

Empire, ER-2024-0261

Test Year 09/30/2023; Update Period - 09/30/2024; True Up 03/31/2025

EXHIBIT B

Line #	Asset/Liability	Description	Amortization Period (Year)	Start Date	End Date	Annual Amortization	Unamortized Balance at 03/31/2025
1	Asset	Cost/Benefit Analysis	5	1/1/2021	1/1/2026	\$ -	\$ -
2	Asset	MO Iatan I Amort O&M	51	9/30/2015	6/30/2066	\$ 84,729	\$ 3,502,012
3	Asset	MO Iatan II Amort O&M	52	9/30/2015	12/30/2067	\$ 44,828	\$ 1,916,531
4	Liability	Peoplesoft Regulatory Asset	0	9/30/2012	9/30/2022	\$ -	\$ -
5	Asset	Plum Point Carrying Cost	55	9/30/2015	10/30/2070	\$ 1,987	\$ 90,657
6	NA	Property tax	3	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 3 Years	5,201,007	15,603,022
7	Liability	Asbury AAO Securitized True up	3	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 3 Years	\$ (1,049,140)	\$ (3,147,420)
8	Liability	Asbury Environmental Securitized True up	3	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 3 Years	\$ (335,384)	\$ (1,006,152)
9	Asset	EADIT Tracker	3	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 3 Years	\$ 4,992,921	\$ 14,978,762
10	Asset	Riverton 12 O&M Tracker	5	6/1/2022	06/01/2027	\$ -	\$ -
11	Asset	Solar Rebate ER-2016-0023	10	10/1/2016	10/1/2026	\$ 620,055	\$ 904,246
12	Asset	Solar Rebate ER-2019-0374	10	9/16/2020	9/16/2030	\$ 1,447,635	\$ 7,901,673
13	Asset	Solar Rebate ER-2021-0312	10	6/1/2022	6/1/2032	\$ 177,226	\$ 1,270,120
14	Asset	Solar Initiative ER-2024-0261	10	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 10 Years	\$ 632,651	\$ 6,326,514
15	Asset	PISA Vintage 1	20	6/1/2022	6/1/2042	\$ 629,868	\$ 10,812,739
16	Asset	PISA Vintage 2	20	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 20 Years	\$ 9,959,555	\$ 199,191,101
17	ASSET	PAYGO	3	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 3 Years	\$ (335,409)	\$ (1,006,227)
18	Asset	Cust Prog Collaborative Exp	6	Vintage Year	Vintage year costs + 6 years	\$ 359,980	\$ 643,291
19	Asset	Interruptible Service Credit Amortization	3	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 3 Years	\$ 469,485	\$ 1,408,456
20	Liability	Stub Period EADIT	-	NA	NA	\$ -	\$ -
21	Liability	Protected EADIT	NA	Effective date of rates ER-2024-0261	NA	RSGM - \$2,798,224 over 29.34 Years	(81,610,215)
22	Asset	LIPP - Low Income Pilot Program	6	Effective date of rates ER-2024-0261	Effective date of rates ER-2024-0261 + 6 Years	52,900	317,397
23	Asset	Riverton Environmental Costs				\$	-