

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

Account Description	Account Code	Supply Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Supply		
							Demand	Energy	Customer
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
1 Organization	301	13,999	None	0	13,999	DEMAND	13,999	0	0
2 Franchises and Consents	302	504,865	None	0	504,865	DEMAND	504,865	0	0
3 Miscellaneous Intangible Plant	303	<u>7,458,160</u>	None	0	<u>7,458,160</u>	DEMAND	<u>7,458,160</u>	0	0
4 Subtotal - INTANGIBLE PLANT	301-303	<u>7,977,023</u>		0	<u>7,977,023</u>		<u>7,977,023</u>	0	0
B. PRODUCTION PLANT									
8 Land and Land Rights	(310, 330, 340)	1,825,806	None	0	1,825,806	DEMAND	1,825,806	0	0
9 Structures and Improvements	(311, 331, 341)	85,735,461	None	0	85,735,461	DEMAND	85,735,461	0	0
10 Boiler Plant Equipment	(312, 342)	353,209,056	None	0	353,209,056	DEMAND	353,209,056	0	0
11 Engines and Generators	343	191,728,737	None	0	191,728,737	DEMAND	191,728,737	0	0
12 Turbogenerator Units	(314, 333, 344)	103,059,160	None	0	103,059,160	DEMAND	103,059,160	0	0
13 Accessory Electric Equipment	(315, 334, 345)	60,630,634	None	0	60,630,634	DEMAND	60,630,634	0	0
14 Misc. Power Plant Equipment	316, 332, 335,346)	<u>69,931,794</u>	None	0	<u>69,931,794</u>	DEMAND	<u>69,931,794</u>	0	0
15 Subtotal - OTHER PLANT	340-346	<u>866,120,649</u>		0	<u>866,120,649</u>		<u>866,120,649</u>	0	0
17 Subtotal - PRODUCTION PLANT	304-346	<u>866,120,649</u>		0	<u>866,120,649</u>		<u>866,120,649</u>	0	0
C. TRANSMISSION PLANT									
21 Land and Land Rights	350	0	None	0	0	DEMAND	0	0	0
22 Structures and Improvements	352	0	None	0	0	DEMAND	0	0	0
23 Station Equipment	353	0	None	0	0	DEMAND	0	0	0
24 Towers and Fixtures	354	0	None	0	0	DEMAND	0	0	0
25 Poles and Fixtures	355	0	None	0	0	DEMAND	0	0	0
26 Overhead Conductors and Devices	356	0	None	0	0	DEMAND	0	0	0
27 Underground Conduit	357	0	None	0	0	DEMAND	0	0	0
28 Underground Conductors and Devices	358	0	None	0	0	DEMAND	0	0	0
29 Roads and Trails	359	0	None	0	0	DEMAND	0	0	0
30 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
D. DISTRIBUTION PLANT									
34 Land and Land Rights	360	0	None	0	0	PROCUREPT	0	0	0
35 Structures and Improvements	361	0	None	0	0	PROCUREPT	0	0	0
36 Station Equipment	362	0	None	0	0	PROCUREPT	0	0	0
37 Compressor Station Equipment	363	0	None	0	0	PROCUREPT	0	0	0
38 Poles, Towers and Fixtures	364	0	None	0	0	PROCUREPT	0	0	0
39 Overhead Conductors and Devices	365	0	None	0	0	PROCUREPT	0	0	0
40 Underground Conduit	366	0	None	0	0	PROCUREPT	0	0	0

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41 Underground Conductors and Devices	367	0	None	0	0	PROCUREPT	0	0	0
42 Line Transformers	368	0	None	0	0	PROCUREPT	0	0	0
43 Services	369	0	None	0	0	PROCUREPT	0	0	0
44 Meters	370	0	None	0	0	PROCUREPT	0	0	0
45 Installed on Cust Premise PR_L	371	0	None	0	0	PROCUREPT	0	0	0
46 Other Property on Customers Premise	372	0	None	0	0	PROCUREPT	0	0	0
47 Street Lighting and Signals	373	0	None	0	0	PROCUREPT	0	0	0
48 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0		0	0	0
49									
50 E. GENERAL PLANT									
51									
52 Land and Land Rights	389	251,265	None	0	251,265	PROCURELABOF	217,930	33,334	0
53 Structures and Improvements	390	3,480,221	None	0	3,480,221	PROCURELABOF	3,018,515	461,705	0
54 Office Furniture and Equipment	391	6,084,276	None	0	6,084,276	PROCURELABOF	5,277,102	807,174	0
55 Transportation Equipment	392	3,269,353	None	0	3,269,353	PROCURELABOF	2,835,623	433,731	0
56 Stores Equipment	393	176,625	None	0	176,625	PROCURELABOF	153,193	23,432	0
57 Tools, Shop and Garage Equipment	394	1,642,215	None	0	1,642,215	PROCURELABOF	1,424,350	217,865	0
58 Laboratory Equipment	395	375,830	None	0	375,830	PROCURELABOF	325,971	49,860	0
59 Power Operated Equipment	396	4,574,763	None	0	4,574,763	PROCURELABOF	3,967,850	606,914	0
60 Communication Equipment	397	3,874,690	None	0	3,874,690	PROCURELABOF	3,360,652	514,038	0
61 Miscellaneous Equipment	398	71,957	None	0	71,957	PROCURELABOF	62,411	9,546	0
62 Miscellaneous Equipment-RegA	398	0	None	0	0	PROCURELABOF	0	0	0
63 Other Tangible Property	399	0	None	0	0	PROCURELABOF	0	0	0
64 Subtotal - GENERAL PLANT	389-399	23,801,195		0	23,801,195		20,643,596	3,157,599	0
65									
66 TOTAL PLANT IN SERVICE	101	897,898,867		0	897,898,867		894,741,268	3,157,599	0
67									
68 ADDITIONS TO UTILITY PLANT									
69 Energy Conservation Programs	182.3	0	None	0	0	PROCUREPT	0	0	0
70 Property Held for Future Use	105	0	None	0	0	PROCUREPT	0	0	0
71 Construction Work in Progress	107	0	None	0	0	PROCUREPT	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	PROCUREPT	0	0	0
73 Total Additions to Utility Plant		0		0	0		0	0	0
74									
75 TOTAL UTILITY PLANT		897,898,867		0	897,898,867		894,741,268	3,157,599	0
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-4,641,092	None	0	-4,641,092	DEMAND	-4,641,092	0	0
80 Transmission	108.4	0	None	0	0	PROCUREPT	0	0	0
81 Procurement Supply	108	-166,794,147	None	0	-166,794,147	DEMAND	-166,794,147	0	0
82 Radial Transmission	108	0	None	0	0	PROCUREPT	0	0	0
83 34kv	108	0	None	0	0	PROCUREPT	0	0	0

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							Demand	Energy	Customer
84 Primary	108	0	None	0	0	PROCUREPT	0	0	0
85 Secondary	108	0	None	0	0	PROCUREPT	0	0	0
86 Services	108	0	None	0	0	PROCUREPT	0	0	0
87 Meters	108	0	None	0	0	PROCUREPT	0	0	0
88 Streetlight	108.5	0	None	0	0	PROCUREPT	0	0	0
89 General	108.6	-14,650,777	None	0	-14,650,777	PROCURELABOF	-12,707,124	-1,943,654	0
90 Retirement Work in Progress	108.7	0	None	0	0	PROCUREPT	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-186,086,016		0	-186,086,016		-184,142,362	-1,943,654	0
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	PROCUREPT	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-186,086,016		0	-186,086,016		-184,142,362	-1,943,654	0
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	13,591,193	None	0	13,591,193	ENERGY	0	13,591,193	0
100 Prepayments	165	1,867,097	None	0	1,867,097	DEMAND	1,867,097	0	0
101 Cash Working Capital-Plant	131	-1,690,959	None	0	-1,690,959	DEMAND	-1,690,959	0	0
102 Cash Working Capital-Labor	131	2,114,592	None	0	2,114,592	DEMAND	2,114,592	0	0
103 Cash Working Capital-Fuel	131	7,031,914	None	0	7,031,914	ENERGY	0	7,031,914	0
104 FAS Regulatory Tracker	106	-24,899	None	0	-24,899	DEMAND	-24,899	0	0
105 Customer Advances for Construction	281	0	None	0	0	DEMAND	0	0	0
106 Materials and Supplies	154	11,440,476	None	0	11,440,476	DEMAND	11,440,476	0	0
107 Regulatory Asset	182	-28,621,330	None	0	-28,621,330	DEMAND	-28,621,330	0	0
108 Customer Deposits	235	0	None	0	0	DEMAND	0	0	0
109 Regulatory Asset DSM	252	847,972	None	0	847,972	DEMAND	847,972	0	0
110 Deferred Income Tax	190	-71,161,491	None	0	-71,161,491	DEMAND	-71,161,491	0	0
111 A/P Financing of Capitalized M&S	283	-2,330,592	None	0	-2,330,592	DEMAND	-2,330,592	0	0
112 Total - OTHER RATE BASE ITEMS	131-283	-66,936,027		0	-66,936,027		-87,559,133	20,623,107	0
113									
114 TOTAL RATE BASE		<u>644,876,825</u>		0	<u>644,876,825</u>		<u>623,039,773</u>	<u>21,837,052</u>	0
115									
116 I. OPERATING AND MAINTENANCE									
117									
118 A. PRODUCTION EXPENSES									
119									
120 Supervision and Engineering	(500, 535, 546)	3,042,550	None	0	3,042,550	DEMAND	3,042,550	0	0
121 Fuel	(501, 547)	93,124,650	None	0	93,124,650	ENERGY	0	93,124,650	0
122 Generation Expense	505, 507, 537, 538, 548)	5,704,274	None	0	5,704,274	DEMAND	5,704,274	0	0
123 Misc. Generation Expenses	(509, 539, 549)	783,932	None	0	783,932	DEMAND	783,932	0	0
124 Gas Turbine Lease	(550)	1,023	None	0	1,023	DEMAND	1,023	0	0
125 Supervision and Engineering	(510, 541, 551)	1,092,732	None	0	1,092,732	DEMAND	1,092,732	0	0
126 Maintenance of Structures	511, 552, 542, 543)	795,201	None	0	795,201	DEMAND	795,201	0	0

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127 Maintenance of Generation Plant	512, 513, 544, 553)	9,947,630	None	0	9,947,630	DEMAND	9,947,630	0	0
128 Maintenance of Misc. Plant	506, 514, 545, 554)	<u>2,711,874</u>	None	0	<u>2,711,874</u>	DEMAND	<u>2,711,874</u>	0	0
129 Subtotal - Other Production	500-554	117,203,867		0	117,203,867		24,079,217	93,124,650	0
130									
131 Purchased Power Expenses	555	48,838,282	None	0	48,838,282	ENERGY	0	48,838,282	0
132									
133 Load Dispatch	556	1,997,069	None	0	1,997,069	ENERGY	0	1,997,069	0
134 Other Purchased Power	557	<u>175,589</u>	None	0	<u>175,589</u>	ENERGY	0	<u>175,589</u>	0
135 Subtotal	556-557	2,172,658		0	2,172,658		0	2,172,658	0
136									
137 TOTAL PRODUCTION EXPENSE	500-557	168,214,807		0	168,214,807		24,079,217	144,135,591	0
138									
139 B. TRANSMISSION EXPENSE									
140									
141 Supervision and Engineering	560	0	None	0	0	PROCUREPT	0	0	0
142 Load Dispatching	561	0	None	0	0	PROCUREPT	0	0	0
143 Station Expenses	562	0	None	0	0	PROCUREPT	0	0	0
144 Overhead Line Expenses	563	0	None	0	0	PROCUREPT	0	0	0
145 Underground Lines Expenses	564	0	None	0	0	PROCUREPT	0	0	0
146 Transmission by Others	565	0	None	0	0	PROCUREPT	0	0	0
147 Miscellaneous Expenses	566	0	None	0	0	PROCUREPT	0	0	0
148 Rents	567	0	None	0	0	PROCUREPT	0	0	0
149 Supervision and Engineering	568	0	None	0	0	PROCUREPT	0	0	0
150 Maintenance of Structures	569	0	None	0	0	PROCUREPT	0	0	0
151 Maintenance of Station Equipment	570	0	None	0	0	PROCUREPT	0	0	0
152 Maintenance of Overhead Lines	571	0	None	0	0	PROCUREPT	0	0	0
153 Maintenance of Underground Lines	572	0	None	0	0	PROCUREPT	0	0	0
154 Misc Maintenance - Credits	573	0	None	0	0	PROCUREPT	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	0	None	0	0	PROCUREPT	0	0	0
160 Load Dispatching	581	0	None	0	0	PROCUREPT	0	0	0
161 Station Expenses	582	0	None	0	0	PROCUREPT	0	0	0
162 Overhead Line Expenses	583	0	None	0	0	PROCUREPT	0	0	0
163 Underground Line Expenses	584	0	None	0	0	PROCUREPT	0	0	0
164 Street Light and Signal Systems	585	0	None	0	0	PROCUREPT	0	0	0
165 Meter Expenses	586	0	None	0	0	PROCUREPT	0	0	0
166 Customer Installation Expenses	587	0	None	0	0	PROCUREPT	0	0	0
167 Misc. Distribution Expenses	588	0	None	0	0	PROCUREPT	0	0	0
168 Rents	589	0	None	0	0	PROCUREPT	0	0	0
169 Maint Supervision & Engineering	590	0	None	0	0	PROCUREPT	0	0	0

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170 Maint of Structures	591	0	None	0	0	PROCUREPT	0	0	0
171 Maintenance of Station Equipment	592	0	None	0	0	PROCUREPT	0	0	0
172 Maintenance of Overhead Lines	593	0	None	0	0	PROCUREPT	0	0	0
173 Maintenance of Underground Lines	594	0	None	0	0	PROCUREPT	0	0	0
174 Maintenance of Line Transformers	595	0	None	0	0	PROCUREPT	0	0	0
175 Maintenance of Street Lights	596	0	None	0	0	PROCUREPT	0	0	0
176 Maintenance of Meters	597	0	None	0	0	PROCUREPT	0	0	0
177 Maintenance of Misc. Plant	598	0	None	0	0	PROCUREPT	0	0	0
178 Misc. Distribution - Credits	599	0	None	0	0	PROCUREPT	0	0	0
179 Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0
180									
181 Total - OPER. AND MAINT. EXPENSES	500-599	168,214,807		0	168,214,807		24,079,217	144,135,591	0
182									
183 D. CUSTOMER ACCOUNTS AND SE									
184									
185 Supervision	901	0	None	0	0	ENERGY	0	0	0
186 Meter Reading Expenses	902	0	None	0	0	PROCUREO&M	0	0	0
187 Customer Records & Collection Exper	903	0	None	0	0	PROCUREO&M	0	0	0
188 Uncollectible Accounts	904	1,586,310	None	0	1,586,310	PROCUREREV	792,469	793,841	0
189 Misc Customer Accounts Expenses	905	0	None	0	0	PROCUREO&M	0	0	0
190 Subtotal - Customer Accounts Expens	901-905	1,586,310		0	1,586,310		792,469	793,841	0
191									
192 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CLASS-MRKT	0	0	0
193 Supervision	909	0	None	0	0	PROCUREO&M	0	0	0
194 Customer Assistance Expenses	910	0	None	0	0	PROCUREO&M	0	0	0
195 Information, Instructional Advertising	911	0	None	0	0	PROCUREO&M	0	0	0
196 Misc Customer Serv & Inform Expen	912	0	None	0	0	PROCUREO&M	0	0	0
197 Rents	913	0	None	0	0	PROCUREO&M	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
199									
200 Supervision	915	0	None	0	0	PROCUREO&M	0	0	0
201 Demonstrating & Selling Expenses	916	0	None	0	0	PROCUREO&M	0	0	0
202 Advertising Expenses	917	0	None	0	0	PROCUREO&M	0	0	0
203 Miscellaneous Sales Expenses	918	0	None	0	0	PROCUREO&M	0	0	0
204 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
205									
206 Total - CUST ACCTS, SERVS, & SAL	901-919	1,586,310		0	1,586,310		792,469	793,841	0
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	3,395,762	None	0	3,395,762	PROCURELABOF	2,945,261	450,501	0

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213 Office Supplies & Expenses	921	836,750	None	0	836,750	PROCURELABOF	725,742	111,008	0
214 Admin Expenses Transferred-Credit	922	-906,938	None	0	-906,938	PROCURELABOF	-786,618	-120,319	0
215 Outside Services Employed	923	1,167,534	None	0	1,167,534	PROCURELABOF	1,012,643	154,892	0
216 Employee Pensions and Benefits	926	<u>6,308,492</u>	None	<u>0</u>	<u>6,308,492</u>	PROCURELABOF	<u>5,471,573</u>	<u>836,920</u>	<u>0</u>
217 Subtotal - O & M Accounts 920-923,92	920-926	10,801,602		0	10,801,602		9,368,601	1,433,001	0
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	1,061,684	None	0	1,061,684	PROCUREPT	1,057,950	3,734	0
222 Injuries and Damages	925	704,345	None	0	704,345	PROCUREPT	701,868	2,477	0
223 Maintenance of General Plant (also a	935	<u>117,785</u>	None	<u>0</u>	<u>117,785</u>	PROCUREPT	<u>117,370</u>	<u>414</u>	<u>0</u>
224 Subtotal - O & M Accounts 924-925	924,925,935	1,883,813		0	1,883,813		1,877,189	6,625	0
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	None	0	0	PROCURELABPT	0	0	0
229 Regulatory Commission Expenses	928	360,652	None	0	360,652	PROCURELABPT	319,723	40,929	0
230 Duplicate Charges-Credit	929	-97,019	None	0	-97,019	PROCURELABPT	-86,008	-11,010	0
231 General Advertising Expenses	930.1	852,024	None	0	852,024	PROCURELABPT	755,331	96,693	0
232 Miscellaneous General Expenses	930.2	0	None	0	0	PROCURELABPT	0	0	0
233 Rents	931	54,921	None	0	54,921	PROCURELABPT	48,688	6,233	0
234 Misc Expenses - Credit	932	<u>0</u>	None	<u>0</u>	<u>0</u>	PROCURELABPT	<u>0</u>	<u>0</u>	<u>0</u>
235 Subtotal	927-932	1,170,579		0	1,170,579		1,037,734	132,845	0
236									
237 TOTAL A&G EXPENSES	920-932	13,855,994		0	13,855,994		12,283,524	1,572,471	0
238									
239 TOTAL OPERATING EXPENSES		183,657,112		0	183,657,112		37,155,210	146,501,902	0
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	None	0	0	DEMAND	0	0	0
244 Procurement Supply	403	24,363,889	None	0	24,363,889	PROCUREPT	24,278,209	85,679	0
245 Radial Transmission	403	0	None	0	0	PROCUREPT	0	0	0
246 34kv	403	0	None	0	0	PROCUREPT	0	0	0
247 Primary	403	0	None	0	0	PROCUREPT	0	0	0
248 Secondary	403	0	None	0	0	PROCUREPT	0	0	0
249 Services	403	0	None	0	0	PROCUREPT	0	0	0
250 Meters	403	0	None	0	0	PROCUREPT	0	0	0
251 Streetlight	403.5	0	None	0	0	PROCUREPT	0	0	0
252 Distribution Plant	403.6	0	None	0	0	PROCUREPT	0	0	0
253 General Plant	403.6	1,366,264	None	0	1,366,264	PROCURELABOF	1,185,008	181,256	0
254 Amortization DSM	404	282,662	None	0	282,662	PROCURELABOF	245,162	37,499	0
255 Amortization	404	1,462,059	None	0	1,462,059	PROCUREPT	<u>1,456,918</u>	<u>5,142</u>	<u>0</u>

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287	IV. OPERATING REVENUES								
288									
289	Revenues	271,790,330	None	0	271,790,330	PROCUREREV	135,777,632	136,012,698	0
290	Production Other Rev	1,916,717	None	0	1,916,717	PROCUREREV	957,530	959,187	0
291	Forfeited Discounts - Mo	998,192	None	0	998,192	PROCUREPT	994,681	3,510	0
292	Reconnect Charges-Missouri	0	None	0	0	PROCUREREV	0	0	0
293	Ot Elec Rev-Off-Sys	2,205,879	None	0	2,205,879	PROCUREREV	1,101,986	1,103,893	0
294	Rent From Elec Property-Mo	330,098	None	0	330,098	PROCUREPT	328,937	1,161	0
295	Universal Services	0	None	0	0	PROCUREREV	0	0	0
296	Interdepartmental Revenues	0	None	0	0	PROCUREREV	0	0	0
297	Excess Fac Revenues	0	None	0	0	PROCUREREV	0	0	0
298	Total Operating Revenues	277,241,216		0	277,241,216		139,160,766	138,080,450	0
299									
300	Gains/Losses from Disp. of Utility Plan	0	None	0	0	PROCUREREV	0	0	0
301	Gains/Losses from Energy Purchases	0	None	0	0	PROCUREREV	0	0	0
302	Allowance for Funds During Construct	0	None	0	0	PROCUREREV	0	0	0
303	Interest on Customer Deposits	0	None	0	0	PROCUREREV	0	0	0
304									
305	V. NET INCOME	42,747,459		0	42,747,459		48,216,019	-5,468,559	0
306	Rate of Return	6.63%		#N/A	6.63%		7.74%	-25.04%	#N/A

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			
							Demand	Energy	Customer	Peak Tr
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
1 Organization	301	6,044	None	0	6,044	13KVPT	3,866	0	2,178	-
2 Franchises and Consents	302	217,993	None	0	217,993	13KVPT	139,446	0	78,547	-
3 Miscellaneous Intangible Plant	303	<u>3,220,324</u>	None	0	<u>3,220,324</u>	13KVPT	<u>2,059,979</u>	0	<u>1,160,345</u>	-
4 Subtotal - INTANGIBLE PLANT	301-303	3,444,361		0	3,444,361		2,203,292	0	1,241,070	-
5										
B. PRODUCTION PLANT										
6										
7										
8 Land and Land Rights	(310, 330, 340)	0	None	0	0	13KVPT	0	0	0	-
9 Structures and Improvements	(311, 331, 341)	0	None	0	0	13KVPT	0	0	0	-
10 Boiler Plant Equipment	(312, 342)	0	None	0	0	13KVPT	0	0	0	-
11 Engines and Generators	343	0	None	0	0	13KVPT	0	0	0	-
12 Turbogenerator Units	(314, 333, 344)	0	None	0	0	13KVPT	0	0	0	-
13 Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	13KVPT	0	0	0	-
14 Misc. Power Plant Equipment	316, 332, 335,346)	0	None	0	0	13KVPT	0	0	0	-
15 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	-
16										
17 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	-
18										
C. TRANSMISSION PLANT										
19										
20										
21 Land and Land Rights	350	0	None	0	0	13KVPT	0	0	0	-
22 Structures and Improvements	352	0	None	0	0	13KVPT	0	0	0	-
23 Station Equipment	353	0	None	0	0	13KVPT	0	0	0	-
24 Towers and Fixtures	354	0	None	0	0	13KVPT	0	0	0	-
25 Poles and Fixtures	355	0	None	0	0	13KVPT	0	0	0	-
26 Overhead Conductors and Devices	356	0	None	0	0	13KVPT	0	0	0	-
27 Underground Conduit	357	0	None	0	0	13KVPT	0	0	0	-
28 Underground Conductors and Devices	358	0	None	0	0	13KVPT	0	0	0	-
29 Roads and Trails	359	0	None	0	0	13KVPT	0	0	0	-
30 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0	-
31										
D. DISTRIBUTION PLANT										
32										
33										
34 Land and Land Rights	360	2,159,720	None	0	2,159,720	DEMAND	2,159,720	0	0	-
35 Structures and Improvements	361	8,818,335	None	0	8,818,335	DEMAND	8,818,335	0	0	-
36 Station Equipment	362	66,674,096	None	0	66,674,096	DEMAND	66,674,096	0	0	-
37 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0	-
38 Poles, Towers and Fixtures	364	105,833,557	None	0	105,833,557	Poles	48,642,530	0	57,191,027	-
39 Overhead Conductors and Devices	365	116,531,994	None	0	116,531,994	P-LINES	80,374,630	0	36,157,364	-
40 Underground Conduit	366	26,518,380	None	0	26,518,380	U-LINES	0	0	26,518,380	-

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							Demand	Energy	Customer	check Tr
41 Underground Conductors and Devices	367	48,655,152	None	0	48,655,152	UD-LINES	32,346,650	0	16,308,502	-
42 Line Transformers	368	0	None	0	0	L-Transformers	0	0	0	-
43 Services	369	0	None	0	0	CUST	0	0	0	-
44 Meters	370	0	None	0	0	CUST	0	0	0	-
45 Installed on Cust Premise PR_L	371	0	None	0	0	CUST	0	0	0	-
46 Other Property on Customers Premise	372	0	None	0	0	CUST	0	0	0	-
47 Street Lighting and Signals	373	0	None	0	0	CUST	0	0	0	-
48 Subtotal - DISTRIBUTION PLANT	374-387	375,191,235		0	375,191,235		239,015,961	0	136,175,274	-
49										
50 E. GENERAL PLANT										
51										
52 Land and Land Rights	389	95,686	None	0	95,686	13KVLABOR	71,624	0	24,062	-
53 Structures and Improvements	390	1,325,330	None	0	1,325,330	13KVLABOR	992,057	0	333,274	-
54 Office Furniture and Equipment	391	2,317,001	None	0	2,317,001	13KVLABOR	1,734,358	0	582,644	-
55 Transportation Equipment	392	1,245,028	None	0	1,245,028	13KVLABOR	931,948	0	313,080	-
56 Stores Equipment	393	67,262	None	0	67,262	13KVLABOR	50,348	0	16,914	-
57 Tools, Shop and Garage Equipment	394	625,385	None	0	625,385	13KVLABOR	468,123	0	157,262	-
58 Laboratory Equipment	395	143,123	None	0	143,123	13KVLABOR	107,133	0	35,990	-
59 Power Operated Equipment	396	1,742,152	None	0	1,742,152	13KVLABOR	1,304,062	0	438,089	-
60 Communication Equipment	397	1,475,551	None	0	1,475,551	13KVLABOR	1,104,502	0	371,049	-
61 Miscellaneous Equipment	398	27,403	None	0	27,403	13KVLABOR	20,512	0	6,891	-
62 Miscellaneous Equipment-RegA	398	0	None	0	0	13KVLABOR	0	0	0	-
63 Other Tangible Property	399	0	None	0	0	13KVLABOR	0	0	0	-
64 Subtotal - GENERAL PLANT	389-399	9,063,921		0	9,063,921		6,784,667	0	2,279,255	-
65										
66 TOTAL PLANT IN SERVICE	101	387,699,518		0	387,699,518		248,003,919	0	139,695,598	-
67										
68 ADDITIONS TO UTILITY PLANT										
69 Energy Conservation Programs	182.3	0	None	0	0	13KVPT	0	0	0	-
70 Property Held for Future Use	105	0	None	0	0	13KVPT	0	0	0	-
71 Construction Work in Progress	107	0	None	0	0	13KVPT	0	0	0	-
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	13KVPT	0	0	0	-
73 Total Additions to Utility Plant		0		0	0		0	0	0	-
74										
75 TOTAL UTILITY PLANT		387,699,518		0	387,699,518		248,003,919	0	139,695,598	-
76										
77 II. DEPRECIATION RESERVE										
78										
79 Intangible	108.3	-2,003,955	None	0	-2,003,955	13KVPT	-1,281,891	0	-722,064	-
80 Transmission	108.4	0	None	0	0	13KVPT	0	0	0	-
81 Procurement Supply	108	0	None	0	0	13KVPT	0	0	0	-
82 Radial Transimission	108	0	None	0	0	13KVPT	0	0	0	-
83 34kv	108	0	None	0	0	13KVPT	0	0	0	-

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							Demand	Energy	Customer	Peak Tr
84 Primary	108	-147,268,441	None	0	-147,268,441	13KVPT	-94,204,787	0	-53,063,654	-
85 Secondary	108	0	None	0	0	13KVPT	0	0	0	-
86 Services	108	-25,118,533	None	0	-25,118,533	13KVPT	-16,067,842	0	-9,050,691	-
87 Meters	108	-3,638,997	None	0	-3,638,997	13KVPT	-2,327,796	0	-1,311,201	-
88 Streetlight	108.5	-2,933,295	None	0	-2,933,295	13KVPT	-1,876,372	0	-1,056,923	-
89 General	108.6	-5,579,278	None	0	-5,579,278	13KVLABOR	-4,176,288	0	-1,402,991	-
90 Retirement Work in Progress	108.7	0	None	0	0	13KVPT	0	0	0	-
91 Subtotal-DEPRECIATION RESERVE		-186,542,499		0	-186,542,499		-119,934,977	0	-66,607,522	-
92										
93 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	13KVPT	0	0	0	-
94										
95 TOTAL RESERVE FOR DEPRECIATI	108	-186,542,499		0	-186,542,499		-119,934,977	0	-66,607,522	-
96										
97 III. OTHER RATE BASE ITEMS										
98										
99 Deferred Fuel Cost	183	0	None	0	0	13KVPT	0	0	0	-
100 Prepayments	165	806,185	None	0	806,185	13KVPT	515,701	0	290,484	-
101 Cash Working Capital-Plant	131	-730,131	None	0	-730,131	13KVPT	-467,051	0	-263,080	-
102 Cash Working Capital-Labor	131	805,275	None	0	805,275	13KVLABOR	602,777	0	202,498	-
103 Cash Working Capital-Fuel	131	0	None	0	0	13KVO&M	0	0	0	-
104 FAS Regulatory Tracker	106	-10,751	None	0	-10,751	13KVPT	-6,877	0	-3,874	-
105 Customer Advances for Construction	281	0	None	0	0	13KVPT	0	0	0	-
106 Materials and Supplies	154	4,939,829	None	0	4,939,829	13KVPT	3,159,914	0	1,779,916	-
107 Regulatory Asset	182	0	None	0	0	13KVPT	0	0	0	-
108 Customer Deposits	235	0	None	0	0	13KVPT	0	0	0	-
109 Regulatory Asset DSM	252	322,923	None	0	322,923	13KVLABOR	241,719	0	81,204	-
110 Deferred Income Tax	190	-30,726,485	None	0	-30,726,485	13KVPT	-19,655,141	0	-11,071,344	-
111 A/P Financing of Capitalized M&S	283	-1,006,315	None	0	-1,006,315	13KVPT	-643,720	0	-362,595	-
112 Total - OTHER RATE BASE ITEMS	131-283	-25,599,470		0	-25,599,470		-16,252,679	0	-9,346,792	-
113										
114 TOTAL RATE BASE		<u>175,557,548</u>		<u>0</u>	<u>175,557,548</u>		<u>111,816,264</u>	<u>0</u>	<u>63,741,285</u>	-
115										
116 I. OPERATING AND MAINTENANCE										
117										
118 A. PRODUCTION EXPENSES										
119										
120 Supervision and Engineering	(500, 535, 546)	0	None	0	0	13KVPT	0	0	0	-
121 Fuel	(501, 547)	0	None	0	0	13KVPT	0	0	0	-
122 Generation Expense	505, 507, 537, 538, 548)	0	None	0	0	13KVPT	0	0	0	-
123 Misc. Generation Expenses	(509, 539, 549)	0	None	0	0	13KVPT	0	0	0	-
124 Gas Turbine Lease	(550)	0	None	0	0	13KVPT	0	0	0	-
125 Supervision and Engineering	(510, 541, 551)	0	None	0	0	13KVPT	0	0	0	-
126 Maintenance of Structures	511, 552, 542, 543)	0	None	0	0	13KVPT	0	0	0	-

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							Demand	Energy	Customer	reck Tr
127 Maintenance of Generation Plant	512, 513, 544, 553)	0	None	0	0	13KVPT	0	0	0	-
128 Maintenance of Misc. Plant	506, 514, 545, 554)	0	None	0	0	13KVPT	0	0	0	-
129 Subtotal - Other Production	500-554	0		0	0		0	0	0	-
130										
131 Purchased Power Expenses	555	0	None	0	0	13KVPT	0	0	0	-
132										
133 Load Dispatch	556	0	None	0	0	13KVPT	0	0	0	-
134 Other Purchased Power	557	0	None	0	0	13KVPT	0	0	0	-
135 Subtotal	556-557	0		0	0		0	0	0	-
136										
137 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	-
138										
139 B. TRANSMISSION EXPENSE										
140										
141 Supervision and Engineering	560	0	None	0	0	13KVPT	0	0	0	-
142 Load Dispatching	561	0	None	0	0	13KVPT	0	0	0	-
143 Station Expenses	562	0	None	0	0	13KVPT	0	0	0	-
144 Overhead Line Expenses	563	0	None	0	0	13KVPT	0	0	0	-
145 Underground Lines Expenses	564	0	None	0	0	13KVPT	0	0	0	-
146 Transmission by Others	565	0	None	0	0	13KVPT	0	0	0	-
147 Miscellaneous Expenses	566	0	None	0	0	13KVPT	0	0	0	-
148 Rents	567	0	None	0	0	13KVPT	0	0	0	-
149 Supervision and Engineering	568	0	None	0	0	13KVPT	0	0	0	-
150 Maintenance of Structures	569	0	None	0	0	13KVPT	0	0	0	-
151 Maintenance of Station Equipment	570	0	None	0	0	13KVPT	0	0	0	-
152 Maintenance of Overhead Lines	571	0	None	0	0	13KVPT	0	0	0	-
153 Maintenance of Underground Lines	572	0	None	0	0	13KVPT	0	0	0	-
154 Misc Maintenance - Credits	573	0	None	0	0	13KVPT	0	0	0	-
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	-
156										
157 C. DISTRIBUTION EXPENSE										
158										
159 Operation Supervision & Engineering	580	446,216	None	0	446,216	13KVLABOR	334,008	0	112,207	-
160 Load Dispatching	581	0	None	0	0	DEMAND	0	0	0	-
161 Station Expenses	582	526,936	None	0	526,936	DEMAND	526,936	0	0	-
162 Overhead Line Expenses	583	1,325,509	None	0	1,325,509	P-LINES	914,232	0	411,277	-
163 Underground Line Expenses	584	558,840	None	0	558,840	UD-LINES	371,525	0	187,315	-
164 Street Light and Signal Systems	585	0	None	0	0	CUST	0	0	0	-
165 Meter Expenses	586	0	None	0	0	CUST	0	0	0	-
166 Customer Installation Expenses	587	0	None	0	0	CUST	0	0	0	-
167 Misc. Distribution Expenses	588	626,633	None	0	626,633	13KVPT	400,845	0	225,788	-
168 Rents	589	2,292	None	0	2,292	13KVPT	1,466	0	826	-
169 Maint Supervision & Engineering	590	92,526	None	0	92,526	13KVLABOR	69,259	0	23,267	-

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							Demand	Energy	Customer	ack Tr
170 Maint of Structures	591	80,370	None	0	80,370	DEMAND	80,370	0	0	-
171 Maintenance of Station Equipment	592	1,238,602	None	0	1,238,602	DEMAND	1,238,602	0	0	-
172 Maintenance of Overhead Lines	593	10,523,512	None	0	10,523,512	P-LINES	7,258,294	0	3,265,219	-
173 Maintenance of Underground Lines	594	619,589	None	0	619,589	UD-LINES	411,912	0	207,677	-
174 Maintenance of Line Transformers	595	0	None	0	0	DEMAND	0	0	0	-
175 Maintenance of Street Lights	596	0	None	0	0	CUST	0	0	0	-
176 Maintenance of Meters	597	0	None	0	0	CUST	0	0	0	-
177 Maintenance of Misc. Plant	598	115,807	None	0	115,807	13KVPT	74,079	0	41,727	-
178 Misc. Distribution - Credits	599	0	None	0	0	13KVPT	0	0	0	-
179 Subtotal - DISTRIBUTION EXPENSES	580-599	16,156,832		0	16,156,832		11,681,528	0	4,475,304	-
180										
181 Total - OPER. AND MAINT. EXPENSES	500-599	16,156,832		0	16,156,832		11,681,528	0	4,475,304	-
182										
183 D. CUSTOMER ACCOUNTS AND SE										
184										
185 Supervision	901	0	None	0	0	13KVPT	0	0	0	-
186 Meter Reading Expenses	902	0	None	0	0	13KVPT	0	0	0	-
187 Customer Records & Collection Exper	903	0	None	0	0	13KVPT	0	0	0	-
188 Uncollectible Accounts	904	311,017	None	0	311,017	13KVREV	208,656	0	102,361	-
189 Misc Customer Accounts Expenses	905	0	None	0	0	13KVPT	0	0	0	-
190 Subtotal - Customer Accounts Expens	901-905	311,017		0	311,017		208,656	0	102,361	-
191										
192 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CLASS-MRKT	0	0	0	-
193 Supervision	909	0	None	0	0	13KVPT	0	0	0	-
194 Customer Assistance Expenses	910	0	None	0	0	13KVPT	0	0	0	-
195 Information, Instructional Advertising	911	0	None	0	0	13KVPT	0	0	0	-
196 Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT	0	0	0	-
197 Rents	913	0	None	0	0	13KVPT	0	0	0	-
198 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	-
199										
200 Supervision	915	0	None	0	0	13KVPT	0	0	0	-
201 Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT	0	0	0	-
202 Advertising Expenses	917	0	None	0	0	13KVPT	0	0	0	-
203 Miscellaneous Sales Expenses	918	0	None	0	0	13KVPT	0	0	0	-
204 Subtotal - Sales Expense	915-919	0		0	0		0	0	0	-
205										
206 Total - CUST ACCTS, SERVS, & SAL	901-919	311,017		0	311,017		208,656	0	102,361	-
207										
208 E. ADMINISTRATIVE AND GENERAL										
209										
210 LABOR RELATED EXPENSES										
211										
212 Administrative & General Salaries	920	1,293,167	None	0	1,293,167	13KVLABOR	967,981	0	325,186	-

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							Demand	Energy	Customer	Peak Tr
213 Office Supplies & Expenses	921	318,650	None	0	318,650	13KVLABOR	238,521	0	80,129	-
214 Admin Expenses Transferred-Credit	922	-345,378	None	0	-345,378	13KVLABOR	-258,528	0	-86,850	-
215 Outside Services Employed	923	444,618	None	0	444,618	13KVLABOR	332,812	0	111,806	-
216 Employee Pensions and Benefits	926	<u>2,402,387</u>	None	0	<u>2,402,387</u>	13KVLABOR	<u>1,798,272</u>	0	<u>604,115</u>	-
217 Subtotal - O & M Accounts 920-923,926	920-926	4,113,443		0	4,113,443		3,079,058	0	1,034,385	-
218										
219 PLANT RELATED EXPENSES										
220										
221 Property Insurance	924	458,419	None	0	458,419	13KVPT	293,242	0	165,177	-
222 Injuries and Damages	925	304,126	None	0	304,126	13KVPT	194,543	0	109,582	-
223 Maintenance of General Plant (also a	935	<u>50,858</u>	None	0	<u>50,858</u>	13KVPT	<u>32,533</u>	0	<u>18,325</u>	-
224 Subtotal - O & M Accounts 924-925	924,925,935	813,403		0	813,403		520,318	0	293,085	-
225										
226 OTHER A&G EXPENSES										
227										
228 Franchise Requirements	927	0	None	0	0	13KVLABPT	0	0	0	-
229 Regulatory Commission Expenses	928	140,073	None	0	140,073	13KVLABPT	102,332	0	37,741	-
230 Duplicate Charges-Credit	929	-37,681	None	0	-37,681	13KVLABPT	-27,528	0	-10,153	-
231 General Advertising Expenses	930.1	330,915	None	0	330,915	13KVLABPT	241,754	0	89,160	-
232 Miscellaneous General Expenses	930.2	0	None	0	0	13KVLABPT	0	0	0	-
233 Rents	931	21,331	None	0	21,331	13KVLABPT	15,583	0	5,747	-
234 Misc Expenses - Credit	932	0	None	0	0	13KVLABPT	0	0	0	-
235 Subtotal	927-932	454,637		0	454,637		332,142	0	122,496	-
236										
237 TOTAL A&G EXPENSES	920-932	5,381,484		0	5,381,484		3,931,518	0	1,449,965	-
238										
239 TOTAL OPERATING EXPENSES		21,849,332		0	21,849,332		15,821,702	0	6,027,630	-
240										
241 II. DEPRECIATION EXPENSE										
242										
243 Intangible Plant	403.1	0	None	0	0	13KVPT	0	0	0	-
244 Procurement Supply	403	0	None	0	0	13KVPT	0	0	0	-
245 Radial Transmission	403	0	None	0	0	13KVPT	0	0	0	-
246 34kv	403	0	None	0	0	13KVPT	0	0	0	-
247 Primary	403	11,613,432	None	0	11,613,432	13KVPT	7,428,889	0	4,184,543	-
248 Secondary	403	0	None	0	0	13KVPT	0	0	0	-
249 Services	403	2,196,554	None	0	2,196,554	13KVPT	1,405,093	0	791,461	-
250 Meters	403	254,850	None	0	254,850	13KVPT	163,022	0	91,827	-
251 Streetlight	403.5	0	None	0	0	13KVPT	0	0	0	-
252 Distribution Plant	403.6	0	None	0	0	13KVPT	0	0	0	-
253 General Plant	403.6	520,298	None	0	520,298	13KVLABOR	389,461	0	130,836	-
254 Amortization DSM	404	107,643	None	0	107,643	13KVLABOR	80,574	0	27,068	-
255 Amortization	404	<u>631,296</u>	None	0	<u>631,296</u>	13KVPT	<u>403,828</u>	0	<u>227,468</u>	-

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Account Description	Account Code	Dist Trn 13kV Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dist Trn 13kV			
							Demand	Energy	Customer	Week Tr
287	IV. OPERATING REVENUES									
288										
289	Revenues	53,288,041	None	0	53,288,041	13KVREV	35,750,003	0	17,538,038	-
290	Production Other Rev	0	None	0	0	13KVREV	0	0	0	-
291	Forfeited Discounts - Mo	431,004	None	0	431,004	13KVPT	275,705	0	155,299	-
292	Reconnect Charges-Missouri	0	None	0	0	13KVREV	0	0	0	-
293	Ot Elec Rev-Off-Sys	0	None	0	0	13KVREV	0	0	0	-
294	Rent From Elec Property-Mo	142,531	None	0	142,531	13KVPT	91,175	0	51,357	-
295	Universal Services	0	None	0	0	13KVREV	0	0	0	-
296	Interdepartmental Revenues	0	None	0	0	13KVREV	0	0	0	-
297	Excess Fac Revenues	0	None	0	0	13KVPT	0	0	0	-
298	Total Operating Revenues	53,861,577		0	53,861,577		36,116,883	0	17,744,694	-
299										
300	Gains/Losses from Disp. of Utility Plan	0	None	0	0	13KVREV	0	0	0	-
301	Gains/Losses from Energy Purchases	0	None	0	0	13KVREV	0	0	0	-
302	Allowance for Funds During Construct	0	None	0	0	13KVREV	0	0	0	-
303	Interest on Customer Deposits	0	None	0	0	13KVREV	0	0	0	-
304										
305	V. NET INCOME	11,231,648		0	11,231,648		6,999,229	0	4,232,419	-
306	Rate of Return	6.40%		#N/A	6.40%		6.26%	#N/A	6.64%	

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
1 Organization	301	3,300	None	0	3,300	SECTP	514	0	2,786
2 Franchises and Consents	302	119,032	None	0	119,032	SECTP	18,552	0	100,480
3 Miscellaneous Intangible Plant	303	<u>1,758,407</u>	None	0	<u>1,758,407</u>	SECTP	<u>274,054</u>	0	<u>1,484,354</u>
4 Subtotal - INTANGIBLE PLANT	301-303	1,880,740		0	1,880,740		293,120	0	1,587,620
5									
6 B. PRODUCTION PLANT									
7									
8 Land and Land Rights	(310, 330, 340)	0	None	0	0	SECTP	0	0	0
9 Structures and Improvements	(311, 331, 341)	0	None	0	0	SECTP	0	0	0
10 Boiler Plant Equipment	(312, 342)	0	None	0	0	SECTP	0	0	0
11 Engines and Generators	343	0	None	0	0	SECTP	0	0	0
12 Turbogenerator Units	(314, 333, 344)	0	None	0	0	SECTP	0	0	0
13 Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	SECTP	0	0	0
14 Misc. Power Plant Equipment	316, 332, 335,346)	0	None	0	0	SECTP	0	0	0
15 Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0
16									
17 Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0
18									
19 C. TRANSMISSION PLANT									
20									
21 Land and Land Rights	350	0	None	0	0	SECTP	0	0	0
22 Structures and Improvements	352	0	None	0	0	SECTP	0	0	0
23 Station Equipment	353	0	None	0	0	SECTP	0	0	0
24 Towers and Fixtures	354	0	None	0	0	SECTP	0	0	0
25 Poles and Fixtures	355	0	None	0	0	SECTP	0	0	0
26 Overhead Conductors and Devices	356	0	None	0	0	SECTP	0	0	0
27 Underground Conduit	357	0	None	0	0	SECTP	0	0	0
28 Underground Conductors and Devices	358	0	None	0	0	SECTP	0	0	0
29 Roads and Trails	359	0	None	0	0	SECTP	0	0	0
30 Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	0
31									
32 D. DISTRIBUTION PLANT									
33									
34 Land and Land Rights	360	0	None	0	0	SECTP-XE	0	0	0
35 Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
36 Station Equipment	362	0	None	0	0	DEMAND	0	0	0
37 Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
38 Poles, Towers and Fixtures	364	18,676,510	None	0	18,676,510	CUST	0	0	18,676,510
39 Overhead Conductors and Devices	365	19,689,246	None	0	19,689,246	CUST	0	0	19,689,246
40 Underground Conduit	366	0	None	0	0	CUST	0	0	0

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							Demand	Energy	Customer
41 Underground Conductors and Devices	367	0	None	0	0	DEMAND	0	0	0
42 Line Transformers	368	81,262,022	None	0	81,262,022	L-Transformers	32,488,054	0	48,773,967
43 Services	369	59,987,662	None	0	59,987,662	CUST	0	0	59,987,662
44 Meters	370	0	None	0	0	CUST	0	0	0
45 Installed on Cust Premise PR_L	371	14,215,684	None	0	14,215,684	CUST	0	0	14,215,684
46 Other Property on Customers Premise	372	0	None	0	0	CUST	0	0	0
47 Street Lighting and Signals	373	<u>13,715,990</u>	None	0	<u>13,715,990</u>	CUST	0	0	<u>13,715,990</u>
48 Subtotal - DISTRIBUTION PLANT	374-387	207,547,114		0	207,547,114		32,488,054	0	175,059,059
49									
50 E. GENERAL PLANT									
51									
52 Land and Land Rights	389	23,958	None	0	23,958	SECLABOR	2,244	0	21,714
53 Structures and Improvements	390	331,834	None	0	331,834	SECLABOR	31,079	0	300,755
54 Office Furniture and Equipment	391	580,127	None	0	580,127	SECLABOR	54,333	0	525,793
55 Transportation Equipment	392	311,728	None	0	311,728	SECLABOR	29,196	0	282,532
56 Stores Equipment	393	16,841	None	0	16,841	SECLABOR	1,577	0	15,264
57 Tools, Shop and Garage Equipment	394	156,583	None	0	156,583	SECLABOR	14,665	0	141,918
58 Laboratory Equipment	395	35,835	None	0	35,835	SECLABOR	3,356	0	32,479
59 Power Operated Equipment	396	436,197	None	0	436,197	SECLABOR	40,853	0	395,344
60 Communication Equipment	397	369,446	None	0	369,446	SECLABOR	34,601	0	334,844
61 Miscellaneous Equipment	398	6,861	None	0	6,861	SECLABOR	643	0	6,218
62 Miscellaneous Equipment-RegA	398	0	None	0	0	SECLABOR	0	0	0
63 Other Tangible Property	399	0	None	0	0	SECLABOR	0	0	0
64 Subtotal - GENERAL PLANT	389-399	2,269,409		0	2,269,409		212,548	0	2,056,861
65									
66 TOTAL PLANT IN SERVICE	101	211,697,262		0	211,697,262		32,993,721	0	178,703,541
67									
68 ADDITIONS TO UTILITY PLANT									
69 Energy Conservation Programs	182.3	0	None	0	0	SECEPT	0	0	0
70 Property Held for Future Use	105	0	None	0	0	SECEPT	0	0	0
71 Construction Work in Progress	107	0	None	0	0	SECEPT-XE	0	0	0
72 Nuclear Plant Costs - Calvert Cliffs	182.3	0	None	0	0	SECEPT	0	0	0
73 Total Additions to Utility Plant		0		0	0		0	0	0
74									
75 TOTAL UTILITY PLANT		211,697,262		0	211,697,262		32,993,721	0	178,703,541
76									
77 II. DEPRECIATION RESERVE									
78									
79 Intangible	108.3	-1,094,228	None	0	-1,094,228	SECEPT	-170,539	0	-923,689
80 Transmission	108.4	0	None	0	0	SECEPT	0	0	0
81 Procurement Supply	108	0	None	0	0	SECEPT	0	0	0
82 Radial Transimission	108	0	None	0	0	SECEPT	0	0	0
83 34kv	108	0	None	0	0	SECEPT	0	0	0

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
84 Primary	108	0	None	0	0	SECTP	0	0	0
85 Secondary	108	-44,117,861	None	0	-44,117,861	SECTP	-6,875,915	0	-37,241,946
86 Services	108	-13,894,991	None	0	-13,894,991	SECTP	-2,165,581	0	-11,729,411
87 Meters	108	-2,013,009	None	0	-2,013,009	SECTP	-313,734	0	-1,699,275
88 Streetlight	108.5	-1,622,631	None	0	-1,622,631	SECTP	-252,892	0	-1,369,739
89 General	108.6	-1,396,930	None	0	-1,396,930	SECLABOR	-130,833	0	-1,266,097
90 Retirement Work in Progress	108.7	0	None	0	0	SECTP	0	0	0
91 Subtotal-DEPRECIATION RESERVE		-64,139,651		0	-64,139,651		-9,909,495	0	-54,230,156
92									
93 Dep. Res.- adjust for 13 month avg.	108.9	0	None	0	0	SECTP	0	0	0
94									
95 TOTAL RESERVE FOR DEPRECIATI	108	-64,139,651		0	-64,139,651		-9,909,495	0	-54,230,156
96									
97 III. OTHER RATE BASE ITEMS									
98									
99 Deferred Fuel Cost	183	0	None	0	0	SECTP	0	0	0
100 Prepayments	165	440,205	None	0	440,205	SECTP	68,607	0	371,597
101 Cash Working Capital-Plant	131	-398,677	None	0	-398,677	SECTP	-62,135	0	-336,542
102 Cash Working Capital-Labor	131	201,623	None	0	201,623	SECLABOR	18,884	0	182,740
103 Cash Working Capital-Fuel	131	0	None	0	0	SECO&M	0	0	0
104 FAS Regulatory Tracker	106	-5,871	None	0	-5,871	SECTP	-915	0	-4,956
105 Customer Advances for Construction	281	-7,710,719	None	0	-7,710,719	CUST	0	0	-7,710,719
106 Materials and Supplies	154	2,697,317	None	0	2,697,317	SECTP	420,386	0	2,276,931
107 Regulatory Asset	182	0	None	0	0	SECTP	0	0	0
108 Customer Deposits	235	-7,822,064	None	0	-7,822,064	CUST	0	0	-7,822,064
109 Regulatory Asset DSM	252	80,853	None	0	80,853	SECLABOR	7,572	0	73,280
110 Deferred Income Tax	190	-16,777,717	None	0	-16,777,717	SECTP	-2,614,863	0	-14,162,854
111 A/P Financing of Capitalized M&S	283	-549,483	None	0	-549,483	SECTP	-85,639	0	-463,844
112 Total - OTHER RATE BASE ITEMS	131-283	-29,844,532		0	-29,844,532		-2,248,102	0	-27,596,430
113									
114 TOTAL RATE BASE		<u>117,713,079</u>		0	<u>117,713,079</u>		<u>20,836,124</u>	0	<u>96,876,955</u>
115									
116 I. OPERATING AND MAINTENANCE									
117									
118 A. PRODUCTION EXPENSES									
119									
120 Supervision and Engineering	(500, 535, 546)	0	None	0	0	SECTP	0	0	0
121 Fuel	(501, 547)	0	None	0	0	SECTP	0	0	0
122 Generation Expense	505, 507, 537, 538, 548)	0	None	0	0	SECTP	0	0	0
123 Misc. Generation Expenses	(509, 539, 549)	0	None	0	0	SECTP	0	0	0
124 Gas Turbine Lease	(550)	0	None	0	0	SECTP	0	0	0
125 Supervision and Engineering	(510, 541, 551)	0	None	0	0	SECTP	0	0	0
126 Maintenance of Structures	511, 552, 542, 543)	0	None	0	0	SECTP	0	0	0

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
127 Maintenance of Generation Plant	512, 513, 544, 553)	0	None	0	0	SECPT	0	0	0
128 Maintenance of Misc. Plant	506, 514, 545, 554)	0	None	0	0	SECPT	0	0	0
129 Subtotal - Other Production	500-554	0		0	0		0	0	0
130									
131 Purchased Power Expenses	555	0	None	0	0	SECPT	0	0	0
132									
133 Load Dispatch	556	0	None	0	0	SECPT	0	0	0
134 Other Purchased Power	557	0	None	0	0	SECPT	0	0	0
135 Subtotal	556-557	0		0	0		0	0	0
136									
137 TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0
138									
139 B. TRANSMISSION EXPENSE									
140									
141 Supervision and Engineering	560	0	None	0	0	SECPT	0	0	0
142 Load Dispatching	561	0	None	0	0	SECPT	0	0	0
143 Station Expenses	562	0	None	0	0	SECPT	0	0	0
144 Overhead Line Expenses	563	0	None	0	0	SECPT	0	0	0
145 Underground Lines Expenses	564	0	None	0	0	SECPT	0	0	0
146 Transmission by Others	565	0	None	0	0	SECPT	0	0	0
147 Miscellaneous Expenses	566	0	None	0	0	SECPT	0	0	0
148 Rents	567	0	None	0	0	SECPT	0	0	0
149 Supervision and Engineering	568	0	None	0	0	SECPT	0	0	0
150 Maintenance of Structures	569	0	None	0	0	SECPT	0	0	0
151 Maintenance of Station Equipment	570	0	None	0	0	SECPT	0	0	0
152 Maintenance of Overhead Lines	571	0	None	0	0	SECPT	0	0	0
153 Maintenance of Underground Lines	572	0	None	0	0	SECPT	0	0	0
154 Misc Maintenance - Credits	573	0	None	0	0	SECPT	0	0	0
155 TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0
156									
157 C. DISTRIBUTION EXPENSE									
158									
159 Operation Supervision & Engineering	580	111,723	None	0	111,723	SECLABOR-XE	10,464	0	101,259
160 Load Dispatching	581	0	None	0	0	DEMAND	0	0	0
161 Station Expenses	582	0	None	0	0	DEMAND	0	0	0
162 Overhead Line Expenses	583	223,958	None	0	223,958	CUST	0	0	223,958
163 Underground Line Expenses	584	0	None	0	0	CUST	0	0	0
164 Street Light and Signal Systems	585	95,177	None	0	95,177	CUST	0	0	95,177
165 Meter Expenses	586	0	None	0	0	CUST	0	0	0
166 Customer Installation Expenses	587	112,579	None	0	112,579	CUST	0	0	112,579
167 Misc. Distribution Expenses	588	346,639	None	0	346,639	SECPT-XE	54,025	0	292,614
168 Rents	589	1,268	None	0	1,268	SECPT-XE	198	0	1,070
169 Maint Supervision & Engineering	590	23,166	None	0	23,166	SECLABOR-XE	2,170	0	20,997

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
170 Maint of Structures	591	0	None	0	0	DEMAND	0	0	0
171 Maintenance of Station Equipment	592	0	None	0	0	DEMAND	0	0	0
172 Maintenance of Overhead Lines	593	1,778,053	None	0	1,778,053	CUST	0	0	1,778,053
173 Maintenance of Underground Lines	594	0	None	0	0	DEMAND	0	0	0
174 Maintenance of Line Transformers	595	250,454	None	0	250,454	L-Transformers	100,130	0	150,324
175 Maintenance of Street Lights	596	382,355	None	0	382,355	CUST	0	0	382,355
176 Maintenance of Meters	597	0	None	0	0	CUST	0	0	0
177 Maintenance of Misc. Plant	598	64,062	None	0	64,062	SECPT-XE	9,984	0	54,077
178 Misc. Distribution - Credits	599	0	None	0	0	SECPT-XE	0	0	0
179 Subtotal - DISTRIBUTION EXPENSES	580-599	3,389,434		0	3,389,434		176,970	0	3,212,463
180									
181 Total - OPER. AND MAINT. EXPENSES	500-599	3,389,434		0	3,389,434		176,970	0	3,212,463
182									
183 D. CUSTOMER ACCOUNTS AND SERVICES									
184									
185 Supervision	901	0	None	0	0	CUST	0	0	0
186 Meter Reading Expenses	902	0	None	0	0	CUST	0	0	0
187 Customer Records & Collection Expenses	903	0	None	0	0	CUST	0	0	0
188 Uncollectible Accounts	904	135,607	None	0	135,607	SECREV	20,308	0	115,299
189 Misc Customer Accounts Expenses	905	0	None	0	0	CUST	0	0	0
190 Subtotal - Customer Accounts Expenses	901-905	135,607		0	135,607		20,308	0	115,299
191									
192 Customer Assistance Exp Electric	(907, 908)	0	None	0	0	CLASS-MRKT	0	0	0
193 Supervision	909	0	None	0	0	CLASS-MRKT	0	0	0
194 Customer Assistance Expenses	910	0	None	0	0	CUST	0	0	0
195 Information, Instructional Advertising	911	0	None	0	0	SECPT	0	0	0
196 Misc Customer Serv & Inform Expens	912	0	None	0	0	SECPT	0	0	0
197 Rents	913	0	None	0	0	SECPT	0	0	0
198 Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0
199									
200 Supervision	915	0	None	0	0	SECPT	0	0	0
201 Demonstrating & Selling Expenses	916	0	None	0	0	SECPT	0	0	0
202 Advertising Expenses	917	0	None	0	0	SECPT	0	0	0
203 Miscellaneous Sales Expenses	918	0	None	0	0	SECPT	0	0	0
204 Subtotal - Sales Expense	915-919	0		0	0		0	0	0
205									
206 Total - CUST ACCTS, SERVS, & SAL	901-919	135,607		0	135,607		20,308	0	115,299
207									
208 E. ADMINISTRATIVE AND GENERAL									
209									
210 LABOR RELATED EXPENSES									
211									
212 Administrative & General Salaries	920	323,781	None	0	323,781	SECLABOR	30,325	0	293,456

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Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
213 Office Supplies & Expenses	921	79,783	None	0	79,783	SECLABOR	7,472	0	72,311
214 Admin Expenses Transferred-Credit	922	-86,475	None	0	-86,475	SECLABOR	-8,099	0	-78,376
215 Outside Services Employed	923	111,323	None	0	111,323	SECLABOR	10,426	0	100,896
216 Employee Pensions and Benefits	926	<u>601,505</u>	None	<u>0</u>	<u>601,505</u>	SECLABOR	<u>56,336</u>	<u>0</u>	<u>545,170</u>
217 Subtotal - O & M Accounts 920-923,92	920-926	1,029,917		0	1,029,917		96,460	0	933,457
218									
219 PLANT RELATED EXPENSES									
220									
221 Property Insurance	924	250,313	None	0	250,313	SECPY	39,012	0	211,301
222 Injuries and Damages	925	166,063	None	0	166,063	SECPY	25,881	0	140,182
223 Maintenance of General Plant (also a	935	<u>27,770</u>	None	<u>0</u>	<u>27,770</u>	SECPY	<u>4,328</u>	<u>0</u>	<u>23,442</u>
224 Subtotal - O & M Accounts 924-925	924,925,935	444,146		0	444,146		69,222	0	374,924
225									
226 OTHER A&G EXPENSES									
227									
228 Franchise Requirements	927	0	None	0	0	SECLABPT	0	0	0
229 Regulatory Commission Expenses	928	41,908	None	0	41,908	SECLABPT	4,710	0	37,198
230 Duplicate Charges-Credit	929	-11,274	None	0	-11,274	SECLABPT	-1,267	0	-10,007
231 General Advertising Expenses	930.1	99,006	None	0	99,006	SECLABPT	11,128	0	87,878
232 Miscellaneous General Expenses	930.2	0	None	0	0	SECLABPT	0	0	0
233 Rents	931	6,382	None	0	6,382	SECLABPT	717	0	5,665
234 Misc Expenses - Credit	932	<u>0</u>	None	<u>0</u>	<u>0</u>	SECLABPT	<u>0</u>	<u>0</u>	<u>0</u>
235 Subtotal	927-932	136,023		0	136,023		15,289	0	120,734
236									
237 TOTAL A&G EXPENSES	920-932	1,610,086		0	1,610,086		180,970	0	1,429,116
238									
239 TOTAL OPERATING EXPENSES		5,135,126		0	5,135,126		378,248	0	4,756,878
240									
241 II. DEPRECIATION EXPENSE									
242									
243 Intangible Plant	403.1	0	None	0	0	SECPY	0	0	0
244 Procurement Supply	403	0	None	0	0	SECPY	0	0	0
245 Radial Transmission	403	0	None	0	0	SECPY	0	0	0
246 34kv	403	0	None	0	0	SECPY	0	0	0
247 Primary	403	0	None	0	0	SECPY	0	0	0
248 Secondary	403	3,479,087	None	0	3,479,087	SECPY	542,227	0	2,936,860
249 Services	403	1,215,083	None	0	1,215,083	SECPY	189,375	0	1,025,708
250 Meters	403	140,977	None	0	140,977	SECPY	21,972	0	119,005
251 Streetlight	403.5	0	None	0	0	SECPY	0	0	0
252 Distribution Plant	403.6	0	None	0	0	SECPY	0	0	0
253 General Plant	403.6	130,271	None	0	130,271	SECLABOR	12,201	0	118,070
254 Amortization DSM	404	26,951	None	0	26,951	SECLABOR	2,524	0	24,427
255 Amortization	404	<u>344,709</u>	None	<u>0</u>	<u>344,709</u>	SECPY	<u>53,724</u>	<u>0</u>	<u>290,985</u>

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

Account Description	Account Code	Secondary Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Secondary		
							Demand	Energy	Customer
287 IV. OPERATING REVENUES									
288									
289 Revenues	440-446	23,234,249	None	0	23,234,249	SECREV	3,479,454	0	19,754,796
290 Production Other Rev	440-446	0	None	0	0	SECREV	0	0	0
291 Forfeited Discounts - Mo	440-446	235,343	None	0	235,343	SECTPT	36,679	0	198,664
292 Reconnect Charges-Missouri	440-446	81,290	None	0	81,290	CUST	0	0	81,290
293 Ot Elec Rev-Off-Sys	440-446	0	None	0	0	SECREV	0	0	0
294 Rent From Elec Property-Mo	440-446	77,827	None	0	77,827	SECTPT	12,130	0	65,697
295 Universal Services	440-446	0	None	0	0	SECREV	0	0	0
296 Interdepartmental Revenues	448	0	None	0	0	SECREV	0	0	0
297 Excess Fac Revenues	450-456	<u>2,085,260</u>	None	<u>0</u>	<u>2,085,260</u>	CUST	<u>0</u>	<u>0</u>	<u>2,085,260</u>
298 Total Operating Revenues		25,713,970		0	25,713,970		3,528,263	0	22,185,707
299									
300 Gains/Losses from Disp. of Utility Plan		0	None	0	0	SECREV	0	0	0
301 Gains/Losses from Energy Purchases		0	None	0	0	SECREV	0	0	0
302 Allowance for Funds During Construct		0	None	0	0	SECREV	0	0	0
303 Interest on Customer Deposits		<u>-320,741</u>	None	<u>0</u>	<u>-320,741</u>	CUST	<u>0</u>	<u>0</u>	<u>-320,741</u>
304									
305 V. NET INCOME		9,676,311		0	9,676,311		1,533,240	0	8,143,072
306 Rate of Return		8.22%		#N/A	8.22%		7.36%	#N/A	8.41%