1,158,557	
240										
241 II. DEPRECIATION EXPENSE										
242										
243 Intangible Plant	403.1	0	NCP-Primary	0	0	0	0	0	0	
244 Procurement Supply	403	0	13KVPT-D	0	0	0	0	0	0	
245 Radial Transmission	403	0	13KVPT-D	0	0	0	0	0	0	
246 34kv	403	0	13KVPT-D	0	0	0	0	0	0	
247 Primary	403	7,428,889	13KVPT-D	3,693,506	690,617	160,038	1,386,611	0	550,491	
248 Secondary	403	0	13KVPT-D	0	0	0	0	0	0	

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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
213 Office Supplies & Expenses	921	238,521	13KVLABOR-C	59	27,629	15	1,074	1,193	456
214 Admin Expenses Transferred-Credit	922	-258,528	13KVLABOR-C	(63)	(29,946)	(17)	(1,164)	(1,293)	(494)
215 Outside Services Employed	923	332,812	13KVLABOR-C	82	38,551	21	1,498	1,664	637
216 Employee Pensions and Benefits	926	<u>1,798,272</u>	13KVLABOR-C	<u>442</u>	<u>208,301</u>	<u>116</u>	<u>8,096</u>	<u>8,993</u>	<u>3,439</u>
217 Subtotal - O & M Accounts 920-923,926	920-926	3,079,058		756	356,660	198	13,863	15,398	5,889
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	293,242	13KVPT-D	72	33,967	19	1,320	1,466	561
222 Injuries and Damages	925	194,543	13KVPT-D	48	22,535	13	876	973	372
223 Maintenance of General Plant (also a	935	<u>32,533</u>	13KVPT-D	<u>8</u>	<u>3,768</u>	<u>2</u>	<u>146</u>	<u>163</u>	<u>62</u>
224 Subtotal - O & M Accounts 924-925	924,925,935	520,318		128	60,271	33	2,343	2,602	995
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	13KVLVP-D	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	102,332	13KVLVP-D	25	11,854	7	461	512	196
230 Duplicate Charges-Credit	929	-27,528	13KVLVP-D	(7)	(3,189)	(2)	(124)	(138)	(53)
231 General Advertising Expenses	930.1	241,754	13KVLVP-D	59	28,003	16	1,088	1,209	462
232 Miscellaneous General Expenses	930.2	0	13KVLVP-D	0	0	0	0	0	0
233 Rents	931	15,583	13KVLVP-D	4	1,805	1	70	78	30
234 Misc Expenses - Credit	932	0	13KVLVP-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
235 Subtotal	927-932	332,142		82	38,473	21	1,495	1,661	635
236									
237 TOTAL A&G EXPENSES	920-932	3,931,518		965	455,404	253	17,701	19,661	7,520
238									
239 TOTAL OPERATING EXPENSES		15,821,702		3,838	1,808,576	1,004	70,294	78,079	29,862
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	NCP-Primary	0	0	0	0	0	0
244 Procurement Supply	403	0	13KVPT-D	0	0	0	0	0	0
245 Radial Transmission	403	0	13KVPT-D	0	0	0	0	0	0
246 34kv	403	0	13KVPT-D	0	0	0	0	0	0
247 Primary	403	7,428,889	13KVPT-D	1,824	860,518	477	33,447	37,151	14,209
248 Secondary	403	0	13KVPT-D	0	0	0	0	0	0







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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
285 TOTAL EXPENSES		<u>29,117,654</u>		<u>14,018,785</u>	<u>2,724,405</u>	<u>672,890</u>	<u>5,478,954</u>	<u>110,983</u>	<u>2,358,565</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	35,750,003	REVENUE	16,426,902	3,397,361	895,275	6,844,389	288,416	3,193,841
290 Production Other Rev	440-446	0	13KVPT-D	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	275,705	13KVPT-D	137,076	25,631	5,939	51,461	0	20,430
292 Reconnect Charges-Missouri	440-446	0	13KVPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	13KVPT-D	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	91,175	13KVPT-D	45,330	8,476	1,964	17,018	0	6,756
295 Universal Services	440-446	0	13KVPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	13KVPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	13KVPT-D	0	0	0	0	0	0
298 Total Operating Revenues		36,116,883		16,609,308	3,431,468	903,179	6,912,868	288,416	3,221,028
299									
300 Gains/Losses from Disp. of Utility Plar		0	13KVPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	13KVPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		6,999,229		2,590,523	707,063	230,289	1,433,914	177,433	862,462
306 Rate of Return		6.26%		4.66%	6.80%	9.56%	6.87%	#N/A	10.41%

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Account Description	Account Code	Transmission 13kv Demand Dollars	Allocation Allocation Factor	13KV TRANSMISSION DEMAND					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
285 TOTAL EXPENSES		<u>29,117,654</u>		<u>6,344</u>	<u>3,349,924</u>	<u>3,125</u>	<u>130,117</u>	<u>229,796</u>	<u>33,768</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	35,750,003	REVENUE	6,757	4,120,174	5,578	159,918	399,394	11,996
290 Production Other Rev	440-446	0	13KVPT-D	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	275,705	13KVPT-D	68	31,936	18	1,241	1,379	527
292 Reconnect Charges-Missouri	440-446	0	13KVPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	13KVPT-D	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	91,175	13KVPT-D	22	10,561	6	410	456	174
295 Universal Services	440-446	0	13KVPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	13KVPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	13KVPT-D	0	0	0	0	0	0
298 Total Operating Revenues		36,116,883		6,847	4,162,672	5,602	161,570	401,229	12,698
299									
300 Gains/Losses from Disp. of Utility Plar		0	13KVPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	13KVPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		6,999,229		504	812,747	2,477	31,453	171,433	-21,069
306 Rate of Return		6.26%		1.83%	6.28%	34.47%	6.25%	30.66%	-9.85%











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**13KV TRANSMISSION CUSTOMER**

Account <u>Description</u>	Account <u>Code</u>	Transmission 13kv Cust <u>Dollars</u>	Allocation Allocation <u>Factor</u>	13KV TRANSMISSION CUSTOMER						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P		
69 Energy Conservation Programs	182.3	0	13KVPT-C	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	13KVPT-C	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	13KVPT-C	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	13KVPT-C	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		139,695,598		117,306,553	16,504,823	2,925,154	1,582,327	0		858,367
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-722,064	CUST-13KV	(606,338)	(85,311)	(15,120)	(8,179)	0		(4,437)
80 Transmission	108.4	0	13KVPT-C	0	0	0	0	0	0	0
81 Procurement Supply	108	0	13KVPT-C	0	0	0	0	0	0	0
82 Radial Transmission	108	0	13KVPT-C	0	0	0	0	0	0	0
83 34kv	108	0	13KVPT-C	0	0	0	0	0	0	0
84 Primary	108	-53,063,654	13KVPT-C	(44,559,130)	(6,269,390)	(1,111,126)	(601,050)	0		(326,053)
85 Secondary	108	0	13KVPT-C	0	0	0	0	0	0	0
86 Services	108	-9,050,691	13KVPT-C	(7,600,135)	(1,069,325)	(189,517)	(102,517)	0		(55,612)
87 Meters	108	-1,311,201	13KVPT-C	(1,101,054)	(154,916)	(27,456)	(14,852)	0		(8,057)
88 Streetlight	108.5	-1,056,923	13KVPT-C	(887,529)	(124,874)	(22,131)	(11,972)	0		(6,494)
89 General	108.6	-1,402,991	13KVLABOR-C	(1,178,133)	(165,761)	(29,378)	(15,892)	0		(8,621)
90 Retirement Work in Progress	108.7	0	13KVPT-C	0	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-66,607,522		-55,932,319	-7,869,578	-1,394,727	-754,461	0		-409,274
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	13KVPT-C	0	0	0	0	0	0	0
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-66,607,522		-55,932,319	-7,869,578	-1,394,727	-754,461	0		-409,274
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	13KVPT-C	0	0	0	0	0	0	0
100 Prepayments	165	290,484	13KVPT-C	243,928	34,320	6,083	3,290	0		1,785
101 Cash Working Capital-Plant	131	-263,080	13KVPT-C	(220,916)	(31,083)	(5,509)	(2,980)	0		(1,617)
102 Cash Working Capital-Labor	131	202,498	13KVLABOR-C	170,044	23,925	4,240	2,294	0		1,244
103 Cash Working Capital-Fuel	131	0	13KVPT-C	0	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-3,874	13KVPT-C	(3,253)	(458)	(81)	(44)	0		(24)

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Account <u>Description</u>	Account <u>Code</u>	Transmission 13kv	Allocation	13KV TRANSMISSION CUSTOMER					
		Cust	Allocation	<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>Dollars</u>	<u>Factor</u>	PFM	LP	MS	SPL	PL	LS
69 Energy Conservation Programs	182.3	0	13KVPT-C	0	0	0	0	0	0
70 Property Held for Future Use	105	0	13KVPT-C	0	0	0	0	0	0
71 Construction Work in Progress	107	0	13KVPT-C	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	13KVPT-C	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		139,695,598		6,549	0	936	5,146	369,620	136,123
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-722,064	CUST-13KV	(34)	0	(5)	(27)	(1,911)	(704)
80 Transmission	108.4	0	13KVPT-C	0	0	0	0	0	0
81 Procurement Supply	108	0	13KVPT-C	0	0	0	0	0	0
82 Radial Transimission	108	0	13KVPT-C	0	0	0	0	0	0
83 34kv	108	0	13KVPT-C	0	0	0	0	0	0
84 Primary	108	-53,063,654	13KVPT-C	(2,488)	0	(355)	(1,955)	(140,401)	(51,706)
85 Secondary	108	0	13KVPT-C	0	0	0	0	0	0
86 Services	108	-9,050,691	13KVPT-C	(424)	0	(61)	(333)	(23,947)	(8,819)
87 Meters	108	-1,311,201	13KVPT-C	(61)	0	(9)	(48)	(3,469)	(1,278)
88 Streetlight	108.5	-1,056,923	13KVPT-C	(50)	0	(7)	(39)	(2,797)	(1,030)
89 General	108.6	-1,402,991	13KVLABOR-C	(66)	0	(9)	(52)	(3,712)	(1,367)
90 Retirement Work in Progress	108.7	0	13KVPT-C	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-66,607,522		-3,123	0	-446	-2,453	-176,237	-64,904
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	13KVPT-C	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-66,607,522		-3,123	0	-446	-2,453	-176,237	-64,904
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	13KVPT-C	0	0	0	0	0	0
100 Prepayments	165	290,484	13KVPT-C	14	0	2	11	769	283
101 Cash Working Capital-Plant	131	-263,080	13KVPT-C	(12)	0	(2)	(10)	(696)	(256)
102 Cash Working Capital-Labor	131	202,498	13KVLABOR-C	9	0	1	7	536	197
103 Cash Working Capital-Fuel	131	0	13KVPT-C	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-3,874	13KVPT-C	(0)	0	(0)	(0)	(10)	(4)





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**13KV TRANSMISSION CUSTOMER**

Account Description	Account Code	Transmission 13kv Cust Dollars	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
141 Supervision and Engineering	560	0	13KVLABOR-C	0	0	0	0	0	0	0
142 Load Dispatching	561	0	13KVPT-C	0	0	0	0	0	0	0
143 Station Expenses	562	0	13KVPT-C	0	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	13KVPT-C	0	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	13KVPT-C	0	0	0	0	0	0	0
146 Transmission by Others	565	0	13KVPT-C	0	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	13KVPT-C	0	0	0	0	0	0	0
148 Rents	567	0	13KVPT-C	0	0	0	0	0	0	0
149 Supervision and Engineering	568	0	13KVLABOR-C	0	0	0	0	0	0	0
150 Maintenance of Structures	569	0	13KVPT-C	0	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	13KVPT-C	0	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	13KVPT-C	0	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	13KVPT-C	0	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	13KVPT-C	0	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0	0
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	112,207	13KVLABOR-C	94,224	13,257	2,350	1,271	0	0	689
160 Load Dispatching	581	0	CUST-13KV	0	0	0	0	0	0	0
161 Station Expenses	582	0	CUST-13KV	0	0	0	0	0	0	0
162 Overhead Line Expenses	583	411,277	CUST-13KV	345,361	48,592	8,612	4,659	0	0	2,527
163 Underground Line Expenses	584	187,315	CUST-13KV	157,294	22,131	3,922	2,122	0	0	1,151
164 Street Light and Signal Systems	585	0	CUST-13KV	0	0	0	0	0	0	0
165 Meter Expenses	586	0	CUST-13KV	0	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	CUST-13KV	0	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	225,788	CUST-13KV	189,601	26,676	4,728	2,557	0	0	1,387
168 Rents	589	826	CUST-13KV	694	98	17	9	0	0	5
169 Maint Supervision & Engineering	590	23,267	13KVLABOR-C	19,538	2,749	487	264	0	0	143
170 Maint of Structures	591	0	CUST-13KV	0	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	CUST-13KV	0	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	3,265,219	CUST-13KV	2,741,902	385,781	68,372	36,985	0	0	20,063
173 Maintenance of Underground Lines	594	207,677	CUST-13KV	174,393	24,537	4,349	2,352	0	0	1,276
174 Maintenance of Line Transformers	595	0	CUST-13KV	0	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	CUST-13KV	0	0	0	0	0	0	0
176 Maintenance of Meters	597	0	CUST-13KV	0	0	0	0	0	0	0

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Account <u>Description</u>	Account <u>Code</u>	Transmission 13kv Cust <u>Dollars</u>	Allocation Allocation <u>Factor</u>	13KV TRANSMISSION CUSTOMER					
				<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
141 Supervision and Engineering	560	0	13KVLABOR-C	0	0	0	0	0	0
142 Load Dispatching	561	0	13KVPT-C	0	0	0	0	0	0
143 Station Expenses	562	0	13KVPT-C	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	13KVPT-C	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	13KVPT-C	0	0	0	0	0	0
146 Transmission by Others	565	0	13KVPT-C	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	13KVPT-C	0	0	0	0	0	0
148 Rents	567	0	13KVPT-C	0	0	0	0	0	0
149 Supervision and Engineering	568	0	13KVLABOR-C	0	0	0	0	0	0
150 Maintenance of Structures	569	0	13KVPT-C	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	13KVPT-C	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	13KVPT-C	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	13KVPT-C	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	13KVPT-C	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	112,207	13KVLABOR-C	5	0	1	4	297	109
160 Load Dispatching	581	0	CUST-13KV	0	0	0	0	0	0
161 Station Expenses	582	0	CUST-13KV	0	0	0	0	0	0
162 Overhead Line Expenses	583	411,277	CUST-13KV	19	0	3	15	1,088	401
163 Underground Line Expenses	584	187,315	CUST-13KV	9	0	1	7	496	183
164 Street Light and Signal Systems	585	0	CUST-13KV	0	0	0	0	0	0
165 Meter Expenses	586	0	CUST-13KV	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	CUST-13KV	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	225,788	CUST-13KV	11	0	2	8	597	220
168 Rents	589	826	CUST-13KV	0	0	0	0	2	1
169 Maint Supervision & Engineering	590	23,267	13KVLABOR-C	1	0	0	1	62	23
170 Maint of Structures	591	0	CUST-13KV	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	CUST-13KV	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	3,265,219	CUST-13KV	153	0	22	120	8,639	3,182
173 Maintenance of Underground Lines	594	207,677	CUST-13KV	10	0	1	8	549	202
174 Maintenance of Line Transformers	595	0	CUST-13KV	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	CUST-13KV	0	0	0	0	0	0
176 Maintenance of Meters	597	0	CUST-13KV	0	0	0	0	0	0

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**13KV TRANSMISSION CUSTOMER**

Account Description	Account Code	Transmission 13kv Cust Dollars	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg
				RG	CB	SH	GP	SC-P	TEB
177 Maintenance of Misc. Plant	598	41,727	CUST-13KV	35,040	4,930	874	473	0	256
178 Misc. Distribution - Credits	599	0	CUST-13KV	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	4,475,304		3,758,046	528,750	93,711	50,692	0	27,499
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	4,475,304		3,758,046	528,750	93,711	50,692	0	27,499
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	13KVLABOR-C	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	13KVPT-C	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	13KVPT-C	0	0	0	0	0	0
188 Uncollectible Accounts	904	102,361	UNCOLLECT	98,725	839	221	1,689	70	789
189 Misc Customer Accounts Expenses	905	0	13KVPT-C	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	102,361		98,725	839	221	1,689	70	789
191									
192 Customer Assistance Exp Electric	(907, 908)	0	13KVPT-C	0	0	0	0	0	0
193 Supervision	909	0	13KVPT-C	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	13KVPT-C	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	13KVPT-C	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	13KVPT-C	0	0	0	0	0	0
197 Rents	913	0	13KVPT-C	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	13KVPT-C	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	13KVPT-C	0	0	0	0	0	0
202 Advertising Expenses	917	0	13KVPT-C	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	13KVPT-C	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, & SAL	901-919	102,361		98,725	839	221	1,689	70	789
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	325,186	13KVLABOR-C	273,068	38,420	6,809	3,683	0	1,998

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Account Description	Account Code	Transmission 13kv Cust Dollars	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
177 Maintenance of Misc. Plant	598	41,727	CUST-13KV	2	0	0	2	110	41
178 Misc. Distribution - Credits	599	0	CUST-13KV	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	4,475,304		210	0	30	165	11,841	4,361
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	4,475,304		210	0	30	165	11,841	4,361
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	13KVLABOR-C	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	13KVPT-C	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	13KVPT-C	0	0	0	0	0	0
188 Uncollectible Accounts	904	102,361	UNCOLLECT	2	27	0	0	0	0
189 Misc Customer Accounts Expenses	905	0	13KVPT-C	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	102,361		2	27	0	0	0	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	13KVPT-C	0	0	0	0	0	0
193 Supervision	909	0	13KVPT-C	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	13KVPT-C	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	13KVPT-C	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	13KVPT-C	0	0	0	0	0	0
197 Rents	913	0	13KVPT-C	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	13KVPT-C	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	13KVPT-C	0	0	0	0	0	0
202 Advertising Expenses	917	0	13KVPT-C	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	13KVPT-C	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, & SAL	901-919	102,361		2	27	0	0	0	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	325,186	13KVLABOR-C	15	0	2	12	860	317



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**13KV TRANSMISSION CUSTOMER**

Account Description	Account Code	Transmission 13kv Cust Dollars	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
213 Office Supplies & Expenses	921	80,129	13KVLABOR-C	67,287	9,467	1,678	908	0	492	
214 Admin Expenses Transferred-Credit	922	-86,850	13KVLABOR-C	(72,931)	(10,261)	(1,819)	(984)	0	(534)	
215 Outside Services Employed	923	111,806	13KVLABOR-C	93,887	13,210	2,341	1,266	0	687	
216 Employee Pensions and Benefits	926	604,115	13KVLABOR-C	507,293	71,375	12,650	6,843	0	3,712	
217 Subtotal - O & M Accounts 920-923,926	920-926	1,034,385		868,604	122,211	21,659	11,716	0	6,356	
218										
219 PLANT RELATED EXPENSES										
220										
221 Property Insurance	924	165,177	13KVPT-C	138,704	19,515	3,459	1,871	0	1,015	
222 Injuries and Damages	925	109,582	13KVPT-C	92,020	12,947	2,295	1,241	0	673	
223 Maintenance of General Plant (also a	935	18,325	13KVPT-C	15,388	2,165	384	208	0	113	
224 Subtotal - O & M Accounts 924-925	924,925,935	293,085		246,112	34,628	6,137	3,320	0	1,801	
225										
226 OTHER A&G EXPENSES										
227										
228 Franchise Requirements	927	0	13KVLP-C	0	0	0	0	0	0	
229 Regulatory Commission Expenses	928	37,741	13KVLP-C	31,692	4,459	790	427	0	232	
230 Duplicate Charges-Credit	929	-10,153	13KVLP-C	(8,525)	(1,200)	(213)	(115)	0	(62)	
231 General Advertising Expenses	930.1	89,160	13KVLP-C	74,871	10,534	1,867	1,010	0	548	
232 Miscellaneous General Expenses	930.2	0	13KVLP-C	0	0	0	0	0	0	
233 Rents	931	5,747	13KVLP-C	4,826	679	120	65	0	35	
234 Misc Expenses - Credit	932	0	13KVLP-C	0	0	0	0	0	0	
235 Subtotal	927-932	122,496		102,863	14,473	2,565	1,388	0	753	
236										
237 TOTAL A&G EXPENSES	920-932	1,449,965		1,217,579	171,311	30,362	16,424	0	8,909	
238										
239 TOTAL OPERATING EXPENSES		6,027,630		5,074,350	700,901	124,293	68,804	70	37,197	
240										
241 II. DEPRECIATION EXPENSE										
242										
243 Intangible Plant	403.1	0	CUST-13KV	0	0	0	0	0	0	
244 Procurement Supply	403	0	13KVPT-C	0	0	0	0	0	0	
245 Radial Transmission	403	0	13KVPT-C	0	0	0	0	0	0	
246 34kv	403	0	13KVPT-C	0	0	0	0	0	0	
247 Primary	403	4,184,543	13KVPT-C	3,513,885	494,397	87,622	47,398	0	25,712	
248 Secondary	403	0	13KVPT-C	0	0	0	0	0	0	

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Account Description	Account Code	Transmission 13kv Cust Dollars	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
213 Office Supplies & Expenses	921	80,129	13KVLABOR-C	4	0	1	3	212	78
214 Admin Expenses Transferred-Credit	922	-86,850	13KVLABOR-C	(4)	0	(1)	(3)	(230)	(85)
215 Outside Services Employed	923	111,806	13KVLABOR-C	5	0	1	4	296	109
216 Employee Pensions and Benefits	926	<u>604,115</u>	13KVLABOR-C	<u>28</u>	<u>0</u>	<u>4</u>	<u>22</u>	<u>1,598</u>	<u>589</u>
217 Subtotal - O & M Accounts 920-923,926	920-926	1,034,385		48	0	7	38	2,737	1,008
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	165,177	13KVPT-C	8	0	1	6	437	161
222 Injuries and Damages	925	109,582	13KVPT-C	5	0	1	4	290	107
223 Maintenance of General Plant (also a	935	<u>18,325</u>	13KVPT-C	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>48</u>	<u>18</u>
224 Subtotal - O & M Accounts 924-925	924,925,935	293,085		14	0	2	11	775	286
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	13KVLP-C	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	37,741	13KVLP-C	2	0	0	1	100	37
230 Duplicate Charges-Credit	929	-10,153	13KVLP-C	(0)	0	(0)	(0)	(27)	(10)
231 General Advertising Expenses	930.1	89,160	13KVLP-C	4	0	1	3	236	87
232 Miscellaneous General Expenses	930.2	0	13KVLP-C	0	0	0	0	0	0
233 Rents	931	5,747	13KVLP-C	0	0	0	0	15	6
234 Misc Expenses - Credit	932	0	13KVLP-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
235 Subtotal	927-932	122,496		6	0	1	5	324	119
236									
237 TOTAL A&G EXPENSES	920-932	1,449,965		68	0	10	53	3,836	1,413
238									
239 TOTAL OPERATING EXPENSES		6,027,630		279	27	40	218	15,678	5,774
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	CUST-13KV	0	0	0	0	0	0
244 Procurement Supply	403	0	13KVPT-C	0	0	0	0	0	0
245 Radial Transmission	403	0	13KVPT-C	0	0	0	0	0	0
246 34kv	403	0	13KVPT-C	0	0	0	0	0	0
247 Primary	403	4,184,543	13KVPT-C	196	0	28	154	11,072	4,078
248 Secondary	403	0	13KVPT-C	0	0	0	0	0	0





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**13KV TRANSMISSION CUSTOMER**

<u>Account Description</u>	<u>Account Code</u>	<u>Transmission 13kv Cust Dollars</u>	<u>Allocation Allocation Factor</u>	<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>
285 TOTAL EXPENSES		<u>13,512,275</u>		<u>8,789,866</u>	<u>1,433,596</u>	<u>309,431</u>	<u>1,368,304</u>	<u>54,458</u>	<u>644,260</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	17,538,038	REVENUE	8,058,618	1,666,659	439,199	3,357,682	141,489	1,566,817
290 Production Other Rev	440-446	0	13KVPT-C	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	155,299	13KVPT-C	130,409	18,348	3,252	1,759	0	954
292 Reconnect Charges-Missouri	440-446	0	13KVPT-C	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	13KVPT-C	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	51,357	13KVPT-C	43,126	6,068	1,075	582	0	316
295 Universal Services	440-446	0	13KVPT-C	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	13KVPT-C	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>0</u>	13KVPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
298 Total Operating Revenues		17,744,694		8,232,153	1,691,075	443,526	3,360,023	141,489	1,568,087
299									
300 Gains/Losses from Disp. of Utility Plar		0	13KVPT-C	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	13KVPT-C	0	0	0	0	0	0
304									
305 V. NET INCOME		4,232,419		-557,713	257,479	134,095	1,991,719	87,031	923,827
306 Rate of Return		6.64%		-1.04%	3.42%	10.05%	275.86%	#N/A	235.87%

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Account Description	Account Code	Transmission 13kv Cust Dollars	Allocation Allocation Factor	13KV TRANSMISSION CUSTOMER					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
285 TOTAL EXPENSES		<u>13,512,275</u>		<u>1,590</u>	<u>777,366</u>	<u>1,097</u>	<u>30,419</u>	<u>93,092</u>	<u>8,796</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	17,538,038	REVENUE	3,315	2,021,252	2,737	78,452	195,933	5,885
290 Production Other Rev	440-446	0	13KVPT-C	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	155,299	13KVPT-C	7	0	1	6	411	151
292 Reconnect Charges-Missouri	440-446	0	13KVPT-C	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	13KVPT-C	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	51,357	13KVPT-C	2	0	0	2	136	50
295 Universal Services	440-446	0	13KVPT-C	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	13KVPT-C	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>0</u>	13KVPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
298 Total Operating Revenues		17,744,694		3,325	2,021,252	2,738	78,459	196,479	6,087
299									
300 Gains/Losses from Disp. of Utility Plar		0	13KVPT-C	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	13KVPT-C	0	0	0	0	0	0
304									
305 V. NET INCOME		4,232,419		1,734	1,243,887	1,641	48,041	103,387	-2,710
306 Rate of Return		6.64%		58.04%	#N/A	384.32%	2046.17%	61.30%	-4.36%











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**SECONDARY DISTRIBUTION DEMAND**

Account Description	Account Code	Sec Dist Demand Dollars	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg
				RG	CB	SH	GP	SC-P	TEB
69 Energy Conservation Programs	182.3	0	SECPT-D	0	0	0	0	0	0
70 Property Held for Future Use	105	0	SECPT-D	0	0	0	0	0	0
71 Construction Work in Progress	107	0	SECPT-D	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	SECPT-D	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		32,993,721		18,852,387	3,525,044	816,864	5,964,088	0	2,809,816
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-170,539	NCP-SEC	(97,445)	(18,220)	(4,222)	(30,827)	0	(14,523)
80 Transmission	108.4	0	SECPT-D	0	0	0	0	0	0
81 Procurement Supply	108	0	SECPT-D	0	0	0	0	0	0
82 Radial Transmission	108	0	SECPT-D	0	0	0	0	0	0
83 34kv	108	0	SECPT-D	0	0	0	0	0	0
84 Primary	108	0	SECPT-D	0	0	0	0	0	0
85 Secondary	108	-6,875,915	SECPT-D	(3,928,851)	(734,622)	(170,235)	(1,242,920)	0	(585,568)
86 Services	108	-2,165,581	SECPT-D	(1,237,398)	(231,370)	(53,616)	(391,460)	0	(184,425)
87 Meters	108	-313,734	SECPT-D	(179,266)	(33,519)	(7,767)	(56,712)	0	(26,718)
88 Streetlight	108.5	-252,892	SECPT-D	(144,501)	(27,019)	(6,261)	(45,714)	0	(21,537)
89 General	108.6	-130,833	SECLABOR-D	(74,757)	(13,978)	(3,239)	(23,650)	0	(11,142)
90 Retirement Work in Progress	108.7	0	SECPT-D	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-9,909,495		-5,662,218	-1,058,729	-245,341	-1,791,283	0	-843,914
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	SECPT-D	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-9,909,495		-5,662,218	-1,058,729	-245,341	-1,791,283	0	-843,914
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	SECPT-D	0	0	0	0	0	0
100 Prepayments	165	68,607	SECPT-D	39,202	7,330	1,699	12,402	0	5,843
101 Cash Working Capital-Plant	131	-62,135	SECPT-D	(35,504)	(6,639)	(1,538)	(11,232)	0	(5,292)
102 Cash Working Capital-Labor	131	18,884	SECLABOR-D	10,790	2,018	468	3,413	0	1,608
103 Cash Working Capital-Fuel	131	0	SECPT-D	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-915	SECPT-D	(523)	(98)	(23)	(165)	0	(78)

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Account <u>Description</u>	Account <u>Code</u>	Sec Dist Demand <u>Dollars</u>	Allocation Allocation <u>Factor</u>	<b>SECONDARY DISTRIBUTION DEMAND</b>					
				<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	SECPT-D	0	0	0	0	0	0
70 Property Held for Future Use	105	0	SECPT-D	0	0	0	0	0	0
71 Construction Work in Progress	107	0	SECPT-D	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	SECPT-D	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		32,993,721		9,312	580,905	2,437	170,718	189,626	72,525
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-170,539	NCP-SEC	(48)	(3,003)	(13)	(882)	(980)	(375)
80 Transmission	108.4	0	SECPT-D	0	0	0	0	0	0
81 Procurement Supply	108	0	SECPT-D	0	0	0	0	0	0
82 Radial Transimission	108	0	SECPT-D	0	0	0	0	0	0
83 34kv	108	0	SECPT-D	0	0	0	0	0	0
84 Primary	108	0	SECPT-D	0	0	0	0	0	0
85 Secondary	108	-6,875,915	SECPT-D	(1,941)	(121,061)	(508)	(35,578)	(39,518)	(15,114)
86 Services	108	-2,165,581	SECPT-D	(611)	(38,128)	(160)	(11,205)	(12,446)	(4,760)
87 Meters	108	-313,734	SECPT-D	(89)	(5,524)	(23)	(1,623)	(1,803)	(690)
88 Streetlight	108.5	-252,892	SECPT-D	(71)	(4,453)	(19)	(1,309)	(1,453)	(556)
89 General	108.6	-130,833	SECLABOR-D	(37)	(2,304)	(10)	(677)	(752)	(288)
90 Retirement Work in Progress	108.7	0	SECPT-D	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-9,909,495		-2,797	-174,472	-732	-51,274	-56,953	-21,782
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	SECPT-D	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-9,909,495		-2,797	-174,472	-732	-51,274	-56,953	-21,782
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	SECPT-D	0	0	0	0	0	0
100 Prepayments	165	68,607	SECPT-D	19	1,208	5	355	394	151
101 Cash Working Capital-Plant	131	-62,135	SECPT-D	(18)	(1,094)	(5)	(322)	(357)	(137)
102 Cash Working Capital-Labor	131	18,884	SECLABOR-D	5	332	1	98	109	42
103 Cash Working Capital-Fuel	131	0	SECPT-D	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-915	SECPT-D	(0)	(16)	(0)	(5)	(5)	(2)





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<b>SECONDARY DISTRIBUTION DEMAND</b>									
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Demand Dollars</u>	<u>Allocation Allocation Factor</u>	<u>Res Gen RG</u>	<u>Comm CB</u>	<u>Comm SH SH</u>	<u>Gen Pow GP</u>	<u>Prax SC-P</u>	<u>Tot.Elec. Bldg TEB</u>
141 Supervision and Engineering	560	0	SECLABOR-D	0	0	0	0	0	0
142 Load Dispatching	561	0	NCP-SEC	0	0	0	0	0	0
143 Station Expenses	562	0	NCP-SEC	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	NCP-SEC	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	NCP-SEC	0	0	0	0	0	0
146 Transmission by Others	565	0	NCP-SEC	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	NCP-SEC	0	0	0	0	0	0
148 Rents	567	0	NCP-SEC	0	0	0	0	0	0
149 Supervision and Engineering	568	0	SECLABOR-D	0	0	0	0	0	0
150 Maintenance of Structures	569	0	NCP-SEC	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	NCP-SEC	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	NCP-SEC	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	NCP-SEC	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	NCP-SEC	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	10,464	SECLABOR-D	5,979	1,118	259	1,891	0	891
160 Load Dispatching	581	0	SECPT-D	0	0	0	0	0	0
161 Station Expenses	582	0	SECPT-D	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	SECPT-D	0	0	0	0	0	0
163 Underground Line Expenses	584	0	SECPT-D	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	SECPT-D	0	0	0	0	0	0
165 Meter Expenses	586	0	SECPT-D	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	SECPT-D	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	54,025	SECPT-D	30,869	5,772	1,338	9,766	0	4,601
168 Rents	589	198	SECPT-D	113	21	5	36	0	17
169 Maint Supervision & Engineering	590	2,170	SECLABOR-D	1,240	232	54	392	0	185
170 Maint of Structures	591	0	SECPT-D	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	SECPT-D	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	SECPT-D	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	SECPT-D	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	100,130	SECPT-D	57,214	10,698	2,479	18,100	0	8,527
175 Maintenance of Street Lights	596	0	SECPT-D	0	0	0	0	0	0
176 Maintenance of Meters	597	0	SECPT-D	0	0	0	0	0	0

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<b>SECONDARY DISTRIBUTION DEMAND</b>									
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Demand Dollars</u>	<u>Allocation Allocation Factor</u>	<u>Feed Mill PFM</u>	<u>Large Pow LP</u>	<u>Misc Lts MS</u>	<u>Street Lts SPL</u>	<u>Private Lts PL</u>	<u>Spec Lts LS</u>
141 Supervision and Engineering	560	0	SECLABOR-D	0	0	0	0	0	0
142 Load Dispatching	561	0	NCP-SEC	0	0	0	0	0	0
143 Station Expenses	562	0	NCP-SEC	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	NCP-SEC	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	NCP-SEC	0	0	0	0	0	0
146 Transmission by Others	565	0	NCP-SEC	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	NCP-SEC	0	0	0	0	0	0
148 Rents	567	0	NCP-SEC	0	0	0	0	0	0
149 Supervision and Engineering	568	0	SECLABOR-D	0	0	0	0	0	0
150 Maintenance of Structures	569	0	NCP-SEC	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	NCP-SEC	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	NCP-SEC	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	NCP-SEC	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	NCP-SEC	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	10,464	SECLABOR-D	3	184	1	54	60	23
160 Load Dispatching	581	0	SECPT-D	0	0	0	0	0	0
161 Station Expenses	582	0	SECPT-D	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	SECPT-D	0	0	0	0	0	0
163 Underground Line Expenses	584	0	SECPT-D	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	SECPT-D	0	0	0	0	0	0
165 Meter Expenses	586	0	SECPT-D	0	0	0	0	0	0
166 Customer Installation Expenses	587	0	SECPT-D	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	54,025	SECPT-D	15	951	4	280	310	119
168 Rents	589	198	SECPT-D	0	3	0	1	1	0
169 Maint Supervision & Engineering	590	2,170	SECLABOR-D	1	38	0	11	12	5
170 Maint of Structures	591	0	SECPT-D	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	SECPT-D	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	SECPT-D	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	SECPT-D	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	100,130	SECPT-D	28	1,763	7	518	575	220
175 Maintenance of Street Lights	596	0	SECPT-D	0	0	0	0	0	0
176 Maintenance of Meters	597	0	SECPT-D	0	0	0	0	0	0



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**SECONDARY DISTRIBUTION DEMAND**

Account Description	Account Code	Sec Dist Demand Dollars	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg
				RG	CB	SH	GP	SC-P	TEB
177 Maintenance of Misc. Plant	598	9,984	SECPT-D	5,705	1,067	247	1,805	0	850
178 Misc. Distribution - Credits	599	0	SECPT-D	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	176,970		101,120	18,907	4,381	31,990	0	15,071
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	176,970		101,120	18,907	4,381	31,990	0	15,071
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	SECLABOR-D	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	SECPT-D	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	ACALLWIRES	0	0	0	0	0	0
188 Uncollectible Accounts	904	20,308	UNCOLLECT	19,587	166	44	335	14	156
189 Misc Customer Accounts Expenses	905	0	SECPT-D	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	20,308		19,587	166	44	335	14	156
191									
192 Customer Assistance Exp Electric	(907, 908)	0	SECPT-D	0	0	0	0	0	0
193 Supervision	909	0	SECPT-D	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	SECPT-D	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	SECPT-D	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	SECPT-D	0	0	0	0	0	0
197 Rents	913	0	SECPT-D	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	SECPT-D	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	SECPT-D	0	0	0	0	0	0
202 Advertising Expenses	917	0	SECPT-D	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	SECPT-D	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, & SAL	901-919	20,308		19,587	166	44	335	14	156
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	30,325	SECLABOR-D	17,327	3,240	751	5,482	0	2,583

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<b>SECONDARY DISTRIBUTION DEMAND</b>									
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Demand Dollars</u>	<u>Allocation Allocation Factor</u>	<u>Feed Mill PFM</u>	<u>Large Pow LP</u>	<u>Misc Lts MS</u>	<u>Street Lts SPL</u>	<u>Private Lts PL</u>	<u>Spec Lts LS</u>
177 Maintenance of Misc. Plant	598	9,984	SECPT-D	3	176	1	52	57	22
178 Misc. Distribution - Credits	599	0	SECPT-D	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	176,970		50	3,116	13	916	1,017	389
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	176,970		50	3,116	13	916	1,017	389
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	SECLABOR-D	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	SECPT-D	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	ACALLWIRES	0	0	0	0	0	0
188 Uncollectible Accounts	904	20,308	UNCOLLECT	0	5	0	0	0	0
189 Misc Customer Accounts Expenses	905	0	SECPT-D	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	20,308		0	5	0	0	0	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	SECPT-D	0	0	0	0	0	0
193 Supervision	909	0	SECPT-D	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	SECPT-D	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	SECPT-D	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	SECPT-D	0	0	0	0	0	0
197 Rents	913	0	SECPT-D	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	SECPT-D	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	SECPT-D	0	0	0	0	0	0
202 Advertising Expenses	917	0	SECPT-D	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	SECPT-D	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, & SAL	901-919	20,308		0	5	0	0	0	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	30,325	SECLABOR-D	9	534	2	157	174	67

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<b>SECONDARY DISTRIBUTION DEMAND</b>									
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Demand Dollars</u>	<u>Allocation Allocation Factor</u>	<u>Res Gen RG</u>	<u>Comm CB</u>	<u>Comm SH SH</u>	<u>Gen Pow GP</u>	<u>Prax SC-P</u>	<u>Tot.Elec. Bldg TEB</u>
213 Office Supplies & Expenses	921	7,472	SECLABOR-D	4,270	798	185	1,351	0	636
214 Admin Expenses Transferred-Credit	922	-8,099	SECLABOR-D	(4,628)	(865)	(201)	(1,464)	0	(690)
215 Outside Services Employed	923	10,426	SECLABOR-D	5,957	1,114	258	1,885	0	888
216 Employee Pensions and Benefits	926	56,336	SECLABOR-D	32,190	6,019	1,395	10,183	0	4,798
217 Subtotal - O & M Accounts 920-923,926	920-926	96,460		55,116	10,306	2,388	17,436	0	8,215
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	39,012	SECPT-D	22,291	4,168	966	7,052	0	3,322
222 Injuries and Damages	925	25,881	SECPT-D	14,789	2,765	641	4,678	0	2,204
223 Maintenance of General Plant (also a	935	4,328	SECPT-D	2,473	462	107	782	0	369
224 Subtotal - O & M Accounts 924-925	924,925,935	69,222		39,553	7,396	1,714	12,513	0	5,895
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	SECLP-D	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	4,710	SECLP-D	2,691	503	117	851	0	401
230 Duplicate Charges-Credit	929	-1,267	SECLP-D	(724)	(135)	(31)	(229)	0	(108)
231 General Advertising Expenses	930.1	11,128	SECLP-D	6,359	1,189	276	2,012	0	948
232 Miscellaneous General Expenses	930.2	0	SECLP-D	0	0	0	0	0	0
233 Rents	931	717	SECLP-D	410	77	18	130	0	61
234 Misc Expenses - Credit	932	0	SECLP-D	0	0	0	0	0	0
235 Subtotal	927-932	15,289		8,736	1,633	379	2,764	0	1,302
236									
237 TOTAL A&G EXPENSES	920-932	180,970		103,405	19,335	4,480	32,713	0	15,412
238									
239 TOTAL OPERATING EXPENSES		378,248		224,111	38,409	8,906	65,038	14	30,639
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	NCP-SEC	0	0	0	0	0	0
244 Procurement Supply	403	0	SECPT-D	0	0	0	0	0	0
245 Radial Transmission	403	0	SECPT-D	0	0	0	0	0	0
246 34kv	403	0	SECPT-D	0	0	0	0	0	0
247 Primary	403	0	SECPT-D	0	0	0	0	0	0
248 Secondary	403	542,227	SECPT-D	309,825	57,931	13,425	98,015	0	46,177

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Account Description	Account Code	Sec Dist Demand Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION DEMAND					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
213 Office Supplies & Expenses	921	7,472	SECLABOR-D	2	132	1	39	43	16
214 Admin Expenses Transferred-Credit	922	-8,099	SECLABOR-D	(2)	(143)	(1)	(42)	(47)	(18)
215 Outside Services Employed	923	10,426	SECLABOR-D	3	184	1	54	60	23
216 Employee Pensions and Benefits	926	56,336	SECLABOR-D	16	992	4	291	324	124
217 Subtotal - O & M Accounts 920-923,926	920-926	96,460		27	1,698	7	499	554	212
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	39,012	SECPT-D	11	687	3	202	224	86
222 Injuries and Damages	925	25,881	SECPT-D	7	456	2	134	149	57
223 Maintenance of General Plant (also a	935	4,328	SECPT-D	1	76	0	22	25	10
224 Subtotal - O & M Accounts 924-925	924,925,935	69,222		20	1,219	5	358	398	152
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	SECLP-D	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	4,710	SECLP-D	1	83	0	24	27	10
230 Duplicate Charges-Credit	929	-1,267	SECLP-D	(0)	(22)	(0)	(7)	(7)	(3)
231 General Advertising Expenses	930.1	11,128	SECLP-D	3	196	1	58	64	24
232 Miscellaneous General Expenses	930.2	0	SECLP-D	0	0	0	0	0	0
233 Rents	931	717	SECLP-D	0	13	0	4	4	2
234 Misc Expenses - Credit	932	0	SECLP-D	0	0	0	0	0	0
235 Subtotal	927-932	15,289		4	269	1	79	88	34
236									
237 TOTAL A&G EXPENSES	920-932	180,970		51	3,186	13	936	1,040	398
238									
239 TOTAL OPERATING EXPENSES		378,248		101	6,307	26	1,852	2,057	787
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	NCP-SEC	0	0	0	0	0	0
244 Procurement Supply	403	0	SECPT-D	0	0	0	0	0	0
245 Radial Transmission	403	0	SECPT-D	0	0	0	0	0	0
246 34kv	403	0	SECPT-D	0	0	0	0	0	0
247 Primary	403	0	SECPT-D	0	0	0	0	0	0
248 Secondary	403	542,227	SECPT-D	153	9,547	40	2,806	3,116	1,192





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**SECONDARY DISTRIBUTION DEMAND**

Account Description	Account Code	Sec Dist Demand Dollars	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg
				RG	CB	SH	GP	SC-P	TEB
285 TOTAL EXPENSES		<u>1,995,023</u>		<u>995,135</u>	<u>196,113</u>	<u>49,491</u>	<u>372,873</u>	<u>10,803</u>	<u>174,519</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	3,479,454	REVENUE	1,598,787	330,656	87,135	666,146	28,071	310,848
290 Production Other Rev	440-446	0	SECPT-D	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	36,679	SECPT-D	20,958	3,919	908	6,630	0	3,124
292 Reconnect Charges-Missouri	440-446	0	SECPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	SECPT-D	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	12,130	SECPT-D	6,931	1,296	300	2,193	0	1,033
295 Universal Services	440-446	0	SECPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	SECPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>0</u>	SECPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
298 Total Operating Revenues		3,528,263		1,626,676	335,871	88,343	674,969	28,071	315,005
299									
300 Gains/Losses from Disp. of Utility Plar		0	SECPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	SECPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		1,533,240		631,541	139,758	38,852	302,096	17,268	140,486
306 Rate of Return		7.36%		5.30%	6.28%	7.53%	8.02%	#N/A	7.92%

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Account Description	Account Code	Sec Dist Demand Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION DEMAND					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
285 TOTAL EXPENSES		<u>1,995,023</u>		<u>435</u>	<u>165,558</u>	<u>256</u>	<u>9,320</u>	<u>18,652</u>	<u>1,866</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	3,479,454	REVENUE	658	401,006	543	15,564	38,872	1,168
290 Production Other Rev	440-446	0	SECPT-D	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	36,679	SECPT-D	10	646	3	190	211	81
292 Reconnect Charges-Missouri	440-446	0	SECPT-D	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	SECPT-D	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	12,130	SECPT-D	3	214	1	63	70	27
295 Universal Services	440-446	0	SECPT-D	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	SECPT-D	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>0</u>	SECPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
298 Total Operating Revenues		3,528,263		671	401,865	547	15,817	39,153	1,275
299									
300 Gains/Losses from Disp. of Utility Plar		0	SECPT-D	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	SECPT-D	0	0	0	0	0	0
304									
305 V. NET INCOME		1,533,240		236	236,307	290	6,497	20,500	-591
306 Rate of Return		7.36%		4.02%	64.41%	18.85%	6.03%	17.12%	-1.29%











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

<b>SECONDARY DISTRIBUTION CUSTOMER</b>										
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Customer Dollars</u>	<u>Allocation Allocation Factor</u>	<u>Res Gen RG</u>	<u>Comm CB</u>	<u>Comm SH SH</u>	<u>Gen Pow GP</u>	<u>Prax SC-P</u>	<u>Tot.Elec. Bldg TEB</u>	
69 Energy Conservation Programs	182.3	0	SECPT-C	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	SECPT-C	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	SECPT-C	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	SECPT-C	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		178,703,541		123,135,914	30,266,387	5,364,120	3,606,247	827	1,727,559	
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-923,689	CUST-SEC	(775,452)	(109,105)	(19,337)	(10,460)	0	(5,674)	
80 Transmission	108.4	0	SECPT-C	0	0	0	0	0	0	
81 Procurement Supply	108	0	SECPT-C	0	0	0	0	0	0	
82 Radial Transmission	108	0	SECPT-C	0	0	0	0	0	0	
83 34kv	108	0	SECPT-C	0	0	0	0	0	0	
84 Primary	108	0	SECPT-C	0	0	0	0	0	0	
85 Secondary	108	-37,241,946	SECPT-C	(25,661,613)	(6,307,537)	(1,117,886)	(751,544)	(172)	(360,025)	
86 Services	108	-11,729,411	SECPT-C	(8,082,166)	(1,986,569)	(352,080)	(236,700)	(54)	(113,390)	
87 Meters	108	-1,699,275	SECPT-C	(1,170,888)	(287,800)	(51,007)	(34,291)	(8)	(16,427)	
88 Streetlight	108.5	-1,369,739	SECPT-C	(943,820)	(231,988)	(41,115)	(27,641)	(6)	(13,242)	
89 General	108.6	-1,266,097	SECLABOR-C	(762,792)	(155,863)	(27,624)	(16,890)	(3)	(8,530)	
90 Retirement Work in Progress	108.7	0	SECPT-C	0	0	0	0	0	0	
91 Subtotal-DEPRECIATION RESERVE		-54,230,156		-37,396,731	-9,078,861	-1,609,049	-1,077,528	-244	-517,288	
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	SECPT-C	0	0	0	0	0	0	
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-54,230,156		-37,396,731	-9,078,861	-1,609,049	-1,077,528	-244	-517,288	
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	SECPT-C	0	0	0	0	0	0	
100 Prepayments	165	371,597	SECPT-C	256,050	62,936	11,154	7,499	2	3,592	
101 Cash Working Capital-Plant	131	-336,542	SECPT-C	(231,895)	(56,999)	(10,102)	(6,791)	(2)	(3,253)	
102 Cash Working Capital-Labor	131	182,740	SECLABOR-C	110,096	22,496	3,987	2,438	0	1,231	
103 Cash Working Capital-Fuel	131	0	SECPT-C	0	0	0	0	0	0	
104 FAS Regulatory Tracker	106	-4,956	SECPT-C	(3,415)	(839)	(149)	(100)	(0)	(48)	

**Empire Electric Company-MO**  
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**Allocation Phase**

Account Description	Account Code	Sec Dist Customer Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
69 Energy Conservation Programs	182.3	0	SECPT-C	0	0	0	0	0	0
70 Property Held for Future Use	105	0	SECPT-C	0	0	0	0	0	0
71 Construction Work in Progress	107	0	SECPT-C	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	SECPT-C	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		178,703,541		12,009	41,811	274	6,030,460	8,268,313	249,620
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-923,689	CUST-SEC	(43)	(235)	(6)	(34)	(2,443)	(900)
80 Transmission	108.4	0	SECPT-C	0	0	0	0	0	0
81 Procurement Supply	108	0	SECPT-C	0	0	0	0	0	0
82 Radial Transimission	108	0	SECPT-C	0	0	0	0	0	0
83 34kv	108	0	SECPT-C	0	0	0	0	0	0
84 Primary	108	0	SECPT-C	0	0	0	0	0	0
85 Secondary	108	-37,241,946	SECPT-C	(2,503)	(8,713)	(57)	(1,256,752)	(1,723,122)	(52,021)
86 Services	108	-11,729,411	SECPT-C	(788)	(2,744)	(18)	(395,816)	(542,700)	(16,384)
87 Meters	108	-1,699,275	SECPT-C	(114)	(398)	(3)	(57,343)	(78,623)	(2,374)
88 Streetlight	108.5	-1,369,739	SECPT-C	(92)	(320)	(2)	(46,223)	(63,376)	(1,913)
89 General	108.6	-1,266,097	SECLABOR-C	(62)	(271)	(4)	(123,767)	(169,005)	(1,285)
90 Retirement Work in Progress	108.7	0	SECPT-C	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-54,230,156		-3,602	-12,682	-90	-1,879,935	-2,579,269	-74,877
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	SECPT-C	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-54,230,156		-3,602	-12,682	-90	-1,879,935	-2,579,269	-74,877
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	SECPT-C	0	0	0	0	0	0
100 Prepayments	165	371,597	SECPT-C	25	87	1	12,540	17,193	519
101 Cash Working Capital-Plant	131	-336,542	SECPT-C	(23)	(79)	(1)	(11,357)	(15,571)	(470)
102 Cash Working Capital-Labor	131	182,740	SECLABOR-C	9	39	1	17,864	24,393	186
103 Cash Working Capital-Fuel	131	0	SECPT-C	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-4,956	SECPT-C	(0)	(1)	(0)	(167)	(229)	(7)







**Empire Electric Company-MO**  
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Account Description	Account Code	Sec Dist Customer Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
141 Supervision and Engineering	560	0	SECLABOR-C	0	0	0	0	0	0	
142 Load Dispatching	561	0	CUST-SEC	0	0	0	0	0	0	
143 Station Expenses	562	0	CUST-SEC	0	0	0	0	0	0	
144 Overhead Line Expenses	563	0	CUST-SEC	0	0	0	0	0	0	
145 Underground Lines Expenses	564	0	CUST-SEC	0	0	0	0	0	0	
146 Transmission by Others	565	0	CUST-SEC	0	0	0	0	0	0	
147 Miscellaneous Expenses	566	0	CUST-SEC	0	0	0	0	0	0	
148 Rents	567	0	CUST-SEC	0	0	0	0	0	0	
149 Supervision and Engineering	568	0	SECLABOR-C	0	0	0	0	0	0	
150 Maintenance of Structures	569	0	CUST-SEC	0	0	0	0	0	0	
151 Maintenance of Station Equipment	570	0	CUST-SEC	0	0	0	0	0	0	
152 Maintenance of Overhead Lines	571	0	CUST-SEC	0	0	0	0	0	0	
153 Maintenance of Underground Lines	572	0	CUST-SEC	0	0	0	0	0	0	
154 Misc Maintenance - Credits	573	0	CUST-SEC	0	0	0	0	0	0	
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0	
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	101,259	SECLABOR-C	61,006	12,466	2,209	1,351	0	682	
160 Load Dispatching	581	0	CUST-SEC	0	0	0	0	0	0	
161 Station Expenses	582	0	CUST-SEC	0	0	0	0	0	0	
162 Overhead Line Expenses	583	223,958	CUST-SEC	188,016	26,454	4,688	2,536	0	1,376	
163 Underground Line Expenses	584	0	CUST-SEC	0	0	0	0	0	0	
164 Street Light and Signal Systems	585	95,177	TREET-LIGHT	0	0	0	0	0	0	
165 Meter Expenses	586	0	CUST-SEC	0	0	0	0	0	0	
166 Customer Installation Expenses	587	112,579	SERVICES-369	89,416	16,395	2,906	2,636	0	1,085	
167 Misc. Distribution Expenses	588	292,614	SECPT-C	201,626	49,559	8,783	5,905	1	2,829	
168 Rents	589	1,070	SECPT-C	738	181	32	22	0	10	
169 Maint Supervision & Engineering	590	20,997	SECLABOR-C	12,650	2,585	458	280	0	141	
170 Maint of Structures	591	0	CUST-SEC	0	0	0	0	0	0	
171 Maintenance of Station Equipment	592	0	CUST-SEC	0	0	0	0	0	0	
172 Maintenance of Overhead Lines	593	1,778,053	CUST-SEC	1,492,704	210,021	37,222	20,135	0	10,923	
173 Maintenance of Underground Lines	594	0	CUST-SEC	0	0	0	0	0	0	
174 Maintenance of Line Transformers	595	150,324	L-Transformers	90,672	44,651	7,914	4,281	3	2,322	
175 Maintenance of Street Lights	596	382,355	TREET-LIGHT	0	0	0	0	0	0	
176 Maintenance of Meters	597	0	CUST-SEC	0	0	0	0	0	0	

**Empire Electric Company-MO  
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<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Customer Dollars</u>	<u>Allocation Allocation Factor</u>	<b>SECONDARY DISTRIBUTION CUSTOMER</b>					
				<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
141 Supervision and Engineering	560	0	SECLABOR-C	0	0	0	0	0	0
142 Load Dispatching	561	0	CUST-SEC	0	0	0	0	0	0
143 Station Expenses	562	0	CUST-SEC	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	CUST-SEC	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	CUST-SEC	0	0	0	0	0	0
146 Transmission by Others	565	0	CUST-SEC	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	CUST-SEC	0	0	0	0	0	0
148 Rents	567	0	CUST-SEC	0	0	0	0	0	0
149 Supervision and Engineering	568	0	SECLABOR-C	0	0	0	0	0	0
150 Maintenance of Structures	569	0	CUST-SEC	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	CUST-SEC	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	CUST-SEC	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	CUST-SEC	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	CUST-SEC	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	101,259	SECLABOR-C	5	22	0	9,899	13,517	103
160 Load Dispatching	581	0	CUST-SEC	0	0	0	0	0	0
161 Station Expenses	582	0	CUST-SEC	0	0	0	0	0	0
162 Overhead Line Expenses	583	223,958	CUST-SEC	10	57	1	8	592	218
163 Underground Line Expenses	584	0	CUST-SEC	0	0	0	0	0	0
164 Street Light and Signal Systems	585	95,177	TREET-LIGHT	0	0	0	40,440	54,736	0
165 Meter Expenses	586	0	CUST-SEC	0	0	0	0	0	0
166 Customer Installation Expenses	587	112,579	SERVICES-369	7	0	0	0	0	135
167 Misc. Distribution Expenses	588	292,614	SECPT-C	20	68	0	9,874	13,539	409
168 Rents	589	1,070	SECPT-C	0	0	0	36	50	1
169 Maint Supervision & Engineering	590	20,997	SECLABOR-C	1	4	0	2,053	2,803	21
170 Maint of Structures	591	0	CUST-SEC	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	CUST-SEC	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	1,778,053	CUST-SEC	83	452	12	65	4,703	1,732
173 Maintenance of Underground Lines	594	0	CUST-SEC	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	150,324	L-Transformers	18	96	0	0	0	368
175 Maintenance of Street Lights	596	382,355	TREET-LIGHT	0	0	0	162,463	219,893	0
176 Maintenance of Meters	597	0	CUST-SEC	0	0	0	0	0	0

**Empire Electric Company-MO  
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<b>SECONDARY DISTRIBUTION CUSTOMER</b>									
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Customer Dollars</u>	<u>Allocation Allocation Factor</u>	<u>Res Gen RG</u>	<u>Comm CB</u>	<u>Comm SH</u>	<u>Gen Pow GP</u>	<u>Prax SC-P</u>	<u>Tot.Elec. Bldg TEB</u>
177 Maintenance of Misc. Plant	598	54,077	SECPT-C	37,262	9,159	1,623	1,091	0	523
178 Misc. Distribution - Credits	599	0	CUST-SEC	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	3,212,463		2,174,090	371,470	65,836	38,236	4	19,891
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	3,212,463		2,174,090	371,470	65,836	38,236	4	19,891
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	CUST-SEC	0	0	0	0	0	0
186 Meter Reading Expenses	902	0	CUST-SEC	0	0	0	0	0	0
187 Customer Records & Collection Exper	903	0	CUST-SEC	0	0	0	0	0	0
188 Uncollectible Accounts	904	115,299	UNCOLLECT	111,204	945	249	1,902	79	888
189 Misc Customer Accounts Expenses	905	0	CUST-SEC	0	0	0	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	115,299		111,204	945	249	1,902	79	888
191									
192 Customer Assistance Exp Electric	(907, 908)	0	CUST-SEC	0	0	0	0	0	0
193 Supervision	909	0	CUST-SEC	0	0	0	0	0	0
194 Customer Assistance Expenses	910	0	CUST-SEC	0	0	0	0	0	0
195 Information, Instructional Advertising	911	0	CUST-SEC	0	0	0	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	CUST-SEC	0	0	0	0	0	0
197 Rents	913	0	CUST-SEC	0	0	0	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0
199									
200 Supervision	915	0	SECPT-C	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	SECPT-C	0	0	0	0	0	0
202 Advertising Expenses	917	0	SECPT-C	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	SECPT-C	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, & SAL	901-919	115,299		111,204	945	249	1,902	79	888
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	293,456	SECLABOR-C	176,800	36,126	6,403	3,915	1	1,977

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<b>SECONDARY DISTRIBUTION CUSTOMER</b>										
<u>Account Description</u>	<u>Account Code</u>	<u>Sec Dist Customer Dollars</u>	<u>Allocation Allocation Factor</u>	<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	
177 Maintenance of Misc. Plant	598	54,077	SECPT-C	4	13	0	1,825	2,502	76	
178 Misc. Distribution - Credits	599	0	CUST-SEC	0	0	0	0	0	0	
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	3,212,463		147	713	14	226,663	312,334	3,064	
180										
181 Total - OPER. AND MAINT. EXPENSI	500-599	3,212,463		147	713	14	226,663	312,334	3,064	
182										
183 D. CUSTOMER ACCOUNTS AND SE										
184										
185 Supervision	901	0	CUST-SEC	0	0	0	0	0	0	
186 Meter Reading Expenses	902	0	CUST-SEC	0	0	0	0	0	0	
187 Customer Records & Collection Exper	903	0	CUST-SEC	0	0	0	0	0	0	
188 Uncollectible Accounts	904	115,299	UNCOLLECT	2	30	0	0	0	0	
189 Misc Customer Accounts Expenses	905	0	CUST-SEC	0	0	0	0	0	0	
190 Subtotal - Customer Accounts Expens	901-905	115,299		2	30	0	0	0	0	
191										
192 Customer Assistance Exp Electric	(907, 908)	0	CUST-SEC	0	0	0	0	0	0	
193 Supervision	909	0	CUST-SEC	0	0	0	0	0	0	
194 Customer Assistance Expenses	910	0	CUST-SEC	0	0	0	0	0	0	
195 Information, Instructional Advertising	911	0	CUST-SEC	0	0	0	0	0	0	
196 Misc Customer Serv & Inform Expen	912	0	CUST-SEC	0	0	0	0	0	0	
197 Rents	913	0	CUST-SEC	0	0	0	0	0	0	
198 Subtotal - Customer Service & Info.	909-913	0		0	0	0	0	0	0	
199										
200 Supervision	915	0	SECPT-C	0	0	0	0	0	0	
201 Demonstrating & Selling Expenses	916	0	SECPT-C	0	0	0	0	0	0	
202 Advertising Expenses	917	0	SECPT-C	0	0	0	0	0	0	
203 Miscellaneous Sales Expenses	918	0	SECPT-C	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, & SAL	901-919	115,299		2	30	0	0	0	0	
207										
208 E. ADMINISTRATIVE AND GENERAL										
209										
210 LABOR RELATED EXPENSES										
211										
212 Administrative & General Salaries	920	293,456	SECLABOR-C	14	63	1	28,687	39,172	298	

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Account Description	Account Code	Sec Dist Customer Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
213 Office Supplies & Expenses	921	72,311	SECLABOR-C	43,565	8,902	1,578	965	0	487	
214 Admin Expenses Transferred-Credit	922	-78,376	SECLABOR-C	(47,220)	(9,649)	(1,710)	(1,046)	(0)	(528)	
215 Outside Services Employed	923	100,896	SECLABOR-C	60,788	12,421	2,201	1,346	0	680	
216 Employee Pensions and Benefits	926	545,170	SECLABOR-C	328,452	67,113	11,895	7,273	1	3,673	
217 Subtotal - O & M Accounts 920-923,926	920-926	933,457		562,385	114,914	20,366	12,453	2	6,289	
218										
219 PLANT RELATED EXPENSES										
220										
221 Property Insurance	924	211,301	SECPT-C	145,597	35,787	6,343	4,264	1	2,043	
222 Injuries and Damages	925	140,182	SECPT-C	96,592	23,742	4,208	2,829	1	1,355	
223 Maintenance of General Plant (also a	935	23,442	SECPT-C	16,153	3,970	704	473	0	227	
224 Subtotal - O & M Accounts 924-925	924,925,935	374,924		258,342	63,500	11,254	7,566	2	3,624	
225										
226 OTHER A&G EXPENSES										
227										
228 Franchise Requirements	927	0	SECLP-C	0	0	0	0	0	0	
229 Regulatory Commission Expenses	928	37,198	SECLP-C	23,334	5,072	899	569	0	282	
230 Duplicate Charges-Credit	929	-10,007	SECLP-C	(6,277)	(1,365)	(242)	(153)	(0)	(76)	
231 General Advertising Expenses	930.1	87,878	SECLP-C	55,125	11,983	2,124	1,345	0	666	
232 Miscellaneous General Expenses	930.2	0	SECLP-C	0	0	0	0	0	0	
233 Rents	931	5,665	SECLP-C	3,553	772	137	87	0	43	
234 Misc Expenses - Credit	932	0	SECLP-C	0	0	0	0	0	0	
235 Subtotal	927-932	120,734		75,735	16,464	2,918	1,847	0	915	
236										
237 TOTAL A&G EXPENSES	920-932	1,429,116		896,462	194,877	34,538	21,866	5	10,828	
238										
239 TOTAL OPERATING EXPENSES		4,756,878		3,181,756	567,292	100,623	62,005	88	31,607	
240										
241 II. DEPRECIATION EXPENSE										
242										
243 Intangible Plant	403.1	0	CUST-SEC	0	0	0	0	0	0	
244 Procurement Supply	403	0	SECPT-C	0	0	0	0	0	0	
245 Radial Transmission	403	0	SECPT-C	0	0	0	0	0	0	
246 34kv	403	0	SECPT-C	0	0	0	0	0	0	
247 Primary	403	0	SECPT-C	0	0	0	0	0	0	
248 Secondary	403	2,936,860	SECPT-C	2,023,647	497,406	88,155	59,266	14	28,391	

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Account Description	Account Code	Sec Dist Customer Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
213 Office Supplies & Expenses	921	72,311	SECLABOR-C	4	15	0	7,069	9,652	73
214 Admin Expenses Transferred-Credit	922	-78,376	SECLABOR-C	(4)	(17)	(0)	(7,662)	(10,462)	(80)
215 Outside Services Employed	923	100,896	SECLABOR-C	5	22	0	9,863	13,468	102
216 Employee Pensions and Benefits	926	545,170	SECLABOR-C	27	117	2	53,293	72,772	554
217 Subtotal - O & M Accounts 920-923,926	920-926	933,457		46	200	3	91,250	124,602	948
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	211,301	SECPT-C	14	49	0	7,130	9,777	295
222 Injuries and Damages	925	140,182	SECPT-C	9	33	0	4,731	6,486	196
223 Maintenance of General Plant (also a	935	23,442	SECPT-C	2	5	0	791	1,085	33
224 Subtotal - O & M Accounts 924-925	924,925,935	374,924		25	88	1	12,652	17,347	524
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	SECLP-C	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	37,198	SECLP-C	2	8	0	2,954	4,036	42
230 Duplicate Charges-Credit	929	-10,007	SECLP-C	(1)	(2)	(0)	(795)	(1,086)	(11)
231 General Advertising Expenses	930.1	87,878	SECLP-C	5	19	0	6,979	9,534	99
232 Miscellaneous General Expenses	930.2	0	SECLP-C	0	0	0	0	0	0
233 Rents	931	5,665	SECLP-C	0	1	0	450	615	6
234 Misc Expenses - Credit	932	0	SECLP-C	0	0	0	0	0	0
235 Subtotal	927-932	120,734		7	27	0	9,588	13,099	136
236									
237 TOTAL A&G EXPENSES	920-932	1,429,116		77	314	4	113,489	155,048	1,607
238									
239 TOTAL OPERATING EXPENSES		4,756,878		227	1,057	18	340,153	467,382	4,671
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	CUST-SEC	0	0	0	0	0	0
244 Procurement Supply	403	0	SECPT-C	0	0	0	0	0	0
245 Radial Transmission	403	0	SECPT-C	0	0	0	0	0	0
246 34kv	403	0	SECPT-C	0	0	0	0	0	0
247 Primary	403	0	SECPT-C	0	0	0	0	0	0
248 Secondary	403	2,936,860	SECPT-C	197	687	4	99,106	135,884	4,102







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Account Description	Account Code	Sec Dist Customer Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
285 TOTAL EXPENSES		<u>13,721,895</u>		<u>7,092,124</u>	<u>1,469,404</u>	<u>322,607</u>	<u>1,650,609</u>	<u>61,679</u>	<u>764,449</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	19,754,796	REVENUE	9,077,204	1,877,320	494,713	3,782,084	159,373	1,764,858
290 Production Other Rev	440-446	0	SECPT-C	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	198,664	SECPT-C	136,890	33,647	5,963	4,009	1	1,921
292 Reconnect Charges-Missouri	440-446	81,290	CUST-SEC	68,244	9,602	1,702	921	0	499
293 Ot Elec Rev-Off-Sys	440-446	0	SECPT-C	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	65,697	SECPT-C	45,269	11,127	1,972	1,326	0	635
295 Universal Services	440-446	0	SECPT-C	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	SECPT-C	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>2,085,260</u>	ExcessFac-RE	<u>0</u>	<u>2,917</u>	<u>108</u>	<u>289,428</u>	<u>864</u>	<u>113,982</u>
298 Total Operating Revenues		22,185,707		9,327,607	1,934,613	504,457	4,077,767	160,239	1,881,895
299									
300 Gains/Losses from Disp. of Utility Plar		0	SECPT-C	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		-320,741	SERVICES-36	(254,748)	(46,711)	(8,279)	(7,510)	0	(3,090)
304									
305 V. NET INCOME		8,143,072		1,980,735	418,497	173,572	2,419,649	98,560	1,114,356
306 Rate of Return		8.41%		2.89%	2.57%	6.62%	230.48%	20090.63%	-3105.23%

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Account Description	Account Code	Sec Dist Customer Dollars	Allocation Allocation Factor	SECONDARY DISTRIBUTION CUSTOMER					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
285 TOTAL EXPENSES		<u>13,721,895</u>		<u>1,733</u>	<u>1,218,467</u>	<u>1,200</u>	<u>633,364</u>	<u>497,558</u>	<u>8,700</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	19,754,796	REVENUE	3,734	2,276,733	3,082	88,368	220,698	6,629
290 Production Other Rev	440-446	0	SECPT-C	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	198,664	SECPT-C	13	46	0	6,704	9,192	278
292 Reconnect Charges-Missouri	440-446	81,290	CUST-SEC	4	21	1	3	215	79
293 Ot Elec Rev-Off-Sys	440-446	0	SECPT-C	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	65,697	SECPT-C	4	15	0	2,217	3,040	92
295 Universal Services	440-446	0	SECPT-C	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	SECPT-C	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>2,085,260</u>	ExcessFac-RE	<u>0</u>	<u>890,376</u>	<u>0</u>	<u>782,301</u>	<u>5,284</u>	<u>0</u>
298 Total Operating Revenues		22,185,707		3,755	3,167,191	3,083	879,593	238,428	7,077
299									
300 Gains/Losses from Disp. of Utility Plar		0	SECPT-C	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		-320,741	SERVICES-36	(19)	0	0	0	0	(385)
304									
305 V. NET INCOME		8,143,072		2,004	1,948,723	1,883	246,230	-259,130	-2,008
306 Rate of Return		8.41%		193.90%	-7445.96%	1221.95%	7.04%	-5.43%	-1.41%









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Account <u>Description</u>	Account <u>Code</u>	Onsite/Cust Customer <u>Dollars</u>	Allocation Allocation <u>Factor</u>	ONSITE CUSTOMER						<u>Tot.Elec. Bldg</u> TEB
				<u>Res Gen</u> RG	<u>Comm</u> CB	<u>Comm SH</u> SH	<u>Gen Pow</u> GP	<u>Prax</u> SC-P		
69 Energy Conservation Programs	182.3	0	OnsitePT-C	0	0	0	0	0	0	0
70 Property Held for Future Use	105	0	OnsitePT-C	0	0	0	0	0	0	0
71 Construction Work in Progress	107	0	OnsitePT-C	0	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	OnsitePT-C	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		32,326,490		21,043,449	6,305,575	1,098,221	1,614,831	63,529		838,882
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-167,090	OnsitePT-C	(108,770)	(32,592)	(5,677)	(8,347)	(328)		(4,336)
80 Transmission	108.4	0	OnsitePT-C	0	0	0	0	0		0
81 Procurement Supply	108	0	OnsitePT-C	0	0	0	0	0		0
82 Radial Transmission	108	0	OnsitePT-C	0	0	0	0	0		0
83 34kv	108	0	OnsitePT-C	0	0	0	0	0		0
84 Primary	108	0	OnsitePT-C	0	0	0	0	0		0
85 Secondary	108	0	OnsitePT-C	0	0	0	0	0		0
86 Services	108	-1,126,667	OnsitePT-C	(733,422)	(219,767)	(38,276)	(56,281)	(2,214)		(29,237)
87 Meters	108	-163,224	METERCOST	(102,904)	(36,112)	(6,400)	(9,367)	(257)		(5,082)
88 Streetlight	108.5	-131,570	OnsitePT-C	(85,648)	(25,664)	(4,470)	(6,572)	(259)		(3,414)
89 General	108.6	-9,362,770	OnsiteLABOR-C	(6,307,415)	(1,555,050)	(263,817)	(390,673)	(22,451)		(189,284)
90 Retirement Work in Progress	108.7	0	OnsitePT-C	0	0	0	0	0		0
91 Subtotal-DEPRECIATION RESERVE		-10,951,321		-7,338,159	-1,869,185	-318,639	-471,241	-25,509		-231,354
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	OnsitePT-C	0	0	0	0	0		0
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-10,951,321		-7,338,159	-1,869,185	-318,639	-471,241	-25,509		-231,354
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	OnsitePT-C	0	0	0	0	0		0
100 Prepayments	165	67,220	OnsitePT-C	43,758	13,112	2,284	3,358	132		1,744
101 Cash Working Capital-Plant	131	-60,879	OnsitePT-C	(39,630)	(11,875)	(2,068)	(3,041)	(120)		(1,580)
102 Cash Working Capital-Labor	131	1,351,358	OnsiteLABOR-C	910,369	224,445	38,077	56,387	3,240		27,320
103 Cash Working Capital-Fuel	131	0	OnsitePT-C	0	0	0	0	0		0
104 FAS Regulatory Tracker	106	-896	OnsitePT-C	(584)	(175)	(30)	(45)	(2)		(23)

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Account <u>Description</u>	Account <u>Code</u>	Onsite/Cust Customer <u>Dollars</u>	Allocation Allocation <u>Factor</u>	ONSITE CUSTOMER					
				<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	OnsitePT-C	0	0	0	0	0	0
70 Property Held for Future Use	105	0	OnsitePT-C	0	0	0	0	0	0
71 Construction Work in Progress	107	0	OnsitePT-C	0	0	0	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	OnsitePT-C	0	0	0	0	0	0
73 Total Additions to Utility Plant		0		0	0	0	0	0	0
74									
75 TOTAL UTILITY PLANT		32,326,490		4,125	1,212,897	6,790	41,491	40,400	56,299
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-167,090	OnsitePT-C	(21)	(6,269)	(35)	(214)	(209)	(291)
80 Transmission	108.4	0	OnsitePT-C	0	0	0	0	0	0
81 Procurement Supply	108	0	OnsitePT-C	0	0	0	0	0	0
82 Radial Transmission	108	0	OnsitePT-C	0	0	0	0	0	0
83 34kv	108	0	OnsitePT-C	0	0	0	0	0	0
84 Primary	108	0	OnsitePT-C	0	0	0	0	0	0
85 Secondary	108	0	OnsitePT-C	0	0	0	0	0	0
86 Services	108	-1,126,667	OnsitePT-C	(144)	(42,273)	(237)	(1,446)	(1,408)	(1,962)
87 Meters	108	-163,224	METERCOST	(14)	(2,790)	0	0	0	(298)
88 Streetlight	108.5	-131,570	OnsitePT-C	(17)	(4,937)	(28)	(169)	(164)	(229)
89 General	108.6	-9,362,770	OnsiteLABOR-C	(1,607)	(562,924)	(4,143)	(25,313)	(24,647)	(15,445)
90 Retirement Work in Progress	108.7	0	OnsitePT-C	0	0	0	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-10,951,321		-1,804	-619,192	-4,442	-27,142	-26,429	-18,225
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	OnsitePT-C	0	0	0	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-10,951,321		-1,804	-619,192	-4,442	-27,142	-26,429	-18,225
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	OnsitePT-C	0	0	0	0	0	0
100 Prepayments	165	67,220	OnsitePT-C	9	2,522	14	86	84	117
101 Cash Working Capital-Plant	131	-60,879	OnsitePT-C	(8)	(2,284)	(13)	(78)	(76)	(106)
102 Cash Working Capital-Labor	131	1,351,358	OnsiteLABOR-C	232	81,249	598	3,654	3,557	2,229
103 Cash Working Capital-Fuel	131	0	OnsitePT-C	0	0	0	0	0	0
104 FAS Regulatory Tracker	106	-896	OnsitePT-C	(0)	(34)	(0)	(1)	(1)	(2)







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Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	ONSITE CUSTOMER						Tot.Elec. Bldg TEB
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P		
141 Supervision and Engineering	560	0	OnsiteLABOR-C	0	0	0	0	0	0	
142 Load Dispatching	561	0	CUST-Sec	0	0	0	0	0	0	
143 Station Expenses	562	0	CUST-Sec	0	0	0	0	0	0	
144 Overhead Line Expenses	563	0	CUST-Sec	0	0	0	0	0	0	
145 Underground Lines Expenses	564	0	CUST-Sec	0	0	0	0	0	0	
146 Transmission by Others	565	0	CUST-Sec	0	0	0	0	0	0	
147 Miscellaneous Expenses	566	0	CUST-Sec	0	0	0	0	0	0	
148 Rents	567	0	CUST-Sec	0	0	0	0	0	0	
149 Supervision and Engineering	568	0	OnsiteLABOR-C	0	0	0	0	0	0	
150 Maintenance of Structures	569	0	CUST-Sec	0	0	0	0	0	0	
151 Maintenance of Station Equipment	570	0	CUST-Sec	0	0	0	0	0	0	
152 Maintenance of Overhead Lines	571	0	CUST-Sec	0	0	0	0	0	0	
153 Maintenance of Underground Lines	572	0	CUST-Sec	0	0	0	0	0	0	
154 Misc Maintenance - Credits	573	0	CUST-Sec	0	0	0	0	0	0	
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0	
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	219,721	OnsiteLABOR-C	148,019	36,493	6,191	9,168	527	4,442	
160 Load Dispatching	581	0	CUST-Sec	0	0	0	0	0	0	
161 Station Expenses	582	0	CUST-Sec	0	0	0	0	0	0	
162 Overhead Line Expenses	583	0	CUST-Sec	0	0	0	0	0	0	
163 Underground Line Expenses	584	0	CUST-Sec	0	0	0	0	0	0	
164 Street Light and Signal Systems	585	0	CUST-Sec	0	0	0	0	0	0	
165 Meter Expenses	586	2,382,130	METERCOST	1,501,803	527,031	93,406	136,711	3,750	74,162	
166 Customer Installation Expenses	587	0	CUST-Sec	0	0	0	0	0	0	
167 Misc. Distribution Expenses	588	28,107	OnsitePT-C	18,297	5,483	955	1,404	55	729	
168 Rents	589	103	OnsitePT-C	67	20	3	5	0	3	
169 Maint Supervision & Engineering	590	45,561	OnsiteLABOR-C	30,693	7,567	1,284	1,901	109	921	
170 Maint of Structures	591	0	CUST-Sec	0	0	0	0	0	0	
171 Maintenance of Station Equipment	592	0	CUST-Sec	0	0	0	0	0	0	
172 Maintenance of Overhead Lines	593	0	CUST-Sec	0	0	0	0	0	0	
173 Maintenance of Underground Lines	594	0	CUST-Sec	0	0	0	0	0	0	
174 Maintenance of Line Transformers	595	0	CUST-Sec	0	0	0	0	0	0	
175 Maintenance of Street Lights	596	0	STREET-LIGHT	0	0	0	0	0	0	
176 Maintenance of Meters	597	275,258	METERCOST	173,535	60,899	10,793	15,797	433	8,569	

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Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	ONSITE CUSTOMER					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
141 Supervision and Engineering	560	0	OnsiteLABOR-C	0	0	0	0	0	0
142 Load Dispatching	561	0	CUST-Sec	0	0	0	0	0	0
143 Station Expenses	562	0	CUST-Sec	0	0	0	0	0	0
144 Overhead Line Expenses	563	0	CUST-Sec	0	0	0	0	0	0
145 Underground Lines Expenses	564	0	CUST-Sec	0	0	0	0	0	0
146 Transmission by Others	565	0	CUST-Sec	0	0	0	0	0	0
147 Miscellaneous Expenses	566	0	CUST-Sec	0	0	0	0	0	0
148 Rents	567	0	CUST-Sec	0	0	0	0	0	0
149 Supervision and Engineering	568	0	OnsiteLABOR-C	0	0	0	0	0	0
150 Maintenance of Structures	569	0	CUST-Sec	0	0	0	0	0	0
151 Maintenance of Station Equipment	570	0	CUST-Sec	0	0	0	0	0	0
152 Maintenance of Overhead Lines	571	0	CUST-Sec	0	0	0	0	0	0
153 Maintenance of Underground Lines	572	0	CUST-Sec	0	0	0	0	0	0
154 Misc Maintenance - Credits	573	0	CUST-Sec	0	0	0	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0	0	0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	219,721	OnsiteLABOR-C	38	13,210	97	594	578	362
160 Load Dispatching	581	0	CUST-Sec	0	0	0	0	0	0
161 Station Expenses	582	0	CUST-Sec	0	0	0	0	0	0
162 Overhead Line Expenses	583	0	CUST-Sec	0	0	0	0	0	0
163 Underground Line Expenses	584	0	CUST-Sec	0	0	0	0	0	0
164 Street Light and Signal Systems	585	0	CUST-Sec	0	0	0	0	0	0
165 Meter Expenses	586	2,382,130	METERCOST	209	40,712	0	0	0	4,347
166 Customer Installation Expenses	587	0	CUST-Sec	0	0	0	0	0	0
167 Misc. Distribution Expenses	588	28,107	OnsitePT-C	4	1,055	6	36	35	49
168 Rents	589	103	OnsitePT-C	0	4	0	0	0	0
169 Maint Supervision & Engineering	590	45,561	OnsiteLABOR-C	8	2,739	20	123	120	75
170 Maint of Structures	591	0	CUST-Sec	0	0	0	0	0	0
171 Maintenance of Station Equipment	592	0	CUST-Sec	0	0	0	0	0	0
172 Maintenance of Overhead Lines	593	0	CUST-Sec	0	0	0	0	0	0
173 Maintenance of Underground Lines	594	0	CUST-Sec	0	0	0	0	0	0
174 Maintenance of Line Transformers	595	0	CUST-Sec	0	0	0	0	0	0
175 Maintenance of Street Lights	596	0	STREET-LIGHT	0	0	0	0	0	0
176 Maintenance of Meters	597	275,258	METERCOST	24	4,704	0	0	0	502

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**ONSITE CUSTOMER**

Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg
				RG	CB	SH	GP	SC-P	TEB
177 Maintenance of Misc. Plant	598	5,194	OnsitePT-C	3,381	1,013	176	259	10	135
178 Misc. Distribution - Credits	599	0	OnsitePT-C	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	2,956,074		1,875,796	638,506	112,809	165,246	4,885	88,961
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	2,956,074		1,875,796	638,506	112,809	165,246	4,885	88,961
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	503,948	ACCT-903	389,697	51,936	10,063	24,435	1,014	11,501
186 Meter Reading Expenses	902	1,688,078	METEREAD	1,409,320	198,289	35,143	22,812	112	12,375
187 Customer Records & Collection Exper	903	4,406,240	ACCT-903	3,407,299	454,104	87,989	213,646	8,866	100,557
188 Uncollectible Accounts	904	131,960	UNCOLLECT	127,272	1,082	285	2,177	90	1,017
189 Misc Customer Accounts Expenses	905	187,086	ACCT-903	144,672	19,281	3,736	9,071	376	4,270
190 Subtotal - Customer Accounts Expens	901-905	6,917,312		5,478,261	724,692	137,216	272,142	10,459	129,719
191									
192 Customer Assistance Exp Electric	(907, 908)	1,195,069	USTACCT-90	475,027	287,101	50,883	27,525	8,477	14,931
193 Supervision	909	154,619	USTACCT-90	61,460	37,146	6,583	3,561	1,097	1,932
194 Customer Assistance Expenses	910	6,257	CUST-Sec	5,253	739	131	71	0	38
195 Information, Instructional Advertising	911	7,906	CUST-Sec	6,638	934	166	90	0	49
196 Misc Customer Serv & Inform Expen	912	340,272	CUSTSVC-912	0	143,770	5,460	25,478	3,304	1,820
197 Rents	913	0	CUST-Sec	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	OnsitePT-C	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	OnsitePT-C	0	0	0	0	0	0
202 Advertising Expenses	917	0	OnsitePT-C	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	OnsitePT-C	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, & SAL	901-919	8,621,436		6,026,638	1,194,382	200,439	328,866	23,336	148,489
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	2,170,106	OnsiteLABOR-C	1,461,935	360,430	61,148	90,550	5,204	43,872

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Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	ONSITE CUSTOMER					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
177 Maintenance of Misc. Plant	598	5,194	OnsitePT-C	1	195	1	7	6	9
178 Misc. Distribution - Credits	599	0	OnsitePT-C	0	0	0	0	0	0
179 Subtotal - DISTRIBUTION EXPENSE!	580-599	2,956,074		283	62,619	124	760	740	5,345
180									
181 Total - OPER. AND MAINT. EXPENSI	500-599	2,956,074		283	62,619	124	760	740	5,345
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	503,948	ACCT-903	36	12,625	18	469	1,891	260
186 Meter Reading Expenses	902	1,688,078	METEREAD	944	2,563	0	0	4,885	1,635
187 Customer Records & Collection Exper	903	4,406,240	ACCT-903	313	110,390	161	4,104	16,536	2,275
188 Uncollectible Accounts	904	131,960	UNCOLLECT	2	34	0	0	0	0
189 Misc Customer Accounts Expenses	905	187,086	ACCT-903	13	4,687	7	174	702	97
190 Subtotal - Customer Accounts Expens	901-905	6,917,312		1,309	130,299	186	4,748	24,014	4,267
191									
192 Customer Assistance Exp Electric	(907, 908)	1,195,069	USTACCT-90	114	322,107	16	90	6,430	2,368
193 Supervision	909	154,619	USTACCT-90	15	41,675	2	12	832	306
194 Customer Assistance Expenses	910	6,257	CUST-Sec	0	2	0	0	17	6
195 Information, Instructional Advertising	911	7,906	CUST-Sec	0	2	0	0	21	8
196 Misc Customer Serv & Inform Expen	912	340,272	CUSTSVC-912	0	125,538	4,530	24,913	0	5,460
197 Rents	913	0	CUST-Sec	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	OnsitePT-C	0	0	0	0	0	0
201 Demonstrating & Selling Expenses	916	0	OnsitePT-C	0	0	0	0	0	0
202 Advertising Expenses	917	0	OnsitePT-C	0	0	0	0	0	0
203 Miscellaneous Sales Expenses	918	0	OnsitePT-C	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, & SAL	901-919	8,621,436		1,438	619,623	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	2,170,106	OnsiteLABOR-C	373	130,475	960	5,867	5,713	3,580

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**ONSITE CUSTOMER**

Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax	Tot.Elec. Bldg
				RG	CB	SH	GP	SC-P	TEB
213 Office Supplies & Expenses	921	534,736	OnsiteLABOR-(	360,236	88,814	15,067	22,313	1,282	10,811
214 Admin Expenses Transferred-Credit	922	-579,590	OnsiteLABOR-(	(390,452)	(96,263)	(16,331)	(24,184)	(1,390)	(11,717)
215 Outside Services Employed	923	746,128	OnsiteLABOR-(	502,644	123,923	21,024	31,133	1,789	15,084
216 Employee Pensions and Benefits	926	4,031,524	OnsiteLABOR-(	2,715,916	669,590	113,597	168,220	9,667	81,504
217 Subtotal - O & M Accounts 920-923,926	920-926	6,902,904		4,650,278	1,146,494	194,505	288,032	16,553	139,554
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	38,223	OnsitePT-C	24,882	7,456	1,299	1,909	75	992
222 Injuries and Damages	925	25,358	OnsitePT-C	16,507	4,946	861	1,267	50	658
223 Maintenance of General Plant (also a	935	4,241	OnsitePT-C	2,760	827	144	212	8	110
224 Subtotal - O & M Accounts 924-925	924,925,935	67,822		44,150	13,229	2,304	3,388	133	1,760
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	OnsiteLP-C	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	198,181	OnsiteLP-C	133,465	32,971	5,595	8,285	474	4,018
230 Duplicate Charges-Credit	929	-53,312	OnsiteLP-C	(35,903)	(8,870)	(1,505)	(2,229)	(128)	(1,081)
231 General Advertising Expenses	930.1	468,193	OnsiteLP-C	315,304	77,894	13,219	19,573	1,121	9,491
232 Miscellaneous General Expenses	930.2	0	OnsiteLP-C	0	0	0	0	0	0
233 Rents	931	30,180	OnsiteLP-C	20,324	5,021	852	1,262	72	612
234 Misc Expenses - Credit	932	0	OnsiteLP-C	0	0	0	0	0	0
235 Subtotal	927-932	643,242		433,190	107,016	18,161	26,892	1,540	13,040
236									
237 TOTAL A&G EXPENSES	920-932	7,613,967		5,127,618	1,266,740	214,970	318,312	18,226	154,354
238									
239 TOTAL OPERATING EXPENSES		19,191,477		13,030,052	3,099,628	528,217	812,424	46,447	391,804
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	OnsitePT-C	0	0	0	0	0	0
244 Procurement Supply	403	0	OnsitePT-C	0	0	0	0	0	0
245 Radial Transmission	403	0	OnsitePT-C	0	0	0	0	0	0
246 34kv	403	0	OnsitePT-C	0	0	0	0	0	0
247 Primary	403	0	OnsitePT-C	0	0	0	0	0	0
248 Secondary	403	0	OnsitePT-C	0	0	0	0	0	0

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Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	ONSITE CUSTOMER					
				Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
				PFM	LP	MS	SPL	PL	LS
213 Office Supplies & Expenses	921	534,736	OnsiteLABOR-(	92	32,150	237	1,446	1,408	882
214 Admin Expenses Transferred-Credit	922	-579,590	OnsiteLABOR-(	(100)	(34,847)	(256)	(1,567)	(1,526)	(956)
215 Outside Services Employed	923	746,128	OnsiteLABOR-(	128	44,860	330	2,017	1,964	1,231
216 Employee Pensions and Benefits	926	4,031,524	OnsiteLABOR-(	692	242,390	1,784	10,900	10,613	6,650
217 Subtotal - O & M Accounts 920-923,926	920-926	6,902,904		1,185	415,028	3,054	18,663	18,172	11,387
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	38,223	OnsitePT-C	5	1,434	8	49	48	67
222 Injuries and Damages	925	25,358	OnsitePT-C	3	951	5	33	32	44
223 Maintenance of General Plant (also a	935	4,241	OnsitePT-C	1	159	1	5	5	7
224 Subtotal - O & M Accounts 924-925	924,925,935	67,822		9	2,545	14	87	85	118
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	OnsiteLP-C	0	0	0	0	0	0
229 Regulatory Commission Expenses	928	198,181	OnsiteLP-C	34	11,872	87	533	519	327
230 Duplicate Charges-Credit	929	-53,312	OnsiteLP-C	(9)	(3,194)	(23)	(143)	(140)	(88)
231 General Advertising Expenses	930.1	468,193	OnsiteLP-C	80	28,047	206	1,259	1,226	773
232 Miscellaneous General Expenses	930.2	0	OnsiteLP-C	0	0	0	0	0	0
233 Rents	931	30,180	OnsiteLP-C	5	1,808	13	81	79	50
234 Misc Expenses - Credit	932	0	OnsiteLP-C	0	0	0	0	0	0
235 Subtotal	927-932	643,242		110	38,533	283	1,730	1,685	1,062
236									
237 TOTAL A&G EXPENSES	920-932	7,613,967		1,304	456,105	3,352	20,480	19,941	12,567
238									
239 TOTAL OPERATING EXPENSES		19,191,477		3,025	1,138,347	8,210	51,003	51,994	30,326
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	OnsitePT-C	0	0	0	0	0	0
244 Procurement Supply	403	0	OnsitePT-C	0	0	0	0	0	0
245 Radial Transmission	403	0	OnsitePT-C	0	0	0	0	0	0
246 34kv	403	0	OnsitePT-C	0	0	0	0	0	0
247 Primary	403	0	OnsitePT-C	0	0	0	0	0	0
248 Secondary	403	0	OnsitePT-C	0	0	0	0	0	0







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Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	ONSITE CUSTOMER					
				Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB
285 TOTAL EXPENSES		<u>21,656,795</u>		<u>12,789,650</u>	<u>2,925,422</u>	<u>575,321</u>	<u>2,212,624</u>	<u>101,480</u>	<u>1,041,187</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	22,609,269	REVENUE	10,388,817	2,148,583	566,196	4,328,577	182,402	2,019,872
290 Production Other Rev	440-446	0	OnsitePT-C	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	35,937	OnsitePT-C	23,394	7,010	1,221	1,795	71	933
292 Reconnect Charges-Missouri	440-446	0	OnsitePT-C	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	OnsitePT-C	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	11,884	OnsitePT-C	7,736	2,318	404	594	23	308
295 Universal Services	440-446	0	OnsitePT-C	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	OnsitePT-C	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	<u>0</u>	OnsitePT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
298 Total Operating Revenues		22,657,091		10,419,947	2,157,911	567,821	4,330,966	182,496	2,021,113
299									
300 Gains/Losses from Disp. of Utility Plar		0	OnsitePT-C	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	USTDEPOSIT	0	0	0	0	0	0
304									
305 V. NET INCOME		1,000,296		-2,369,703	-767,511	-7,501	2,118,342	81,016	979,925
306 Rate of Return		4.75%		-17.51%	-17.78%	-0.99%	190.62%	212.20%	166.66%

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Account Description	Account Code	Onsite/Cust Customer Dollars	Allocation Allocation Factor	ONSITE CUSTOMER					
				Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
285 TOTAL EXPENSES		<u>21,656,795</u>		<u>3,702</u>	<u>1,771,496</u>	<u>6,916</u>	<u>73,374</u>	<u>132,141</u>	<u>23,481</u>
286									
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	22,609,269	REVENUE	4,273	2,605,710	3,528	101,137	252,588	7,587
290 Production Other Rev	440-446	0	OnsitePT-C	0	0	0	0	0	0
291 Forfeited Discounts - Mo	440-446	35,937	OnsitePT-C	5	1,348	8	46	45	63
292 Reconnect Charges-Missouri	440-446	0	OnsitePT-C	0	0	0	0	0	0
293 Ot Elec Rev-Off-Sys	440-446	0	OnsitePT-C	0	0	0	0	0	0
294 Rent From Elec Property-Mo	440-446	11,884	OnsitePT-C	2	446	2	15	15	21
295 Universal Services	440-446	0	OnsitePT-C	0	0	0	0	0	0
296 Interdepartmental Revenues	448	0	OnsitePT-C	0	0	0	0	0	0
297 Excess Fac Revenues	450-456	0	OnsitePT-C	0	0	0	0	0	0
298 Total Operating Revenues		22,657,091		4,280	2,607,504	3,538	101,198	252,648	7,670
299									
300 Gains/Losses from Disp. of Utility Plar		0	OnsitePT-C	0	0	0	0	0	0
301 Gains/Losses from Energy Purchases		0	REVENUE	0	0	0	0	0	0
302 Allowance for Funds During Construct		0	REVENUE	0	0	0	0	0	0
303 Interest on Customer Deposits		0	USTDEPOSIT	0	0	0	0	0	0
304									
305 V. NET INCOME		1,000,296		578	836,008	-3,378	27,824	120,506	-15,811
306 Rate of Return		4.75%		24.45%	133.99%	-124.29%	167.54%	745.23%	-42.37%