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Witness: H. Edwin Overcast

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Direct Testimony

of

H. Edwin Overcast

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

INTRODUCTION

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- 2 Q. PLEASE STATE YOUR NAME AND BUSINESS AFFILIATION.
- 3 A. H. Edwin Overcast, Director, Enterprise Management Solutions, a Black & Veatch
- 4 Company.
- 5 Q. WHAT IS YOUR BUSINESS ADDRESS?
- 6 A. My business address is P. O. Box 2946, McDonough, Georgia 30253.
- 7 Q. PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL
- 8 EXPERIENCE.
- 9 A detailed summary of my educational and professional experience is provided in A. 10 Schedule HEO-1 to this testimony. I have a B. A. degree in economics from King 11 College and a Ph.D. degree in economics from Virginia Polytechnic Institute and State University. I have been employed in the energy industry for almost 40 years in various 12 13 rate, regulatory and planning positions. In my various positions, I have testified before 14 state and federal regulatory bodies, Canadian provincial regulatory bodies, state and federal legislative bodies and in various courts. My testimony has addressed a variety of 15 16 issues including cost allocation, rate design, regulatory policy, open access and

unbundling, bypass economics, forecasting, electric marginal costs, and a number of

1		training programs including: the Edison Electric Institute Rate Fundamentals Course and
2		the Advanced Rate Course; the American Gas Association Rate Course and the
3		Advanced Rate School; and the Southern Gas Association Intermediate Rate Course.
4		Specifically, I have lectured on the principles of electric cost of service for both retail and
5		wholesale jurisdictions.
6	Q.	ON WHOSE BEHALF ARE YOU APPEARING?
7	A.	I am appearing on behalf of The Empire District Electric Company ("Empire" or "the
8		Company") in this proceeding before the Missouri Public Service Commission
9		("Commission").
10	Q.	WHAT IS THE PURPOSE OF YOUR TESTIMONY?
11	A.	My testimony addresses the development of the unbundled cost of service study and the
12		appropriate rate design for the individual fixed components of the various electric service
13		schedules. I refer to the cost of service study as unbundled because the functions of
14		generation, transmission, distribution, and customer have been identified separately, and
15		these unbundled components have guided the design of the rates for each class of service.
16		The proposed rates strike a balance between the competing objectives that are in play
17		when a regulatory authority is making determinations regarding the establishment of rates
18		and charges for public utility service.
19	Q.	HOW IS THE TESTIMONY ORGANIZED?
20	A.	The testimony is organized in the following sections:
21		Introduction
22		Section 1- Cost of Service
23		Section 2- Results of the Cost Study

1		Section 3- Proposed Rate Designs
2		Section 4- Summary and Conclusions
3		In addition, I am sponsoring a number of schedules referenced in this testimony.
4	Q.	PLEASE SUMMARIZE YOUR TESTIMONY.
5.	A.	I recommend changes in the elements of the rates including the customer charge, demand
6		charge, and energy charge as applicable for each rate schedule. The purpose of the rate
7		design changes include reducing intra-class cross subsidies, improving price signals, and
8		providing more economically efficient rates.
9		The overall allocation of Empire's requested increase in rates can be found in the
10		testimony of Empire witness Scott Keith.
11	SECT	TION 1- COST OF SERVICE
12	Q.	WHAT IS THE PURPOSE AND USE OF THE COST OF SERVICE STUDY?
13	A.	Cost of service is a necessary element of the rate case process. At the most fundamental
14		level it provides the revenue requirement necessary to permit the utility to recover the
15		prudently incurred costs of providing service, including a return of and on the capital
16		employed to provide services. When prepared correctly to reflect actual cost causation,
17		the cost of service study is also useful as a guide to allocating costs among customer
18		classes and for determining the rates that provide a utility with a reasonable opportunity
19		to earn the allowed return. It also provides useful metrics for determining if rates meet
20		the just and reasonable and non-discriminatory tests required for rate approval.
21	Q.	PLEASE DESCRIBE THE VARIOUS TYPES OF COST OF SERVICE STUDIES
22		THAT MAY BE USEFUL FOR RATE DESIGN AND THE ALLOCATION OF
23		REVENUE REQUIREMENTS

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A. In general, cost studies may be based on embedded costs or marginal cost. Embedded cost studies analyze the costs for a test period based on either the book value of accounting costs (a historical period), the estimated book value of costs for a forecasted test year or some combination of actual or forecast costs. In this case the test period for the cost of service study is an historical period for the twelve months ended December 31, 2013. The cost of service for the revenue requirement is based on a more up-to-date test year. There are other possible test years based on a combination of historical and adjusted costs and revenues. Typically, embedded cost studies are used to allocate the revenue requirement between jurisdictions and classes and between customers within a class. Marginal cost studies do not reflect actual costs but rely on estimates of the expected changes in cost associated with changes in service. Marginal cost studies are forward

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looking to the extent permitted by available data. Marginal cost studies are useful for rate design where it is important to send appropriate price signals associated with additional consumption by customers. No marginal cost study has been performed for this case.

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

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

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

Α.

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

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

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

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

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

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

O. PLEASE CONTINUE.

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A.

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

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

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utilities developed other practical methods for resolving the revenue adequacy issue. Alternatively, the theory of multi-part pricing suggests that it is possible to recover average costs from infra-marginal prices while setting the marginal price equal to marginal cost. Thus, the use of declining block rates permits efficient prices while recovering total revenue requirements. Other examples of efficiency based rates includes the concept of fixed variable rate design where fixed cost recovery occurs through fixed charges (since fixed costs do not contribute to marginal cost) and variable charges recover variable costs. The theory of pricing also requires a theory of class or service cost allocation. However, the existence of joint and common costs makes any allocation of costs arbitrary. This is theoretically true for any of the various marginal or embedded cost methods that may be used to allocate costs. Theoretical economists have developed the theory of subsidy free prices to evaluate traditional regulatory cost allocations. Prices are said to be subsidy free (in the economic sense) so long as the price exceeds marginal cost but is less than stand-alone costs (SAC). Indeed all of this theory provides useful insight to the regulatory process where, as a practical matter, costs must be allocated between classes of service and within classes of service. For example, if the process of cost allocation results in rates that exceed standalone costs for some customers, prices must be set below the stand-alone cost but above marginal cost to assure that those customers make the maximum practical contribution to common costs. SAC plays a role in addressing issues such as discounting rates to retain customers with competitive service options elsewhere. SAC represents an element of the



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allocation process for cost studies and is an alternative to the concept of fully allocated

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

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

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

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



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

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

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A.

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

Despite the simplicity of this approach, it is also necessary to understand key differences as related to cost causation based on the practical engineering and operation of the

system. Essentially, there are fundamental differences in the cost to serve the same

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

SECTION 2- RESULTS OF THE COST STUDY

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

A.

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

1		allocation factor. Internal allocation factors are based on some combination of external
2		allocation factors, previously directly assigned costs, and other internal allocation factors.
3		For example, the allocation factors for property insurance costs are based on plant
4		investment amounts assigned to each function; therefore it is necessary to compute the
5		amount of plant by function before property insurance costs can be assigned. Both
6		external and internal allocation factors are used in each of the functional and
7		classification steps outlined below.
8	Q.	PLEASE DESCRIBE THE RESULTS OF THE ALLOCATION PROCESS AS
9		APPLIED TO THE USOA.
10	A.	The following section outlines by FERC account the allocation of costs to each function
11		and classification.
12		A. Intangible Plant (FERC Accounts 301-303): is functionalized and classified as demand
13		based on total plant in service.
14		B. Production Plant and Expenses:
15		1. Plant: Production Plant (FERC Accounts 310-359) is functionalized to Supply
16		and classified to Demand.
17		2. <u>Expense:</u> Production Expenses Non-Fuel (FERC Accounts 500-554 Except 501
18		& 547) are functionalized, and classified based on FERC Accounts 310-359. Production
19		Expenses Fuel (FERC Accounts 501, 547, 555-557) are functionalized to Supply, and
20		classified to Energy.
21		C. <u>Transmission Plant and Expenses</u>
22		1. Plant: Transmission Plant (FERC Accounts 350-359) is functionalized to
23		Transmission, and classified to Demand.

- Expense: Transmission Operation & Maintenance (FERC Accounts 560-571) are
 functionalized, and classified based on FERC Accounts 350-359.
 - D. Distribution Plant and Expenses

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1. <u>Distribution Plant</u> (FERC Accounts 360-373)

a. Poles (FERC Account 364) are functionalized to Dist 13kV (Primary) and Secondary based on a Company estimate. The estimate was that 85% of the distribution Poles support the Primary system and that 15% of the distribution poles support secondary system. The Primary Poles are classified as either Customer or Demand. The Customer component percentage was determined by taking the ratio of the cost of replacing the present distribution system verses replacing the total system with only the minimum size pole. The minimum size Pole is 40-foot based on an Empire requirement for primary circuits. As a result of employing the minimum-size concept, 64% of the Primary Poles were classified as customer related and 36% Primary Demand related. The Secondary Poles are classified to Customer. b. Overhead Lines (OH Lines) (FERC Account 365) are functionalized to Dist 13kV (Primary) and Secondary based on the number of miles of line for the Primary and Secondary distribution system. The result was that the 84% of the distribution OH Line are on the Primary system and that 14% of the OH Line on the Secondary system. The Primary OH Lines are classified as either Customer or Demand. component percentage was determined by taking the ratio of the cost of replacing the present distribution system verse replacing the total system with only the minimum size The minimum size OH Line is 4-4 ACSR (Aluminum Conductor Steel

Reinforced) based on Company installation records. As a result of employing the

1	minimum-size concept, 31% of the Primary OH Lines were classified as Customer
2	related and 69% Primary Demand related. The Secondary OH Lines are classified to
3	Customer.
4	c. Underground Conduit (FERC Account 366) is functionalized to Dist 13kV (Primary)
5	and Conduit are classified to Customer.
6	d. Underground Lines (UG Lines) (FERC Account 367) are functionalized to Dist 13kV
7	(Primary). The Primary UG Lines are classified as either Customer or Demand. The
8	Customer component percentage was determined by taking the ratio of the cost of
9	replacing the present distribution system verse replacing the total system with only the
10	minimum size UG Line. The minimum size UG Line is 1/0 AA concentric neutral
11	jacketed 15kV cable based on Company installation records. As a result of employing
12	the minimum-size concept, 34% of the Primary UG Lines were classified as customer
13	related and 66% Primary demand related.
14	e. Line Transformers (FERC Account 368) are functionalized to Distribution Secondary.
15	The Line Transformers are classified as either Customer or Demand. The customer
16	component percentage was determined by taking the ratio of the cost of replacing the
17	present distribution system versus replacing the total system with only the minimum size
18	Line Transformer. The minimum size Line Transformer is 15kVA based on Company
19	installation records. As a result of employing the minimum-size concept, 60% of the
20	Line Transformers were classified as customer related and 40% Primary demand related.
21	f. Services (FERC Account 369) are functionalized to Secondary Distribution, and then
22	classified to Customer.

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

1 f. Miscellaneous Maintenance Expenses (FERC Account 598) are functionalized and 2 classified based on other distribution plant accounts. E. General Plant (FERC Accounts 389-399) is functionalized and classified based on 3 4 labor. 5 F. Depreciation Reserve (FERC Account 108) is functionalized and classified based on 6 their corresponding gross plant values. 7 G. Other Rate Base Items: These various accounts are functionalized and classified 8 based on labor or plant. 9 H. Customer Accounts Expenses 1. Meter Reading Expenses (FERC Accounts 902) are functionalized to Onsite and 10 11 classified to Customer. 2. Customer Records & Collection Expense (FERC Accounts 903) are functionalized 12 13 Onsite and classified to Customer. 3. Uncollectible Account Expenses (FERC Account 904) are functionalized and 14 15 classified based on revenue requirements. 16 I. <u>Customer Service & Information Expenses</u>

labor related, and plant related. I abor related expenses are functionalized and electific

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

2. Customer Assistance Expense (FERC Account 910) is functionalized Onsite and

J. Administrative and General Expenses (Accounts 920-939) are identified in two groups:

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Customer.

classified to Customer.

I		according to labor in each function. Plant related expenses are functionalized and
2		classified according to plant in each function.
3		K. Depreciation and Amortization (FERC Accounts 403-404) are functionalized and
4		classified the same as the allocation of Accumulated Depreciation and Amortization.
5		L. General Tax, Payroll and Real Estate Tax: Payroll taxes were functionalized and
6		classified based on labor. Real Estate Taxes were functionalized and classified based on
7		Plant.
8		M. <u>Income Taxes</u> were functionalized and classified based on revenue.
9		N. Revenue and Other Revenue were functionalized and classified based on revenue
10		requirements and allocated based on actual revenues collected from each class in the Test
11		Period.
12	Q.	PLEASE DESCRIBE THE COST OF SERVICE EXHIBIT ATTACHED TO THIS
13		TESTIMONY.
14	A.	The results of the cost of service study are contained in five schedules as follows:
15		• Schedule HEO-1 consists of 20 pages and represents the results of the class cost
16		of service study for the test year. Each page contains an account description or
17		label for the accounting data indicating the category of cost. The total amount for
18		each account is also provided. Class rate of return and net income may be found
19		on pages 15 and 16.
20		• Schedule HEO-2 consists of 7 pages and provides the summary of account
21		functionalization.
22		• Schedule HEO-3 consists of 24 pages and summarizes the classification and
23		allocation of the accounts

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

Q. PLEASE DISCUSS THE ALLOCATION FACTOR FOR PRODUCTION PLANT.

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The capital cost of production plant is determined based on the type of plant that minimizes the cost of meeting the expected system load duration curve. To determine the optimal system resource mix, planners recognize that both the capital cost and the energy cost play a role. Baseload plants typically have higher capital costs and lower energy costs because that produces the lowest total cost for meeting baseload or year round production requirements. Peaking plants have the lowest capital cost but have the highest energy costs. Since baseload plants operate for many hours of the year, it is reasonable to develop an allocation methodology that recognizes that it is average demand that contributes to the portion of load best served by baseload plants. It is the peak load that contributes to the selection of peaking capacity as the preferred generation technology. Further, in between the peaking capacity and baseload capacity there are intermediate units that are economic to run for more hours than a peaking unit but fewer hours than a baseload unit. Based on these planning considerations, the use of the average and excess demand (AED) cost allocation methodology is the most appropriate cost allocation method under these conditions. I have developed the AED method based on a review of the total demand on system capacity, not simply the system load demand. This is an important distinction because

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

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

Q. PLEASE DISCUSS THE ALLOCATION OF TRANSMISSION PLANT.

A.

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

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

Q. PLEASE DISCUSS THE ALLOCATION OF DISTRIBUTION PLANT.

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

A.

Table 1

Cost per kVa of Transformer Capacity

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

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



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

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

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

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

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Table 2

Rate of Return by Rate Class

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

3 Q. HOW DO YOU PROPOSE TO ALLOCATE THE CLASS REVENUE

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

8 SECTION 3- PROPOSED RATE DESIGNS

- 9 Q. WHICH RATE SCHEDULES ARE PROPOSED TO BE REDESIGNED?
- 10 A. I recommend that the rate design change for all rate schedules, even those where the
- change in rate design is revenue neutral.
- 12 Q. WHY ARE YOU RECOMMENDING THAT THE RATE DESIGN BE CHANGED
- 13 FOR ALL OF EMPIRE'S RATE SCHEDULES?
- 14 A. There are a number of significantly important issues with respect to Empire's currently
- authorized rate design. First, Empire's current rates place far too much reliance on

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

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

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



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- improvement in the regulatory aspects of the Company, and more can be accomplished by stabilizing revenue by reducing the reliance on volumetric revenue recovery.
- 3 Q. HOW SIGNIFICANT IS THE VOLUMETRIC RECOVERY OF REVENUE FOR

4 EMPIRE?

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

Table 4

Percent of Current Rate Revenue Collected Volumetrically

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

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

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

3 Q. WHY DO THE CURRENT RATES FAIL TO MEET THE TEST OF PROVIDING

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A REASONABLE OPPORTUNITY TO EARN THE ALLOWED RETURN?

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

Q. DO EMPIRES CURRENT RATES APPROPRIATELY ASSIGN COSTS TO THE

COST CAUSERS?

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A. No. Customers using services with the same cost characteristics should bear similar costs. Also, customers in the same class should not be subject to a rate or practice that imposes an unreasonable burden on a portion of the class for other customers served in that class. Empire's currently authorized rates do not address these requirements, since rates based on kWh charges collect more revenue from the larger customers in the class for essentially the same costs or in some cases even lower total fixed costs. In the case of residential customers, the customer costs are the same on average, but are not all recovered in the customer charge. In this case, the residential customer cost based on the historic actual year used in the cost study is \$38.41 per customer. Even at a proposed customer charge of \$18.78 and assuming that the total kWh charge is available to compensate the Empire for the customer costs (it is not since it also includes the cost of energy), customers who have average use less than 167 kWh per month do not pay the full customer cost. If fuel is three cents per kWh, customers as small as 225 kWh per month do not pay the full customer costs. In either case, the customer would not make any contribution to the fixed costs for production and transmission that is over \$20 per kW, and that value on a per kWh basis at a 40% load factor is about \$0.068. This essentially means that the smallest residential customers never pay the full customer costs, if we assume the customer cost is a residual calculation. Excess customer costs are recovered in the kWh charge, causing larger users to bear a disproportionate share of those costs. The same concept applies to distribution related costs where scale economies result in lower per unit costs for larger customers. For transmission and generation fixed costs, the average total cost per unit of demand is the same for all customers in the class. Volumetric recovery means that higher load factor customers bear a disproportionate share of those costs relative to lower load factor customers. In the residential class, both of these factors demonstrate that larger customers have lower unit costs and, in some cases, lower total costs than smaller use customers. It follows that collection of the revenue requirement through volumetric charges that recover fixed costs results in larger use customers paying far more of the fixed costs then the customers cause. There is also the possibility that some larger customers even pay more for energy and subsidize other customers because of the seasonal and diurnal pattern of their use. This type of intraclass cost subsidy for similarly situated customers should be addressed by the Commission.

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

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

Ţ		metering capabilities, Empire has the opportunity to begin the transition to more efficient
2		and better rate designs beginning with the current case.
3	Q.	PLEASE GENERALLY DESCRIBE THE MORE EFFICIENT RATE DESIGN
4		FOR ELECTRIC SERVICE.
5	A.	The most efficient rate design begins by fully unbundling costs in a way that matches
6		billing with the factors that cause cost. Empire has already started this process with the
7		recognition of the different cost drivers for distribution demand by instituting the
8		facilities demand charge that recovers distribution related demand costs in those classes
9		with demand metering. Empire has also moved certain customer charges to levels that
10		reflect the customer costs for that class of service. These are important initial steps in the
11		unbundling of costs. Nevertheless, further unbundling is also an important step. Under
12		full unbundling, the rate components are as follows:
13		• customer charge;
14		• generation demand charges;
15		• transmission demand charge;
16		distribution substation service demand charge;
17		• distribution primary service demand charge (with and without transformation at
18		the delivery point);
19		• secondary distribution demand charge for amounts not included in the customer
20		charge;
21		• energy service at transmission voltage;
22		• energy service at substation delivery;
23		• energy service at primary delivery with and without transformation; and

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•	energy	service	at	second	ıary	vonage.

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

6 Q. HOW DO THESE COMPONENTS IMPACT THE PROPOSED RATE DESIGN

FOR EMPIRE?

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- A. Empire may begin moving in this direction by taking initial steps such as matching the facilities demand charge with costs at the various voltage level of service and by moving customer charges either to the customer cost or toward the customer cost where the consideration of gradualism is appropriate. They could also remove all fuel and variable costs from base rates and continue to reflect the seasonal cost differences in that charge as a separate cost on the bill subject to a full tracking fuel adjustment clause that is also adjusted for costs at different voltage levels of service. Even if all of the steps are not taken in this case, it is appropriate for Empire and its stakeholders to begin to think about the transition to more effective and efficient rates and develop an implementation strategy for future rate cases.
- Q. PLEASE EXPLAIN HOW A RATE DESIGN PROPOSAL THAT INCLUDES
 AROUND A FIFTY PERCENT INCREASE IN THE CUSTOMER CHARGE FOR
 THE RESIDENTIAL CLASS WOULD MOVE IN THE DIRECTION OF
 UNBUNDLING RATES.
- 22 A. The residential class has limited options for implementing the demand charge 23 components based on the existing metering available. In this case, as part of a gradual

	move to more efficient rates, the customer charge is proposed to increase by 50% above
	the current level. In addition, per kWh charges increase slightly to recover the remainder
	of the necessary class revenue increase. These kWh charges remain far too high, but,
	with the customer charge increasing only 50% above the current level, the per kWh
	increase is necessary.
	There is little other opportunity in the residential class, although it may be possible to
	have a distribution facilities charge based on the maximum monthly consumption in the
	past year by using the average NCP by load research strata times the dollars per kW of
	unbundled cost at about \$5.00 per month for customers in each strata based on the last
`	twelve months of use. This would reduce the energy related charges and recover the cost
	as a graduated demand charge based on annual system use in six strata. This could serve
	as a proxy for facilities demand in classes with kWh billing. Consideration should be
	given to the inclusion of a facilities demand charge being included in the kWh only rates.
	It is also possible for the Commission to remove all fuel and other variable costs from
	base rates and establish a separate fuel and purchased power cost rate that is variable by
	season and/or time of use and is also adjusted by losses for the voltage level of service.
	Each of these options should be considered as part of a comprehensive step to move
	toward more efficient and economically efficient rates in the future.
	DO YOU HAVE OTHER SUGGESTIONS FOR RATE DESIGN PROVISIONS
	FOR THE RESIDENTIAL AND COMMERCIAL RATES?
	Since the only currently available rate option for recovering the bulk of the revenue
	requirement, much of which is fixed costs, in these rates is through a per kWh charge,
	these rate schedules should be subject to a decoupling rider. A decoupling rider breaks

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

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

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

18 Q. HOW WOULD A DECOUPLING MECHANISM WORK?

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

H. EDWIN OVERCAST DIRECT TESTIMONY

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

Q. PLEASE PROVIDE THE BASIC FORMULA THAT WILL BE USED TO MAKE

THE CALCULATIONS.

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

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

Where the terms of the equation are as follows:

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

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

1		NCR_n^{n} is the normalized per customer revenue for the nth class in the current
2		month m as determined in the most recent rate case filing of the Company;
3		
4		ACN_n^m is the actual number of customers for the nth class in month m;
5		
6		BA is the prior months balancing adjustment; and
7		
8		$NkWh_n^{m+2}$ is the normalized kWh sales for the nth class in the most recent rate
9		case for the month two months hence.
10		
11		This formula is also adjusted for the true-up provision that assures for any month the
12		actual revenue in total given by $(ACR_n^m - NCR_n^m) * ACN_n^m$) exactly matches the
13		revenue recovered by the formula $DA_n^{m+2} * AkWh_n^{m+2}$ where the later term equals the
14		actual kWhs for the nth class in the m+2 month.
15	Q.	DOES THIS DECOUPLING ADJUSTMENT GUARANTEE THE COMPANY
16		WILL EARN ITS ALLOWED RETURN?
17	A.	No. This adjustment only impacts the revenue side of the earnings equation. There is no
18		guarantee for earnings since there is no assurance that costs will be the same as those
19		approved in the rate case. In fact, costs will likely be greater given the historic nature of
20		the test year. The decoupling adjustment merely assures the Company that its revenue
21		per customer for the effected rate classes will equal the level of revenue recovery per
22		customer as approved in the rate case. The decoupling adjustment only provides a level
23		of relative revenue certainty for less than 63% of the base revenue for Empire.

- Nevertheless, this is an important step toward assuring a reasonable opportunity to recover revenue through the use of revenue volatile kWh pricing.
- 2 Todover revenue unough the use of revenue volume k vin prients.
- 3 Q. PLEASE DISCUSS YOUR RECOMMENDED RATE DESIGN CHANGES FOR
- 4 THE OTHER CUSTOMER CLASSES.

required revenue.

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- 5 A. For all of the remaining rates except lighting, I recommend the facilities demand charge 6 be updated to reflect the current level of the unit cost for that cost of service component. 7 If the rate schedule is not subject to a rate increase, the energy charges under that 8 schedule are adjusted to produce the required revenue. Since all schedules have an 9 increase in the facilities demand charge, that is the first step in designing new rates. In 10 addition, I recommend that each other rate schedule excluding the lighting schedules have the customer charges adjusted to the unit customer costs. The remainder of the 11 12 revenue requirement is recovered by an adjustment to kWh charges to produce the
- 14 Q. HOW SHOULD ANY CHANGE IN REVENUE REQUIREMENTS BE
 15 ACCOUNTED FOR IN THE PROPOSED RATES?
- 16 A. In all cases, the energy charges are much too high to be efficient and, therefore, any rate
 17 adjustments should be applied only to the kWh components of the rates. In fact, it would
 18 be reasonable to permit the general demand charges of the demand metered schedules to
 19 increase just so the kWh charges could be decreased to promote economically efficient
 20 rate designs and to send better price signals to customers.
- 21 <u>SECTION 4 SUMMARY AND CONCLUSIONS</u>
- 22 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

H. EDWIN OVERCAST DIRECT TESTIMONY

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

Step 4

All Totals Intact = All Allocators Found = TRUE TRUE

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AM A	Hechiors round	Total				TOTAL			
Account	Account	Allocated	D - 0 -	0	0	0 . 0	n	T-151 - DI	E
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Res Gen</u> RG	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P	Tot.Elec. Bldg TEB	Feed Mill PFM
I. ELECTRIC PLANT IN SERVICE						-			
A. INTANGIBLE PLANT									
			•						
Organization	301	32,656,696	17,694,617	2,980,369	737,046	4,798,557	181,929	2,307,745	5,419
Franchises and Consents	302	0	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>0</u>	0	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	32,656,696	17,694,617	2,980,369	737,046	4,798,557	181,929	2,307,745	5,419
B. PRODUCTION PLANT									•
Land and Land Rights	(310, 330, 340)	3,280,916	1,457,869	270,401	74,951	626,684	29,216	287,128	586
Structures and Improvements	(311, 331, 341)	89,180,002	39,626,953	7,349,875	2,037,287	17,034,166	794,143	7,804,549	15,915
Boiler Plant Equipment	(312, 342)	460,233,252	204,503,715	37,930,667	10,513,871	87,908,608	4,098,354	40,277,110	82,132
Engines and Generators	343	191,444,217	85,067,850	15,778,101	4,373,478	36,567,533	1,704,801	16,754,156	34,165
Turbogenerator Units	(314, 333, 344)	136,241,848	60,538,789	11,228,533	3,112,398	26,023,394	1,213,227	11,923,145	24,313
Accessory Electric Equipment	(315, 334, 345)	57,447,063	25,526,486	4,734,568	1,312,358	10,972,895	511,563	5,027,454	10,252
Misc. Power Plant Equipment	316, 332, 335,346	<u>17,253,910</u>	7,666,740	1,422,001	394,160	3,295,649	153,645	1,509,968	3,079
Subtotal - OTHER PLANT	340-346	955,081,208	424,388,403	78,714,146	21,818,503	182,428,929	8,504,950	83,583,511	170,441
Subtotal - PRODUCTION PLANT	304-346	955,081,208	424,388,403	78,714,146	21,818,503	182,428,929	8,504,950	83,583,511	170,441
C. TRANSMISSION PLANT									
Land and Land Rights	350	9,686,009	4,749,487	765,273	210.428	1,641,420	89,095	878,148	1,155
Structures and Improvements	352	2,021,463	991,214	159,712	43,916	342,563	18,594	183,269	241
Station Equipment	353	89,932,130	44,097,781	7,105,365	1,953,766	15,240,167	827,227	8,153,383	10,723
Towers and Fixtures	354	1,112,966	545,737	87,933	24,179	188,606	10,237	100,903	133
Poles and Fixtures	355	50,304,736	24,666,682	3,974,481	1,092,865	8.524.790	462,720	4,560,703	5,998
Overhead Conductors and Devices	356	66,664,914	32,688,815	5,267,067	1,448,288	11,297,235	613,207	6,043,942	7,949
Underground Conduit	357	0	0	0	0	0	. 0	. 0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0	0
Roads and Trails	359	0	0	0	. 0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	219,722,218	107,739,717	17,359,832	4,773,442	37,234,781	2,021,081	19,920,348	26,198
D. DISTRIBUTION PLANT									
Land and Land Rights	360	3,255,804	1,603,095	303,154	80,280	542,515	0	273,384	957
Structures and Improvements	361	9,692,401	4,772,349	902,479	238,991	1,615,046	0	813,854	2,849
Station Equipment	362	83,068,538	40,901,327	7,734,675	2,048,270	13,841,723	0	6,975,118	24,415
Compressor Station Equipment	363	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	155,310,884	109,555,579	16,690,298	3,415,980	11,195,332	0	5,699,390	22,361
Overhead Conductors and Devices	365	160,130,252	101,805,251	16,457,709	3,661,749	16,485,588	0	8,352,928	30,911
		*							

Step 4

All Totals Jutact =

,	All Allocators Found =	TRUE					
		Total Allocated			TOTAL		
Account Description	Account Code	Dollars	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
Description	<u>0000</u>	Dollars	LP LP	MS	SPL	PL PL	LS
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT			•	•			
Organization	301	32,656,696	3,697,055	791	110,941	108,587	33,639
Franchises and Consents	302	. 0	0	0	0	0	. 0
Miscellaneous Intangible Plant	303	<u>0</u>	0	0 -	0	0	0
Subtotal - INTANGIBLE PLANT	301-303	32,656,696	3,697,055	791	110,941	108,587	33,639
B. PRODUCTION PLANT					·		
Land and Land Rights	(310, 330, 340)	3,280,916	502,043	88	15,768	13,131	3,051
Structures and Improvements	(311, 331, 341)	89,180,002	13,646,251	2,392	428,604	356,926	82,942
Boiler Plant Equipment	(312, 342)	460,233,252	70,424,514	12,345	2,211,904	1,841,994	428,039
Engines and Generators	343	191,444,217	29,294,637	5,135	920,091	766,218	178,052
Turbogenerator Units	(314, 333, 344)	136,241,848	20,847,615	3,655	654,785	545,281	126,711
Accessory Electric Equipment	(315, 334, 345)	57,447,063	8,790,502	1,541	276,093	229,921	53,428
Misc. Power Plant Equipment	316, 332, 335,346	<u>17,253,910</u>	2,640,179	463	82,923	69,055	16,047
Subtotal - OTHER PLANT	340-346	955,081,208	146,145,741	25,619	4,590,168	3,822,527	888,270
Subtotal - PRODUCTION PLANT	304-346	955,081,208	146,145,741	25,619	4,590,168	3,822,527	888,270
C. TRANSMISSION PLANT							
Land and Land Rights	350	9,686,009	1,350,795	208	0	0	0
Structures and Improvements	352	2,021,463	281,910	43	. 0	0	0
Station Equipment	353	89,932,130	12,541,789	1,930	0	0	0
Towers and Fixtures	354	1,112,966	155,212	24	0	0	0
Poles and Fixtures	355	50,304,736	7,015,417	1,079	0	0	0
Overhead Conductors and Devices	356	66,664,914	9,296,981	1,431	0	0	0
Underground Conduit	357	0	0	. 0	0	0	0
Underground Conductors and Devidence	ces 358	. 0	0	0.	0	0	0
Roads and Trails	359	<u>0</u>	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	219,722,218	30,642,104	4,715	0	0	0
D. DISTRIBUTION PLANT							
Land and Land Rights	360	3,255,804	411,524	59	17,494	16,364	6,978
Structures and Improvements	361	9,692,401	1,225,091	175	52,079	48,714	20,775
Station Equipment	362	83,068,538	10,499,616	1,497	446,345	417,503	178,049
Compressor Station Equipment	363	0	0	0	0	0	0
Poles, Towers and Fixtures	364	155,310,884	7,686,617	1,725	329,813	498,671	215,119
Overhead Conductors and Devices	365	160,130,252	11,952,872	2,141	510,300	609,271	261,534

Step 4

All Totals Intact = All Allocators Found =

TRUE TRUE

7.77	cators round =	Total				TOTAL			
Account	Account	Allocated				TOTAL			
Description	Code	<u>Dollars</u>	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP	SC-P	TEB	PFM
Underground Conduit	366	31,660,158	26,645,544	3,692,074	642,016	374,737	0	202,173	1,514
Underground Conductors and Devices	367	52,924,940	32,254,447	5,344,895	1,227,315	6,072,898	0	3,067,725	11,190
Line Transformers	368	94,259,584	57,123,649	27,703,191	4,817,317	2,811,813	1,585	1,516,990	11,359
Services	369	66,937,418	53,261,971	9,617,952	1,672,469	1,637,120	1,505	669,859	3,944
Meters	370	18,548,829	11,709,732	4,046,942	703,724	1,111,386	29,063	599,599	1,659
	370 371	15,179,822	12,078,554	2,181,124	379,276	371,260	29,003	151,908	894
Installed on Cust Premise PR_L			12,076,354		3/9,2/6 0		0		094
Other Property on Customers Premise	372	46 220 246	0	0	0	0 0	0	0	υ 0
Street Lighting and Signals	373	16,330,245	•	_	=	-	_	0	•
Subtotal - DISTRIBUTION PLANT	374-387	707,298,875	451,711,496	94,674,493	18,887,389	56,059,419	30,648	28,322,927	112,053
E. GENERAL PLANT									
Land and Land Rights	389	547,617	303,479	56,885	12,964	72,370	2,993	34,327	93
Structures and Improvements	390	8,334,488	4,618,813	865,758	197,304	1,101,433	45,546	522,440	1,411
Office Furniture and Equipment	391	14,499,580	8,035,389	1,506,167	343,252	1,916,173	79,237	908,894	2,455
Transportation Equipment	392	10,281,573	5,697,850	1,068,015	243,398	1,358,748	56,187	644,492	1,741
Stores Equipment	393	384,933	213,322	39,985	9,113	50,870	2,104	24,129	65
Tools, Shop and Garage Equipment	394	4,906,215	2,718,930	509,641	116,146	648,375	26,811	307,542	831
Laboratory Equipment	395	1,018,497	564,431	105,798	24,111	134,598	5,566	63,844	172
Power Operated Equipment	396	14,499,697	8,035,453	1,506,179	343,255	1,916,189	79,238	908,901	2,455
Communication Equipment	397	9,686,020	5,367,806	1,006,151	229,300	1,280,043	52,932	607,160	1,640
Miscellaneous Equipment	398	182,435	101,102	18,951	4,319	24,109	997	11,436	31
Miscellaneous Equipment-RegA	398	0	0	0	-7,010	2-1,103	0	0	0
Other Tangible Property	399	0	0	0	0	0	0	0	. 0
Subtotal - GENERAL PLANT	389-399	64,341,054	35,656,576	6,683,528	1,523,162	8,502,909	351,610	4,033,164	10,894
Sublotal - GENERAL PLANT	209-399	64,341,034	33,030,376	0,003,326	1,525,102	6,302,909	331,010	4,033, 164	10,694
TOTAL PLANT IN SERVICE	101	1,979,100,051	1,037,190,809	200,412,367	47,739,543	289,024,595	11,090,218	138,167,695	325,006
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	. 0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	0	0	0	0	0	0	0
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		1,979,100,051	1,037,190,809	200,412,367	47,739,543	289,024,595	11,090,218	138,167,695	325,006
II. DEPRECIATION RESERVE									
Intangible	108.3	-11,230,475	-6,085,090	-1,024,934	-253,466	-1,650,200	-62,565	-793,622	-1,864
Transmission	108.4	-73,404,321	-35,993,450	-5,799,535	-1,594,701	-12,439,315	-675,198	-6,654,946	-8,752
Procurement Supply	108	-246,413,756	-109,493,454	-20,308,481	-5,629,238	-47,067,199	-2,194,302	-21,564,791	-43,974
StreetLighting	108	-4,630,588	0	0	0	0	0	0	0

Step 4

All Totals intact = All Allocators Found =

TRUE TRUE

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

Step 4

All Allocators Found =

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

Step 4

TRUE All Allocators Found = Total **TOTAL** Account Allocated Account Code **Dollars** Large Pow Misc Lts Street Lts Private Lts Spec Lts Description MS LS LP SPL PL Primary-Distribution 108 -31,357,904 -3,963,546 -565 -168,493 -157,605 -67,213 Overhead Lines 108 -140,602,968 -10,495,264 -1,880 -448,071 -534,972 -229,641 Underground Lines 108 -37,766,571 -3,176,503 -537 -135,416 -152,093 -65,190 -34,981,939 Transformers 108 -22,353 0 0 0 -79,216 -45,352 108 -40,965,750 0 0 0 Services 0 Metering 108.5 -6,393,384 -108,761 0 0 0 -10,747 -11,701 Other Property on Customers Premise 108.6 -10,569,086 O 0 0 -38,078,034 -3,966,746 -4,923 -232,863 -242,111 -38,852 108.7 General Subtotal-DEPRECIATION RESERVE -676,394,776 -70,947,449 -16,361 -4,174,808 -4,773,399 -788,656 Dep. Res.- adjust for 13 month avg. 108.9 0 0 0 0 0 0 TOTAL RESERVE FOR DEPRECIATION 108 -676,394,776 -70,947,449 -16,361 -4,174,808 -4,773,399 -788,656 III. OTHER RATE BASE ITEMS 594 81,299 61,253 Deferred Fuel Cost 183 18,065,694 2,907,725 2,823 Prepayments 165 6,790,438 767,838 158 46,595 53,526 7,292 Cash Working Capital-Fuel 131 8,566,162 1,378,748 282 38,549 29,044 1,338 Cash Working Capital-Revenue 131 5,509,317 686,402 246 32,316 33,655 5,552 Cash Working Capital-Labor 131 2,768,060 288,360 358 16,928 17,600 2,824 Cash Working Capital-Plant 131 -6,708,894 -758,646 -156 -46,036 -52,883 -7,205 Deferred ITC 255 -3,789,214 -428,398 -88 -26.004 -29,874 -4,076 281 -14,977 Customer Advances for Construction -4,331,061 -8,618 0 0 0 Materials and Supplies 154 23,652,265 2.674.060 549 162,317 186,474 25,444 Regulatory Assets - Generation 182, 254 -6,256,882 -957,423 -168 -30,071 -25,042 -5,819 182, 254 16.127.573 840,130 151 190,203 252,260 25.952 Regulatory Assets - Distribution 182, 254 3,199,327 333,287 414 19,565 20,342 3,264 Regulatory Assets - Pension and Labor **Customer Deposits** 235 -9,578,480 -19,060 0 -33,123 0 0 Deferred Pension Asset 252 16,047,542 1,671,739 2,075 98,138 102,035 16,374 -230,679,286 -1,583,074 Deferred Income Tax 190 -26,079,967 -5,359 -1,818,667 -248,158 Differed State Tax 303,622 34,327 7 2,084 2,394 327 A/P Financing of Capitalized M&S 283 0 Total - OTHER RATE BASE ITEMS 131-283 -160,313,816 -16,669,496 -938 -997,189 -1,215,984 -174,068 TOTAL RATE BASE 1,142,391,460 136,180,971 28,703 8,408,369 9,610,797 1,162,631 I. OPERATING AND MAINTENANCE EXPI A. PRODUCTION EXPENSES (500, 535, 546) 2,860,244 437,672 77 13,746 11,448 Supervision and Engineering 2,660 92,476,797 3,040 416,163 313,548 Fuel (501, 547) 14,884,404 14,449

TRUE

All Totals Intact =

Step 1

All Totals intact = All Allocators Found =

TRUE

		Total				TOTAL			•
Account	Account	Allocated	D 0	0	0	O D	D	T-4 Els - DI4-	C 1
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Res Gen	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P	Tot.Elec. Bldg	Feed Mill
			RG	CB	<u>5</u> H	GP	SC-P_	TEB	PFM
Generation Expense	505, 507, 537, 538	3,403,787	1,512,466	280,527	77,758	650,153	30,311	297,881	607
Misc. Generation Expenses	(539, 549)	2,063,543	916,931	170,069	47,141	394,155	18,376	180,590	368
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	446,911	82,892	22,976	192,110	8,956	88,019	179
Maintenance of Structures	511, 552, 542, 543	1,083,208	481,321	89,274	24,746	206,902	9,646	94,797	193
Maintenance of Generation Plant	512, 513, 544, 553	10,337,376	4,593,392	851,967	236,154	1,974,530	92,054	904,671	1,845
Maintenance of Misc. Plant	506, 514, 545, 554	<u>2,567,779</u>	1,140,987	211,627	58,660	490,468	22,866	224,718	458
Subtotal - Other Production	500-554	115,798,502	49, 103, 477	9,000,548	2,563,802	23,735,961	1,502,942	10,449,797	13,962
6		E4 000 000	04.070.754	0.000.040	4 400 044	40.040.000	744 704	4040.000	F 400
Purchased Power Expenses	555 MIX	51,032,826 1,540,621	21,378,751 645,399	3,906,212 117,924	1,120,811	10,640,288 321,218	714,784 21,578	4,640,356 140,087	5,408 163
Other Variable Expenses Load Dispatch	MIA 556	2,718,909	1,132,466	206,918	33,836 59,371	565,622	21,578 39,968	245,807	286
Other Purchased Power	557	461,111	1, 132,466	35,295	10,127	96,141	6,458	245,807 41,928	49
Subtotal	556 - 557	4,720,641	1,971,035	360,137	103,334	982,981	68,005	427,822	499
- Capitolar	330-301	4,720,041	1,57 1,000	000,107	100,004	302,301	00,000	721,022	403
TOTAL PRODUCTION EXPENSE	500-557	171,551,969	72,453,264	13,266,897	3,787,947	35,359,229	2,285,731	15,517,975	19,869
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	310,950	152,473	24,568	6,755	52,695	2,860	28,191	37
Load Dispatching	561	815,603	399,927	64,439	17,719	138,214	7,502	73,944	97
Station Expenses	562	86,350	42,341	6,822	1,876	14,633	794	7,829	10 -
Overhead Line Expenses	563	56,285	27,599	4,447	1,223	9,538	518	5,103	7
Underground Lines Expenses	564	0	0	0	0	0	0	0	0
Transmission by Others-Demand	565	6,394,996	3,135,755	505,256	138,931	1,083,715	58,823	579,780	762
Transmission by Others-Energy	565	3,007,169	1,474,551	237,591	65,330	509,604	27,661	272,634	359
Miscellaneous Expenses	566	626,326	307,116	49,485	13,607	106,139	5,761	56,784	75
Rents	567	146	72	12	3	25	1	. 13	0
Supervision and Engineering	568	89,038	43,659	7,035	1,934	15,089	819	8,072	11
Maintenance of Structures	569	8,350	4,094	660	181	1,415	77	757	1
Maintenance of Station Equipment	570	889,501	436,162	70,278	19,324	150,737	8,182	80,643	106
Maintenance of Overhead Lines	571	2,210,069	1,083,697	174,613	48,014	374,525	20,329	200,368	264
Maintenance of Underground Lines	572	0 0	0 0	0	0	0	0	0	0
Misc Maintenance - Credits TOTAL TRANSMISSION EXPENSES	573 560-573	<u>U</u> 14,494,784	7,107,447	0 1,145,205	0 314,898	0 2,456,329	0 133,328	0 1,314,119	0 1.728
TOTAL TRANSMISSION EXTENSES	300-373	14,404,704	1,101,141	1,140,200	314,630	2,450,525	155,526	1,014,119	1,720
C. DISTRIBUTION EXPENSE									
Operation Supervision & Engineering	580	864,030	520,463	119,514	24,030	81,520	373	41,686	147
Load Dispatching	581	0	0	0	0	0	0	0	0
Station Expenses	582	400,110	197,006	37,255	9,866	66,670	0	33,597	118
Overhead Line Expenses	583	1,697,000	1,078,894	174,413	38,806	174,708	0	88,521	328
Underground Line Expenses	584	638,318	389,015	64,464	14,802	73,244	0	36,999	135

Step 4

All Totals Intact = All Allocators Found =

An Al	Hocators Polund =	TRUE			TOTAL		
A	A	Total			TOTAL		
Account Description	Account Code	Allocated Dollars	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
<u> </u>	0000	Donard	LP	MS	SPL	PL PL	LS
Generation Expense	505, 507, 537, 538	3,403,787	520,845	91	16,359	13,623	3,166
Misc. Generation Expenses	(539, 549)	2,063,543	315,762	55	9,917	8,259	1,919
Gas Turbine Lease	(550)	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	153,902	27	4,834	4,025	935
Maintenance of Structures	511, 552, 542, 543	1,083,208	165,752	29	5,206	4,335	1,007
Maintenance of Generation Plant	512, 513, 544, 553	10,337,376	1,581,817	277	49,682	41,373	9,614
Maintenance of Misc. Plant	506, 514, 545, 55¢	<u>2,567,779</u>	392,919	69	12,341	10,277	2,388
Subtotal - Other Production	500-554	115,798,502	18,453,072	3,665	528,248	406,888	36,139
Purchased Power Expenses	555	51,032,826	8,213,879	1,677	229,657	173,030	7,973
Other Variable Expenses	MIX	1,540,621	247,967	51	6,933	5,224	241
Load Dispatch	556	2,718,909	446,628	89	12,165	9,166	422
Other Purchased Power	557	<u>461,111</u>	74,217	15	2,075	1,563	72
Subtotal	556-557	4,720,641	768,813	155	21,173	15,953	735
TOTAL PRODUCTION EXPENSE	500-557	171,551,969	27,435,763	5,497	779,079	595,871	44,848
B. TRANSMISSION EXPENSE							
Supervision and Engineering	560	310,950	43,365	7	0	0	0
Load Dispatching	561	815,603	113,743	18	0	0	0
Station Expenses	562	86,350	12,042	2	0	0	0
Overhead Line Expenses	563	56,285	7,849	1	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0
Transmission by Others-Demand	565	6,394,996	891,836	137	0	0	0 ·
Transmission by Others-Energy	565	3,007,169	419,375	65	0	0	0
Miscellaneous Expenses	566	626,326	87,346	13	0	0	0
Rents	567	146	20	0	0	0	0
Supervision and Engineering	568	89,038	12,417	2	. 0	0	0
Maintenance of Structures	569	8,350	1,164	0	0	0	0
Maintenance of Station Equipment	570	889,501	124,048	19	0	0	0
Maintenance of Overhead Lines	571	2,210,069	308,213	47	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0
Misc Maintenance - Credits	573	0	0	0	0	0	0
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784	2,021,419	311	0	0	0
C. DISTRIBUTION EXPENSE							
Operation Supervision & Engineering	580	864,030	52,568	8	9,672	12,580	1,468
Load Dispatching	581	0	0	0	0	0	0
Station Expenses	582	400,110	50,573	7	2,150	2,011	858
Overhead Line Expenses	583	1,697,000	126,672	23	5,408	6,457	2,772
Underground Line Expenses	584	638,318	53,688	9	2,289	2,571	1,102

Step 4

All Totals Intact =

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

Step 4

All Totals Intact : All Allocators Found =

TRUE TRUE

	atora i vente -	Total			TOTAL		
Account <u>Description</u>	Account <u>Code</u>	Allocated <u>Dollars</u>	Large Pow	Misc Lts MS	Street Lts SPL	Private Lts	Spec Lts LS
				1110	Ų. 1		
Street Light and Signal Systems	585	49,334	0	0	20,962	28,372	0
Meter Expenses	586	2,424,135	41,238	0	0	0	4,075
Customer Installation Expenses	587	130,322	0	0	0	0	144
Misc. Distribution Expenses	588	1,121,977	58,447	10	13,232	17,549	1,805
Rents	589	2,002	104	0	24	31	3
Maint Supervision & Engineering	590	237,665	14,460	2	2,661	3,460	404
Maint of Structures	591	33,392	4,221	1	179	168	72
Maintenance of Station Equipment	592	1,699,062	214,756	31	9,129	8,539	3,642
Maintenance of Overhead Lines	593	13,135,073	980,463	176	41,859	49,977	21,453
Maintenance of Underground Lines	594	817,074	68,723	12	2,930	3,291	1,410
Maintenance of Line Transformers	595	262,163	168	0	0	0	594
Maintenance of Street Lights	596	207,510	0	0	88,171	119,339	0
Maintenance of Meters	597	238,073	4,050	0	0	0	400
Maintenance of Misc. Plant	598	101,973	5,312	1	1,203	1,595	164
Misc. Distribution - Credits	599	<u>0</u>	0	0	. 0	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	24,059,213	1,675,443	279	199,868	255,941	40,365
Total - OPER. AND MAINT. EXPENSE	500-599	210,105,966	31,132,625	6,087	978,947	851,811	85,213
D. CUSTOMER ACCOUNTS AND SERVIC							
Supervision	901	507,079	3,519	3	124	901	388
Meter Reading Expenses	902	1,614,470	2,442	0	0	3,613	1,442
Customer Records & Collection Expense	903	4,030,343	27,972	27	988	7,162	3,082
Uncollectible Accounts	904	2,634,611	. 0	6	0	42,294	1,009
Misc Customer Accounts Expenses	905	<u>149,328</u>	1,036	1	37	265	114
Subtotal - Customer Accounts Expense	901-905	8,935,832	34,970	38	1,149	54,236	6,035
Customer Assistance Exp Electric	(907, 908)	1,620,263	242,491	17	101	5,140	2,257
Supervision	909	161,540	24,176	2	10	512	225
Customer Assistance Expenses	910	7,976	2	0	. 0	16	7
Information, Instructional Advertising	911	-404	0	0	0	-1	0
Misc Customer Serv & Inform Expen	912	312,761	31	4,242	25,496	252	111
Rents	913	<u>0</u>	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	2,102,137	266,701	4,261	25,607	5,920	2,599
Supervision	915	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	467	70	0	0	1	1
Advertising Expenses	917	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	0	0	0	0	0
Subtotal - Sales Expense	915-919	467	70	0	0	1	1
Total - CUST ACCTS, SERVS, & SALES E	901-919	11,038,436	301,741	4,298	26,756	60,157	8,635

Step 4

All Tessis intact = All Allocators Found =

TRUE TRUE

	200210000	Total				TOTAL			
Account <u>Description</u>	Account <u>Code</u>	Allocated <u>Dollars</u>	Res Gen	<u>Comm</u>	Comm SH	Gen Pow	<u>Prax</u>	Tot.Elec. Bldg	Feed Mill
			RG	CB	SH	GP_	SC-P	TEB	PFM
				· · · · · · · · · · · · · · · · · · ·					
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	8,270,312	4,583,248	859,092	195,785	1,092,952	45,195	518,417	1,400
Office Supplies & Expenses	921	2,790,117	1,546,229	289,828	66,051	368,724	15,247	174,896	472
Admin Expenses Transferred-Credit	922	-2,258,341	-1,251,529	-234,589	-53,462	-298,448	-12,341	-141,562	-382
Outside Services Employed	923	2,893,388	1,603,460	300,555	68,496	382,372	15,812	181,370	490
Employee Pensions and Benefits	926	<u>18,423,013</u>	10,209,680	1,913,719	436,133	2,434,669	100,678	1,154,831	3,119
Subtotal - O & M Accounts 920-923,926	920-926	30,118,488	16,691,087	3,128,605	713,003	3,980,270	164,591	1,887,951	5,100
PLANT RELATED EXPENSES									
Property Insurance	924	2,998,675	1,571,521	303,659	72,334	437,922	16,804	209,348	492
Injuries and Damages	925	781,181	409,395	79,106	18,844	114,082	4,377	54,537	128
Maintenance of General Plant (also acct 9)	935	310,280	162,609	31,420	7,485	45,313	1,739	21,662	51
Subtotal - O & M Accounts 924-925	924,925,935	4,090,136	2,143,526	414,185	98,662	597,317	22,920	285,546	672
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	1,494,651	822,926	154,792	35,463	200,005	8,193	94,965	252
Duplicate Charges-Credit	929	-188,600	-103,840	-19,532	-4,475	-25,237	-1,034	-11,983	-32
General Advertising Expenses	930.1	2,234,596	1,230,326	231,424	53,020	299,020	12,249	141,979	377
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	113,813	62,663	11,787	2,700	15,230	624	7,231	19
Misc Expenses - Credit	932	0	0	. 0	0	. 0	0	. 0	0
Subtotal	927-932	3,654,461	2,012,076	378,471	86,709	489,017	20,031	232,192	617
TOTAL A&G EXPENSES	920-932	37,863,085	20,846,689	3,921,262	898,373	5,066,604	207,542	2,405,690	6,388
TOTAL OPERATING EXPENSES		259,007,487	123,909,224	22,431,558	5,816,483	45,604,103	2,639,933	20,605,644	33,735
II. DEPRECIATION EXPENSE									
Intangible	403.1	2,073,186	1,085,096	202,556	49,112	308,064	11,589	147,926	349
Transmission	403	5,129,199	2,515,078	405,248	111,431	869,209	47,180	465,021	612
Procurement Supply	403	27,437,810	12,191,935	2,261,320	626,807	5,240,864	244,332	2,401,208	4,896
StreetLighting	403	511,137	0	0	0	0	0	0	0
Primary-Distribution	403	1,771,597	872,300	164,957	43,683	295,202	0	148,758	521
Overhead Lines	403	12,792,934	8,133,303	1,314,820	292,540	1,317,047	0	667,322	2,469
Underground Lines	403	3,141,084	1,914,294	317,218	72,841	360,425	0	182,069	664
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Step 4

All Totals Intact =

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IA IIA	locators Found =	TRUE			TOTAL		
		Total			TOTAL		
Account	Account	Allocated	Large Dow	Miss Lts	Ctroot I to	Drivoto I to	Casa I to
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			LP	MS	SPL	PL	LS
		-					
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES		**					
Administrative & General Salaries	920	8,270,312	861,552	1,069	50,576	52,585	8,438
Office Supplies & Expenses	921	2,790,117	290,658	361	17,063	17,740	2,847
Admin Expenses Transferred-Credit	922	-2,258,341	-235,261	-292	-13,811	-14,359	-2,304
Outside Services Employed	923	2,893,388	301,416	374	17,694	18,397	2,952
Employee Pensions and Benefits	926	18,423,013	1,919,201	2,382	112,665	117,139	18,797
Subtotal - O & M Accounts 920-923,926	920-926	30,118,488	3,137,567	3,894	184,187	191,502	30,731
PLANT RELATED EXPENSES							~
Property Insurance	924	2,998,675	339,092	70	20,577	23,637	3,220
Injuries and Damages	925	781,181	88,336	18	5,360	6,158	839
Maintenance of General Plant (also acci		310,280	35,087	7	2,129	2,446	333
Subtotal - O & M Accounts 924-925	924,925,935	4,090,136	462,515	95	28,066	32,240	4,392
Subtotal - O a W Accounts 524-525	024,020,000	4,000,100	-102,010	00	20,000	02,240	4,002
OTHER A&G EXPENSES							
Franchise Requirements	927	0	0 ·	0	0	0	0
Regulatory Commission Expenses	928	1,494,651	157,296	174	9,274	9,776	1,535
Duplicate Charges-Credit	929	-188,600	-19,848	-22	-1,170	-1,234	-194
General Advertising Expenses	930.1	2,234,596	235,167	261	13,865	14,615	2,294
Miscellaneous General Expenses	930,2	0	0	0	0	0	0
Rents	931	113,813	11,978	13	706	744	117
Misc Expenses - Credit	932	0	0	0	0	0	0
Subtotal	927-932	3,654,461	384,592	426	22,675	23,902	3,752
TOTAL A&G EXPENSES	920-932	37,863,085	3,984,674	4,415	234,928	247,644	38,875
TOTAL OPERATING EXPENSES		259,007,487	35,419,041	14,801	1,240,631	1,159,612	132,723
II. DEPRECIATION EXPENSE							
Intangible	403.1	2,073,186	235,158	49	14,474	16,575	2,238
Transmission	403	5,129,199	715,310	110	0	. 0	0
Procurement Supply	403	27,437,810	4,198,511	736	131,867	109,814	25,518
StreetLighting	403	511,137	0	0	217,182	293,955	0
Primary-Distribution	403	1,771,597	223,925	32	9,519	8,904	3,797
Overhead Lines	403	12,792,934	954,925	171	40,768	48,675	20,894
Underground Lines	403	3,141,084	264,193	45	11,263	12,650	5,422
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Empire Electric Company 2013 RateCase Electric Cost of Service Study Missouri Jurisdictional - 12 Months ending December 31, 2013 **Allocation Phase**

Step 4

Revenues

Production Other Rev

440-446

440-446

433,097,698

200,542,716

All Totals Intact = TRUE All Allocators Found = TRUE Total TOTAL Account Account Allocated Description Code **Dollars** Res Gen Comm Comm SH Gen Pow Prax Tot.Elec. Bldg Feed Mill CB GP SC-P TEB PFM RG SH Transformers 403 2,620,416 1,588,037 770,149 133,921 78,168 44 42,172 316 Services 403.5 3,346,871 2,663,099 480,898 83,623 81,856 0 33,493 197 Metering 403.6 421,058 265,811 91,866 15,975 25,228 660 13,611 38 Other Property on Customers Premise 403.6 880,430 700,556 126,505 21,998 21,533 0 8,811 52 403.7 2,148,400 1,190,602 223,168 50,860 283,919 11,741 134,671 364 General Amortization 404 0 0 0 0 0 0 0 TOTAL DEPRECIATION EXPENSES 403-404 62,274,122 33,120,111 6,358,704 1,502,792 8,881,515 315,546 4,245,060 10,478 III, TAXES A. GENERAL TAXES 408.15 2,806,993 1,555,582 291,581 66,451 370,955 15,340 475 Payroll Taxes 175,954 Payroll Taxes - Generation 162,878 90,264 3,856 16,919 21,525 890 10,210 28 Unemployment Tax 408.16 82,260 45,587 8,545 1,947 10,871 450 5,156 14 18,430,957 9,659,147 Real Estate Taxes 408.17 1,866,400 444,589 2,691,627 103,281 1,286,728 3,027 Subtotal - General Taxes 21,483,087 11,350,580 2,183,445 516,843 3,094,978 119,960 1,478,048 3,544 B. FRANCHISE AND REVENUE TAXES Maryland Franchise Tax T&D 408.11 0 0 0 0 0 0 0 PSC Assessment 408.12 0 0 0 0 0 0 0 Franchise Tax Prod 408.11 0 0 0 0 0 0 2,707 Franchise 408.13 350,020 162,074 33,244 8.059 66,870 29,357 62 Retail Sales & Other 408.14 0 0 0 0 0 n Subtotal - Franchise & Gross Receipts 350,020 162,074 33,244 8,059 66,870 2,707 29.357 62 C. FEDERAL INCOME TAXES Federal Income Taxes - Current 18,155,754 9,514,921 1,838,531 437,950 2,651,437 101,739 1,267,515 2,982 State Income Taxes - Current 2,853,047 1,495,202 288,912 68,821 416,654 15,988 199,181 469 Provision for Deferred FIT 10,448,853 5,475,950 1,058,097 252,046 1,525,934 58,552 729,470 1,716 ITC Adjustment - Net Subtotal - Federal Income Taxes 409-411 31,457,654 16,486,074 3,185,540 758,817 4,594,025 176,278 2,196,166 5,166 TOTAL TAXES 408-411 53,290,761 27,998,728 5,402,229 1,283,718 7,755,873 298,945 3,703,570 8.772 TOTAL EXPENSES 34,192,491 374,572,370 185,028,063 8,602,993 62,241,491 3,254,424 28,554,274 52,984 IV. OPERATING REVENUES

41,135,058

9,972,022

82,741,122

0

3,349,627

0

36,324,331

0

Step 4

TRUE All Totals Intact = All Allocators Found = TRUE TOTAL Total Account Allocated Account <u>Dollars</u> Large Pow Misc Lts Street Lts Private Lts Description Code Spec Lts MS 1 P SPL ы LS Transformers 403 2,620,416 1,674 0 0 0 5,934 Services 403.5 3,346,871 3,705 0 0 0 Metering 403.6 421,058 7,163 0 0 0 708 Other Property on Customers Premise 403.6 880,430 0 0 0 975 General 403,7 2,148,400 223,808 278 13,138 13,660 2,192 Amortization 404 0 0 0 0 0 0 TOTAL DEPRECIATION EXPENSES 403-404 62,274,122 6,824,665 1,420 438,211 504,233 71,384 III. TAXES A. GENERAL TAXES Payroll Taxes 408.15 2,806,993 292,416 363 17,166 17,848 2,864 Payroll Taxes - Generation 162,878 16,968 21 996 1,036 166 Unemployment Tax 408.16 82,260 8,569 11 503 523 84 18,430,957 Real Estate Taxes 408,17 2,084,185 428 126,471 145,281 19,793 Subtotal - General Taxes 21,483,087 2,402,138 823 145,136 164,688 22,907 B. FRANCHISE AND REVENUE TAXES Maryland Franchise Tax T&D 408.11 0 0 0 0 0 0 PSC Assessment 408,12 0 0 0 0 0 0 Franchise Tax Prod 408.11 0 0 0 0 0 n 3,550 Franchise 408,13 350,020 42,167 11 1,825 93 Retail Sales & Other 408.14 0 0 0 0 0 Subtotal - Franchise & Gross Receipts 11 350,020 42,167 1,825 3,550 93 C. FEDERAL INCOME TAXES Federal Income Taxes - Current 18,155,754 2,053,064 422 124,583 143,112 19,497 State Income Taxes - Current 2,853,047 322,624 66 19,577 22,489 3,064 Provision for Deferred FIT 10,448,853 1,181,563 243 71,699 82,363 11,221 ITC Adjustment - Net 0 0 0 0 Subtotal - Federal Income Taxes 409-411 31,457,654 3,557,252 731 215,859 247,964 33,782 TOTAL TAXES 408-411 53,290,761 6,001,557 1,565 362,820 416,202 56,783 TOTAL EXPENSES 374,572,370 48,245,263 17,787 2,041,662 2,080,048 260,890 IV. OPERATING REVENUES Revenues 440-446 433,097,698 52,175,871 13,756 2,257,598 4,393,114 115,536 Production Other Rev 440-446 0 0 0 0 0

Step 4

Ail Totals Jutact = All Allocators Found =

TRUE TRUE

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

Step 4

All Totals Intact = All Allocators Found = TRUE

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

Step 4

All Totals Intact = All Allocators Found = TRUE TRUE

		Total				TOTAL			
Account <u>Description</u>	Account <u>Code</u>	Allocated <u>Dollars</u>	Res Gen	Comm	Comm SH SH	Gen Pow GP	Prax SC-P	Tot.Elec. Bldg TEB	Feed Mill
		_	RG	СВ	Sn	GP .	3C-P	IEB	PFM
		_				***************************************			
SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	448,805,193	208,426,401	42,254,146	10,275,695	85,481,002	3,528,082	37,512,710	78,385
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Operating Revenues	450-456	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		455,183,283	211,693,398	42,736,436	10,408,311	86,515,457	3,584,232	38,066,136	79,113
ODERATING EVERYORS									
OPERATING EXPENSES Production	500-555	474 554 000	72,453,264	42 000 907	2 707 047	35 350 330	0.005.704	15,517,975	40.000
Transmission	560-573	171,551,969 14,494,784	72,453,264 7,107,447	13,266,897 1,145,205	3,787,947 314,898	35,359,229 2,456,329	2,285,731 133,328	1,314,119	19,869 1,728
Distribution	580-573	24,059,213	14,756,264	2,862,499	606,471	2,421,603	4,716	1,231,308	1,726 4,457
Customer Acctg & Service	901-919	11,038,436	8,745,561	1,235,696	208,794	300,338	8,616	136,553	1,292
Admin & General	920-932	37,863,085	20,846,689	3,921,262	898,373	5,066,604	207,542	2,405,690	6,388
Total Operating Expenses		259,007,487	123,909,224	22,431,558	5,816,483	45,604,103	2,639,933	20,605,644	33,735
3				~	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,		
DEPRECIATION EXPENSES	403	62,274,122	33,120,111	6,358,704	1,502,792	8,881,515	315,546	4,245,060	10,478
TAXES OTHER THAN INCOME TAX	408	21,833,107	11,512,654	2,216,689	524,902	3,161,847	122,667	1,507,404	3,606
TALES STILL THAN INCOME TAX	400	21,000,107	11,512,004	2,210,003	324,302	0,101,047	122,007	1,567,464	3,000
INCOME BEFORE INCOME TAXES		112,068,567	43,151,409	11,729,485	2,564,135	28,867,991	506,086	11,708,028	31,294
INCOME TAXES									
Income Taxes - Current		21,008,801	11,010,123	2,127,444	506,771	3,068,092	117,726	1,466,696	3,450
Provision for Deferred FIT		10,448,853	5,475,950	1,058,097	252,046	1,525,934	58,552	729,470	1,716
ITC Adjustment - Net		Ō	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	Õ
Subtotal - Federal Income Taxes	409-411	31,457,654	16,486,074	3,185,540	758,817	4,594,025	176,278	2,196,166	5,166
OPERATING INCOME		00 040 043	20.005.225	0.540.045	4 005 240	24 072 000	222 222	0.544.000	00.400
OPERATING INCOME		80,610,913	26,665,335	8,543,945	1,805,318	24,273,966	329,808	9,511,862	26,128
Gains/Losses		-3,645,260	-1,805,341	-336,169	-84,324	-598,449	-30,730	-275,668	-536
Allowance for Funds During Construction		0	0	0	0	0	0	0	0
Interest on Customer Deposits		-407,085	-323,917	-58,492	-10,171	-9,956	0	-4,074	-24
NET INCOME		76,558,568	24,536,078	8,149,284	1,710,823	23,665,561	299,077	9,232,120	25,569
TET TOOME		70,500,500	24,550,678	0,149,204	0 0	25,605,561	299,077	9,232,120	25,509
RATE BASE		1,142,391,460	587,187,119	111,585,627	26,784,980	172,770,248	7,237,933	81,248,355	185,727

Step 4

All Totals Intact = All Allocators Found = TRUE TRUE Total

		Total			TOTAL		
Account	Account	Allocated					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
		_	LP	MS	SPL	PL	LS
•							
SUMMARY REPORT							
OPERATING REVENUES							
Utility Sales Revenues	440-446	448,805,193	54,346,223	14,182	2,318,718	4,451,184	118,466
Interdepartmental Revenues	448	0	0	0	0	0	0
Other Operating Revenues	450-456	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	0	<u>0</u>
Total Operating Revenues		455,183,283	55,197,520	14,313	2,318,718	4,451,184	118,466
OPERATING EXPENSES						FAT 474	
Production	500-555	171,551,969	27,435,763	5,497	779,079	595,871	44,848
Transmission	560-573	14,494,784	2,021,419	. 311	0	0	0
Distribution	580-599	24,059,213	1,675,443	279	199,868	255,941	40,365
Customer Acctg & Service	901-919	11,038,436	301,741	4,298	26,756	60,157	8,635
Admin & General	920-932	<u>37,863,085</u>	<u>3,984,674</u>	<u>4.415</u>	<u>234,928</u>	<u>247,644</u>	<u>38,875</u>
Total Operating Expenses		259,007,487	35,419,041	14,801	1,240,631	1,159,612	132,723
DEPRECIATION EXPENSES	403	62,274,122	6,824,665	1,420	438,211	504,233	71,384
		, ,,	-7	.,	,	,—	,
TAXES OTHER THAN INCOME TAX	408	21,833,107	2,444,305	834	146,961	168,238	23,001
INCOME BEFORE INCOME TAXES		112,068,567	10,509,509	-2,742	492,914	2,619,100	-108,642
INCOME TAXES							
Income Taxes - Current		21,008,801	2,375,689	488	144,160	165,601	22,561
Provision for Deferred FIT		10,448,853	1,181,563	243	71,699	82,363	11,221
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - Federal Income Taxes	409-411	31,457,654	3,557,252	731	215,859	247,964	33,782
OPERATING INCOME		80,610,913	6,952,258	-3,473	277,055	2,371,136	142 424
OPERATING INCOME		00,010,913	6,952,256	-3,473	277,055	2,371,130	-142,424
Gains/Losses		-3,645,260	-467,829	-170	-21,356	-21,942	-2,747
Allowance for Funds During Construction		0	0	0	0	0	0
Interest on Customer Deposits		-407,085	0	0	0	0	-451
·							
NITT INCOME		70 FFR F02	C 494 400	2011	055 700	0.240.404	. 445.004
NET INCOME		76,558,568	6,484,429	-3,644	255,700	2,349,194	-145,621
DATE BACE		0	0	0	0	0	0
RATE BASE		1,142,391,460	136,180,971	28,703	8,408,369	9,610,797	1,162,631

Step 4

All Totals Intact = All Allocators Found = TRUE

		Total				TOTAL			
Account Description	Account Code	Allocated Dollars	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>	Tot.Elec. Bldg	Feed Mill
<u>Босоправи</u>		<u> </u>	RG	CB	SH	GP	SC-P	TEB	PFM
								0	0
RETURN ON RATE BASE		0 6.70%	0 4.18%	0 7.30%	0 6.39%	0 13.70%	4.13%	11.36%	13.77%
Unitized Rate of Return		1.00	0.62	1.09	0.95	2.04	0.62	1,70	2.05
Onluzed Rate of Return		1.00	0.02	1.09	0.33	2.04	0.02	1.70	2.03
REVENUE REQUIREMENTS									
RATE OF RETURN by Function		8.10%	8.10%	8.10%	8.10%	8,10%	8.10%	8.10%	8.10%
Using Target for System									
RATE BASE		1,142,391,460	587,187,119	111,585,627	26,784,980	172,770,248	7,237,933	81,248,355	185,727
OPERATING EXPENSES		259.007,487	123,909,224	22,431,558	5,816,483	45,604,103	2,639,933	20,605,644	33,735
DEPRECIATION EXPENSE		62,274,122	33,120,111	6,358,704	1,502,792	8,881,515	315,546	4,245,060	10,478
GENERAL TAXES		21,483,087	11,350,580	2,183,445	516,843	3,094,978	119,960	1,478,048	3,544
Other costs (benefits), net of taxes		4,402,365	2,291,332	427,906	<u>102,554</u>	675,274	33,437	309,099	622
Subtotal- Operating Costs to recover		347,167,061	170,671,246	31,401,612	7,938,672	58,255,870	3,108,876	26,637,850	48,378
Target Return on Rate Base- After taxes		92,579,716	47,585,805	9,042,930	2,170,662	14,001,348	586,564	6,584,389	15,051
Actual Historic FIT		18,155,754	9,514,921	1,838,531	437,950	2,651,437	101,739	1,267,515	2,982
Actual Historic SIT		2,853,047	1,495,202	288,912	68,821	416,654	15,988	199,181	469
Incremental Tax Due to Target ROR		9,982,408	4,963,221	921,196	229,945	1,634,217	82,734	752,268	1,453
Targeted Tax		30,991,209	15,973,345	3,048,639	736,716	4,702,309	200,461	2,218,964	4,903
Provision for Deferred FIT		10,448,853	5,475,950	1,058,097	252,046	1,525,934	58,552	729,470	1,716
ITC Adjustment, net FIT to recover		<u>0</u> 41,440,062	<u>0</u> 21,449,295	<u>0</u> 4,106,736	<u>0</u> 988,762	6,228,243	<u>0</u> 259,013	<u>0</u> 2,948,433	<u>0</u> 6,619
Subtotal- Rev Req before GRT		481,186,839	239,706,346	44,551,278	11,098,095	78,485,461	3,954,453	36,170,673	70,048
GRT needed TOTAL REVENUE REQUIREMENT		<u>0</u> 481.186.839	239.706.34 <u>6</u>	<u>u</u> 44.551.278	11.098.09 <u>5</u>	78.485.461	3.954.45 <u>3</u>	<u>36.170.673</u>	70.048

Shep 4

All Totals Intact =

TRUÉ

	All Allocators Found =	TRUE					
Account	Account	Total Allocated			TOTAL		
<u>Description</u>	Code	<u>Dollars</u>	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
		_	LP	MS	SPL	PL	LS
		0	0	0	0	0	0
RETURN ON RATE BASE		6.70%	4.76%	-12.69%	3.04%	24,44%	-12.53%
Unitized Rate of Return		1.00	0.71	-12.09%	0.45	3.65	-1.87
Office of Retail	4	1.00	0.71	-1.03	0.43	3.00	-1.07
REVENUE REQUIREMENTS							
RATE OF RETURN by Function		8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
Using Target for System							
RATE BASE		1,142,391,460	136,180,971	28,703	8,408,369	9,610,797	1,162,631
OPERATING EXPENSES		259,007,487	35,419,041	14,801	1,240,631	1,159,612	132,723
DEPRECIATION EXPENSE		62,274,122	6,824,665	1,420	438,211	504,233	71,384
GENERAL TAXES		21,483,087	2,402,138	823	145,136	164,688	22,907
Other costs (benefits), net of taxe		4,402,365	509,996	<u>181</u>	<u>23,180</u>	<u>25,493</u>	3,291
Subtotal-Operating Costs to reco	over	347,167,061	45,155,840	17,226	1,847,159	1,854,026	230,305
Target Return on Rate Base- After	er taxes	92,579,716	11,036,143	2,326	681,417	778,862	94,220
Actual Historic FIT		18,155,754	2,053,064	422	124,583	143,112	19,497
Actual Historic SIT		2,853,047	322,624	66	19,577	22,489	3,064
Incremental Tax Due to Target R	OR	9,982,408	1,271,486	442	57,711	60,200	7,534
Targeted Tax		30,991,209	3,647,174	930	201,871	225,801	30,095
Provision for Deferred FIT		10,448,853	1,181,563	243	71,699	82,363	11,221
ITC Adjustment, net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIT to recover	,	41,440,062	4,828,737	1,173	273,570	308,164	41,316
Subtotal- Rev Req before GRT		481,186,839	61,020,720	20,725	2,802,146	2,941,052	365,841
GRT needed		<u>0</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE REQUIREME	NI	481,186,839	61.020.720	20.725	2.802.146	2.941.052	<u>365.841</u>

Stop 1

All Totals Infact =

TRUE

All Allocators Found = TRUE Direct Total Balance Functional Electric Radial Dist Dist Dist Allocation Retail Account Account Account Assignment Direct to be Procurement Transmission Distribution Distribution Distribution Balance | Factor Allocated Factor Supply Trans Dist Trn 34kV Dist Trn Secondary Retail Billing <u>Onsite</u> Description Code <u>Assignment</u> I. ELECTRIC PLANT IN SERVICE A, INTANGIBLE PLANT TPIS 32,656,696 None 32,656,696 16,528,421 3,760,026 7,724,789 4,450,594 192,866 Organization 301 0 O 0 TPIS 0 None 0 0 0 Franchises and Consents 302 0 0 0 0 None 0 TPIS 0 Miscellaneous Intangible Plant 303 0 0 0 0 0 0 0 Subtotal - INTANGIBLE PLANT 301-303 32,656,696 32,656,696 16,528,421 3,760,026 0 7,724,789 4,450,594 0 192,866 B. PRODUCTION PLANT 3,280,916 PROCURE Land and Land Rights (310, 330, 340) 3,280,916 None 0 3,280,916 0 0 0 0 0 89.180.002 PROCURE Structures and Improvements (311, 331, 341) 89,180,002 None 0 89,180,002 n Ω n n n Boiler Plant Equipment (312, 342) 460,233,252 None 460,233,252 PROCURE 460,233,252 0 0 Engines and Generators 343 191,444,217 None 191,444,217 PROCURE 191,444,217 0 0 0 Turbogenerator Units (314, 333, 344) 136,241,848 None 0 136,241,848 PROCURE 136,241,848 O n n n O n 57,447,063 None 57,447,063 PROCURE 57,447,063 0 0 0 0 0 Accessory Electric Equipment (315, 334, 345) D Misc. Power Plant Equipment 316, 332, 335,34 17,253,910 None 0 17,253,910 PROCURE 17,253,910 0 0 0 0 Q 0 Subtotal - OTHER PLANT 340-346 955,081,208 955,081,208 955,081,208 0 0 0 0 0 0 Subtotal - PRODUCTION PLANT 304-346 955,081,208 955,081,208 955,081,208 0 0 C. TRANSMISSION PLANT Land and Land Rights 350 9,686,009 None 0 9,686,009 T-LINES 0 9,686,009 0 0 0 2,021,463 None 2.021,463 T-LINES 2 021 463 Structures and Improvements 352 n O n 0 n n Ω 89,932,130 None 89.932.130 T-LINES 89.932.130 Station Equipment 353 0 0 0 0 0 0 0 1,112,966 None 1,112,966 T-LINES 1,112,966 Towers and Fixtures 354 Poles and Fixtures 355 50,304,736 None 50,304,736 T-LINES 0 50,304,736 0 66,664,914 66,664,914 T-LINES n Overhead Conductors and Devices 356 None 0 66,664,914 0 0 357 0 None T-LINES n 0 0 Underground Conduit n n n n n n 0 T-LINES Underground Conductors and Devices 358 None 0 0 0 0 0 0 Roads and Trails 359 0 None 0 0 T-LINES 0 0 0 0 0 Subtotal - TRANSMISSION PLANT 350-359 219,722,218 219,722,218 0 219,722,218 0 D. DISTRIBUTION PLANT 3,255,804 ACCT-360 Land and Land Rights 360 3,255,804 None 0 0 0 3,255,804 n n n 9,692,401 9,692,401 ACCT-361 9,692,401 0 None 0 Structures and Improvements 361 Ð 0 Đ 0 83,068,538 None 83,068,538 ACCT-362 83,068,538 0 Station Equipment 362 0 0 0 0 Compressor Station Equipment 363 0 None 0 o ACCT-362 0 0 0 0 0 155,310,884 155,310,884 POLES None 23 296.633 Poles Towers and Fixtures 364 n п O 132,014,252 0 160,130,252 None 160,130,252)HCOND&DE 136,985,228 23,145,024 0 Overhead Conductors and Devices 365 Underground Conduit 366 31,660,158 None 0 31,660,158 UGCONDUIT 0 O O 31,660,158 0 0 n 52.924.940JGCOND&DE 0 Underground Conductors and Devices 52,924,940 None D 52,924,940 0 367 n n D 94,259,584 94,259,584 LINETRANS 0 Line Transformers 368 None 0 0 0 94,259,584 0 Services 369 66,937,418 None 66,937,418 SEC 0 66,937,418 0 0

Step 3

Step 1							Fu	nctionalization Ph	ase				
	Cotals Intact =	TRUE											
With Minds	itions Found =	TRUE	D:t	T-tol	B-I	Functional	Electric	D-4i-I	Dist	Dist	Diet		
- Account	Account	Account	Direct Assignment	Total Direct	Balance to be	Allocation	Procurement	Radial Transmission	Distribution	Dist Distribution	Dist Distribution	Retail	
Description	Code	Balance	Factor	Assignment	Allocated	Factor	Supply	Trans	Dist Trn 34kV	Dist Trn		Retail Billing	Onsite
Description	code	Balance	I dotoi	Assignment	Mocatou	Lactor	OGPPH	Hans	Dist Thi Dake	DISCITI	occondary	TCCCC DIGITO	Onsite
Meters	370	18,548,829	None	0.	18,548,829	SEC	0	0	. 0	0	18,548,829) 0	0
Installed on Cust Premise PR L	371	15,179,822	None	0	15,179,822	SEC	0	0	. 0	0	15,179,822	. 0	0
Other Property on Customers Premise	372	0	None	0	0	SEC	0	0	0	0	0	0	0
Street Lighting and Signals	373	16,330,245	None	<u>0</u>	16,330,245	SEC	<u>0</u>	0	<u>0</u>	<u>o</u>	16,330,245	0	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	707,298,875		ō	707,298,875		0	ō		449,601,322	257,697,554	0	0
E. GENERAL PLANT													
Land and Land Rights	389	547,617	None	0	547,617		255,892	37,341	0	92,097	64,447	. 0	97,839
Structures and Improvements	390	8,334,488	None	0	8,334,488	LABOR	3,894,567	568,316		1,401,682	980,852	. 0	1,489,071
Office Furniture and Equipment	391	14,499,580	None	0	14,499,580	LABOR	6,775,411	988,705	0	2,438,518	1,706,396	O	2,590,549
Transportation Equipment	392	10,281,573	None	0	10,281,573		4,804,407	701,085		1,729,140			1,836,944
Stores Equipment	393	384,933	None	0	384,933	LABOR	179,873	26,248		64,737	45,301		68,773
Tools, Shop and Garage Equipment	394	4,906,215	None	0	4,906,215		2,292,592	334,548		825,120	577,392		876,563
Laboratory Equipment	395	1,018,497	None	0	1,018,497	LABOR	475,926	69,450		171,289	119,863		181,968
Power Operated Equipment	396	14,499,697	None	0	14,499,697	LABOR	6,775,466	988,713		2,438,538	1,706,410		2,590,570
Communication Equipment	397	9,686,020	None	0	9,686,020		4,526,115	660,475		1,628,981	1,139,908		1,730,541
Miscellaneous Equipment	398	182,435	None	0	182,435		85,249	12,440		30,682	21,470		32,594
Miscellaneous Equipment-RegA	398	0	None	0	0	LABOR	0	0	0	0	0	-	0
Other Tangible Property	399	<u>0</u>	None	<u>o</u>	<u>0</u>	LABOR	<u>0</u>	<u>0</u>	. <u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	64,341,054		0	64,341,054		30,065,499	4,387,322	0	10,820,784	7,572,035	0	11,495,414
TOTAL PLANT IN SERVICE	101	1,979,100,051		0	1,979,100,051		1,001,675,129	227,869,565	0	468,146,895	269,720,182	0	11,688,279
ADDITIONS TO UTILITY PLANT		_											
Energy Conservation Programs	182.3	0	None	0.	0		0	0	0	0	0	_	0
Property Held for Future Use	105	0	None	0	-	PROPHELD	0	0	0	0	0	•	0
Construction Work in Progress	107	0	None	0	0	CMP	0	0	0	0	0	-	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	None	<u>o</u>	<u>o</u>	PRODPT	ō	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant		0		0	0		0	0	0	0	0	0	0
TOTAL UTILITY PLANT		1,979,100,051		0	1,979,100,051		1,001,675,129	227,869,565	0	468,146,895	269,720,182	. 0	11,688,279
II. DEPRECIATION RESERVE													
Intangible	108.3	-11,230,475	None	0	-11,230,475	TPIS	-5,684,042	-1,293,054	0	-2,656,517	-1,530,537		-66,326
Transmission	108.4	-73,404,321	None	0		TRANSPT	0	-73,404,321	0	0	0	-	0
Procurement Supply	108	-246,413,756	None	0		PROCURE	-246,413,756	0	0	0	0	-	0
StreetLighting	108	-4,630,588	None	0	-4,630,588	SEC	0	0	0	0	-4,630,588		0
Primary-Distribution	108	-31,357,904	None	0		ACCT-362	. 0	0	0	-31,357,904	0	0	0
Overhead Lines	108	-140,602,968	None	0		HCOND&DE	0	0	_	-120,280,393	-20,322,575		0
Underground Lines	108	-37,766,571	None	0		GCOND&DE	0	0	0	-37,766,571	0	0	0
Transformers	108	-34,981,939	None	0		LINETRANS	0	0	0	0	-34,981,939		0
Services	108	-40,965,750	None	0	-40,965,750	SEC	0	0	0	0	-40,965,750		0
Metering	108.5 108.6	-6,393,384 -10,569,086	None None	0	-6,393,384 -10,569,086	SEC SEC	0	0	0	0	-6,393,384 10,550,086		0
Other Property on Customers Premise General	108.6	-38,078,034	None	0	-38,078,034	GENPT	-17,793,229	-2,596,485	0	-6,403,908	-10,569,086 -4,481,248	0	-6,803 <u>,164</u>
Control	100.7	00,070,004	INOTIC	⊻	20,010,004	OLIN I	11,100,220	-2,000,400	⊻	3,700,000	7,701,240		0,000,104

Step 1

	HTotals Intact = ocators Found =	TRUE	Discord	Total	Balance	Functional	Electric	Radial	Dist	Dist	Dist		
Account <u>Description</u>	Account <u>Code</u>	Account Balance	Direct Assignment <u>Factor</u>	Direct Assignment	to be Allocated	Allocation Factor	Procurement Supply	Transmission Trans	Distribution Dist Trn 34kV	Distribution Dist Trn	Distribution Secondary	Retail Retail Billing	Onsite
Subtotal-DEPRECIATION RESERVE		-676,394,776		0	-676,394,776	i	-269,891,027	-77,293,860) 0	-198,465,292	-123,875,107	, o	-6,869,490
Dep. Res adjust for 13 month avg.	108.9	0	None	0	0	DISTPT	0	O	0	0	o	0	0
TOTAL RESERVE FOR DEPRECIATION	ON 108	-676,394,776		0	-676,394,776	i	-269,891,027	-77,293,860	0	-198,465,292	-123,875,107	. 0	-6,869,490
III. OTHER RATE BASE ITEMS													
Deferred Fuel Cost	183	18,065,694	None	0	18,065,694	PROCURE	18,065,694	0		0	c	0	0
Prepayments	165	6,790,438	None	0	6,790,438		3,436,821	781,837	0	1,606,246	925,430	0	40,103
Cash Working Capital-Fuel	131	8,566,162	None	0	8,566,162	PROCURE	8,566,162	0	0	0	C	0	0
Cash Working Capital-Revenue	131	5,509,317	None	0	5,509,317	REVREQ	3,595,425	445,705	0	832,573	431,806	0	203,807
Cash Working Capital-Labor	131	2,768,060	None	0	2,768,060	LABOR	1,293,468	188,750	0	465,528	325,762	. 0	494,552
Cash Working Capital-Plant	131	-6,708,894	None	0	-6,708,894	TPIS	-3,395,549	-772,448	3 0	-1,586,958	-914,317	, 0	-39,622
Deferred ITC	255	-3,789,214	None	0	-3,789,214	TPIS	-1,917,822	-436,282	. 0	-896,321	-516,410	0	-22,379
Customer Advances for Construction	281	-4,331,061	None	0	-4,331,061	SEC	0	0	0	0	-4,331,061	0	0
Materials and Supplies	154	23,652,265	None	0	23,652,265	TPIS	11,971,040	2,723,274	0	5,594,833	3,223,431	0	139,687
Regulatory Assets - Generation	182, 254	-6,256,882	None	0	-6,256,882	PROCURE	-6,256,882	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	16,127,573	None	0	16,127,573	DISTPT	0	O	. 0	10,251,647	5,875,926	0	0
Regulatory Assets - Pension and Labor	r 182, 254	3,199,327	None	0	3,199,327	LABOR	1,494,992	218,157	. 0	538,058	376,516	0	571,604
Customer Deposits	235	-9,578,480	None	0	-9,578,480	SEC	0	0	0	0	-9,578,480	0	0
Deferred Pension Asset	252	16,047,542	None	0	16,047,542	LABOR	7,498,748	1,094,258	. 0	2,698,852	1,888,569	0	2,867,114
Deferred Income Tax	190	-230,679,286	None	0	-230,679,286	TPIS	-116,752,917	-26,559,945	. 0	-54,566,110	-31,437,955	. 0	-1,362,359
Differed State Tax	0	303,622	None	0	303,622	TPIS	153,671	34,958	0	71,820	41,379	0	1,793
A/P Financing of Capitalized M&S	283	0	None	<u>0</u>	0	TPIS	0	0	0	0	0	<u>0</u>	0
Total - OTHER RATE BASE ITEMS	131-283	-160,313,816		0	-160,313,816		-72,247,149	-22,281,736	0	-34,989,831	-33,689,401		2,894,301
TOTAL RATE BASE		1,142,391,460		<u>o</u> .	<u>1,142,391,460</u>		659,536,953	128,293,969	<u>0</u>	234,691,772	112,155,674	<u>0</u>	7,713,091
I. OPERATING AND MAINTENANCE E	EXPENSES												
A. PRODUCTION EXPENSES													
Supervision and Engineering	(500, 535, 546)	2,860,244	None	0	2,860,244	PROCURE	2,860,244	0	0	0	0	0	0
Fuel	(501, 547)	92,476,797	None	0	92,476,797	PROCURE	92,476,797	0	0	0	0	0	0
Generation Expense	505, 507, 537, 53	3,403,787	None	0	3,403,787	PROCURE	3,403,787	0	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	2,063,543	None	0	2,063,543	PROCURE	2,063,543	0	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	. 0	PROCURE	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	None	0	1,005,767	PROCURE	1,005,767	0	0	0	0	0	0
Maintenance of Structures	311, 552, 542, 54	1,083,208	None	0	1,083,208	PROCURE	1,083,208	0	0	. 0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 55	10,337,376	None	0	10,337,376	PROCURE	10,337,376	0	0	0	0	0	0
Maintenance of Misc. Plant	306, 514, 545, 55	2,567,779	None	<u>0</u>	2,567,779	PROCURE	2,567,779	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Other Production	500-554	115,798,502		0	115,798,502		115,798,502	0		0	0	0	0
Purchased Power Expenses	555	51,032,826	None	0		PROCURE	51,032,826	0	0	0	0	0	0
Other Variable Expenses	MIX	1,540,621	None	0		PROCURE	1,540,621	0	0	0	0	0	0
Load Dispatch	556	2,718,909	None	0	2,718,909	PROCURE	2,718,909	0	0	0	0	0	0

Step 1

All Totals Infact =

	tors Found =	TRUE											
100 110000	igara s manta	K341/1	Direct	Total	Balance	Functional	Electric	Radial	Dist	Dist	Dist		
Account	Account	Account	Assignment	Direct	to be	Allocation	Procurement	Transmission	Distribution	Distribution	Distribution	Retail	
Description	Code	Balance	Factor	Assignment	Allocated	Factor	Supply	Trans	Dist Trn 34kV	Dist Trn	Secondary	Retail Billing	Onsite .
<u> </u>													
Other Purchased Power	557	<u>461,111</u>	None	<u>0</u>	- <u>461,111</u>	PROCURE	<u>461,111</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>o</u>
Subtotal	556-557	4,720,641		0	4,720,641		4,720,641	C	0	0	0	0	0
				•									
TOTAL PRODUCTION EXPENSE	500-557	171,551,969		0	171,551,969		171,551,969	C	0	0	0	0	0
B. TRANSMISSION EXPENSE		•											
D. Hallower Ed. Ed.													
Supervision and Engineering	560	310,950	None	0	310,950		0	310,950		0	0		0
Load Dispatching	561	815,603	None	0	815,603	T-LINES	0	815,603		0	0		0
Station Expenses	562	86,350	None	0	86,350	T-LINES	0	86,350		0	0	0	0
Overhead Line Expenses	563	56,285	None	0	56,285	T-LINES	0	56,285		. 0	0	0	0
Underground Lines Expenses	564	0	None	0	0	T-LINES	0	C	0	. 0	0	0	0
Transmission by Others-Demand	565	6,394,996	None	0	6,394,996		0	6,394,996	0	0	0	0	0
Transmission by Others-Energy	565	3,007,169	None	0	3,007,169		0	3,007,169		0	0	0	0
Miscellaneous Expenses	566	626,326	None	0	626,326		0	626,326		0	0	0	0
Rents	567	· 146	None	0	146	T-LINES	0	146		0	. 0		0
Supervision and Engineering	568	89,038	None	0	89,038	T-LINES	0	89,038		0	. 0	0	. 0
Maintenance of Structures	569	8,350	None	0	8,350	T-LINES	0	8,350		0	0	_	0
Maintenance of Station Equipment	570	889,501	None	0	889,501	T-LINES	0	889,50	0	0	0	_	0
Maintenance of Overhead Lines	571	2,210,069	None	0	2,210,069	T-LINES	. 0	2,210,069		0	. 0	=	0
Maintenance of Underground Lines	572	0	None	0	0	T-LINES	0	C		0	0	-	0
Misc Maintenance - Credits	573	. <u>o</u>	None	. <u>0</u>	<u>o</u>	T-LINES	<u>0</u>	<u>C</u>	_	<u>0</u>	<u>o</u>		<u>0</u>
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784		0	14,494,784		0	14,494,784	. 0	0	0	0	0
C. DISTRIBUTION EXPENSE													
		904 900	None	0	204 020	D-LABOR	0	C	0	508,322	355,707	0	0
Operation Supervision & Engineering	580	864,030 0		. D		D-LABOR D-LABOR	0	(-	0 0	335,707	0	0
Load Dispatching	581	_	None	. U		ACCT-362	0	(-	400,110	- 0	0	0
Station Expenses	582	400,110	None			HCOND&DE	0	(0
Overhead Line Expenses	583	1,697,000	None	0	., .,		. 0	(1,451,718 638,318	245,262		0
Underground Line Expenses	584	638,318	None	0		IGCOND&DE	0	(030,310	49,334		0
Street Light and Signal Systems	585	49,334	None	=	49,334	SEC	0			0		-	0
Meter Expenses	586	2,424,135	None	0	2,424,135	SEC	•	(_	0	2,424,135		0
Customer Installation Expenses	587	130,322	None	0	130,322	SEC	0		=		130,322	=	0
Misc. Distribution Expenses	588	1,121,977	None	. 0	1,121,977	DISTPT	0	(713,195			0
Rents	589	2,002	None	0	2,002		0	(1,273	730		0
Maint Supervision & Engineering	590	237,665	None	0		D-LABOR	. 0		_	139,822	97,843	0	
Maint of Structures	591	33,392	None	0		ACCT-360	. 0	. (33,392		0	. 0
Maintenance of Station Equipment	592	1,699,062	None	0	., ,	ACCT-362	0		_	1,699,062	_	0	0
Maintenance of Overhead Lines	593	13,135,073	None	0		HCOND&DE	0	(11,236,546		0	0
Maintenance of Underground Lines	594	817,074	None	0		IGCOND&DE	0	(_	817,074 0	0	_	0
Maintenance of Line Transformers	595	262,163	None	0		LINETRANS	0	· · · · · · · · · · · · · · · · · · ·		0	262,163 207,510	0	0
Maintenance of Street Lights	596	207,510	None	0	207,510	SEC SEC	0	C	-	0		-	0
Maintenance of Meters	597	238,073	None	0	238,073		0	C			236,u73 37,153	0	0
Maintenance of Misc. Plant	598	101,973	None	0	101,973 O	DISTPT DISTPT	<u>0</u>	<u>0</u>	-	64,820 <u>0</u>	37,153	0	<u>0</u>
Misc. Distribution - Credits	599	<u>0</u>	None	<u>0</u>	<u>ں</u> 24,059,213	UISTET	0	<u> </u>		17,703,652	_	_	0
Subtotal - DISTRIBUTION EXPENSES	580-599	24,059,213		U	∠4,059,213		U	,		11,100,002	0,333,302	•	v

Step 3

Step 1							Fur	nctionalization PI	iase				
AHT	Fotals Inhact =	TRUE											
Alt Affect	dors Found =	TRUE											
			Direct	Total	Balance	Functional	Electric	Radial	Dist	Dist	Dist		
Account	Account	Account	Assignment	Direct	to be	Allocation	Procurement	Transmission	Distribution	Distribution	Distribution	Retail	
Description	Code	Balance	Factor	Assignment	Allocated	Factor	Supply	Trans	Dist Trn 34kV	Dist Trn	Secondary	Retail Billing	Onsite
												111111111111111111111111111111111111111	<u> </u>
Total - OPER, AND MAINT, EXPENSE	500-599	210,105,966		o o	210,105,966		171,551,969	14,494,784	, 0	17,703,652	6,355,562	. 0	0
Total - OF EX. AND MAINT. EXPENSE	300-399	210,103,900		· ·	210,105,900		111,551,809	14,434,70		17,703,632	6,355,562	. 0	U
D. CUSTOMER ACCOUNTS AND SERVI	CE												
D. COSTOMER ACCOUNTS AND SERVI	UC.												
Supervision	901	507,079	None	. 0	507,079	Onsite	0	c		a	0		Fo7 o70
•	902	1,614,470	None	0		Onsite	0			-	-	•	507,079
Meter Reading Expenses					1,614,470		-	0	=	0	0	-	1,614,470
Customer Records & Collection Expense	903	4,030,343	None	0	4,030,343	Onsite	0			0	0	•	4,030,343
Uncollectible Accounts	904	2,634,611	None	0	2,634,611		1,719,369	213,141		398,145	206,495		97,463
Misc Customer Accounts Expenses	905	<u>149,328</u>	None	<u>0</u>	149,328	Onsite	0	C	_	<u>0</u>	<u>o</u>	_	<u>149,328</u>
Subtotal - Customer Accounts Expense	901-905	8,935,832		0	8,935,832		1,719,369	213,141	0	398,145	206,495	0	6,398,683
		4 000 000		_		0							
Customer Assistance Exp Electric	(907, 908)	1,620,263	None	. 0	1,620,263	Onsite	0	C	-	0	0	0	1,620,263
Supervision	909	161,540	None	0	161,540	Onsite	0	C		0	0	0	161,540
Customer Assistance Expenses	910	7,976	None	0	7,976	Onsite	0	a		0	0	0	7,976
Information, Instructional Advertising	911	-404	None	0	-404	Onsite	0	a	_	0	0	0	-404
Misc Customer Serv & Inform Expen	912	312,761	None	0	312,761	Onsite	0	O	_	0	0	0	312,761
Rents	913	<u>0</u>	None	<u>o</u>	<u>0</u>	Onsite	0	O		<u>o</u>	<u>0</u>		<u>0</u>
Subtotal - Customer Service & Info.	909-913	2,102,137		O	2,102,137		0	0	0	0	0	0	2,102,137
		•											
Supervision	915	0	None	0	0	Onsite	0	0	_	0	0	0	0
Demonstrating & Selling Expenses	916	467	None	0	467	Onsite	0	O	=	0	0	0	467
Advertising Expenses	917	0	None	0	0	Onsite	0	0		0	0	-	0
Miscellaneous Sales Expenses	918	<u>0</u>	None	<u>0</u>	<u>0</u>	Onsite	0	0	-	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - Sales Expense	915-919	467		0	467		0	O	0	0	0	0	467
T				_									
Total - CUST ACCTS, SERVS, & SALES	901-919	11,038,436		0	11,038,436		1,719,369	213,141	0	398,145	206,495	0	8,501,287
E ADMINISTRATIVE AND OFFICE													
E. ADMINISTRATIVE AND GENERAL													
LABOR RELATED EXPENSES													
LABOR RELATED EXPENSES													
Administrative & Consest Salaries	020	8.270.312	None	0	0.070.040	LABOR	2 204 578	F00 0 40			272 222	_	4 477 005
Administrative & General Salarles	920			-	8,270,312		3,864,578	563,940		1,390,889	973,299	0	1,477,605
Office Supplies & Expenses	921	2,790,117	None	0	2,790,117	LABOR	1,303,775	190,254		469,238	328,357		498,493
Admin Expenses Transferred-Credit	922	-2,258,341	None	0	-2,258,341	LABOR	-1,055,285	-153,993		-379,805	-265,775	0	-403,484
Outside Services Employed	923	2,893,388	None	0	2,893,388	LABOR	1,352,032	197,296		486,606	340,511	0	516,943
Employee Pensions and Benefits	926	18,423,013	None	<u>0</u>	<u>18,423,013</u>	LABOR	8,608,766	<u>1,256,238</u>	-	3,098,355	<u>2,168,129</u>	<u>0</u>	3,291,524
Subtotal - O & M Accounts 920-923,926	920-926	30,118,488		0	30,118,488		14,073,866	2,053,735	0	5,065,283	3,544,522	0	5,381,082
D													
PLANT RELATED EXPENSES													
Property Insurance	924	2.998,675	None	0	2 009 675	TPIS	1 547 700	045 004	•	700 500	400 272	_	47.740
Injuries and Damages	924 925	2,996,675 781,181	None	ט	2,998,675	TPIS	1,517,709	345,261		709,323	408,672	0	17,710
Maintenance of General Plant (also acct	925 935	310,280	None	•	781,181	TPIS	395,377	89,944		184,785 72.205	106,463	0	4,614
Subtotal - O & M Accounts 924-925			Notic	<u>0</u>	310,280	1110	157,041	35,725		73,395	42,286	<u>0</u>	<u>1,832</u>
Subjutat - O & M Accounts 924-925	924,925,935	4,090,136		U	4,090,136		2,070,127	470,930	0	967,503	557,421	0	24,156

OTHER A&G EXPENSES

Step 1

All Totals Intact =

	tors Found =	TRUE											
1943 HT2114/00	Casta i Guilda	, w	Direct	Total	Balance	Functional	Electric	Radial	Dist	Dist	Dist		
Account	Account	Account	Assignment	Direct	to be	Allocation	Procurement	Transmission	Distribution	Distribution	Distribution	Retail	
Description	Code	Balance	Factor	Assignment	Allocated	Factor	Supply	Trans	Dist Trn 34kV	Dist Trn	Secondary	Retail Billing	Onsite
<u> </u>	<u>ooue</u>	Datango	<u>r doter</u>	7 to otta / 11 to ott	- modulos		Sappii.	110010	Dist III O III V	<u> piot IIII</u>	<u>Bootingir</u>	TOOLOGI DINING	<u>Onorto</u>
Franchise Requirements	927	0	None	0	0	PTLABOR	. 0	0	0	0	0	0	0
Regulatory Commission Expenses	928	1,494,651	None	0	1,494,651	PTLABOR	705,367	110,308	0	263,586	179,223	0	236,167
Duplicate Charges-Credit	929	-188,600	None	. 0	-188,600	PTLABOR	-89,006	-13,919	0	-33,260	-22,615		-29,800
General Advertising Expenses	930.1	2,234,596	None	0	2,234,596	PTLABOR	1,054,568	164,918	. 0	394,077	267,950		353,084
Miscellaneous General Expenses	930.2	0	None	0	0	PTLABOR	D	0	0	0	0	0	0
Rents	931	113,813	None	0	113,813	PTLABOR	53,711	8,400	0	20,071	13,647	0	17,983
Misc Expenses - Credit	932	0	None	<u>0</u>		PTLABOR	0			0	0	<u>0</u>	0
Subtotal	927-932	3,654,461		0	3,654,461		1,724,641	269,707		644,474	438,205		577,43 4
		0,00 1,10		•	5,55 1,157		7,741,411	2,	•	01.,	,	•	011,101
TOTAL A&G EXPENSES	920-932	37,863,085		0	37,863,085		17,868,633	2,794,372	. 0	6,677,260	4,540,148	0	5,982,672
					, ,		, ,						,
TOTAL OPERATING EXPENSES		259,007,487		0	259,007,487		191,139,971	17,502,296	. 0	24,779,056	11,102,204	0	14,483,959
II. DEPRECIATION EXPENSE													
Intangible	403,1	2,073,186	None	0	2,073,186	TPIS	1,049,294	238,702	. 0	490,402	282,543	0	12,244
Transmission	403	5,129,199	None	0	5,129,199		0	5,129,199	G G	0	0	0	0
Procurement Supply	403	27,437,810	None	0		PROCURE	27,437,810	0	0	0	0	0	0
StreetLighting	403	511,137	None	0	511,137	SEC	. 0	0	0	0	511,137	0	0
Primary-Distribution	403	1,771,597	None	0		ACCT-362	0	0	0	1,771,597	0	0	0
Overhead Lines	403	12,792,934	None	0	12,792,934)	HCOND&DE.	0	0	0	10,943,859	1,849,074	0	0
Underground Lines	403	3,141,084	None	0		GCOND&DE	0	0	. 0	3,141,084	0	0	0
Transformers	403	2,620,416	None	. 0	2,620,416	LINETRANS	0	0	0	0	2,620,416	0	0
Services	403.5	3,346,871	None	0	3,346,871	SEC	0	0	0	0	3,346,871	0	0
Metering	403.6	421,058	None	0	421,058	SEC	0	0	0	0	421,058	0	0
Other Property on Customers Premise	403.6	880,430	None	0	880,430	SEC	0	0	0	0	880,430	0	0
General	403.7	2,148,400	None	0	2,148,400	GENPT	1,003,911	146,496	0	361,315	252,836	0	383,841
Amortization	404	<u>0</u>	None	0	0	TPIS	0	0	. 0	0	0	0	0
TOTAL DEPRECIATION EXPENSES	403-404	62,274,122	17	0	62,274,122		29,491,016	5,514,397	0	16,708,258	10,164,366	0	396,085
III. TAXES													
	•												
A. GENERAL TAXES													
Payroll Taxes	408.15	2,806,993	None	0	2,806,993	LABOR	1,311,661	191,405	0	472,076	330,344	0	501,508
		162,878	None	0	162,878	LABOR							
Payroll Taxes - Generation	0	82,260	None	0		LABOR	76,110	11,106		27,393	19,168	0	29,100
Unemployment Tax	408.16			_	82,260		38,439	5,609		13,834	9,681	0	14,697
Real Estate Taxes	408.17	18,430,957	None	<u>0</u>	18,430,957	TPIS	9,328,397	2,122,103		4,359,757	2,511,849	<u>0</u>	<u>108,851</u>
Subtotal - General Taxes		21,483,087		0	21,483,087		10,754,607	2,330,223	0	4,873,060	2,871,042	0	654,156
B. FRANCHISE AND REVENUE TAXES													
STATE OF THE PROPERTY OF TAKES													
Franchise Tax T&D	408.11	0	None	0	0	REVREQ	0	0	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVREQ	0	0		0	0	0	0
Franchise Tax Prod	408	0	None	0	0	REVREQ	0	0		ō	0	Ö	o
		v		v	•		•	· ·	. •	· ·	•	v	v

Step t

All Totals Intact =

TRUE

All Allocators Found = THUE Direct Total Balance Functional Electric Radial Dist Dist Dist Allocation Account Account Account Assignment Direct to be Procurement Transmission Distribution Distribution Distribution Retail **Balance** Description <u>Code</u> Factor <u>Assignment</u> Allocated Factor Dist Tm 34kV Dist Trn Secondary Retail Billing Supply Trans Onsite 350,020 350,020 REVREQ 408.13 None 0 Franchise 228,426 28,317 0 52,895 27,434 0 12,948 0 REVREQ Retail Sales & Other 0 None 0 408.14 0 0 Q 0 0 0 0 Subtotal - Franchise & Gross Receipts 350,020 350,020 228,426 28,317 0 52,895 27,434 12,948 0 C. FEDERAL INCOME TAXES 18.155.754 Federal Income Taxes - Current 0 None 0 18,155,754 TPIS 9.189.110 2.090.417 4,294,659 2,474,344 107,225 0 O State Income Taxes - Current 2,853,047 None 2,853,047 TPIS 1,444,003 0 328,494 674,875 388,825 n 16,850 10,448,853 TPIS Provision for Deferred FIT 0 None 10,448,853 5,288,442 1,203,060 2,471,627 1,424,014 0 61,709 TPIS ITC Adjustment - Net n 0 None D Q 0 Subtotal - Federal Income Taxes 409-411 31,457,654 31,457,654 15,921,555 3,621,970 7,441,161 4,287,183 185,784 n 0 TOTAL TAXES 408-411 53,290,761 53,290,761 26,904,587 5,980,510 12,367,117 7,185,659 852,888 TOTAL EXPENSES 37.4.572.370 374.572.370 247,535,574 28.997.204 53.854.431 28.452.229 15.732.933 IV. OPERATING REVENUES 65% 8% 0% 15% 8% 0% 4% Revenues 440-446 433,097,698 None 433,097,698 REVREQ 282,643,057 35,037,684 0 65,450,087 33,945,228 16,021,642 G Production Other Rev 440-446 0 None 0 0 REVREQ 0 0 0 0 Forfeited Discounts - Mo 440-446 1,913,588 None 1.913.588 Onsite n 0 0 0 0 1,913,588 Reconnect Charges-Missouri 440-446 320,304 None 320,304 Onsite 320,304 D 0 0 Ot Elec Rev-Off-Sys 440-446 12,740,997 None 12,740,997 PROCURE 12,740,997 0 0 Rent From Elec Property-Mo 732,606 None 732,606. DISTPT 440-446 n 465,688 266,918 Universal Services 440-446 0 None 0 REVREQ 0 0 0 0 Ω Interdepartmental Revenues 448 0 None REVREQ 0 0 0 0 479,277 479,277 T-LINES Other Electric Revenues 0 None 0 479,277 0 0 0 0 Other Electric Revenues - Direct Assign 273,777 None 273.777 SEC 0 273,777 0 0 0 0 Other Electric - Transmission 5,625,036 None 5,625,036 T-LINES 0 5,625,036 0 0 0 0 0 Excess Fac Revenues 450-456 0 None 0 0 REVREQ 0 0 0 0 0 0 **Total Operating Revenues** 455,183,283 455,183,283 n 295,384,054 41,141,997 65,915,776 34,485,923 18,255,534 Gains/Losses from Disp. of Utility Plant -3,645,260 None -3,645,260 REVREQ -2,378,926 -294,902 ٥ -550,875 -285.707 Ω -134,850 Gains/Losses from Energy Purchases 0 None 0 0 REVREQ 0 0 0 0 0 0 0 Allowance for Funds During Construction None REVREQ n 0 0 0 0 0 0 0 Interest on Customer Deposits -407,085 -407,085 SEC None n 0 0 0 -407,085 0 0 V. NET INCOME 76,558,568 45,469,554 11,849,890 11,510,470 5,340,902 2,387,752 Rate of Return 6.70% 6.89% 9.24% #N/A 4.90% 4.76% #N/A 30.96%

Step 2

	Totals Intact = ators Found =	TRUE			Supp	lv						
JF 522 A M 18500-	DV1-2-3-1-1/201444	1310/6	_	Direct	Total	Balance	Classification					
Account	Account		Supply	Assignment	Direct	to be	Allocation		Supply			
Description	<u>Code</u>		<u>Dollars</u>	<u>Factor</u>	Assignment	Allocated	<u>Factor</u>	Demand	Energy	Customer	<u>eck</u>	<u>T(</u>
I. ELECTRIC PLANT IN SERVICE												
A. INTANGIBLE PLANT												
A. INTANGIBLE FEART												
Organization	301		16,528,421	None	0	16,528,421	DEMAND	16,528,421	0		0	-
Franchises and Consents	302	•	0	None	0	0	DEMAND	0	0		0	-
Miscellaneous Intangible Plant	303		<u>0</u>	None	<u>0</u>	<u>0</u>	DEMAND	<u>0</u>	<u>o</u>		<u>o</u>	-
Subtotal - INTANGIBLE PLANT	301-303		16,528,421		0	16,528,421		16,528,421	0		0	-
B. PRODUCTION PLANT												
Land and Land Rights	(310, 330, 340)		3,280,916	None	0	3,280,916	DEMAND	3,280,916	0		0	-
Structures and Improvements	(311, 331, 341)		89,180,002	None	0	89,180,002	DEMAND	89,180,002	0		-	-
Boiler Plant Equipment	(312, 342)		460,233,252	None	0	460,233,252	DEMAND	460,233,252	0		Ü	-
Engines and Generators	343		191,444,217	None	0	191,444,217	DEMAND	191, 444 ,217	0		-	-
Turbogenerator Units	(314, 333, 344)		136,241,848	None	0	136,241,848	DEMAND	136,241,848	0		-	-
Accessory Electric Equipment	(315, 334, 345)		57,447,063	None	0	57,447,063	DEMAND	57,447,063	0		-	-
. ,	316, 332, 335,346)		<u>17,253,910</u>	None	<u>0</u>	<u>17,253,910</u>	DEMAND	<u>17,253,910</u>	0		Ξ.	-
Subtotal - OTHER PLANT	340-346		955,081,208		o	955,081,208		955,081,208	0		0	-
Subtotal - PRODUCTION PLANT	304-346		955,081,208		0	955,081,208		955,081,208	0		0	-
C. TRANSMISSION PLANT												
Land and Land Rights	350		0	None	0	0	DEMAND	0	0		0	-
Structures and Improvements	352		0	None	0	0	DEMAND	0	0		0	-
Station Equipment	353		0	None	0	0	DEMAND	0	0		0	-
Towers and Fixtures	354		0	None	0	0	DEMAND	0	0		0	-
Poles and Fixtures	355		0	None	0	0	DEMAND	0	0		0	-
Overhead Conductors and Devices	356		0	None	0	0	DEMAND	0	0		•	-
Underground Conduit	357		0	None	0	0	DEMAND	0	0		U	-
Underground Conductors and Device	358		0	None	0	0	DEMAND	0	0		0	-
Roads and Trails	359		<u>o</u>	None	<u>0</u>	<u>0</u>	DEMAND	<u>o</u>	<u>0</u>		<u>0</u>	-
Subtotal - TRANSMISSION PLANT	350-359		0		0	0		0	0		0	-
D. DISTRIBUTION PLANT												
Land and Land Rights	360		0	None	0		PROCUREPT	0	0		0	-
Structures and Improvements	361		0	None	0	-	PROCUREPT	0	0			-
Station Equipment	362		0	None	0		PROCUREPT	0	0		•	-
Compressor Station Equipment	363		0	None	0		PROCUREPT	0	0			-
Poles, Towers and Fixtures	364		0	None	0		PROCUREPT	0	0		-	-
Overhead Conductors and Devices	365		0	None	0		PROCUREPT	0	0			-
Underground Conduit	366		0	None	0		PROCUREPT	0	0		-	-
Underground Conductors and Device	367		0	None	0	0	PROCUREPT	0	0		U	-

Step 3

All Totals futact = TRUE

Supply

All Ailocat	ors Found =	TRUE		Supp	oly						
Account	Account	Supply	Direct Assignment	Total Direct	Balance to be	Classification Allocation		Supply			
<u>Description</u>	Code	<u>Dollars</u>	Factor	Assignment	Allocated	Factor	<u>Demand</u>	Energy	Customer	ec	<u>k Tı</u>
Line Transformers	368	0	None	0		PROCUREPT	0	0		0	-
Services	369	0	None	0	C	PROCUREPT	0	0		0	-
Meters	370	0	None	0	c	PROCUREPT	. 0	0		0	-
Installed on Cust Premise PR_L	371	0	None	0	C	PROCUREPT	0	0		0	-
Other Property on Customers Premis	372	0	None	0	G	PROCUREPT	0	0		0	-
Street Lighting and Signals	373	· <u>o</u>	None	0	0	PROCUREPT	<u>0</u>	<u>o</u>		0	-
Subtotal - DISTRIBUTION PLANT	374-387	0		0	ā		0	ō		0	-
Subtotal - Bloth and Hole 1 Bliff	07 1 007										
E. GENERAL PLANT											
Land and Land Rights	389	255,892	None	0		PROCURELABOI	215,220	40,672		0	-
Structures and Improvements	390	3,894,567	None	0		"ROCURELABOI	3,275,559	619,008		0	•
Office Furniture and Equipment	391	6,775,411	None	0		PROCURELABOI	5,698,518	1,076,894		0	-
Transportation Equipment	392	4,804,407	None	0		ROCURELABOI	4,040,788	763,619		0	-
Stores Equipment	393	179,873	None	0		ROCURELABOI	151,283	28,589		0	-
Tools, Shop and Garage Equipment	394	2,292,592	None	0		ROCURELABOI	1,928,205	364,388		0	-
Laboratory Equipment	395	475,926	None	0	475,926	ROCURELABOI	400,282	75,644		0	-
Power Operated Equipment	396	6,775,466	None	0	6,775,466	ROCURELABOI	5,698,564	1,076,902		0	-
Communication Equipment	397	4,526,115	None	0	4,526,115	ROCURELABO	3,806,728	719,387		0	-
Miscellaneous Equipment	398	85,249	None	0	85,249	ROCURELABOL	71,699	13,550		0	-
Miscellaneous Equipment-RegA	398	0	None	0	c	ROCURELABOL	0	0		0	-
Other Tangible Property	399	<u>o</u>	None	<u>0</u>	<u>0</u>	ROCURELABOI	<u>0</u>	<u>o</u>		0	-
Subtotal - GENERAL PLANT	389-399	30,065,499		0	30,065,499)	25,286,845	4,778,654		0	-
TOTAL PLANT IN SERVICE	101	1,001,675,129		0	1,001,675,129)	996,896,475	4,778,654		0	•
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	C	PROCUREPT	0	0		0	-
Property Held for Future Use	105	0	None	0	c	PROCUREPT	0	0		0	-
Construction Work in Progress	107	0	None	0	C	PROCUREPT	0	0		0	-
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>o</u>	None	<u>0</u>	<u>c</u>	PROCUREPT	<u>0</u>	<u>o</u>		0	-
Total Additions to Utility Plant		0		0	C)	0	0		0	-
TOTAL UTILITY PLANT		1,001,675,129		0	1,001,675,129		996,896,475	4,778,654		0	-
II. DEPRECIATION RESERVE								*			
Intangible	108.3	-5,684,042	None	. 0	-5,684,042		-5,684,042	0		0	-
Transmission	108.4	0	None	. 0		PROCUREPT	0	0		0	-
Procurement Supply	108	-246,413,756	None	0	-246,413,756		-246,413,756	0		0	-
StreetLighting	108	0	None	0		PROCUREPT	0	0		0	-
Primary-Distribution	108	0	None	0		PROCUREPT	0	0		0	-
Overhead Lines	108	0	None	0	C	PROCUREPT	0	0		0	-
Underground Lines	108	0	None	0	C		0	0		0	-
Transformers	108	0	None	0	c	PROCUREPT	0	0		0	-

Step 2

All Totals Intact =

	ocators Found = TKU			Supp	oly						
		_	Direct	Total	Balance	Classification					
Account	Account	Supply	Assignment	Direct	to be	Allocation		Supply			
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	Factor	<u>Demand</u>	Energy	Customer	ecl	k To
Services	108	0	None	0	n	PROCUREPT	. 0	0		0	_
Metering	108.5	0	None	0		PROCUREPT	0	0		0	_
Other Property on Customers Pren		0	None	0		ROCURELABOI	0	n		a	-
General	108.7	-17 <u>,793,229</u>	None	<u>0</u>		ROCURELABOI	-14,965,147	<u>-2,828,081</u>		0	_
Subtotal-DEPRECIATION RESERV		-269,891,027	NOTIC	0	-269,891,027	NOOUNED IDOI	-267,062,946	-2,828,081		0	-
Subtotal-DEF NEGIT HON NEGET	, L	-200,001,021		·	-203,031,027		-201,002,040	-2,020,001		Ü	_
Dep. Res adjust for 13 month avg	ı. 108.9	0	None	0	0	PROCUREPT	0	0		0	-
TOTAL RESERVE FOR DEPRECA	AT 108	-269,891,027		0	-269,891,027		-267,062,946	-2,828,081		0	
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	18,065,694	None	0	18,065,694	ENERGY	0	18,065,694		0	_
Prepayments	165	3,436,821	None	0	3,436,821	PROCUREPT	3,420,425	16,396		0	-
Cash Working Capital-Fuel	131	8,566,162	None	0	8,566,162	ENERGY	0	8,566,162		0	-
Cash Working Capital-Revenue	131	3,595,425	None	0	3,595,425	PROCUREPT	3,578,272	17,153		0	-
Cash Working Capital-Labor	131	1,293,468	None	0	1,293,468	ROCURELABOI	1,087,882	205,586		0	
Cash Working Capital-Plant	131	-3,395,549	None	0		PROCUREPT	-3,379,350	-16,199		0	-
Deferred ITC	255	-1,917,822	None	0	-1,917,822	DEMAND	-1,917,822	0		0	-
Customer Advances for Construction	on 281	. 0	None	0	0	DEMAND	0	0		0	-
Materials and Supplies	154	11,971,040	None	0	11,971,040	DEMAND	11,971,040	0		0	-
Regulatory Assets - Generation	182, 254	-6,256,882	None	0	-6,256,882	DEMAND	-6,256,882	0		0	-
Regulatory Assets - Distribution	182, 254	0	None	0	0	DEMAND	0	0		0	-
Regulatory Assets - Pension and L		1,494,992	None	0	1,494,992	ROCURELABOI	1,257,376	237,616		0	-
Customer Deposits	235	0	None	0	0	DEMAND	0	0		0	-
Deferred Pension Asset	252	7,498,748	None	0	7,498,748	ROCURELABO	6,306,886	1,191,862		0	
Deferred Income Tax	190	-116,752,917	None	0	-116,752,917	DEMAND	-116,752,917	0		0	-
Differed State Tax		153,671	None	0	153,671	DEMAND	153,671	0		0	
A/P Financing of Capitalized M&S	283	0	None	. <u>o</u>	0	DEMAND	<u>0</u>	0		0	
Total - OTHER RATE BASE ITEMS		-72,247,149		0	-72,247,149		-100,531,418	28,284,269		0	-
TOTAL RATE BASE		659,536,953		<u>0</u>	659,536,953		629,302,111	30,234,842		<u>0</u>	-
I. OPERATING AND MAINTENANC	E										
A. PRODUCTION EXPENSES					· ·						
Supervision and Engineering	(500, 535, 546)	2,860,244	None	0	2,860,244	DEMAND	2,860,244	0		0	-
Fuel	(501, 547)	92,476,797	None	0	92,476,797	ENERGY	0	92,476,797		0	-
Generation Expense	505, 507, 537, 538, 548)	3,403,787	None	0	3,403,787	DEMAND	3,403,787	0		0	-
Misc, Generation Expenses	(539, 549)	2,063,543	None	0	2,063,543	DEMAND	2,063,543	0		0	-
Gas Turbine Lease	(550)	0	None	0	0	DEMAND	0	0		0	
Supervision and Engineering	(510, 541, 551)	1,005,767	None	0	1,005,767	DEMAND	1,005,767	0		0	-
Maintenance of Structures	511, 552, 542, 543)	1,083,208	None	0	1,083,208	DEMAND	1,083,208	0		0	-
Maintenance of Generation Plant	512, 513, 544, 553)	10,337,376	None	0	10,337,376	DEMAND	10,337,376	0		0	- ,

Step 2

TRUE All Totals Intact =

) All Allocators Pound =		TRUE	Supply								
	•		Direct	Total	Balance	Classification					
Account	Account	Supply	Assignment	Direct	to be	Allocation		Supply			
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	<u>Demand</u>	Energy	<u>Customer</u>	eck T	Ì
Marie Company	306, 514, 545, 554)	2,567,77	9 None	<u>o</u>	2,567,779	DEMAND	2,567,779	0		<u>o</u> -	_
Maintenance of Misc. Plant		115,798,50	-	0	115,798,502	DEIII (IID	23,321,705	92,476,797		0 -	
Subtotal - Other Production	500-554	1 13,730,30	۷.	· ·	110,100,002		20,021,100	04, 110,101		-	
Purchased Power Expenses	555	51,032,82	6 None	0	51,032,826	ENERGY	0	51,032,826		0 -	
Other Variable Expenses	MIX	1,540,62	1 None	0	1,540,621	ENERGY	. 0	1,540,621		0 -	
Load Dispatch	556	2,718,90	9 None	0	2,718,909	ENERGY	0	2,718,909		0 -	
Other Purchased Power	557	461,11	1 None	<u>0</u>	<u>461,111</u>	ENERGY	<u>0</u>	<u>461,111</u>		<u>o</u> -	-
Subtotal	556-557	4,720,64		ō	4,720,641		0	4,720,641		0 -	
24245-											
TOTAL PRODUCTION EXPENSE	500-557	171,551,96	9	. 0	171,551,969		23,321,705	148,230,263		0 -	
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560		0 None	0	0'	ROCURELABOI	0	0		0 -	
Load Dispatching	561		0 None	0	0	PROCUREPT	0	0		0 -	
Station Expenses	562		o None	0	0	PROCUREPT	0	0		0 -	-
Overhead Line Expenses	563		0 None	0	0	PROCUREPT	0	0		0 -	-
Underground Lines Expenses	564		0 None	0	0	PROCUREPT	0	0		0 -	-
Transmission by Others-Demand	565		o None	0	0	PROCUREPT	0	0		0 ~	-
Transmission by Others-Energy	565		o None	0	0	PROCUREPT	0	0		0 -	-
Miscellaneous Expenses	566		0 None	0	0	PROCUREPT	0	0		0 -	-
Rents	567		o None	0	0	PROCUREPT	0	0		0 -	-
Supervision and Engineering	568		o None	0	0,	ROCURELABOL	0	0		0 -	-
Maintenance of Structures	569		o None	0	0	PROCUREPT	0	0		0 -	-
Maintenance of Station Equipment	570		o None	0	0	PROCUREPT	0	0		0 -	-
Maintenance of Overhead Lines	571		o None	0	0	PROCUREPT	0	0		0 -	-
Maintenance of Underground Lines	s 572		0 None	0	0	PROCUREPT	0	0		0 -	-
Misc Maintenance - Credits	573		0 None	<u>0</u>	<u>0</u>	PROCUREPT	<u>0</u>	<u>0</u>		<u>o</u> -	-
TOTAL TRANSMISSION EXPENSE			0	0	0		0	0		0 -	-
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineeri	ng 580		o None	0		PROCUREPT	0	0		0 -	
Load Dispatching	581		o None	0	_	PROCUREPT	0	0		0 -	
Station Expenses	582		o None	0		PROCUREPT	0	0		0 -	
Overhead Line Expenses	583		0 None	0	0	PROCUREPT	0	0		0 -	-
Underground Line Expenses	584		o None	0		PROCUREPT	0	0		0 -	•
Street Light and Signal Systems	585		o None	0	0	PROCUREPT	. 0	0		0 -	
Meter Expenses	586		o None	0		PROCUREPT	. 0	0		0 -	
Customer Installation Expenses	587		o None	0		PROCUREPT	0	0		0 -	
Misc. Distribution Expenses	588		o None	0		PROCUREPT	0	0		0 -	•
Rents	589		o None	0		PROCUREPT	0	0		0 -	
Maint Supervision & Engineering	590		o None	0		PROCUREPT	0	0		0 -	•
Maint of Structures	591		o None	0		PROCUREPT	0	0		0 -	•
Maintenance of Station Equipment	592		0 None	0		PROCUREPT	0	0		0 -	

0

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

Ship 2

Rents

All Totals Intact =

TRUE

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

Step 2

All Totals Intact = TRUE

All Allocators Found = TRUE Supply Direct Total Balance Classification Account Account Supply Assignment Direct to be Allocation Supply Description Code **Dollars** Factor <u>Assignment</u> **Allocated** Factor Demand Energy Customer eck To Subtotal - O & M Accounts 920-923,5 14,073,866 14,073,866 11,836,945 2,236,921 920-926 0 -PLANT RELATED EXPENSES Property Insurance 924 1,517,709 None 0 1,517,709 PROCUREPT 1,510,469 7,240 0 Injuries and Damages 925 395,377 None 0 395,377 PROCUREPT 393,490 1,886 0 157,041 PROCUREPT Maintenance of General Plant (also 935 157,041 None 0 156,292 749 0 Subtotal - O & M Accounts 924-925 924,925,935 2,070,127 2,070,127 2,060,251 9,876 0 OTHER A&G EXPENSES Franchise Requirements 927 None 0 o'ROCURELABP 0 0 0 705,367'ROCURELABP Regulatory Commission Expenses 928 705.367 None 0 607,200 98.168 -89,006 ROCURELABP **Duplicate Charges-Credit** 929 -89,006 None 0 -76,618 -12,387 0 1,054,568 ROCURELABP General Advertising Expenses 930.1 1,054,568 None 0 907,801 146,767 0 o'ROCURELABP' Miscellaneous General Expenses 930.2 0 None 0 0 0 0 53,711 PROCURELABP Rents 931 53,711 None 0 46,236 7,475 0 0 O'ROCURELABP' Misc Expenses - Credit 932 0 None 0 Subtotal 927-932 1,724,641 0 1,724,641 1,484,618 240,022 0 TOTAL A&G EXPENSES 920-932 17,868,633 0 17,868,633 15,381,815 2,486,819 0 TOTAL OPERATING EXPENSES 191,139,971 191,139,971 39,539,979 151,599,992 0 II. DEPRECIATION EXPENSE DEMAND Intangible 403.1 1,049,294 None 1,049,294 1,049,294 Transmission 403 None 0 o PROCUREPT 27,437,810 DEMAND Procurement Supply 403 27,437,810 None 0 27,437,810 o PROCUREPT StreetLighting 403 None 0 o PROCUREPT Primary-Distribution 403 0 None 0 Overhead Lines 403 None 0 o PROCUREPT o PROCUREPT Underground Lines 403 0 None 0 o PROCUREPT Transformers 403 0 None 0 o PROCUREPT Services 403.5 0 None 0 0 o PROCUREPT Metering 403.6 0 None 0 0 0 0 o PROCUREPT Other Property on Customers Premis 403.6 0 None 0 n n n 1,003,911'ROCURELABOI General 403.7 1,003,911 None 0 844,348 159,563 0 Amortization 404 None 0 o PROCUREPT 0 0 TOTAL DEPRECIATION EXPENSES 29.491.016 403-404 0 29,491,016 29,331,453 159.563 0

III. TAXES

Step 3

TRUE All Totals Intact =

All Allocators Found = TRUE		TRUE	Supply								
		-	Direct	Total	Balance	Classification					
Account	Account	Supply	Assignment	Direct	to be	Allocation		Supply			
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	<u>Demand</u>	Energy	<u>Customer</u>	<u>eck</u>	k Tr
A. GENERAL TAXES											
Payrofl Taxes	408,15	1,311,661	None	0	1 311 661	ROCURELABOI	1,103,184	208,477		0	_
Payroll Taxes - Generation	400.10	76,110	None	0		ROCURELABOI	64,013	12,097		0	-
Unemployment Tax	408.16	38,439	None	0		'ROCURELABOI	32,329	6,109		0	_
Real Estate Taxes	408,17	9,328,397	None	<u>ŏ</u>		PROCUREPT	9,283,894	44,503		ō	_
Subtotal - General Taxes	100.11	10,754,607	,,,,,,	0	10,754,607	11100011271	10,483,420	271,186		ŭ	_
Subtotal String, all years		10,70 1,001		ū	10,10 1,001		10, 100, 120	211,100		•	
B. FRANCHISE AND REVENUE TAX											
Maryland Franchise Tax T&D	408.11	0	None	0	0	PROCUREPT	0	o		0	-
PSC Assessment	408.12	0	None	0	0	PROCUREPT	0	0		0	
Franchise Tax Prod	408.11	0	None	0	0	PROCUREPT	0	0		0	-
Franchise	408,13	228,426	None	0	228,426	PROCUREPT	227,336	1,090		0	_
Retail Sales & Other	408.14	<u>o</u>	None	<u>0</u>	0	PROCUREPT	<u>o</u>	<u>o</u>		0	
Subtotal - Franchise & Gross Receip		228,426		<u>_</u>	228,426		227,336	1,090		ō	-
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		9,189,110	None	0		PROCUREPT	9,145,272	43,838		0	-
State Income Taxes - Current		1,444,003	None	0		PROCUREPT	1,437,114	6,889		0	-
Provision for Deferred FIT		5,288,442	None	0		PROCUREPT	5,263,213	25,229		0	-
ITC Adjustment - Net		<u>0</u>	None	0		PROCUREPT	<u>o</u>	<u>o</u>		Ō	-
Subtotal - Federal Income Taxes	409-411	15,921,555		0	15,921,555		15,845,598	75,956		0	-
TOTAL TAXES	408-411	26,904,587		0	26,904,587		26,556,355	348,233		0	-
TOTAL EXPENSES		247,535,574		<u>o</u>	247,535,574		95,427,787	<u>152,107,787</u>		<u>0</u>	-
IV. OPERATING REVENUES											
Revenues	440-446	282,643,057	None	0	282 643 057	PROCUREREV	137,503,574	145,139,482		0	_
Production Other Rev	440-446	0	None	0		PROCUREREV	0	0		0	_
Forfeited Discounts - Mo	440-446	0	None	0		PROCUREREV	0	0		n	
Reconnect Charges-Missouri	440-446	0	None	0		PROCUREREV	0	0		n	_
Ot Elec Rev-Off-Sys	440-446	12,740,997	None	0	12,740,997	ENERGY	0	12,740,997		n	
Rent From Elec Property-Mo	440-446	0	None	0		PROCUREREV	0	12,140,557		0	
Universal Services	440-446	0	None	0		PROCUREREV	0	0		n	
Interdepartmental Revenues	448	0	None	0		PROCUREREV	0	. 0		n	_
Other Electric Revenues	110	0	None	0		PROCUREREV	0	. 0		n	
Other Electric Revenues - Direct Ass		0	None	0		PROCUREREV	0	0		0	_
Other Electric - Transmission		0	None	0		PROCUREREV	0	0		0	_
Excess Fac Revenues	450-456	Ů	None	<u>0</u>		PROCUREREV	0	0		0	
Total Operating Revenues	.00 100	295,384,054		0	295,384,054		137,503,574	157,880,479		n n	-
		200,000		ŭ	200,00 .,001		101,000,017	.0.,000, .10		-	

Step 2

Account

Description

Gains/Losses from Disp. of Utility Pla Gains/Losses from Energy Purchases Allowance for Funds During Constru Interest on Customer Deposits

V. NET INCOME Rate of Return

áll Totals lafact = All Allocators Found =

Account

Code

6,89%

#N/A

TRUE TRUE

		Supp	oly						
Supply	Direct Assignment	Total Direct	Balance to be	Classification Allocation		Supply			
<u>Dollars</u>	Factor	Assignment	Allocated	Factor	Demand	Energy	Customer	eck	k To
-2,378,926	None	0	-2,378,926	PROCUREREV	-1,157,328	-1,221,598		0	
0	None	0	0	PROCUREREV	0	0		0	-
0	None	0	0	PROCUREREV	0	0		0	-
0	None	0	0	PROCUREREV	<u>0</u>	<u>0</u>		<u>o</u>	-
45,469,554		0	45,469,554		40,918,459	4,551,095		0	_

6.50%

15.05%

#N/A

6.89%

Step 2

Organization

Account

Description

I. ELECTRIC PLANT IN SERVICE A. INTANGIBLE PLANT

Franchises and Consents

B. PRODUCTION PLANT

Land and Land Rights

Boiler Plant Equipment

Engines and Generators

Turbogenerator Units

Miscellaneous Intangible Plant

Subtotal - INTANGIBLE PLANT

Structures and Improvements

Accessory Electric Equipment

Misc. Power Plant Equipment

Subtotal - PRODUCTION PLANT

Subtotal - OTHER PLANT

C. TRANSMISSION PLANT

Structures and Improvements

Overhead Conductors and Devices

Subtotal - TRANSMISSION PLANT

Land and Land Rights

Station Equipment

Towers and Fixtures

Poles and Fixtures

Roads and Trails

Underground Conduit

D. DISTRIBUTION PLANT

Structures and Improvements

Compressor Station Equipment

Overhead Conductors and Devices

Underground Conductors and Device

Poles. Towers and Fixtures

Underground Conduit

Land and Land Rights

Station Equipment

All Totals Intact =

361

362

363

364

365

366

9,692,401

0

None

None

None

None

None

None

83,068,538

132,014,252

136,985,228

31,660,158

52,924,940

TRUE

TRUE Dist Trn 13kV All Allocators Found = Total Classification Direct Balance Dist Trn 13kV Assignment Direct to be Allocation Dist Trn 13kV Account <u>Allocated</u> <u>Factor</u> <u>Demand</u> Energy Customer eck To **Dollars** <u>Factor</u> <u>Assignment</u> Code 7,724,789 13KVPT 4,941,386 0 2,783,403 301 7,724,789 None 0 ò None 0 0 13KVPT 0 0 0 302 0 13KVPT 0 0 0 None <u>0</u> 303 0 7,724,789 4,941,386 0 2,783,403 301-303 7,724,789 13KVPT (310, 330, 340) 0 None 0 0 0 0 0 0 None 0 0 13KVPT 0 0 0 (311, 331, 341) 13KVPT 0 None 0 0 0 0 0 (312, 342) 13KVPT None 0 0 0 O 0 343 13KVPT 0 0 0 (314, 333, 344) 0 None 0 0 13KVPT 0 0 0 0 (315, 334, 345) 0 None 0 13KVPT 316, 332, 335,346) 0 None 0 0 0 0 0 0 0 0 340-346 0 0 0 0 0 0 304-346 13KVPT None 0 0 0 0 350 13KVPT 352 None 0 0 0 None 0 0 13KVPT 0 n 353 13KVPT 0 0 n 354 0 None 0 13KVPT 0 0 0 355 0 None 0 13KVPT 0 n n 0 356 None 0 13KVPT 0 n Ω 0 357 0 None 0 13KVPT 0 0 n n Underground Conductors and Device 358 0 None 0 13KVPT 359 0 None 0 0 0 0 350-359 3,255,804 DEMAND 0 3,255,804 0 0 360 3,255,804 None DEMAND 9.692,401 0 None 0 9.692.401 0

0

0

0

83,068,538

132,014,252

136,985,228

31,660,158

52,924,940

0

DEMAND

DEMAND

Poles

P-LINES

U-LINES

UD-LINES

83,068,538

60,675,530

94,481,667

35,185,267

0

0

71,338,722

42,503,561

31,660,158

17,739,674

0

Step 2

Transformers

All Totals Intact =

108

n

TRUE Dist Trn 13kV All Allocators Found = TRUE Direct Total Balance Classification Allocation Dist Trn 13kV Direct to be Account Dist Trn 13kV Assignment Account <u>Factor</u> Energy Customer eck To Allocated Demand **Dollars** <u>Factor</u> <u>Assignment</u> Description Code o L-Transformers 0 0 None 0 0 0 Line Transformers 368 CUST 0 0 0 0 Services 369 0 None 0 CUST 0 0 0 370 0 None 0 0 Meters 0 CUST n 0 0 Installed on Cust Premise PR_L 371 0 None 0 n CUST n 0 0 0 Other Property on Customers Premis 372 0 None CUST 0 0 373 0 None 0 0 Street Lighting and Signals 449,601,322 286,359,207 0 163,242,115 Subtotal - DISTRIBUTION PLANT 374-387 449,601,322 E. GENERAL PLANT 0 92.097 13KVLABOR 69,478 0 22,619 92,097 None Land and Land Rights 389 None 13KVLABOR 344,258 0 1.401.682 1.057,424 0 1,401,682 Structures and Improvements 390 None 2.438.518 13KVLABOR 1,839,610 598,908 2,438,518 0 0 Office Furniture and Equipment 391 None 0 1,729,140 13KVLABOR 1,304,458 424,682 1,729,140 Transportation Equipment 392 64,737 None 0 64,737 13KVLABOR 48,838 0 15,900 Stores Equipment 393 202,652 Tools, Shop and Garage Equipment 394 825,120 None 0 825,120 13KVLABOR 622,468 0 395 171,289 None 0 171,289 13KVLABOR 129,220 0 42,069 Laboratory Equipment 2,438,538 None 0 2,438,538 13KVLABOR 1,839,625 0 598,913 396 Power Operated Equipment 1,628,981 13KVLABOR 400,083 397 1,628,981 None 0 1,228,898 n Communication Equipment 30,682 13KVLABOR 7,535 23,146 0 30,682 None 0 Miscellaneous Equipment 398 o 13KVLABOR 0 None 0 398 0 n Miscellaneous Equipment-RegA 13KVLABOR None 0 0 0 Other Tangible Property 399 0 0 2,657,619 10,820,784 8,163,165 Subtotal - GENERAL PLANT 389-399 10,820,784 n 468,146,895 n 468,146,895 299,463,758 168,683,137 -TOTAL PLANT IN SERVICE 101 ADDITIONS TO UTILITY PLANT 13KVPT 0 0 None 0 0 182.3 0 **Energy Conservation Programs** 13KVPT 0 0 0 None 0 0 Property Held for Future Use 105 0 13KVPT 0 0 0 0 None 0 0 Construction Work in Progress 107 None 0 13KVPT 0 0 0 0 Nuclear Plant Costs - Calvert Cliffs 182.3 0 0 0 Λ 0 Total Additions to Utility Plant 468,146,895 468,146,895 299,463,758 0 168,683,137 -TOTAL UTILITY PLANT II. DEPRECIATION RESERVE -2,656,517 None 0 -2,656,517 13KVPT -1,699,318 n -957.199 Intangible 108.3 13KVPT Ω 0 0 None 0 0 0 Transmission 108.4 13KVPT 0 n 0 0 108 0 None 0 Procurement Supply 0 13KVPT 0 0 None n StreetLighting 108 0 -31,357,904 DEMAND -31,357,904 0 0 -31,357,904 None 0 Primary-Distribution 108 P-LINES 0 -37,320,411 None n -120.280.393 -82,959,982 Overhead Lines 108 -120,280,393 None 0 -37,766,571 **UD-LINES** -25,107,763 0 -12,658,808 **Underground Lines** 108 -37,766,571 None 0 13KVPT 0

		Il Totals foract = TRU ocators Cound = TRU			Dist Trn	121/					
	1) i) 1/10.	TERRONA CONNEC ~ TAV	-	Direct	Total	Balance	Classification				
	Account	Account	Dist Trn 13kV	Assignment	Direct	to be	Alfocation		Dist Trn 13kV		
	Description	Code	Dollars	<u>Factor</u>	Assignment	Allocated	Factor	Demand	Energy	Customer	eck]
	Description	Code	Donars	1 actor	Assignment	Allocated	<u>i dotoi</u>	Demand	LIICIGY	Oustorner	<u> GUN I</u>
Serv	rices	108	0	None	0	0	13KVPT	0	0	() .
Mete	ering	108.5	0	None	0	0	13KVPT	0	0	() .
Othe	er Property on Customers Prem	nis 108.6	0	None	0	0	13KVPT	0	0	() .
Gen	eral	108.7	-6,403,908	None	<u>0</u>	-6,403,908	13KVLABOR	-4,831,088	<u>0</u>	-1,572,820	<u> </u>
Subt	total-DEPRECIATION RESERV	Æ	-198,465,292		ō	-198,465,292		-145,956,055	0	-52,509,23	7 .
Dep.	. Res adjust for 13 month avg	. 108.9	0	None	0	0	13KVPT	0	0	(
TOT	AL RESERVE FOR DEPRECIA	AT 108	-198,465,292		0	-198,465,292		-145,956,055	0	-52,509,23	7
III. O	THER RATE BASE ITEMS										
Defe	rred Fuel Cost	183	0	None	0	0	13KVPT	0	0	() .
Prep	ayments	165	1,606,246	None	0	1,606,246	13KVPT	1,027,482	0	578,764	١.
Cash	Norking Capital-Fuel	131	0	None	0	0	13KVPT	0	0	(}
Cash	n Working Capital-Revenue	131	832,573	None	0	832,573	13KVPT	532,579	0	299,993	3
Cast	Norking Capital-Labor	131	465,528	None	0	465,528	13KVLABOR	351,193	0	114,335	5
Cast	n Working Capital-Plant	131	-1,586,958	None	0	-1,586,958	13KVPT	-1,015,143	0	-571,814	ļ
Defe	rred ITC	255	-896,321	None	0	-896,321	13KVPT	-573,358	0	-322,963	3
Cust	omer Advances for Constructio	n 281	. 0	None	0	0	13KVPT	0	0	()
Mate	erials and Supplies	154	5,594,833	None	0	5,594,833	13KVPT	3,578,897	0	2,015,936	6
Regu	ulatory Assets - Generation	182, 254	0	None	0	0	13KVPT	0	0	()
Regu	ulatory Assets - Distribution	182, 254	10,251,647	None	0	10,251,647	13KVPT	6,557,764	0	3,693,880	3
Regu	ulatory Assets - Pension and La	at 182, 254	538,058	None	0	538,058	13KVLABOR	405,909	0	132,149	9
Cust	omer Deposits	235	0	None	0	0	13KVPT	0	0)
Defe	rred Pension Asset	252	2,698,852	None	0	2,698,852	13KVLABOR	2,036,005	0	662,847	,
Defe	rred Income Tax	190	-54,566,110	None	0	-54,566,110	13KVPT	-34,904,797	0	-19,661,313	
Diffe	red State Tax		71,820	None	0	71,820	13KVPT	45,942	0	25,878	
	Financing of Capitalized M&S	283	0	None	0	0	13KVPT	0	<u>o</u>	<u></u>	
	- OTHER RATE BASE ITEMS		-34,989,831	110110	0	-34,989,831	101(1)	-21,957,526	0	-13,032,305	
тот	AL RATE BASE		234,691,772		<u>o</u>	234,691,772		131,550,177	<u>0</u>	103,141,595	<u>.</u>
I. OP	PERATING AND MAINTENANCE	E									
A. PF	RODUCTION EXPENSES										
	ervision and Engineering	(500, 535, 546)	0	None	0	0	13KVLABOR	0	0	C	
Fuel		(501, 547)	0	None	0	0	13KVPT	0	0	C	
	eration Expense	505, 507, 537, 538, 548)	0	None	0	0	13KVPT	0	0	Q	
	Generation Expenses	(539, 549)	0	None	0	0	13KVPT	0	0	O	
	Turbine Lease	(550)	0	None	0	0	13KVPT	0	0	O	
	ervision and Engineering	(510, 541, 551)	0	None	0	0	13KVPT	0	0	O	
	tenance of Structures	511, 552, 542, 543)	0	None	0	0	13KVPT	0	0	O	
Maint	tenance of Generation Plant	512, 513, 544, 553)	0	None	0	0	13KVPT	0	0	O	

All	Totals Intact =	TRUE										
	ators Found =	TRUE			Dist Trn	13kV						
			- · · · -	Direct	Total	Balance	Classification					
Account	Account		Dist Trn 13kV	Assignment	Direct	to be	Allocation		Dist Tm 13kV			
<u>Description</u>	Code		<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	<u>Demand</u>	Energy	<u>Customer</u>	ec	k To
Maintenance of Misc. Plant	506, 514, 545, 554)		<u>0</u>	None	<u>0</u>		0 13KVPT	<u>o</u>	<u>o</u>		<u>o</u>	
Subtotal - Other Production	500-554		0	745776	0		0	0	0		0	_
Subtotal - Other Production	500-554		U		· ·		•	·			Ū	
Purchased Power Expenses	555		0	None	0		0 13KVPT	0	0		0	-
Other Variable Expenses	MIX		0	None	0		o 13KVPT	0	0		0	-
Load Dispatch	556		0	None	0		o 13KVPT	0	0		0	-
Other Purchased Power	557		<u>o</u>	None	0		13KVPT	<u>0</u>	<u>0</u>		0	-
Subtotal	556-557		0		0		0	0	ō		0	-
337.3.												
TOTAL PRODUCTION EXPENSE	500-557		О		0		0	0	0		0	-
B. TRANSMISSION EXPENSE												
Supervision and Engineering	560		0	None	0		13KVLABOR	0	0		0	_
Load Dispatching	561		0	None	0		13KVPT	0	0		n	_
Station Expenses	562		0	None	0		13KVPT	0	0		0	-
Overhead Line Expenses	563		0	None	0		13KVPT	0	0		0	_
Underground Lines Expenses	564		0	None	0		13KVPT	0	0		0	_
Transmission by Others-Demand	565		0	None	0		13KVPT	0	0		0	_
Transmission by Others-Energy	565		0	None	0		13KVPT	0	0		0	-
Miscellaneous Expenses	566		0	None	0		13KVPT	0	0		0	-
Rents	567		0	None	0		13KVPT	0	0		0	_
Supervision and Engineering	568		0	None	0		13KVLABOR	0	0		0	_
Maintenance of Structures	569		0	None	0		13KVPT	0	0		0	_
Maintenance of Station Equipment	570		0	None	0		13KVPT	0	0		0	-
Maintenance of Overhead Lines	571		0	None	0		13KVPT	0	0		0	-
Maintenance of Underground Lines	572		0	None	0		13KVPT	0	0		0	_
Misc Maintenance - Credits	573		0	None	0		13KVPT	. <u>o</u>	0		0	-
TOTAL TRANSMISSION EXPENSES			0	110110	<u>~</u> 0		0	0	0		ō	-
C. DISTRIBUTION EXPENSE	. 050 010		·		_		-	•				
					_		- 4010/1 4000			4040		
Operation Supervision & Engineering	•		508,322	None	0	508,32		383,477	0	124,8		-
Load Dispatching	581		0	None	0		DEMAND	0	0		0 .	-
Station Expenses	582		400,110	None	0	400,11		400,110	0		0	-
Overhead Line Expenses	583		1,451,718	None	0	1,451,71		1,001,281	0	450,4		-
Underground Line Expenses	584		638,318	None	0	638,31		424,363	0	213,9		-
Street Light and Signal Systems	585		0	None	0		CUST	0	0		0	-
Meter Expenses	586		0	None	0		CUST	0	0		0	-
Customer Installation Expenses	587		0	None	0		CUST	0	0		0	-
Misc. Distribution Expenses	588		713,195	None	0	713,19		456,216	0	256,9		-
Rents	589		1,273	None	0	1,27		814	0		59	-
Maint Supervision & Engineering	590		139,822	None	0	139,82		105,481	0	34,3		-
Maint of Structures	591		33,392	None	0	33,39		33,392	0		0	-
Maintenance of Station Equipment	592		1,699,062	None	0	1,699,06	2 DEMAND	1,699,062	0		0	-

Step 2

All Totals Intact = TRUE

All Alloca	tors Found =	TRUE		Dist Trn	13kV					
		_	Direct	Total	Balance	Classification				
Account	Account	Dist Trn 13kV	Assignment	Direct	to be	Allocation		Dist Trn 13kV		_
Description	Code	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>	eck Tr
Maintenance of Overhead Lines	593	11,236,546	None	0	11,236,546	P-LINES	7,750,088	0	3,486,458	; <u>-</u>
Maintenance of Underground Lines	594	817,074	None	0	817,074	UD-LINES	543,202	0	273,871	
•	595	017,074	None	0	0,1,0,1	13KVPT	0	0	0	
Maintenance of Line Transformers	596	0	None	0	0	13KVPT	0	0	0	
Maintenance of Street Lights	590 597	0	None	0	ō	13KVPT	0	0	0	ł -
Maintenance of Meters	597 598	64,820	None	0	64,820	13KVPT	41,464	0	23,356	
Maintenance of Misc. Plant		04,820	None	0	0	13KVPT	0	<u>o</u>	20,000	
Misc. Distribution - Credits	599		MOHE	0	17,703,652	131(1)	12,838,951	0	4,864,701	•
Subtotal - DISTRIBUTION EXPENSE	580-599	17,703,652		U	17,703,652		12,030,931	J	4,004,701	
Total - OPER, AND MAINT, EXPENS	500-599	17,703,652		0	17,703,652		12,838,951	0	4,864,701	٠-
D. CUSTOMER ACCOUNTS AND SE										
Supervision	901	0	None	0	0	13KVPT	0	o	o) -
Meter Reading Expenses	902	0	None	0	0	13KVPT	0	0	a	.
Customer Records & Collection Expe	903	0	None	0	0	13KVPT	0	0	a	.
Uncollectible Accounts	904	398,145	None	0	398,145	13KVREV	265,766	0	132,378	; <u>-</u>
Misc Customer Accounts Expenses	905	<u>Q</u>	None	0	· <u>o</u>	13KVPT	0	0	0	j -
Subtotal - Customer Accounts Exper	901-905	398,145		ō	398,145		265,766	0	132,378	. -
Cubicial - Customer Accounts Exper	00.000	333,113								
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT	0	0	0	-
Supervision	909	0	None	0	0	13KVPT	0	0	0	
Customer Assistance Expenses	910	0	None	0	0	13KVPT	0	0	0	-
Information, Instructional Advertising	911	0	None	0	0	13KVPT	0	0	0	-
Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT	0	0	0	i -
Rents	913	<u>0</u>	None	<u>o</u>	<u>0</u>	13KVPT	<u>0</u>	<u>0</u>	<u>0</u>	<u>!</u> -
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	J -
		•	Nama			13KVPT	0	0	Ó	,
Supervision	915	0	None	0	0	13KVPT	. 0	0	0	
Demonstrating & Selling Expenses	916	0	None	0	0			•	0	•
Advertising Expenses	917	0	None	0	0	13KVPT	0	0	•	•
Miscellaneous Sales Expenses	918	. 0	None	<u>0</u>	<u>0</u>	13KVPT	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	
Total - CUST ACCTS, SERVS, & SAI	901-919	398,145		0	398,145		265,766	0	132,378	i -
E, ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	1,390,889	None	0	1,390,889	13KVLABOR	1,049,282	0	341,607	-
Office Supplies & Expenses	921	469,238	None	0	469,238	13KVLABOR	353,991	0	115,246	-
Admin Expenses Transferred-Credit	922	-379,805	None	0	-379,805	13KVLABOR	-286,523	0	-93,281	-
Outside Services Employed	923	486,606	None	. 0	486,606	13KVLABOR	367,094	0	119,512	
Employee Pensions and Benefits	926	3,098,355	None	ō	3,098,355	13KVLABOR	2,337,389	<u>0</u>	760,966	

Step 2

All Totals Intact = TRUE

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

III. TAXES

Step 2

All Totals fotact =

All Alloca	All Allocators Found = TRUE				Dist Trn 13kV Direct Total Balance Classification					
		-	Direct	Total	Balance	Classification				
Account	Account	Dist Trn 13kV	Assignment	Direct	to be	Allocation _		Dist Trn 13kV		
Description	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	<u>Demand</u>	Energy	<u>Customer</u>	eck To
A. GENERAL TAXES										
Payroll Taxes	408.15	472,076	None	0	472,076	13KVLABOR	356,133	0	115,943	
Payroll Taxes - Generation		27,393	None	0	27,393	13KVLABOR	20,665	0	6,728	-
Unemployment Tax	408,16	13,834	None	0	13,834	13KVLABOR	10,437	0	3,398	-
Real Estate Taxes	408,17	<u>4,359,757</u>	None	<u>0</u>	4,359,757	13KVPT	2,788,845	<u>o</u>	1,570,912	-
Subtotal - General Taxes		4,873,060		0 .	4,873,060		3,176,079	0	1,696,981	-
B. FRANCHISE AND REVENUE TAX										
Maryland Franchise Tax T&D	408,11	0	None	0	0	13KVPT	0	0	0	
PSC Assessment	408.12	o O	None	0	0	13KVPT	0	0	0	-
Franchise Tax Prod	408.11	0	None	0	0	13KVPT	0	0	0	_
Franchise	408,13	52,895	None	0	52,895	13KVPT	33,836	0	19,059	-
Retail Sales & Other	408.14	0	None	<u>0</u>	<u>o</u>	13KVPT	0	0	0	_
Subtotal - Franchise & Gross Receip		52,895		0	52,895		33,836	ō	19,059	-
o eededal bloome tayen										
C. FEDERAL INCOME TAXES		4 204 650	None	0	4.004.050	13KVPT	0.747.000	0	4 5 47 450	
Federal Income Taxes - Current		4,294,659	None	0	4,294,659	13KVPT	2,747,203 431,703	0	1,547,456	-
State Income Taxes - Current		674,875	None	0	674,875	13KVPT		-	243,172	-
Provision for Deferred FIT		2,471,627	None	0	2,471,627	13KVPT	1,581,048	0	890,579	•
ITC Adjustment - Net	100 111	<u>0</u>	None	0	<u>0</u>	ISKVET	<u>0</u>	<u>0</u>	0	-
Subtotal - Federal Income Taxes	409-411	7,441,161		U	7,441,161		4,759,955	0	2,681,206	-
TOTAL TAXES	408-411	12,367,117		0	12,367,117		7,969,870	0	4,397,246	-
TOTAL EXPENSES		<u>53,854,431</u>		<u>0</u>	53,854,431		<u>37,983,371</u>	<u>0</u>	<u>15,871,060</u>	-
IV. OPERATING REVENUES		•								
Revenues	440-446	65,450,087	None	· 0	65,450,087	13KVREV	43,688,736	. 0	21,761,351	_
Production Other Rev	440-446	0	None	0	0	13KVREV	0	0	0	_
Forfeited Discounts - Mo	440-446	0	None	0	0	13KVREV	0	0	0	-
Reconnect Charges-Missouri	440-446	0	None	0	0	13KVREV	0	0	0	_
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	13KVREV	0	0	0	_
Rent From Elec Property-Mo	440-446	465,688	None	0	465,688	Poles	214,037	. 0	251,652	_
Universal Services	440-446	0	None	0	0	13KVREV	0	0	201,002	_
Interdepartmental Revenues	448	0	None	0	0	13KVREV	0	0	0	_
Other Electric Revenues		o o	None	0	o o	13KVREV	0	0	0	-
Other Electric Revenues - Direct Ass		0	None	0	0	13KVREV	0	0	. 0	_
Other Electric - Transmission		o o	None	0	. 0	13KVREV	0	0	0	_
Excess Fac Revenues	450-456	0	None	<u>0</u>	0	13KVREV	0	<u>o</u>	<u>0</u>	_
Total Operating Revenues	.20 100	65,915,776		0	65,915,776	. 51, 71, 62,	43,902,773	0	22,013,003	_
- F		, 31. 10		•	,,, . •		,,.10	•	, _, _, _,	

Step 2

All Allocators Found = TR

TRUE -

UE HV .

Dist Trn 13kV

7583.7M	INUE -		Uist III	IJKV						
Account	Account	Dist Trn 13kV	Direct Assignment	Total Direct	Balance to be	Classification Allocation		Dist Trn 13kV		
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	Demand	<u>Energy</u>	Customer	eck To
Gains/Losses from Disp. of Utility	Pla	-550,875	None	0	-550,875	13KVREV	-367,716		-183,159	-
Gains/Losses from Energy Purcha	ases	0	None	0	0	13KVREV	0	0	0	-
Allowance for Funds During Cons	stru	0	None	0	0	13KVREV	0	0	0	-
Interest on Customer Deposits		<u>0</u>	None	<u>0</u>	<u>o</u>	13KVREV	<u>0</u>	<u>0</u>	<u>0</u>	-
V. NET INCOME		11,510,470		0	11,510,470		5,551,687	0	5,958,784	-
Rate of Return		4.90%		#N/A	4.90%		4.22%	#N/A	5,78%	

Step 2	AM That Am Colombia	TRUE			Classific	ation Phase			
	Ali Totals Intact = locators Found =	TIGH		Secon	dary				
Account	Account	Secondary	Direct Assignment	Total Direct	Balance to be	Classification Allocation		Secondary	
Description	<u>Code</u>	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	Factor	Demand	Energy	Customer
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	4,450,594	None	0	4,450,594	SECPT	636,416	0	3,814,178
Franchises and Consents	302	. 0	None	0	0	SECPT	0	0	0
Miscellaneous Intangible Plant	303	<u>o</u>	None	<u>0</u>	<u>0</u>	SECPT	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - INTANGIBLE PLANT	301-303	4,450,594		0	4,450,594		636,416	0	3,814,178
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	0	None	0	0	SECPT	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	O	SECPT	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	. 0	SECPT	0	0	· 0
Engines and Generators	343	0	None	0	0	SECPT	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	SECPT	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	SECPT	0	0	0
Misc. Power Plant Equipment	316, 332, 335,346)	<u>0</u>	None	<u>0</u>	<u>o</u>	SECPT	. <u>0</u>	<u>0</u>	<u>0</u>
Subtotal - OTHER PLANT	340-346	0		0	0		0	. 0	. 0
Subtotal - PRODUCTION PLANT	304-346	0		O	0		0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	None	0	0	SECPT	0	0	0
Structures and Improvements	352	0	None	0	0	SECPT	0	0	0
Station Equipment	353	0	None	0	0	SECPT	0	0	0
Towers and Fixtures	354	0	None	0	0	SECPT	0	0	0
Poles and Fixtures	355	0	None	0	0	SECPT	0	0	0
Overhead Conductors and Device	s 356	0	None	0	0	SECPT	0	0	0
Underground Conduit	357	0	None	0	0	SECPT	0	0	0
Underground Conductors and Dev	vic: 358	0	None	0	0	SECPT	0	0	0
Roads and Traits	359	<u>0</u>	None	<u>o</u>	<u>0</u>	SECPT	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - TRANSMISSION PLAN	T 350-359	0		0	0		0	- O	0
D. DISTRIBUTION PLANT									
Land and Land Rights	360	0	None	0	0	SECPT-XE	0	0	0
Structures and Improvements	361	0	None	0	0	DEMAND	0	0	0
Station Equipment	362	. 0	None	0	0	DEMAND	0	0	0
Compressor Station Equipment	363	0	None	0	0	DEMAND	0	0	0
Poles, Towers and Fixtures	364	23,296,633	None	0	23,296,633	CUST	0	0	23,296,633
Overhead Conductors and Devices		23,145,024	None	0	23,145,024	CUST	0	0	23,145,024
Underground Conduit	366	0	None	. 0	0	CUST	0	. 0	0
Underground Conductors and Dev	vici 367	0	None	0	0	DEMAND	0	0	0

Step 2

All Totals Intact ± TOTE

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

SECPT

0

0

0

Step 2

Maintenance of Generation Plant

312, 513, 544, 553)

All Totals Intact = TRUE All Allocators Found = TRUE Secondary Direct Total Balance Classification Account Account Secondary Assignment Direct to be Allocation Secondary Description Code **Dollars** Factor Assignment <u>Allocated</u> <u>Factor</u> Demand Energy Customer -40,965,750 CUST -40.965.750 108 -40,965,750 None 0 0 0 Services -6,393,384 CUST 0 -6,393,384 108.5 -6.393.384 None 0 0 Metering None -10,569,086 CUST 0 -10,569,086 Other Property on Customers Premis 108.6 -10,569,086 0 None -4,481,248 SECLABOR General 108.7 -4,481,248 0 -146,786 0 -4,334,462 Subtotal-DEPRECIATION RESERVE -123,875,107 0 -123,875,107 -14,351,209 -109,523,898 SECPT Dep. Res.- adjust for 13 month avg. 108.9 0 None 0 0 0 TOTAL RESERVE FOR DEPRECIAT 108 -123,875,107 -123,875,107 -14,351,209 0 -109,523,898 0 III. OTHER RATE BASE ITEMS SECPT Deferred Fuel Cost 183 0 None 0 0 0 0 0 SECPT 132,333 925,430 793,097 Prepayments 165 925,430 None 0 0 SECPT None Cash Working Capital-Fuel 131 0 0 0 0 0 0 431,808 SECPT 431,808 None 61,747 0 370,061 Cash Working Capital-Revenue 131 0 **SECLABOR** None 325,762 0 315,091 Cash Working Capital-Labor 131 325,762 0 10,670 None -914,317 SECPT -783.573 Cash Working Capital-Plant 131 -914,317 0 -130,743 Ω None SECPT Deferred ITC 255 -516,410 0 -516,410 -73,844 0 -442,566 None 0 -4,331,061 CUST 0 -4,331,061 Customer Advances for Construction 281 -4,331,061 0 Materials and Supplies SECPT 460,937 154 3,223,431 None 0 3,223,431 0 2,762,494 None SECPT Regulatory Assets - Generation 182, 254 0 0 0 0 SECPT Regulatory Assets - Distribution 182, 254 5,875,926 None 0 5,875,926 840,233 5,035,694 SECLABOR Regulatory Assets - Pension and Lat 182, 254 376,516 None 0 376,516 12,333 364,183 **Customer Deposits** 235 -9,578,480 None 0 -9,578,480 CUST -9,578,480 Deferred Pension Asset 252 1,888,569 None 0 1,888,569 SECLABOR 61,861 1,826,708 SECPT Deferred Income Tax 190 -31,437,955 None 0 -31,437,955 -4,495,494 -26,942,461 Differed State Tax 41,379 None 0 41,379 SECPT 5,917 35,462 A/P Financing of Capitalized M&S 283 None 0 SECPT 0 Total - OTHER RATE BASE ITEMS -30,575,350 131-283 -33,689,401 -33,689,401 -3,114,052 TOTAL RATE BASE 112,155,674 0 112,155,674 21,103,581 0 91,052,094 I. OPERATING AND MAINTENANCE A. PRODUCTION EXPENSES SECLABOR (500, 535, 546) None 0 Supervision and Engineering Ω 0 O 0 0 SECPT Fuel (501, 547) 0 None 0 0 0 0 0 Generation Expense 505, 507, 537, 538, 548) None .0 0 SECPT 0 0 0 0 (539, 549) None 0 SECPT 0 Misc. Generation Expenses 0 0 0 0 Gas Turbine Lease None 0 0 SECPT 0 0 0 (550)0 SECPT Supervision and Engineering (510, 541, 551) 0 None 0 0 0 0 0 SECPT Maintenance of Structures 511, 552, 542, 543) 0 None 0 0 0 0

None

0

Stap 2

All	Totals fotact =	YRUE			Çidəsir	Cauon Friase			
	cators Found =	TRUE		Secon	darv				
2112 2111.00	carrie -	7.77 (6.5)	Direct	Total	Balance	Classification			
Account	Account	Secondary	Assignment		to be	Allocation		Secondary	
Description	Code	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	Demand	Energy	Customer
Maintenance of Misc. Plant	506, 514, 545, 554)		0 None	<u>0</u>	<u>0</u>	SECPT	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Other Production	500-554		0	0	0		0	<u>_</u>	ō
Durch and Danie Control			0 None	0	0	SECPT	n	0	
Purchased Power Expenses	555 MIX		0 None	0	0	SECPT	0	0	0
Other Variable Expenses Load Dispatch	556		0 None	0	0	SECPT	0	0	0
Other Purchased Power	557					SECPT	=		
Subtotal	556-557		<u>0</u> None	<u>0</u> 0	<u>0</u>	SECFI	<u>0</u>	<u>o</u> o	<u>0</u> 0
Subtotal	220-221		U	U	U		U	U	Ü
TOTAL PRODUCTION EXPENSE	500-557		0	0	0		0	0	0
B. TRANSMISSION EXPENSE									
Constitution and Englishment	500		o None			CECLABOR			_
Supervision and Engineering	560 561		 None None 	0	0	SECLABOR SECPT	0	0	0
Load Dispatching				_	-	SECPT	-	_	0
Station Expenses	562 563		0 None 0 None	0	0	SECPT	0	0	0
Overhead Line Expenses	563 564		0 None 0 None	U N		SECPT	0	0	0
Underground Lines Expenses				0	0	SECPT	0	. 0	0
Transmission by Others-Demand	565		 None None 	U	0	SECPT	0	0	0
Transmission by Others-Energy	565			0		SECPT	_	-	0
Miscellaneous Expenses	566 567		0 None 0 None	0	0	SECPT	0	0	0
Rents					-		-	•	0
Supervision and Engineering	568		0 None	0	0	SECLABOR	0	0	0
Maintenance of Structures	569		0 None	0	0	SECPT	. 0	0	0
Maintenance of Station Equipment	570		0 None	0	0	SECPT	0	0	0
Maintenance of Overhead Lines	571		0 None	0	0	SECPT	0	0	0
Maintenance of Underground Lines	572		0 None		0	SECPT	0	0	0
Misc Maintenance - Credits	573		0 None	<u>Q</u>	0	SECPT	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSMISSION EXPENSES	560-573		0	0	0		0	0	0
C. DISTRIBUTION EXPENSE									
Operation Supervision & Engineering	580	355,70	7 None	0	355,707	SECLABOR-XE	11,651	0	344,056
Load Dispatching	581		0 None	0	0	DEMAND	0	0	0
Station Expenses	582		o None	0	0	DEMAND	0	0	0
Overhead Line Expenses	583	245,28	None	0	245,282	CUST	0	0	245,282
Underground Line Expenses	584		0 None	0	0	CUST	0	0	0
Street Light and Signal Systems	585	49,33	4 None	0	49,334	CUST	0	0	49,334
Meter Expenses	586	2,424,13	5 None	0	2,424,135	CUST	0	0	2,424,135
Customer Installation Expenses	587	130,32	2 None	0	130,322	CUST	0	0	130,322
Misc. Distribution Expenses	588	408,78	1 None	0	408,781	SECPT-XE	58,454	0	350,327
Rents	589	73	0 None	σ	730	SECPT-XE	104	0	625
Maint Supervision & Engineering	590	97,84	3 None	0	97,843	SECLABOR-XE	3,205	0	94,638
Maint of Structures	591		0 None	0	0	DEMAND	0	0	0
Maintenance of Station Equipment	592		0 None	0	0	DEMAND	0	0	0

2,097,111

0

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

SECLABOR

71,018

2,168,129

Step 2

Supervision

Supervision

Supervision

Employee Pensions and Benefits

926

2,168,129

None

Rents

TRUE All Totals Intact = TRUE Secondary All Allocators Found = Total Balance Classification Direct Secondary Assignment Direct to be Allocation Secondary Account Account Allocated Factor Demand Energy Customer **Dollars** Factor <u>Assignment</u> Description Code CUST 1,898,527 1,898,527 0 0 1,898,527 None 0 Maintenance of Overhead Lines 593 CUST None 0 0 0 0 0 Maintenance of Underground Lines 594 0 262,163 L-Transformers 157,352 None 0 104,811 0 Maintenance of Line Transformers 595 262,163 None CUST 207,510 207,510 n 207.510 0 Maintenance of Street Lights 596 238,073 None C 238,073 CUST 238,073 597 Maintenance of Meters None 0 37,153 SECPT-XE 5,313 31,840 37,153 Maintenance of Misc. Plant 598 None 0 0 SECPT-XE 0 0 0 Misc. Distribution - Credits 599 0 6,355,562 0 6,355,562 183,539 0 6,172,023 Subtotal - DISTRIBUTION EXPENSE 580-599 0 6,355,562 183,539 0 6,172,023 Total - OPER, AND MAINT, EXPENS 500-599 6,355,562 D. CUSTOMER ACCOUNTS AND SE CUST 0 901 0 None 0 0 0 0 CUST 0 0 902 None 0 0 n Meter Reading Expenses CUST 0 Customer Records & Collection Expe 903 None 0 0 n 0 SECREV 183,545 22,950 0 Uncollectible Accounts 904 206,495 None 0 206,495 CUST 905 None 0 0 n D 0 Misc Customer Accounts Expenses 206,495 22,950 0 183,545 Subtotal - Customer Accounts Exper 901-905 206,495 0 None CUST 0 0 0 0 (907, 908) Ω Customer Assistance Exp Electric CUST 0 0 None 0 0 0 909 CUST 0 0 0 None 0 Customer Assistance Expenses 910 CUST 0 0 0 n Information, Instructional Advertising 911 0 None CUST Misc Customer Serv & Inform Expen 912 0 None 0 0 0 0 913 None 0 CUST 0 0 0 0 909-913 0 0 0 Subtotal - Customer Service & Info. SECPT 0 0 None 0 0 O 0 915 SECPT 0 n None 0 0 0 Demonstrating & Selling Expenses 916 SECPT 0 n Advertising Expenses 917 None 0 0 0 None 0 0 SECPT Q 0 0 Miscellaneous Sales Expenses 918 0 0 0 Subtotal - Sales Expense 915-919 0 0 n 22,950 n 183,545 Total - CUST ACCTS, SERVS, & SAI 901-919 206,495 0 206,495 E. ADMINISTRATIVE AND GENERAL LABOR RELATED EXPENSES 973,299 SECLABOR 31,881 0 941,418 973.299 None 0 Administrative & General Salaries 920 328,357 SECLABOR 10,756 0 317,602 921 328.357 None 0 Office Supplies & Expenses 0 -265,775 SECLABOR -8,706 0 -257,069 Admin Expenses Transferred-Credit 922 -265,775 None 329,357 Outside Services Employed 923 340,511 None 0 340,511 SECLABOR 11,154 0

0

Step 2

All Totals labict =

TRUE All Allocators Found = TRUE Secondary Direct Total Balance Classification Account Account Secondary Assignment Direct to be Allocation Secondary Description <u>Code</u> **Dollars** Factor Assignment <u>Allocated</u> <u>Factor</u> Demand Energy Customer 3,544,522 3,544,522 0 116,103 0 3,428,419 Subtotal - O & M Accounts 920-923,5 920-926 PLANT RELATED EXPENSES 924 408,672 None 0 408,672 SECPT 58.438 n 350,234 Property Insurance 925 106,463 None 0 106,463 SECPT 15,224 0 91,239 Injuries and Damages None Q 42,286 SECPT 6,047 36,240 Maintenance of General Plant (also 935 42,286 0 Subtotal - O & M Accounts 924-925 924,925,935 557,421 0 557,421 79,709 477,712 0 OTHER A&G EXPENSES None 0 SECLABPT 0 0 Franchise Requirements 927 0 0 SECLABPT Regulatory Commission Expenses 928 179,223 None 0 179,223 8,555 170,668 SECLABPT **Duplicate Charges-Credit** 929 -22,615 None 0 -22,615 -1,080 -21,535 SECLABPT General Advertising Expenses 930.1 267,950 None 0 267,950 12,791 255,159 SECLABPT Miscellaneous General Expenses 930.2 0 None 0 0 0 0 SECLABPT Rents 931 13,647 None 0 13,647 651 12,996 SECLABPT Misc Expenses - Credit 932 0 None 0 0 438,205 438,205 Subtotal 927-932 20,918 417,287 TOTAL A&G EXPENSES 0 4,540,148 216,730 920-932 4,540,148 0 4,323,418 11,102,204 TOTAL OPERATING EXPENSES 11,102,204 0 423,219 10,678,985 II. DEPRECIATION EXPENSE Intangible 403,1 282,543 None 0 282,543 SECPT 40,402 0 242,140 Transmission None 0 SECPT 403 0 0 0 0 0 403 None SECPT Procurement Supply 0 0 0 0 0 0 StreetLighting 403 511,137 None 511,137 CUST 511,137 0 Primary-Distribution 403 0 None 0 0 SECPT 0 Overhead Lines 403 1,849,074 None 1,849,074 CUST 0 1,849,074 0 Underground Lines 403 None SECPT 0 Transformers 403 2,620,416 None 0 2,620,416 L-Transformers 1,047,626 1,572,790 Services 403.5 3,346,871 None 0 3,346,871 CUST 0 3,346,871 Metering 403.6 421,058 None 0 421,058 CUST 0 421,058 CUST Other Property on Customers Premis 403.6 880,430 None 0 880,430 0 880,430 General 403.7 252,836 None 0 252,836 SECLABOR 8,282 244,555 Amortization None 0 SECPT 404 0 0 0 0 0 TOTAL DEPRECIATION EXPENSES 403-404 10,164,366 0 10,164,366 1,096,310 9,068,055

III. TAXES

Step 2

All Totals Intact = TRUE

	tors Found =	TRUE			Second	dary				
			_	Direct	Total	Balance	Classification			
Account	Account		Secondary	Assignment	Direct	to be	Allocation		Secondary	
Description	<u>Code</u>		<u>Dollars</u>	Factor	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
A. GENERAL TAXES										
Payroll Taxes	408,15		330,344	None	0	330,344	SECLABOR	10,821	0	319,523
Payroll Taxes - Generation	100.10		19,168	None	0	19,168	SECLABOR	628	0	18,541
Unemployment Tax	408.16		9,681	None	0	9,681	SECLABOR	317	0	9,364
Real Estate Taxes	408.17		2,511,849	None	· <u>o</u>	2,511,849	SECPT	359,184	<u>o</u>	2,152,666
Subtotal - General Taxes			2,871,042		0	2,871,042		370,949	ō	2,500,093
B. FRANCHISE AND REVENUE TAX										
Maryland Franchise Tax T&D	408.11		0	None	0	0	SECPT	0	0	0
PSC Assessment	408.12		0	None	0	0	SECPT	0	0	0
Franchise Tax Prod	408.11		0	None	0	0	SECPT	0	0	0
Franchise	408.13		27,434	None	. 0	27,434	SECPT	3,923	0	23,511
Retail Sales & Other	408.14		<u>0</u>	None	<u>o</u>	<u>o</u>	SECPT	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal - Franchise & Gross Receip			27,434		0	27,434		3,923	0	23,511
C. FEDERAL INCOME TAXES										
Federal Income Taxes - Current			2,474,344	None	0	2,474,344	SECPT	353,821	0	2,120,523
State Income Taxes - Current			388,825	None	0	388,825	SECPT	55,600	0	333,225
Provision for Deferred FIT			1,424,014	None	0	1,424,014	SECPT	203,628	0	1,220,386
ITC Adjustment - Net			<u>o</u>	None	0	<u>o</u>	SECPT	<u>o</u>	<u>o</u>	<u>o</u>
Subtotal - Federal Income Taxes	409-411		4,287,183		0	4,287,183		613,049	0	3,674,134
TOTAL TAXES	408-411		7,185,659		0	7,185,659		987,921	0	6,197,738
TOTAL EXPENSES			28,452,229		<u>0</u>	28,452,229		2,507,451	<u>0</u>	<u>25,944,778</u>
IV. OPERATING REVENUES										
Revenues	440-446		33,945,228	None	0	33,945,228	SECREV	3,772,763	0	30,172,465
Production Other Rev	440-446		0	None	0	0	SECREV	0	0	0
Forfeited Discounts - Mo	440-446		0	None	0	0	SECREV	. 0	0	0
Reconnect Charges-Missouri	440-446		0	None	0	0	SECREV	0	0	0
Ot Elec Rev-Off-Sys	440-446		0	None	0	0	SECREV	0	0	0
Rent From Elec Property-Mo	440-446		266,918	None	0	266,918	CUST	0	0	266,918
Universal Services	440-446		0	None	0	0	SECREV	0	0	0
Interdepartmental Revenues	448		0	None	0	0	SECREV	0	0	0
Other Electric Revenues			0	None	0	0	SECREV	0	0	0
Other Electric Revenues - Direct Ass			273,777	None	0	273,777	CUST	0	0	273,777
Other Electric - Transmission			0	None	0	0	SECREV	0	0	0
Excess Fac Revenues	450-456		<u>o</u>	None	<u>0</u>	<u>o</u>	SECREV	<u>0</u>	ō	<u>0</u>
Total Operating Revenues			34,485,923		0	34,485,923		3,772,763	0	30,713,160

Step 3

All Totals Intact = All Allocators Found ≈

TRUE

TRUE

Secondary

7112 21121.	ceron of marie - 1	1100		000011	acity				
Account	Account	Secondary	Direct Assignment	Total Direct	Balance to be	Classification Allocation		Secondary	
Description	<u>Code</u>	Dollars	Factor	Assignment	Allocated	Factor	Demand	Energy	Customer
Gains/Losses from Disp. of Utility P Gains/Losses from Energy Purchas Allowance for Funds During Constr Interest on Customer Deposits	es	-285,707 0 0 -407,085	None None None None	0 0 0 <u>0</u>	-285,707 0 0 -407,085	SECREV SECREV SECREV CUST	-31,754 0 0 <u>0</u>	0 0 0 <u>0</u>	-253,953 0 0 -407,085
V. NET INCOME Rate of Return		5,340,902 4.76%		. 0 #N/A	5,340,902 4.76%		1,233,558 5.85%	0 #N/A	4,107,344 4,51%

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

Step 3

All Totals Intact = All Allocators Found = TRUE

Ali Alle	cators Found =	Procurement			PPOCUPEN	IENT DEMAN	n		
Account	Account	Demand			PROCURLIN	ILIVI DEMAIN			
<u>Description</u>	Code	<u>Dollars</u>	Tot.Elec, Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	16,528,421	1,446,478	2,950	2,529,165	443	79,436	66,152	15,372
Franchises and Consents	302	0	0	0	0	0 -	0	0	0
Miscellaneous Intangible Plant	303	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - INTANGIBLE PLANT	301-303	16,528,421	1,446,478	2,950	2,529,165	443	79,436	66,152	15,372
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	3,280,916	287,128	586	502,043	88	15,768	13,131	3,051
Structures and Improvements	(311, 331, 341)	89,180,002	7,804,549	15,915	13,646,251	2,392	428,604	356,926	82,942
Boiler Plant Equipment	(312, 342)	460,233,252	40,277,110	82,132	70,424,514	12,345	2,211,904	1,841,994	428,039
Engines and Generators	343	191,444,217	16,754,156	34,165	29,294,637	5,135	920,091	766,218	178,052
Turbogenerator Units	(314, 333, 344)	136,241,848	11,923,145	24,313	20,847,615	3,655	654,785	545,281	126,711
Accessory Electric Equipment	(315, 334, 345)	57,447,063	5,027,454	10,252	8,790,502	1,541	276,093	229,921	53,428
Misc. Power Plant Equipment	316, 332, 335,346	17,253,910	1,509,968	<u>3,079</u>	2.640,179	<u>463</u>	82,923	69,05 <u>5</u>	16,047
Subtotal - OTHER PLANT	340-346	955,081,208	83,583,511	170,441	146,145,741	25,619	4,590,168	3,822,527	888,270
Subtotal - PRODUCTION PLANT	304-346	955,081,208	83,583,511	170,441	146,145,741	25,619	4,590,168	3,822,527	888,270
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0	0
Station Equipment	353	0	0	0	0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	0	0	0	0	0	0	0
Underground Conduit	357	0	0	0	0	0	0	0	0
Underground Conductors and Devices	s 358	0	0	0	0	0	0	0	0
Roads and Trails	359	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0	0
D. DISTRIBUTION PLANT									
Land and Land Rights	360	0	0	0	0	0	0	0	0
Structures and Improvements	361	0	ő	0	ő	0	0	0	0
Station Equipment	362	0	ő	0	Ö	0	0	0	0
Compressor Station Equipment	363	0	ő	0	ő	. 0	0	0	0
Poles, Towers and Fixtures	364	0	ŏ	Ö	ő	0	Ö	0	Ö
Overhead Conductors and Devices	365	0	ő	Ö	ő	o o	ő	0	ő
Underground Conduit	366	. 0	Ö	ő	ő	0	0	0	0
Underground Conductors and Devices		0	0	Ö	ő	0	ő	Ö	0
Line Transformers	368	0	ō	ō	Ō	Ö	ŏ	o .	Ö

Step ?

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

Step 3

Aff Totals Intact =

TRUE

All Altoca	itors Pound =	TRUE					_		
Account	Account	Procurement Demand			PROCUREM	ENT DEMAN)		
Description	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Services	369	0	0	0	0	0	0	0	0
Meters	370	0	0	0	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0	0
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0
Street Lighting and Signals	373	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal - DISTRIBUTION PLANT	374-387	0	0	0	0	0	0	0	0
E. GENERAL PLANT									
Land and Land Rights	389	215,220	18,835	38	32,933	6	1,034	861	200
Structures and Improvements	390	3,275,559	286,659	585	501,223	88	15,743	13,110	3,046
Office Furniture and Equipment	391	5,698,518	498,703	1,017	871,983	153	27,387	22,807	5,300
Transportation Equipment	392	4,040,788	353,628	721	618,318	108	19,420	16,172	3,758
Stores Equipment	393	151,283	13,239	27	23,149	4	727	605	141
Tools, Shop and Garage Equipment	394	1,928,205	168,746	344	295,052	52	9,267	7,717	1,793
Laboratory Equipment	395	400,282	35,031	71	61,251	11	1,924	1,602	372
Power Operated Equipment	396	5,698,564	498,707	1,017	871,990	153	27,388	22,807	5,300
Communication Equipment	397	3,806,728	333,144	679	582,502	102	18,295	15,236	3,540
Miscellaneous Equipment	398	71,699	6,275	13	10,971	2	345	287	67
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - GENERAL PLANT	389-399	25,286,845	2,212,967	4,513	3,869,372	678	121,530	101,206	23,518
TOTAL PLANT IN SERVICE	101	996,896,475	87,242,956	177,903	152,544,279	26,741	4,791,135	3,989,884	927,160
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		996,896,475	87,242,956	177,903	152,544,279	26,741	4,791,135	3,989,884	927,160
II. DEPRECIATION RESERVE									
Intangible	108.3	-5,684,042	(497,436)	(1,014)	(869,767)	(152)	(27,318)	(22,749)	(5,286)
Transmission	108,4	0	0	0	0	0	0	. 0	0
Procurement Supply	108	-246,413,756	(21,564,791)	(43,974)	(37,706,030)	(6,610)	(1,184,277)	(986,223)	(229,176)
StreetLighting	108	0	0	. 0	0	0	0	0	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	0	0	0	0	0	0	0	0
Underground Lines	108	0	0	. 0	0	0	0	0	. 0
Transformers	108	0	0	0	0	0	0	0	0
Services	108	0	0	0	0	0	0	0	0
Metering	108.5	0	0	. 0	0	0	0	0	0

Step 3

Aft Totals intact =

TRUE

All Albecs	tors Found =	TRUE							
		Procurement			PROCUREM	IENT DEMANI	ס		
Account Description	Account Code	Demand <u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
Description	Oouc	Dollars	TEB	PFM	LP	MS	SPL	PL PL	LS
Services	369	0	0	0	0	0	0	0	0
Meters	370	ň	Ŏ	Ŏ	0	0	Ō	0	0
Installed on Cust Premise PR_L	371	ő	Õ	Ö	ō	Ō	Ō	0	0
Other Property on Customers Premise	372	0	Ō	Ô	Ō	Ō	ō	ō	Õ
Street Lighting and Signals	373	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>o</u>	<u>0</u>	0	<u>o</u>
Subtotal - DISTRIBUTION PLANT	374-387	0		ō	0	0	0	0	
E. GENERAL PLANT									
Land and Land Rights	389	215,220	18,835	38	32,933	6	1,034	861	200
Structures and Improvements	390	3,275,559	286,659	585	501,223	88	15,743	13,110	3,046
Office Furniture and Equipment	391	5,698,518	498,703	1,017	871,983	153	27,387	22,807	5,300
Transportation Equipment	392	4,040,788	353,628	721	618,318	108	19,420	16,172	3,758
Stores Equipment	393	151,283	13,239	27	23,149	4	727	605	141
Tools, Shop and Garage Equipment	394	1,928,205	168,746	344	295,052	52	9,267	7,717	1,793
Laboratory Equipment	395	400,282	35,031	71	61,251	11	1,924	1,602	372
Power Operated Equipment	396	5,698,564	498,707	1,017	871,990	153	27,388	22,807	5,300
Communication Equipment	397	3,806,728	333,144	679	582,502	102	18,295	15,236	3,540
Miscellaneous Equipment	398	71,699	6,275	13	10,971	2	345	287	67
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	25,286,845	2,212,967	4,513	3,869,372	678	121,530	101,206	23,518
TOTAL PLANT IN SERVICE	101	996,896,475	87,242,956	177,903	152,544,279	26,741	4,791,135	3,989,884	927,160
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		996,896,475	87,242,956	177,903	152,544,279	26,741	4,791,135	3,989,884	927,160
II. DEPRECIATION RESERVE									
Intangible	108.3	-5,684,042	(497,436)	(1,014)	(869,767)	(152)	(27,318)	(22,749)	(5,286)
Transmission	108.4	0	0	0	0	0	0	. 0	0
Procurement Supply	108	-246,413,756	(21,564,791)	(43,974)	(37,706,030)	(6,610)	(1,184,277)	(986,223)	(229,176)
StreetLighting	108	0	0	0	0	0	0	0	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	. 0	0	0	0	0	0	0	0
Underground Lines	108	0	0	. 0	0	0	0	0	0
Transformers	108	0	0 0	0 0	0	0	0 0	0 0	0 0
Services Metering	108 108.5	0	0	. 0	0 N	0	0	0	0

4.5		-
	irc	

Step 3								A	llocation Phase		
	All Totals Intact =	TRUB			1						
	illocators Found =	Procurement	Direct	Total	Balance to be	Allocation Allocation		PROC	UREMENT DEMA	ND	
Account Description	Account Code	Demand Dollars	Assignment Factor	Direct Assianment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
Description	Code	Dollars	1 00101	Assignment	Allocated	<u>r actor</u>	RG	CB	SH	GP GP	SC-P
Other Property on Customers Prer	mise 108,6	0	None	0	_	PROCPT-D	. 0	0	0	0	0
General	108.7	<u>-14,965,147</u>	None	<u>o</u>	<u>-14,965,147</u>	PROCLABOR-I	<u>(6,649,733)</u>	<u>(1,233,370)</u>	<u>(341,874)</u>	<u>(2,858,475)</u>	(133,264)
Subtotal-DEPRECIATION RESER	VE	-267,062,946		0	-267,062,946		-118,668,880	-22,010,308	-6,100,961	-51,011,376	-2,378,182
Dep. Res adjust for 13 month ave	g. 108.9	0	None	0	0	PROCPT-D	0	0	0	0	0
TOTAL RESERVE FOR DEPREC	IATI 108	-267,062,946		0	-267,062,946	•	-118,668,880	-22,010,308	-6,100,961	-51,011,376	-2,378,182
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	. 0	PROCPT-D	0	0	0	0	0
Prepayments	165	3,420,425	None	0	3,420,425		1,519,859	281,898	78,138	653,331	30,459
Cash Working Capital-Fuel	131	0	None	0		PROCPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	3,578,272	None	0	3,578,272	PROCPT-D	1,589,998	294,908	81,744	683,482	31,864
Cash Working Capital-Labor	131	1,087,882	None	0		PROCLABOR-[483,398	89,659	24,852	207,795	9,688
Cash Working Capital-Plant	131	-3,379,350	None	0		PROCPT-D	(1,501,607)	(278,513)	(77,200)	(645,486)	(30,093)
Deferred ITC	255	-1,917,822	None	0	-1,917,822	PROCPT-D	(852,180)	(158,060)	(43,812)	(366,321)	(17,078)
Customer Advances for Constructi	on 281	0	None	0	0	PROCPT-D	0	0	0	0	0
Materials and Supplies	154	. 11,971,040	None	0	11,971,040	PROCPT-D	5,319,307	986,607	273,474	2,286,574	106,602
Regulatory Assets - Generation	182, 254	-6,256,882	None	0	-6,256,882	AED12CP	(2,780,233)	(515,668)	(142,936)	(1,195,120)	(55,717)
Regulatory Assets - Distribution	182, 254	0	None	0	0	PROCPT-D	0	0	0	0	0
Regulatory Assets - Pension and L	abo 182, 254	1,257,376	None	0	1,257,376	PROCLABOR-[558,712	103,628	28,724	240,170	11,197
Customer Deposits	235	0	None	0	0	CUSTDEPOSI	0	0	0	0	0
Deferred Pension Asset	252	6,306,886	None	0	6,306,886	PROCLABOR-[2,802,452	519,789	144,079	1,204,671	56,163
Deferred Income Tax	190	-116,752,917	None	0	-116,752,917	PROCPT-D	(51,878,922)	(9,622,330)	(2,667,180)	(22,300,836)	(1,039,679)
Differed State Tax		153,671	None	0	153,671	PROCPT-D	68,284	12,665	3,511	29,353	1,368
A/P Financing of Capitalized M&S	283	0	None	<u>0</u>	0	PROCPT-D	0	0	0	0	0
Total - OTHER RATE BASE ITEM		-100,531,418		0	-100,531,418		-44,670,932	-8,285,416	-2,296,606	-19,202,387	-895,227
TOTAL RATE BASE		629,302,111		<u>0</u>	629,302,111		<u>279.629,120</u>	<u>51,864,677</u>	<u>14,376,191</u>	120,202,250	<u>5,603,903</u>
I. OPERATING AND MAINTENAN	CE						•				
A. PRODUCTION EXPENSES								•			
Supervision and Engineering	(500, 535, 546)	2,860,244	None	0	2,860,244	PROCLABOR-[1,270,944	235,730	65,341	546,332	25,470
Fuel	(501, 547)	0	None	0	0	KWH	0	0	0	0	0
Generation Expense	505, 507, 537, 538	3,403,787	None	0	3,403,787	AED12CP	1,512,466	280,527	77,758	650,153	30,311
Misc. Generation Expenses	(539, 549)	2,063,543	None	0	2,063,543		916,931	170,069	47,141	394,155	18,376
Gas Turbine Lease	(550)	0	None	0	-	AED12CP	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	None	0	1,005,767	ROCLABOR-[446,911	82,892	22,976	192,110	8,956
Maintenance of Structures	511, 552, 542, 543	1,083,208	None	0	1,083,208	AED12CP	481,321	89,274	24,746	206,902	9,646
Maintenance of Generation Plant	512, 513, 544, 553	10,337,376	None	0	10,337,376	AED12CP	4,593,392	851,967	236,154	1,974,530	92,054
Maintenance of Misc, Plant	506, 514, 545, 554	2,567,779	None	<u>0</u>	2,567,779	AED12CP	<u>1,140,987</u>	<u>211,627</u>	<u>58,660</u>	<u>490,468</u>	<u>22,866</u>
Subtotal - Other Production	500-554	23,321,705		0	23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679

Step 3					Allocat	ion Phase			
	All Totals Intact =	TRUE							
AHAH	ocators Found =	TRUE			DDOCUDEN	ENT DEMAN			
Account	Account	Procurement Demand			PROCUREN	ENI DEMANI	,		
Description	Code	Dollars	Tot.Elec, Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
Description	<u>5045</u>	Donalo	TEB	PFM	LP	MS	SPL	PL PL	LS
Other Property on Customers Premis	se 108.6	0	0	0	0	0	0	0	0
General	108.7	<u>-14,965,147</u>	(1,309,668)	(2,671)	(2,289,955)	(401)	(71,923)	(59,895)	<u>(13,918)</u>
Subtotal-DEPRECIATION RESERVE	E	-267,062,946	-23,371,896	-47,659	-40,865,752	-7,164	-1,283,518	-1,068,867	-248,381
Dep. Res adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	TI∙ 108	-267,062,946	-23,371,896	-47,659	-40,865,752	-7,164	-1,283,518	-1,068,867	-248,381
III. OTHER RATE BASE ITEMS									
Deferred Fuel Cost	183	oʻ	0	0	0	0	0	0	0
Prepayments	165	3,420,425	299,337	610	523,391	92	16,439	13,690	3,181
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0
Cash Working Capital-Revenue	131	3,578,272	313,151	639	547,544	96	17,197	14,321	3,328
Cash Working Capital-Labor	131	1,087,882	95,206	194	166,467	29	5,228	4,354	1,012
Cash Working Capital-Plant	131	-3,379,350	(295,742)	(603)	(517,105)	(91)	(16,241)	(13,525)	(3,143)
Deferred ITC	255	-1,917,822	(167,837)	(342)	(293,463)	(51)	(9,217)	(7,676)	(1,784)
Customer Advances for Construction	281	0	0	. 0	0	0	0	0	0
Materials and Supplies	154	11,971,040	1,047,640	2,136	1,831,799	321	57,533	47,912	11,134
Regulatory Assets - Generation	182, 254	-6,256,882	(547,568)	(1,117)	(957,423)	(168)	(30,071)	(25,042)	(5,819)
Regulatory Assets - Distribution	182, 254	. 0	0	0	0	0	0	0	0
Regulatory Assets - Pension and Lat	bo 182, 254	1,257,376	110,039	224	192,403	34	6,043	5,032	1,169
Customer Deposits	235	0	0	0	0	0	0	0	0
Deferred Pension Asset	252	6,306,886	551,944	1,126	965,075	169	30,311	25,242	5,866
Deferred Income Tax	190	-116,752,917	(10,217,580)	(20,835)	(17,865,435)	(3,132)	(561,120)	(467,281)	(108,586)
Differed State Tax		153,671	13,448	27	23,515	4	739	615	143
A/P Financing of Capitalized M&S	283	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-100,531,418	-8,797,963	-17,941	-15,383,235	-2,697	-483,159	-402,357	-93,499
TOTAL RATE BASE		629,302,111	55,073,097	112,304	96,295,292	<u>16,880</u>	3,024,458	<u>2,518,659</u>	585,280
I. OPERATING AND MAINTENANCE	E								
A. PRODUCTION EXPENSES									
Supervision and Engineering	(500, 535, 546)	2,860,244	250,313	510	437,672	77	13,746	11,448	2,660
Fuel	(501, 547)	0	0	0	0	0	0	0	0
Generation Expense	505, 507, 537, 538	3,403,787	297,881	607	520,845	91	16,359	13,623	3,166
Misc. Generation Expenses	(539, 549)	2,063,543	180,590	368	315,762	55	9,917	8,259	1,919
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	1,005,767	88,019	179	153,902	27	4,834	4,025	935
Maintenance of Structures	511, 552, 542, 543	1,083,208	94,797	193	165,752	29	5,206	4,335	1,007
Maintenance of Generation Plant	512, 513, 544, 553	10,337,376	904,671	1,845	1,581,817	277	49,682	41,373	9,614
Maintenance of Misc. Plant	506, 514, 545, 554	2,567,779	<u>224,718</u>	<u>458</u>	<u>392,919</u>	<u>69</u>	<u>12,341</u>	<u>10,277</u>	<u>2,388</u>
Subtotal - Other Production	500-554	23,321,705	2,040,989	4,162	3,568,668	626	112,085	93,341	21,690

AH*	Totals Intact =	TRUE									
All Alloc	aters Found =	TRUE									
		Procurement	Direct	Total	Balance	Allocation		PROC	UREMENT DEMA	ND	
Account	Account	Demand	Assignment	Direct	to be	Allocation					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
							RG	CB	SH	GP	SC-P
			None	0	0	KWH	0	0	0	0	0
Purchased Power Expenses	555	0	None None	0	0	KWH	0	0	ő	0	ő
Other Variable Expenses	MIX	0	None	0	0	KWH	0	0	0	0	Ö
Load Dispatch	556	0		-	<u>0</u>	KWH	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Other Purchased Power	557	<u>0</u> 0	None	<u>0</u> 0	0	I/AAL I	0	0	0	0	0
Subtotal	556-557	U		U	U		U	U	U	Ū	U
TOTAL PRODUCTION EXPENSE	500-557	23,321,705		0	23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0	0.11	ROCLABOR-[0	0	. 0	0	0
Load Dispatching	561	0	None	0		2CP-Trans	0	0	´ o	0	0
Station Expenses	562	0	None	0		2CP-Trans	0	0	0	0	0
Overhead Line Expenses	563	0	None	0	o 1	2CP-Trans	0	0	0	0	0
Underground Lines Expenses	564	. 0	None	0	0 1	2CP-Trans	0	0	0	0	0
Transmission by Others-Demand	565	0	None	0	0 1	2CP-Trans	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0		2CP-Trans	0	0	0	0	0
Miscellaneous Expenses	566	0	None	0		2CP-Trans	0	0	0	0	0
Rents	567	0	None	0		2CP-Trans	0	0	0	0	0
Supervision and Engineering	568	o o	None	0	اده	ROCLABOR-[0	0	. 0	0	0
Maintenance of Structures	569	0	None	0		2CP-Trans	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0	0 1	2CP-Trans	0	0	0	0	0
Maintenance of Overhead Lines	571	0	None	0		2CP-Trans	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0	o 1	2CP-Trans	0	0	0	0	0
Misc Maintenance - Credits	573	<u>0</u>	None	<u>0</u>		2CP-Trans	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0		_ 0		0
C. DISTRIBUTION EXPENSE											
							_			•	
Operation Supervision & Engineering	580	0	None	0		ROCLABOR-E	0	0	0	0	0
Load Dispatching	581	0	None	0		PROCPT-D	0	0	0	0	0
Station Expenses	582	0	None	0		PROCPT-D	0	0	0	0	0
Overhead Line Expenses	583	0	None	0	-	PROCPT-D	0	0	0	0	0
Underground Line Expenses	584	0	None	0	-	PROCPT-D	0	0	0	0	0
Street Light and Signal Systems	585	0	None	0		PROCPT-D	0	0	0	0	0
Meter Expenses	586	0	None	0		PROCPT-D	0	0	0	0	0
Customer Installation Expenses	587	0	None	0		PROCPT-D	0	0	0	0	0
Misc, Distribution Expenses	588	0	None	0		PROCPT-D	0	0	0	0	0
Rents	589	0	None	0		PROCPT-D	0	0	0	. 0	0
Maint Supervision & Engineering	590	0	None	0		ROCLABOR-E	0	0	0	0	0
Maint of Structures	591	0	None	0		PROCPT-D	0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0		PROCPT-D	0	0	0	0	0
Maintenance of Overhead Lines	593	0	None	0		PROCPT-D	0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0		PROCPT-D	0	0	0	0	0
Maintenance of Line Transformers	595	. 0	None	0		PROCPT-D	0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	PROCPT-D	0	0	0	0	0

Step 3

Maintenance of Street Lights

All Totals Intact = TRUE All Allocators Found = TRUE PROCUREMENT DEMAND Procurement Demand Account Account **Dollars** Tot.Elec. Bldg Feed Mill Large Pow Misc Lts Street Lts Private Lts Spec Lts Description Code SPL MS PL LS TEB PFM LP Purchased Power Expenses Other Variable Expenses MIX Load Dispatch <u>0</u> Other Purchased Power <u>0</u> Subtotal 556-557 3,568,668 112,085 93,341 21,690 TOTAL PRODUCTION EXPENSE 500-557 23,321,705 2,040,989 4,162 B, TRANSMISSION EXPENSE Supervision and Engineering Load Dispatching Station Expenses Overhead Line Expenses Underground Lines Expenses n O Transmission by Others-Demand n O Transmission by Others-Energy Miscellaneous Expenses Rents n Supervision and Engineering n Maintenance of Structures Maintenance of Station Equipment Λ Maintenance of Overhead Lines Maintenance of Underground Lines Misc Maintenance - Credits TOTAL TRANSMISSION EXPENSES 560-573 C. DISTRIBUTION EXPENSE Operation Supervision & Engineering Load Dispatching Station Expenses n Λ Overhead Line Expenses n Underground Line Expenses n Street Light and Signal Systems Đ Meter Expenses Customer Installation Expenses Misc, Distribution Expenses n O Rents Maint Supervision & Engineering Ó Maint of Structures Maintenance of Station Equipment n Maintenance of Overhead Lines Maintenance of Underground Lines Ð Maintenance of Line Transformers

	Totals Intact =	TRUE										
All Alloce	ators Found =	TRUE Procurement	Direct	Total	Balance	Allocation	PROCUREMENT DEMAND					
Account	Account	Demand	Assignment	Direct	to be	Allocation			0. 011	0 · · · D	Б	
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	Factor	Res Gen RG	<u>Comm</u> CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P	
Maintenance of Meters	597	0	None	0		PROCPT-D	0	0	0	0	0	
Maintenance of Misc. Plant	598	0	None	0		PROCPT-D	0	0	0	0	0	
Misc. Distribution - Credits	599	<u>0</u>	None	<u>0</u>	_	PROCPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>, 0</u>	<u>o</u>	
Subtotal - DISTRIBUTION EXPENSES	580-599	0		0	0		0	0	0	0	0	
Total - OPER. AND MAINT, EXPENSE	500-599	23,321,705		0	23,321,705		10,362,953	1,922,086	532,776	4,454,651	207,679	
D. CUSTOMER ACCOUNTS AND SE												
Supervision	901	0.	None	0		OCLABOR-I	0	0	0	0	0	
Meter Reading Expenses	902	0	None	0		PROCPT-D	0	0	0	. 0	0	
Customer Records & Collection Expen	903	. 0	None	0		PROCPT-D	0	0	0	0	0	
Uncollectible Accounts	904	836,459	None	0		NCOLLECT	672,925	71,187	10,372	48,698	0	
Misc Customer Accounts Expenses	905	<u>0</u>	None	<u>o</u>		PROCPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u> _	
Subtotal - Customer Accounts Expense	901-905	836,459		0	836,459		672,925	71,187	10,372	48,698	0	
Customer Assistance Exp Electric	(907, 908)	0	None	0		PROCPT-D	0 0	0 0	0	0 0	0	
Supervision	909	0	None	0		PROCPT-D PROCPT-D	0	0	0	0	0	
Customer Assistance Expenses	910 911	0	None None	0		PROCPT-D	0	0	0	0	0	
Information, Instructional Advertising Misc Customer Serv & Inform Expen	912	. 0	None	0		PROCPT-D	0	0	0	0	0	
Rents	913	<u>0</u>	None	ů		PROCPT-D	<u>o</u>	ŏ	<u>o</u>	ŏ	<u>o</u>	
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	. 0	0	0	
Supervision	915	0	None	0	o F	PROCPT-D	0	0	0	0	0	
Demonstrating & Selling Expenses	916	0	None	0	o F	PROCPT-D	. 0	0	0	0	0	
Advertising Expenses	917	0	None	0		PROCPT-D	0	0	0	0	0	
Miscellaneous Sales Expenses	918	<u>0</u>	None	<u>0</u>		PROCPT-D	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	
Subtotal - Safes Expense	915-919	0		0	0		0	0	0	0	0	
Total - CUST ACCTS, SERVS, & SALI	901-919	836,459		0	836,459		672,925	71,187	10,372	48,698	0	
E. ADMINISTRATIVE AND GENERAL												
LABOR RELATED EXPENSES								-4				
Administrative & General Salaries	920	3,250,337	None	0		OCLABOR-I	1,444,281	267,880	74,253	620,843	28,944	
Office Supplies & Expenses	921	1,096,551	None	0		OCLABOR-I	487,250	90,374	25,050	209,451	9,765	
Admin Expenses Transferred-Credit	922	-887,557	None	0		OCLABOR-I	(394,384)	(73,149)	(20,276)	(169,531)	(7,904)	
Outside Services Employed	923	1,137,138	None	0		OCLABOR-I	505,285	93,719	25,978	217,203	10,126	
Employee Pensions and Benefits	926	7,240,476	None	0	7,240,476 'R	OCLABOR-I	3,217,291	<u>596,732</u>	<u>165,406</u>	1,382,995	64,476	
Subtotal - O & M Accounts 920-923,92	920-926	11,836,945		0	11,836,945		5,259,723	975,556	270,411	2,260,961	105,407	
PLANT RELATED EXPENSES												
Property Insurance	924	1,510,469	None	0	1,510,469 F	PROCPT-D	671,174	124,487	34,506	288,513	13,451	

Step 3

TRUE All Totals Intact = All Allocators Found = TRUE Procurement PROCUREMENT DEMAND Demand Account Account **Dollars** Description <u>Code</u> Tot.Elec. Bldg Feed Mill Large Pow Misc Lts Street Lts Private Lts Spec Lts SPL TEB PFM LP MS PŁ LS 0 0 0 0 Maintenance of Meters 597 0 0 0 0 0 0 0 0 0 Ω Maintenance of Misc. Plant 598 0 0 0 0 <u>0</u> 0 Misc. Distribution - Credits 599 0 <u>0</u> 0 0 Subtotal - DISTRIBUTION EXPENSES 580-599 0 0 n n 0 0 n n Total - OPER. AND MAINT. EXPENSE 23,321,705 2,040,989 4,162 3,568,668 626 112,085 93,341 21,690 500-599 D. CUSTOMER ACCOUNTS AND SEI 901 n 0 D 0 0 0 0 0 Supervision Meter Reading Expenses 902 0 0 0 0 0 0 0 0 0 0 0 0 Customer Records & Collection Expen 903 0 0 Uncollectible Accounts 904 836,459 19,526 0 0 2 0 13,428 320 Misc Customer Accounts Expenses 905 0 0 0 0 0 836,459 Subtotal - Customer Accounts Expense 901-905 19,526 0 0 13,428 320 Customer Assistance Exp Electric (907, 908) 0 0 0 0 0 0 0 Supervision 909 0 0 0 0 0 0 Customer Assistance Expenses 910 0 0 0 0 0 0 0 Information, Instructional Advertising 911 0 0 0 Ω 0 n O n 0 0 0 0 Ó 0 Misc Customer Serv & Inform Expen 912 n n 0 Rents 913 0 0 Ō. 0 0 0 0 Subtotal - Customer Service & Info. 909-913 0 0 0 0 0 0 0 0 0 0 0 0 Supervision 915 Ð 0 Demonstrating & Selling Expenses 0 0 n 0 0 Λ 916 0 0 Advertising Expenses 917 0 0 0 0 0 0 0 Ð Miscellaneous Sales Expenses 918 0 0 0 0 0 0 0 0 Subtotal - Sales Expense 915-919 0 Total - CUST ACCTS, SERVS, & SALI 901-919 836,459 19,526 0 13,428 320 E. ADMINISTRATIVE AND GENERAL LABOR RELATED EXPENSES 284,452 580 497,364 Administrative & General Salaries 920 3,250,337 87 15,621 13,009 3,023 95,964 196 167,793 29 5,270 4,389 1,020 Office Supplies & Expenses 921 1,096,551 (77,674)(158)(24)Admin Expenses Transferred-Credit -887,557 (135,813)(4,266)(3,552)(825)922 99.516 203 174,004 Outside Services Employed 923 1,137,138 31 5,465 4,551 1,058 Employee Pensions and Benefits 7,240,476 633,647 1,292 1,107,932 <u> 194</u> 34,798 28,979 6,734 926 Subtotal - O & M Accounts 920-923,92 920-926 11,836,945 1,035,905 2,112 1,811,280 318 56,889 47,375 11,009 PLANT RELATED EXPENSES Property Insurance 924 1,510,469 132,188 270 231,131 41 7,259 6,045 1,405

Step 3

All Totals Intact = TRUE All Affocators Found = TRHE PROCUREMENT DEMAND Direct Total Allocation Procurement Balance Account Account Demand Assignment Direct to be Allocation Description Code Dollars Factor Assignment Allocated Factor Prax Res Gen Comm Comm SH Gen Pow RG CB SH GΡ SC-P 32,430 Injuries and Damages 925 393,490 None 0 393,490 PROCPT-D 174.847 8.989 75.160 3.504 156,292 PROCPT-D Maintenance of General Plant (also ac 935 156,292 None 0 69,448 12,881 3,570 29,853 1,392 Subtotal - O & M Accounts 924-925 924,925,935 2,060,251 0 2.060.251 915,468 169,798 47,066 393,526 18,346 OTHER A&G EXPENSES Franchise Requirements 927 None n o PROCLP-D 0 0 O n n n Regulatory Commission Expenses 928 607,200 None 0 607,200 PROCLP-D 269.808 50.043 13.871 115.980 5.407 **Duplicate Charges-Credit** 929 -76,618 None -76,618 PROCLP-D (34,045)(6,315)(1.750)(14.635)(682) 0 General Advertising Expenses 930.1 907,801 None 0 907,801 PROCLP-D 403,380 74,817 20,738 173,398 8,084 0 PROCLP-D None Miscellaneous General Expenses 930.2 Ω n O n n n Ω None 46,236 PROCLP-D 20,545 3,811 Rents 931 46,236 n 1,056 8,832 412 0 PROCLP-D Misc Expenses - Credit 932 0 None 0 0 0 Subtotal 927-932 1.484.618 0 1.484.618 659.687 122.357 33,916 283,575 13,220 **TOTAL A&G EXPENSES** 920-932 15,381,815 0 15,381,815 6,834,878 1,267,710 351,392 2,938,062 136,974 TOTAL OPERATING EXPENSES 39,539,979 39,539,979 17,870,756 3,260,984 894,541 7,441,412 344,653 II. DEPRECIATION EXPENSE 403.1 1,049,294 None 1.049.294 PROCPT-D 466.252 86.479 23,971 200,424 9,344 Intangible n o PROCPT-D Transmission 403 None 0 n 0 ٥ 12,191,935 Procurement Supply 403 27,437,810 None 0 27,437,810 AED12CP 2,261,320 626,807 5,240,864 244,332 StreetLighting 403 0 None 0 o PROCPT-D 0 0 0 0 0 Primary-Distribution 403 0 None 0 o PROCPT-D 0 0 0 0 0 Overhead Lines 403 0 None 0 O PROCPT-D 0 0 0 0 0 o PROCPT-D Underground Lines 403 0 None 0 0 0 0 0 0 o PROCPT-D Transformers 403 0 None 0 0 Λ 0 0 0 Services 403.5 None 0 o PROCPT-D 0 0 0 0 0 n Metering 403.6 None O PROCPT-D 0 0 0 0 0 0 0 Other Property on Customers Premise 403.6 None o PROCPT-D 0 0 0 0 0 0 0 General 403.7 844,348 None 0 844,348 ROCLABOR-I 375,184 69.588 19.289 161.278 7,519 o PROCPT-D Amortization 404 None 0 0 0 0 0 0 TOTAL DEPRECIATION EXPENSES 403-404 29,331,453 29,331,453 13,033,372 2,417,386 670,067 5,602,566 261,195 III, TAXES A. GENERAL TAXES Payroll Taxes 408.15 1.103.184 None n 1.103.184 PROCLABOR-E 490,197 90.920 25,202 210.718 9.824 Payroll Taxes - Generation 64,013 None 0 64,013 PROCLABOR-E 28,444 5,276 1,462 12,227 570 Unemployment Tax 408.16 32,329 None 32,329 ROCLABOR-[14,365 2,664 739 6,175 288 Real Estate Taxes 408.17 9,283,894 None 0 9,283,894 PROCPT-D 4,125,280 765,143 212,087 1,773,306 82,673 Subtotal - General Taxes 10,483,420 10,483,420 4,658,287 864,003 239,490 2,002,426 93,354

Step 3

All Totals Intact = All Allocators Found = TRUE

PROCUREMENT DEMA

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

Slep 2

All Totals Intact = TRUE All Alfocators Found = TRUE Procurement Direct Total Balance Allocation PROCUREMENT DEMAND Account Account Demand Assignment Direct to be Allocation Description Dollars <u>Factor</u> <u>Assignment</u> Allocated <u>Factor</u> Code Res Gen Comm Comm SH Gen Pow Prax GΡ SC-P RG CB SH B. FRANCHISE AND REVENUE TAXE 408.11 None 0 REVENUE 0 0 0 0 0 Maryland Franchise Tax T&D 0 PSC Assessment 408,12 None 0 o REVENUE 0 0 0 0 0 0 Franchise Tax Prod None o FRANCHISE 0 0 0 408.11 0 Franchise 408.13 227,336 None 0 227,336 FRANCHISE 105,266 21,592 5,234 43,431 1,758 0 REVENUE Retail Sales & Other 408.14 0 None 0 0 0 Subtotal - Franchise & Gross Receipts 227,336 0 227,336 105,266 21,592 5,234 43,431 1,758 C. FEDERAL INCOME TAXES 9,145,272 None 0 9,145,272 PROCPT-D 4,063,683 753,718 208,921 Federal Income Taxes - Current 1,746,827 81,438 1.437.114 PROCPT-D State Income Taxes - Current 1,437,114 None 0 638,579 118,441 32,830 274,501 12,797 5,263,213 PROCPT-D Provision for Deferred FIT 5,263,213 None 0 2,338,698 433,774 120,236 1,005,320 46,869 O PROCPT-D ITC Adjustment - Net 0 None 0 0 0 Subtotal - Federal Income Taxes 409-411 n n O n Ω TOTAL TAXES 408-411 10,710,756 10,710,756 4,763,553 885,596 244,725 2,045,857 95,113 35,667,680 TOTAL EXPENSES 79,582,188 79,582,188 6,563,966 1,809,333 15,089,835 700,961 IV. OPERATING REVENUES Revenues 440-446 137,503,574 None 0 137,503,574 REVENUE 63,670,023 13,059,911 3,166,003 26,269,361 1,063,468 None o PROCPT-D n 0 Production Other Rev 440-446 0 n 0 0 0 o Coll-Dollars Forfeited Discounts - Mo 440-446 None 0 0 0 0 0 0 0 Reconnect Charges-Missouri 440-446 None o Coll-Act-120 0 0 0 0 0 0 0 o PROCPT-D 0 Ot Elec Rev-Off-Sys 440-446 None 0 0 0 0 0 Rent From Elec Property-Mo None o PROCPT-D 0 0 440-446 0 Universal Services 440-446 None o PROCPT-D 0 0 0 0 0 o PROCPT-D n Interdepartmental Revenues 448 None Ω 0 0 0 0 o PROCPT-D Ω Other Electric Revenues 0 None 0 O 0 0 0 0 Other Electric Revenues - Direct Assig 0 None 0 o PROCPT-D n n 0 Other Electric - Transmission None o PROCPT-D 0 0 0 0 0 n 0 Excess Fac Revenues 450-456 0 None 0 0 PROCPT-D 0 0 0 0 Total Operating Revenues 137,503,574 137,503,574 63,670,023 13,059,911 3,166,003 26,269,361 1.063.468 None -1,157,328 PROCPT-D (514, 257)(26,439)Gains/Losses from Disp. of Utility Plan -1,157,328 (95,383)(221,060)(10,306)0 None Gains/Losses from Energy Purchases o REVENUE 0 0 D O 0 Ω 0 o REVENUE Allowance for Funds During Constructi None 0 0 0 0 0 0 Interest on Customer Deposits None 0 o PROCPT-D 0 0 0 0 0 V, NET INCOME 56,764,058 56,764,058 27,488,086 6,400,563 1,330,232 10,958,467 352,202 Rate of Return #N/A 9.83% 12.34% 9.25% 9,02% 9,02% 9.12% 6.28%

Step 3

All Totals Intact = All Alfocators Found =

TRUE TRUE

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

Step 3

Account

Description

All Totals Intact = All Allocators Found =

Account

Code

TRUE

TRUE

Procurement

Demand

<u>Dollars</u>

Direct

Factor

Total Assignment Direct

<u>Assignment</u>

Balance to be <u>Allocated</u>

Allocation Allocation <u>Factor</u>

Comm CB

Res Gen

RG

Comm SH SH

PROCUREMENT DEMAND

Gen Pow

<u>Prax</u> SC-P

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

Step 3

All Totals Intact = All Allocators Found =

TRUE

PROCUREMENT DEMAND

		Procurement	PROCUREMENT DEMAND									
Account	Account	Demand										
Description	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts			
			TEB	PFM	LP	MS	SPL	PL.	LS			

SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	137,503,574	11,532,560	24,430	16,565,243	4,367	716,762	1,394,764	36,681
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Operating Revenues	450-456	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		137,503,574	11,532,560	24,430	16,565,243	4,367	716,762	1,394,764	36,681
OPERATING EXPENSES									
Production	500-555	23,321,705	2,040,989	4,162	3,568,668	626	112,085	93,341	21,690
Transmission	560-573	0	0	0	0	0	0	0	0
Distribution	580-599	0	0	0	0	0	0	0	0
Customer Acctg & Service	901-919	836,459	19,526	0	0	2	0	13,428	320
Admin & General	920-932	<u>15,381,815</u>	1,346,133	2,745	2,353,713	<u>413</u>	73,926	61,563	14,306
Total Operating Expenses		39,539,979	3,406,648	6,907	5,922,381	1,040	186,011	168,331	36,316
DEPRECIATION EXPENSES	403	29,331,453	2,566,929	5,234	4,488,275	787	140,968	117,393	27,280
TAXES OTHER THAN INCOME TAX	408	10,710,756	936,519	1,911	1,631,552	288	51,569	44,264	9,811
INCOME BEFORE INCOME TAXES		57,921,386	4,622,465	10,377	4,523,036	2,252	338,213	1,064,775	-36,726
INCOME TAXES									
Income Taxes - Current		10,582,386	926,113	1,889	1,619,308	284	50,859	42,354	9,842
Provision for Deferred FIT		5,263,213	460,608	939	805,372	141	25,295	21,065	4,895
ITC Adjustment - Net		<u>0</u>	. <u>O</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal - Federal Income Taxes	409-411	15.845.598	1.386.721	2.828	2.424.680	425	76,155	63,419	14,737

east to	. All Totals Intact =	TRUE						•••			
	All Allocators ('oand =	TRUE									
Account	Account	Procurement Demand	Direct Assignment	Total Direct	Balance to be	Allocation Allocation		PROC	UREMENT DEMA	ND	
<u>Description</u>	Code	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	<u>Factor</u>	Res Gen RG	<u>Comm</u> CB	Comm.SH SH	Gen Pow GP	Prax SC-P
OPERATING INCOME		42,075,788			42,075,788		20,961,383	5,190,012	994,683	8,152,878	221,404
Gains/Losses		-1,157,328			-1,157,328		-514,257	-95,383	-26,439	-221,060	-10,306
Allowance for Funds During		0			0		0	0	. 0	0	0
Interest on Customer Depos	sits	0			0		0	0	O	0	0
NET INCOME		40,918,459			40,918,459		20,447,126	5,094,629	968,244	7,931,818	211,098
RATE BASE		629,302,111			629,302,111		279,629,120	51,864,677	14,376,191	120,202,250	5,603,903
RETURN ON RATE BASE		6,50%			6.50%		7.31%	9.82%	6.74%	6.60%	3,77%
Unitized Rate of Return		0.97			0.97		1.09	1.47	1.00	0.98	0,56

Step 3

All Totals Intact = All Allocators Found = TRUE

PROCUREMENT DEMAN

		Procurement Demand <u>Dollars</u>	PROCUREMENT DEMAND								
Account <u>Description</u>	Account <u>Code</u>		Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc L1s MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS		
OPERATING INCOME		42,075,788	3,235,744	7,549	2,098,356	1,827	262,059	1,001,356	-51,463		
Gains/Losses Allowance for Funds During Constructi Interest on Customer Deposits		-1,157,328 0 0	-101,283 0 0	-207 0 0	-177,093 0 0	-31 0 0	-5,562 0 0	-4,632 0 0	-1,076 0 0		
NET INCOME		40,918,459	3,134,461	7,343	1,921,262	1,796	256,496	996,724	-52,539		
RATE BASE		629,302,111	55,073,097	112,304	96,295,292	16,880	3,024,458	2,518,659	585,280		
RETURN ON RATE BASE Unitized Rate of Return		6.50% 0.97	5.69% 0.85	6.54% 0.98	2.00% 0.30	10.64% 1.59	8.48% 1.27	39.57% 5.91	-8,98% -1.34		

0

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

Step 3

All Totals Intact = TRUE All Allocators Found = TRUE PROCUREMENT ENERGY Direct Total Balance Allocation Procurement Energy Assignment Direct to be Allocation Account Account Description <u>Dollars</u> Factor <u>Assignment</u> Allocated Factor Res Gen Comm Comm SH Gen Pow Prax <u>Code</u> RG CB SH GP SC-P I. ELECTRIC PLANT IN SERVICE A. INTANGIBLE PLANT 0 0 0 0 0 0 o 12CP-Trans None 301 0 Organization 0 0 0 0 0 o 12CP-Trans None 0 302 Ð Franchises and Consents 0 12CP-Trans 0 0 0 0 0 0 None 0 Miscellaneous Intangible Plant 303 0 0 Subtotal - INTANGIBLE PLANT 301-303 0 B, PRODUCTION PLANT 0 0 None 0 o AED12CP 0 0 0 Land and Land Rights (310, 330, 340) 0 0 0 AED12CP 0 0 0 (311, 331, 341) None 0 Structures and Improvements AED12CP 0 0 0 0 Boiler Plant Equipment (312, 342) None 0 AED12CP 0 0 0 0 0 None n **Engines and Generators** 343 0 0 n 0 0 AED12CP 0 (314, 333, 344) None n Turbogenerator Units 0 0 0 0 0 AED12CP (315, 334, 345) None 0 Accessory Electric Equipment 0 AED12CP 0 0 0 0 0 Misc. Power Plant Equipment 316, 332, 335,346 0 None 0 0 0 0 ۵ Subtotal - OTHER PLANT 340-346 0 0 0 0 0 0 0 0 0 Subtotal - PRODUCTION PLANT 304-346 C. TRANSMISSION PLANT 0 o 12CP-Trans 0 0 0 0 350 None 0 Land and Land Rights 0 0 None 0 o 12CP-Trans 0 0 ß 0 352 Structures and Improvements Ð 0 o 12CP-Trans 0 0 0 0 Station Equipment 353 None 0 0 o 12CP-Trans 0 n 0 0 None 0 Towers and Fixtures 354 0 0 12CP-Trans 0 0 0 0 0 355 None n Poles and Fixtures 0 0 0 0 o 12CP-Trans 0 Overhead Conductors and Devices 356 None 0 o 12CP-Trans 0 0 0 0 n Underground Conduit 357 0 None 0 0 e 12CP-Trans 0 0 0 0 Underground Conductors and Devices 358 0 None 0 0 0 12CP-Trans 0 0 0 0 Roads and Trails 359 0 None Subtotal - TRANSMISSION PLANT 350-359 0 0 0 0 0 0 D. DISTRIBUTION PLANT o NCP-Primary 0 0 0 0 0 None 0 Land and Land Rights 360 0 0 o NCP-Primary 0 n 0 0 None 0 Structures and Improvements 361 0 o NCP-Primary 0 n n 0 Station Equipment 362 None 0 0 0 0 0 0 o NCP-Primary Compressor Station Equipment 363 None o NCP-Primary 0 0 0 0 0 0 Poles, Towers and Fixtures 364 0 None 0 o NCP-Primary 0 0 0 0 None 0 365 Overhead Conductors and Devices 0 0 0 0 NCP-Primary 0 0 0 366 None 0 Underground Conduit 0 0 0 0 NCP-Primary 0 0 0 367 None 0 **Underground Conductors and Devices** 0 o NCP-Primary 0 0 0 Line Transformers 368 None 0

Step 3

All Totals Intact = All Allocators Found = TRUE

PROCUREMENT ENERGY

		Accessed.	Procurement	PROCUREMENT ENERGY								
	Account <u>Description</u>	Account <u>Code</u>	Energy <u>Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS		
	I. ELECTRIC PLANT IN SERVICE											
	A. INTANGIBLE PLANT									•		
	Organization	301	0	0	0	0	0	.0 0	0 0	0 0		
	Franchises and Consents	302	0	0	0	-	-					
	Miscellaneous Intangible Plant	303	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u> _		
	Subtotal - INTANGIBLE PLANT	301-303	0	0	0	0	0	0	0	0		
	B. PRODUCTION PLANT											
	Land and Land Rights	(310, 330, 340)	0	0	0	0	0	0	0	0		
	Structures and Improvements	(311, 331, 341)	0	0	0	0	0	0	0	0		
	Boiler Plant Equipment	(312, 342)	0	0	0	0	0	0	. 0	0		
	Engines and Generators	343	0	0	0	0	0	0	0	0		
	Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0		
	Accessory Electric Equipment	(315, 334, 345)	0	0	0	0	0	0	0	0		
	Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
	Subtotal - OTHER PLANT	340-346	0	0	0	0	0	0	0	0		
	Subtotal - PRODUCTION PLANT	304-346	0	0	0	0	0	0	0	0		
	C. TRANSMISSION PLANT									,		
	Land and Land Rights	350	0	0	0	. 0	0	0	0	0		
	Structures and Improvements	352	4.0	0	0	0	0	0	0	0		
	Station Equipment	353	0	0	0	. 0	0	0	0	0		
	Towers and Fixtures	354	0	0	0	0	0	0	0	0		
	Poles and Fixtures	355	0	0	0	0	0	0	0	0		
	Overhead Conductors and Devices	356	0	0	. 0	0	0	0	0	0		
	Underground Conduit	357	0	0	0	0	0	0	0	0		
	Underground Conductors and Devices	358	O.	0	0	0	0	0	0	0		
	Roads and Trails	359	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
	Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0	. 0		
	D. DISTRIBUTION PLANT											
	Land and Land Rights	360	0	0	0	0	0	0	0	0		
	Structures and Improvements	361	0	0	0	0	0	0	0	0		
	Station Equipment	362	0	0	0	0	0	0	0	0		
	Compressor Station Equipment	363	0	0	0	0	0	. 0	0	0		
	Poles, Towers and Fixtures	364	0	0	0	0	0	. 0	0	0		
	Overhead Conductors and Devices	365	0	0	0	0	0	0	0	0		
	Underground Conduit	366	0	0	0	0	0	0	0	. 0		
	Underground Conductors and Devices	367	0	0	0	0	0	0	0	0		
	Line Transformers	368	0	0	0	0	0	0	0	0		

Siep 3							•			
	! Totals Intact = :	TRUE TRUE								
Zig zanca	Someth Florida -	Procurement	Direct	Total	Balance Allocation		PROC	UREMENT ENER	GΥ	
Account	Account	Energy	Assignment	Direct	to be Allocation					
Description	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated Factor	Res Gen	Comm	Comm.SH	Gen Pow	<u>Prax</u>
						RG	CB	SH	GP	SC-P
Services	369	0	None	0	o NCP-Prima	ry .	0	0	0	0
Meters	370	0	None	0	o NCP-Prima	•	. 0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	o NCP-Prima		0	0	0	0
Other Property on Customers Premise		0	None	0	o NCP-Prima		0	0	0	0
Street Lighting and Signals	373	<u>o</u>	None	<u>0</u>	0 NCP-Prima		<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	0	110110	0	0	0	0		0	
E. GENERAL PLANT										
	389	40,672	None	. 0	40.672 POCLABO	R-E 16.987	3,104	891	8,470	585
Land and Land Rights	390	619,008	None	0	619.008 ROCLABO		47,237	13,554	128,910	8,897
Structures and Improvements	391	1,076,894	None	0	1,076,894 POCLABO		82,178	23,579	224,265	15,479
Office Furniture and Equipment	392	763,619	None	0	763,619 PROCLABO	•	58,272	16,720	159,025	10,976
Transportation Equipment	392 393	28,589	None	0	28,589 ROCLABO		2,182	626	5,954	411
Stores Equipment	394	364,388	None	0	364.388 ROCLABO		27,807	7.979	75,885	5,238
Tools, Shop and Garage Equipment	395	75,644	None	0	75,644 ROCLABO		5,772	1,656	15,753	1.087
Laboratory Equipment	396	1,076,902	None	0	1,076,902 POCLABO		82,179	23,580	224,267	15,479
Power Operated Equipment Communication Equipment	397	719,387	None	0	719,387 ROCLABO		54,897	15,752	149,814	10,340
Miscellaneous Equipment	398	13,550	None	0	13,550 ROCLABO		1,034	297	2,822	195
Miscellaneous Equipment-RegA	398	15,555	None	0	0°ROCLABO	•	0	0	_,	0
Other Tangible Property	399	<u>o</u>	None	<u>o</u>	0'ROCLABO		o o	ō	ō	0
Subtotal - GENERAL PLANT	389-399	4,778,654	None	0	4,778,654	1,995,793	364,661	104,632	995,165	68,686
TOTAL PLANT IN SERVICE	101	4,778,654		0	4,778,654	1,995,793	364,661	104,632	995,165	68,686
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	0	None	0	o PROCPT-	E 0	0	. 0	0	0
Property Held for Future Use	105	0	None	0	O PROCPT-	E 0	0	0	0	0
Construction Work in Progress	107	0	None	0	0 PROCPT-		0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	None	0	0 PROCPT-	E <u>0</u>	<u>o</u>	· <u>o</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant	702.0	0		0	0				0	0
TOTAL UTILITY PLANT		4,778,654		D	4,778,654	1,995,793	364,661	104,632	995,165	68,686
II. DEPRECIATION RESERVE							ų.			
Intangible	108.3	0	None	0	0 PROCPT-	E 0	0	0	0	0
Transmission	108.4	0	None	0	0 PROCPT-	E 0	O	0	0	0
Procurement Supply	108	0	None	0	0 KWH-PRO	C 0	0	. 0	0	0
StreetLighting	108	0	None	0	o PROCPT-		. 0	. 0	0	0
Primary-Distribution	108	0	None	0	o PROCPT-	E 0	0	0	. 0	0
Overhead Lines	108	0	None	ō	o PROCPT-		0	0	0	0
Underground Lines	108	. 0	None	0	0 PROCPT-	E 0	0	0	0	0
Transformers	108	0	None	0	o PROCPT-	E 0	. 0	0	0	0
Services	108	0	None	0	o PROCPT-	E 0	0	0	0	0
Metering	108.5	0	None	0	o PROCPT-	E 0	0	0	0	0
~										

Step 3

All Totals Intact = All Allocators Found =

All Allocal	iors hound =	Procurement			PROCUREN	ENT ENERGY	,		
Account	Account	Energy		_					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
Services	369	0	0	0	0	0	0	0	0
Meters	370	0	0	0	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0	0
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0
Street Lighting and Signals	373	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	0	0	0	0	0	0	0	0
E. GENERAL PLANT									
Land and Land Rights	389	40,672	3,687	4	6,618	1	182	137	6
Structures and Improvements	390	619,008	56,115	65	100,717	20	2,777	2,092	96
Office Furniture and Equipment	391	1,076,894	97,623	114	175,219	35	4,831	3,640	168
Transportation Equipment	392	763,619	69,224	81	124,247	25	3,426	2,581	119
Stores Equipment	393	28,589	2,592	3	4,652	1	128	97	4
Tools, Shop and Garage Equipment	394	364,388	33,033	38	59,289	12	1,635	1,232	57
Laboratory Equipment	395	75,644	6,857	. 8	12,308	2	339	256	12
Power Operated Equipment	396	1,076,902	97,624	114	175,220	35	4,832	3,640	168
Communication Equipment	397	719,387	65,214	76	117,050	24	3,228	2,432	112 2
Miscellaneous Equipment	398	13,550	1,228	1	2,205	0	61 0	46 0	0
Miscellaneous Equipment-RegA	398	0	0	0	0	_	0	<u>0</u>	_
Other Tangible Property	399	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 157	21,439	<u>0</u> 16,153	<u>0</u> 744∙
Subtotal - GENERAL PLANT	389-399	4,778,654	433,196	505	777,523	137	21,439	10,133	744
TOTAL PLANT IN SERVICE	101	4,778,654	433,196	505	777,523	157	21,439	16,153	744
ADDITIONS TO UTILITY PLANT					_	_			_
Energy Conservation Programs	182.3	0	0	0	0	. 0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		4,778,654	433,196	505	777,523	. 157	21,439	16,153	744
II. DEPRECIATION RESERVE									
Intangible	108.3	0	0	0	0	0	0	0	0
Transmission	108.4	0	0	0	0	0	0	0	0
Procurement Supply	108	0	0	0	0	0	. 0	, 0	0
StreetLighting	108	0	. 0	0	0	0	0	0	0
Primary-Distribution	108	0	0	0	0	0	. 0	0	0
Overhead Lines	108	0	0	0	0	0	0	0	0
Underground Lines	108	0	0	0	0	0	0	0	0
Transformers	108	0	0	0	0	0	0	0	0
Services	108	0 -	0 0	0 0	0 0	0 0	0 0	0	0
Metering	108.5	0	U	U	U	U	U	U	U

Step 3	.ll Totals Intact ≃	TRUE					Α	llocation Phase		
	a rotas miaco = cators Found =	TRUE								
Account	Account	Procurement Energy	Direct Assignment	Total Direct	Balance Allocation to be Allocation		PROC	UREMENT ENER	GY	
Description	Code	<u>Dollars</u>	Factor	Assignment	Allocated Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax
						RG	CB	SH	GP	SC-P
Other Property on Customers Premis	se 108.6	0	None	0	0 PROCPT-E	0	0	0	0	0
General	108.7	<u>-2,828,081</u>	None	<u>o</u>	-2,828,081, ROCLABOR-I	(1,181,141)	<u>(215,812)</u>	(61,923)	(588,954)	<u>(40,650)</u>
Subtotal-DEPRECIATION RESERVE		-2,828,081		0	-2,828,081	-1,181,141	-215,812	-61,923	-588,954	-40,650
Dep. Res adjust for 13 month avg.	108.9	0	None	0	0 PROCPT-E	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIAT	Γŀ 108	-2,828,081		0	-2,828,081	-1,181,141	-215,812	-61,923	-588,954	-40,650
III. OTHER RATE BASE ITEMS										
Deferred Fuel Cost	183	18,065,694	None	0	18.065.694 KWH-PROC	7.568.109	1.382.805	396,769	3,766,677	253.035
Prepayments	165	16,396	None	0	16,396 KWH-PROC	6,869	1,255	360	3,419	230
Cash Working Capital-Fuel	131	8,566,162	None	0	8,566,162 KWH-PROC	3,588,550	655,681	188,135	1,786,035	119,981
Cash Working Capital-Revenue	131	17,153	None	0	17,153 PROCPT-E	7,164	1,309	376	3,572	247
Cash Working Capital-Labor	131	205,586	None	0	205,586 ROCLABOR-I	85,862	15,688	4,501	42,814	2,955
Cash Working Capital-Plant	131	-16,199	None	0	-16,199 PROCPT-E	(6,765)	(1,236)	(355)	(3,373)	(233)
Deferred ITC	255	0	None	0	0 PROCPT-E	` oʻ	` ó	` o´	` oʻ	, o
Customer Advances for Construction	281	0	None	0	0 PROCPT-E	0	0	0	0	0
Materials and Supplies	154	0	None	0	0 PROCPT-E	0	0	0	0	0
Regulatory Assets - Generation	182, 254	9	None	0	o PROCPT-E	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	None	0	o PROCPT-E	0	0	0	0	0
Regulatory Assets - Pension and Lab		237,616	None	0	237,616 PROCLABOR-I	99,240	18,133	5,203	49,484	3,415
Customer Deposits	235	· o	None	0	□ PROCPT-E	. 0	. 0	. 0	0	0
Deferred Pension Asset	252	1,191,862	None	0	1,191,862 PROCLABOR-I	497,778	90,951	26.097	248,208	17.131
Deferred Income Tax	190	. 0	None	0	0 PROCPT-E	0	0	0	0	0
Differed State Tax		0	None	0	0 PROCPT-E	0	0	0	0	0
A/P Financing of Capitalized M&S	283	Q	None	<u>0</u>	0 PROCPT-E	0	Ō	Ō	Ö	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	28,284,269		0	28,284,269	11,846,806	2,164,585	621,085	5,896,835	396,760
				_				·		·
TOTAL RATE BASE		30,234,842		<u>0</u>	30,234,842	<u>12,661,458</u>	<u>2,313,434</u>	<u>663,795</u>	<u>6,303,046</u>	<u>424,797</u>
I. OPERATING AND MAINTENANCE	<u> </u>									
A. PRODUCTION EXPENSES										
Supervision and Engineering	(500, 535, 546)	0	None	0	o'ROCLABOR-		0	0	. 0	0
Fuel	(501, 547)	92,476,797	None	0	92,476,797 KWH-PROC	38,740,525	7,078,462	2,031,026	19,281,309	1,295,263
Generation Expense	505, 507, 537, 538	0	None	0		0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	6 KWH-PROC	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	6 KWH-PROC	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	o¹ROCLABOR-E		0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	6 KWH-PROC	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	6 KWH-PROC	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	<u>0</u>	None	<u>0</u>	0 KWH-PROC	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Other Production	500-554	92,476,797		0	92,476,797	38,740,525	7,078,462	2,031,026	19,281,309	1,295,263

Step 3

Subtotal - Other Production

500-554

92,476,797

8,408,808

9.800

14,884,404

416,163

313,548

14,449

3.040

TRUE All Totals Intact = TRUE All Allocators Found = Procurement PROCUREMENT ENERGY Account Account Energy **Dollars** Tot.Elec. Bldg Description Code Feed Mill Large Pow Misc Lts Street Lts Private Lts Spec Lts TEB PEM LP MS SPL LS PL 108.6 0 0 0 0 0 0 0 Other Property on Customers Premise -2,828,081 (460, 150)(12,688) 108.7 (256,372)(299)(93)(9,560)(441)General Subtotal-DEPRECIATION RESERVE -2,828,081 -460,150 -12,688 -256,372 -299 -93 -9,560 -441 Dep. Res.- adjust for 13 month avg. 108.9 0 0 0 0 0 0 0 0 TOTAL RESERVE FOR DEPRECIATI -2,828,081 108 -256,372 -299 -460,150 -93 -12,688 -9,560 -441 III. OTHER RATE BASE ITEMS Deferred Fuel Cost 183 18,065,694 1,642,693 1,914 2,907,725 594 81,299 61.253 2,823 Prepayments 165 16,396 1,491 2 2,639 74 56 1,378,748 Cash Working Capital-Fuel 131 8,566,162 778,911 908 282 38,549 29,044 1,338 Cash Working Capital-Revenue 131 17,153 1,555 2 2,791 77 58 3 205,586 18,637 22 33,450 Cash Working Capital-Labor 131 7 922 695 32 Cash Working Capital-Plant 131 -16,199 (1,468)(2) (2,636)(1) (3) (73)(55)Deferred ITC 255 0 0 0 0 0 Customer Advances for Construction 281 0 0 0 n 0 Materials and Supplies 154 0 0 0 0 0 Regulatory Assets - Generation 182, 254 Ω 0 n 0 0 Λ Λ 0 Regulatory Assets - Distribution 182, 254 0 0 0 0 0 Ω 0 0 38,662 1,066 Regulatory Assets - Pension and Labo 182, 254 237,616 21,540 25 8 803 37 **Customer Deposits** 235 0 0 0 0 108,045 126 193,925 39 5,347 Deferred Pension Asset 252 1,191,862 4,029 186 0 0 Deferred Income Tax 190 0 0 0 0 0 0 Differed State Tax n 0 0 0 0 0 0 0 A/P Financing of Capitalized M&S 283 0 0 0 0 0 0 Total - OTHER RATE BASE ITEMS 131-283 28,284,269 2,571,403 2,997 4,555,304 930 127,262 95,883 4,418 TOTAL RATE BASE 30,234,842 2,748,227 3,203 4,872,677 993 136,013 102,476 4,722 I, OPERATING AND MAINTENANCE A. PRODUCTION EXPENSES Supervision and Engineering (500, 535, 546) 0 0 0 0 8,408,808 14,884,404 Fuel (501, 547) 92,476,797 9.800 3.040 416,163 313,548 14,449 0 Generation Expense 505, 507, 537, 538 0 0 0 0 0 0 0 Misc. Generation Expenses 0 (539, 549) 0 0 0 0 0 0 0 Gas Turbine Lease (550) 0 0 0 0 0 0 0 Supervision and Engineering (510, 541, 551) 0 0 0 0 0 Maintenance of Structures 511, 552, 542, 543 0 0 0 0 0 Maintenance of Generation Plant 512, 513, 544, 553 0 n 0 0 0 0 0 Maintenance of Misc. Plant 506, 514, 545, 554 0 0 0 0 0 0 0 0

Step 3

All Totals Intact ≈ TRUE TRUE Ali Alfocators Found = PROCUREMENT ENERGY Procurement Direct Total Balance Allocation Account Account Energy Assignment Direct to be Allocation Description **Dollars** Factor Assignment Allocated Factor Res Gen Comm Comm SH Gen Pow <u>Ргах</u> Code RG CB SH SC-P 51,032,826 KWH-PROC 21.378.751 3,906,212 1,120,811 10,640,288 714,784 555 51,032,826 None 0 Purchased Power Expenses 1,540,621 None n 1.540,621 KWH-PROC 645,399 117,924 33,836 321,218 21.578 MIX Other Variable Expenses 2,718,909 DISPATCH-E 1,132,466 206,918 59,371 565,622 39,968 Load Dispatch 556 2,718,909 None 10,127 96,141 6,458 557 461,111 None Ō 461,111 KWH-PROC 193,169 <u>35,295</u> Other Purchased Power 556-557 4,720,641 4,720,641 1,971,035 360,137 103,334 982,981 68,005 Subtotal 11,344,811 3,255,171 30.904,578 2,078,052 62,090,311 TOTAL PRODUCTION EXPENSE 500-557 148,230,263 ٥ 148,230,263 B. TRANSMISSION EXPENSE 0'ROCLABOR-E 0 0 0 0 0 560 0 None 0 Supervision and Engineering 0 0 561 None Ð o 12CP-Trans 0 0 0 Load Dispatching o 12CP-Trans 0 0 0 0 0 Station Expenses 562 0 None O o 12CP-Trans 0 0 0 0 None Overhead Line Expenses 563 0 o 12CP-Trans 0 0 0 0 0 564 None Underground Lines Expenses n o 12CP-Trans 0 0 n 0 ก Transmission by Others-Demand 565 None o 12CP-Trans 0 0 n 0 0 Transmission by Others-Energy 565 None 0 0 o 12CP-Trans 0 0 0 Miscellaneous Expenses 566 0 None o 12CP-Trans 0 0 0 0 Rents 567 n None n o'ROCLABOR-E 0 0 0 0 0 568 None Supervision and Engineering n 0 Maintenance of Structures 569 0 None o 12CP-Trans 0 0 0 0 0 0 0 570 None 0 o 12CP-Trans 0 n Maintenance of Station Equipment o 12CP-Trans 0 0 0 0 0 Maintenance of Overhead Lines 571 0 None 0 o 12CP-Trans 0 0 0 0 0 Maintenance of Underground Lines 572 0 None Ð 0 12CP-Trans 0 0 573 0 None 0 0 0 0 Misc Maintenance - Credits 0 0 TOTAL TRANSMISSION EXPENSES 560-573 C. DISTRIBUTION EXPENSE o'ROCLABOR-E 0 0 0 0 0 None n Operation Supervision & Engineering 580 0 0 0 0 O PROCPT-E 0 0 581 None n Load Dispatching o PROCPT-E 0 0 0 0 0 582 None 0 Station Expenses n 583 None 0 o PROCPT-E 0 0 0 0 0 Overhead Line Expenses 0 Underground Line Expenses 584 0 None o PROCPT-E 0 0 0 0 0 0 0 Street Light and Signal Systems 585 None 0 o PROCPT-E 0 0 0 0 0 0 586 None 0 O PROCPT-E 0 0 Meter Expenses 0 None O PROCPT-E 0 0 0 Customer Installation Expenses 587 0 n o PROCPT-E 0 0 0 0 588 None Misc. Distribution Expenses D o PROCPT-E 0 0 0 O 0 None Rents 589 0 0'ROCLABOR-E 0 ٠ 0 0 0 0 Maint Supervision & Engineering None 0 590 0 Ω 0 0 o PROCPT-E Ω Maint of Structures 591 None 0 0 0 0 0 o PROCPT-E 0 Maintenance of Station Equipment 592 n None Ð o PROCPT-E 0 0 0 0 0 None 0 593 Maintenance of Overhead Lines n o PROCPT-E 0 0 0 0 0 Maintenance of Underground Lines 594 n None 0 0 0 0 Maintenance of Line Transformers 595 0 None 0 o PROCPT-E 0 0 0 0 0 o PROCPT-E 0 Maintenance of Street Lights 596 None

Step 3

All Totals Intact = All Allocators Found =

Vii sunda	iois round -	Procurement			PROCUREM	ENT ENERGY	1		
Account	Account	Energy					84 114-	D.14-14-	S 14-
<u>Description</u>	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
Purchased Power Expenses	555	51,032,826	4,640,356	5,408	8,213,879	1,677	229,657	173,030	7,973
Other Variable Expenses	MIX	1,540,621	140,087	163	247,967	51	6,933	5,224	241
Load Dispatch	556	2,718,909	245,807	286	446,628	89	12,165	9,166	422
Other Purchased Power	557	<u>461,111</u>	<u>41,928</u>	<u>49</u>	<u>74,217</u>	<u>15</u>	<u>2,075</u>	<u>1,563</u>	<u>72</u>
Subtotal	556-557	4,720,641	427,822	499	768,813	155	21,173	15,953	735
TOTAL PRODUCTION EXPENSE	500-557	148,230,263	13,476,986	15,707	23,867,095	4,872	666,994	502,530	23,157
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	0	0	0	0	0	0	0	0
Load Dispatching	561	0	. 0	0	0	0	0	0	0
Station Expenses	562	0	0	0	0	0	0	0	0
Overhead Line Expenses	563	0	0	0	0	0	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0	0
Transmission by Others-Demand	565	0	0	0	0	0	0	0	0
Transmission by Others-Energy	565	0	0	0	0	0	0	0	0
Miscellaneous Expenses	566	0	0	0	0	0	0	0	0
Rents	567	0	0	0	0	0	0	0	0
Supervision and Engineering	568	0	0	0	0	0	0	0	0
Maintenance of Structures	569	0	0	0	0	0	0	0	0
Maintenance of Station Equipment	570	0	0	0	0.	0	0	0	0
Maintenance of Overhead Lines	571	0	0	-	_	0	. 0	0	0
Maintenance of Underground Lines	572	0	0	0	0				
Misc Maintenance - Credits	573	<u>o</u>	<u>0</u>	0	<u>0</u>	<u>0</u> 0	<u>0</u> 0	. <u>0</u>	<u>0</u> 0
TOTAL TRANSMISSION EXPENSES	560-573	0	0	0	0	U	U	U	· ·
C, DISTRIBUTION EXPENSE									
Operation Supervision & Engineering	580	0	0	0	0	0	0	0	0
Load Dispatching	581	0	0	0	0	0	0	0	0
Station Expenses	582	0	0	0	0	0	0	0	0
Overhead Line Expenses	583	0	0	0	0	0	0	0 -	0
Underground Line Expenses	584	0	0	0	0	0	0	0	0
Street Light and Signal Systems	585	0	0	0	0	0	0	0	0
Meter Expenses	586	0	0	0	0	0	0	0	0
Customer Installation Expenses	. 587	0	0	0	0	0	0	0 0	0
Misc. Distribution Expenses	588	0	0	0	0	0	0	-	0 0
Rents	589	0	0	0	0	0	0	0	0
Maint Supervision & Engineering	590	0	0	0	0	0	0 0	0 0	0
Maint of Structures	591	0	0 0	0 0	0 0	0	0	0	0
Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0
Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	. 0
Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0
Maintenance of Line Transformers	595 596	0	0	0	0	0	0	0	0
Maintenance of Street Lights	อยช	U	U	U	U	U	0	U	J

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

Step 3

All Totals Intact = All Allocators Found =

All Altocat	tors Found =	Procurement			PROCUREN	ENT ENERGY	,		
Account	Account	Energy			111000112.		'		
Description	<u>Code</u>	Dollars	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Maintenance of Meters	597	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	0	0	0	0	0	0	0	0
Misc. Distribution - Credits	599	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - DISTRIBUTION EXPENSES	580-599	0	. 0	0	0	0	0	0	0
Total - OPER. AND MAINT, EXPENSE	500-599	148,230,263	13,476,986	15,707	23,867,095	4,872	666,994	502,530	23,157
D. CUSTOMER ACCOUNTS AND SEL									
Supervision	901	0	0	0	0	0	0	. 0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	. 0	0	0	0	0	0
Uncollectible Accounts	904	882,910	20,610	0	0	2	0	14,174	338
Misc Customer Accounts Expenses	905	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>D</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - Customer Accounts Expensi	901-905	882,910	20,610	0	0 .	2	0	14,174	338
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0,	0
Supervision	909	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	. 0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0
Rents	913 .	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0
Supervision	915	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	Ō
Advertising Expenses	917	0	0	0	Ō	Õ	Ŏ	0	ō
Miscellaneous Sales Expenses	918	<u>0</u>	0	<u>0</u>	<u>o</u>	<u>o</u>	Q	<u>0</u>	<u>o</u>
Subtotal - Sales Expense	915-919	0		-0		0	0		0
Total - CUST ACCTS, SERVS, & SALI	901-919	882,910	20,610	0	0	2	0	14,174	338
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	614,242	55,682	65	99,942	20	2,756	2,076	96
Office Supplies & Expenses	921	207,224	18,785	22	33,717	7	930	700	32
Admin Expenses Transferred-Credit	922	-167,729	(15,205)	(18)	(27,291)	(5)	(753)	(567)	(26)
Outside Services Employed	923	214,894	19,481	23	34,965	7	964	726	33
Employee Pensions and Benefits	926	1,368,290	124,039	<u>145</u>	222,631	<u>45</u>	<u>6,139</u>	4,625	213
Subtotal - O & M Accounts 920-923,92	920-926	2,236,921	202,782	236	363,964	73	10,036	7,561	348
PLANT RELATED EXPENSES									
Property Insurance	924	7,240	656	1	·1,178	0	32	24	1

	Totals Intact =	TRUE									
	ators Found =	TRUE Procurement	Direct	Total	Balance	Allocation		PROC	UREMENT ENER	GY	
Account <u>Description</u>	Account <u>Code</u>	Energy <u>Dollars</u>	Assignment Factor	Direct <u>Assignment</u>	to be Allocated	Allocation <u>Factor</u>	Res Gen RG	<u>Comm</u> CB	Comm.SH SH	Gen Pow GP	Prax SC-P
						55565FF					
Injuries and Damages	925 935	1,886 749	None None	· 0 <u>0</u>	1,886 749	PROCPT-E PROCPT-E	788 <u>313</u>	144 <u>57</u>	41 <u>16</u>	393 156	27 <u>11</u>
Maintenance of General Plant (also at Subtotal - O & M Accounts 924-925	924,925,935	9,876	Notic	<u>U</u>	9,876	FROOF I-E	4,125	<u>51</u> 754	10 216	2.057	142
	02.,020,000	0,0.0		_	-,		,,,_,			2,001	
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	PROCLP-E	0	0	0	0	0
Regulatory Commission Expenses	928	98,168	None	0	98,168		40,999	7,491	2,149	20,444	1,411
Duplicate Charges-Credit	929	-12,387	None	0	-12,387	PROCLP-E	(5,173)	(945)	(271)	(2,580)	(178)
General Advertising Expenses	930.1	146,767	None	0		PROCLP-E	61,297	11,200	3,214	30,564	2,110
Miscellaneous General Expenses	930.2	0	None	0		PROCLP-E	0	0	0	0	0
Rents	931	7,475	None	0	7,475	PROCLP-E	3,122	570	164	1,557	107
Misc Expenses - Credit Subtotal	932 927-932	0 240.022	None	<u>0</u> 0	240,022	PROCLP-E	<u>0</u> 100,245	<u>0</u>	<u>0</u> 5,255	<u>0</u> 49,985	<u>0</u> 3,450
Subtotal	927-932	240,022		U	240,022		100,245	18,316	5,255	49,985	3,450
TOTAL A&G EXPENSES	920-932	2,486,819		0	2,486,819		1,038,614	189,770	54,451	517,885	35,744
TOTAL OPERATING EXPENSES		151,599,992		0	151,599,992		63,839,218	11,609,722	3,320,570	31,473,865	2,113,797
II. DEPRECIATION EXPENSE											
Intangible	403,1	0	None	0	0	PROCPT-E	0	0	0	0	0
Transmission	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Procurement Supply	403	0	None	0	0	KWH-PROC	0	0	0	0	0
StreetLighting	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Primary-Distribution	403	0	None	0		PROCPT-E	0	0	0	0	0
Overhead Lines	403	0	None	0	0	PROCPT-E	0	0	0	0	0
Underground Lines	403	0	None	0		PROCPT-E	0	0	0	0	0
Transformers	403	0	None	. 0	0	PROCPT-E PROCPT-E	0	0	0 0	0 0	. 0
Services Metering	403.5 403.6	0	None None	0	0	PROCPT-E	0	0	0	0	. 0
Other Property on Customers Premise	403.6	0	None	0		PROCPT-E	. 0	0	0	0	0
General	403.7	159,563	None	0		ROCLABOR-E	66.641	12,176	3,494	33,229	2.293
Amortization	404	109,563	None	0		PROCPT-E	00,041 <u>0</u>	12,176 <u>0</u>	0 0	33,229 <u>0</u>	2,293 <u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	159,563		0	159,563		66,641	12,176	3,494	33,229	2,293
III. TAXES								×			
A. GENERAL TAXES											
Payroll Taxes	408.15	208,477	None	0	208,477	ROCLABOR-F	87,070	15,909	4,565	43,416	2,997
Payroll Taxes - Generation		12,097	None	0		ROCLABOR-E	5,052	923	265	2,519	174
Unemployment Tax	408.16	6,109	None	0		ROCLABOR-E	2,552	466	134	1,272	88
Real Estate Taxes	408.17	44,503	None	<u>0</u>		PROCPT-E	<u>18,586</u>	3,396	<u>974</u>	<u>9,268</u>	<u>640</u>
Subtotal - General Taxes		271,186		0	271,186		113,260	20,694	5,938	56,475	3,898

Step 3

All Totals Intact = All Allocators Found =

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

Step 3	Totals Intact =	TRUE						A	llocation Phase		
	ators Found =	TRUE									
Account	Account	Procurement Energy	Direct Assignment	Total Direct	Balance to be	Allocation Allocation		PROC	UREMENT ENER	KGY	
<u>Description</u>	Code	<u>Dollars</u>	Factor	Assignment	Allocated	Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
B. FRANCHISE AND REVENUE TAXE	:										
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0		FRANCHISE	0	0	0	0	0
Franchise	408.13	1,090	None	0		FRANCHISE	505	104	25	208	8
Retail Sales & Other	408.14	<u>0</u>	None	<u>o</u>	<u>0</u>	REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		1,090		0	1,090		505	104	25	208	8
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		43,838	None	0	43,838		18,309	3,345	960	9,129	630
State Income Taxes - Current		6,889	None	0	6,889		2,877	526	151	1,435	99
Provision for Deferred FIT		25,229	None	0	25,229		10,537	1,925	552	5,254	363
ITC Adjustment - Net	100 111	<u>0</u>	None	0	0	PROCPT-E	<u>0</u>	<u>D</u>	<u>0</u>	<u>o</u> .	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	272,276		0	272,276		113,765	20,798	5,963	56,683	3,906
TOTAL EXPENSES		<u>152,031,831</u>		<u>0</u>	152,031,831		64,019,624	11,642,696	3,330,027	31,563,778	2,119,997
IV. OPERATING REVENUES											
Revenues	440-446	145,139,482	None	0	145,139,482	REVENUE	67,205,774	13,785,160	3,341,819	27,728,163	1,122,525
Production Other Rev	440-446	0	None	0	0	KWH-PROC	. 0	0	0	. 0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	KWH-PROC	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0		KWH-PROC	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	12,740,997	None	0		KWH-PROC	5,337,479	975,236	279,825	2,656,484	178,455
Rent From Elec Property-Mo	440-446	0	None	0		KWH-PROC	0	0	0	0	0
Universal Services	440-446	0	None	0		KWH-PROC	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0		KWH-PROC	0	0	0	0	0
Other Electric Revenues		0	None	0	_	KWH-PROC	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0		KWH-PROC	0	0	0	0	0
Other Electric - Transmission Excess Fac Revenues	450-456	0 <u>0</u>	None None	0		KWH-PROC KWH-PROC	0	0	0	•	0
Total Operating Revenues	450-456	157,880,479	None	<u>0</u> 0	_	NVIII-PROC	_		<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Nevenues		157,660,479		U	157,880,479		72,543,252	14,760,395	3,621,644	30,384,647	1,300,980
Gains/Losses from Disp. of Utility Plan		-1,221,598	None	0	-1,221,598	PROCPT-E	(510,197)	(93,221)	(26,748)	(254,400)	(17,559)
Gains/Losses from Energy Purchases		0	None	0	0	REVENUE	0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	REVENUE	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	PROCPT-E	0	0	0	0	0
V. NET INCOME		4,627,051		0	4,627,051		8,013,431	3,024,479	264,869	-1,433,532	-836,575
Rate of Return		15,30%		#N/A	15.30%		63.29%	130.74%	39.90%	-22.74%	-196.94%

Step 3

All Totals Intact = All Allocators Found =

Account	Account	Procurement Energy			PROCUREN	ENT ENERGY	(
Description	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE	•								
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0.
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408.13	1,090	91	0	131	0	6	11	0
Retail Sales & Other	408.14	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		1,090	91	0	131	0	6	11	0
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		43,838	3,974	5	7,133	1	197	148	7
State Income Taxes - Current	•	6,889	624	1	1,121	0	31	23	1
Provision for Deferred FIT		25,229	2,287	3	4,105	1	113	85	4
ITC Adjustment - Net		<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	272,276	24,675	29	44,255	9	1,222	928	43
TOTAL EXPENSES		<u>152,031,831</u>	13,762,172	<u>16,015</u>	<u>24,341,936</u>	<u>4,969</u>	680,089	<u>526,577</u>	23,950
IV. OPERATING REVENUES									
Revenues	440-446	145,139,482	12,172,992	25,786	17,485,152	4,610	756,565	1,472,218	38,718
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	. 0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	` 0	0
Ot Elec Rev-Off-Sys	440-446	12,740,997	1,158,524	1,350	2,050,700	419	57,337	43,199	1,991
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	. 0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>
Total Operating Revenues		157,880,479	13,331,516	27,137	19,535,851	5,029	813,902	1,515,417	40,709
Gains/Losses from Disp. of Utility Plan		-1,221,598	(110,741)	(129)	(198,763)	(40)	(5,481)	(4,129)	(190)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	Ó
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		4,627,051	-541,397	10,992	-5,004,848	19	128,332	984,711	16,568
Rate of Return		15.30%	-19.70%	343.20%	-102.71%	1.93%	94.35%	960,92%	350.86%

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

Step 3								^	ilocation r nase		
A	Il Totals Intact ≃	TRUE									
All Allo	cators Found =	TRUE									
		Transmission 230kv	Direct	Total	Balance	Allocation		230KV TR	ANSMISSION DE	MAND	
Account	Account	Demand	Assignment	Direct	to be	Allocation					_
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	Prax
							RG	CB	SH	GP	SC-P
					•	•					
I, ELECTRIC PLANT IN SERVICE											
			•								
A. INTANGIBLE PLANT											
				•		OOOLU IDT D	4 0 42 740	297,072	81,686	637,185	34,586
Organization	301	3,760,026	None	0		230KVPT-D	1,843,710 0	291,012	0 1,000	037,103	34,300
Franchises and Consents	302	0	None	0		230KVPT-D					
Miscellaneous Intangible Plant	303	<u>o</u>	None	<u>o</u>	_	230KVPT-D	0	0	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - INTANGIBLE PLANT	301-303	3,760,026		0	3,760,026		1,843,710	297,072	81,686	637,185	34,586
B. PRODUCTION PLANT											
				_	_	OGOLA IDT D		•	•	0	0
Land and Land Rights	(310, 330, 340)	0	None	0		230KVPT-D	0	0	0	. 0	0
Structures and Improvements	(311, 331, 341)	0	None	0	-	230KVPT-D	0	0	•		-
Boiler Plant Equipment	(312, 342)	0	None	0		230KVPT-D	D	0	0	0	0
Engines and Generators	343	0	None	0		230KVPT-D	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0 .	230KVPT-D	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0		230KVPT-D	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	None	<u>0</u>	<u>0</u>	230KVPT-D	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	9,686,009	None	0	9,686,009 1	2CP-Trans	4,749,487	765,273	210,428	1,641,420	89,095
Structures and Improvements	352	2,021,463	None	0	2,021,463 1	2CP-Trans	991,214	159,712	43,916	342,563	18,594
Station Equipment	353	89,932,130	None	0	89,932,130 1	2CP-Trans	44,097,781	7,105,365	1,953,766	15,240,167	827,227
Towers and Fixtures	354	1,112,966	None	0		2CP-Trans	545,737	87,933	24,179	188,606	10,237
Poles and Fixtures	355	50,304,736	None	0	50.304.736 1	2CP-Trans	24,666,682	3,974,481	1,092,865	8,524,790	462,720
Overhead Conductors and Devices	356	66,664,914	None	0		2CP-Trans	32,688,815	5,267,067	1,448,288	11,297,235	613,207
Underground Conduit	357	0	None	0		2CP-Trans	0	0	0	0	. 0
-		. 0	None	0		2CP-Trans	Ō	Ō	0	0	0
Underground Conductors and Device		. 0	None			2CP-Trans	<u>0</u>	<u>0</u>	0	Ō	<u>0</u>
Roads and Trails	359		None	<u>0</u> 0	219,722,218	20F-IIdils	107,739,717	17,359,832	4,773,442	37,234,781	2,021,081
Subtotal - TRANSMISSION PLANT	350-359	219,722,218		U	219,722,210		107,739,717	17,339,032	4,773,442	31,234,101	2,021,001
D. DISTRIBUTION PLANT											
		•	None	•		ICP-Primary	0	0	0	0	0
Land and Land Rights	360	0	None	. 0		ICP-Primary	0	0	0	0	0
Structures and Improvements	361	0	None			•	0	0	0	0	0
Station Equipment	362	0	None	0		ICP-Primary	0	0	0	0	0
Compressor Station Equipment	363	0	None	0		ICP-Primary	υ 0		0	0	0
Poles, Towers and Fixtures	364	. 0	None	0		ICP-Primary	•	0	-	_	0
Overhead Conductors and Devices	365	0	None	0		ICP-Primary	0	0	0	0 0	0
Underground Conduit	366	0	None	0		ICP-Primary	0	0	0	_	_
Underground Conductors and Device		0	None	0		ICP-Primary	0	0	0	0	0
Line Transformers	368	0	None	0	1 0	ICP-Primary	0	0	0	0	0

Step 3

Ali Totals Intact = Ali Allocators Found = TRUE TRUE

230KV TRANSMISSION DEMAND

	Tr	ansmission 230kv		230KV TRANSMISSION DEMAND					
Account	Account	Demand							
Description	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL	LS
									•
1. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT									
Organization	301	3,760,026	340,890	448	524,367	81	0	0	0
Franchises and Consents	302	0	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - INTANGIBLE PLANT	301-303	3,760,026	340,890	448	524,367	81	0	0	0
B. PRODUCTION PLANT									
Land and Land Rights	(310, 330, 340)	0	. 0	0	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	0	0	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	0	0	0	.0	0	0	0
Engines and Generators	343	0	0	0	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	0	0	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - OTHER PLANT	340-346	0	0	0	0	0	0	. 0	0
Subtotal - PRODUCTION PLANT	304-346	. 0	0	.0	0	0	0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	9,686,009	878,148	1,155	1,350,795	208	0	0	0
Structures and Improvements	352	2,021,463	183,269	241	281,910	43	0	0	0
Station Equipment	353	89,932,130	8,153,383	10,723	12,541,789	1,930	0	. 0	0
Towers and Fixtures	354	1,112,966	100,903	133	155,212	24	0	0	0
Poles and Fixtures	355	50,304,736	4,560,703	5,998	7,015,417	1,079	0 `	0	0
Overhead Conductors and Devices	356	66,664,914	6,043,942	7,949	9,296,981	1,431	0	0	0
Underground Conduit	357	0	. 0	. 0	0	0	0	0	0
Underground Conductors and Device		0	0	0	0	0	0	0	0
Roads and Trails	359	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	0	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - TRANSMISSION PLANT	350-359	219,722,218	19,920,348	26,198	30,642,104	4,715		0	0
D. DISTRIBUTION PLANT					*				
Land and Land Rights	360	0	0	0	0	0	0	0	0
Structures and Improvements	361	0	0	0	. 0	0	0	0	0
Station Equipment	362	0	0	0	. 0	0	0	0	0
Compressor Station Equipment	363	0	0	0	0	0	. 0	0	0
Poles, Towers and Fixtures	364	0	0	0	0	0	0	, 0	0
Overhead Conductors and Devices	365	0	0	0	0	0	. 0	0	0
Underground Conduit	366	. 0	0	0	0	0	0	0	0
Underground Conductors and Device		0	. 0	0	0	0	0	0	0
Line Transformers	368	0	0	0	0	0	0	0	0

	otals Intact = tors Found =									
		Transmission 230kv	Direct	Total	Balance Allocat		230KV TF	RANSMISSION DE	MAND	
Account	Account	Demand	Assignment	Direct	to be Allocat Allocated Fact		Comm	Comm SH	Gen Pow	<u>Prax</u>
<u>Description</u>	Code	Dollars	<u>Factor</u>	<u>Assignment</u>	Allocated Lact	RG	CB	SH	GP	SC-P
Services	369	0	None	0	o NCP-Pri		0	0	0	0
Meters	370	0	None	0	o NCP-Pri		0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0	o NCP-Pri	•	0	0	0	0
Other Property on Customers Premise	372	0	None	0	o NCP-Pri		0	0	0	. 0
Street Lighting and Signals	373	<u>0</u>	None	<u>o</u>	<u>0</u> NCP-Pri		Ō	<u>0</u>	0	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	. 0		0	0	0	0	0	0	U
E. GENERAL PLANT										
Land and Land Rights	389	37,341	None	0	37,341 30KVLAI	,	2,950	811	6,328	343
Structures and Improvements	390	568,316	None	. 0	568,316 30KVLAI		44,902	12,347	96,309	5,228
Office Furniture and Equipment	391	988,705	None	0	988,705 30KVLAI		78,116	21,480	167,549	9,094
Transportation Equipment	392	701,085	None	0	701,085 30KVLAI		55,391	15,231	118,808	6,449
Stores Equipment	393	26,248	None	0	26,248 30KVLAI		2,074	570	4,448	241 3,077
Tools, Shop and Garage Equipment	394	334,548	None	0	334,548 30KVLAI		26,432	7,268 1,509	56,693 11,769	639
Laboratory Equipment	395	69,450	None	0	69,450 30KVLAI		5,487 78,116	21.480	167,550	9.095
Power Operated Equipment	396	988,713	None	0	988,713 30KVLAI 660,475 30KVLAI	·	52,183	14,349	111,926	6,075
Communication Equipment	397	660,475	None None	0	12,440 30KVLA		983	270	2,108	114
Miscellaneous Equipment	398 398	12,440 0	None	ก	0 30KVLA		0	0	2,100	0
Miscellaneous Equipment-RegA Other Tangible Property	399	0	None	<u>o</u>	0 30KVLA		ő	<u>o</u>	0	<u>o</u>
Subtotal - GENERAL PLANT	389-399	4,387,322	710.10	0	4,387,322	2,151,302	346,634	95,314	743,489	40,356
TOTAL PLANT IN SERVICE	101	227,869,565		0	227,869,565	111,734,729	18,003,538	4,950,443	38,615,455	2,096,023
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	0	None	0	o 230KVF		0	0	0	0
Property Held for Future Use	105	0	None	0	o 230KVI		0	0	0	0
Construction Work in Progress	107	0	None	0	o 230KVI		0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	None	<u>o</u>	<u>0</u> 230KVF		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant		0		0	0	0	0	0	0	U
TOTAL UTILITY PLANT		227,869,565		0	227,869,565	111,734,729	18,003,538	4,950,443	38,615,455	2,096,023
II. DEPRECIATION RESERVE										
Intangible	108.3	-1,293,054	None	0	-1,293,054 230KVF		(102,162)	(28,091)	(219,125)	(11,894)
Transmission	108.4	-73,404,321	None	0	-73,404,321 12CP-Ti		(5,799,535)	(1,594,701)	(12,439,315)	(675,198)
Procurement Supply	108	0	None	0	0 230KVF		0	0	0	0
StreetLighting	108	0	None	0	0 230KVF		0	0	0	0
Primary-Distribution	108	0	None	0	0 230KVF		υ 0	0	0	0
Overhead Lines	108	0	None	0	0 230KVF 0 230KVF		0	0	0	0
Underground Lines	108	0	None None	0	0 230KVF		0	0	0	0
Transformers	108 108	0	None	0	0 230KVF		0	0	0	0
Services Metering	108.5	0	None	0	0 230KV		ő	Ŏ	0	ō
Morening	100.0	0		•	. 2331(1)		•			

Зтер 3

All Totals Intact = All Allocators Found =

Account	Account	Transmission 230kv Demand			230KV TRANSM	NISSION DEMA	AND		
Description	Code	Dollars	<u>Tot.Elec. Bldg</u> TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Services	369	0	. 0	0	. 0	0	0	0	0
Meters	370	0	0	0	0	0	0	0	0 ·
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0	0
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0
Street Lighting and Signals	373	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	Q	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	0	0	0	0	0	0	0	0
E. GENERAL PLANT									
Land and Land Rights	389	37,341	3,385	4	5,208	1	0	0	0
Structures and Improvements	390	568,316	51,524	68	79,256	12	0	0	0
Office Furniture and Equipment	391	988,705	89,637	118	137,883	21	0	0	0
Transportation Equipment	392	701,085	63,561	84	97,772	15	0	. 0	. 0
Stores Equipment	393	26,248	2,380	3	3,661	1_	0	0	0
Tools, Shop and Garage Equipment	` 394	334,548	30,331	40	46,655	7	0	0	0
Laboratory Equipment	395	69,450	6,296	8	9,685	1	0	0	0
Power Operated Equipment	396	988,713	89,638	118	137,884	21	0	0	0
Communication Equipment	397	660,475	59,880	79	92,109	14	0	0	0
Miscellaneous Equipment	398	12,440	1,128	1	1,735	. 0	0	. 0	- 0
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0		
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u> 0	<u>0</u> 0
Subtotal - GENERAL PLANT	389-399	4,387,322	397,761	523	611,849	94	U	U	U
TOTAL PLANT IN SERVICE	101	227,869,565	20,658,998	27,170	31,778,320	4,890	0	0	0
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>o</u> '	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	0.	0	0	0	0
TOTAL UTILITY PLANT		227,869,565	20,658,998	27,170	31,778,320	4,890	0	0	0
II. DEPRECIATION RESERVE									
Intangible	108.3	-1,293,054	(117,230)	(154)	(180,327)	(28)	0	0	0
Transmission	108.4	-73,404,321	(6,654,946)	(8,752)	(10,236,848)	(1,575)	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	0	0	0	0	0	0	0	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	0	0	0	0	0	0	0	0
Underground Lines	108	0	0	0	0	0	0	0	0
Transformers	108	0	0	0	0	0	0	0	0
Services	108	0	0	0	0	0	0	0	0
Metering	108,5	0	0	0	0	0	0	0	0

Step 5

All Totals Intact = TRUE All Allocators Found = TRUE 230KV TRANSMISSION DEMAND Transmission 230kv Direct Total Balance Allocation Assignment Direct to be Allocation Account Account Demand Prax <u>Factor</u> <u>Assignment</u> Allocated Factor Res Gen Comm Comm_SH Gen Pow Description Code <u>Dollars</u> RG CB SC-P None 0 0 230KVPT-D 0 Other Property on Customers Premise 108,6 0 (1,273,174) -2,596,485 0 -2,596,485 30KVLABOR-I (205, 143)(56,408)(440,008)(23,883)108.7 None -6,106,840 -13,098,448 -710,976 0 -77,293,860 -37,900,667 -1,679,201 -77,293,860 Subtotal-DEPRECIATION RESERVE 0 0 0 0 None 0 o 230KVPT-D 0 Dep. Res.- adjust for 13 month avg. 108.9 0 -710,976 -77,293,860 0 -77,293,860 -37,900,667 -6,106,840 -1,679,201 -13,098,448 TOTAL RESERVE FOR DEPRECIATI 108 III. OTHER RATE BASE ITEMS 0 0 230KVPT-D 0 0 0 0 Deferred Fuel Cost 183 None 0 0 781,837 230KVPT-D 383,370 61,771 16,985 132,492 7,192 165 781.837 None Prepayments 0 230KVPT-D 0 131 None 0 ٥ Cash Working Capital-Fuel 0 445,705 230KVPT-D 218.549 35.214 9.683 75,530 4.100 Cash Working Capital-Revenue 131 445,705 None 0 188,750 30KVLABOR-I 92.553 14,913 4,101 31,986 1,736 n 188,750 None Cash Working Capital-Labor 131 (130,901)(7,105)-772,448 230KVPT-D (378,766)(61,030)(16,781)-772,448 None 0 Cash Working Capital-Plant 131 (4,013)(34,470)(9,478)(73,934)255 -436,282 None 0 -436,282 230KVPT-D (213,929)Deferred ITC 0 230KVPT-D Ð Customer Advances for Construction 281 None 0 2,723,274 230KVPT-D 1,335,344 215,161 59,163 461,494 25,050 0 Materials and Supplies 154 2,723,274 None 0 0 230KVPT-D 0 0 Regulatory Assets - Generation 182, 254 Ð None 0 230KVPT-D 0 0 0 Regulatory Assets - Distribution 182, 254 Ω None 36,970 2,007 0 218,157 30KVLABOR-I 106,972 17,236 4,739 Regulatory Assets - Pension and Labo 182, 254 218,157 None 235 0 None 0 0 230KVPT-D Customer Deposits 536.564 86.455 23.773 185,436 10,065 252 1,094,258 None 0 1,094,258 30KVLABOR-I Deferred Pension Asset (244.308)-26,559,945 230KVPT-D (13,023,539)(2,098,450)(577,012)(4,500,927)Deferred Income Tax 190 -26,559,945 None 0 34,958 230KVPT-D 17,142 2,762 759 5,924 322 Differed State Tax 34,958 None 0 0 0 230KVPT-D 0 0 283 None A/P Financing of Capitalized M&S 0 -10,925,740 -1,760,437 -484,068 -3,775,929 -204,955 Total - OTHER RATE BASE ITEMS 131-283 -22,281,736 0 -22.281.736 2,787,173 21,741,078 1,180,092 62,908,321 10,136,261 TOTAL RATE BASE 128,293,969 0 128,293,969 I. OPERATING AND MAINTENANCE A. PRODUCTION EXPENSES 0 30KVLABOR-I 0 0 0 0 0 Supervision and Engineering (500, 535, 546) 0 None 0 o 230KVPT-D Θ n Ω 0 0 None 0 Fuel (501, 547) 0 230KVPT-D 0 0 0 0 Generation Expense 505, 507, 537, 538 None 0 0 230KVPT-D 0 0 0 0 None 0 Misc. Generation Expenses (539, 549) 0 0 o 230KVPT-D 0 n 0 0 None 0 (550) 0 Gas Turbine Lease O 0 0 n 0 0 030KVLABOR-I Supervision and Engineering (510, 541, 551) 0 None 0 0 0 230KVPT-D 0 0 0 Maintenance of Structures 511, 552, 542, 543 0 None 0 0 0 o 230KVPT-D 0 0 0 Maintenance of Generation Plant 512, 513, 544, 553 0 None 0 0 0 0 0 0 230KVPT-D 0 0 Maintenance of Misc. Plant 506, 514, 545, 554 0 None 0 0 0 0 Subtotal - Other Production 500-554

Step 3

All Totals Intact = All Altecators Found = TRUE TRUE

230KV TRANSMISSION DEMAND

	T	ransmission 230kv			230KV TRANS	MISSION DEMA	AND		
Account	Account	Demand							
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec, Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lis
			TEB	PFM	LP	MS	SPL	PL	LS
	400.0	0	0	0	0	0	0	0	0
Other Property on Customers Premis		-2,596,485	(235,401)	(310)	(362,102)	(56)	<u>0</u>	<u>0</u>	<u>o</u>
General	108.7					-1,659	0	<u>v</u>	0
Subtotal-DEPRECIATION RESERVE	•	-77,293,860	-7,007,578	-9,216	-10,779,276	-1,039	Ū	ū	ŭ
Dep. Res adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	TI- 108	~77,293,860	-7,007,578	-9,216	-10,779,276	-1,659	0	0	0
III. OTHER RATE BASE ITEMS									
Deferred Fuel Cost	183	0	0	0	0	0	0	0	0
Prepayments	165	781,837	70,883	93	109,034	17	0	0	0
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0
Cash Working Capital-Revenue	131	445,705	40,408	53	62,157	10	0	0	0
Cash Working Capital-Labor	131	188,750	17,112	23	26,323	4	0	0	0
Cash Working Capital-Plant	131	-772,448	(70,031)	(92)	(107,724)	(17)	0	0	0
Deferred ITC	255	-436,282	(39,554)	(52)	(60,843)	(9)	0	0	0
Customer Advances for Construction	281	0	0	0	0	0	0	. 0	0
Materials and Supplies	154	2,723,274	246,896	325	379,783	58	0	0	0
Regulatory Assets - Generation	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Pension and Lat	00 182, 254	218,157	19,778	26	30,424	5	0	0	0
Customer Deposits	235	0	0	0	0	0	0	0	0
Deferred Pension Asset	252	1,094,258	99,207	130	152,603	23	0	0	0
Deferred Income Tax	190	-26,559,945	(2,407,965)	(3,167)	(3,704,007)	(570)	0	0	0
Differed State Tax		34,958	3,169	4	4,875	1	0	0	0
A/P Financing of Capitalized M&S	283	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-22,281,736	-2,020,096	-2,657	-3,107,375	-478	0	0	0
TOTAL RATE BASE		128,293,969	11,631,325	<u>15,297</u>	<u>17,891,669</u>	<u>2,753</u>	<u>o</u>	<u>0</u>	<u>0</u>
I. OPERATING AND MAINTENANCE	Ē								
A. PRODUCTION EXPENSES									
Supervision and Engineering	(500, 535, 546)	0	0	0	0	0	0	0	0
Fuel	(501, 547)	0	0	0	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	. 0	0	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	0	Ö	0	0	0	0	0
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	0	0	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	0	0	0	0	0	0	. 0
Maintenance of Generation Plant	512, 513, 544, 553	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	<u>0</u>	· <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Other Production	500-554	0	0	0	0	0	0	0	0

Step 3									A	nocation Phase		
	All Totals Intact =											
All Alle	ocators Found =	TRUE Transmission 230kv	Direct	Total	Balance	Allocation			230KV TR	ANSMISSION DE	MAND	
Account	Account	Demand	Assignment	Direct	to be	Allocation			2001(1 111	, DIIII DOI O 1 V D L		
Description	Code	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	<u>Factor</u>	<u>Res Gen</u>		Comm	Comm SH	Gen Pow	<u>Prax</u>
					-		RG		CB	SH	GP	SC-P
Purchased Power Expenses	555	0	None	0	0	230KVPT-D		0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	_	230KVPT-D		0	0	0	0	0
Load Dispatch	556	0	None	e e	0			0	0	0	. 0	0
Other Purchased Power	557	<u>0</u>	None	0	0	230KVPT-D		0	<u>o</u>	<u>0</u>	<u>0</u>	· <u>0</u>
Subtotal	556-557	0		0	0			0				0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0			0	0	0	0	0
B. TRANSMISSION EXPENSE												
D. HAMOMING COLOR EXTENSE												_*
Supervision and Engineering	560	310,950	None	0		30KVLABOR-I	152,47		24,568	6,755	52,695	2,860
Load Dispatching	561	815,603	None	0		12CP-Trans	399,92		64,439	17,719	138,214	7,502
Station Expenses	562	86,350	None	0		12CP-Trans	42,34		6,822	1,876	14,633	794
Overhead Line Expenses	563	56,285	DIR-563	0		12CP-Trans	27,59		4,447	1,223 0	9,538 ` 0	518 0
Underground Lines Expenses	564	0	None	0		12CP-Trans		0	0	-	_	58.823
Transmission by Others-Demand	565	6,394,996	None	0		12CP-Trans	3,135,75		505,256	138,931	1,083,715	27.661
Transmission by Others-Energy	565	3,007,169	None	0		12CP-Trans	1,474,55		237,591	65,330 13,607	509,604	
Miscellaneous Expenses	566	626,326	None	0		12CP-Trans 12CP-Trans	307,11	2	49,485 12	13,607	106,139 25	5,761 1
Rents	567	146	None	0			43,65		7,035	1,934	15,089	819
Supervision and Engineering	568	89,038	None	0		30KVLABOR-I 12CP-Trans	43,00		7,033 660	181	1,415	77
Maintenance of Structures	569	8,350	None	0		12CP-Trans	436,16		70,278	19,324	150,737	8,182
Maintenance of Station Equipment	570	889,501	None	0	,	12CP-Trans	1,083,69		174,613	48,014	374,525	20,329
Maintenance of Overhead Lines	571	2,210,069 0	None None	0		12CP-Trans	1,000,00	0	174,013	48,014	0	20,323
Maintenance of Underground Lines	572 573	•	None	<u>0</u>		12CP-Trans		0	<u>0</u>	<u>0</u>	<u>0</u>	ŏ
Misc Maintenance - Credits TOTAL TRANSMISSION EXPENSE		<u>0</u> 14,494,784	None	0	14,494,784		7,107,4		1,145,205	314,898	2,456,329	133,328
TOTAL TRANSMISSION EXPENSE	S 300-373	14,494,104		Ü	14,434,104		1,107,		1,140,200	014,000	2,400,020	100,020
C. DISTRIBUTION EXPENSE												
Operation Supervision & Engineerin	g 580	0	None	0	0	30KVLABOR-I		0	0	0	0	0
Load Dispatching	581	0	None	0	0	230KVPT-D		0	0	0	0	0
Station Expenses	582	0	None	0	0	230KVPT-D		0	0	0	0 .	0
Overhead Line Expenses	583	0	None	0	0	230KVPT-D		0	0	0	0	0
Underground Line Expenses	584	0	None	. 0	0	230KVPT-D		0	0	0	0	0
Street Light and Signal Systems	585	. 0	None	0	0	230KVPT-D		0	0	0	0	0
Meter Expenses	586	. 0	None	0		230KVPT-D		0	0	0	0	0
Customer Installation Expenses	587	0	None	0	_	230KVPT-D		0 ·	0	0	0	0
Misc. Distribution Expenses	588	0	None	0	-	230KVPT-D		0	0	0	0	0
Rents	589	. 0	None	0		230KVPT-D		0	0	0	0	0
Maint Supervision & Engineering	590	0	None	0		30KVLABOR-I		0	0	0	0	0
Maint of Structures	591	0	None	0		230KVPT-D		0	0	0	0	0
Maintenance of Station Equipment	592	0	None	0		230KVPT-D		0 .	0	•	•	-
Maintenance of Overhead Lines	593	0	None	.0		230KVPT-D		0	0	0	0	0
Maintenance of Underground Lines	594	0	None	0		230KVPT-D		0	0	. 0	0	0 -
Maintenance of Line Transformers	595	0	None	0	_	230KVPT-D		0 0	0	0	0	0
Maintenance of Street Lights	596	0	None	0	0	230KVPT-D		U	0	U	U	υ

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All Totals Intact = All Allocators Found =

All Alloca	tors Feunti =				COOK TO A NO.	BCCION DEM	NID		
		Transmission 230kv			230KV TRANS	11991OM DEMI	AND		
Account	Account	Demand	T. (El Did-	F2 (400	t eres Dow	Minalto	Street Lts	Private Lts	Spec Lts
Description	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	SPL	PL PL	LS
			ICD	FIN	LF	MIS	GFL		20
Purchased Power Expenses	555	0	0	0	0	0	0	0	0
Other Variable Expenses	MIX	0	0	0	0	0	0	0	0
Load Dispatch	556	0	Ō	0	0	0	0	0	0
Other Purchased Power	557	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal	556-557	0		0		-0	0	ō	0
Cubiciai	000 001	•							
TOTAL PRODUCTION EXPENSE	500-557	0	. 0	0	. 0	0	0	0	0
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	310,950	28,191	37	43,365	7	0	0	0
Load Dispatching	561	815,603	73,944	97	113,743	18	. 0	0	0
Station Expenses	562	86,350	7,829	10	12,042	2	0	0	0
Overhead Line Expenses	563	56,285	5,103	* 7	7,849	1	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0	0
Transmission by Others-Demand	565	6,394,996	579,780	762	891,836	137	0	0	0
Transmission by Others-Energy	565	3,007,169	272,634	359	419,375	65	0	0	0
Miscellaneous Expenses	566	626,326	56,784	75	87,346	13	0	0	0
Rents	567	146	13	0	20	0	0	0	0
Supervision and Engineering	568	89,038	8,072	11	12,417	2	0	0	0
Maintenance of Structures	569	8,350	757	1	1,164	0	0	0	0
Maintenance of Station Equipment	570	889,501	80,643	106	124,048	19	0	0	0
Maintenance of Overhead Lines	571	2,210,069	200,368	264	308,213	47	0	0	0
Maintenance of Underground Lines	572	0	. 0	0	. 0	0	0	0	0
Misc Maintenance - Credits	573	0	0	<u>o</u>	0	<u>o</u>	<u>0</u>	<u>0</u>	. <u>0</u>
TOTAL TRANSMISSION EXPENSES	560-573	14,494,784	1,314,119	1,728	2,021,419	311	0	0	0
			.,						
C. DISTRIBUTION EXPENSE									
Operation Supervision & Engineering	580	0	0	0	0	0	0	0	0
Load Dispatching	581	0	0	0	0	0	0	. 0	0
Station Expenses	582	0	0	0	0	0	0	0	0
Overhead Line Expenses	583	0	0	0	0	0	0	0	0
Underground Line Expenses	584	. 0	0	0	0	0	0	0	0
Street Light and Signal Systems	585	0	0	0	0	0	0	0	0
Meter Expenses	586	0	0	0	0	0	0	0	0
Customer Installation Expenses	587	0	0	0	0	0	0	0	0
Misc. Distribution Expenses	588	0	0	0	0	0	0	0	0
Rents	589	0	0	0	0	0	0	0	0
Maint Supervision & Engineering	590	0	0	0	0	0	0	0	0
Maint of Structures	591	0	0	0	0	0	0	0	0
Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0
Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0
Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0
Maintenance of Line Transformers	595	0	0	0	0	0	0	0	0
Maintenance of Street Lights	596	0	0	0	0	0	0	0	0

Этер 3		***						^1	location i masc		
	All Totals Intact All Allocators Found:										
		Transmission 230kv	Direct	Total	Balance	Allocation		230KV TR	ANSMISSION DE	MAND	
Account	Account	Demand	Assignment Factor	Direct Assignment	to be Allocated	Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
Description	<u>Code</u>	<u>Dollars</u>	<u>racioi</u>	Assignment	Allocateu	<u>r actor</u>	RG	CB	SH	GP GENT OW	SC-P
Maintenance of Meters	597	0	None	0	0	230KVPT-D	0	0	0	0	0
Maintenance of Misc. Plan		0	None	0	.0	230KVPT-D	0	0	0	0	0
Misc. Distribution - Credits	599	<u>0</u>	None	<u>0</u>	<u>o</u> :	230KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - DISTRIBUTION	EXPENSES 580-599	0		0	0		0	0	0	0	0
Total - OPER. AND MAIN	T. EXPENSE 500-599	14,494,784		0	14,494,784		7,107,447	1,145,205	314,898	2,456,329	133,328
D. CUSTOMER ACCOUN	ITS AND SEI										
Supervision	901	0	None	0		0KVLABOR-I	0	. 0	0	0	0
Meter Reading Expenses	902	0	None	0		230KVPT-D	0	0	0	0	0
Customer Records & Colle	•	0	None	0		230KVPT-D	0	0	0	0	0
Uncollectible Accounts	904	213,141	None	0		JNCOLLECT	171,470	18,139	2,643	12,409	0
Misc Customer Accounts I	•	<u>0</u>	None	<u>o</u>		230KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Subtotal - Customer Accor	unts Expens: 901-905	213,141		, 0	213,141		171,470	18,139	2,643	12,409	0
Customer Assistance Exp		0	None	0		230KVPT-D	0	0	0	0	0
Supervision	909	0	None	0		230KVPT-D	0 0	0	0	0 0	0
Customer Assistance Exp		0	None	0		230KVPT-D 230KVPT-D	0	0	0	0	0
Information, Instructional A	* ·	0	None None	0		230KVPT-D	0	0	0	0	0
Misc Customer Serv & Info Rents	orm Expen 912 913	<u>0</u>	None	<u>0</u>		230KVPT-D	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Customer Servi		<u>0</u>	None	0	0	2501(1) 1-0	<u>9</u>	0	<u>v</u> 0	0	0
Subtotal - Customer Servi	ce a mio. 303-313	J		Ū	_		_	-	_		
Supervision	915	0	None	0		230KVPT-D	0	0	0	0	0
Demonstrating & Selling E		0	None	0		230KVPT-D	0	0	0	0	0
Advertising Expenses	917	0	None	0		230KVPT-D	0	0	0	0	0
Miscellaneous Sales Expe		<u>0</u>	None	<u>o</u>	_	230KVPT-D	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	0
Subtotal - Sales Expense	915-919	0		0	0			0	0	0	0
Total - CUST ACCTS, SE	RVS, & SALI 901-919	213,141		0	213,141		171,470	18,139	2,643	12,409	0
E. ADMINISTRATIVE AND	D GENERAL										
LABOR RELATED EXPE	NSES										
Administrative & General	Salaries 920	563,940	None	0		0KVLABOR-I	276,525	44,556	12,252	95,567	5,187
Office Supplies & Expense	es - 921	190,254	None	0		0KVLABOR-I	93,290	15,032	4,133	32,241	1,750
Admin Expenses Transfer		-153,993	None	0		0KVLABOR-I	(75,510)	(12,167)	(3,345)	(26,096)	(1,416)
Outside Services Employe		197,296	None	0		0KVLABOR-I	96,743	15,588	4,286	33,434	1,815 11,55 <u>5</u>
Employee Pensions and B		1,256,238	None	0		0KVLABOR-I	615,990 4 007 020	99,253	<u>27,292</u> 44,617	<u>212,886</u> 348,032	18,891
Subtotal - O & M Accounts	s 920-923,92 920-926	2,053,735		0	2,053,735		1,007,039	162,262	44,017	340,032	10,891
PLANT RELATED EXPEN	NSES										
Property Insurance	924	345,261	None	0	345,261	230KVPT-D	169,297	27,278	7,501	58,509	3,176

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

230KV TRANSMISSION DEMAND

		Transmission 230kv			230KV TRANSN	IISSION DEMA	ND		
Account	Account	Demand							
Description	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL	LS
	507		0	0	. 0	0	0	0	0
Maintenance of Meters	597	0	0	0	0	Ö	Ö	Ö	Ö
Maintenance of Misc. Plant	598	0						<u>0</u>	<u>o</u>
Misc. Distribution - Credits	599	<u>0</u>	<u>0</u>	0	0	<u>o</u>	<u>0</u>	0	0
Subtotal - DISTRIBUTION EXPENSES	580-599	0	0	0	0	0	0	U	U
Total - OPER. AND MAINT. EXPENSE	500-599	14,494,784	1,314,119	1,728	2,021,419	311	0	0	0
D. CUSTOMER ACCOUNTS AND SE									
Supervision	901	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	213,141	4,975	0	0	1	0	3,422	82
Misc Customer Accounts Expenses	905	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - Customer Accounts Expensi	901-905	213,141	4,975	0	0	1	0	3,422	82
		_	0	0	0	0	0	0	0
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	Ö	ő
Supervision	909	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0		0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	-	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	_		-		
Rents	913	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u> _	<u>o</u>
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	0
Supervision	915	0	ó	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	. 0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	0	<u>0</u>	0	<u>0</u>
Subtotal - Sales Expense	915-919	0	0	0	0	0	0		0
Total - CUST ACCTS, SERVS, & SALI	901-919	213,141	4,975	0	. 0	1	0	3,422	82
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	563,940	51,128	67	78,646	12	0	0	0
Office Supplies & Expenses	921	190,254	17,249	23	26,533	4	0	0	0
Admin Expenses Transferred-Credit	922	-153,993	(13,961)	(18)	(21,476)	(3)	0	0	0
Outside Services Employed	923	197,296	17,887	24	27,515	4	0	0	0
Employee Pensions and Benefits	926	1,256,238	113,892	<u>150</u>	<u>175,193</u>	<u>27</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - O & M Accounts 920-923,92	920-926	2,053,735	186,195	245	286,411	44	0	0	0
PLANT RELATED EXPENSES									
Property Insurance	924	345,261	31,302	41	48,150	7	0	0	0
roporty mathematic	UZ-7	5 10,201	0.,002		,0	•	•	-	=

Burp 3

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

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

230KV TRANSMISSION DEMAND

		Transmission 230kv			230KV TRANS	IISSION DEMA	AND		
Account	Account	Demand		-					
<u>Description</u>	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
			. 166	FFINI	LF	WIS	SFL		2.5
Injuries and Damages	925	89,944	8,154	11	12,543	2	0	0	0
Maintenance of General Plant (also ac	935	35,725	3,239	<u>4</u>	4,982	1	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - O & M Accounts 924-925	924,925,935	470,930	42,695	56	65,675	10	0	0	0
OTHER A&G EXPENSES									
Franchise Requirements	927	. 0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	110,308	10,001	13	15,383	2	0	0	0
Duplicate Charges-Credit	929	-13,919	(1,262)	(2)	(1,941)	(0)	0	0	0
General Advertising Expenses	930,1	164,918	14,952	20	22,999	4	0	0	0
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	8,400	762	1	1,171	0	0	0	0
Misc Expenses - Credit	932	C	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>
Subtotal	927-932	269,707	24,452	32	37,613	6	0	0	0
TOTAL A&G EXPENSES	920-932	2,794,372	253,342	333	389,699	60	0	0	0
TOTAL OPERATING EXPENSES		17,502,296	1,572,436	2,061	2,411,118	372	0	3,422	82
II. DEPRECIATION EXPENSE								• •	
Intangible	403.1	238,702	21,641	28	33,289	5	. 0	Ò	0
Transmission	403	5,129,199	465,021	612	715,310	110 ء	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	0	0	0	0	0	0	0
Overhead Lines	403	0	0	0	- 0	0	0	0	0
Underground Lines	403	0	0	0	0	0	0	0	0 .
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	. 0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	146,496	13,282	17	20,430	3	. 0	0	0
Amortization	404	0	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	5,514,397	499,944	658	769,029	118	0	0	0
III. TAXES			*						
A. GENERAL TAXES									
Payroll Taxes	408.15	191,405	17,353	23	26,693	4	0	0	0
Payroll Taxes - Generation		11,106	1,007	1	1,549	0	0	0	0
Unemployment Tax	408.16	5,609	509	1	782	0	0	0	0
Real Estate Taxes	408.17	2,122,103	<u>192,393</u>	<u>253</u>	<u>295,945</u>	<u>46</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - General Taxes		2,330,223	211,262	278	324,969	50	0	0	0

Step 3

All Totals Intact =

TRUE

Allocation Phase

Part	All Alloca	tors Found =	TRUE									
Percentiplion									230KV TR	ANSMISSION DE	MAND	
B, FRANCHISE AND REVENUE TAXI Medical Franchise Tranchise Tranchise Tranchise Tranchise Tranchise A 60				-								
B. FRANCHISE AND REVENUE TAXE Mayland Franchise Tax TAD 408.11 0 None 0 0 REVENUE 0 0 0 0 0 0 0 0 0	<u>Description</u>	Code	<u>Dollars</u>	Factor	Assignment	Allocated	Factor					
Maryland Franchise Tax TAD								RG	СВ	SH	GP	SC-P
Maryland Franchise Tax TAD												
PSC Assessment 408.12	B. FRANCHISE AND REVENUE TAXE											
Franchise Tax Pired	Maryland Franchise Tax T&D	408,11	0	None	0	0	REVENUE	0	0	Ö	0	0
Franchise 48.13 8.3 17 None 0 23.317 FRANCHISE 13.112 2.689 652 5.410 219 Retail Sales & Other 405.14 0 None 0 2.83.17 FRANCHISE 13.112 2.889 652 5.410 219 Subletail - Franchise & Gross Receipts 28.317 None 0 2.83.17 FRANCHISE 13.112 2.889 652 5.410 219 C. FEBERAL INCOME TAXES Franchise & Gross Receipts 28.317 None 0 2.800.417 230KVPT-D 1.025.026 165,160 45,414 354.248 19.228 State Income Taxes - Current 2.8,494 None 0 2.2804.017 230KVPT-D 161.075 25.954 7,136 55.658 3.022 Provision for Defended FIT 1.283.6560 None 0 1.200.006 230KVPT-D 589,14 59.515 26.136 203.874 11.006 TIC Adjustment - Net 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	PSC Assessment	408.12	0	None	0	0	REVENUE	D	0	0	0	0
Real Sale & Other 408.14 0 None 0 2 0 REVENUE 0 0 0 0 0 0 0 0 0	Franchise Tax Prod	408.11	0	None	0	0	FRANCHISE	-	0	0	0	0
Subloids Franchies & Gress Receipts 28,317 None 0 28,317 13,112 2,589 652 5,410 219	Franchise	408.13	28,317	None				13,112	2,689	652	5,410	219
C. FEDERAL INCOME TAXES	Retail Sales & Other	408.14	<u>0</u>	None	<u>0</u>	<u>o</u>	REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Federal Income Taxes - Current 2,090,417 None 0 2,090,417 230KVPT-D 1,025,026 165,160 45,414 354,246 10,228 338,444 None 0 323,444 20KVPT-D 161,075 25,654 7,156 55,656 3,022 220KVPT-D 589,314 95,051 26,136 203,874 11,066 117 7,000 117 7,000 10 0 0 0 0 0 0 0 0	Subtotal - Franchise & Gross Receipts		28,317		. 0	28,317		13,112	2,689	652	5,410	219
Site Income Taxes - Current 328,494 None 0 328,494 230KVPT-D 161,075 25,854 7,136 15,5688 3,022 7,136 1,000	C. FEDERAL INCOME TAXES											
Provision for Deferred FT	Federal Income Taxes - Current		2,090,417	None	0	2,090,417	230KVPT-D	1,025,026	165,160	45,414	354,248	19,228
TOTAL TAXES 409-411	State Income Taxes - Current		328,494	None	0	328,494		161,075	25,954	7,136	55,668	3,022
Subtotal - Federal Income Taxes 409-411 0	Provision for Deferred FIT							589,914	95,051	26,136	203,874	11,066
TOTAL TAXES 408-411 2,358,540 0 2,358,540 1,155,725 186,796 51,276 400,296 21,653 TOTAL EXPENSES 25,375,234 0 25,375,234 12,508,806 2,006,600 549,324 4,277,063 231,408 N. OPERATING REVENUES Revenues 440-446 35,037,684 None 0 35,037,684 REVENUE 16,223,943 3,327,834 806,738 6,693,772 270,985 Production Other Rev 440-446 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ITC Adjustment - Net		<u>0</u>	None	0	<u>0</u>	230KVPT-D	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES 25.375,234 0 25.375,234 12.508.806 2.006.600 549.324 4.277,063 231,408 N. OPERATING REVENUES Revenues 440-446 35,037,884 None 0 35,037,884 REVENUE 16,223,943 3,327,834 806,738 6,693,772 270,985 Production Cither Rev 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Subtotal - Federal Income Taxes	409-411	0		0	0		0.	0	0	a	0
N. OPERATING REVENUES	TOTAL TAXES	408-411	2,358,540		0	2,358,540		1,155,725	186,796	51,276	400,296	21,653
Revenues 440-446 35,037,684 None 0 35,037,684 REVENUE 16,223,943 3,327,834 806,738 6,693,772 270,985 Production Other Rev 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 Forfeited Discounts - Mo 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 Reconnect Charges-Missouri 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 Reconnect Charges-Missouri 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 Reconnect Charges-Missouri 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 Rent From Elec Property-Mo 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 Rent From Elec Property-Mo 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 Universal Services 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 Universal Services 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 Universal Services 440-446 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 Other Electric Revenues 448 0 None 0 230KVPT-D 0 0 0 0 0 0 0 0 0 Other Electric Revenues 448 0 None 0 479,277 12CP-Trans 235,011 37,867 10,412 81,220 4,409 Other Electric - Transmission 5,525,038 None 0 5,625,036 12CP-Trans 2,758,209 444,423 122,203 953,235 51,741 Excess Fac Revenues 450-456 0 0 None 0 5,625,036 12CP-Trans 2,758,209 444,423 122,203 953,235 51,741 Excess Fac Revenues 450-456 0 0 None 0 5,625,036 12CP-Trans 2,758,209 444,423 122,203 953,355 51,741 Excess From Disp, of Utility Plan -294,902 None 0 7,728,227 327,135 Gains/Losses from Disp, of Utility Plan -294,902 None 0 8,204,002 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL EXPENSES		25,375,234		<u>o</u>	<u>25,375,234</u>		12,508,806	2,006,600	549,324	4,277,063	231,408
Production Other Rev 440-446 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	IV. OPERATING REVENUES											
Production Other Rev 440-446 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_			_		10.000.010				
Forfeited Discounts - Mo					_							
Reconnect Charges-Missouri 440-446 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						_				_	_	•
Ot Elec Rev-Off-Sys						-		•		-	_	-
Rent From Elec Property-Mo 440-446 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-				-					-	-	_
Universal Services 440-445 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		-					_	-	_		-
Interdepartmental Revenues	· •				-	_		_	-	-	-	-
Other Electric Revenues 479,277 None 0 479,277 12CP-Trans 235,011 37,867 10,412 81,220 4,409 Other Electric Revenues - Direct Assig 0 None 0 0 230KVPT-D 0 0 0 0 0 0 Other Electric Revenues - Direct Assig 0 None 0 5,625,036 12CP-Trans 2,758,209 444,423 122,203 953,235 51,741 Excess Fac Revenues 450-456 0 None 0 0 230KVPT-D 0			•		-	_		-	-	-	-	•
Other Electric Revenues - Direct Assig 0 None 0 0 230KVPT-D 0 <	•	448			=			-	•	•	•	•
Other Electric - Transmission 5,625,036 None 0 5,625,036 12CP-Trans 2,758,209 444,423 122,203 953,235 51,741 Excess Fac Revenues 450-456 0 None 0 10 230KVPT-D 19,217,163 3,810,124 939,354 7,728,227 327,135 Gains/Losses from Disp. of Utility Plan -294,902 None 0 None 0 0 -294,902 230KVPT-D 19,217,163 3,810,124 939,354 7,728,227 327,135 Gains/Losses from Energy Purchases 0 None 0 REVENUE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					•			•				
Excess Fac Revenues 450-456	_							-	•	•	_	Ū
Total Operating Revenues 41,141,997 0 41,141,997 19,217,163 3,810,124 939,354 7,728,227 327,135 Gains/Losses from Disp. of Utility Plan -294,902 None 0 -294,902 230KVPT-D (144,604) (23,300) (6,407) (49,975) (2,713) Gains/Losses from Energy Purchases 0 None 0 0 REVENUE 0 0 0 0 0 Allowance for Funds During Constructi 0 None 0 0 REVENUE 0		450 468			_							
Gains/Losses from Disp. of Utility Plan -294,902 None 0 -294,902 230KVPT-D (144,604) (23,300) (6,407) (49,975) (2,713) Gains/Losses from Energy Purchases 0 None 0 0 REVENUE 0 </td <td></td> <td>450-456</td> <td></td> <td>None</td> <td></td> <td></td> <td>230KVF 1-D</td> <td>_</td> <td></td> <td>_</td> <td>_</td> <td><u>~</u></td>		450-456		None			230KVF 1-D	_		_	_	<u>~</u>
Gains/Losses from Energy Purchases 0 None 0 0 REVENUE 0 0 0 0 0 Allowance for Funds During Constructi 0 None 0 0 REVENUE 0 <t< td=""><td>Total Operating Nevertues</td><td></td><td>41,141,551</td><td></td><td>Ū</td><td>41,141,331</td><td></td><td>19,217,103</td><td>3,010,124</td><td>333,334</td><td>1,120,221</td><td>327,133</td></t<>	Total Operating Nevertues		41,141,551		Ū	41,141,331		19,217,103	3,010,124	333,334	1,120,221	327,133
Allowance for Funds During Constructi 0 None 0 0 REVENUE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Gains/Losses from Disp. of Utility Plan		-294,902	None	0	-294,902	230KVPT-D	(144,604)	(23,300)	(6,407)	(49,975)	(2,713)
Interest on Customer Deposits 0 None 0 0 230KVPT-D 0 0 0 0 0 0 0 0 0 0 V. NET INCOME 15,471,861 0 15,471,861 6,563,753 1,780,224 383,624 3,401,189 93,014	Gains/Losses from Energy Purchases		0			0		-	_	-	_	-
V. NET INCOME 15,471,861 0 15,471,861 6,563,753 1,780,224 383,624 3,401,189 93,014	Allowance for Funds During Constructi		o <									•
	Interest on Customer Deposits		0	None	0	0	230KVPT-D	0	0	0	0	0
Rate of Return 12.06% #N/A 12.06% 10.43% 17.56% 13.76% 15.64% 7.88%	V. NET INCOME		15,471,861		0	15,471,861		6,563,753	1,780,224	383,624	3,401,189	93,014
	Rate of Return		12.06%		#N/A	12.06%		10.43%	17.56%	13.76%	15,64%	7.88%

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

230KV TRANSMISSION DEMAND

		Transmission 230kv			230KV TRANS	MISSION DEM	AND		
Account	Account	Demand							
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAX	⟨ €								
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise .	408,13	28,317	2,375	5	3,411	1	148	287	8
Retail Sales & Other	408.14	<u>0</u>	. <u>o</u>	<u>0</u>	0	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - Franchise & Gross Receipt	ts	28,317	2,375	5	3,411	1	148	287	-8
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		2,090,417	189,520	249	291,526	45	0	0	0
State Income Taxes - Current		328,494	29,782	39	45,811	7	0	0	0
Provision for Deferred FIT		1,203,060	109,071	143	167,777	26	0	0	0
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	2,358,540	213,637	283	328,381	51	148	287	8
TOTAL EXPENSES		25,375,234	2,286,017	3,002	3,508,527	<u>541</u>	<u>148</u>	3,709	89
IV. OPERATING REVENUES									
Revenues	440-446	35,037,684	2,938,645	6,225	4,221,038	1,113	182,640	355,404	9,347
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	. 0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0
Universal Services	440-446 ,	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		479,277	43,452	57	66,839	10	0	0	0
Other Electric Revenues - Direct Assi	ig	0	0	0	0	0	0	0	0
Other Electric - Transmission		5,625,036	509,974	671	784,458	121	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		41,141,997	3,492,071	6,953	5,072,335	1,244	182,640	355,404	9,347
Gains/Losses from Disp. of Utility Pla		-294,902	(26,736)	(35)	(41,127)	(6)	0	0	0
Gains/Losses from Energy Purchases		0	0	0	0	0	0	. 0	0
Altowance for Funds During Construc	ti	0	0 -	0	0	0	0	,0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		15,471,861	1,179,319	3,916	1,522,682	697	182,493	351,695	9,258
 Rate of Return 		12.06%	10.14%	25.60%	8.51%	25.31%	#N/A	#N/A	#N/A

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

Transmission 230kv Direct Total Balance

230KV TRANSMISSION DEMAND Allocation

Account	Account	Demand	Assignment	Direct	to be	Allocation					
Description	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
							RG	CB	SH	GP	SC-P

SUMMARY REPORT OPERATING REVENUES Utility Sales Revenues Interdepartmental Revenues Other Operating Revenues Total Operating Revenues	440-446 448 450-456	35,037,684 0 <u>0</u> 41,141,997	35,037,684 0 <u>0</u> 41,141,997	16,223,943 0 <u>0</u> 19,217,163	3,327,834 0 <u>0</u> 3,810,124	806,738 0 <u>0</u> 939,354	6,693,772 0 <u>0</u> 7,728,227	270,985 0 <u>0</u> 327,135
OPERATING EXPENSES								
Production	500-555	0	0	Đ	0	0	0	0
Transmission	560-573	14,494,784	14,494,784	7,107,447	1,145,205	314,898	2,456,329	133,328
Distribution	580-599	0	. 0	0	0	0	0	0
Customer Acctg & Service	901-919	213,141	213,141	171,470	18,139	2,643	12,409	0
Admin & General	920-932	<u>2,794,372</u>	<u>2,794,372</u>	1,370,207	220,778	60,707	473,543	25,704
Total Operating Expenses		17,502,296	17,502,296	8,649,123	1,384,123	378,248	2,942,281	159,032
DEPRECIATION EXPENSES	403	5,514,397	5,514,397	2,703,958	435,682	119,800	934,486	50,723
TAXES OTHER THAN INCOME TAX	408	2,358,540	2,358,540	1,155,725	186,796	51,276	400,296	21,653
INCOME BEFORE INCOME TAXES		15,766,763	15,766,763	6,708,356	1,803,523	390,030	3,451,164	95,727
INCOME TAXES			0.440.44			50.554		
Income Taxes - Current Provision for Deferred FIT		2,418,911	2,418,911	1,186,101	191,114	52,551	409,916	22,250
ITC Adjustment - Net		1,203,060	1,203,060	589,914	95,051	26,136	203,874	11,066
Subtotal - Federal Income Taxes	409-411	<u>D</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	0
Supporal - Ledoral Income Laxes	405-411	3,621,970	3,621,970	1,776,016	286,165	78,687	613,790	33,316
OPERATING INCOME		12,144,792	12,144,792	4,932,341	1,517,358	311,343	2,837,374	62,411

Step 3

Ali Torals Intact = All Allocators Found = TRUE TRUE

Transmission 230kv

230KV TRANSMISSION DEMAND

Account Description	Account <u>Code</u>	Demand <u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL	LS

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

Step 3

All Totals intact = All Allocators Found =

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

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

230KV TRANSMISSION

		Transmission 230kv		230KV TRANSMISSION DEMAND					
Account	Account	Demand	Tot.Elec. Bidg	Feed Mill	<u>Large Pow</u>	Misc Lts	Street Lts	<u>Private Lts</u>	Spec Lts
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	TEB	PFM	LP	MS	SPL	PL	LS
Gains/Losses		-294,902	-26,736	-35	-41,127	-6	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
NET INCOME		11,849,890	850,945	3,484	1,017,567	619	182,493	351,695	9,258
RATE BASE		128,293,969	11,631,325	15,297	17,891,669	2,753	0	0	0
RETURN ON RATE BASE		9.24%	7.32%	22.78%	5.69%	22.49%	#N/A	#N/A	#N/A
Unitized Rate of Return		1.38	1.09	3.40	0.85	3.36	#N/A	#N/A	#N/A

	Totals Intact =										
All Alice	ators Found =	TRUE Transmission 13kv	Direct	Total	Balance	Allocation		13KV TR	ANSMISSION DEI	MAND	
Account	Account	Demand	Assignment	Direct	to be	Allocation					_
<u>Description</u>	Code	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	<u>Factor</u>	<u>Res Geл</u> RG	<u>Comm</u> CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT				•							
Organization	301	4,941,386	None	0	4,941,386	13KVPT-D	2,433,042	460,102	121,843	823,384	0
Franchises and Consents	302	0	None	0	0	13KVPT-D	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>0</u>	None	<u>o</u>	<u>D</u>	13KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - INTANGIBLE PLANT	301-303	4,941,386		0	4,941,386		2,433,042	460,102	121,843	823,384	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	. 0	0	AED12CP	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	AED12CP	. 0	0	0	0	0
Boiler Plant Equipment	(312, 342)	. 0	None	0	0	AED12CP	0	0	0	0	0
Engines and Generators	343	0	None	0	0	AED12CP	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	AED12CP	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	AED12CP	0	0	0	0	0
• •	316, 332, 335,346	_	None	<u>o</u>	<u>0</u>	AED12CP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - OTHER PLANT	340-346	0		0	0		0	. 0	0	0	0
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	. 0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0	12CP-Trans	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	12CP-Trans	0	0	0	0	0
Station Equipment	353	0	None	0	0	12CP-Trans	0	0	0	0	0
Towers and Fixtures	354	0	None	0		12CP-Trans	0	0	0	0	0
Poles and Fixtures	355	0	None	0	0	12CP-Trans	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0		12CP-Trans	0	0 0	0	0 0	0
Underground Conduit	357	0	None	0	0	12CP-Trans 12CP-Trans	0	0	0	0	0
Underground Conductors and Devices	358	0	None	0	0	12CP-Trans	0	-	<u>0</u>	<u>0</u>	<u>o</u>
Roads and Trails Subtotal - TRANSMISSION PLANT	359 350-359	<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	12CP-Hans	<u>u</u> 0	<u>0</u> 0	<u>0</u>	0	0
D. DISTRIBUTION PLANT											
to allowed and Diebte	360	3,255,804	None	О	2 255 904	NCP-Primary	1.603.095	303.154	80,280	542.515	0
Land and Land Rights			None	0		NCP-Primary	4,772,349	902,479	238,991	1,615,046	ő
Structures and Improvements Station Equipment	361 362	9,692,401 83,068,538	None	0		NCP-Primary	40,901,327	7,734,675	2,048,270	13,841,723	ő
Compressor Station Equipment	363	03,000,330	None	Ö		NCP-Primary	0	0	0	0	ō
Poles, Towers and Fixtures	364	60,675,530	None	0	-	NCP-Primary	29,875,447	5,649,618	1,496,112	10,110,373	ŏ
Overhead Conductors and Devices	365	94,481,667	None	0		NCP-Primary	46,520,929	8,797,374	2,329,690	15,743,495	0
Underground Conduit	366	0	None	0		NCP-Primary	0	0	. 0	0	0
Underground Conductors and Devices	367	35,185,267	None	0		NCP-Primary	17,324,539	3,276,169	867,584	5,862,926	0
Line Transformers	368	` 0	None	0	0	NCP-Primary	0	0	0	0	0

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

JE

		ansmission 13kv		13KV TRANSMISSION DEMAND						
Account <u>Description</u>	Account <u>Code</u>	Demand <u>Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS	
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT				•						
Organization	301	4,941,386	414,919	1,452	624,576	89	26,551	24,835	10,591	
Franchises and Consents	302	0	0	0	Ó.	0	0	0	0	
Miscellaneous Intangible Plant	303	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	
Subtotal - INTANGIBLE PLANT	301-303	4,941,386	414,919	1,452	624,576	89	26,551	24,835	10,591	
B. PRODUCTION PLANT									٠	
Land and Land Rights	(310, 330, 340)	0	0	0	0	0	0	0	0	
Structures and Improvements	(311, 331, 341)	. 0	0	0	0	0	0	0	0	
Boiler Plant Equipment	(312, 342)	0	0	0	0	0	0	. 0	0	
Engines and Generators	343	0	0	0	0	0	0	0	0	
Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0	
Accessory Electric Equipment	(315, 334, 345)	0	0	0	0	0	0	0	0	
Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	
Subtotal - OTHER PLANT	340-346	0	0	0	. 0	0	0	0	0	
Subtotal - PRODUCTION PLANT	304-346	0	0	0	0	0	0	0	0	
C. TRANSMISSION PLANT										
Land and Land Rights	350	0	0	0	0	0	0	0	0	
Structures and Improvements	352	. 0	0	0	0	0	0	0	0	
Station Equipment	353	0	0	0	0	0	0	. 0	0	
Towers and Fixtures	354	0	0	0	0	0	0	0	0	
Poles and Fixtures	355	0	0	0	0	0	0	0	0	
Overhead Conductors and Devices	356	0	0	0	. 0	0	0	0	0	
Underground Conduit	357	.0	0	0	0	0	0	0	0	
Underground Conductors and Device		0	0	0	0	0	0	0	0	
Roads and Trails	359	<u>o</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	0	<u>0</u>	<u>0</u>	
Subtotal - TRANSMISSION PLANT	350-359	0	0				0	0	0	
D. DISTRIBUTION PLANT										
Land and Land Rights	360	3,255,804	273,384	957	411,524	59	17,494	16,364	6,978	
Structures and Improvements	361	9,692,401	813,854	2,849	1,225,091	175 .	52,079	48,714	20,775	
Station Equipment	362	83,068,538	6,975,118	24,415	10,499,616	1,497	446,345	417,503	178,049	
Compressor Station Equipment	363	0	0	. 0	0	0	. 0	0	0	
Poles, Towers and Fixtures	364	60,675,530	5,094,817	17,834	7,669,206	1,093	326,023	304,955	130,052	
Overhead Conductors and Devices	365	94,481,667	7,933,458	27,770	11,942,201	1,702	507,670	474,865	202,512	
Underground Conduit	366	Ö	0	0	0	0	0	0	0	
Underground Conductors and Device		35,185,267	2,954,444	10,342	4,447,313	634	189,058	176,841	75,416	
Line Transformers	368	0	0	0 .	0	0	0	. 0	0	

	otals Intect Iors Found :	= TRUE	D' - 1	-	Delegan	Allocation		13KV TP	ANSMISSION DE	MAND	
AA	Account	Transmission 13kv Demand	Direct Assignment	Total Direct	Balance to be	Allocation		19174 117	ANSIMISSION DE	MAND	
Account	Account	Dollars	Factor	Assignment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
<u>Description</u>	<u>Code</u>	Dollars	1 actor	Assignment	Milodatod	<u>r dolor</u>	RG	СВ	SH	GP	SC-P
Services	369	0	None	0		NCP-Primary	0	0	0	0	0
Meters	370	0	None	0		NCP-Primary	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	None	0		NCP-Primary	0	0	0	0	0
Other Property on Customers Premise	372	0	None	0		NCP-Primary	0	0	0	0	0
Street Lighting and Signals	373	<u>0</u>	None	<u>0</u>	_	NCP-Primary	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u> _
Subtotal - DISTRIBUTION PLANT	374-387	286,359,207		0	286,359,207		140,997,687	26,663,468	7,060,929	47,716,079	0
E. GENERAL PLANT											
Land and Land Rights	389	69,478	None	0		3KVLABOR-C	34,210	6,469	1,713	11,577	0
Structures and Improvements	390	1,057,424	None	0	.,,	3KVLABOR-C	520,655	98,459	26,074	176,199	0
Office Furniture and Equipment	391	1,839,610	None	0		3KVLABOR-C	905,788	171,290	45,360	306,535	0
Transportation Equipment	392	1,304,458	None	0		3KVLABOR-C	642,290	121,461	32,165	217,362	0
Stores Equipment	393	48,838	None	0		3KVLABOR-C	24,047	4,547	1,204	8,138	0
Tools, Shop and Garage Equipment	394	622,468	None	0	,	3KVLABOR-C	306,491	57,959	15,349	103,722	0
Laboratory Equipment	395	129,220	None	0		3KVLABOR-C	63,625	12,032	3,186	21,532	0
Power Operated Equipment	396	1,839,625	None	0	.,	3KVLABOR-C	905,796	171,291	45,361	306,537	0
Communication Equipment	397	1,228,898	None	0		3KVLABOR-C	605,085	114,425	30,302	204,771	0 0
Miscellaneous Equipment	398	23,146	None	0		3KVLABOR-C	11,397	2,155	571	3,857	_
Miscellaneous Equipment-RegA	398	0	None	0		3KVLABOR-D	0	0	0	0	0
Other Tangible Property	399	<u>o</u>	None	<u>0</u>	_	3KVLABOR-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	8,163,165		0	8,163,165		4,019,383	760,088	201,284	1,360,229	0
TOTAL PLANT IN SERVICE	101	299,463,758		0	299,463,758		147,450,112	27,883,659	7,384,055	49,899,692	0
ADDITIONS TO UTILITY PLANT								_	_	_	_
Energy Conservation Programs	182.3	0	None	0	0	13KVPT-D	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	13KVPT-D	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	13KVPT-D	0	0	0	0	_
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	None	<u>0</u>	<u>0</u>	13KVPT-D	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u> _
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		299,463,758		0	299,463,758		147,450,112	27,883,659	7,384,055	49,899,692	0
II. DEPRECIATION RESERVE											
Intangible	108.3	-1,699,318	None	0	-1,699,318	13KVPT-D	(836,711)	(158,227)	(41,901)	(283,158)	0
Transmission	108.4	0	None	. 0	0	13KVPT-D	0	0	0	0	0
Procurement Supply	108	0	None	0	0	13KVPT-D	. 0	0	0	0	0
StreetLighting	108	0	None	0	0	13KVPT-D	0	0	0	0	0
Primary-Distribution	108	-31,357,904	None	0	-31,357,904	13KVPT-D	(15,440,020)	(2,919,796)	(773,210)	(5,225,172)	0
Overhead Lines	108	-82,959,982	None	0	-82,959,982	13KVPT-D	(40,847,876)	(7,724,567)	(2,045,593)	(13,823,635)	0
Underground Lines	108	-25,107,763	None	0	-25,107,763	13KVPT-D	(12,362,573)	(2,337,833)	(619,097)	(4,183,710)	0
Transformers	108	0	None	0	0	13KVPT-D	0	0	0	0	0
Services	108	0	None	. 0	0	13KVPT-D	0	0	0	0	0
Metering	108,5	0	None	0	0	13KVPT-D	0	0	U	U	U

Step 3

All Totals Intect = All Allocators Found =

Account	Account	Transmission 13kv Demand			13KV TRANSM	ISSION DEMA	ND		
Description	Code	<u>Dollars</u>	<u>Tot.Elec, Bldg</u> TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Services	369	0	0	0	. 0	0	0	0	0
Meters	370	0	0	0	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0	0
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0
Street Lighting and Signals	373	0	0	<u>o</u>	0	<u>0</u>	Q	<u>o</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	286,359,207	24,045,074	84,166	36,194,950	5,159	1,538,669	1,439,242	613,783
E. GENERAL PLANT					e.				
Land and Land Rights	389	69,478	5,834	20	8,782	1	373	349	149
Structures and Improvements	390	1,057,424	88,790	311	133,655	19	5,682	5,315	2,266
Office Furniture and Equipment	391	1,839,610	154,469	541	232,521	33	9,885	9,246	3,943
Transportation Equipment	392	1,304,458	109,533	383	164,880	24	7,009	6,556	2,796
Stores Equipment	393	48,838	4,101	14	6,173	1	262	245	105
Tools, Shop and Garage Equipment	394	622,468	52,268	183	78,678	11	3,345	3,129	1,334
Laboratory Equipment	395	129,220	10,850	38	16,333	2	694	649	277
Power Operated Equipment	396	1,839,625	154,470	541	232,523	33	9,885	9,246	3,943
Communication Equipment	397	1,228,898	103,188	361	155,329	22	6,603	6,176	2,634
Miscellaneous Equipment	398	23,146	1,944	7	2,926	0	124	116	50
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	8,163,165	685,446	2,399	1,031,800	147	43,862	41,028	17,497
TOTAL PLANT IN SERVICE	101	299,463,758	25,145,440	88,018	37,851,326	5,395	1,609,083	1,505,106	641,871
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	. 0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u> '	<u>o</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		299,463,758	25,145,440	88,018	37,851,326	5,395	1,609,083	1,505,106	641,871
II. DEPRECIATION RESERVE									
Intangible	108,3	-1,699,318	(142,689)	(499)	(214,789)	(31)	(9,131)	(8,541)	(3,642)
Transmission	108.4	0	0	0	0	0	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	0	0	0	0	0	0	0	0
Primary-Distribution	108	-31,357,904	(2,633,068)	(9,217)	(3,963,546)	(565)	(168,493)	(157,605)	(67,213)
Overhead Lines	108	-82,959,982	(6,966,002)	(24,383)	(10,485,894)	(1,495)	(445,762)	(416,957)	(177,817)
Underground Lines	108	-25,107,763	(2,108,254)	(7,380)	(3,173,546)	(452)	(134,909)	(126,192)	(53,816)
Transformers	108	. 0	0	0	0	0	0	0	0
Services	108	0	0	0	0	0	0	0	0
Metering	108.5	0	0	0	0	0	0	0	0

3142 3	l Totals Intact =	TOUT									
	rotais intact = cators Found =	TRUE									
		Transmission 13kv	Direct	Total	Balance	Allocation		13KV TRA	ANSMISSION DE	MAND	
Account	Account	Demand	Assignment	Direct	to be	Allocation					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	Prax
							RG	СВ	SH	GP	SC-P
Other Property on Customers Premise	e 108.6	0	None	O	0	13KVPT-D	0	0	0	0	0
General	108.7	-4,831,088	None	<u>o</u>	-4.831.0881	3KVLABOR-D	(2,378,733)	(449,832)	(119,123)	(805,005)	<u>o</u>
Subtotal-DEPRECIATION RESERVE		-145,956,055		<u>_</u>	-145,956,055		-71,865,914	-13,590,255	-3,598,925	-24,320,680	
		. ,						, ,	,		
Dep. Res adjust for 13 month avg.	108.9	0	None	0	0	13KVPT-D	0	0	0	0	0
				_							
TOTAL RESERVE FOR DEPRECIAT	l· 108	-145,956,055		0	-145,956,055		-71,865,914	-13,590,255	-3,598,925	-24,320,680	0
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0		13KVPT-D	0	0	0	0	0
Prepayments	165	1,027,482	None	0	1,027,482	13KVPT-D	505,912	95,671	25,335	171,210	0
Cash Working Capital-Fuel	131	0	None	0		13KVPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	532,579	None	0	•	13KVPT-D	262,232	49,590	13,132	88,744	0
Cash Working Capital-Labor	131	351,193	None	0		3KVLABOR-C	172,921	32,700	8,660	58,519	0
Cash Working Capital-Plant	131	-1,015,143	None	0		13KVPT-D	(499,837)	(94,522)	(25,031)	(169,154)	0
Deferred ITC	255	-573,358	None	0	-573,358	13KVPT-D	(282,310)	(53,386)	(14,138)	(95,539)	0
Customer Advances for Construction	281	0	None	0		13KVPT-D	0	0	0	0	0
Materials and Supplies	154	3,578,897	None	0		13KVPT-D	1,762,179	333,238	88,247	596,352	0
Regulatory Assets - Generation	182, 254	0	None	0	_	13KVPT-D	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	6,557,764	None	0		13KVPT-D	3,228,915	610,606	161,699	1,092,721	0
Regulatory Assets - Pension and Labo		405,909	None	0		3KVLABOR-C	199,862	37,795	10,009	67,637	0
Customer Deposits	235	0	None	0		13KVPT-D	0	0	0	0	0
Deferred Pension Asset	252	2,036,005	None	0	. ,	3KVLABOR-D	1,002,489	189,576	50,203	339,260	0
Deferred Income Tax	190	-34,904,797	None	0	, ,	13KVPT-D	(17,186,441)	(3,250,054)	(860,668)	(5,816,192)	0
Differed State Tax		45,942	None	σ		13KVPT-D	22,621	4,278	1,133	7,655	0
A/P Financing of Capitalized M&S	283	<u>0</u>	None	<u>o</u>	<u>0</u>	13KVPT-D	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-21,957,526		0	-21,957,526		-10,811,457	-2,044,508	-541,420	-3,658,786	0
TOTAL RATE BASE		131,550,177		<u>0</u>	131,550,177		64,772,741	12,248,895	3,243,71 <u>1</u>	21,920,226	<u>0</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0		3KVLABOR-C	0	0	0	0	0
Fuel	(501, 547)	0	None	0		13KVPT-D	0	0	0	0	0
,	505, 507, 537, 538		None	0	0	13KVPT-D	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	13KVPT-D	0	0	.0	0	0
Gas Turbine Lease	(550)	0	None	0	0	13KVPT-D	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0		3KVLABOR-C	0	0	0	0	0
	511, 552, 542, 543		None	0	_	13KVPT-D	0	0	0	0	0
	512, 513, 544, 553		None	0	_	13KVPT-D	0	0	0	0	0
	506, 514, 545, 554		None	<u>0</u>	<u>0</u>	13KVPT-D	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

40107 TD 41101

All All	ocatora Found =	Transmission 13kv			13KV TRANSM	ISSION DEMA	MD		
Account	Account	Demand			ISKY IKANSIII	199ION DENIA	MD		
Description	Code	Dollars	Tot,Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
Description	0000	Donaid	TEB	PFM	LP	MS	SPL	PL PL	LS
			. 45		_,			, -	 -
Other Property on Customers Premi	se 108.6	0	0	0	0	0	0	0	0
General	108.7	-4,831,088	(405,658)	(1,420)	(610,635)	(87)	(25,958)	(24,281)	(10,355)
Subtotal-DEPRECIATION RESERV	E	-145,956,055	-12,255,671	-42,899	-18,448,410	-2,630	-784,253	-733,575	-312,843
Dep, Res adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	(TI: 108	-145,956,055	-12,255,671	-42,899	-18,448,410	-2,630	-784,253	-733,575	-312,843
III. OTHER RATE BASE ITEMS									
			_	_	_	_	_	_	_
Deferred Fuel Cost	183	0	0	0	0	0		0	0
Prepayments	165	1,027,482	86,276	302	129,871	19	5,521	5,164	2,202
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0
Cash Working Capital-Revenue	131	532,579	44,720	157	67,316	10	2,862	2,677	1,142
Cash Working Capital-Labor	131	351,193	29,489	103	44,390	6	1,887	1,765	753
Cash Working Capital-Plant	131	-1,015,143	(85,240)	(298)	(128,311)	(18)	(5,455)	(5,102)	(2,176)
Deferred ITC	255	-573,358	(48,144)	(169)	(72,471)	(10)	(3,081)	(2,882)	(1,229)
Customer Advances for Construction	n 281	Ð	0	0	0	0	0	0	0
Materials and Supplies	154	3,578,897	300,514	1,052	452,362	64	19,230	17,988	7,671
Regulatory Assets - Generation	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	6,557,764	550,644	1,927	828,882	118	35,236	32,959	14,056
Regulatory Assets - Pension and La	bo 182, 254	405,909	34,083	119	51,306	7	2,181	2,040	870
Customer Deposits	235	. 0	. 0	0	0	0	0	. 0	0
Deferred Pension Asset	252	2,036,005	170,960	598	257,345	37	10.940	10,233	4.364
Deferred Income Tax	190	-34,904,797	(2,930,894)	(10,259)	(4,411,862)	(629)	(187,551)	(175,432)	(74,815)
Differed State Tax		45,942	3,858	14	5,807	1	247	231	98
A/P Financing of Capitalized M&S	283	0	0	o	0	ò	0	0	0
Total - OTHER RATE BASE ITEMS	131-283	-21,957,526	-1,843,734	-6,454	-2,775,366	-396	-117,982	-110,359	-47,064
TOTAL - OTHER RATE BASE HEWS	131-203	-21,557,520	-1,643,734	-0,434	-2,775,300	-350	-117,502	-110,339	-47,004
TOTAL RATE BASE		131,550,177	11,046,035	38,665	16,627,550	2,370	706,847	661,171	281,965
TO THE BAGE		101,000,171	11,040,000	00,000	10,027,000	2,010	100,041	901,171	201,000
I. OPERATING AND MAINTENANC	F								
	_								
A. PRODUCTION EXPENSES				•					
Supervision and Engineering	(500, 535, 546)	0	0	0	0	0	0	0	0
Fuel	(501, 547)	0	0	0	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	0	0	0	0	0	0	0
Misc, Generation Expenses	(539, 549)	0	0	o	0	0	0	0	Ō
Gas Turbine Lease	(550)	0	Ō	Ō	Ö	Ō	ō	ō	0
Supervision and Engineering	(510, 541, 551)	0	Ö	ő	Ö	ő	0	ő	ő
Maintenance of Structures	511, 552, 542, 543	0	· Ď	ő	0	Ö	0	ő	ŏ
Maintenance of Generation Plant	512, 513, 544, 553	o o	ő	Ô	0	ő	o o	ő	ő
Maintenance of Misc. Plant	506, 514, 545, 554	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	õ	<u>o</u>	<u>ŏ</u>
Subtotal - Other Production	500, 514, 545, 554	0	0	<u>v</u>	<u> </u>	<u>v</u>	<u>v</u>	<u> </u>	0
Captotal Culot i (Quidulo)	000-00-	U	U	v	U	U	U	v	U

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

Step 3

Maintenance of Street Lights

All Totals Intact = All Allocators Found =

TRUE TRUE

All Alloca	iers Found =	Transmission 13kv			13KV TRANSM	ISSION DEMA	ND		
Account <u>Description</u>	Account <u>Code</u>	Demand <u>Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Purchased Power Expenses	555	0	0	0	0	0	0	0	0
Other Variable Expenses	MIX	0	0	0	0	0	0	0	0
Load Dispatch	556	0	0	0	0	0	0	0	0
Other Purchased Power	557	<u>o</u>	<u>0</u>	<u>o</u>	0	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>
Subtotal	556-557	0	0	0		-0		0	0
TOTAL PRODUCTION EXPENSE	500-557	0	0	0	0	0	. 0	··· 0	0
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	0	0	0	0	0	0	0	0
Load Dispatching	561	0	0	0	0	0	0	0	0
Station Expenses	562	0	0	0	0	0	0	0	0
Overhead Line Expenses	563	0	0	0	0	0	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0	0
Transmission by Others-Demand	565	0	0	0	0	0	0	0	0
Transmission by Others-Energy	565	0	0	0	0	0	0	0	0
Miscellaneous Expenses	566	0	0	0	0	0	0	. 0	0
Rents	567	0	0	0	0	0	0	0	0
Supervision and Engineering	568	0	0	0	0	0	0	0	0
Maintenance of Structures	569	0	0	. 0	0	0	0	0	0
Maintenance of Station Equipment	570	0	0	0	0	0	0	0	0
Maintenance of Overhead Lines	571	0	0	0	0	0	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0
Misc Maintenance - Credits	573	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	. <u>0</u>	<u>0</u>
TOTAL TRANSMISSION EXPENSES	560-573	0	0	0	0	0	0	0	. 0
C. DISTRIBUTION EXPENSE									
Operation Supervision & Engineering	580	383,477	32,200	113	48,470	7	2,061	1,927	822
Load Dispatching	581	0	0	0	0	0	0	0	0
Station Expenses	582	400,110	33,597	118	50,573	. 7	2,150	. 2,011	858
Overhead Line Expenses	583	1,001,281	84,076	294	126,559	18	5,380	5,032	2,146
Underground Line Expenses	584	424,363	35,633	125	53,638	8	2,280	2,133	910
Street Light and Signal Systems	585	0	0	0	0	0	0	0	0
Meter Expenses	586	0	_0	0	0	0	0	0	0
Customer Installation Expenses	587	0	0	0	0	0	0	0	0
Misc. Distribution Expenses	588	456,216	38,308	134	57,664	8	2,451	2,293	978
Rents	589	814	68	0	103	0	4	. 4	2
Maint Supervision & Engineering	590	105,481	. 8,857	· 31	13,333	2	567	530	226
Maint of Structures	591	33,392	2,804	10	4,221	1	179	168	72
Maintenance of Station Equipment	592	1,699,062	142,667	499	214,756	31	9,129	8,539	3,642
Maintenance of Overhead Lines	593	7,750,088	650,761	2,278	979,588	140	41,643	38,952	16,612
Maintenance of Underground Lines	594	543,202	45,612	160	68,659	10	2,919	2,730	1,164
Maintenance of Line Transformers	595	0	0	0	0	0	0	0	0

All 1 All Alloca		Direct	Total	Balance	Aflocation		13KV TRA	NSMISSION DEM	MAND		
Account	Account	Demand	Assignment	Direct	to be	Allocation					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
Maintenance of Meters	597	0	None	0	. 0	NCP-Primary	0	0	0	0	0
Maintenance of Misc. Plant	598	41,464	None	0		NCP-Primary	20,416	3,861	1,022	6,909	0
Misc. Distribution - Credits	599	<u>0</u>	None	<u>0</u>	_	NCP-Primary	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - DISTRIBUTION EXPENSES	580-599	12,838,951		0	12,838,951		6,321,649	1,195,460	316,578	2,139,356	0
Total - OPER. AND MAINT, EXPENSE	500-599	12,838,951		0	12,838,951		6,321,649	1,195,460	316,578	2,139,356	0
D. CUSTOMER ACCOUNTS AND SE											
Supervision	901	C	None	0		I3KVLABOR-C	0	0	0	0	0
Meter Reading Expenses	902	C	None	0	0		0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0		0	0	. 0	0	0
Uncollectible Accounts	904	265,766	None	0		UNCOLLECT	213,807	22,618	3,296	15,473	0
Misc Customer Accounts Expenses	905	0	None	<u>0</u>	0.00	13KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Subtotal - Customer Accounts Expense	901-905	265,766		0	265,766		213,807	22,618	3,296	15,473	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT-D	0	. 0	0	0	0
Supervision	909	0	None	0	0	13KVPT-D	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	13KVPT-D	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	13KVPT-D	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT-D	0	0	0	0	0
Rents	913	<u>0</u>	None	<u>o</u>	0	13KVPT-D	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	13KVPT-D	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT-D	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	13KVPT-D	0	0	. 0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	None	<u>o</u>	<u>0</u>	13KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Sales Expense	915-919	0		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	265,766		0	265,766		213,807	22,618	3,296	15,473	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	1,049,282	None	. 0		3KVLABOR-D	516,646	97,701	25,873	174,842	0
Office Supplies & Expenses	921	353,991	None	0		3KVLABOR-C	174,299	32,961	8,729	58,986	0
Admin Expenses Transferred-Credit	922	-286,523	None	0		3KVLABOR-C	(141,078)	(26,679)	(7,065)	(47,743)	0
Outside Services Employed	923	367,094	None	0		3KVLABOR-C	180,750	34,181	9,052	61,169	0
Employee Pensions and Benefits	926	2,337,389	None	<u>0</u>		3KVLABOR-C	<u>1,150,885</u>	<u>217,639</u>	<u>57,634</u>	<u>389,480</u>	<u>0</u>
Subtotal - O & M Accounts 920-923,92	920-926	3,821,234		0	3,821,234		1,881,501	355,803	94,222	636,733	0
PLANT RELATED EXPENSES											
Property Insurance	924	453,739	None	0	453,739	13KVPT-D	223,412	42,249	11,188	75,607	0

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All Totals Intaci = All Allocators Found = TRUE TRUE

Account	Account	Transmission 13kv Demand			13KV TRANSM	ISSION DEMA	ND		
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Maintenance of Meters	597	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	41,464	3,482	12	5,241	1	223	208	89
Misc. Distribution - Credits	599	0	0	0	0	<u>o</u>	0	<u>0</u>	0
Subtotal - DISTRIBUTION EXPENSES	580-599	12,838,951	1,078,064	3,774	1,622,805	231	68,986	64,529	27,519
Total - OPER. AND MAINT, EXPENSE	500-599	12,838,951	1,078,064	3,774	1,622,805	231	68,986	64,529	27,519
D, CUSTOMER ACCOUNTS AND SEI									
Supervision	901	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	265,766	6,204	0	0	1	0	4,266	102
Misc Customer Accounts Expenses	905	0	-/ O.	<u>0</u>	<u>0</u>	<u>0</u>	. <u>o</u>	0	<u>o</u>
Subtotal - Customer Accounts Expensi	901-905	265,766	6,204	0	0	1		4,266	102
Customer Assistance Exp Electric	(907, 908)	0	0	0	0	0	0	0	0
Supervision	909	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0	0
Rents	913	0	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	0	<u>o</u>	<u>o</u>
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0		0	_0
Supervision	915	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	O	0	0	0	0	0	. 0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	. <u>0</u>	<u>0</u>	· <u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	265,766	6,204	0	.0	1	0	4,266	102
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	1,049,282	88,106	308	132,626	19	5,638	5,274	2,249
Office Supplies & Expenses	921	353,991	29,724	104	44,743	6	1,902	1,779	759
Admin Expenses Transferred-Credit	922	-286,523	(24,059)	(84)	(36,216)	(5)	(1,540)	(1,440)	(614)
Outside Services Employed	923	367,094	30,824	108	46,400	7	1,972	1,845	787
Employee Pensions and Benefits	926	2,337,389	196,266	<u>687</u>	295,439	<u>42</u>	12,559	11,748	<u>5.010</u>
Subtotal - O & M Accounts 920-923,92	920-926	3,821,234	320,862	1,123	482,993	69	20,532	19,206	8,190
PLANT RELATED EXPENSES									
Property Insurance	924	453,739	38,100	133	57,351	8	2,438	2,280	973

	Totals Intact : Hors Found =		Direct	Total	Balance	Allocation		13KV TRA	ANSMISSION DEM	//AND	
Account <u>Description</u>	Account <u>Code</u>	Demand <u>Dollars</u>	Assignment <u>Factor</u>	Direct <u>Assignment</u>	to be Allocated	Allocation <u>Factor</u>	Res Gen RG	<u>Comm</u> CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
Injuries and Damages	925	118,203	None	0	118,203	13KVPT-D	58,201	11,006	2,915	19,696	0
Maintenance of General Plant (also ad	935	<u>46,949</u>	None	<u>0</u>	<u>46,949</u>	13KVPT-D	<u>23,117</u>	<u>4,372</u>	<u>1,158</u>	<u>7,823</u>	<u>0</u>
Subtotal - O & M Accounts 924-925	924,925,935	618,891		0	618,891		304,730	57,626	15,260	103,126	0
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0		0	0	0	0	0
Regulatory Commission Expenses	928	193,999	None	O	193,999	13KVLP-D	95,521	18,064	4,784	32,326	0
Duplicate Charges-Credit	929	-24,479	None	0	-24,479	13KVLP-D	(12,053)	(2,279)	(604)	(4,079)	0
General Advertising Expenses	930.1	290,041	None	0	290,041	13KVLP-D	142,810	27,006	7,152 0	48,329 0	0 0
Miscellaneous General Expenses	930.2	0	None	0	0	13KVLP-D 13KVLP-D	7 274	1 275	364	2,462	0
Rents	931	14,772	None None	0	14,772 0	13KVLP-D	7,274 0	1,375 <u>0</u>	0 0	2,462	<u>0</u>
Misc Expenses - Credit Subtotal	932 927-932	0 474,332	None	<u>0</u> 0	474,332	TONVERSO	233,552	44,166	11,696	79,038	0
TOTAL A&G EXPENSES	920-932	4,914,457		0	4,914,457		2,419,783	457,595	121,179	818,897	0
TOTAL OPERATING EXPENSES		18,019,174		0	18,019,174		8,955,239	1,675,673	441,052	2,973,726	. 0
II. DEPRECIATION EXPENSE	•										
Intangible	403.1	313,700	None	0	313,700	13KVPT-D	154,460	29,209	7,735	52,272	0
Transmission	403	0	None	0	0	13KVPT-D	0	0	0	0	0
Procurement Supply	403	0	None	0	0	13KVPT-D	0	0	0	0	0
StreetLighting	403	0	None	0	0	13KVPT-D	0	0	0	0	0
Primary-Distribution	403	1,771,597	None	0	1,771,597	13KVPT-D	872,300	164,957	43,683	295,202	0
Overhead Lines	403	7,548,216	None	0	7,548,216	13KVPT-D	3,716,594	702,829	186,121	1,257,760	0
Underground Lines	403	2,088,238	None	0	2,088,238	13KVPT-D	1,028,208	194,440 0	51,491 0	347,963 0	0
Transformers	403	0	None	0	0	13KVPT-D 13KVPT-D	0 0	0	0	0	0
Services	403.5	0	None	0	0	13KVPT-D	0	0	0	0	0
Metering	403.6 403.6	0	None None	0	0	13KVPT-D	0	0	0	0	0
Other Property on Customers Premise General	403.7	272,575	None	0	_	I3KVLABOR-C	134,210	25,380	6,721	45,419	ő
Amortization	404	0	None	0		13KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	11,994,326		0	11,994,326		5,905,772	1,116,815	295,751	1,998,616	0
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	356,133	None	0		3KVLABOR-C	175,353	33,160	8,781	59,342	0
Payroll Taxes - Generation		20,665	None	0		3KVLABOR-C	10,175	1,924	510	3,443	0
Unemployment Tax	408.16	10,437	None	0		3KVLABOR-D	5,139	972	257	1,739	0
Real Estate Taxes	408.17	2,788,845	None	<u>0</u>	2,788,845	13KVPT-D	<u>1,373,173</u>	<u>259,675</u>	<u>68,766</u>	464,706	<u>0</u>
Subtotal - General Taxes		3,176,079		0	3,176,079		1,563,839	295,731	78,314	529,231	0

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

All Alloca	nors Found =	Transmission 13kv			13KV TRANSM	ISSION DEMA	ND		
Account	Account	Demand			ISKY IKANSIII	1331ON DEMIA	MD		
Description	Code	<u>Dollars</u>	Tot.Elec, Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Injuries and Damages	925	118,203	9,925	35	14,941	2	635	594	253
Maintenance of General Plant (also as	935	46,949	3,942	14	5,934	<u>1</u>	252	236	101
Subtotal - O & M Accounts 924-925	924,925,935	618,891	51,967	182	78,226	11	3,325	3,111	1,327
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	193,999	16,290	57	24,521	3	1,042	975	416
Duplicate Charges-Credit	929	-24,479	(2,055)	(7)	(3,094)	(0)	(132)	(123)	(52)
General Advertising Expenses	930,1	290,041	24,354	85	36,660	` 5	1,558	1,458	622
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	14,772	1,240	4	1,867	0	79	74	32
Misc Expenses - Credit	932	0	0	<u>o</u>	<u>0</u>	<u>o</u>	0	0	0
Subtotal	927-932	474,332	39,829	139	59,954	9	2,549	2,384	1,017
TOTAL A&G EXPENSES	920-932	4,914,457	412,658	1,444	621,173	89	26,406	24,700	10,534
TOTAL OPERATING EXPENSES		18,019,174	1,496,926	5,218	2,243,978	321	95,393	93,495	38,154
II. DEPRECIATION EXPENSE									
Intangible	403.1	313,700	26,341	92	39,651	6	1,686	1,577	672
Transmission	403	0	0	0	0	0	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	. 0	0	0	0	0	0	0	0
Primary-Distribution	403	1,771,597	148,758	521	223,925	32	9,519	8,904	3,797
Overhead Lines	403	7,548,216	633,810	2,219	954,072	136	40,558	37,937	16,179
Underground Lines	403	2,088,238	175,346	614	263,947	38	11,221	10,495	4,476
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	272,575	22,888	80	34,453	5	1,465	1,370	584
Amortization	404	0	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	11,994,326	1,007,142	3,525	1,516,047	216	64,448	60,284	25,709
III. TAXES							•		
A. GENERAL TAXES	•								
Payroll Taxes	408.15	356,133	29,904	105	45,014	6	1,914	1,790	763
Payroll Taxes - Generation		20,665	1,735	6	2,612	0	111	104	44
Unemployment Tax	408.16	10,437	876	3	1,319	0	56	52	22
Real Estate Taxes	408.17	2,788,845	<u>234,174</u>	<u>820</u>	352,502	<u>50</u>	<u>14,985</u>	14,017	<u>5,978</u>
Subtotal - General Taxes		3,176,079	266,690	934	401,447	57	17,066	15,963	6,808

Step 3 Afl	Totals Intact							A	llocation Phase		
	eiors Found =	Transmission 13kv	Direct	Total	Balance	Allocation		13KV TR	ANSMISSION DEI	MAND	
Account <u>Description</u>	Account <u>Code</u>	Demand <u>Dollars</u>	Assignment <u>Factor</u>	Direct <u>Assignment</u>	to be <u>Allocated</u>	Allocation <u>Factor</u>	<u>Res Gen</u> RG	<u>Comm</u> CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	. 0	0	REVENUE	0	0	0	0	0
PSC Assessment	408.12	0 .	None	0	0		0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0		0	0	0	. 0	0
Franchise	408.13	33,836	None	0		FRANCHISE	15,668	3,214	779	6,464	262
Retail Sales & Other	408.14	· <u>0</u>	None	<u>0</u>	<u>0</u>		<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		33,836		G	33,836		15,668	3,214	779	6,464	262
C. FEDERAL INCOME TAXES						•					
Federal Income Taxes - Current		2,747,203	None	0	2,747,203	13KVPT-D	1,352,669	255,798	67,739	457,767	0
State Income Taxes - Current		431,703	None	0	431,703	13KVPT-D	212,562	40,197	10,645	71,935	0
Provision for Deferred FIT		1,581,048	None	0	1,581,048	13KVPT-D	778,477	147,215	38,985	263,450	0
ITC Adjustment - Net		<u>0</u>	None	0	<u>o</u>	13KVPT-D	<u>o</u>	<u>0</u>	<u>0</u>	, <u>o</u>	0
Subtotal - Federal Income Taxes	409-411	0		. 0	0		0	0	0	0	0
TOTAL TAXES	408-411	3,209,915		0	3,209,915		1,579,507	298,945	79,094	535,695	262
TOTAL EXPENSES		<u>33,223,416</u>		<u>0</u>	33,223,416		16,440,518	3,091,433	<u>815,897</u>	5,508,037	<u>262</u>
IV. OPERATING REVENUES											
Revenues	440-446	43,688,736	None	0	43,688,736	REVENUE	20,229,749	4,149,500	1,005,928	8,346,512	337,894
Production Other Rev	440-446	0	None	0	0	PROCPT-D	0	0	0	. 0	. 0
Forfeited Discounts - Mo	440-446	0	None	0	0	Coll-Dollars	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0	Coll-Act-120	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	13KVPT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	214,037	None	0	214,037	NCP-Primary	105,387	19,929	5,278	35,665	0
Universal Services	440-446	0	None	0	0	13KVPT-D	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	13KVPT-D	0	0	0	0	. 0
Other Electric Revenues		0	None	0	0	13KVPT-D	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	13KVPT-D	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	13KVPT-D	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	None	<u>Q</u>	. <u>0</u>	13KVPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		43,902,773		0	43,902,773		20,335,137	4,169,429	1,011,205	8,382,177	337,894
Gains/Losses from Disp. of Utility Plan		-367,716	None	0	-367,716	13KVPT-D	(181,056)	(34,239)	(9,067)	(61,273)	0
Gains/Losses from Energy Purchases		0	None	0	0	13KVPT-D	0	` oʻ	. 'Ó	` oʻ	0
Allowance for Funds During Constructi		0	None	0	0	13KVPT-D	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0	13KVPT-D	0	0	0	0	0
V. NET INCOME		10,311,642		0	10,311,642		3,713,563	1,043,757	186,242	2,812,867	337.632
Rate of Return		7.84%		#N/A	7.84%		5.73%	8.52%	5.74%	12.83%	#N/A

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

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

Step 3								Α.	Hocadon Fhase		
	\illifotals Intact = ocators Found =	TRUE TRUE									
, Marin	ocarora i oung	Transmission 13kv	Direct	Total	Balance	Allocation		13KV TRA	NSMISSION CUST	TOMER	
Account	Account	Cust	Assignment	Direct	to be Allocated	Allocation Factor	Res Gen	Comm	Comm_SH	Gen Pow	Prax
Description	<u>Code</u>	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	<u>r actor</u>	RG	CB	SH	GP GP	SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	2,783,403	None	0	2,783,403	CUST-13KV	2,342,543	324,589	56,443	32,945	0
Franchises and Consents	302	0	None	0		CUST-13KV	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>0</u>	None	<u>0</u>		CUST-13KV	<u>0</u>	<u>0</u>	<u>0</u>	· <u>0</u>	<u>0</u>
Subtotal - INTANGIBLE PLANT	301-303	2,783,403		0	2,783,403		2,342,543	324,589	56,443	32,945	0
B. PRODUCTION PLANT											
Land and Land Rights	(310, 330, 340)	0	None	0	0	CUST-13KV	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	None	0	0	CUST-13KV	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	. 0	None	0		CUST-13KV	0	0	0	0	0
Engines and Generators	343	0	None	0		CUST-13KV	0	. 0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0		CUST-13KV	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0		CUST-13KV	0	0	. 0	0	0
Misc, Power Plant Equipment	316, 332, 335,34		None	<u>o</u>	<u>0</u>	CUST-13KV	<u>0</u>	<u>o</u> _	<u>o</u>	<u>o</u>	<u>0</u>
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	U
Subtotal - PRODUCTION PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	0	0		0	0	0	0	0
Structures and Improvements	352	0	None	0	0	13KVPT-C	0	0	0	0	0
Station Equipment	353	0	None	0	0	13KVPT-C	0	0	0	0	0
Towers and Fixtures	354	0	None	. 0	0	13KVPT-C	0	0	0 0	0	0
Poles and Fixtures	355	0	None	0	0	13KVPT-C	0	0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	13KVPT-C 13KVPT-C	0	0	0	0	0
Underground Conduit	357	0	None	0	0	13KVPT-C	. 0	0	0	0	0
Underground Conductors and Devic		0 <u>0</u>	None None	<u>o</u>	<u>0</u>	13KVPT-C	. <u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>
Roads and Trails Subtotal - TRANSMISSION PLANT	359 350-359	0	None	0	0		<u>o</u>	0	0	<u>v</u> 0	0
D. DISTRIBUTION PLANT											
Land and Land Bights	360	0	None	0	0	CUST-13KV	0	0	0	0	0
Land and Land Rights Structures and Improvements	361	0	None	0		CUST-13KV	ő	Ö	ō	ō	ō
Station Equipment	362	0	None	0		CUST-13KV	ō	0	Ō	0	0
Compressor Station Equipment	363	0	None	0		CUST-13KV	Ō	0	0	0	0
Poles, Towers and Fixtures	364	71,338,722	None	0	71,338,722	CUST-13KV	60,039,467	8,319,220	1,446,632	844,383	0
Overhead Conductors and Devices	365	42,503,561	None	0	42,503,561	CUST-13KV	35,771,473	4,956,586	861,902	503,083	0
Underground Conduit	366	31,660,158	None	0		CUST-13KV	26,645,544	3,692,074	642,016	374,737	0
Underground Conductors and Devic		17,739,674	None	0		CUST-13KV	14,929,908	2,068,726	359,731	209,971	0
Line Transformers	368	0	None	0	0	CUST-13KV	0	0	0	0	0

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

13KV TRANSMISSION CUSTOMER

	Tr	ansmission 13kv			13KV TRANSMIS	SSION CUSTO	MER		
Account	Account	Cust							
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL	LS
I. ELECTRIC PLANT IN SERVICE									
A. INTANGIBLE PLANT						•			
Organization	301	2,783,403	17,774	133	650	19	111	5,695	2,501
Franchises and Consents	302	0	. 0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	0	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - INTANGIBLE PLANT	301-303	2,783,403	17,774	133	650	19	111	5,695	2,501
B. PRODUCTION PLANT									
						_	_	_	_
Land and Land Rights	(310, 330, 340)	0	0	0	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	0	0	. 0	. 0	0	0	0
Boiler Plant Equipment	(312, 342)	0	0	0	Ō	. 0	0	0	0
Engines and Generators	343	0	0	0	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	0	0	D	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal - OTHER PLANT	340-346	0	0	0	0	0	0	. 0	0
Subtotal - PRODUCTION PLANT	304-346	0	0	0	0	0	0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0	0
Station Equipment	353	0	Ō	0	0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	Ō	Ō	0	0	0	0	0
Underground Conduit	357	0	Ö	0	0	0	0	0	0
Underground Conductors and Device		0	0	0	0	0	0	0	0
Roads and Trails	359	ŏ	ŏ	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0	ō
D. DISTRIBUTION PLANT									
Land and Land Rights	360	0	0	0	0	0	0	0	0
Structures and Improvements	361	0	0	0	0	0	0	0	0
Station Equipment	362	0	0	0	0	0	0	0	0
Compressor Station Equipment	363	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	71,338,722	455,549	3,411	16,663	476	2,856	145,966	64,098
Overhead Conductors and Devices	365	42,503,561	271,416	2,032	9,928	284	1,702	86,967	38,190
Underground Conduit	366	31,660,158	202,173	1,514	7,395	211	1,267	64,780	28,447
Underground Conductors and Device		17,739,674	113,281	848	4,144	118	710	36,297	15,939
Line Transformers	368	0	0	0	0	0	0	0	0

Step 3								^	NOCATION FINASE		
	Fotals Intact : :tors Found =										
An Anoce	nora i cunto -	Transmission 13kv	Direct	Total	Balance	Allocation		13KV TRA	NSMISSION CUST	TOMER	
Account	Account	Cust	Assignment	Direct	to be	Allocation					_
Description	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	<u>Res Gen</u> RG	Comm CB	Comm_SH SH	Gen Pow GP	<u>Prax</u> SC-P
Si	369	0	None		n	CUST-13KV	0	0	0	0	0
Services Meters	370	0	None	0	-	CUST-13KV	ō	0	Ō	Ō	0
Installed on Cust Premise PR_L	371	0	None	0		CUST-13KV	0	ō	Ō	Ö	0
Other Property on Customers Premise	372	0	None	0		CUST-13KV	0	0	0	0	0
Street Lighting and Signals	373	ğ	None	<u>0</u>		CUST-13KV	ō	Ō	0	0	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	163,242,115	110110	0	163,242,115	***	137,386,391	19,036,606	3,310,282	1,932,174	0
E. GENERAL PLANT											
Land and Land Rights	389	22,619	None	0		3KVLABOR-C	19,037	2,638	459	268	0
Structures and Improvements	390	344,258	None	0		I3KVLABOR-C	289,731	40,146	6,981	4,075	0
Office Furniture and Equipment	391	598,908	None	0		I3KVLABOR-C	504,048	69,842	12,145	7,089	0
Transportation Equipment	392	424,682	None	0		I3KVLABOR-C	357,417	49,525	8,612	5,027	0
Stores Equipment	393	15,900	None	0		I3KVLABOR-C	13,381	1,854	322	188	0
Tools, Shop and Garage Equipment	394	202,652	None	0	,	I3KVLABOR-C	170,554	23,632	4,109	2,399	0
Laboratory Equipment	395	42,069	None	0	,	I3KVLABOR-C	35,406	4,906	853	498	0
Power Operated Equipment	396	598,913	None	0		I3KVLABOR-C	504,052	69,843	12,145	7,089	0
Communication Equipment	397	400,083	None	0		I3KVLABOR-C	336,714	46,656	8,113	4,735	0
Miscellaneous Equipment	398	7,535	None	0		I3KVLABOR-C	6,342	879	153	89	0
Miscellaneous Equipment-RegA	398	0	None	0		I3KVLABOR-C	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	None	<u>0</u>	<u>0</u> 1	13KVLABOR-C	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	2,657,619		0	2,657,619		2,236,682	309,920	53,892	31,456	0
TOTAL PLANT IN SERVICE	101	168,683,137		0	168,683,137		141,965,617	19,671,115	3,420,617	1,996,575	0
ADDITIONS TO UTILITY PLANT							_		_		
Energy Conservation Programs	182.3	0	None	0	0	13KVPT-C	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	13KVPT-C	0	0	0	0	0
Construction Work in Progress	107	0	None	0	0	13KVPT-C	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	None	<u>0</u>	<u>o</u>	13KVPT-C	<u>0</u>	<u>o</u>	<u>o</u>	0	<u>0</u>
Total Additions to Utility Plant		0		0	0		0	0	0	0	0
TOTAL UTILITY PLANT		168,683,137		0	168,683,137		141,965,617	19,671,115	3,420,617	1,996,575	0
II. DEPRECIATION RESERVE											
Intangible	108.3	-957,199	None	0	-957,199	CUST-13KV	(805,589)	(111,624)	(19,410)	(11,330)	0
Transmission	108.4	0	None	0	0	13KVPT-C	0	0	0	0	0
Procurement Supply	108	0	None	0	0	13KVPT-C	0	0	0	0	0
StreetLighting	108	0	None	0	0	13KVPT-C	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	13KVPT-C	0	0	(750 707)	0	0
Overhead Lines	108	-37,320,411	None	0	-37,320,411	13KVPT-C	(31,409,276)	(4,352,149)	(756,797)	(441,734)	0
Underground Lines	108	-12,658,808	None	0	-12,658,808	13KVPT-C	(10,653,794)	(1,476,217)	(256,700)	(149,833)	0
Transformers	108	0	None	0	0	13KVPT-C	0	0	0	0	0
Services	108	0	None	0	0	13KVPT-C	0	0 0	0	0	0
Metering	108,5	0	None	0	0	13KVPT-C	U	U	U	U	U

Step 3

Ail Totals Intact = Alf Allocators Found =

TRUE TRUE

Account	Account	Transmission 13kv Cust			13KV TRANSMIS	SSION CUSTO	MER		
Description	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Services	369	0	0	0	0	0	0	0	0
Meters	370	0	0	0	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0	0
Other Property on Customers Premise	372	0	0	0	0	0	0	0	0
Street Lighting and Signals	373	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	163,242,115	1,042,419	7,806	38,129	1,089	6,535	334,010	146,674
E. GENERAL PLANT									
Land and Land Rights	389	22,619	144	1	5	0	1	46	20
Structures and Improvements	390	344,258	2,198	16	80	2	14	704	309
Office Furniture and Equipment	391	598,908	3,824	29	140	4	24	1,225	538
Transportation Equipment	392	424,682	2,712	20	99	3	17	869	382
Stores Equipment	393	15,900	102	.1	4	0	1	33	.14
Tools, Shop and Garage Equipment	394	202,652	1,294	10	47	1	8	415	182
Laboratory Equipment	395	42,069	269	2	10	0	2	86	38
Power Operated Equipment	396	598,913	3,824	29	140	4	24	1,225	538
Communication Equipment	397	400,083	2,555	19	93	3	16	819	359
Miscellaneous Equipment	398	7,535	. 48	0	2	0	0	15	7
Miscellaneous Equipment-RegA	398	0	0		0	0	0	0	0
Other Tangible Property	399	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	2,657,619	16,971	127	621	18	106	5,438	2,388
TOTAL PLANT IN SERVICE	101	168,683,137	1,077,164	8,066	39,400	1,125	6,753	345,143	151,563
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	. 0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	. 0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT		168,683,137	1,077,164	8,066	39,400	1,125	6,753	345,143	151,563
II. DEPRECIATION RESERVE			i		1				
Intangible	108,3	-957,199	(6,112)	(46)	(224)	(6)	(38)	(1,959)	(860)
Transmission	108.4	0	0	0	0	0	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	0	0	0	0	0	0	0	0
Primary-Distribution	108	0	0	0		0	0	0	0
Overhead Lines	108	-37,320,411	(238,318)	(1,785)	(8,717)	(249)	(1,494)	(76,361)	(33,533)
Underground Lines	108	-12,658,808	(80,836)	(605)	(2,957)	(84)	(507)	(25,901)	(11,374)
Transformers	108	0	0	0	0	0	0	0	0
Services	108	0	0	0	0	0	0	0	0
Metering	108.5	0	0	0	0	0	0	0	0

Al	Totals Intact =	TRUE									
	cators Found =	TRUE									
		Transmission 13kv	Direct	Total	Balance	Allocation		13KV TRAN	ISMISSION CUST	OMER	
Account	Account	Cust	Assignment	Direct	to be	Allocation					_
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	Prax
							RG	CB	SH	GP	SC-P
	400.0	0	None	0	0	13KVPT-C	0	0	0	0	0
Other Property on Customers Premise		-1,572,820	None	<u>0</u>		ISKVLABOR-C	(1,323,703)	(183,416)	(31,894)	(18,616)	· <u>o</u>
General	108.7	-1,572,620 -52,509,237	None	0	-52,509,237	SIVE ABOUT	-44,192,362	-6,123,406	-1,064,801	-621,512	0
Subtotal-DEPRECIATION RESERVE		-52,509,237		U	-02,509,231		-44,132,002	-0,120,400	-1,004,001	021,012	
Dep. Res adjust for 13 month avg.	108.9	0	None	0	n	13KVPT-C	0	0	0	0	0
Dep. Res adjust for 15 months avg.	100.5	v	140110	•	•						
TOTAL RESERVE FOR DEPRECIAT	'l· 108	-52,509,237		0	-52,509,237		-44,192,362	-6,123,406	-1,064,801	-621,512	0
III. OTHER RATE BASE ITEMS											
								_	_	_	_
Deferred Fuel Cost	183	0	None	0	0		0	0	0	0	0
Prepayments	165	578,764	None	0	578,764	13KVPT-C	487,094	67,493	11,736	6,850	0
Cash Working Capital-Fuel	131	0	None	0	0	13KVPT-C	0	0	0	0	0
Cash Working Capital-Revenue	131	299,993	None	0	299,993	13KVPT-C	252,478	34,984	6,083	3,551	•
Cash Working Capital-Labor	131	114,335	None	0		13KVLABOR-C	96,226	13,333	2,319	1,353	0
Cash Working Capital-Plant	131	-571,814	None	0		13KVPT-C	(481,245)	(66,683)	(11,595)	(6,768)	•
Deferred ITC	255	-322,963	None	0	-322,963	13KVPT-C	(271,809)	(37,663)	(6,549)	(3,823)	0
Customer Advances for Construction	281	0	None	0	. 0		0	0	0	0	0
Materials and Supplies	154	2,015,936	None	0	2,015,936	13KVPT-C	1,696,634	235,090	40,880	23,861	0
Regulatory Assets - Generation	182, 254	0	None	0	0	13KVPT-C	0	0	_ 0	0	0
Regulatory Assets - Distribution	182, 254	3,693,883	None	0	3,693,883	13KVPT-C	3,108,813	430,765	74,906	43,722	0
Regulatory Assets - Pension and Lab	o 182, 254	132,149	None	0		13KVLABOR-C	111,218	15,411	2,680	1,564	0
Customer Deposits	235	0	None	0		13KVPT-C	0	0	0	0	0
Deferred Pension Asset	252	662,847	None	0	662,847	13KVLABOR-C	557,859	77,298	13,441	7,846	0
Deferred Income Tax	190	-19,661,313	None	0	-19,661,313	13KVPT-C	(16,547,181)	(2,292,819)	(398,699)	(232,716)	0
Differed State Tax		25,878	None	0	25,878		21,780	3,018	525	306	0
A/P Financing of Capitalized M&S	283	<u>0</u>	None	<u>0</u>	<u>o</u>	13KVPT-C	<u>0</u>	<u>0</u>	. <u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-13,032,305		0	-13,032,305		-10,968,134	-1,519,772	-264,274	-154,254	0
TOTAL RATE BASE		<u>103,141,595</u>		<u>0</u>	<u>103,141,595</u>		<u>86,805,121</u>	<u>12.027,937</u>	<u>2,091,542</u>	<u>1,220,809</u>	<u>0</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
	(FOO FOF 640)	0	None	0	0.	13KVLABOR-C	0	0	0	0	0
Supervision and Engineering	(500, 535, 546)	0	None	0	0	13KVPT-C	ŏ	ő	Õ	Ô	0
Fuel	(501, 547)		None	0	0	13KVPT-C	Ö	0	. 0	ō	ō
Generation Expense	505, 507, 537, 538	τ υ	None	0	0	13KVPT-C	0	0	ő	o o	0
Misc. Generation Expenses	(539, 549)	0		0	0	13KVPT-C	0	0	Ö	ő	ñ
Gas Turbine Lease	(550)	0	None None	0	-	13KVLABOR-C	0	0	ñ	0	0
Supervision and Engineering	(510, 541, 551)	· · · · · · · · · · · · · · · · · · ·	None	0	0	13KVPT-C	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543			0	0	13KVPT-C	. 0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 55		None	-	0	13KVPT-C	. <u>0</u>	<u>0</u>	<u>o</u>	, <u>0</u>	0
Maintenance of Misc. Plant	506, 514, 545, 55		None	<u>0</u> 0	ū	ISKVP I-C	<u>u</u>	<u>u</u>	<u>U</u>	<u>v</u>	n V
Subtotal - Other Production	500-554	0		. 0	U		U	U	U	J	v

Step 3

All Totals Intact = All Allocators Found =

TRUE

TRUE

		Transmission 13kv			13KV TRANSMIS	SION CUSTO	MER		
Account	Account	Cust							
Description	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	<u>Large Pow</u> LP	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL	LS
Other Property on Customers Premi	se 108.6	0	0	0	0	0	0	0	0
General	108.7	<u>-1,572,820</u>	(10,044)	<u>(75)</u>	<u>(367)</u>	<u>(10)</u>	(63)	(3,218)	(1,413)
Subtotal-DEPRECIATION RESERV	E	-52,509,237	-335,310	-2,511	-12,265	-350	-2,102	-107,439	-47,180
Dep. Res adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	TI- 108	-52,509,237	-335,310	-2,511	-12,265	-350	-2,102	-107,439	-47,180
III. OTHER RATE BASE ITEMS									
Deferred Fuel Cost	183	0	0	o`	0	0	0	0	0
Prepayments	165	578,764	3,696	28	135	4	23	1,184	520
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0
Cash Working Capital-Revenue	131	299,993	1,916	14	70	2	12	614	270
Cash Working Capital-Labor	131	114,335	730	5	27	1	5	234	103
Cash Working Capital-Plant	131	-571,814	(3,651)	(27)	(134)	(4)	(23)	(1,170)	(514)
Deferred ITC	255	-322,963	(2,062)	(15)	(75)	(2)	(13)	(661)	(290)
Customer Advances for Construction	1 281	0	0	0	0	0	0	0	0
Materials and Supplies	154	2,015,936	12,873	96	471	13	81	4,125	1,811
Regulatory Assets - Generation	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	3,693,883	23,588	177	863	25	148	7,558	3,319
Regulatory Assets - Pension and La	bo 182, 254	132,149	844	6	31	1	5	270	119
Customer Deposits	235	0	0	0	0	0	0	0	0
Deferred Pension Asset	252	662,847	4,233	32	155	4	27	1,356	596
Deferred Income Tax	190	-19,661,313	(125,552)	(940)	(4,592)	(131)	(787)	(40,229)	(17,666)
Differed State Tax		25,878	165	1	6	0	1	53	23
A/P Financing of Capitalized M&S	283	<u>0</u>	<u>0</u>	· <u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	, <u>O</u>
Total - OTHER RATE BASE ITEMS	131-283	-13,032,305	-83,221	-623	-3,044	-8 7	-522	-26,665	-11,710
TOTAL RATE BASE		103,141,595	658,634	<u>4,932</u>	<u>24,091</u>	<u>688</u>	<u>4.129</u>	<u>211,038</u>	92,673
I. OPERATING AND MAINTENANC	E								
A. PRODUCTION EXPENSES									
Supervision and Engineering	(500, 535, 546)	0	0	0	. 0	0	0	. 0	0
Fuel	(501, 547)	0	0	0	0	, 0	. 0	0	. 0
Generation Expense	505, 507, 537, 538	0	0	0	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	. 0	0	0	0	0	0	0
Gas Turbine Lease	(550)	0	0	. 0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	0	0	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	0	0	0	0	0	0	0 .
Maintenance of Generation Plant	512, 513, 544, 553	0	,0	0	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Other Production	500-554	0	0	0	0	0	0	0	0

Step 3

All Totals Intact = TRUE TRUE All Allocators Found = 13KV TRANSMISSION CUSTOMER Total Balance Allocation Transmission 13kv Direct Allocation to be Account Account Cust Assignment Direct Comm SH Gen Pow <u>Ргах</u> **Dollars** Factor <u>Assignment</u> <u>Allocated</u> <u>Factor</u> Res Gen Comm Description Code SC-P GP RG CB SH 0 0 0 0 None 0 o CUST-13KV 0 0 555 Purchased Power Expenses 0 0 0 0 0 None 0 o CUST-13KV 0 Other Variable Expenses MIX 0 0 0 0 o CUST-13KV 0 556 0 None O Load Dispatch 0 <u>0</u> <u>0</u> 0 CUST-13KV <u>0</u> 0 None 0 557 0 Other Purchased Power 0 556-557 0 0 Subtotal 0 0 0 0 0 0 0 0 TOTAL PRODUCTION EXPENSE 500-557 B. TRANSMISSION EXPENSE 0 0 0 0 0 013KVLABOR-C None 0 560 Supervision and Engineering 0 0 0 0 13KVPT-C 0 0 561 None n Load Dispatching 0 13KVPT-C 0 0 0 0 n Ω Station Expenses 562 0 None 0 0 13KVPT-C 0 0 0 0 n Overhead Line Expenses 563 0 None 0 0 0 None 0 13KVPT-C 0 0 Underground Lines Expenses 564 0 0 0 0 0 Transmission by Others-Demand 565 0 None 0 13KVPT-C 0 0 0 o 13KVPT-C 565 0 None 0 Transmission by Others-Energy o 13KVPT-C 0 0 0 566 0 None 0 Miscellaneous Expenses 0 o 13KVPT-C 0 0 0 None 567 0 0 0 0 0 None 0 013KVLABOR-C O 0 568 Supervision and Engineering 0 0 0 0 None 0 13KVPT-C n Maintenance of Structures 569 0 0 0 0 13KVPT-C 0 0 570 0 None 0 Maintenance of Station Equipment 13KVPT-C 0 0 0 0 0 None 0 O Maintenance of Overhead Lines 571 0 0 13KVPT-C 0 0 0 0 0 0 O None Maintenance of Underground Lines 572 0 0 0 0 13KVPT-C 0 0 573 0 None Q Misc Maintenance - Credits 0 0 0 TOTAL TRANSMISSION EXPENSES 560-573 0 C. DISTRIBUTION EXPENSE 2,532 1,478 0 14,559 None 124.846 13KVLABOR-C 105,071 Operation Supervision & Engineering 580 124,846 0 0 None 0 o CUST-13KV 0 0 0 O Load Dispatching 581 0 0 n None 0 o CUST-13KV 0 0 Ω Station Expenses 582 Ω 9,134 5.331 0 450,437 CUST-13KV 379,093 52,528 583 450,437 None 0 Overhead Line Expenses 180,067 24,951 4.339 2,532 0 213,955 None 0 213,955 CUST-13KV Underground Line Expenses 584 0 0 0 0 o CUST-13KV Ω 0 None 0 Street Light and Signal Systems 585 0 CUST-13KV 0 0 0 0 586 0 None Meter Expenses 0 0 o CUST-13KV 0 Customer Installation Expenses 587 0 None 3,042 0 256.979 CUST-13KV 216,277 29,968 5,211 0 Misc. Distribution Expenses 588 256,979 None 0 459 CUST-13KV 386 53 9 5 589 459 None 0 -Rents 0 4,005 696 406 34,34113KVLABOR-C 28,902 Maint Supervision & Engineering 590 34,341 None 0 o CUST-13KV 0 O 0 Maint of Structures 591 0 None 0 0 0 0 None 0 CUST-13KV Maintenance of Station Equipment 592 0 41,267 0 406,576 70,700 3,486,458 None 0 3,486,458 CUST-13KV 2,934,242 Maintenance of Overhead Lines 593 0 5,554 3,242 273,871 None 0 273,871 CUST-13KV 230,493 31,938 594 Maintenance of Underground Lines 0 0 0 0 0 None 0 o CUST-13KV Maintenance of Line Transformers 595 0 o CUST-13KV 0 Maintenance of Street Lights 596 None n

Step 3

Maintenance of Street Lights

All Totals Intact = All Allocators Found =

TRUE TRUE

ZEII MBOCG	rota notition -	Transmission 13kv			13KV TRANSMIS	SSION CUSTO	MER		
Account <u>Description</u>	Account <u>Code</u>	Cust <u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
Purchased Power Expenses	555	0	0	0	0	. 0	0	0	0
Other Variable Expenses	MIX	0	Ō	0	0	0	0	0	0
Load Dispatch	556	o o	0	0	0	0	0	0	0
Other Purchased Power	557	<u>o</u>	Q	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal	556-557	0	0	0	0	ō	 0	0	
TOTAL PRODUCTION EXPENSE	500-557	0	0	0	0	- o	0	0	0
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	0	0	0	0	0	0	0	0
Load Dispatching	561	0	0	0	0	0	0	0	0
Station Expenses	562	0	Ō	Ō	0	0	0	0	0
Overhead Line Expenses	563	n	0	Ō	0	0	0	0	0
Underground Lines Expenses	564	0	ō	ō	Ō	0	0	. 0	0
Transmission by Others-Demand	565	0	ō	0	0	0	0	0	0
Transmission by Others-Energy	565	0	ō	Ō	Ō	0	0	0	0
Miscellaneous Expenses	566	ō	Ö	Ō	Ō	0	Ō	0	0
Rents	567	. 0	ő	ō	ō	Ō	Ö	0	0
Supervision and Engineering	568	0	Ö	Ō	Ō	0	0	0	0
Maintenance of Structures	569	o o	o o	Ô	ō	0	Ō	0	0
	570	0	ő	ő	Ō	Ö	0	0	0
Maintenance of Station Equipment Maintenance of Overhead Lines	570 571	a	0	Ö	ő	Ö	ō	ō	ō
Maintenance of Underground Lines	572	0	ő	ŏ	Ö	Õ	ő	ō	Ō
Misc Maintenance - Credits	573	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
TOTAL TRANSMISSION EXPENSES	560-573	0	0	. 0	0	0	0	0	0
C. DISTRIBUTION EXPENSE									
			707		29	· 1	5	255	112
Operation Supervision & Engineering	580	124,846	797	6 0	29	Ö	0	0	0
Load Dispatching	581	0	0	_			0	0	0
Station Expenses	582	0	0	0	0	0	_	922	405
Overhead Line Expenses	583	450,437	2,876	22	. 105	3	18		192
Underground Line Expenses	584	213,955	1,366	10	50	1	9	438	
Street Light and Signal Systems	585	0	0	0	0	0	0	0	0 0
Meter Expenses	586	0	0	0	0	0	0	0	0
Customer Installation Expenses	587	0	0	0	0	0	0	0	_
Misc. Distribution Expenses	588	256,979	1,641	12	60	2	10	526	231
Rents	589	459	3	0	0	0	0	1	0
Maint Supervision & Engineering	590	34,341	219	2	8	0	1	70	31
Maint of Structures	591	0	0	0	0	0	0	0	0
Maintenance of Station Equipment	592	0	0	0	0	0	0	7 424	0
Maintenance of Overhead Lines	593	3,486,458	22,264	167	814	23	140	7,134	3,133
Maintenance of Underground Lines	594	273,871	1,749	13	64	2	11	560	246 0
Maintenance of Line Transformers	595	0	0	0	0	0	0	0	0

Step 3 All T	Fotals Intect	= TRUE						Α	llocation Phase		
All Alloca	tora Found :	TRUE Transmission 13kv	Direct	Total	Balance	Allocation		13KV TRA	NSMISSION CUS	TOMER	
Account	Account	Cust	Assignment	Direct	to be	Allocation					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	Allocated	Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Maintenance of Meters	597	C	None	0	0	CUST-13KV	0	0	0	0	0
Maintenance of Misc. Plant	598	23,356	None	0	23,356	CUST-13KV	19,657	2,724	474	276	0
Misc. Distribution - Credits	599	<u>o</u>	None	<u>0</u>	<u>0</u>	CUST-13KV	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - DISTRIBUTION EXPENSES	580-599	4,864,701		0	4,864,701		4,094,187	567,301	98,648	57,580	0
Total - OPER. AND MAINT. EXPENSE	500-599	4,864,701		0	4,864,701		4,094,187	567,301	98,648	57,580	0
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0	01	13KVLABOR-C	0	0	0	0	0
Meter Reading Expenses	902	0	None	0	0		0	0	0	0	0
Customer Records & Collection Expen	903	0	None	0	0	13KVPT-C	0	0	0	0	0
Uncollectible Accounts	904	132,378	None	0		UNCOLLECT	106,497	11,266	1,642	7,707	0
Misc Customer Accounts Expenses	905	<u>0</u>	None	<u>0</u>	<u>0</u>	13KVPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal - Customer Accounts Expense	901-905	132,378		0	132,378		106,497	11,266	1,642	7,707	0
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	13KVPT-C	0	0	0	0	0
Supervision	909	0	None	0	0	13KVPT-C	0	0	0	0	0
Customer Assistance Expenses	910	0	None	0	0	13KVPT-C	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0	0	13KVPT-C	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	None	0	0	13KVPT-C	0	0	0	0	0
Rents	913	<u>0</u>	None	<u>0</u>	<u>0</u>	13KVPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0
Supervision	915	0	None	0	0	13KVPT-C	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	13KVPT-C	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	13KVPT-C	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>o</u>	None	<u>0</u>	<u>. 0</u>	13KVPT-C	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - Sales Expense	915-919	Ō		0	0		0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	132,378		0	132,378		106,497	11,266	1,642	7,707	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	341,607	None	0	341,6071	3KVLABOR-C	287,500	39,837	6,927	4,043	0
Office Supplies & Expenses	921	115,246	None	0	115,246 1	3KVLABOR-C	96,993	13,440	2,337	1,364	0
Admin Expenses Transferred-Credit	922	-93,281	None	0	-93,281 1	3KVLABOR-C	(78,507)	(10,878)	(1,892)	(1,104)	0
Outside Services Employed	923	119,512	None	0	119,5121	3KVLABOR-C	100,583	13,937	2,424	1,415	0
Employee Pensions and Benefits	926	760,966	None	<u>0</u>	<u>760,966</u> 1	3KVLABOR-C	640,437	<u>88,741</u>	<u>15,431</u>	9,007	<u>o</u>
Subtotal - O & M Accounts 920-923,92	920-926	1,244,050		0	1,244,050		1,047,006	145,076	25,227	14,725	0
PLANT RELATED EXPENSES											
Property Insurance	924	255,584	None	0	255,584	13KVPT-C	215,102	29,805	5,183	3,025	0

Step 3

All Totals Intact = Alf Allocators Found =

TRUE TRUE

	oca i omiu	Transmission 13kv			13KV TRANSMIS	SION CUSTO	MER		
Account <u>Description</u>	Account <u>Code</u>	Cust <u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Maintenance of Meters	597	0	0	0	0	0	0	0	0
Maintenance of Misc. Plant	598	23,356	149	1	5	0	1	48	21
Misc. Distribution - Credits	599	0	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	0	<u>0</u>
Subtotal - DISTRIBUTION EXPENSES	580-599	4,864,701	31,065	233	1,136	32	195	9,954	4,371
Total - OPER. AND MAINT. EXPENSE	500-599	4,864,701	31,065	233	1,136	32	195	9,954	4,371
D. CUSTOMER ACCOUNTS AND SE									
Supervision	901	0	0	0	0	0	0	0	0
Meter Reading Expenses	902	0	0	. 0	0	0	0	0	0
Customer Records & Collection Expen	903	0	0	0	0	0	0	0	0
Uncollectible Accounts	904	132,378	3,090	0	0	0	0	2,125	51
Misc Customer Accounts Expenses	905	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - Customer Accounts Expense	901-905	132,378	3,090	0	0	0	0	2,125	51
Customer Assistance Exp Electric	(907, 908)	0	0	0.	0	0	0	0	0
Supervision	909	0	0	0	0	0	0	0	0
Customer Assistance Expenses	910	0	0	0	0	0	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	. 0	0	0	0	0
Rents	913	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>
Subtotal - Customer Service & Info.	909-913	0	0	0	0	0	0	0	. 0
Supervision	915	0	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	. 0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>
Subtotal - Sales Expense	915-919	ō	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	132,378	3,090	0	0	0	0	2,125	51
E. ADMINISTRATIVE AND GENERAL									
LABOR RELATED EXPENSES									
Administrative & General Salaries	920	341,607	2,181	16	80	2	14	699	307
Office Supplies & Expenses	921	115,246	736	6	27	1	5	236	104
Admin Expenses Transferred-Credit	922	-93,281	(596)	(4)	(22)	(1)	(4)	(191)	(84)
Outside Services Employed	923	119,512	763	6	28	1	5	245	107
Employee Pensions and Benefits	926	760,966	<u>4,859</u>	<u>36</u>	<u>178</u>	<u>5</u>	<u>30</u>	<u>1,557</u>	<u>684</u>
Subtotal - O & M Accounts 920-923,92	920-926	1,244,050	7,944	59	291	. 8	50	2,545	1,118
PLANT RELATED EXPENSES									
Property Insurance	924	255,584	1,632	12	60	2	10	523	230

Step 3								• • • • • • • • • • • • • • • • • • • •				
	otals intact =								•			
Fill Alloca	tors Found =		Direct	Total	Balance	Allocation		13KV TRA	SMISSION CUST	OMER		
Account	Account	Transmission 13kv Cust	Assignment	Direct	to be	Allocation		1010		O.I.L.	5	
Description	Code	<u>Dollars</u>	Factor	Assignment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>	
Description	Ocac	Dollard	1 40101	7.404.97.07.10		,	RG	CB	SH	GP	SC-P	
Injuries and Damages	925	66,582	None	0	66,582	13KVPT-C	56,036	7,764	1,350	788	0	
Maintenance of General Plant (also at	935	<u>26,446</u>	None	<u>0</u>	<u> 26,446</u>	13KVPT-C	22,257	<u>3,084</u>	<u>536</u>	<u>313</u>	<u>0</u>	
Subtotal - O & M Accounts 924-925	924,925,935	348,611		0	348,611		293,395	40,654	7,069	4,126	0	
OTHER A&G EXPENSES												
						1010 // 0.0	0	0	0	0	0	
Franchise Requirements	927	0	None	0	0	13KVLP-C	_	_	_	824	0	
Regulatory Commission Expenses	928	69,587	None	0	69,587	13KVLP-C	58,565	8,115	1,411 (178)	624 (104)	0	
Duplicate Charges-Credit	929	-8,781	None	0	-8,781	13KVLP-C	(7,390)	(1,024)	2,110	1,231	0	
General Advertising Expenses	930.1	104,037	None	0	104,037	13KVLP-C	87,559 0	12,132 0	2,110	1,231	0	
Miscellaneous General Expenses	930.2	0	None	0	0	13KVLP-C	4.460	618	107	63	0	
Rents	931	5,299	None	0	5,299	13KVLP-C 13KVLP-C	4,460	0	0	03	<u>0</u>	
Misc Expenses - Credit	932	0	None	<u>0</u> 0	0 170,142	13KVLP-C	143,193	19,841	3,450	2,014	0	
Subtotal	927-932	170,142		U	170,142		143,193	15,041	5,450	2,014	Ü	
TOTAL A&G EXPENSES	920-932	1,762,803		`o	1,762,803		1,483,595	205,571	35,747	20,865	0	
TOTAL OPERATING EXPENSES		6,759,882		0	6,759,882		5,684,279	784,138	136,036	86,152	0	
II. DEPRECIATION EXPENSE												
Intangible	403.1	176,702	None	0	176 702	CUST-13KV	148,715	20,606	3,583	2,091	. 0	
Transmission	403.1	0	None	0	0	13KVPT-C	0	0	0	0	0	
Procurement Supply	403	0	None	0	0	13KVPT-C	0	0	0	0	0	
StreetLighting	403	0	None	0	0	13KVPT-C	0	0	0	0	0	
Primary-Distribution	403	0	None	0	0	13KVPT-C	0	0	0	0	0	
Overhead Lines	403	3,395,644	None	0	3,395,644	13KVPT-C	2,857,812	395,986	68,858	40,192	0	
Underground Lines	403	1,052,846	None	0	1,052,846	13KVPT-C	886,087	122,778	21,350	12,462	0	
Transformers	403	0	None	0	. 0	13KVPT-C	0	0	0	0	0	
Services	403.5	0	None	0	0	13KVPT-C	0	0	0	0	0	
Metering	403.6	0	None	0	0	13KVPT-C	0	0	0	0	0	
Other Property on Customers Premise	403.6	0	None	0	0	13KVPT-C	0	0	0	0	0	
General	403.7	88,740	None	0	88,740,1	3KVLABOR-C	74,685	10,348	1,800	1,050	0	
Amortization	404	0	None	0	0	13KVPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	
TOTAL DEPRECIATION EXPENSES	403-404	4,713,932		0	4,713,932		3,967,298	549,719	95,591	55,795	0	
, , , , , , , , , , , , , , , , , , , ,		.,,.										
III. TAXES												
A. GENERAL TAXES											a.	
Payroll Taxes	408.15	115,943	None	0	115,9431	3KVLABOR-C	97,579	13,521	2,351	1,372	0	
Payroll Taxes - Generation		6,728	None	0	6,7281	3KVLABOR-C	5,662	785	136	80	0	
Unemployment Tax	408.16	3,398	None	0	3,398	3KVLABOR-C	2,860	396	69	40	0	
Real Estate Taxes	408.17	1,570,912	None	<u>0</u>	<u>1,570,912</u>	13KVPT-C	1,322,097	<u>183,193</u>	<u>31,856</u>	<u>18,594</u>	<u>0</u>	
Subtotal - General Taxes		1,696,981		0	1,696,981		1,428,198	197,895	34,412	20,086	0	

Step 3

All Totals Intact = All Allocators Found = TRUE

13KV TRANSMISSION CUSTOMER

Account	Account	Transmission 13kv Cust			13KV TRANSMIS	SSION CUSTO	MER		
<u>Description</u>	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	Large Pow LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Injuries and Damages	925	66,582	425	3	16	0	3	136	60
Maintenance of General Plant (also at	935	26,446	169	<u>1</u>	<u>6</u>	<u>o</u>	1	54	<u>24</u>
Subtotal - O & M Accounts 924-925	924,925,935	348,611	2,226	17	81	2	14	713	313
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	69,587	444	3	16	0	3	142	63
Duplicate Charges-Credit	929	-8,781	(56)	(0)	(2)	(0)	(0)	(18)	(8)
General Advertising Expenses	930,1	104,037	664	5	24	1	4	213	93
Miscellaneous General Expenses	930.2	0	0	0	0	0	0	0	0
Rents	931	5,299	34	. 0	1	0	0	11	5
Misc Expenses - Credit	932	0	√ <u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal	927-932	170,142	1,086	8	40	1	7	348	153
TOTAL A&G EXPENSES	920-932	1,762,803	11,257	84	412	12	71	3,607	1,584
TOTAL OPERATING EXPENSES		6,759,882	45,412	317	1,548	45	265	15,686	6,006
II. DEPRECIATION EXPENSE									
Intangible	403.1	176,702	1,128	8	41	1	7	362	159
Transmission	403	0	0	. 0	0	0	0	. 0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	. 0	, 0	0	0	0	0	0
Overhead Lines	403	3,395,644	21,684	162	793	23	136	6,948	3,051
Underground Lines	403	1,052,846	6,723	50	246	7	42	2,154	946
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	. 0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	88,740	567	4	21	1	4	182	80
Amortization	404	0	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	4,713,932	30,102	225	1,101	31	189	9,645	4,235
III. TAXES									
A, GENERAL TAXES				•					
Payroll Taxes	408.15	115,943	740	6	27	1	5	237	104
Payroll Taxes - Generation		6,728	43	0	2	0	0	14	6
Unemployment Tax	408.16	3,398	22	0	1	Ō	ō	7	3
Real Estate Taxes	408.17	1,570,912	<u>10,031</u>	· <u>75</u>	<u>367</u>	10	<u>63</u>	3,214	1,411
Subtotal - General Taxes		1,696,981	10,836	81	396	11	68	3,472	1,525

	Fotals Intact =										
	tors Found =	Transmission 13kv	Direct	Total	Balance	Allocation		13KV TRAI	NSMISSION CUST	OMER	
Account <u>Description</u>	Account <u>Code</u>	Cust <u>Dollars</u>	Assignment <u>Factor</u>	Direct <u>Assignment</u>	to be Allocated	Allocation <u>Factor</u>	<u>Res Gen</u> RG	Comm CB	<u>Comm SH</u> SH	Gen Pow GP	Prax SC-P
B. FRANCHISE AND REVENUE TAXE											
B. I MANOTINE AND NEVEROE TOTAL								_		_	_
Maryland Franchise Tax T&D	408.11	0	None	0	0	REVENUE	0 0	0	0	0 0	0 0
PSC Assessment	408.12	0	None	0	0		0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0	0	REVENUE FRANCHISE	8,825	1,810	439	3.641	147
Franchise	408.13	19,059	None	0			,			3,041 0	0
Retail Sales & Other	408.14	0	None	<u>0</u>	40.050	REVENUE	<u>0</u> 8,825	<u>0</u> 1,810	<u>0</u> 439	<u>0</u> 3,641	147
Subtotal - Franchise & Gross Receipts		19,059		U	19,059		8,623	1,010	433	3,041	147
C. FEDERAL INCOME TAXES											_
Federal Income Taxes - Current		1,547,456	None	0	.,	13KVLABOR-C	1,302,356	180,458	31,380	18,316	0
State Income Taxes - Current		243,172	None	0		13KVLABOR-C	204,656	28,358	4,931	2,878	0
Provision for Deferred FIT		890,579	None	0		13KVLABOR-C	749,521	103,856	18,059	10,541	-
ITC Adjustment - Net		<u>o</u>	None	- D	n n	13KVLABOR-C	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
Subtotal - Federal Income Taxes	409-411	0		0	U		U	· ·	v	v	ŭ
TOTAL TAXES	408-411	1,716,040		0	1,716,040		1,437,023	199,705	34,851	23,727	147
TOTAL EXPENSES		<u>13,189,854</u>		<u>o</u>	13,189,854		<u>11,088,599</u>	<u>1,533,561</u>	<u>266,478</u>	<u>165,674</u>	<u>147</u>
IV. OPERATING REVENUES											
Revenues	440-446	21,761,351	None	0	21,761,351	REVENUE	10,076,434	2,066,865	501,052	4,157,396	168,305
Production Other Rev	440-446	0	None	0	0	PROCPT-D	` 0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	None	0	0	Coll-Dollars	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	None	0	0		0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	. 0	13KVPT-D	0	0	0	0	0
Rent From Elec Property-Mo	440-446	251,652	None	0	251,652	CUST-13KV	211,793	29,347	5,103	2,979	0
Universal Services	440-446	0	None	0	0	13KVPT-C	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0		0	0	0	. 0	0
Other Electric Revenues		0	None	0	0	13KVPT-C	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	13KVPT-C	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	13KVPT-C	0	0	0	0	0
Excess Fac Revenues	·· 450-456	<u>0</u>	None	<u>0</u>	<u>0</u>	13KVPT-C	<u>0</u>	<u>o</u>	, <u>o</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		22,013,003		0	22,013,003		10,288,227	2,096,211	506,156	4,160,375	168,305
Gains/Losses from Disp. of Utility Plan		-183,159	None	0	-183,159	13KVPT-C	(154,149)	(21,359)	(3,714)	(2,168)	0
Gains/Losses from Energy Purchases		0	None	0	0	13KVPT-C	. 0	0	0	0	0
Allowance for Funds During Constructi		0	None	0	0	13KVPT-C	0	0	0	0	0
Interest on Customer Deposits		. 0	None	0	0	13KVPT-C	0	0	0	0	0
V. NET INCOME		8,639,990		. 0	8,639,990		-954,521	541,291	235,963	3,992,533	168,157
Rate of Return		8.38%		#N/A	8.38%		-1.10%	4.50%	11.28%	327.04%	#N/A

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

13KV TRANSMISSION CUSTOMER

	tots round ≃	Transmission 13kv			13KV TRANSMIS	SION CUSTO	MER		
Account <u>Description</u>	Account <u>Code</u>	Cust <u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE									
Maryland Franchise Tax T&D	408.11	0	. 0	0	0	. 0	0	0	0
PSC Assessment	408.12	. 0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	. 0	0	0	0	0
Franchise	408.13	19,059	1,599	3	2,296	1	99	193	5
Retail Sales & Other	408.14	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>
Subtotal - Franchise & Gross Receipts		19,059	1,599	3	2,296	1	99	193	5
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		1,547,456	9,882	74	361	10	62	3,166	1,390
State Income Taxes - Current		243,172	1,553	12	57	2	10	498	218
Provision for Deferred FIT		890,579	5,687	43	208	6	36	1,822	800
ITC Adjustment - Net		<u>o</u>	<u>Q</u>	<u>0</u>	<u>0</u> .	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	1,716,040	12,435	85	2,692	12	167	3,666	1,530
TOTAL EXPENSES		13,189,854	<u>87,948</u>	<u>627</u>	<u>5,342</u>	<u>88</u>	<u>621</u>	<u>28,996</u>	<u>11.771</u>
IV. OPERATING REVENUES									
Revenues	440-446	21,761,351	1,825,146	3,866	2,621,620	691	113,435	220,736	5,805
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	251,652	1,607	12	59	2	10	515	226
Universal Services	440-446	0	0	0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		22,013,003	1,826,753	3,878	2,621,678	693	113,445	221,251	6,031
Gains/Losses from Disp. of Utility Plan		-183,159	(1,170)	(9)	(43)	(1)	(7)	(375)	(165)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0
V. NET INCOME		8,639,990	1,737,635	3,243	2,616,294	604	112,816	191,879	-5,904
Rate of Return		8.38%	263.82%	65.75%	10859.99%	87.73%	2732.29%	90.92%	-6.37%

Step 3	OH.	Totals Intact =	TRUE						71	nocation i masc		
		ators Found =	TRUE									
			Sec Dist	Direct	Total Direct	Balance to be	Allocation Allocation		SECONDARY	DISTRIBUTION	DEMAND	
Account Description		Account Code	Demand <u>Dollars</u>	Assignment <u>Factor</u>	<u>Assignment</u>	Allocated	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	Prax
	_							RG	СВ	SH	GP	SC-P
I. ELECTRIC PLANT IN	SERVICE											
A. INTANGIBLE PLANT	г											
Organization		301	636,416	None	0	636,416	NCP-SEC	361,081	68,282	18,082	105,244	0
Franchises and Consen	nts	302	0	None	0	0	NCP-SEC	0	0	0	0	0
Miscellaneous Intangible	e Plant	303	<u>o</u>	None	<u>0</u>	<u>0</u>	NCP-SEC	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - INTANGIBLE	PLANT	301-303	636,416		0	636,416		361,081	68,282	18,082	105,244	0
B. PRODUCTION PLAN	NT											
Land and Land Rights		(310, 330, 340)	0	None	0	0	NCP-SEC	0	0	0	0	0
Structures and Improve	ments	(311, 331, 341)	0	None	0	0	NCP-SEC	0	0	0	0	0
Boiler Plant Equipment		(312, 342)	0	None	0	0	NCP-SEC	0	0	0	0	0
Engines and Generators	s	343	0	None	0	0	NCP-SEC	0	0	0	0	0
Turbogenerator Units		(314, 333, 344)	0	None	0	0	NCP-SEC	0	0	0	0	0
Accessory Electric Equi		(315, 334, 345)	0	None	0	0	NCP-SEC	0	0	0	0	0
Misc. Power Plant Equip		316, 332, 335,346	<u>o</u>	None	<u>o</u>	<u>o</u>	NCP-SEC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - OTHER PLAN	NT	340-346	0		0	0		0	0	0	0	0
Subtotal - PRODUCTIO	N PLANT	304-346	0		0	0		0	0	0	0	0
C. TRANSMISSION PL	ANT											
Land and Land Rights		350	0	None	0	0	NCP-SEC	0	0	0	0	0
Structures and Improver	ments	352	O	None	0	0	NCP-SEC	0	0	0	0	0
Station Equipment		353	0	None	0	0	NCP-SEC	0	0	0	0	0
Towers and Fixtures		354	0	None	0	0	NCP-SEC	0 0	0	0	0 0	0
Poles and Fixtures		355	0	None	0	0	NCP-SEC	0	0	0	0	0
Overhead Conductors a	and Devices	356	0	None	0	0	NCP-SEC NCP-SEC	0	0	0	0	0
Underground Conduit		357	0	None	-	0	NCP-SEC	0	0	0	0	0
Underground Conductor	rs and Devices	358	0	None	0	•	NCP-SEC	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Roads and Trails Subtotal - TRANSMISSI	ION PLANT	359 350-359	<u>0</u> 0	None	<u>0</u> 0	<u>0</u> 0	NCP-SEC	0	0	0	0	0
D. DISTRIBUTION PLA	.NT											
			_	Mana		•	NOD DEC	0	0	0	0	0
Land and Land Rights		360	0	None None	0	0	NCP-SEC NCP-SEC	0	0	0	0	0
Structures and Improve	ments	361 362	0	None	0	0	NCP-SEC	0	0	0	0	0
Station Equipment Compressor Station Equ	uinmont	362 363	0	None	0	0	NCP-SEC	0	0	0	ő	Ö
Poles, Towers and Fixtu		363 364	0	None	0	0	NCP-SEC	0	0	0	0	ő
Overhead Conductors a		365	0	None	0	0	NCP-SEC	ő	ő	ő	ŏ	ō
Underground Conduit	Devices	366	0	None	0	0	NCP-SEC	Ö	, 0	Ō	ō	0
Underground Conductor	rs and Devices	367	0	None	0	o	NCP-SEC	ō	ō	Ō	ō	0
Line Transformers		368	37,684,399	None	0		Transformers	22,837,682	11,075,565	1,925,934	1,124,146	634

Step 3

TRUE All Totals intact = TRUE All Allocators Found = SECONDARY DISTRIBUTION DEMAND Sec Dist Account Demand Account <u>Dollars</u> Tot.Elec. Bldg Feed Mill Large Pow Misc Lts Street Lts Private Lts Spec Lts Description Code TEB PFM ĹР MS SPL LS I. ELECTRIC PLANT IN SERVICE A. INTANGIBLE PLANT 3,940 61,577 12,722 3,686 1,572 636,416 Organization Franchises and Consents Miscellaneous Intangible Plant 12,722 3,940 3,686 1,572 61,577 Subtotal - INTANGIBLE PLANT 301-303 636,416 B. PRODUCTION PLANT (310, 330, 340) Land and Land Rights (311, 331, 341) Structures and Improvements **Boiler Plant Equipment** (312, 342) **Engines and Generators** (314, 333, 344) Turbogenerator Units (315, 334, 345) Accessory Electric Equipment Ō Misc. Power Plant Equipment 316, 332, 335,346 Subtotal - OTHER PLANT 340-346 Subtotal - PRODUCTION PLANT 304-346 C. TRANSMISSION PLANT Land and Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit n Underground Conductors and Devices Q Roads and Trails Subtotal - TRANSMISSION PLANT 350-359 D. DISTRIBUTION PLANT Land and Land Rights Structures and Improvements Station Equipment Compressor Station Equipment Poles, Towers and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices 85,335 4,541 24,080 606,483 Line Transformers 37,684,399

omp a	All Tutal	s Intact ≈	TRUE			*						
	All Affocators		TRUE		,				050011040		DELLAND	
		ccount	Sec Dist Demand	Direct Assignment	Total Direct	Balance to be	Allocation Allocation		SECONDAR	Y DISTRIBUTION	DEMAND	
Account Description		Code	Dollars	Factor	Assignment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax
Description	<u></u>	Joue	Donard	1 40101		fun-	<u> </u>	RG	СВ	SH	GP	SC-P
Services		369	0	None	0	0	NCP-SEC	0	0	0	0	ó
Meters		370	0	None	0	0	NCP-SEC	0	0	0	0	0
Installed on Cust Premise	e PR_L	371	0	None	0	0	NCP-SEC	0	0	0	0	0
Other Property on Custon	_	372	0	None	0	0	NCP-SEC	0	0	0	0	0
Street Lighting and Signa		373	0	None	<u>0</u>	<u>0</u>	NCP-SEC	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - DISTRIBUTIO		74-387	37,684,399		0	37,684,399		22,837,682	11,075,565	1,925,934	1,124,146	634
E. GENERAL PLANT												
Land and Land Rights		389	2,111	None	0		SECLABOR-D	1,279	619	108	64	0
Structures and Improvem	nents	390	32,128	None	0		SECLABOR-D	19,465	9,414	1,638	980	1
Office Furniture and Equi	ipment	391	55,894	None	0	,	SECLABOR-D	33,863	16,377	2,850	1,704	1
Transportation Equipmer	nt	392	39,634	None	0		SECLABOR-D	24,012	11,613	2,021	1,208	1
Stores Equipment		393	1,484	None	0		SECLABOR-D	899	435	76	45	0
Tools, Shop and Garage	Equipment	394	18,913	None	0		SECLABOR-D	11,458	5,541	964	577	0
Laboratory Equipment		395	3,926	None	0		SECLABOR-D	2,379	1,150	200	120	0
Power Operated Equipm	ent	396	55,894	None	0		SECLABOR-D	33,863	16,377	2,850	1,704	1
Communication Equipme	ent	397	37,338	None	0		SECLABOR-D	22,621	10,940	1,904	1,138	1
Miscellaneous Equipmen	nt	398	703	None	0		SECLABOR-D	426	206	36	21	0
Miscellaneous Equipmen	nt-RegA	398	0	None	0		SECLABOR-D	0	. 0	0	0	0
Other Tangible Property		399	<u>o</u>	None	<u>0</u>	<u>o</u> :	SECLABOR-D	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PL	ANT 3	59-39 9	248,026		0	248,026		150,263	72,671	12,649	7,562	4
TOTAL PLANT IN SERV	/ICE	101	38,568,842		. 0	38,568,842		23,349,027	11,216,518	1,956,665	1,236,952	638
ADDITIONS TO UTILITY	/ PLANT							_	_	_		_
Energy Conservation Pr		182.3	0	None	0	0	SECPT-D	0	0	0	0	0
Property Held for Future		105	0	None	0	0	SECPT-D	0	0	0	0	0
Construction Work in Pro	-	107	0	None	0	0	SECPT-D	0	0	0	_	
Nuclear Plant Costs - Ca		182.3	<u>0</u>	None	<u>0</u>	<u>0</u>	SECPT-D	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Total Additions to Utility I	Plant		0		.0	0		0	0	0	0	(
TOTAL UTILITY PLANT			38,568,842		0	38,568,842		23,349,027	11,216,518	1,956,665	1,236,952	638
II. DEPRECIATION RES	ERVE											
Intangible		108.3	-218,860	None	0	-218,860	NCP-SEC	(124,174)	(23,482)	(6,218)	(36,193)	0
Transmission		108.4	0	None	0	0	SECPT-D	0	0	0	0	0
Procurement Supply		108	0	None	0	0	SECPT-D	0	0	0	0	0
StreetLighting		108	0	None	0	0	SECPT-D	0	0	0	0	0
Primary-Distribution		108	0	None	0	0	SECPT-D	0	0	0	0	0
Overhead Lines		108	0	None	· 0	0	SECPT-D	0	0	0	0	0
Underground Lines		108	0	None	0	0	SECPT-D	0	0	0· (74.4.750)	0 (447.407)	
Transformers		108	-13,985,563	None	0		Transformers	(8,475,599)	(4,110,401)	(714,759)	(417,197)	(235 0
Services		108	0	None	0	0	SECPT-D	0	0	0	0	0
Metering		108,5	0	None	0	0	SECPT-D	. 0	U	U	U	U

Step 3					Allocat				
	otals Intact =	TRUE							
All Allocal	tors Found =	TRUE Sec Dist		•	ECONDARY DIST	TRIBUTION DE	-MAND		
Account	Account	Sec Dist Demand		3	ECONDAIN DIS	I KIBO HON DI	-MAND		
Description	Code	Dollars	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
Description	<u>0000</u>	Dollard	TEB	PFM	LP	MS	SPL	PL	LS
			_	_	_		•		0
Services	369	0	0	0	0 0	0	0	0	0
Meters	370	0	0	0	0	0	0	0	. 0
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0	0
Other Property on Customers Premise	372	0	0	0	-	_			0
Street Lighting and Signals	373	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	· <u>0</u>	<u>0</u>	_
Subtotal - DISTRIBUTION PLANT	374-387	37,684,399	606,483	4,541	24,080	0	. 0	0	85,335
E. GENERAL PLANT		•							
Land and Land Rights	389	2,111	35	0	2	0	0	0	. 5
Structures and Improvements	390	32,128	530	4	. 24	0	1	1	73
Office Furniture and Equipment	391	55,894	921	. 7	41	0	2	-2	127
Transportation Equipment	392	39,634	653	5	29	0	1	1	90
Stores Equipment	393	1,484	24	o	1	0	0	0	3
Tools, Shop and Garage Equipment	394	18,913	312	2	14	0	1	1	43
Laboratory Equipment	395	3,926	65	0	3	0	0	. 0	9
Power Operated Equipment	396	55,894	921	7	41	0	2	2	127
Communication Equipment	397	37,338	616	5	27	0	1	1	85
Miscellaneous Equipment	398	703	12	0	1	0	0	0	2
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	Ō	0	<u>o</u>	<u>o</u>	0	<u>0</u>	0	<u>0</u>
Subtotal - GENERAL PLANT	389-399	248,026	4,089	30	182	0	7	7	562
TOTAL PLANT IN SERVICE	101	38,568,842	672,149	4,787	36,984	13	3,948	3,693	87,469
ADDITIONS TO UTILITY PLANT	400.0	0	0	0	Ó	0	0	0	0
Energy Conservation Programs	182.3 105	0	0	0	Ď	0	ŏ	ő	ŏ
Property Held for Future Use		0	0	0	0	Ö	ő	Ö	ŏ
Construction Work in Progress	107	<u>0</u>	0	0	0	<u>o</u>	õ	<u>0</u>	<u>0</u>
Nuclear Plant Costs - Calvert Cliffs	182.3	0	0	<u>u</u> 0	0	0	0	<u>v</u>	0
Total Additions to Utility Plant		0	U	Ü	v	Ü		v	J
TOTAL UTILITY PLANT		38,568,842	672,149	4,787	36,984	13	3,948	3,693	87,469
II. DEPRECIATION RESERVE									
Intangible	108.3	-218,860	(21,176)	(74)	(4,375)	(5)	(1,355)	(1,268)	(541)
Transmission	108.4	0	` o´	` oʻ	O	o	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	0	0	0	0	0	0	0	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	0	0	0	0	0	0	0	0
Underground Lines	108	0	0	0	0	0	0	0	0
Transformers	108	-13,985,563	(225,080)	(1,685)	(8,937)	. 0	0	0	(31,670)
Services .	108	0	0	0	0	0	0	0	0
Metering	108.5	0	0	0	0	0	0	0	0

	All Totals Intact = ocators Found =	TRUE TRUE									
		Sec Dist	Direct	Total	Balance	Allocation		SECONDARY	Y DISTRIBUTION	DEMAND	
Account Description	Account Code	Demand Do llars	Assignment Factor	Direct Assignment	to be Allocated	Allocation <u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	Prax
DOSCIPACIO	3000	Bonaro	1 0000	- toolgini ion	1.1111111111111111111111111111111111111		RG	СВ	SH	GP	SC-P
Other Property on Customers Prem	ise 108,6	0	None	ó	0	SECPT-D	0	0	0	0	0
General	108.7	<u>-146,786</u>	None	<u>0</u>	<u>-146,786</u> S	SECLABOR-D	(88,928)	(43,008)	<u>(7,486)</u>	<u>(4,475)</u>	(2)
Subtotal-DEPRECIATION RESERV	Έ	-14,351,209		0	-14,351,209		-8,688,701	-4,176,891	-728,463	-457,865	-238
Dep. Res adjust for 13 month avg.	108.9	0	None	0	0	SECPT-D	0	. 0	0	0	. 0
TOTAL RESERVE FOR DEPRECIA	ATI- 108	-14,351,209		0	-14,351,209		-8,688,701	-4,176,891	-728,463	-457,865	-238
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	SECPT-D	0	0	0	0	0
Prepayments	165	132,333	None	0	132,333	SECPT-D	80,112	38,485	6,713	4,244	2
Cash Working Capital-Fuel	131	0	None	0	0	SECPT-D	0	0	0	0	0
Cash Working Capital-Revenue	131	61,747	None	0	61,747	SECPT-D	37,381	17,957	3,133	1,980	1
Cash Working Capital-Labor	131	10,670	None	0		SECLABOR-D	6,465	3,126	544	325	0
Cash Working Capital-Plant	131	-130,743	None	0	-130,743	SECPT-D	(79,150)	(38,023)	(6,633)	(4,193)	(2)
Deferred ITC	255	-73,844	None	0	-73,844	SECPT-D	(44,704)	(21,475)	(3,746)	(2,368)	(1)
Customer Advances for Construction		0	None	0	0	SECPT-D	0	0	0	0	0
Materials and Supplies	154	460,937	None	0	460,937	SECPT-D	279,045	134,049	23,384	14,783	8
Regulatory Assets - Generation	182, 254	0	None	0	0	SECPT-D	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	840,233	None	0	840,233	SECPT-D	508,665	244,355	42,626	26,947	14
Regulatory Assets - Pension and La		12,333	None	0		SECLABOR-D	7,472	3,614	629	376	0
Customer Deposits	235	0	None	0		SECPT-D	0	0	0	0	0
Deferred Pension Asset	252	61,861	None	0		SECLABOR-D	37,478	18,125	3,155	1,886	_1
Deferred Income Tax	190	-4,495,494	None	0	-4,495,494	SECPT-D	(2,721,508)	(1,307,371)	(228,064)	(144,176)	(74)
Differed State Tax		5,917	None	0	5,917	SECPT-D	3,582	1,721	300	190	0
A/P Financing of Capitalized M&S	283	<u>o</u>	None	<u>o</u>	<u>0</u>	SECPT-D	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-3,114,052		0	-3,114,052		-1,885,164	-905,438	-157,959	-100,006	-51
TOTAL RATE BASE		21,103,581		<u>0</u>	<u>21,103,581</u>		<u>12,775,162</u>	<u>6,134,189</u>	1,070,243	<u>679,081</u>	<u>349</u>
I. OPERATING AND MAINTENANC	E										
A. PRODUCTION EXPENSES			•								
Supervision and Engineering	(500, 535, 546)	. 0	None	0		SECLABOR-D	0	0	0	0	0
Fuel	(501, 547)	0	None	0	0	NCP-SEC	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	0	NCP-SEC	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	0	0	NCP-SEC	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0	0	NCP-SEC	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0		SECLABOR-D	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	0	NCP-SEC	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	<u>0</u>	None	. <u>0</u>	<u>0</u>	NCP-SEC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

	All Totals Intact =	TRUE							
All Ar	ocators Found =	TRUE		_					
Account	A4	Sec Dist		S	ECONDARY DIST	RIBUTION DI	EMAND		
Description	Account Code	Demand Do llars	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private_Lts	C14-
Description	Code	Dollais	TEB	PFM	LP LP	MS MS	SPL.	PL PL	Spec Lts LS
			120	FIW	LF	WG	J.L	r L	LS
Other Property on Customers Prem	ise 108,6	0	0	0	0	0	0	0	0
General	108.7	-146,786	(2,420)	(18)	(108)	<u>(0)</u>	(4)	(4)	(333)
Subtotal-DEPRECIATION RESERV	′ E	-14,351,209	-248,676	-1,777	-13,419	-5	-1,359	-1,272	-32,543
Dep. Res adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	ATI 108	-14,351,209	-248,676	-1,777	-13,419	-5	-1,359	-1,272	-32,543
III. OTHER RATE BASE ITEMS									
III. OTHER TOTTE BAGE IT EMO									
Deferred Fuel Cost	183	. 0	0	0	0	0	0	0	0
Prepayments	165	132,333	2,306	16	127	Ö	14	13	300
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0
Cash Working Capital-Revenue	131	61,747	1,076	8	59	0	6	6	140
Cash Working Capital-Labor	131	10,670	176	1	8	0	0	0	24
Cash Working Capital-Plant	131	-130,743	(2,278)	(16)	(125)	(0)	(13)	(13)	(297)
Deferred ITC	255	-73,844	(1,287)	`(9)	(71)	(0)	(8)	(7)	(167)
Customer Advances for Constructio		0	` o´	`o´	`o´	o′	o′	ò	0
Materials and Supplies	154	460,937	8,033	57	442	0	47	44	1.045
Regulatory Assets - Generation	182, 254	0	0	0	. 0	Ō	0	Ö	0
Regulatory Assets - Distribution	182, 254	840,233	14.643	104	806	Ō	86	80	1,906
Regulatory Assets - Pension and La	bo 182, 254	12,333	203	1	9	0	0	0	28
Customer Deposits	235	. 0	0	0	0	0	0	0	0
Deferred Pension Asset	252	61,861	1.020	8	45	0	2	2	140
Deferred Income Tax	190	-4,495,494	(78,344)	(558)	(4,311)	(2)	(460)	(430)	(10,195)
Differed State Tax		5,917	103	` 1	` 6	o´	1	1	13
A/P Financing of Capitalized M&S	283	0	0	<u>0</u>	0	0	<u>o</u>	<u>o</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-3,114,052	-54,349	-387	-3,005	-1	-325	-304	-7,062
		.,,	- 1,		-,	•	020		1,502
TOTAL RATE BASE		21,103,581	369,124	<u>2,623</u>	<u>20,559</u>	<u>8</u>	<u>2,263</u>	<u>2,117</u>	<u>47,864</u>
I. OPERATING AND MAINTENANC	E								
A. PRODUCTION EXPENSES									
			_						'
Supervision and Engineering	(500, 535, 546)	0	0	0	0	0	0	0	0
Fuel	(501, 547)	0	0	0	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	0	. 0	0	0	. 0	0	0
Misc. Generation Expenses	(539, 549)	. 0	0	0	0	0	0	0	0
Gas Turbine Lease	(550)	0	0	0	. 0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	0	0	. 0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	. 0	0	0	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	0	0	0	0	0	0	0
Maintenance of Misc, Plant	506, 514, 545, 554 500-554	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	0	<u>o</u>
Subtotal - Other Production	30U-334	U	U	U	0	0	0	0	0

Step 3

TRUE All Totals Intact = TRUE All Alfocators Found = SECONDARY DISTRIBUTION DEMAND Sec Dist Direct Total Balance Allocation Allocation Account Demand Assignment Direct to be Account Factor Res Gen Comm Comm SH Gen Pow Prax Dollars <u>Factor</u> <u>Assignment</u> Allocated Description Code SC-P SH GP CB 0 0 0 0 NCP-SEC 0 0 None 0 Purchased Power Expenses 555 n 0 0 NCP-SEC 0 Ω MIX None 0 0 Other Variable Expenses 0 0 NCP-SEC 0 0 0 None 556 0 Load Dispatch 0 0 0 0 NCP-SEC 0 0 0 557 0 None Other Purchased Power n 0 0 0 556-557 0 0 Subtotal 0 0 O 0 0 0 0 0 TOTAL PRODUCTION EXPENSE 500-557 B. TRANSMISSION EXPENSE 0 0 o SECLABOR-D 0 0 560 0 None Supervision and Engineering 0 0 0 o NCP-SEC 0 561 0 None Load Dispatching NCP-SEC 0 0 0 0 0 562 0 None Station Expenses 0 0 NCP-SEC 0 Ω 0 None Overhead Line Expenses 563 0 Ω 0 NCP-SEC 0 0 O None Underground Lines Expenses 564 0 NCP-SEC 0 0 0 0 None 565 Transmission by Others-Demand 0 NCP-SEC 0 0 0 0 565 None Transmission by Others-Energy NCP-SEC 0 0 0 0 0 Miscellaneous Expenses 566 None 0 0 NCP-SEC 0 0 0 None 567 0 0 0 0 None o SECLABOR-D 0 n Supervision and Engineering 568 0 0 0 0 0 NCP-SEC 569 None 0 Maintenance of Structures NCP-SEC 0 0 0 570 None 0 Maintenance of Station Equipment 0 0 NCP-SEC 0 0 0 Maintenance of Overhead Lines 571 0 None O 0 0 0 NCP-SEC 0 O 0 None Maintenance of Underground Lines 572 n 0 0 0 0 0 0 NCP-SEC 0 573 0 None 0 Misc Maintenance - Credits TOTAL TRANSMISSION EXPENSES 560-573 C. DISTRIBUTION EXPENSE 11,651 SECLABOR-D 7,059 3.414 594 355 0 None n 11,651 Operation Supervision & Engineering 580 0 0 0 SECPT-D 0 0 0 None n 581 n Load Dispatching 0 0 0 n None 0 SECPT-D 0 Station Expenses 582 0 ถ 0 0 SECPT-D 0 0 0 None Overhead Line Expenses 583 0 0 0 SECPT-D 0 584 0 None 0 Underground Line Expenses 0 0 0 0 0 SECPT-D 585 None 0 Street Light and Signal Systems SECPT-D 0 0 0 0 586 0 None Meter Expenses SECPT-D 0 0 0 n 0 None Customer Installation Expenses 587 0 0 1,875 58,454 SECPT-D 35,387 16,999 2,965 58,454 None Misc. Distribution Expenses 588 3 0 SECPT-D 63 30 5 None 589 104 Rents 1,942 163 98 0 3,205 SECLABOR-D 939 3,205 None Maint Supervision & Engineering 590 SECPT-D 0 0 0 0 0 591 None Π n Maint of Structures SECPT-D 0 0 0 0 0 None 0 Maintenance of Station Equipment 592 0 .0 n 0 0 SECPT-D 0 593 n None 0 Maintenance of Overhead Lines 0 0 0 SECPT-D 0 0 None 0 Maintenance of Underground Lines 594 0 30.804 5,357 3,127 2 104,811 L-Transformers 63,518 Maintenance of Line Transformers 595 104,811 None 0 0 o SECPT-D 0 n None Maintenance of Street Lights 596 0

Step 3		Allocation Phase											
	Fotals Intact =	TRUE TRUE											
All AllOCa	ters Found =	Sec Dist	SECONDARY DISTRIBUTION DEMAND										
Account	Account	Demand			_								
<u>Description</u>	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS				
Purchased Power Expenses	555	0	0	0	0	0	0	0	0				
Other Variable Expenses	MIX	0	0	0	0	0	0	0	0				
Load Dispatch	556	0	0	0	0	0	0	0	0				
Other Purchased Power	557	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>				
Subtotal	556-557	0	0	0	0		0	0	0				
TOTAL PRODUCTION EXPENSE	500-557	0	0	0	0	0	0	0	0				
B. TRANSMISSION EXPENSE													
Supervision and Engineering	560	0	0	0	0	0	0	0	0				
Load Dispatching	561	0	0	0	0	0	0	0	0				
Station Expenses	562	0	0	0	. 0	0	0	0	0				
Overhead Line Expenses	563	. 0	0	0	0	0	0	. 0	0				
Underground Lines Expenses	564	0	0	0	0	0	0	0	0				
Transmission by Others-Demand	565	0	0	0	0	0	0	0	0				
Transmission by Others-Energy	565	0	0	0	0	0	0	0	0				
Miscellaneous Expenses	566	0	0	0	0	0	0	0	0				
Rents	567	0	0	0	0	0	0	. 0	0				
Supervision and Engineering	568	0	0	0	0	0	0	0	0				
Maintenance of Structures	569	0	0	0	0	0	0	0	0				
Maintenance of Station Equipment	570	0	0	0	0	0	0	0	0				
Maintenance of Overhead Lines	571	0	. 0	0	0	0	0	0	0				
Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0				
Misc Maintenance - Credits	573	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL TRANSMISSION EXPENSES	560-573	0	0	0	0	0	0	0	0				
C. DISTRIBUTION EXPENSE													
Operation Supervision & Engineering	580	11,651	192	1	9	0	0	0	26				
Load Dispatching	581	0	0	0	0	0	0	0	0				
Station Expenses	582	0	0	0	0	0	0	0	0				
Overhead Line Expenses	583	0	0	0	0	0	0	0	0				
Underground Line Expenses	584	0	0	0	0	0	0	0	0				
Street Light and Signal Systems	585	0	. 0	0	0	0	0	0	0				
Meter Expenses	586	0	0	0	0	0	0	0	0				
Customer Installation Expenses	587	0	0	0	0	0	0	0	0				
Misc. Distribution Expenses	588	58,454	1,019	7	56	0	6	6	133				
Rents	589	104	2	0	0	0	0	0	0				
Maint Supervision & Engineering	590	3,205	53	0	2	0	0	0	7				
Maint of Structures	591	0	0	0	0	0	0	0	0				
Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0				
Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0				
Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0				
Maintenance of Line Transformers	595	104,811	1,687	13	67	0	0	0	237				
Maintenance of Street Lights	596	0	0	0	0	0	0	0	0				

gieb 2							•					
	Totals Intact =	TRUE TRUE										
All Alloca	alors Found ≖	Sec Dist	Direct	Total	Balance	Allocation	SECONDARY DISTRIBUTION DEMAND					
Account	Account	Demand	Assignment	Direct	to be	Allocation						
Description	Code	<u>Dollars</u>	Factor	<u>Assignment</u>	<u>Allocated</u>	Factor	Res Gen	<u>Comm</u>	Comm SH	Gen Pow	Prax	
							RG	CB	SH	GP	SC-P	
	F07	0	None	0	O	SECPT-D	0	0	0	0	0	
Maintenance of Meters	597		None	0	5,313	SECPT-D	3,216	1,545	270	170	Ö	
Maintenance of Misc. Plant	598	5,313 <u>Q</u>	None	<u>0</u>	5,515 <u>0</u>	SECPT-D	0,210 0	0	0	<u>0</u>	<u>o</u>	
Misc. Distribution - Credits	599	183,539	None	0	183,539	GEO! ! D	111,185	53,732	9,354	5,628	. 3	
Subtotal - DISTRIBUTION EXPENSES	580-599	103,539		Ü	100,009		111,100	55,752	0,001	0,020	· -	
Total - OPER, AND MAINT, EXPENSE	500-599	183,539		0	183,539		111,185	53,732	9,354	5,628	3	
D. CUSTOMER ACCOUNTS AND SEI		4										
Supervision	901	0	None	0	0	SECPT-D	0	0	, 0	0	0	
Meter Reading Expenses	902	0	None	0	0	SECPT-D	0	0	0	0	0	
Customer Records & Collection Expen	903	0	None	0	0	SECPT-D	0	0	0	0	0	
Uncollectible Accounts	904	22,950	None	0	22,950	UNCOLLECT	18,463	1,953	285	1,336	0	
Misc Customer Accounts Expenses	905	<u>0</u>	None	<u>0</u>	<u>0</u>	SECPT-D	<u>0</u>	. <u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	
Subtotal - Customer Accounts Expensi	901-905	22,950		0	22,950		18,463	1,953	285	1,336	0	
										_		
Customer Assistance Exp Electric	(907, 908)	0	None	0	0	SECPT-D	0	0	0	0	0	
Supervision	909	0	None	0	. 0	SECPT-D	0	. 0	0	0	0	
Customer Assistance Expenses	910	0	None	- O	0	SECPT-D	0	. 0	0	0	0	
Information, Instructional Advertising	911	0	None	0	0	SECPT-D	0	0	0	0	0	
Misc Customer Serv & Inform Expen	912	0	None	0	0	SECPT-D	0	0	0	0	0	
Rents	913	<u>o</u>	None	<u>0</u>	<u>0</u>	SECPT-D	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>	
Subtotal - Customer Service & Info.	909-913	0		0	0		0	0	0	0	0	
Supervision	915	0	None	0	. 0	SECPT-D	0	. 0	0	0	0	
Demonstrating & Selling Expenses	916	0	None	0		SECPT-D	0	0	0	0	0	
Advertising Expenses	917	0	None	0.	0	SECPT-D	0	0	0	0	0	
Miscellaneous Sales Expenses	918	<u>o</u>	None	<u>0</u>	<u>0</u>	SECPT-D	<u> 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	
Subtotal - Sales Expense	915-919	0		ō	0		0	0	0	0	0	
Total - CUST ACCTS, SERVS, & SALI	901-919	22,950		0	22,950		18,463	1,953	285	1,336	0	
E. ADMINISTRATIVE AND GENERAL							4.					
LABOR RELATED EXPENSES												
Administrative & General Salaries	920	31,881	None	0		SECLABOR-D	19,315	9,341	1,626	972	1	
Office Supplies & Expenses	921	10,756	None	0	10,756	SECLABOR-D	6,516	3,151	548	328	0	
Admin Expenses Transferred-Credit	922	-8,706	None	0		SECLABOR-D	(5,274)	(2,551)	(444)	(265)	(0)	
Outside Services Employed	923	11,154	None	0	11,154	SECLABOR-D	6,757	3,268	569	340	0	
Employee Pensions and Benefits	926	71,018	None	<u>0</u>	71,018	SECLABOR-D	<u>43,025</u>	20,808	3,622	<u>2,165</u>	1	
Subtotal - O & M Accounts 920-923,92	920-926	116,103		0	116,103		70,339	34,018	5,921	3,540	2	
PLANT RELATED EXPENSES												
Property Insurance	924	58,438	None	0	58.438	SECPT-D	35,378	16,995	2,965	1,874	1	
		,.00		-	,							

Step 3

All Totals Intact = TRUE All Allocators Found = TRUE Sec Dist SECONDARY DISTRIBUTION DEMAND Account Account Demand Description Code <u>Dollars</u> Tot.Elec. Bldg Feed Mill Large Pow Misc Lts Street Lts Private Lts Spec Lts TEB PFM LP MS SPL PL LS Maintenance of Meters Ω 5,313 Maintenance of Misc. Plant Misc. Distribution - Credits <u>0</u> Subtotal - DISTRIBUTION EXPENSES 580-599 183,539 3,045 Total - OPER, AND MAINT, EXPENSE 500-599 183,539 3,045 D. CUSTOMER ACCOUNTS AND SEI Supervision Meter Reading Expenses Customer Records & Collection Expen Uncollectible Accounts 22,950 Misc Customer Accounts Expenses Subtotal - Customer Accounts Expense 901-905 22,950 n Customer Assistance Exp Electric (907, 908) Supervision Customer Assistance Expenses Information, Instructional Advertising n Misc Customer Serv & Inform Expen <u>0</u> Subtotal - Customer Service & Info. 909-913 Supervision n Demonstrating & Selling Expenses Advertising Expenses Miscellaneous Sales Expenses Ō <u>0</u> Subtotal - Sales Expense 915-919 Total - CUST ACCTS, SERVS, & SALI 901-919 22,950 E. ADMINISTRATIVE AND GENERAL LABOR RELATED EXPENSES Administrative & General Salaries 31,881 Office Supplies & Expenses 10,756 (144)(1) (6) (0) Admin Expenses Transferred-Credit -8,706 (0) (0) (20)Outside Services Employed 11,154 71,018 1,171 <u>52</u> **Employee Pensions and Benefits** <u>0</u> <u>2</u> <u>2</u> <u>161</u> Subtotal - O & M Accounts 920-923,92 920-926 1,914 116,103 PLANT RELATED EXPENSES 1,018 Property Insurance 58,438

21ah a	Catalo latest m	TRUE									
	Fotals Intact = itors Found =	TRUE	•							•	
All Alloco	aors rouna -	Sec Dist	Direct	Total	Balance	Allocation		SECONDAR	Y DISTRIBUTION	DEMAND	
Account	Account	Demand	Assignment	Direct	to be	Allocation		OLOGINDAIN	Diomabonion		
Description	Code	Dollars	Factor	Assignment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
Description	Oode	Donais	1 40.01	7 toolgiirioss	Mooning	<u>. 4.515.</u>	RG	CB	SH	GP	SC-P
Injuries and Damages	925	15,224	None	0	15,224	SECPT-D	9,216	4,427	772	488	0
Maintenance of General Plant (also ac	935	6,047	None	<u>0</u>	6,047	SECPT-D	3,661	<u>1,759</u>	307	<u> 194</u>	<u>o</u>
Subtotal - O & M Accounts 924-925	924,925,935	79,709		0	79,709		48,255	23,181	4,044	2,556	1
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	SECLP-D	0	0	0	0	0
Regulatory Commission Expenses	928	8,555	None	G	8,555	SECLP-D	5,182	2,499	435	266	0
Duplicate Charges-Credit	929	-1,080	None	0	-1,080	SECLP-D	(654)	(315)	(55)	(34)	(0)
General Advertising Expenses	930.1	12,791	None	0	12,791	SECLP-D	7,747	3,736	651	398	o'
Miscellaneous General Expenses	930.2	12,731	None	0	0	SECLP-D	.,	0	0	0	Ō
Rents	931	651	None	ō	651	SECLP-D	395	190	33	20	0
Misc Expenses - Credit	932	0	None	<u>o</u>	0	SECLP-D	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal	927-932	20,918	,,,,,,	<u> </u>	20,918		12,669	6,110	1,065	651	
Cubicidi	027 002	,									
TOTAL A&G EXPENSES	920-932	216,730		0	216,730		131,263	63,309	11,029	6,747	4
TOTAL OPERATING EXPENSES		423,219		0	423,219		260,912	118,994	20,668	13,711	7
II. DEPRECIATION EXPENSE											
Intangible	403.1	40,402	None	0	40,402	NCP-SEC	22,923	4,335	1,148	6,681	0
Transmission	403	0	None	0	0	SECPT-D	0	0	0	0	0
Procurement Supply	403	0	None	0	0	SECPT-D	0	0	0	0	0
StreetLighting	403	0	None	0	0	SECPT-D	0	0	0	0	0
Primary-Distribution	403	0	None	0	0	SECPT-D	0	0	0	0	0
Overhead Lines	403	0	None	0	0	SECPT-D	0	0	0	0	0
Underground Lines	403	0	None	0	0	SECPT-D	0	0	0	0	0
Transformers	403	1,047,626	None	0		Transformers	634,888	307,901	53,541	31,251	18
Services	403.5	0	None	0	0	SECPT-D	0	0	0	0	0
Metering	403.6	0	None	0	0	SECPT-D	0	0	0	0	0
Other Property on Customers Premise	403.6	0	None	0	0	SECPT-D	0	0	0	0	0
General	403.7	8,282	None	0		SECLABOR-D	5,017	2,427	422	252	0
Amortization	404	0	None	0	0	SECPT-D	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	1,096,310		0	1,096,310		662,828	314,662	55,111	38,185	18
III. TAXES											
A. GENERAL TAXES											
Payroll Taxes	408.15	10,821	None	0	10,821	SECLABOR-D	6,556	3,170	552	330	0
Payroll Taxes - Generation		628	None	0	628 5	SECLABOR-D	380	184	32	19	0
Unemployment Tax	408.16	317	None	0	317 9	SECLABOR-D	192	93	16	10	0
Real Estate Taxes	408.17	<u>359,184</u>	None	<u>0</u>	<u>359,184</u>	SECPT-D	<u>217,445</u>	104,457	<u>18,222</u>	<u>11,519</u>	<u>6</u>
Subtotal - General Taxes		370,949		0	370,949		224,573	107,904	18,822	11,878	6

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

All Totals Intact = All Allocatora Found ⇒		und = TRUE		Total	Dalama	Allocation		SECONDAR	Y DISTRIBUTION	DEMAND	
Account	t Acco	Sec Dist ount Demand	Direct Assignment	Total Direct	Balance to be	Allocation		SECONDAK	DISTRIBUTION	DEMAND	
Descripti			Factor	Assignment	Allocated	<u>Factor</u>	<u>Res Gen</u> RG	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
B. FRANCHISE AND F	REVENUE TAXE										
Maryland Franchise Ta	x T&D 408	.11 0	None	0	0		0	0	0	0	0
PSC Assessment	408	.12 0	None	0	0	REVENUE	0	0	0	0	0
Franchise Tax Prod	408.	11 0	None	0	0		0	0	0	0	0
Franchise	408	.13 3,923	None	0	3,923	FRANCHISE	1,816	373	90	749	30
Retail Sales & Other	408	.14 <u>0</u>	None	<u>o</u>	<u>0</u>	REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Franchise &	Gross Receipts	3,923	3	0	3,923	•	1,816	373	90	749	30
C. FEDERAL INCOME Federal Income Taxes		353,821	None	0	353,821	SECPT-D	214,198	102,897	17,950	11,347	6
State Income Taxes - 0		55,600		·	55,600	SECPT-D	33,660	16,170	2,821	1,783	1
Provision for Deferred	FIT	203,628		0	203,628	SECPT-D	123,273	59,219	10,330	6,531	3
ITC Adjustment - Net		· <u>o</u>		0	0	SECPT-D	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - Federal Inco	me Taxes 409-			0	0		0	0	0	0	0
TOTAL TAXES	408-	411 374,872	!	0	374,872		226,389	108,277	18,912	12,628	36
TOTAL EXPENSES		1,894,402	_	<u>0</u>	<u>1,894,402</u>		<u>1,150,129</u>	<u>541,933</u>	94,692	64,524	<u>61</u>
IV. OPERATING REVE	ENUES										
Revenues	440-	446 3,772,763	None	0	3,772,763	REVENUE	1,746,950	358,332	86,867	720,767	29,179
Production Other Rev	440-	446 0	None	0	0	SECPT-D	0	0	0	0	0
Forfeited Discounts - M	fo 440-	446 0	None	0	0	SECPT-D	0	0	0	0	0
Reconnect Charges-Mi	issouri 440-	446 0	None	0	0	SECPT-D	0	0	0	0	0
Of Elec Rev-Off-Sys	440-	446 0	None	0	0		0	0	0	0	0
Rent From Elec Proper	rty-Mo 440-	446 0	None	0	0		0	0	0	0	0
Universal Services	. 440-	446 0	None	0	0	SECPT-D	0	0	0	0	0
Interdepartmental Reve	enues 44	8 0	None	0	0		0	0	0	0	0
Other Electric Revenue	es	0	None	0	0	SECPT-D	0	0	0	0	0
Other Electric Revenue	es - Direct Assig	C	None	0	0	SECPT-D	0	0	0	0	0
Other Electric - Transm	nission	C		0	0		0	0	0	0	0
Excess Fac Revenues	450-		•	<u>0</u>	<u>0</u>	SECPT-D	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Total Operating Reven	ues	3,772,763	1	0	3,772,763		1,746,950	358,332	86,867	720,767	29,179
Gains/Losses from Dis	p. of Utility Plan	-31,754		0	-31,754	SECPT-D	(19,224)	(9,235)	(1,611)	(1,018)	(1)
Gains/Losses from Ene	ergy Purchases	0	None	0	0	SECPT-D	0	0	0	0	0
Allowance for Funds Di	uring Constructi	O		0	0	SECPT-D	0	0	0	0	0
Interest on Customer D	Deposits	0	None	0	0	SECPT-D	0	0	0	0	0
V. NET INCOME		1,846,607	•	0	1,846,607		577,598	-192,836	-9,435	655,225	29,118
Rate of Return		8,75%	1	#N/A	8.75%		4.52%	-3.14%	-0.88%	96.49%	8349.88%

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

SECONDARY DISTRIBUTION DEMAND

Account	Sec Dist Demand	SECONDARY DISTRIBUTION DEMAND									
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bidg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS		
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0		
PSC Assessment	408.12	0	0	0	0	0	0	0	0		
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0		
Franchise	408,13	3,923	329	1	473	0	20	40	1		
Retail Sales & Other	408.14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>		
Subtotal - Franchise & Gross Receipts		3,923	329	1	473	0	20	40	1		
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		353,821	6,166	44	339	0	36	34	802		
State Income Taxes - Current		55,600	969	7	53	0	6	5	126		
Provision for Deferred FIT		203,628	3,549	25	195	0	21	19	462		
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0		
TOTAL TAXES	408-411	374,872	6,783	47	826	0	58	75	842		
TOTAL EXPENSES		<u>1,894,402</u>	34,925	<u>237</u>	2.627	1	<u>328</u>	<u>696</u>	4,249		
IV. OPERATING REVENUES											
Revenues	440-446	3,772,763	316,425	670	454,510	120	19,666	38,269	1,006		
Production Other Rev	440-446	0	0	0	0	0	0	0	. 0		
Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0		
Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0		
Ot Elec Rev-Off-Sys	440-446	0	0	0	0	0	0	0	0		
Rent From Elec Property-Mo	440-446	0	0	0	0	0	0	0	0		
Universal Services	440-446	0	0	0	0	0	0	0	0		
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0		
Other Electric Revenues		0	0	0	0	0	0	0	0		
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0		
Other Electric - Transmission		0	0	0 .	0	0	0	0	0		
Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>		
Total Operating Revenues		3,772,763	316,425	670	454,510	120	19,666	38,269	1,006		
Gains/Losses from Disp. of Utility Plan		-31,754	(553)	(4)	(30)	(0)	(3)	(3)	(72)		
Gains/Losses from Energy Purchases		0	0	0	้อ์	o o	0	0	o´		
Allowance for Funds During Constructi		0	0	. 0	0	0	0	0	0		
Interest on Customer Deposits		0	0	0	0	0	0	0	0		
V. NET INCOME		1,846,607	280,947	430	451,853	119	19,335	37,570	-3,315		
Rate of Return		8.75%	76.11%	16.38%	2197.80%	1562.78%	854.23%	1774.52%	-6.93%		

	All Totals Intact ≈ ocators Found ≈	TRUE TRUE						SECONDARY	DISTRIBUTION	HISTOMED	
	44	. Sec Dist	Direct	Total Direct	Balance to be	Allocation Allocation		SECONDARY	DISTRIBUTION C	USTOMER	
Account <u>Description</u>	Account <u>Code</u>	Customer <u>Dollars</u>	Assignment <u>Factor</u>	<u>Assignment</u>	Allocated	Factor	Res Gen RG	Comm CB	<u>Comm.SH</u> SH	Gen Pow GP	<u>Prax</u> SC-P
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Organization	301	3,814,178	None	0	3,814,178	CUST-SEC	3,215,614	445,564	77,479	39,388	0
Franchises and Consents	302	0	None	0	0	CUST-SEC	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>o</u> .	None	<u>0</u>	<u>o</u>	CUST-SEC	<u>0</u>	<u>0</u>	<u>0</u>	. <u>Q</u>	<u>0</u>
Subtotal - INTANGIBLE PLANT	301-303	3,814,178		0	3,814,178		3,215,614	445,564	77,479	39,388	0
B. PRODUCTION PLANT			•								
Land and Land Rights	(310, 330, 340)	0	None	0	0	CUST-SEC	0	. 0	0	0	. 0
Structures and Improvements	(311, 331, 341)	0	None	0	0	CUST-SEC	0	. 0	0	0	0
Boiler Plant Equipment	(312, 342)	0	None	0	. 0	CUST-SEC	0	0	0	. 0	0
Engines and Generators	343	0	None	0	0	CUST-SEC	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	None	0	0	CUST-SEC	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	None	0	0	CUST-SEC	0	0	0	0	0
Misc. Power Plant Equipment	316, 332, 335,346	<u>0</u>	None	<u>o</u>	<u>o</u>	CUST-SEC	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - OTHER PLANT	340-346	0		0	0		0	0	0	0	U
Subtotal - PRODUCTION PLANT	304-346	0		0	9		0	0	0	0	0
C. TRANSMISSION PLANT											
Land and Land Rights	350	0	None	G	0	CUST-SEC	0	0	0	0	0
Structures and Improvements	352	0	None	0	0	CUST-SEC	0	0	0	0	0
Station Equipment	353	0	None	0	0	CUST-SEC	0	0	. 0	0	0
Towers and Fixtures	354	0	None	0	0		0	0	0	0	. 0
Poles and Fixtures	355	0	None	0	0	CUST-SEC	0	. 0	0	0	0
Overhead Conductors and Devices	356	0	None	0	0	CUST-SEC	0	0	0	0 0	0 0
Underground Conduit	357	0	None	0	0	CUST-SEC	0	0			0
Underground Conductors and Device		0	None	0	0	CUST-SEC	0	0	0	0	_
Roads and Trails	359	<u>0</u>	None	<u>o</u>	0	CUST-SEC	<u>0</u>	<u>o</u> o	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - TRANSMISSION PLANT	350-359	0		0	0		0	0	U	U	U
D. DISTRIBUTION PLANT											
Land and Land Rights	360	0	None	0	0	SECPT-C	. 0	0	0	0	0
Structures and Improvements	361	0	None	0	0	CUST-SEC	0	0	0	0	0
Station Equipment	362	0	None	0	0	CUST-SEC	0	0	0	0	0
Compressor Station Equipment	363	0	None	0	0	CUST-SEC	10.640.665	0 724 460	472.226	240,576	0
Poles, Towers and Fixtures	364	23,296,633	None	0	23,296,633	CUST-SEC	19,640,665	2,721,460 2,703,750	473,236 470,156	239,010	0
Overhead Conductors and Devices	365	23,145,024	None	0	23,145,024	CUST-SEC CUST-SEC	19,512,848 0	2,703,750	470,156	239,010	0
Underground Conduit	366	0	None	0	0	CUST-SEC	0	. 0	0	0	0
Underground Conductors and Devic	es 367 368	56,575,184	None None	0		L-Transformers	34,285,967	16,627,626	2,891,384	1.687.668	951
Line Transformers	200	30,373,184	INOTIC	U	00,010,1041	L- , ransionner	34,200,001	10,021,020	2,001,004	1,001,000	

Step: 3

All Tetala Intact = All Allocators Coundia

TRUE TRUE

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

	otals Intact =	TRUE									
. All Alloca	tors Found =	TRUE						OF COMPANY	DISTRIBUTION	HOTOHER	
A4	4	Sec Dist Customer	Direct	Total Direct	Balance to be	Allocation Allocation		SECONDARY	DISTRIBUTION C	0210MEK	
Account Description	Account Code	Dollars	Assignment Factor	Assignment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax
Description	Code	Dollars	<u>i actor</u>	Assignment	Milocated	<u>ı actor</u>	RG	CB	SH	GP GP	SC-P
							1,0	00	0.,	<u>.</u>	
Services	369	66,937,418	None	0	66,937,418	ERVICES-369	53,261,971	9,617,952	1,672,469	1,637,120	0
Meters	370	18,548,829	None	0	18,548,829	METERCOST	11,709,732	4,046,942	703,724	1,111,386	29,063
Installed on Cust Premise PR_L	371	15,179,822	None	0	15,179,822	ERVICES-369	12,078,554	2,181,124	379,276	371,260	0
Other Property on Customers Premise	372	0	None	0	0	CUST-SEC	0	0	0	0	0
Street Lighting and Signals	373	<u>16,330,245</u>	None	<u>0</u>	16,330,245	TREET-LIGH	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	220,013,154		0	220,013,154		150,489,736	37,898,854	6,590,245	5,287,020	30,014
E. GENERAL PLANT											
Land and Land Rights	389	62,336	None	0	62,336 \$	SECLABOR-C	39,772	11,928	2,074	2,860	68
Structures and Improvements	390	948,723	None	0	948,723	SECLABOR-C	605,310	181,539	31,568	43,535	1,029
Office Furniture and Equipment	391	1,650,502	None	0	1,650,502	SECLABOR-C	1,053,062	315,824	54,919	75,738	1,790
Transportation Equipment	392	1,170,362	None	0	1,170,362	SECLABOR-C	746,721	223,949	38,943	53,705	1,269
Stores Equipment	393	43,817	None	0	43,817	SECLABOR-C	27,957	8,384	1,458	2,011	48
Tools, Shop and Garage Equipment	394	558,480	None	0	558,480 \$	SECLABOR-C	356,324	106,865	18,583	25,627	606
Laboratory Equipment	395	115,937	None	0	115,937	SECLABOR-C	73,970	22,184	3,858	5,320	126
Power Operated Equipment	396	1,650,516	None	0	1,650,516	SECLABOR-C	1,053,071	315,827	54,919	75,738	1,790
Communication Equipment	397	1,102,570	None	0	1,102,570 5	SECLABOR-C	703,468	210,977	36,687	50,594	1,196
Miscellaneous Equipment	398	20,767	None	0	20,767	SECLABOR-C	13,250	3,974	691	953	23
Miscellaneous Equipment-RegA	398	0	None	0	0.5	SECLABOR-C	0	. 0	· 0	0	0
Other Tangible Property	399	<u>0</u>	None	<u>0</u>	<u>o</u> 9	SECLABOR-C	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	7,324,009		0	7,324,009		4,672,904	1,401,452	243,699	336,082	7,942
TOTAL PLANT IN SERVICE	101	231,151,341		0	231,151,341		158,378,255	39,745,869	6,911,423	5,662,490	37,957
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	0	None	0	0	SECPT-C	0	0	0	0	0
Property Held for Future Use	105	0	None	0	0	SECPT-C	0	0	. 0	0	0
Construction Work in Progress	107	0	None	0	0	SECPT-C	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>o</u>	None	<u>o</u>	<u>0</u>	SECPT-C	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant		0		0	0		0	0 .	0	0	0
TOTAL UTILITY PLANT		231,151,341		. 0	231,151,341		158,378,255	39,745,869	6,911,423	5,662,490	37,957
II. DEPRECIATION RESERVE											
Intangible	108.3	-1,311,677	None	. 0	-1,311,677	CUST-SEC	(1,105,834)	(153,227)	(26,645)	(13,545)	0
Transmission	108.4	0	None	0	0	SECPT-C	0	0	0	0	0
Procurement Supply	108	0	None	0	0	SECPT-C	0	0	0	0	0
StreetLighting	108	-4,630,588	None	0	-4,630,588 \$	TREET-LIGH	0	0	0	0	0
Primary-Distribution	108	0	None	0	0	SECPT-C	0	0	0	0	0
Overhead Lines	108	-20,322,575	None	. 0		CUST-SEC	(17,133,330)	(2,374,038)	(412,822)	(209,864)	0
Underground Lines	108	0	None	0		CUST-SEC	0	0	0	0	0
Transformers	108	-20,996,376	None	0		Transformers	(12,724,325)	(6,170,901)	(1,073,060)	(626,333)	(353)
Services	108	-40,965,750	None	0		ERVICES-369	(32,596,366)	(5,886,194)	(1,023,552)	(1,001,918)	0
Metering	108.5	-6,393,384	None	0	-6,393,384	METERCOST	(4,036,094)	(1,394,894)	(242,559)	(383,071)	(10,017)

Step 3

All Totals Intact =

TRUE

All Alloca	tors Found =	TRUE							
		Sec Dist		SE	CONDARY DIST	RIBUTION CU	STOMER		
Account	Account	Customer							
Description	<u>Code</u>	<u>Dollars</u>	Tot.Elec, Bldg	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts	Street Lts SPL	Private Lts	Spec Lts
			TEB	PFIM	LP	MS	SPL	PL	LS
Services	369	66,937,418	669,859	3,944	0	0	0	0	74.105
Meters	370	18,548,829	599,599	1,659	315,542	. 0	0	0	31,181
Installed on Cust Premise PR L	371	15,179,822	151,908	894	0	0	0	0	16,805
Other Property on Customers Premise	372	0	. 0	0	0	0	0	0	. 0
Street Lighting and Signals	373	16,330,245	<u>0</u>	<u>0</u>	0	<u>o</u>	6,938,718	9,391,527	<u>o</u>
Subtotal - DISTRIBUTION PLANT	374-387	220,013,154	2,628,950	15,540	353,184	310	6,940,580	9,486,716	292,004
						,			
E. GENERAL PLANT									
Land and Land Rights	389	62,336	1,539	5	736	0	1,378	1,884	92
Structures and Improvements	390	948,723	23,429	74	11,197	1	20,975	28,670	1,399
Office Furniture and Equipment	391	1,650,502	40,759	129	19,479	2	36,490	49,877	2,433
Transportation Equipment	392	1,170,362	28,902	92	13,812	1	25,875	35,367	1,725
Stores Equipment	393	43,817	1,082	3	517	0	969	1,324	65
Tools, Shop and Garage Equipment	394	558,480	13,792	44	6,591	1	12,347	16,877	823
Laboratory Equipment	395	115,937	2,863	9	1,368	0	2,563	3,504	171
Power Operated Equipment	396	1,650,516	40,759	129	19,479	2	36,490	49,877	2,433
Communication Equipment	397	1,102,570	27,228	87	13,012	1	24,376	33,319	1,626
Miscellaneous Equipment	398	20,767	513	2	245	0	459	628	31
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	7,324,009	180,865	575	86,436	7	161,923	221,326	10,798
TOTAL PLANT IN SERVICE	101	231,151,341	2,834,214	16,297	439,743	343	7,102,656	9,715,859	306,235
ADDITIONS TO UTILITY PLANT				•					
Energy Conservation Programs	182.3	0	0	0	0	0	0	. 0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>o</u>	<u>o</u>	0	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	0	0	. 0	0	0
TOTAL UTILITY PLANT		231,151,341	2,834,214	16,297	439,743	343	7,102,656	9,715,859	306,235
II. DEPRECIATION RESERVE									
Intangible	108.3	-1,311,677	(8,391)	(63)	(42)	(9)	(53)	(2,688)	(1,181)
Transmission	108.4	0	0	0	0	0	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	-4,630,588	0	0	0	0	(1,967,536)	(2,663,052)	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	-20,322,575	(129,999)	(973)	(653)	(136)	(815)	(41,654)	(18,292)
Underground Lines	108	0	0	0	0	0	0	0	0
Transformers	108	-20,996,376	(337,910)	(2,530)	(13,416)	0	0	0	(47,546)
Services	108	-40,965,750	(409,954)	(2,414)	0	0	0	. 0	(45,352)
Metering	108.5	-6,393,384	(206,669)	(572)	(108,761)	0	0	. 0	(10,747)

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Step 3								A	llocation Phase		
	Totals Intact = - ators Found =	TRUE TRUE									
		Sec Dist Customer	Direct	Total Direct	Balance to be	Allocation Allocation		SECONDARY	DISTRIBUTION C	USTOMER	
Account <u>Description</u>	Account <u>Code</u>	Dollars	Assignment <u>Factor</u>	<u>Assignment</u>	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
							RG	CB	SH	GP	SC-P
Other Property on Customers Premise	108.6	-10,569,086	None	0	-10,569,086 3	SERVICES-36§	(8,409,801)	(1,518,627)	(264,075)	(258,493)	0
General	108.7	-4,334,462	None	<u>o</u>	-4,334,462	SECLABOR-C	(2,765,497)	(829,401)	(144,225)	(198,898)	(4,700)
Subtotal-DEPRECIATION RESERVE		-109,523,898		0	-109,523,898		-78,771,246	-18,327,282	-3,186,937	-2,692,123	-15,071
Dep. Res adjust for 13 month avg.	108.9	0	None	0	0	SECPT-C	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATION	108	-109,523,898		0	-109,523,898		-78,771,246	-18,327,282	-3,186,937	-2,692,123	-15,071
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	0	None	0	0	SECPT-C	0	0	0	0	0
Prepayments	165	793,097	None	0	793,097	SECPT-C	543,407	136,371	23,714	19,428	130
Cash Working Capital-Fuel	131	0	None	0	0	SECPT-C	0	0	0	0	0
Cash Working Capital-Revenue	131	370,061	None	0	370,061	SECPT-C	253,555	63,631	11,065	9,065	61
Cash Working Capital-Labor	131	315,091	None	0	315,091	SECLABOR-C	201,036	60,293	10,484	14,459	342
Cash Working Capital-Plant	131	-783,573	None	0	-783,573	SECPT-C	(536,882)	(134,733)	(23,429)	(19,195)	(129)
Deferred ITC	255	-442,566	None	0	-442,566	SECPT-C	(303,233)	(76,098)	(13,233)	(10,841)	(73)
Customer Advances for Construction	281	-4,331,061	None	0	-4,331,061	USTDEPOSI	(2,056,217)	(823,009)	(261,345)	(636,889)	0
Materials and Supplies	154	2,762,494	None	0	2,762,494	SECPT-C	1,892,782	475,004	82,599	67,673	454
Regulatory Assets - Generation	182, 254	0	None	. 0	0	SECPT-C	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	5,035,694	None	0	-,,	SECPT-C	3,450,313	865,874	150,567	123,359	827
Regulatory Assets - Pension and Labo	182, 254	364,183	None	0		SECLABOR-C	232,358	69,686	12,118	16,711	395
Customer Deposits	235	-9,578,480	None	0		CUSTDEPOSI	(4,547,484)	(1,820,149)	(577,985)	(1,408,531)	0
Deferred Pension Asset	252	1,826,708	None	0	1,826,708	SECLABOR-C	1,165,486	349,541	60,782	83,823	1,981
Deferred Income Tax	190	-26,942,461	None	0	-26,942,461	SECPT-C	(18,460,200)	(4,632,686)	(805,579)	(660,007)	(4,424)
Differed State Tax		35,462	None	0	35,462	SECPT-C	24,298	6,098	1,060	869	6
A/P Financing of Capitalized M&S	283	<u>0</u>	None	<u>0</u>	<u>0</u>	SECPT-C	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	-30,575,350		0	-30,575,350		-18,140,781	-5,460,177	-1,329,183	-2,400,076	-431
TOTAL RATE BASE		91,052,094		<u>o</u>	91,052,094		61,466,227	<u>15,958,410</u>	2,395,303	<u>570,291</u>	<u>22,455</u>
I. OPERATING AND MAINTENANCE											
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0	0.5	SECLABOR-C	0	0	0	0	0
Fuel	(501, 547)	0	None	0		CUST-SEC	0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	None	0		CUST-SEC	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	None	. 0	0	CUST-SEC	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0		CUST-SEC	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0	0.5	SECLABOR-C	0	0	0	0	0
Maintenance of Structures 5	511, 552, 542, 543	0	None	0		CUST-SEC	0	0	0	0	0
Maintenance of Generation Plant 5	512, 513, 544, 553	0	None	0		CUST-SEC	0	0	0	0	0
Maintenance of Misc. Plant 5	506, 514, 545, 554	<u>0</u>	None	<u>o</u>	<u>0</u>	CUST-SEC	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

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

Step 3

All Totals Infact = TRUE All Alfocators Found = TRUE Sec Dist SECONDARY DISTRIBUTION CUSTOMER Account Account Customer Description Code **Dollars** Tot.Elec. Bldg Feed Mill Large Pow Misc Lts Street Lts Private Lts Spec Lts PFM 1 P MS SPL TEB PL LS Other Property on Customers Premise 108.6 -10,569,086 (105,767)(623)0 0 0 0 (11,701)-4,334,462 (107,039)(340)(51,154)(4) (95,829)(130,984)General 108.7 (6,390)Subtotal-DEPRECIATION RESERVE -109.523.898 -1,305,729 -7,515 -174,026 -149 -2,064,232 -2,838,379 -141,209 0 Dep. Res.- adjust for 13 month avg. 108.9 0 0 0 0 0 0 TOTAL RESERVE FOR DEPRECIATI -109,523,898 -7,515 108 -1,305,729 -174,026 -149 -2,064,232 -2,838,379 -141,209 III. OTHER RATE BASE ITEMS Deferred Fuel Cost 183 0 0 0 0 0 0 Prepayments 165 793,097 9,724 56 1,509 24,370 33,336 1,051 Cash Working Capital-Fuel 131 0 O 0 0 0 0 0 0 370,061 4,537 26 704 Cash Working Capital-Revenue 11,371 15,555 131 1 490 7.781 25 3.719 0 6.966 9,522 465 Cash Working Capital-Labor 131 315.091 -783.573 (9.608)(55)(1,491)(1) (24.077)(32,936)(1,038)Cash Working Capital-Plant 131 Deferred ITC 255 -442,566 (5.426)(31)(842) (1) (13.599)(18,602) (586) (529,875)(129)(8,618)Customer Advances for Construction 281 -4,331,061 0 (14,977)Materials and Supplies 33,872 195 154 2,762,494 5,255 4 84.884 116,114 3,660 Regulatory Assets - Generation 182, 254 0 0 0 n 5,035,694 61.744 355 9.580 7 154,733 Regulatory Assets - Distribution 182, 254 211.663 6.671 Regulatory Assets - Pension and Labo 182, 254 364,183 8,993 29 4,298 0 8,052 11.005 537 **Customer Deposits** 235 -9,578,480 (1,171,861)(286)(19,060)0 (33, 123)1,826,708 45,110 143 21,558 2 40,386 55,202 2,693 Deferred Pension Asset 252 Deferred Income Tax -26,942,461 (330,349)(1,900)(51, 255)(40)(827,869)(1,132,458)190 (35,694)Differed State Tax 435 0 35,462 3 67 1,090 1,491 47 A/P Financing of Capitalized M&S -283 0 0 0 0 0 0 0 Total - OTHER RATE BASE ITEMS 131-283 -30,575,350 -1,874,922 -1,570 -34,576 -26 -533,694 -778,209 -21,705 91,052,094 <u>7,212</u> TOTAL RATE BASE -346,438 231,141 <u>168</u> 4,504,730 6.099,272 143,322 I. OPERATING AND MAINTENANCE A, PRODUCTION EXPENSES 0 0 Supervision and Engineering (500, 535, 546) 0 0 0 0 0 0 0 0 0 0 Fuel (501, 547) 0 0 0 0 Generation Expense 505, 507, 537, 538 0 Ω 0 0 n n 0 n Misc. Generation Expenses (539, 549) 0 0 0 0 n 0 0 Ω Gas Turbine Lease 0 0 0 0 (550)0 0 0 Supervision and Engineering (510, 541, 551) 0 0 0 0 0 0 0 Λ Ω 0 0 Maintenance of Structures 511, 552, 542, 543 0 0 Ω 0 Maintenance of Generation Plant 512, 513, 544, 553 0 0 0 0 n 0 0 0 Maintenance of Misc. Plant 506, 514, 545, 554 0 0 0 0 0 0 0 0 Subtotal - Other Production 500-554

ouh a	Totals intact =	TRUE					•	-			
	ators Found =	TRUE									
, til i line de		Sec Dist	Direct	Total	Balance	Allocation		SECONDARY	DISTRIBUTION C	USTOMER	
Account	Account	Customer	Assignment	Direct	to be	Aflocation		•		0.5	D
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	Factor	<u>Res Gen</u> RG	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
Purchased Power Expenses	555	0	None	0	0	CUST-SEC	0	0	0	0	0
Other Variable Expenses	MIX	0	None	0	0	CUST-SEC	0	0	0	0	0
Load Dispatch	556	0	None	0	0	CUST-SEC	0	0	0	0	0
Other Purchased Power	557	<u>0</u>	None	<u>0</u>	<u>0</u>	CUST-SEC	<u>0</u>	Q	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	556-557	. 0		0	0		0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		· 0	. 0	0	0	0
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	0	None	0		ECLABOR-C	0	0	0	0	0
Load Dispatching	561	0	None	0		CUST-SEC	0	0	0	0	0
Station Expenses	562	0	None	0		CUST-SEC	0	0	0	0	0
Overhead Line Expenses	563	0	None	0		CUST-SEC	0	0	0	0	0
Underground Lines Expenses	564	0	None	0		CUST-SEC	0	0	0	0	0
Transmission by Others-Demand	565	0	None	. 0		CUST-SEC	0	0	0	0	0
Transmission by Others-Energy	565	0	None	0		CUST-SEC	0	. 0	0	0	0
Miscellaneous Expenses	566	0	None	0	_	CUST-SEC	0	0	0	0	0
Rents	567	0	None	0		CUST-SEC	0	0	0	0	0
Supervision and Engineering	568	0	None	0		ECLABOR-C	0	0	0	0	0
Maintenance of Structures	569	0	None	0		CUST-SEC	0	0	0	0	0
Maintenance of Station Equipment	570	0	None	0		CUST-SEC	0	. 0	0	0	0
Maintenance of Overhead Lines	571	0	None	0	_	CUST-SEC	0	0	0	0	0
Maintenance of Underground Lines	572	0	None	0		CUST-SEC	0	0	0	0	0
Misc Maintenance - Credits	573	<u>0</u>	None	<u>o</u>		CUST-SEC	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>
TOTAL TRANSMISSION EXPENSES	560-573	. 0		0	0		0	. 0	0	0	U
C. DISTRIBUTION EXPENSE						*					
Operation Supervision & Engineering	. 580	344,056	None	0		ECLABOR-C	219,516	65,835	11,448	15,788	373
Load Dispatching	581	0	None	0		CUST-SEC	0	0	0	0	0
Station Expenses	582	0	None	0		CUST-SEC	0	0	0	0	0
Overhead Line Expenses	583	245,282	None	0		CUST-SEC	206,790	28,653	4,983	2,533	0
Underground Line Expenses	584	0	None	0		CUST-SEC	0	0	0	0	0
Street Light and Signal Systems	585	49,334	None	0	, .	TREET-LIGH	0	0	0	0	0
Meter Expenses	586	2,424,135	None	0		METERCOST	1,530,338	528,892	91,969	145,246	3,798
Customer Installation Expenses	587	130,322	None	0		ERVICES-369	103,697	18,725	3,256	3,187	0
Misc. Distribution Expenses	588	350,327	None	0	350,327	SECPT-C	240,034	60,238	10,475	8,582	. 58
Rents	589	625	None	0		SECPT-C	428	108	19	15	0
Maint Supervision & Engineering	590	94,638	None	0		ECLABOR-C	60,382	18,109	3,149	4,343	103
Maint of Structures	591	. 0	None	0		CUST-SEC	9 n	0	0	. 0	0
Maintenance of Station Equipment	592	0	None .	0		CUST-SEC	Ū	•	_	19,605	0
Maintenance of Overhead Lines	593	1,898,527	None	0		CUST-SEC CUST-SEC	1,600,589 0	221,782 0	38,566 0	19,605	0
Maintenance of Underground Lines	594	457.252	None	0		-Transformers	95,359	46,246	8,042	4,694	3
Maintenance of Line Transformers	595	157,352	None	0		- i ransiormers TREET-LIGH	95,359	46,246 N	0,042 0	4,694	0
Maintenance of Street Lights	596	207,510	None	0	207,5105	IVEE I-FIGH	U	U	U	J	U

88,171

119,339

Step 3

Maintenance of Street Lights

207,510

All Totals Intact = TRUE TRUE All Allocators Found = SECONDARY DISTRIBUTION CUSTOMER Sec Dist Customer Account Account Street Lts Private Lts Spec Lts **Dollars** Tot.Elec. Bldg Feed Mill Large Pow Misc Lts Description <u>Code</u> MS SPL PL LS LΡ TEB PFM Purchased Power Expenses Other Variable Expenses ΜIX Load Dispatch <u>0</u> Other Purchased Power Subtotal 556-557 TOTAL PRODUCTION EXPENSE 500-557 B. TRANSMISSION EXPENSE Supervision and Engineering Load Dispatching Station Expenses n Overhead Line Expenses Underground Lines Expenses Transmission by Others-Demand n Transmission by Others-Energy n Miscellaneous Expenses n Rents Supervision and Engineering Maintenance of Structures Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines <u>0</u> <u>0</u> <u>0</u> <u>0</u> Misc Maintenance - Credits TOTAL TRANSMISSION EXPENSES 560-573 C. DISTRIBUTION EXPENSE 7,607 10,397 4,060 8,496 Operation Supervision & Engineering 344,056 Load Dispatching Station Expenses 245,282 1,569 Overhead Line Expenses Underground Line Expenses Ω 28,372 20,962 49,334 n Street Light and Signal Systems 4.075 2.424.135 78,361 41,238 Meter Expenses 130,322 1,304 Customer Installation Expenses 10,765 14,725 4,295 Misc. Distribution Expenses 350,327 Rents 2,092 2,860 2.337 1,117 94,638 Maint Supervision & Engineering Ω n n Maint of Structures n n Maintenance of Station Equipment 3,891 1,709 12,144 Maintenance of Overhead Lines 1,898,527 n Maintenance of Underground Lines 157,352 2,532 Maintenance of Line Transformers

	Fotals Intact = tors Found =	TRUE TRUE					•				
Account	Account	Sec Dist	Direct Assignment	Total Direct	Balance to be	Allocation Allocation		SECONDARY	DISTRIBUTION C	USTOMER	
<u>Description</u>	Code	<u>Dollars</u>	Factor	Assignment	Allocated	Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	<u>Prax</u> SC-P
Maintenance of Meters	597	238,073	None	0	238.073	METERCOST	150,294	51,942	9,032	14.265	373
Maintenance of Misc. Plant	598	31,840	None	0	31,840	SECPT-C	21,816	5,475	952	780	5
Misc. Distribution - Credits	599	<u>0</u>	None	<u>0</u>	<u>o</u>	SECPT-C	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>0</u>
Subtotal - DISTRIBUTION EXPENSES	580-599	6,172,023	•	0	6,172,023		4,229,243	1,046,006	181,890	219,039	4,713
Total - OPER. AND MAINT. EXPENSE	500-599	6,172,023		O	6,172,023		4,229,243	1,046,006	181,890	219,039	4,713
D. CUSTOMER ACCOUNTS AND SEI											
Supervision	901	0	None	0		CUST-SEC	0	0	0	0	0
Meter Reading Expenses	902	0	None	0		CUST-SEC	0	0	0	0	. 0
Customer Records & Collection Expen	903	0	None	0		CUST-SEC	0 .	0	0	0	0
Uncollectible Accounts	904	183,545	None	0		UNCOLLECT	147,660	15,621	2,276	10,686	0
Misc Customer Accounts Expenses Subtotal - Customer Accounts Expense	905 901-905	<u>0</u> 183,545	None	<u>0</u>	<u>U</u> 183,545	CUST-SEC	<u>D</u> 147.660	<u>0</u> 15,621	<u>0</u> 2,276	<u>0</u> 10,686	<u>0</u>
•	301-303	105,545			·		.,		•	,	
Customer Assistance Exp Electric	(907, 908)	0	None	0		CUST-SEC	0	0	0	0	0
Supervision	909	0	None	0		CUST-SEC	0	0	. 0	0	0
Customer Assistance Expenses	910	0	None	0		CUST-SEC	0	0	0	0	0
Information, Instructional Advertising	911	0	None	0		CUST-SEC	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	. 0	None	0		CUST-SEC	-	0	0	0	0
Rents Subtotal - Customer Service & Info.	913 909-913	<u>0</u> 0	None	<u>0</u>	<u>0</u>	CUST-SEC	<u>o</u> 0	<u>0</u>	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
Subtotal - Subtother Service & Info.	303-313	J		Ū	Ü		•	-	_	o o	
Supervision	915	0	None	0	0	SECPT-C	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	None	0	0	SECPT-C	0	0	0	0	0
Advertising Expenses	917	0	None	0	0	SECPT-C	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	None	<u>0</u>	<u>o</u>	SECPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Sales Expense	915-919	0		0	0		0	0	0 .	0	0
Total - CUST ACCTS, SERVS, & SALI	901-919	183,545		0	183,545	•	147,660	15,621	2,276	10,686	0
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	941,418	None	0	941,418 S	SECLABOR-C	600,649	180,141	31,325	43,199	1,021
Office Supplies & Expenses	921	317,602	None	0		SECLABOR-C	202,638	60,773	10,568	14,574	344
Admin Expenses Transferred-Credit	922	-257,069	None	0		SECLABOR-C	(164,017)	(49,190)	(8,554)	(11,796)	(279)
Outside Services Employed	923	329,357	None	0		SECLABOR-C	210,138	63,023	10,959	15,113	357
Employee Pensions and Benefits	926	<u>2,097,111</u>	None	<u>o</u>		SECLABOR-C	<u>1,338,010</u>	401,283	<u>69,779</u>	<u>96,232</u>	2,274
Subtotal - O & M Accounts 920-923,92	920-926	3,428,419		0	3,428,419		2,187,418	656,029	114,077	157,322	3,718
PLANT RELATED EXPENSES											
Property Insurance	924	350,234	None	0	350,234	SECPT-C	239,970	60,222	10,472	8,580	58

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

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

	Fotals Intact =	TRUE TRUE									
Account	Account	Sec Dist Customer	Direct Assignment	Total Direct	Balance to be	Altocation Altocation		SECONDARY	DISTRIBUTION C	USTOMER	
Description	Code	<u>Dollars</u>	Factor	Assignment	Allocated	Factor	Res Gen RG	Comm CB	Comm SH SH	Gen Pow GP	Prax SC-P
Injuries and Damages	925	91,239	None	0	91,239	SECPT-C	62,514	15,688	2,728	2,235	15
Maintenance of General Plant (also ac	935	<u>36,240</u>	None	<u>0</u>	<u>36,240</u>	SECPT-C	<u>24,830</u>	<u>6,231</u>	<u>1,084</u>	<u>888</u>	<u>6</u>
Subtotal - O & M Accounts 924-925	924,925,935	477,712		0	477,712		327,315	82,141	14,284	11,702	78
OTHER A&G EXPENSES											
Franchise Requirements	927	0	None	0	0	SECLP-C	0 ·	0	0	0	0
Regulatory Commission Expenses	928	170,668	None	0	170,668	SECLP-C	109,874	32,252	5,608	7,385	166
Duplicate Charges-Credit	929	-21,535	None	0	-21,535	SECLP-C	(13,864)	(4,070)	(708)	(932)	(21)
General Advertising Expenses	930.1	255,159	None	0	255,159	SECLP-C	164,269	48,219	8,385	11,041	248
Miscellaneous General Expenses	930.2	0	None	0	0	SECLP-C	0	0	0	0	0
Rents Misc Expenses - Credit	931 932	12,996 0	None None	0	12,996 0	SECLP-C SECLP-C	8,367	2,456	427	562	13
Subtotal ·	932 927-932	417,287	None	<u>0</u> 0	417,287	SECEP-C	<u>0</u> 268,645	<u>0</u> 78,858	<u>0</u> 13,713	<u>0</u> 18,057	<u>0</u> 406
TOTAL A&G EXPENSES	920-932	4,323,418		0	4,323,418		2,783,379	817,028	142,073	,	
	920-932								,	187,081	4,202
TOTAL OPERATING EXPENSES		10,678,985		0	10,678,985		7,160,282	1,878,655	326,240	416,806	8,914
II. DEPRECIATION EXPENSE											
Intangible	403.1	242,140	None	0	242,140	SECPT-C	165,908	41,635	7,240	5,932	40
Transmission	403	0	None	0	0	SECPT-C	0	0	0	0	0
Procurement Supply	403	0	None	0	0	SECPT-C	0	0	0	0	0
StreetLighting	403	511,137	None	0		TREET-LIGH	0	0	0	0	0
Primary-Distribution	403	0	None None	0	0	SECPT-C CUST-SEC	0 1.558.897	0 216.005	0	0	0
Overhead Lines Underground Lines	403 403	1,849,074 0	None	0	1,849,074 0	SECPT-C	1,558,697	216,005 N	37,561 0	19,095 0	0
Transformers	403	1,572,790	None	0	_	-Transformers	953,150	462,248	80,380	46,917	26
Services	403.5	3,346,871	None	0	.,	ERVICES-369	2,663,099	480,898	83,623	81,856	0
Metering	403,6	421,058	None	0		METERCOST	265,811	91,866	15,975	25,228	660
Other Property on Customers Premise	403.6	880,430	None	0		ERVICES-369	700,556	126,505	21,998	21,533	0
General	403.7	244,555	None	0	244,555 \$	SECLABOR-C	156,032	46,796	8,137	11,222	265
Amortization	404	0	None	0	0	SECPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEPRECIATION EXPENSES	403-404	9,068,055		0	9,068,055		6,463,452	1,465,952	254,915	211,783	991
III. TAXES								*			
A. GENERAL TAXES											
Payroll Taxes	408.15	319,523	None	0		SECLABOR-C	203,864	61,141	10,632	14,662	347
Payroll Taxes - Generation		18,541	None	0	,	SECLABOR-C	11,829	3,548	617	851	20
Unemployment Tax	408.16	9,364	None	0	,	SECLABOR-C	5,974	1,792	312	430	10
Real Estate Taxes	408.17	2,152,666	None	<u>0</u>	2,152,666	SECPT-C	1,474,945	<u>370,145</u>	64,365	52,734	<u>353</u>
Subtotal - General Taxes		2,500,093		0	2,500,093		1,696,612	436,626	75,925	68,676	730

Зтер 3

All Totals Intact = All Allocators Found = TRUE TRUE

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

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

Step 3

All Totals Intact = TRUE TRUE All Allocators Found = SECONDARY DISTRIBUTION CUSTOMER Sec Dist Balance Allocation Direct Total Allocation Account Account Customer Assignment Direct to be Description Code Dollars Factor Assignment Allocated Factor Res Gen Comm SH Gen Pow Prax Comm SC-P RG CB SH GP B. FRANCHISE AND REVENUE TAXE Maryland Franchise Tax T&D 408.11 None o REVENUE 0 0 n 0 0 0 None o REVENUE 0 0 0 0 0 PSC Assessment 408.12 Π 0 Franchise Tax Prod 408.11 None 0 o FRANCHISE 0 0 0 0 0 n Franchise 408,13 23,511 None 23,511 FRANCHISE 10,887 2,233 541 4,492 182 0 REVENUE Retail Sales & Other 408.14 None 0 0 0 0 Subtotal - Franchise & Gross Receipts 23,511 23,511 10,887 2,233 541 4,492 182 C. FEDERAL INCOME TAXES SECPT-C 2,120,523 None 2,120,523 1.452.921 364.618 63,404 51,946 Federal Income Taxes - Current 348 None SECPT-C 228,316 57,297 State Income Taxes - Current 333,225 333,225 9,963 8.163 55 Provision for Deferred FIT 1,220,386 None 1,220,386 SECPT-C 836,174 209,842 36,490 29,896 200 ITC Adjustment - Net 0 None SECPT-C 0 0 0 0 Subtotal - Federal Income Taxes 409-411 0 0 Ω 0 0 TOTAL TAXES 408-411 2,523,604 2,523,604 1,707,498 438,859 76,466 73,168 912 22,270,644 15,331,232 22,270,644 3,783,465 657,621 701,757 TOTAL EXPENSES 10,818 IV. OPERATING REVENUES None 30,172,465 REVENUE 13,971,139 2,865,742 694,717 5,764,297 233,357 Revenues 440-446 30,172,465 Production Other Rev 440-446 None SECPT-C 0 0 0 SECPT-C Forfeited Discounts - Mo 440-446 None 0 0 a 0 O 0 Reconnect Charges-Missouri 440-446 None 0 SECPT-C n n 0 0 0 Ot Elec Rev-Off-Sys 440-446 None 0 0 SECPT-C 0 0 Ω n 0 Rent From Elec Property-Mo 440-446 266,918 None 0 266.918 CUST-SEC 225,030 31,181 5,422 2,756 Đ SECPT-C 0 Universal Services 440-446 None 0 0 0 0 0 O Interdepartmental Revenues 448 None SECPT-C 0 0 0 0 0 0 Other Electric Revenues 0 None 0 SECPT-C 0 0 0 0 273,777 CUST-RES 273,777 Other Electric Revenues - Direct Assig 273,777 None 0 0 0 0 0 SECPT-C None Ω n 0 n 0 Other Electric - Transmission 0 0 0 SECPT-C 450-456 0 Excess Fac Revenues 0 None 0 0 5,767,053 30,713,160 30,713,160 Total Operating Revenues O 14,469,946 2,896,922 700,139 233,357 Gains/Losses from Disp, of Utility Plan -253,953 None 0 -253,953 SECPT-C (174.001)(43.667)(7,593)(6,221)(42)Gains/Losses from Energy Purchases 0 None 0 Ð SECPT-C 0 0 n n 0 Allowance for Funds During Constructi None 0 SECPT-C 0 0 n 0 0 0 0 Interest on Customer Deposits -407,085 SERVICES-369 (323,917)(58,492)(10, 171)0 -407,085 None 0 (9,956)V. NET INCOME 7,781,478 7,781,478 -1,359,204 -988,702 24,754 5,049,119 222,498 Rate of Return 8.55% #N/A 8.55% -2.21% -6.20% 1.03% 885.36% 990.85%

Step 3

All Totals Intact = All Allocators Found =

TRUE TRUE

Description Code Dollars TEBN PFM Leo PM Leo Misc Spit. Pvalue its Spit. Pit. Lis	Account	Account	Sec Dist SECONDARY DISTRIBUTION CUSTOMER unt Customer							
Manyland Franchise Tax TAD	<u>Description</u>		<u>Dollars</u>							
PSC Assessment	B. FRANCHISE AND REVENUE TAXE									
Franchise Tue Prod	Maryland Franchise Tax T&D	408.11	0							
Franchise	PSC Assessment	408.12	0	-	-	_	_	-	-	_
Reball Sales & Other			0	-	_					
Subtack	Franchise	408.13	23,511		•	•				_
Pederal Income Taxes - Current 2,120,523 26,000 150 4,034 3 65,158 89,131 2,809 2,800 2,	Retail Sales & Other	408.14			<u>0</u>		<u>o</u>			
Federal Income Taxes - Current 2,120,523 26,000 150 4,034 3 65,158 8,9131 2,809 State Income Taxes - Current 333,225 4,086 23 634 0 10,239 11,026 1,1617 170 0 0 0 0 0 0 0 0 0	Subtotal - Franchise & Gross Receipts		23,511	1,972	4	2,832	. 1	123	238	6
Site Income Taxes - Current 333.225 4,086 23 634 0 10,239 14,006 141 Provision for Deferred FIT 1,220,386 14,094 86 2,322 2 37,489 51,296 1,617 Subtotal - Federal Income Taxes 409-411 0 0 0 0 0 0 0 0 0	C. FEDERAL INCOME TAXES									
Provision for Deferred FIT 1,220,386	Federal Income Taxes - Current		2,120,523	26,000	150	4,034	3	65,158	89,131	2,809
TC Adjustment - Net Subtoal - Federal Income Taxes 409-411 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	State Income Taxes - Current		333,225	4,086	23	634	0	10,239	14,006	441
Subtotal - Federal Income Taxes 409-411 0	Provision for Deferred FIT		1,220,386	14,964	86	2,322	2	37,499	51,296	1,617
TOTAL TAXES 408-411 2,523,604 36,945 183 11,028 4 73,949 101,219 3,370 TOTAL EXPENSES 22,270,644 362,619 1,548 119,755 38 534,874 737,827 29,090 N. OPERATING REVENUES Revenues 440-446 30,172,465 2,530,594 5,361 3,634,918 958 157,279 306,054 8,049 Production Other Rev 440-446 0 0 0 0 0 0 0 0 0 0 0 0 0 Profielded Discounts - Mo 440-446 0 0 0 0 0 0 0 0 0 0 0 0 Profielded Discounts - Mo 440-446 0 0 0 0 0 0 0 0 0 0 0 0 Cl Elec Rev-Off-Sys 440-446 0 0 0 0 0 0 0 0 0 0 0 0 0 Cl Elec Rev-Off-Sys 440-446 0 0 0 0 0 0 0 0 0 0 0 0 0 Cl Elec Rev-Off-Sys 440-446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ITC Adjustment - Net		<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
N. OPERATING REVENUES 1,548 119.755 38 534.874 737.827 29.090	Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
N. OPERATING REVENUES	TOTAL TAXES	408-411	2,523,604	36,946	183	11,028	4	73,949	101,219	3,370
Revenues 440-446 30,172,465 2,530,594 5,361 3,634,918 958 157,279 306,054 8,049 Production Other Rev 440-446 0	TOTAL EXPENSES		22,270,644	<u>362,619</u>	<u>1,548</u>	<u>119,755</u>	<u>38</u>	<u>534,874</u>	737,827	29,090
Production Other Rev	IV. OPERATING REVENUES									
Forfeited Discounts - Mo	Revenues	440-446	30,172,465	2,530,594	5,361	3,634,918	958	157,279	306,054	8,049
Reconnect Charges-Missouri 440-446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Production Other Rev	440-446	0	0	0	0	0	0	0	0
OI Elec Rev-Off-Sys 440-446 0 <td>Forfeited Discounts - Mo</td> <td>440-446</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Forfeited Discounts - Mo	440-446	0	0	0	0	0	0	0	0
Rent From Elec Property-Mo 440-446 266,918 1,707 13 9 2 11 547 240 Universal Services 440-446 0	Reconnect Charges-Missouri	440-446	0	0	0	0	0	0	0	0
Universal Services 440-446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 1 1 1 1	Ot Elec Rev-Off-Sys	440-446	. 0	-	0	0	_	0	0	0
Interdepartmental Revenues	Rent From Elec Property-Mo	440-446	266,918	1,707	13	9	2	11	547	240
Other Electric Revenues 0	Universal Services	440-446	0	0	-	0		0	0	0
Other Electric Revenues - Direct Assig 273,777 0 <td>Interdepartmental Revenues</td> <td>448</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric - Transmission 0	Other Electric Revenues		0	0	0	0	0	0	0	0
Excess Fac Revenues 450-456 0 41,901 -21,588	Other Electric Revenues - Direct Assig		273,777	0	0	0	0	0	0	0
Total Operating Revenues 30,713,160 2,532,302 5,373 3,634,927 960 157,290 306,601 8,289 Gains/Losses from Disp. of Utility Plan -253,953 (3,114) (18) (483) (0) (7,803) (10,674) (336) Gains/Losses from Energy Purchases 0 0 0 0 0 0 0 0 0 0 Allowance for Funds During Constructi 0<	Other Electric - Transmission		0	0	0	0	0	0	0	0
Gains/Losses from Disp. of Utility Plan -253,953 (3,114) (18) (483) (0) (7,803) (10,674) (336) Gains/Losses from Energy Purchases 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Excess Fac Revenues	450-456	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Gains/Losses from Energy Purchases 0	Total Operating Revenues		30,713,160	2,532,302	5,373	3,634,927	960	157,290	306,601	8,289
Gains/Losses from Energy Purchases 0	Gains/Losses from Disp. of Utility Plan		-253,953	(3,114)	(18)	(483)	(0)	(7,803)	(10,674)	(336)
Interest on Customer Deposits -407,085 (4,074) (24) 0 0 0 0 0 (451) V. NET INCOME 7,781,478 2,162,495 3,783 3,514,689 922 -385,387 -441,901 -21,588	Gains/Losses from Energy Purchases		0	o o	o o	· oʻ		o o		Ò
V. NET INCOME 7,781,478 2,162,495 3,783 3,514,689 922 -385,387 -441,901 -21,588	Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
	Interest on Customer Deposits		-407,085	(4,074)	(24)	0	0	0	0	(451)
	V. NET INCOME		7,781,478	2,162,495	3,783	3,514,689	922	-385,387	-441,901	-21,588
	Rate of Return									

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

Step 3

All Totals Intact = All Affocators Found = TRUE TRUE

	ators Found =	Onsite/Cust			ONSITE O	CUSTOMER			
Account <u>Description</u>	Account <u>Code</u>	Customer <u>Dollars</u>	<u>Tot.Elec. Bldg</u> TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
I. ELECTRIC PLANT IN SERVICE					•				
A. INTANGIBLE PLANT									
Organization	301	192,866	1,709	37	5,451	121	748	402	170
Franchises and Consents	302	0	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>
Subtotal - INTANGIBLE PLANT	301-303	192,866	1,709	37	5,451	121	748	402	170
B. PRODUCTION PLANT			•						
Land and Land Rights	(310, 330, 340)	0	0	0	0	0	0	0	0
Structures and Improvements	(311, 331, 341)	0	0	0	0	0	0	0	0
Boiler Plant Equipment	(312, 342)	0	0	0	0	0	0	0	0
Engines and Generators	343	0	0	0	0	0	0	0	0
Turbogenerator Units	(314, 333, 344)	0	0	0	0	0	0	0	0
Accessory Electric Equipment	(315, 334, 345)	0	0	0	0	0	0	0	0
	316, 332, 335,346	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - OTHER PLANT	340-346	. 0	0	0	0	0	0	. 0	0
Subtotal - PRODUCTION PLANT	304-346	0	0	0	0	0	. 0	0	0
C. TRANSMISSION PLANT									
Land and Land Rights	350	0	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0	0
Station Equipment	353	0	0	0	. 0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	0	0	0	0	0	0	0
Underground Conduit	357	0	. 0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0	0
Roads and Trails	359	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	. 0	0	0	0
D. DISTRIBUTION PLANT									
Land and Land Rights	360		0	0	0	0	0	0	0
Structures and Improvements	361	0	0	0	0	. 0	0	0	0
Station Equipment	362	0	0	0	0	0	0	0	0
Compressor Station Equipment	363	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	0	0	0	0	0	0	0	0
Overhead Conductors and Devices	365	0	0	0	0	0	0	0	0
Underground Conduit	366	0	0	0	0	0	0	0	0
Underground Conductors and Devices	367	0	0	0	0	0	0	0	0
Line Transformers	368	0	0	0	0	0	0	0	0

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

Step 3

All Totals Intact =
All Allocators Found =

TRUE TRUE

All Alloca	tors Found +	TRUE							
		Onsite/Cust			ONSITE	CUSTOMER			
Account	Account	Customer							
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PFM	LP	MS	SPL	PL.	LS
Services	369	0	0	0	0	0	0	0	0
Meters	370	ō	Ö	0	0	0	0	0	0
Installed on Cust Premise PR_L	371	0	ō	0	0	0	0	0	0
Other Property on Customers Premise	372	0	ō	0	Õ	0	0	0	0
Street Lighting and Signals	373	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - DISTRIBUTION PLANT	374-387	0	<u>v</u>	<u>~</u> 0	<u>-</u> 0		0	0	-0
Subtotal - DISTINBUTION (EAN)	314-307	v	ŭ	•	•				
E. GENERAL PLANT									
Land and Eand Rights	389	97,839	867	19	2,765	61	380	204	86
Structures and Improvements	390	1,489,071	13,196	288	42,085	935	5,778	3,101	1,314
Office Furniture and Equipment	391	2,590,549	22,957	501	73,216	1,626	10,052	5,395	2,285
Transportation Equipment	392	1,836,944	16,278	355	51,917	1,153	7,128	3,826	1,621
Stores Equipment	393	68,773	609	13	1,944	43	267	143	61
Tools, Shop and Garage Equipment	394	876,563	7,768	169	24,774	550	3,401	1,826	773
Laboratory Equipment	395	181,968	1,613	35	5,143	114	706	379	161
Power Operated Equipment	396	2,590,570	22,957	501	73,216	1,626	10,052	5,395	2,285
Communication Equipment	397	1,730,541	15,335	335	48,910	1,086	6,715	3,604	1,527
Miscellaneous Equipment	398	32,594	289	- 6	921	20	126	68	29
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0	0
Other Tangible Property	399	<u>o</u>	. <u>O</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	11,495,414	101,868	2,223	324,890	7,217	44,604	23,941	10,142
TOTAL PLANT IN SERVICE	101	11,688,279	103,577	2,260	330,341	7,338	45,352	24,343	10,312
ADDITIONS TO UTILITY PLANT									
Energy Conservation Programs	182.3	0	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	. 0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Total Additions to Utility Plant		0	0	0	. 0	0	0	0	0
TOTAL UTILITY PLANT		11,688,279	103,577	2,260	330,341	7,338	45,352	24,343	10,312
II. DEPRECIATION RESERVE									
Intangible	108.3	-66,326	(588)	(13)	(1,875)	(42)	(257)	(138)	(59)
Transmission	108.4	0	0	0	0	0	0	0	0
Procurement Supply	108	0	0	0	0	0	0	0	0
StreetLighting	108	0	0	0	0	0	0	0	0
Primary-Distribution	108	0	0	0	0	0	0	0	0
Overhead Lines	108	0	0	0	. 0	0	0	0	0
Underground Lines	108	0	0	0	0	0	0	0	0
Transformers	108	0	0	0	0	0	0	0	0
Services	108	0	0	0	0	0	0	0	0
Metering	108.5	0	0	0	0	0	0	0	0

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	.li Totals Intact = :cators Found =	TRUE TRUE									
(AB 1511)	canna i onno =	Onsite/Cust	Direct	Total	Balance	Allocation		ONS	SITE CUSTOMER		
Account Description	Account Code	Customer Dollars	Assignment Factor	Direct Assignment	to be Allocated	Allocation Factor	Res Gen	Comm	Comm SH	Gen Pow	Prax
<u>Bood Aprilon</u>							RG	СВ	SH	GP	SC-P
Other Property on Customers Premis	se 108,6	0	None	0	0	OnsitePT-C	0	0	0	0	0
General	108.7	<u>-6,803,164</u>	None	<u>0</u>	<u>-6,803,164</u>)	nsiteLABOR-((5,441,205)	(795,434)	(138,499)	<u>(117,721)</u>	<u>(5,588)</u>
Subtotal-DEPRECIATION RESERVE	≣	-6,869,490		0	-6,869,490		-5,494,253	-803,189	-139,849	-118,869	-5,643
Dep. Res adjust for 13 month avg.	108.9	0	None	0	0	OnsitePT-C	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	TI: 108	-6,869,490		0	-6,869,490		-5,494,253	-803,189	-139,849	-118,869	-5,643
III. OTHER RATE BASE ITEMS											
Deferred Fuel Cost	183	.0	None	. 0	0	OnsitePT-C	0	0	0	0	0
Prepayments	165	40,103	None	0		OnsitePT-C	32,075	4,689	816	694	33
Cash Working Capital-Fuel	131	. 0	None	0	-	OnsitePT-C	0	0	0	0	0
Cash Working Capital-Revenue	131	203,807	None	0		OnsitePT-C	163,006	23,829	4,149	3,527	167
Cash Working Capital-Labor	131	494,552	None	0		nsiteLABOR-(395,545	57,824	10,068	8,558	406
Cash Working Capital-Plant	131	-39,622	None	0		OnsitePT-C	(31,690)	(4,633)	(807)	(686)	(33)
Deferred ITC	255	-22,379	None	0		OnsitePT-C	(17,898)	(2,617)	(456)	(387)	(18)
Customer Advances for Construction	281	0	None	0		OnsitePT-C	0	0	0	0	. 0
Materials and Supplies	154	139,687	None	0		OnsitePT-C	111,722	16,332	2,844	2,417	115
Regulatory Assets - Generation	182, 254	0	None	0	-	OnsitePT-C	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	None	0	_	OnsitePT-C	0	0	0	0	0
Regulatory Assets - Pension and Lai	00 182, 254	571,604	None	0		nsiteLABOR-(457,172	66,833	11,637	9,891	470
Customer Deposits	235	0	None	0	_	OnsitePT-C	0	0	0	0	0
Deferred Pension Asset	252	2,867,114	None	0		nsiteLABOR-(2,293,132	335,226	58,369	49,612	2,355
Deferred Income Tax	190	-1,362,359	None	0		OnsitePT-C	(1,089,621)	(159,289)	(27,735)	(23,574)	(1,119)
Differed State Tax		1,793	None	0		OnsitePT-C	1,434	210	37	31	1
A/P Financing of Capitalized M&S	283	<u>0</u>	None	<u>0</u>	<u>0</u>	OnsitePT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	. <u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	2,894,301		0	2,894,301		2,314,877	338,405	58,922	50,083	2,377
TOTAL RATE BASE		<u>7,713,091</u>		<u>o</u>	7,713,091		<u>6,168,969</u>	901,823	<u>157.023</u>	<u>133,467</u>	<u>6,336</u>
I. OPERATING AND MAINTENANCE	E										
A. PRODUCTION EXPENSES											
Supervision and Engineering	(500, 535, 546)	0	None	0	. 0)	nsiteLABOR-(0	0	0	0	0
Fuel	(501, 547)	0	None	0	_	AVG-CUST	0	0	. 0	0	0
Generation Expense	505, 507, 537, 538	0	None	0	_	AVG-CUST	0	0	0	. 0	0
Misc. Generation Expenses	(539, 549)	0	None	0	-	AVG-CUST	0	0	0	0	0
Gas Turbine Lease	(550)	0	None	0		AVG-CUST	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	None	0		nsiteLABOR-(0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	None	0		AVG-CUST	0	0	. 0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	None	0	-	AVG-CUST	0	0	0	0	0
Maintenance of Misc. Plant	506, 514, 545, 554	<u>0</u>	None	<u>0</u>	<u>0</u>	AVG-CUST	· <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Other Production	500-554	0		0	0		0	0	0	0	0

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

Account	Account	Onsite/Cust Customer			ONSITE	CUSTOMER			
Description	Code	Dollars	<u>Tot.Elec. Bldg</u> TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	Private Lts PL	Spec Lts LS
Other Property on Customers Premis	se 108.6	0	o	0	0	0	0	0	0
General	108.7	<u>-6,803,164</u>	<u>(60,287)</u>	(1,315)	<u>(192,275)</u>	<u>(4,271)</u>	<u>(26,397)</u>	<u>(14,169)</u>	<u>(6,002)</u>
Subtotal-DEPRECIATION RESERVI	Ē	-6,869,490	-60,875	-1,328	-194,149	-4,313	-26,655	-14,307	-6,061
Dep. Res adjust for 13 month avg.	108.9	0	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIA	TI [,] 108	-6,869,490	-60,875	-1,328	-194,149	-4,313	-26,655	-14,307	-6,061
III. OTHER RATE BASE ITEMS									
Deferred Fuel Cost	183	. 0	0	0	0	0	. 0	0	0
Prepayments	165	40,103	355	8	1,133	25	156	84	35
Cash Working Capital-Fuel	131	0	0	0	0	0	0	0	0
Cash Working Capital-Revenue	131	203,807	1,806	39	5,760	128	791	424	180
Cash Working Capital-Labor	131	494,552	4,383	96	13,977	310	1,919	1,030	436
Cash Working Capital-Plant	131	-39,622	(351)	(8)	(1,120)	(25)	(154)	(83)	(35)
Deferred ITC	255	-22,379	(198)	(4)	(632)	(14)	(87)	(47)	(20)
Customer Advances for Construction		0	0	0	. 0	0	0	0	0
Materials and Supplies	154	139,687	1,238	27	3,948	88	542	291	123
Regulatory Assets - Generation	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Distribution	182, 254	0	0	0	0	0	0	0	0
Regulatory Assets - Pension and Lat		571,604	5,065	111	16,155	359	2,218	1,190	504
Customer Deposits	235	0	0	0	0	0	0	0	0
Deferred Pension Asset	252	2,867,114	25,407	554	81,032	1,800	11,125	5,971	2,529
Deferred Income Tax	190	-1,362,359	(12,073)	(263)	(38,504)	(855)	(5,286)	(2,837)	(1,202)
Differed State Tax		1,793	16	0	51	1	7	4	2
A/P Financing of Capitalized M&S	283	<u>o</u>	<u>o</u>	. <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS	131-283	2,894,301	25,648	560	81,800	1,817	11,230	6,028	2,553
TOTAL RATE BASE		<u>7,713,091</u>	<u>68,351</u>	<u>1.491</u>	217,992	<u>4,842</u>	<u>29.928</u>	<u>16,064</u>	<u>6,805</u>
I. OPERATING AND MAINTENANCE	E								
A. PRODUCTION EXPENSES									
Supervision and Engineering	(500, 535, 546)	0	0	0	. 0	0	0	0	0
Fuel	(501, 547)	0	0	0	. 0	0	0	0	0
Generation Expense	505, 507, 537, 538	0	0	0	0	0	0	0	0
Misc. Generation Expenses	(539, 549)	0	0	0	0	0	0	0	0
Gas Turbine Lease	(550)	0	0	0	0	0	0	0	0
Supervision and Engineering	(510, 541, 551)	0	0	0	0	0	0	0	0
Maintenance of Structures	511, 552, 542, 543	0	0	0	0	0	0	0	0
Maintenance of Generation Plant	512, 513, 544, 553	0	0	0	0	0	0	0	0
Maintenance of Misc, Plant	506, 514, 545, 554	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>
Subtotal - Other Production	500-554	0	0	0	0	0	0	0	0

Step 3								A	iocation rhase			
	Fotals Intact =	TRUE										
All Alloca	tors Found =	TRUE Onsite/Cust	Direct	Total	Balance	Altocation		ONS	SITE CUSTOMER			
Account	Account	Customer	Assignment	Direct	to be	Allocation						
Description	Code	<u>Dollars</u>	Factor	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>	
-							RG	СВ	SH	GP	SC-P	
		•	None	0	0	AVG-CUST	0	0	0	0		0
Purchased Power Expenses	555	0	None None	0	0	AVG-CUST	0	0	Ö -	ő		Ö
Other Variable Expenses	MIX	0	None	0	0	AVG-CUST	ő	ŏ	Ö	ő		ō
Load Dispatch	556 557	<u>0</u>	None	<u>0</u>	<u>0</u>	AVG-CUST	<u>o</u>	ŏ	ŏ	<u>o</u>		<u>o</u>
Other Purchased Power Subtotal	556-557	0	None	0	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>~</u>	<u>~</u> 0	- 0	0		0
Subtotal	330-337	v		Ŭ	· ·		-	•				
TOTAL PRODUCTION EXPENSE	500-557	0		0	0		0	0	0	0		0
B. TRANSMISSION EXPENSE												
Supervision and Engineering	560	0	None	0	0	InsiteLABOR-(0	0	0	0	(0
Load Dispatching	561	0	None	0		AVG-CUST	0	0	0	0	(0
Station Expenses	562	0	None	0	0	AVG-CUST	0	0	0	0		0
Overhead Line Expenses	563	0	None	0	0	AVG-CUST	0	0	0	0	4	0
Underground Lines Expenses	564	0	None	0	0	AVG-CUST	0	0	0	0		0
Transmission by Others-Demand	565	0	None	0	0	AVG-CUST	0	0	0	0		0
Transmission by Others-Energy	565	0	None	0	0	AVG-CUST	0	0	0	0		0
Miscellaneous Expenses	566	0	None	0	0	AVG-CUST	0	0	0	0		0
Rents	567	0	None	0		AVG-CUST	0	0	0	0		0
Supervision and Engineering	568	. 0	None	0	0	InsiteLABOR-(. 0	0	0	0		0
Maintenance of Structures	569	0	None	. 0	0	AVG-CUST	0	0	0	0		0
Maintenance of Station Equipment	570	0	None	0	0		0	0	0	0		0
Maintenance of Overhead Lines	571	0	None	0	0		0	0	0	0		0
Maintenance of Underground Lines	572	0	None	0	0	AVG-CUST	0	0	0	0		0
Misc Maintenance - Credits	573	<u>0</u>	None	<u>0</u>	<u>0</u>	AVG-CUST	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>		0
TOTAL TRANSMISSION EXPENSES	560-573	0		0	0		0	0	0	. 0		0
C. DISTRIBUTION EXPENSE												
Operation Supervision & Engineering	580	0	None	0	0	OnsiteLABOR-(0	0	0	0		0
Load Dispatching	581	0	None	0	0	AVG-CUST	0	0	0	0		0
Station Expenses	582	0	None	0	0	AVG-CUST	0	0	0	0	1	0
Overhead Line Expenses	583	0	None	0	0	AVG-CUST	0	0	0	0	1	0
Underground Line Expenses	584	0	None	0	0	AVG-CUST	. 0	0	0	0		0
Street Light and Signal Systems	585	0	None	0	0	AVG-CUST	0	0	0	0		0
Meter Expenses	586	0	None	0	0	AVG-CUST	0	0	0	0		0
Customer Installation Expenses	587	0	None	0	0	AVG-CUST	0	0	0	0		0
Misc. Distribution Expenses	588	0	None	0		AVG-CUST	0	0	0	0		0
Rents	589	0	None	0		AVG-CUST	0	0	0	0		0
Maint Supervision & Engineering	590	0	None	0		OnsiteLABOR-(0	0	0	0		0
Maint of Structures	591	0	None	0	_	AVG-CUST	0	0	0	0 0		0
Maintenance of Station Equipment	592	0	None	0	0		0	0	0	•		0
Maintenance of Overhead Lines	593	0	None	0		AVG-CUST	0	0	0	0		0 0
Maintenance of Underground Lines	594	0	None	.0	0	AVG-CUST	0	0	0	0		0
Maintenance of Line Transformers	595	0	None	0	0	AVG-CUST AVG-CUST	0 0	0	0	0		0
Maintenance of Street Lights	596	0	None	U	U	AVG-0001	U	U	U	J		0

Step 3

All Totals Intact =

TRUE

All Affoca	tors Found =	TRUE Onsite/Cust			ONSITE O	USTOMER			
Account	Account Code	Customer Dollars	Tot.Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
Description	Code	Dollars	TEB	PFM	LP	MS	SPL	PL	LS
Purchased Power Expenses	555	0	0	0	0	0	0	0	0
Other Variable Expenses	MIX	0	0	. 0	0	0	0	0	0
Load Dispatch	556	0	0	0	0	0	0	0	0
Other Purchased Power	557	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Subtotal	556-557	0	0	0	0	0	0	0	0
TOTAL PRODUCTION EXPENSE	500-557	0	0	0	. 0	0	0	0	0
B. TRANSMISSION EXPENSE									
Supervision and Engineering	560	0	0	0	0	0	0	0	0
Load Dispatching	561	0	0	0	0	0	0	0	0
Station Expenses	562	0	0	0	0	0	0	0	0
Overhead Line Expenses	563	0	0	0	0	0	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0	0
Transmission by Others-Demand	565	0	0	0	0	0	0	0	0
Transmission by Others-Energy	565	0	. 0	0	0	0	0	0	0
Miscellaneous Expenses	566	0	0	0	0	0	.0	0	0
Rents	567	0	0	0	0	0	0	0	0
Supervision and Engineering	568	0	0	0	0	0	0	0	0
Maintenance of Structures	569	0	0	0	0	0	0	0	0
Maintenance of Station Equipment	570	0	0	0	0	0	0	0	0
Maintenance of Overhead Lines	571	0	0	0	0	0	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0	_	
Misc Maintenance - Credits	573	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u> _	0
TOTAL TRANSMISSION EXPENSES	560-573	0	. 0	0	0	0	0	0	0
C. DISTRIBUTION EXPENSE		1							
Operation Supervision & Engineering	580	0	0	0	0	0	0	0	0
Load Dispatching	581	0	0	0	0	0	0	0	0
Station Expenses	582	0	0	0	0	0	0	0	0
Overhead Line Expenses	583	. 0	0	0	0	0	0	0	0
Underground Line Expenses	584	0	0	0	0	0	0	0	0
Street Light and Signal Systems	585	0	0	0	0	0	0	0	0
Meter Expenses	586	0	0	0	0	0	0	0	0
Customer Installation Expenses	587	0	0	0	0	0	0	0	0
Misc. Distribution Expenses	588	0	0	0	0	0	0	0	0
Rents	589	0	0	0	0	0	0	0	0
Maint Supervision & Engineering	590	0	0	0	0	0	0	0	0
Maint of Structures	591	0	0	0	. 0	0	0	. 0	0.
Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0
Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0
Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0
Maintenance of Line Transformers	595	0	0	0	0	0	0	0	0
Maintenance of Street Lights	596	0	0	0	0	. 0	0	0	0

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

Step 3

All Totals Intact = All Allocators Found =

TRUE

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

Procession Account Code Cod	Step 3								. A	Hocation Phase		
Para			TRUE									
Paccount Account Code	All Alfocat	to a Found =	TRUE									
Pact									ON	SITE CUSTOMER		
Injuries and Damages				-								
Physics and Damages 925 4.814 None 0 4.514 OnsilePT-C 3.690 539 94 80 4 Maintenance of General Plant (site or 1835 1.832 None 0 1.832 OnsilePT-C 1.496 214 37 32 2 2 2 2 2 2 2 2	<u>Description</u>	Code	<u>Dollars</u>	Factor	<u>Assignment</u>	Allocated	Factor					
Maintenance of General Plant (also at Substal - O & M Accounts 924-925 924,925,935 924,925 924,925,935 924,925 924,925,935 924,925 924,9								RG	CB	SH	GP	SC-P
Maintenance of General Plant (also at Substal - O & M Accounts 924-925 924,925,935 924,925 924,925,935 924,925 924,925,935 924,925 924,9	Introduce and Description	025	4.044	None	•	4.544	Oncito DT C	3 600	E30	0.4	90	4
Subtotal - O. & M. Accounts 924-925 924,925,935 24,156 0 24,156 0 24,156 19,320 2,824 492 418 20								,				
OTHER A&G EXPENSES Franchise Requirements 927 0 None 0 236,167 OnsiteLP-C 188,888 27,613 4,808 4,087 194 Duplicate Charges-Credit 929 -29,800 None 0 236,167 OnsiteLP-C (23,834) (3,484) (607) (516) (24) Duplicate Charges-Credit 929 -29,800 None 0 29,800 OnsiteLP-C (23,834) (3,484) (607) (516) (24) Miscollaneous General Expenses 930.1 353,084 None 0 353,084 None 0 363,084 None 0				None			Officer 1-C					
Franchise Requirements	Subtotal - O & M Accounts 924-925	924,920,930	24,150		U	24,156		19,320	2,024	492	410	20
Franchise Requirements	OTHER ARG EXPENSES											
Regulatory Commission Expenses 928 238,187 None 0 238,167 OnsiteLP-C 188,888 27,613 4,808 4,087 194	OTTENTION DITENTED											
Regulatory Commission Expenses 928 236,167 None 0 236,167 OnsiteLP-C 188,888 27,613 4,808 4,087 194	Franchise Requirements	927	0	None	0	0	OnsiteLP-C	0	0	0	0	0
Duplicate Charges-Credit 929 2-29,800 None 0 2-29,800 OnsiteLP-C (23,834) (3,484) (607) (516) (24) General Advertising Expenses 930.1 353,084 None 0 353,084 OnsiteLP-C 282,399 41,283 7,188 6,110 290 Miscellaneous General Expenses 930.2 0 None 0 0 OnsiteLP-C 0 0 0 0 0 0 0 0 0	•											
General Advertising Expenses 930.1 353,084 None 0 353,084 Onsite IP-C 282,399 41,283 7,188 6,110 290					. 0			,	•			
Miscellaneous General Expenses 930.2 0 None 0 0 O O O O O O O O	-											
Rents 931 17,983 None 0 17,983 OnsiteLP-C 14,383 2,103 366 311 15		930.2	. 0	None	0	. 0	OnsiteLP-C	. 0				0
Misc Expenses - Credit 932 92 - 932 577,434 90 577,434 90 577,434 461,835 67,514 11,755 9,992 474	•	931		None	. 0	17,983	OnsiteLP-C	14,383	2,103	366	311	15
Subtotal 927-932 577,434 0 577,434 461,835 67,514 11,755 9,992 474	Misc Expenses - Credit	932		None	0	0	OnsiteLP-C				0	
TOTAL OPERATING EXPENSES 14,483,959 0 14,483,959 11,489,416 1,719,271 299,127 256,150 13,530 IL DEPRECIATION EXPENSE	Subtotal	927-932	577,434			577,434		461,835	67,514	_	_	
TOTAL OPERATING EXPENSES 14,483,959 0 14,483,959 11,489,416 1,719,271 299,127 256,150 13,530 IL DEPRECIATION EXPENSE												
III. DEPRECIATION EXPENSE Intangible	TOTAL A&G EXPENSES	920-932	5,982,672		0	5,982,672		4,784,971	699,501	121,795	103,524	4,914
III. DEPRECIATION EXPENSE Intangible	TOTAL OPERATING EXPENSES		44 400 050		•	44 400 050		44 400 446	. 4.740.074	200 407	050.450	40 500
Intangible	TOTAL OPERATING EXPENSES		14,483,959		U	14,483,959		11,489,416	1,719,271	299,127	256,150	13,530
Intangible	II DEPRECIATION EXPENSE											
Transmission 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Procurement Supply 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 StreetLighting 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Primary-Distribution 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Overhead Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Underground Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Transformers 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Services 403.5 0 None 0 0 OnsitePT-C 0 0 0 0	52 (12) (13) (2) (2)											
Procurement Supply 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 StreetLighting 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Primary-Distribution 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Overhead Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Underground Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Transformers 403 0 None 0 OnsitePT-C 0 0 0 0 0 Services 403.5 0 None 0 OnsitePT-C 0 0 0 0 0 Metering 403.6 0 None 0 OnsitePT-C 0 0 0 0 0	Intangible	403.1	12,244	None	0	12,244	OnsitePT-C	9,793	1,432	249	212	10
StreetLighting 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Primary-Distribution 403 0 None 0 0 0 onsitePT-C 0 0 0 0 0 Overhead Lines 403 0 None 0 0 0 onsitePT-C 0 0 0 0 0 Underground Lines 403 0 None 0 0 onsitePT-C 0	Transmission	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Primary-Distribution 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 0 Overhead Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Underground Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Transformers 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Services 403.5 0 None 0 0 0 sitePT-C 0 0 0 0 0 Metering 403.6 0 None 0 0 OnsitePT-C 0 0 0 0 0 Other Property on Customers Premise 403.6 0 None 0 0 0 sitePT-C 0 0 0 0 0 0 0 0 0 0 0 <td>Procurement Supply</td> <td>403</td> <td>0</td> <td>None</td> <td>0</td> <td>0</td> <td>OnsitePT-C</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Procurement Supply	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Overhead Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Underground Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Transformers 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Services 403.5 0 None 0 0 OnsitePT-C 0 0 0 0 0 Metering 403.6 0 None 0 0 OnsitePT-C 0 0 0 0 0 Other Property on Customers Premise 403.6 0 None 0 0 OnsitePT-C 0 0 0 0 0 General 403.7 383,841 None 0 383,841 315iteLABOR-C 306,998 44,879 7,814 6,642 315	StreetLighting	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Underground Lines 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 0 Transformers 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Services 403.5 0 None 0 0 OnsitePT-C 0 0 0 0 0 Metering 403.6 0 None 0 0 onsitePT-C 0 0 0 0 0 Other Property on Customers Premise 403.6 0 None 0 0 0 sitePT-C 0	Primary-Distribution	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Transformers 403 0 None 0 0 OnsitePT-C 0 0 0 0 0 Services 403.5 0 None 0 0 OnsitePT-C 0 0 0 0 0 Metering 403.6 0 None 0 0 0 sitePT-C 0 0 0 0 0 Other Property on Customers Premise 403.6 0 None 0 0 0 sitePT-C 0 0 0 0 0 General 403.7 383,841 None 0 383,841 >nsiteLABOR-C 306,998 44,879 7,814 6,642 315	Overhead Lines	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Services 403.5 0 None 0 0 onsitePT-C 0 0 0 0 0 Metering 403.6 0 None 0 0 onsitePT-C 0 0 0 0 0 Other Property on Customers Premise 403.6 0 None 0 0 onsitePT-C 0 0 0 0 0 General 403.7 383,841 None 0 383,841 nsiteLABOR-C 306,998 44,879 7,814 6,642 315	Underground Lines	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Metering 403.6 0 None 0 0 onsitePT-C 0 0 0 0 0 Other Property on Customers Premise 403.6 0 None 0 0 onsitePT-C 0 0 0 0 0 General 403.7 383,841 None 0 383,841)nsiteLABOR-C 306,998 44,879 7,814 6,642 315	Transformers	403	0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Property on Customers Premise 403.6 0 None 0 0 OnsitePT-C 0 0 0 0 0 General 403.7 383,841 None 0 383,841)nsiteLABOR-(306,998 44,879 7,814 6,642 315	Services	403.5	0	None	0	0				_	0	
General 403.7 383,841 None 0 383,841)nsiteLABOR-(306,998 44,879 7,814 6,642 315	Metering	403.6	0	None	0	0	OnsitePT-C	0	0	0	0	0
	Other Property on Customers Premise	403.6	0		0			_	-		_	
Americation 404 0 None 0 0 OneitaDTC 0 0 0 0	General	403.7	383,841		0				44,879	7,814	6,642	
Anionization 404 0 Notice 0 0 Ottolice 1-C 0 0 0 0	Amortization	404	0	None	0	0	OnsitePT-C	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
TOTAL DEPOSITION EXPENSES. 40.404	TOTAL DEPOSITION EXPENSES	102 101	800.005			202.005			40.044		0.054	005
TOTAL DEPRECIATION EXPENSES 403-404 396,085 0 396,085 316,791 46,311 8,063 6,854 325	TOTAL DEPRECIATION EXPENSES	403-404	396,085		Ü	396,085		316,791	46,311	8,063	6,854	325
III, TAXES	III TAXES											
II. I Vice	m. Wites											
A. GENERAL TAXES	A. GENERAL TAXES											
Payroll Taxes 408.15 501,508 None 0 501,508)nsiteLABOR-(401,109 58,637 10,210 8,678 412	•	408.15			-	,						
Payroll Taxes - Generation 29,100 None 0 29,100)nsiteLABOR-(23,275 3,402 592 504 24												
Unemployment Tax 408.16 14,697 None 0 14,697)nsiteLABOR-(11,755 1,718 299 254 12												
Real Estate Taxes 408.17 <u>108.851</u> None <u>0</u> <u>108.851</u> OnsitePT-C <u>87.059</u> <u>12.727</u> <u>2.216</u> <u>1.884</u> <u>89</u>		408.17		None			OnsitePT-C					
Subtotal - General Taxes 654,156 0 654,156 523,197 76,485 13,317 11,319 537	Subtotal - General Taxes		654,156		0	654,156		523,197	76,485	13,317	11,319	537

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

ONSITE CUSTOME

Account	Account	Onsite/Cust Customer			ONSITE	CUSTOMER		*	
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	Tot.Elec. Bldg TEB	<u>Feed Mill</u> PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
Injuries and Damages	925	4,614	41	1	130	3	18	10	4
Maintenance of General Plant (also ac	935	1.832	<u>16</u>	. <u>0</u>	52	1	<u>7</u>	4	<u>2</u>
Subtotal - O & M Accounts 924-925	924,925,935	24,156	214	. 5	683	15	94	50	21
OTHER A&G EXPENSES									
Franchise Requirements	927	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	236,167	2,093	46	6,675	148	916	492	208
Duplicate Charges-Credit	929	-29,800	(264)	(6)	(842)	(19)	(116)	(62)	(26)
General Advertising Expenses	930.1	353,084	3,129	68	9,979	222	1,370	735	312
Miscellaneous General Expenses	930.2	· ·	0	0	0	. 0	0	0	0
Rents	931	17,983	159	3	508	11	70	37	. 16
Misc Expenses - Credit	932	0	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal	927-932	577,434	5,117	112	16,320	363	2,241	1,203	509
TOTAL A&G EXPENSES	920-932	5,982,672	53,016	1,157	169,086	3,756	23,214	12,460	5,278
TOTAL OPERATING EXPENSES		14,483,959	130,342	2,449	470,827	8,048	49,970	31,887	12,942
II. DEPRECIATION EXPENSE									
Intangible	403.1	12,244	109	2	346	8	48	25	11
Transmission	403	0	0	0	0	0	0	0	0
Procurement Supply	403	0	0	0	0	0	0	0	0
StreetLighting	403	0	0	0	0	0	0	0	0
Primary-Distribution	403	0	0	0	0	0	0	0	0
Overhead Lines	403	0	0	0	0	0	0	0	0
Underground Lines	403	0	0	0	0	0	. 0	0	0
Transformers	403	0	0	0	0	0	0	0	0
Services	403.5	0	0	0	0	0	0	0	0
Metering	403.6	0	0	0	0	0	0	0	0
Other Property on Customers Premise	403.6	0	0	0	0	0	0	0	0
General	403.7	383,841	3,401	74	10,848	241	1,489	799	339
Amortization	404	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
TOTAL DEPRECIATION EXPENSES	403-404	396,085	3,510	77	11,194	249	1,537	825	349
III. TAXES									
A. GENERAL TAXES	-								
Payroll Taxes	408.15	501,508	4,444	97	14,174	315	1,946	1,044	442
Payroll Taxes - Generation		29,100	258	6	822	18	113	61	26
Unemployment Tax	408.16	14,697	130	3	415	9	57	31	13
Real Estate Taxes	408.17	<u>108,851</u>	<u>965</u>	<u>21</u>	3,076	<u>68</u>	<u>422</u>	<u>227</u>	<u>96</u>
Subtotal - General Taxes		654,156	5,797	126	18,488	411	2,538	1,362	577

Step 3

All Totals Intact =

TRUE

All Alloca	tors Found =	TRUE									
Aggrupt	Account	Onsite/Cust Customer	Direct Assignment	Total Direct	Balance to be	Allocation Allocation		ON	SITE CUSTOMER		
Account Description	Code	Dollars	Factor	Assignment	Allocated	Factor	Res Gen	Comm	Comm SH	Gen Pow	<u>Prax</u>
Description	Oode	Donara	<u>r dotor</u>	Assignment	7 diocated	<u>i dotor</u>	RG	CB	SH	GP GP	SC-P
							NO.		5	S,	00-1
B. FRANCHISE AND REVENUE TAXE											
Maryland Franchise Tax T&D	408.11	0	None	0	0		0	0	0	0	0
PSC Assessment	408.12	0	None	0	0	RÉVENUE	0	0	0	0	0
Franchise Tax Prod	408.11	0	None	0		FRANCHISE	0	0	0	0	0
Franchise	408.13	12,948	None	0		FRANCHISE	5,996	1,230	298	2,474	100
Retail Sales & Other	408.14	<u>o</u>	None	<u>0</u>	<u>0</u>	REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Franchise & Gross Receipts		12,948	٠	0	12,948		5,996	1,230	298	2,474	100
C. FEDERAL INCOME TAXES											
Federal Income Taxes - Current		107,225	None	0		OnsiteLABOR-(85,759	12,537	2,183	1,855	88
State Income Taxes - Current		16,850	None	0		OnsiteLABOR-(13,476	1,970	343	292	14
Provision for Deferred FIT		61,709	None	0		OnsiteLABOR-(49,356	7,215	1,256	1,068	51
ITC Adjustment - Net		<u>0</u>	None	0	_	OnsiteLABOR-(<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	0		0	0		0	0	0	0	0
TOTAL TAXES	408-411	667,104		0	667,104		529,193	77,714	13,615	13,793	637
TOTAL EXPENSES		15,547,148		<u>0</u>	15,547,148		12,335,399	<u>1,843,296</u>	320,806	<u>276,797</u>	<u>14,493</u>
IV. OPERATING REVENUES											
Revenues	440-446	16,021,642	None	0	16,021,642	REVENUE	7,418,704	1,521,715	368,896	3,060,854	123,913
Production Other Rev	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Forfeited Discounts - Mo	440-446	1,913,588	None	0	1,913,588	Coll-Dollars	1,686,171	61,210	7,932	41,996	0
Reconnect Charges-Missouri	440-446	320,304	None	0	320,304	Coll-Act-120	317,825	2,186	114	0	0
Ot Elec Rev-Off-Sys	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Universal Services	440-446	0	None	0	0	OnsitePT-C	0	0	0	0	0
Interdepartmental Revenues	448	0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Electric Revenues		0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	None	0	0	OnsitePT-C	0	0	0	0	0
Other Electric - Transmission		0	None	0	0	OnsitePT-C	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	None	<u>0</u>	<u>0</u>	OnsitePT-C	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		18,255,534		0	18,255,534		9,422,700	1,585,111	376,942	3,102,850	123,913
Gains/Losses from Disp. of Utility Plan		-134,850	None	0	-134,850	OnsitePT-C	(107,853)	(15,767)	(2,745)	(2,333)	(111)
Gains/Losses from Energy Purchases		0	None	0	0	OnsitePT-C	` ó	` oʻ	`´ o´	`´ o´	` oʻ
Allowance for Funds During Constructi		0	None	0	0	OnsitePT-C	0	0	0	0	0
Interest on Customer Deposits		0	None	0	0.3	CUSTDEPOSIT	0	0	0	0	0
V, NET INCOME		2,573,536		0	2,573,536		-3,020,553	-273,952	53,391	2,823,719	109,310
Rate of Return		33,37%		#N/A	33.37%		-48.96%	-30.38%	34.00%	2115.67%	1725.33%

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

ONSITE CUSTOME

Account	Account	Onsite/Cust Customer			ONSITE	CUSTOMER			
Description	Code	<u>Dollars</u>	Tot.Elec. Bldg TEB	Feed Mill PFM	<u>Large Pow</u> LP	Misc Lts MS	Street Lts SPL	<u>Private Lts</u> PL	Spec Lts LS
B. FRANCHISE AND REVENUE TAXE				•					
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0	0
Franchise Tax Prod	408.11	0	0	0	0	0	0	0	0
Franchise	408,13	12,948	1,086	2	1,560	0	67	131	3
Retail Sales & Other	408.14	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>
Subtotal - Franchise & Gross Receipts		12,948	1,086	2	1,560	0	67	131	3
C. FEDERAL INCOME TAXES									
Federal Income Taxes - Current		107,225	950	21	3,030	67	416	223	95
State Income Taxes - Current		16,850	149	3	476	11	65	35	15
Provision for Deferred FIT		61,709	547	12	1,744	39	239	129	54
ITC Adjustment - Net		<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	` <u>0</u>
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0
TOTAL TAXES	408-411	667,104	6,883	129	20,048	411	2,606	1,494	581
TOTAL EXPENSES		<u>15,547,148</u>	140,735	<u>2,654</u>	<u>502,069</u>	8,708	<u>54,112</u>	34,206	<u>13,872</u>
IV. OPERATING REVENUES									
Revenues	440-446	16,021,642	1,343,751	2,847	1,930,149	509	83,516	162,515	4,274
Production Other Rev	440-446	0	0	0	0	0	0	0	0
Forfeited Discounts - Mo	440-446	1,913,588	8,549	· 0	92,531	0	2,611	12,574	14
Reconnect Charges-Missouri	440-446	320,304	19	0	0	0	1	159	0
Ot Elec Rev-Off-Sys	440-446	0 -	0	0	0	0	0	0	0
Rent From Elec Property-Mo	440-446	0	0	. 0	0	0	0	0	0
Universal Services	440-446	0	0	. 0	0	0	0	0	0
Interdepartmental Revenues	448	0	0	0	0	0	0	0	0
Other Electric Revenues		0	0	0	0	0	0	0	0
Other Electric Revenues - Direct Assig		0	0	0	0	0	0	0	0
Other Electric - Transmission		0	0	0	0	0	0	0	0
Excess Fac Revenues	450-456	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		18,255,534	1,352,319	2,847	2,022,680	509	86,127	175,248	4,288
Gains/Losses from Disp. of Utility Plan		-134,850	(1,195)	(26)	(3,811)	(85)	(523)	(281)	(119)
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0	0
Allowance for Funds During Constructi		0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	, 0
V. NET INCOME		2,573,536	1,210,388	166	1,516,800	-8,284	31,492	140,761	-9,702
Rate of Return		33,37%	1770.85%	11.13%	695.81%	-171.07%	105.23%	876.27%	-142.58%
						-			

Step 3

Account

Description

All Totals Intact = All Allocators Found =

Account

Code

TRUE TRUE

Customer

<u>Dollars</u>

Onsite/Cust

Direct

Assignment

<u>Factor</u>

Total Balance Direct to be <u>Assignment</u> Allocated

Allocation Allocation Factor

Res Gen Comm

CB

RG

Comm SH SH

ONSITE CUSTOMER

Gen Pow GP

Prax SC-P

SUMMARY REPORT OPERATING REVENUES Utility Sales Revenues Interdepartmental Revenues Other Operating Revenues Total Operating Revenues	440-446 448 450-456	18,255,534 0 <u>0</u> 18,255,534	18,255,534 0 <u>0</u> 18,255,534	9,422,700 0 <u>0</u> 9,422,700	1,585,111 0 <u>0</u> 1,585,111	376,942 0 <u>0</u> 376,942	3,102,850 0 <u>0</u> 3,102,850	123,913 0 <u>0</u> 123,913
OPERATING EXPENSES								
Production	500-555	0	. 0	0	0	0	0	0
Transmission	560-573	0	0	. 0	0	0	0	0
Distribution	580-599	0	0	0	0	0	0	0
Customer Acctg & Service	901-919	8,501,287	8,501,287	6,704,445	1,019,770	177,332	152,627	8,616
Admin & General	920-932	<u>5,982,672</u>	<u>5,982,672</u>	<u>4,784,971</u>	<u>699,501</u>	<u>121,795</u>	103,524	<u>4,914</u>
Total Operating Expenses		14,483,959	14,483,959	11,489,416	1,719,271	299,127	256,150	13,530
DEPRECIATION EXPENSES	403	200 005	200 005	240 704	40.044		2.55	
DEPRECIATION EXPENSES	403	396,085	396,085	316,791	46,311	8,063	6,854	325
TAXES OTHER THAN INCOME TAX	408	667,104	667,104	529,193	77,714	13,615	13,793	637
INCOME BEFORE INCOME TAXES		2,708,386	2,708,386	-2,912,699	-258,185	56,136	2,826,052	109,420
INCOME TAXES								
Income Taxes - Current		124,075	124,075	99,236	14,507	2,526	2,147	102
Provision for Deferred FIT		61,709	61,709	49,356	7,215	1,256	1,068	51
ITC Adjustment - Net		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>
Subtotal - Federal Income Taxes	409-411	185,784	185,784	148,591	21,722	3,782	3,215	153
						•		
OPERATING INCOME		2,522,601	2,522,601	-3,061,291	-279,907	52,354	2,822,838	109,268

Step 3

All Totals Intact = All Allocators Found = TRUE TRUE

Onsite/Cust

ONSITE CUSTOMER

Account	Account	Customer							
Description	Code	<u>Dollars</u>	Tot,Elec. Bldg	Feed Mill	Large Pow	Misc Lts	Street Lts	Private Lts	Spec Lts
			TEB	PF M	LP	MS	SPL	PL	LS

SUMMARY REPORT									
OPERATING REVENUES									
Utility Sales Revenues	440-446	18,255,534	1,352,319	2,847	2,022,680	509	86,127	175,248	4,288
Interdepartmental Revenues	448	0	0	0	0	0	0	. 0	0
Other Operating Revenues	450-456	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>
Total Operating Revenues		18,255,534	1,352,319	2,847	2,022,680	509	86,127	175,248	4,288
OPERATING EXPENSES									
Production	500-555	0	0	0	0	0	0	0	0
Transmission	560-573	0	0	0	0	0	0	0	0
Distribution	580-599	0	0	0	0	0	0	. 0	0
Customer Acctg & Service	901-919	8,501,287	77,326	1,292	301,741	4,292	26,756	19,427	7,663
Admin & General	920-932	<u>5,982,672</u>	<u>53,016</u>	<u>1,157</u>	<u>169,086</u>	3,756	<u>23,214</u>	<u>12,460</u>	<u>5,278</u>
Total Operating Expenses		14,483,959	130,342	2,449	470,827	8,048	49,970	31,887	12,942
DEPRECIATION EXPENSES	403	396,085	3,510	77	11,194	249	1,537	825	349
TAXES OTHER THAN INCOME TAX	408	667,104	6.883	129	20,048	411	2,606	1,494	581
		331,131	0,000	,	27,010		2,000	.,	
INCOME BEFORE INCOME TAXES		2,708,386	1,211,583	192	1,520,611	-8,199	32,015	141,042	-9,583
INCOME TAXES									
Income Taxes - Current		124,075	1,100	24	3,507	78	481	258	109
Provision for Deferred FIT		61,709	547	12	1,744	39	239	129	54
ITC Adjustment - Net		<u>0</u>	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Federal Income Taxes	409-411	185,784	1,646	36	5,251	117	721	387	164
OPERATING INCOME		2,522,601	1,209,937	156	1,515,361	-8,316	31,294	140,655	-9,747

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

Step 3

Ali Totals Intact = All Allocators Found =

TRUE TRUE

ONSITE CUSTOMER

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

			Supply				Trans 230/115k	7		
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy .	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
<u>Description</u>	<u>ooue</u>	Donais	Milocator	<u> Audocator</u>	Milodator	Modator	PHIOCALOI	<u> Milocator</u>	rinocator	Milocator
I. ELECTRIC PLANT IN SERVICE										
LELECTRIC PLANT IN SERVICE				•						-
A. INTANGIBLE PLANT										
Organization	301	32,656,696	DEMAND	PROCPT-D	-	-	230KVPT	230KVPT-D	-	-
Franchises and Consents	302	-	 -	-	-	-]-	-	-	-
Miscellaneous Intangible Plant	303	-	 -	-	-	-	-	-	-	-
Subtotal - INTANGIBLE PLANT	301-303									
B. PRODUCTION PLANT										
Land and Land Rights	(310, 330, 340)	3,280,916	DEMAND	AED12CP	_	-	<u> </u>	_	_	
Structures and Improvements	(311, 331, 341)	89,180,002		AED12CP	_	_	-		-	
Boiler Plant Equipment	(312, 342)		DEMAND	AED12CP	_	_	_	•	_	_
Engines and Generators	343	191,444,217		AED12CP	-	-	-	_	_	_
Turbogenerator Units	(314, 333, 344)		DEMAND	AED12CP		_	1_		-	_
Accessory Electric Equipment	(315, 334, 345)		DEMAND	AED12CP	_	_	₋	_		_
Misc. Power Plant Equipment	316, 332, 335,346	17,253,910	1	AED12CP		-	<u>.</u>		-	_
Subtotal - OTHER PLANT	340-346	,233,012		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Subtotal - PRODUCTION PLANT	304-346									
C. TRANSMISSION PLANT										
Land and Land Rights	350	9,686,009	-	-	-	-	DEMAND	12CP-Trans	-	-
Structures and Improvements	352	2,021,463	-	-	-	-	DEMAND	12CP-Trans	-	-
Station Equipment	353	89,932,130	-	-	- '	-	DEMAND	12CP-Trans	-	-
Towers and Fixtures	354	1,112,966	-	-	-		DEMAND	12CP-Trans	-	-
Poles and Fixtures	355	50,304,736	-	-	-	-	DEMAND	12CP-Trans	-	-
Overhead Conductors and Devices	356	66,664,914]-	-	-	-	DEMAND	12CP-Trans	-	-
Underground Conduit	357	-	-	-	· <u>-</u>	•	•	-	-	-
Underground Conductors and Devices	358	-	-	-	-	-	-	-	-	-
Roads and Trails	359	-		•	~	-	-	-	-	-
Subtotal - TRANSMISSION PLANT	350-359		,							
D. DISTRIBUTION PLANT		*								
Land and Land Rights	360	3,255,804	_	-	-	-	_	-	_	-
Structures and Improvements	361	9,692,401	_	_	-	-	-	-	=	_
Station Equipment	362	83,068,538	_	_	-	_	-	_	_	-
Compressor Station Equipment	363	- 1	Ŀ	-	-	~	 -	-	-	_
Poles, Towers and Fixtures	364	155,310,884	_	-	· <u>-</u>	-	-	_	_	_
Overhead Conductors and Devices	365	160,130,252	_	-	-	-	-	-	-	-
Underground Conduit	366	31,660,158	-	_	=		-	-	-	
Underground Conductors and Devices		52,924,940		-	_	_	-	_	-	-
Line Transformers	368	94,259,584	_	-	-	_	J-		-	

			Dist Trn 13kV				Secondary			
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
<u>Description</u>	Code	<u>Dollars</u>	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT	•									
Organization	301	32,656,696	13KVPT	13KVPT-D	-	CUST-13KV	SECPT	NCP-SEC	-	CUST-SEC
Franchises and Consents	302	-	-	-	-	-	-	•	-	-
Miscellaneous Intangible Plant	303	,	-	-	-	-	-	-	-	-
Subtotal - INTANGIBLE PLANT	301-303					*				
B. PRODUCTION PLANT						w				
Land and Land Rights	(310, 330, 340)	3.280.916	_	_	-	_	_	-	-	_
Structures and Improvements	(311, 331, 341)	89,180,002	 -	-	-	_	 - ,	-	_	-,
Boiler Plant Equipment	(312, 342)	460,233,252	_	_	-	_	-	-	-	•
Engines and Generators	343	191,444,217	 -	_	-	-	-	-	•	-
Turbogenerator Units	(314, 333, 344)	136,241,848	l <u>-</u>	_	-	-	 -	-	-	-
Accessory Electric Equipment	(315, 334, 345)	57,447,063	l <u>-</u>	_	-	-	-	- '	-	-
Misc. Power Plant Equipment	316, 332, 335,346	17,253,910	<u>-</u>	-	_	_	-	-	-	-
Subtotal - OTHER PLANT	340-346	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
Subtotal - PRODUCTION PLANT	304-346								;	
C, TRANSMISSION PLANT										
S. HOWOMISSION I BUT										1
Land and Land Rights	350	9,686,009	_	-	_	-	-	-	_	-
Structures and Improvements	352	2,021,463	_	_	_	-	-	-	-	-
Station Equipment	353	89,932,130	<u> </u>	_	-	_	-	-	-	-
Towers and Fixtures	354	1,112,966	<u> </u>	_	-	_	_	-	_	-
Poles and Fixtures	355	50,304,736	_	•	_	-	1_	_	_	_
Overhead Conductors and Devices	356	66,664,914		_	_	_	_	_		_
	357	00,004,014		_	_	_	1_	_	-	_
Underground Conduit Underground Conductors and Device				_		_	L	_	_	_
Roads and Trails	359	_	[_	-	_		_	_	_
Subtotal - TRANSMISSION PLANT	350-359	-	[-						
D. DISTRIBUTION PLANT										
London dianad Diebte	360	3,255,804	DEMAND	NCP-Primary		_	L	_	_	_
Land and Land Rights Structures and Improvements	361		DEMAND	NCP-Primary	_	_	L		_	-
Station Equipment	362	83,068,538		NCP-Primary	_	_	L	_	_	_
Compressor Station Equipment	363	00,000,000	- INIVIAN		_	_	L	_	_	_
	363 364	155,310,884	Poles	NCP-Primary	-	CUST-13KV	CUST	_	_	CUST-SEC
Poles, Towers and Fixtures		160,130,252		NCP-Primary	_	CUST-13KV	CUST	_	_	CUST-SEC
Overhead Conductors and Devices	365	31,660,158		NCP-Phillary	_	CUST-13KV	-	_	-	-
Underground Conduit	366	52,924,940		NCP-Primary		CUST-13KV		_	_	-
Underground Conductors and Device				NOT-Fillially	-	- CUS1-13KV	L-Transformers	L-Transformers	_	L-Transformers
Line Transformers	368	94,259,584	l-	-	-	-	L-Hansoniels	L- 11 at 151011111115	-	L- Hallslottlets

			Onsite			
Account	Account	Account	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator
Description	<u>0000</u>	Donard	/ moducor	/ CHOOCKS!	, moodier	<u> </u>
I. ELECTRIC PLANT IN SERVICE						
I. ELECTRIC FLANT IN SERVICE						
A. INTANGIBLE PLANT						
A. INTANGIBLE PLANT						
Organization	301	32,656,696	OnsitePT	_	-	OnsiteLABOR-C
Franchises and Consents	302	02,000,000		_	_	-
Miscellaneous Intangible Plant	303	_		_	_	_
-	301-303					
Subtofal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
B. PRODUCTION PLANT			1			
Land and Land Rights	(310, 330, 340)	3,280,916	L	_	_	_
Structures and Improvements	(311, 331, 341)	89,180,002	_	_	_	-
Boiler Plant Equipment	(312, 342)	460,233,252	L	_		_
· •	343	191,444,217		_	_	_
Engines and Generators	(314, 333, 344)	136,241,848		_	_	_
Turbogenerator Units	(315, 334, 345)	57,447,063	Ľ	_	_	_
Accessory Electric Equipment	316, 332, 335,346	17,253,910		_	_	_
Misc. Power Plant Equipment	340-346	17,255,510	Ī	-		_
Subtotal - OTHER PLANT	340-346		1			
Subtotal - PRODUCTION PLANT	304-346					
Subtotal - PRODUCTION PLANT	304-340					
C. TRANSMISSION PLANT						
C. TRANSMISSION FLANT			1			
Land and Land Rights	350	9,686,009	1_	_	_	_
Structures and Improvements	352	2,021,463	<u> </u>	_	_	_
Station Equipment	353	89,932,130	<u> </u>	_	_	_
Towers and Fixtures	354	1,112,966	l <u> </u>	_	_	_
Poles and Fixtures	355	50,304,736	l <u> </u>	_	_	_
Overhead Conductors and Devices	356	66,664,914	L	_	_	_
	357	- 10,000,00		_	_	_
Underground Conduit Underground Conductors and Devices		_	l <u>.</u>	_	_	_
-	359			_	_	
Roads and Trails Subtotal - TRANSMISSION PLANT	350-359	•	[
SUDIOTAL - I RANSINISSION PLANT	220-229		•			
D. DISTRIBUTION PLANT						
D. DIGTRIBUTION FLAINT			1			
Land and Land Rights	360	3,255,804	_	_	_	•
Structures and Improvements	361	9,692,401	1_	_	_	_
Station Equipment	362	83,068,538	L	_		
Compressor Station Equipment	363	-	1_	_		_
	364	155,310,884		_	_	_
Poles, Towers and Fixtures Overhead Conductors and Devices	365	160,130,252	<u> </u>	_	_	_
Underground Conduit	366	31,660,158	l.	_	_	_
Underground Conductors and Devices		52,924,940	L	_		_
Line Transformers	368	94,259,584	l_	_		_
Line HallStotticts	300	34,233,304	ı			1

Supply	•
Description Code Dollars Allocator	
Services 369 66,937,418 - - - - - - - -	
Meters 370	-
Meters 370	-
Meters 370 18,548,829 - - - - - - - - - - -	
Installed on Cust Premise PR_L 371 15,179,822	-
Other Property on Customers Premise 372 Street Lighting and Signals 373 16,330,245 Subtotal - DISTRIBUTION PLANT 374-387 E. GENERAL PLANT Land and Land Rights 389 547,617 Structures and Improvements 390 8,334,488 Office Furniture and Equipment 391 14,499,580 Transportation Equipment 392 10,281,573 Stores Equipment 393 384,933 Tools, Shop and Garage Equipment 394 4,906,215 Tools, Shop and Garage Equipment 395 1,018,497 Laboratory Equipment 395 1,018,497 PROCURELABOI PROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLABOR-D -	
Street Lighting and Signals 373 16,330,245	-
E. GENERAL PLANT Land and Land Rights 389 547,617 Structures and Improvements 390 8,334,488 Office Furniture and Equipment 391 14,499,580 Transportation Equipment 392 10,281,573 Stores Equipment 393 384,933 Tools, Shop and Garage Equipment 394 4,906,215 Laboratory Equipment 395 1,018,497 Laboratory Equipment 395 1,018,497 Laboratory Equipment 395 1,018,497 Laboratory Equipment 395 1,018,497 Laboratory Equipment 396 230KVLABOR 230KVLABOR-D - 230KVLABOR 230	
E. GENERAL PLANT Land and Land Rights 389 547,617 PROCURELABOI PROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLABOR-D - 230KVLABOR - 230KVLABOR-D - 2	-
Land and Land Rights 389 547,617 PROCURELABOI PROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - 230KVLABOR-D	-
Structures and Improvements 390 8,334,488 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - Office Furniture and Equipment 391 14,499,580 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - Transportation Equipment 392 10,281,573 39 78CURELABOIPROCLABOR-D PROCLABOR-E 230KVLABOR 230KVLABOR 230KVLABOR-D - Tools, Shop and Garage Equipment 394 4,906,215 PROCURELABOIPROCLABOR-D PROCLABOR-E 230KVLABOR 230KVLABOR-D - Laboratory Equipment 395 1,018,497 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR 230KVLABOR-D -	- -
Structures and Improvements 390 8,334,488 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLABOR 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLA	-
Office Furniture and Equipment 391 14,499,580 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR - 230KVLABOR-D - 230KVLABOR-D - 230KVLABOR-D - 230KVLABOR-D - 230KVLABOR - <td></td>	
Transportation Equipment 392 10,281,573 PROCURELABOIPROCLABORD PROCLABORE - 230KVLABOR 230KVLABORD - Stores Equipment 393 384,933 PROCURELABOIPROCLABORD PROCLABORE - 230KVLABOR 230KVLABORD - Tools, Shop and Garage Equipment 394 4,906,215 PROCURELABOIPROCLABORD PROCLABORE - 230KVLABOR 230KVLABORD - Laboratory Equipment 395 1,018,497 PROCURELABOIPROCLABORD PROCLABORE - 230KVLABOR 230KVLABOR 230KVLABORD -	-
Stores Equipment 393 384,933 PROCURELABOIPROCLABORD PROCLABORE - 230KVLABOR 230KVLABOR - Tools, Shop and Garage Equipment 394 4,906,215 PROCURELABOIPROCLABORD PROCLABORE - 230KVLABOR 230KVLABOR 230KVLABOR-D Laboratory Equipment 395 1,018,497 PROCLABORDED PROCLABORE - 230KVLABOR 230KVLABOR 230KVLABOR 230KVLABORD -	-
Tools, Shop and Garage Equipment 394 4,906,215 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - Laboratory Equipment 395 1,018,497 PROCURELABOIPROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVLABOR-D - 230KVLABOR 230KVL	-
Laboratory Equipment 395 1,018,497 PROCURELABOI PROCLABOR - PROCLABOR - 230KVLABOR 230KVLABOR - 230KVLABOR	-
14 400 COZ INDOCHIDELABOLDDOCLABOD DI DDOCLABODE - 230KV/LABOD 230KV/LABOD-D -	-
Power Operated Equipment 500 17, 100,001 170001122 10011 110011 12011 12011	-
Communication Equipment 397 9,686,020 PROCURELABOI PROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D -	-
Miscellaneous Equipment 398 182,435 PROCURELABOI PROCLABOR-D PROCLABOR-E - 230KVLABOR 230KVLABOR-D -	-
Miscellaneous Equipment-RegA 398	-
Other Tangible Property 399	•
Subtotal - GENERAL PLANT 389-399	
TOTAL PLANT IN SERVICE 101	
ADDITIONS TO UTILITY PLANT	
Energy Conservation Programs 182.3	**
Property Held for Future Use 105	-
Construction Work in Progress 107	-
Nuclear Plant Costs - Calvert Cliffs 182.3	-
Total Additions to Utility Plant	
TOTAL UTILITY PLANT	
II. DEPRECIATION RESERVE	
Intangible 108.3 (11,230,475) DEMAND PROCPT-D 230KVPT 230KVPT-D -	-
Transmission 108.4 (73.404.321) 230KVPT 12CP-Trans -	_
1004	-
Streetlighting 108 (4,630,588)	-
Termany-Distribution 108 (31,357,904)	-
Overhead Lines 108 (140,602,968)	-
Underground Lines 108 (37,766,571)	~
Transformers 108 (34,981,939)	-
Services 108 (40,965,750)	-
Metering 108.5 (6,393,384)	

		* (Diet Ten 42UV				Secondary			
A ==	A 005:4	A 000	Dist Trn 13kV Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Account	Account	Account			Energy	Allocator	Allocator	Allocator	Allocator	Allocator
<u>Description</u>	Code	<u>Dollars</u>	<u>Allocator</u>	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
Services	369	66,937,418	_	-	-	-	CUST	-	-	SERVICES-369
Meters	370	18,548,829	-	-	_	-	CUST	-	· -	METERCOST
Installed on Cust Premise PR L	371	15,179,822	_	-	-	-	CUST	-	-	SERVICES-369
Other Property on Customers Premise	372	-	_	-	-	-	-	_	_	-
Street Lighting and Signals	373	16,330,245	_	-	-	-	CUST	-	-	STREET-LIGHT
Subtotal - DISTRIBUTION PLANT	374-387	, ,					1			
E. GENERAL PLANT										
Land and Land Rights	389	547,617	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Structures and Improvements	390	8,334,488	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Office Furniture and Equipment	391		13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Transportation Equipment	392	10,281,573	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Stores Equipment	393	384,933	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Tools, Shop and Garage Equipment	394	4,906,215	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Laboratory Equipment	395	1,018,497	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Power Operated Equipment	396	14,499,697	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Communication Equipment	397	9,686,020	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Miscellaneous Equipment	398	182,435	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Miscellaneous Equipment-RegA	398	-	-	-	-	-	-	-	-	-
Other Tangible Property	399	-	-	-	-	-	 -	-	-	-
Subtotal - GENERAL PLANT	389-399									
TOTAL PLANT IN SERVICE	101									
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	_	_	_	-	-	_	_	-	-
Property Held for Future Use	105	_	_	-	-	_	_	-	-	
Construction Work in Progress	107	_	_	_	_	_	 -	_	-	-
Nuclear Plant Costs - Calvert Cliffs	182.3	_	_	_	_	-	-	_	-	_
Total Additions to Utility Plant	102.0									
TOTAL UTILITY PLANT										
II. DEPRECIATION RESERVE										
Intangible	108.3	(11.230.475)	13KVPT	13KVPT-D	_	CUST-13KV	SECPT	NCP-SEC	_	CUST-SEC
Transmission	108.4	(73,404,321)	ł	-	-		-	-	-	-
Procurement Supply	108	(246,413,756)		-	-	-	-	-	-	-
StreetLighting	108	(4,630,588)		-	-	-	CUST	•	-	STREET-LIGHT
Primary-Distribution	108	(31,357,904)		13KVPT-D	-	-	 -	•	-	-
Overhead Lines	108	(140,602,968)	P-LINES	13KVPT-D	-	13KVPT-C	CUST	-	-	CUST-SEC
Underground Lines	108	(37,766,571)	UD-LINES	13KVPT-D	-	13KVPT-C	-	-	-	-
Transformers	108	(34,981,939)	-	-	-	-	L-Transformers	L-Transformers	-	L-Transformers
Services	108	(40,965,750)	-	-	-	-	CUST	-	-	SERVICES-369
Metering	108.5	(6,393,384)	-	-		-	CUST	-	-	METERCOST

			Onsite			
Account	Account	Account	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator
2-2-31-12-12-12						
						•
Services	369	66,937,418	_	_	-	_
Meters	370	18,548,829		_	_	_
	371	15 179,822			_	_
Installed on Cust Premise PR_L		15,175,022	[=		_
Other Property on Customers Premise	372	46 220 245	[_	-	_
Street Lighting and Signals	373	16,330,245	l ⁻	-	-	-
Subtotal - DISTRIBUTION PLANT	374-387					
E. GENERAŁ PLANT						
Land and Land Rights	389	547,617	OnsiteLABOR	_	_	OnsiteLABOR-C
Structures and Improvements	390	8,334,488	OnsiteLABOR		_	OnsiteLABOR-C
Office Furniture and Equipment	391	14,499,580	OnsiteLABOR		_	OnsiteLABOR-C
Transportation Equipment	392	10,281,573	OnsiteLABOR		_	OnsiteLABOR-C
Stores Equipment	393	384,933	OnsiteLABOR		_	OnsiteLABOR-C
	394	4.906.215	OnsiteLABOR		_	OnsiteLABOR-C
Tools, Shop and Garage Equipment	395	1,018,497	OnsiteLABOR		_	OnsiteLABOR-C
Laboratory Equipment	396	14,499,697	OnsiteLABOR		_	OnsiteLABOR-C
Power Operated Equipment	396	9,686,020	OnsiteLABOR		-	OnsiteLABOR-C
Communication Equipment		182,435	OnsiteLABOR		_	OnsiteLABOR-C
Miscellaneous Equipment	398	102,433	Olisierypok		-	OffsiteLABOT-C
Miscellaneous Equipment-RegA	398	-	Ē	-	-	-
Other Tangible Property	399	-	Ī	-	-	-
Subtotal - GENERAL PLANT	389-399					
TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
Energy Conservation Programs	182.3	_		_	_	_
Property Held for Future Use	105		_	_	_	_
Construction Work in Progress	107	_	<u> </u>	_	_	_
Nuclear Plant Costs - Calvert Cliffs	182.3	_		_	_	_
Total Additions to Utility Plant	102.3	_				
Total Additions to Othery Flank						
TOTAL UTILITY PLANT						
II. DEPRECIATION RESERVE						
Intangible	108.3	(11,230,475)	OnsitePT	_	_	OnsiteLABOR-C
Transmission	108.4	(73,404,321)	l	-	•	-
Procurement Supply	108	(246,413,756)	ļ	-	-	-
StreetLighting	108	(4,630,588)		-	-	-
Primary-Distribution	108	(31,357,904)	i		-	-
Overhead Lines	108	(140,602,968)		_	-	
Underground Lines	108	(37,766,571)		-	-	-
Transformers	108	(34,981,939)		_	-	-
Services	108	(40,965,750)		-	-	-
Metering	108.5	(6,393,384)		-	-	-
			•			

							Trans 230/115k\	1		
A ===	A secure	Account	Supply Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Account	Account	Account				Allocator	Allocator	Allocator	Allocator	Allocator
<u>Description</u>	Code	<u>Dollars</u>	Allocator	<u>Allocator</u>	Allocator	Milocator	Allocator	Allocator	Milocator	Milocator
Other Property on Customers Premise	108.6	(10,569,086)	_	_	-	-	_			-
General General	108.7	(38 078 034)	PROCUREL ABO	IPROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D -		-
Subtotal-DEPRECIATION RESERVE	100.7	(00,010,004)	I KOOOKEE IDO							
SUBJUILATEDE PRECIATION RESERVE										
Dep. Res adjust for 13 month avg.	108.9	-	_	-	-	-	-	-		-
TOTAL RESERVE FOR DEPRECIATI	k 108									
III. OTHER RATE BASE ITEMS										
III, OTHER RATE BASE IT ENG										
Deferred Fuel Cost	183	18,065,694	ENERGY	-	KWH-PROC	-	-			-
Prepayments	165	6,790,438	PROCUREPT	PROCPT-D	KWH-PROC	-	DEMAND	230KVPT-D -		-
Cash Working Capital-Fuel	131	8,566,162	ENERGY	-	KWH-PROC	-	- ·	-		-
Cash Working Capital-Revenue	131		PROCUREPT	PROCPT-D	PROCPT-E	-	DEMAND	230KVPT-D -		-
Cash Working Capital-Labor	131	2,768,060	PROCURELABO	IPROCLABOR-D	PROCLABOR-E	-	DEMAND	230KVLABOR-D -		-
Cash Working Capital-Plant	131	(6,708,894)	PROCUREPT	PROCPT-D	PROCPT-E	-	DEMAND	230KVPT-D -		-
Deferred ITC	255	(3,789,214)	DEMAND	PROCPT-D	-	_	DEMAND	230KVPT-D -		-
Customer Advances for Construction	281	(4,331,061)		-	-	-	-			-
Materials and Supplies	154	23,652,265	DEMAND	PROCPT-D	-	-	DEMAND	230KVPT-D -		-
Regulatory Assets - Generation	182, 254	(6,256,882)	L	AED12CP	-	-	 -			-
Regulatory Assets - Distribution	182, 254	16,127,573	_	_	-	-	-	-		-
Regulatory Assets - Pension and Labo			PROCURELABO	IPROCLABOR-D	PROCLABOR-E	-	DEMAND	230KVLABOR-D -		-
Customer Deposits	235	(9,578,480)		-	-	-	-	-		-
Deferred Pension Asset	252			IPROCLABOR-D	PROCLABOR-E	-	DEMAND	230KVLABOR-D -		-
Deferred Income Tax	190	(230,679,286)		PROCPT-D	-	-	DEMAND	230KVPT-D -		-
Differed State Tax	,,,,	,	DEMAND	PROCPT-D	_	-	DEMAND	230KVPT-D -		-
A/P Financing of Capitalized M&S	283	-		•	_	•	-			-
Total - OTHER RATE BASE ITEMS	131-283									
TOTAL OTTEN NATE BASE ITEMS	101-200									
TOTAL RATE BASE			1							
							1			
I, OPERATING AND MAINTENANCE	1		1		•					
							1			
A. PRODUCTION EXPENSES		*								
Supervision and Engineering	(500, 535, 546)	2,860,244	DEMAND	PROCLABOR-D	_	_	_			-
Fuel	(500, 535, 546)		ENERGY	-	KWH-PROC	_	-			_
	505, 507, 537, 538		DEMAND	AED12CP	-	-	1-			=
•	(539, 549)	2,063,543		AED12CP	_	_	-			_
Misc. Generation Expenses	(539, 549)	2,000,040	- CINICIAE	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	-	_			-
Gas Turbine Lease	, ,	1,005,767	DEMAND	PROCLABOR-D	_	_	L			_
Supervision and Engineering	(510, 541, 551)	, ,	DEMAND	AED12CP	-	_	-	_		_
	511, 552, 542, 543	10,337,376	1	AED12CP	_	_	l.			_
	512, 513, 544, 553	2,567,779		AED12CP	_	_		_		_
Maintenance of Misc. Plant	506, 514, 545, 554	2,301,779	DEMAND	ALD IZOF	-					
Subtotal - Other Production	500-554									

			Dist Tm 13kV				Secondary			
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
Description	<u>0000</u>	Donard	<u> </u>	- MV		<u></u>				
			İ							
Other Property on Customers Premise	108.6	(10,569,086)	1	-	-	-	CUST	-	-	SERVICES-369
General	108.7	(38,078,034)	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Subtotal-DEPRECIATION RESERVE			1				1			
Dep. Res adjust for 13 month avg.	108.9	-	-	-	-	-	-	-	-	-
TOTAL RESERVE FOR DEPRECIATION	108									
III. OTHER RATE BASE ITEMS										
		18.005.004								
Deferred Fuel Cost	183 165	18,065,694 6,790,438	13KVPT	- 13KVPT-D	_	13KVPT-C	SECPT	SECPT-D	-	SECPT-C
Prepayments	165 131	8,566,162	LISINVET	101/4L 1-D	_	10KVF 1-0	-	-	_	-
Cash Working Capital Foundation	131	5,509,317	13K\/DT	13KVPT-D	_	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Cash Working Capital Revenue	131		13KVLABOR	13KVLABOR-D	_	13KVLABOR-C	SECLABOR	SECLABOR-D	_	SECLABOR-C
Cash Working Capital Elect	131	(6,708,894)		13KVPT-D	_	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Cash Working Capital-Plant		(3,789,214)		13KVPT-D	-	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Deferred ITC	255	(4,331,061)		131(41-1-12	-	101(41 1-0	CUST	-	_	CUSTDEPOSIT
Customer Advances for Construction	281 154			13KVPT-D	_	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Materials and Supplies		(6,256,882)	ISKVFI	131(VF 1-D	-	-	-	-	_	-
Regulatory Assets - Generation	182, 254	16,127,573	13KVPT	13KVPT-D	_	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Regulatory Assets - Distribution	182, 254 182, 254		13KVLABOR	13KVLABOR-D	_	13KVLABOR-C	SECLABOR	SECLABOR-D	_	SECLABOR-C
Regulatory Assets - Pension and Labor		(9,578,480)		13KVLABOK-D	-	101(12)	CUST	-	_	CUSTDEPOSIT
Customer Deposits	235		13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	_	SECLABOR-C
Deferred Pension Asset	252	(230,679,286)		13KVPT-D	-	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Deferred Income Tax	190			13KVPT-D	-	13KVPT-C	SECPT	SECPT-D	_	SECPT-C
Differed State Tax		303,622	ISKVPI	ISKVF I-D	-	131(4) 1-0	L	-	_	-
A/P Financing of Capitalized M&S	283	-	Γ	-	-	-		_	_	_
Total - OTHER RATE BASE ITEMS	131-283									
TOTAL RATE BASE										
I. OPERATING AND MAINTENANCE I			,							
A. PRODUCTION EXPENSES										
Supervision and Engineering	(500, 535, 546)	2,860,244	1_	_	_	_	L	~	_	_
Fuel	(501, 547)	92,476,797	_	-	-	-	_	-	-	-
	505, 507, 537, 538	3,403,787	<u> </u>	_	_	_	_	_	-	_
Misc. Generation Expenses	(539, 549)	2,063,543	_	-	-		_	-	-	_
Gas Turbine Lease	(550)	_,000,040	<u> </u>	-	-	-		-	-	_
Supervision and Engineering	(510, 541, 551)	1,005,767	l_	_	_	-	-	-	-	-
	11, 552, 542, 548	1,083,208	 _	_	-	-	-	-	_	-
	12, 513, 544, 553	10,337,376	<u> </u> _	_	-		-	-	_	-
	106, 514, 545, 554	2,567,779	 -	_	_	-	-	-	-	-
Subtotal - Other Production	500-554	_,,,,,,,,								

			Oneite			
		A	Onsite	Damand	Charme	Customer
Account	Account	Account	Classification	Demand	Energy	
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Allocator</u>	<u>Allocator</u>	<u>Allocator</u>	Allocator
Other Property on Customers Premise		(10,569,086)		-	-	- "
General	108.7	(38,078,034)	OnsiteLABOR	-	-	OnsiteLABOR-C
Subtotal-DEPRECIATION RESERVE			ŀ			
Dep. Res adjust for 13 month avg.	108.9	-	 -	-	-	-
TOTAL RESERVE FOR DEPRECIATI	(108					
III. OTHER RATE BASE ITEMS						
Deferred Fuel Cost	183	18,065,694	-	-	-	•
Prepayments	165	6,790,438	OnsitePT	- ;	-	OnsitePT-C
Cash Working Capital-Fuel	131	8,566,162	-	-	-	-
Cash Working Capital-Revenue	131	5,509,317	OnsitePT	-	-	OnsitePT-C
Cash Working Capital-Labor	131	2,768,060	OnsiteLABOR	-	-	OnsiteLABOR-C
Cash Working Capital-Plant	131	(6,708,894)	OnsitePT	-	-	OnsitePT-C
Deferred ITC	255	(3,789,214)	OnsitePT	-	-	OnsitePT-C
Customer Advances for Construction	281	(4,331,061)	 -	-	-	-
Materials and Supplies	154	23,652,265	OnsitePT	-	-	OnsitePT-C
Regulatory Assets - Generation	182, 254	(6,256,882)	 -	-	-	-
Regulatory Assets - Distribution	182, 254	16,127,573	 -	-	-	-
Regulatory Assets - Pension and Labo	182, 254	3,199,327	OnsiteLABOR	-	-	OnsiteLABOR-C
Customer Deposits	235	(9,578,480)	-	-	-	-
Deferred Pension Asset	252	16,047,542	OnsiteLABOR	-	-	OnsiteLABOR-C
Deferred Income Tax	190	(230,679,286)	OnsitePT	-	-	OnsitePT-C
Differed State Tax		303,622	OnsitePT	-	-	OnsitePT-C
A/P Financing of Capitalized M&S	283	-	 -	-	-	-
Total - OTHER RATE BASE ITEMS	131-283					
			l			
TOTAL RATE BASE						
I, OPERATING AND MAINTENANCE	I					•
A. PRODUCTION EXPENSES						
Supervision and Engineering	(500, 535, 546)	2,860,244	 _	-	-	-
Fuel	(501, 547)	92,476,797	l <u>-</u>	-	-	-
	505, 507, 537, 538	3,403,787	 -	_	_	_
Misc. Generation Expenses	(539, 549)	2,063,543	l-	_	-	-
Gas Turbine Lease	(550)		 -	-	•	-
Supervision and Engineering	(510, 541, 551)	1,005,767	 -	_	-	-
	511, 552, 542, 543	1,083,208	_	_	_	-
	512, 513, 544, 553	10,337,376	_	_	-	-
	506, 514, 545, 554	2,567,779	_	_	-	-
Subtotal - Other Production	500-554					

Account Account Code Delans Account Delans Classification Demand Energy Customer Allocator				Supply						Trans 230/115k\	/			
Purchased Power Expenses 555 51,032,825 ENERGY KWH-PROC	Account	Account	Account			Demand	Energy		Customer			Energy	(Customer
Purchased Power Egenness 55 51,032,826 ENERGY KWH-PROC				ŧ .						Allocator	Allocator			Allocator
Dev Number Expenses	Description	<u>Jour</u>	<u>Donaro</u>	<u> </u>	-	,								
Dev Number Expenses				1										
Debt Variable Eigenese MC 1,540,621 ENERGY DISPATCH-E	Purchased Power Expenses	555	51,032,826	ENERGY	-			-		-		•	-	
Load Dispatch 556 2,718,909 ENERGY ENERGY ENERGY COUNTY COU		MIX	1,540,621	ENERGY	-		KWH-PROC	-		-	-	•	-	
Substitute See-St7 Supervision and Engineering See	•	556	2,718,909	ENERGY	-		DISPATCH-E	-		ļ-		•	-	
TOTAL PRODUCTION EXPENSE 8. TRANSMISSION EXPENSE Supervision and Engineering 560 310,950 - 230KVLABOR 230KVLABOR-D - 230KVPT 12CP-Trans - 230KVLABOR 230KVPT 12CP-Trans - 230KV	Other Purchased Power	557	461,111	ENERGY	-		KWH-PROC	-		-	-	•	-	
S. TRANSMISSION EXPENSE Supervision and Engineering 500 310,950	Subtotal	556-557												
S. TRANSMISSION EXPENSE Supervision and Engineering 500 310,950	70711 000011071011 5V051105	F00 FF7												
Supervision and Engineering 50 310,950	TOTAL PRODUCTION EXPENSE	500-557												
Station Expenses	B. TRANSMISSION EXPENSE									1				
Sallon Expiners	Supervision and Engineering	560	310,950	1-	_		-	-		230KVLABOR	230KVLABOR-D -		-	
Salition Expenses 582 88.3.50 - 230KVPT 12CP-Trans -				 -	-		-	-		230KVPT	12CP-Trans -	•	-	
Overhead Line Expenses 563 56,285 230KVPT 12CP-Trans	· 7			-	-		-	-		230KVPT	12CP-Trans -	-	-	
Underground Lines Expenses 564	•			 -	-		-	-		230KVPT	12CP-Trans -	•	-	
Transmission by Others-Demend 565 6,394,996 230KVPT 12CP-Trans	•	564	· -	 -	-		•	_		-	-		-	
Transmission by Others-Energy 565 3,007,168 - 230KVPT 12CP-Trans -			6,394,996	<u>-</u>	-		-	-		230KVPT	12CP-Trans -	-	-	
Miscalaneous Expenses 566 626,326 230KVPT 12CP-Trans - 230KVPT 12CP-Trans -				<u>-</u>	-		-	-		230KVPT	12CP-Trans -	•	-	
Rents 567 146 230KVPT 12CP-Trans 230KVABOR 2 230KVPT 12CP-Trans 230KVPT 12CP-Trans 230KVPT 12CP-Trans 230KVPT 12CP-Trans 230KVPT 12CP-Trans 230KVPT 12CP-Trans				 -	-		-	-		230KVPT	12CP-Trans -		-	
Supervision and Engineering 568 89,038 - - 230KVLABORD - - 230KVLABORD - - - 230KVLABORD - - - - - - - - -	•			-	-			-		230KVPT	12CP-Trans -	-	-	
Maintenance of Structures 569 8,350 230KVPT 12CP-Trans			89,038	-	-		-	-		230KVLABOR	230KVLABOR-D -	•	-	
Maintenance of Station Equipment 570 889,501 230KVPT 12CP-Trans			8.350] _	-		-	-		230KVPT	12CP-Trans	_	-	
Maintenance of Overhead Lines 571				-	-		-	-		230KVPT	12CP-Trans ·	•	-	
Maintenance of Underground Lines 572	• •			 -	-		_	-		230KVPT	12CP-Trans	-	-	
Misc Maintenance - Credits 573 TOTAL TRANSMISSION EXPENSES 560-573 C. DISTRIBUTION EXPENSE Operation Supervision & Engineering 580 864,030 Load Dispatching 581 Station Expenses 582 400,110 Overhead Line Expenses 583 1,697,000 Underground Line Expenses 584 638,318 Street Light and Signal Systems 585 49,334 Maintenance of Underground Lines 593 13,135,073 Maintenance of Overhead Lines 593 13,135,073 Maintenance of Overhead Lines 594 817,074 Maintenance of Underground Special Systems 594 817,074 Maintenance of Underground Special Systems 595 262,163 Tensor Special Systems 585 100 Total Control of Special Systems 585 100 Total Control of Special Sp				-	-		-	-		-		-	-	
C. DISTRIBUTION EXPENSE Operation Supervision & Engineering			-	 -	-		-	-		}-	-	-	-	
Operation Supervision & Engineering 580 864,030 - <td></td> <td></td> <td></td> <td>]</td> <td></td>]										
Operation Supervision & Engineering 580 864,030 - <td></td>														
Load Dispatching 581	C. DISTRIBUTION EXPENSE													
Station Expenses 582 400,110	Operation Supervision & Engineering	580	864,030	-	-		-	-		-	-	•	-	
Overhead Line Expenses 583 1,697,000	Load Dispatching	581	-	 -	-		-	-		-	-	•	-	
Underground Line Expenses 584 638,318	Station Expenses	582]-	-		-	-		-	-	•	-	
Street Light and Signal Systems 585 49,334 -	Overhead Line Expenses	583	1,697,000]-	-		-	-		-	-	-	-	
Meter Expenses 586 2,424,135 - <td>Underground Line Expenses</td> <td>584</td> <td></td> <td> -</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td>	Underground Line Expenses	584		-	-		-	-		-	-		-	
Customer Installation Expenses 587 130,322	Street Light and Signal Systems	585		-	-		-	-		-		•	-	
Misc, Distribution Expenses 588 1,121,977	Meter Expenses	586	2,424,135	-	-		-	-		-	-	-	-	
Rents 589 2,002 - <td< td=""><td>Customer Installation Expenses</td><td>587</td><td>130,322</td><td> -</td><td>-</td><td></td><td>-</td><td>-</td><td></td><td> -</td><td>-</td><td>-</td><td>-</td><td></td></td<>	Customer Installation Expenses	587	130,322	-	-		-	-		-	-	-	-	
Maint Supervision & Engineering 590 237,665 - <td>Misc. Distribution Expenses</td> <td>588</td> <td></td> <td> -</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td> -</td> <td></td> <td>-</td> <td>-</td> <td></td>	Misc. Distribution Expenses	588		-	-		-	-		-		-	-	
Maint of Structures 591 33,392 -	Rents	589		-	-		-	-		-	-	-	-	
Maintenance of Station Equipment 592 1,699,062 -<	Maint Supervision & Engineering	590		-	-		-	-		<u> </u> -	-	-	-	
Maintenance of Overhead Lines 593 13,135,073 - <td>Maint of Structures</td> <td></td> <td></td> <td>[-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>[-</td> <td>-</td> <td>•</td> <td>-</td> <td></td>	Maint of Structures			[-	-		-	-		[-	-	•	-	
Maintenance of Underground Lines 594 817,074 - <td>Maintenance of Station Equipment</td> <td>592</td> <td></td> <td> -</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td> -</td> <td>-</td> <td>•</td> <td>-</td> <td></td>	Maintenance of Station Equipment	592		-	-		-	-		-	-	•	-	
Maintenance of Line Transformers 595 262,163	Maintenance of Overhead Lines			-	-		-	-		-	-	•	-	
	Maintenance of Underground Lines	594		-	-		-	-		-	-	-	-	
Maintenance of Street Lights 596 207,510	Maintenance of Line Transformers	595		-	-		-	-		 -	-	•	-	
	Maintenance of Street Lights	596	207,510	-	-		-	-		-	-	-	-	

			Dist Trn 13kV				Secondary			
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
	Code	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
<u>Description</u>	Code	Dollars	Allocator	Allocator	<u>/ thooditor</u>	<u>/ mount</u>	7.11000101			
Purchased Power Expenses	555	51,032,826	-	-	_	-	-	-	-	-
Other Variable Expenses	MIX	1,540,621	-	-	-	- ,	-	-	-	-
Load Dispatch	556	2,718,909	-	-	-	-	 -	-	-	-
Other Purchased Power	557	461,111	-	-	-	-	-	-	-	-
Subtotal	556-557	, ,					1			
							1			
TOTAL PRODUCTION EXPENSE	500-557									
B. TRANSMISSION EXPENSE										
B. TRANSMISSION EXITENSE										
Supervision and Engineering	560	310,950	-	-	-	-	-	-	-	-
Load Dispatching	561	815,603	-	-	-	-	-	-	-	-
Station Expenses	562	86,350	-	-	-	-	j -	-	-	-
Overhead Line Expenses	563	56,285	_	-	-	•	-	-	-	-
Underground Lines Expenses	564		-	-	-	-	-	-	-	-
Transmission by Others-Demand	565	6,394,996	-	-	-	-	 -	-	-	-
Transmission by Others-Energy	565	3,007,169	_	-	-	-	-	-	_	-
Miscellaneous Expenses	566	626,326	 -	-	-	-	-	-	-	-
Rents	567	146	_	-	-	-	-	-	-	-
Supervision and Engineering	568	89,038	i <u>-</u>	-	-	-	-	-	-	-
Maintenance of Structures	569	8,350	i <u>-</u>	-	-	-	-	_	-	-
Maintenance of Station Equipment	570	889,501	-	-	_	-	-	-	-	-
Maintenance of Overhead Lines	571	2,210,069	l <u>-</u>	-	_	-	-	-	-	-
Maintenance of Underground Lines	572	_,,	-	-	-		-	-	-	-
Misc Maintenance - Credits	573	_	 -	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSES	560-573									
TOTAL TRANSMISSION EXTENSES	550-570	*								
C. DISTRIBUTION EXPENSE										
Operation Supervision & Engineering	580	864,030	13KVLABOR	13KVLABOR-D	_	13KVLABOR-C	SECLABOR-XE	SECLABOR-D	-	SECLABOR-C
Load Dispatching	581	· -	 _	-	_	-	-	-	-	•
Station Expenses	582	400,110	DEMAND	NCP-Primary	_	-	-	_	-	-
Overhead Line Expenses	583	1,697,000		NCP-Primary	-	CUST-13KV	CUST	-	-	CUST-SEC
Underground Line Expenses	584	638,318	UD-LINES	NCP-Primary	_	CUST-13KV	-	-	_	-
Street Light and Signal Systems	585	49,334	_	-	-	-	CUST	-	-	STREET-LIGHT
Meter Expenses	586	2,424,135	<u> </u> _	_		_	CUST	_	-	METERCOST
Customer Installation Expenses	587	130,322	l <u>.</u>	_	-	-	CUST	_	_	SERVICES-369
Misc. Distribution Expenses	588	1,121,977	13KVPT	NCP-Primary	_	CUST-13KV	SECPT-XE	SECPT-D	_	SECPT-C
Rents	589	2,002	13KVPT	NCP-Primary	_	CUST-13KV	SECPT-XE	SECPT-D	-	SECPT-C
Maint Supervision & Engineering	590		13KVLABOR	13KVLABOR-D	<u>-</u>	13KVLABOR-C	SECLABOR-XE	SECLABOR-D	-	SECLABOR-C
Maint Supervision & Engineering Maint of Structures	590 591	33,392	DEMAND	NCP-Primary			-	-	-	•
	591		DEMAND	NCP-Primary	•	-	_	_	-	-
Maintenance of Station Equipment	593		P-LINES	NCP-Primary	_	CUST-13KV	CUST	-	_	CUST-SEC
Maintenance of Overhead Lines	593 594	817,074	UD-LINES	NCP-Primary	_	CUST-13KV	-	-	_	-
Maintenance of Underground Lines		262,163	L LINES	- 1 Tilliary	_	-	L-Transformers	L-Transformers	_	L-Transformers
Maintenance of Line Transformers	595	207,510		_	_		CUST			STREET-LIGHT
Maintenance of Street Lights	596	201,510	1-	-	-		10001			2.11

			Onsite			
Account	Account	Account	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator
Description	Code	Dollars	Allocator	Moduloi	Miodator	7 HIOGATOI
B 1 1B 5	ccc	51,032,826		_	_	_
Purchased Power Expenses	555		ľ	-	-	-
Other Variable Expenses	MIX	1,540,621	-	-	-	•
Load Dispatch	556	2,718,909	-	-	-	-
Other Purchased Power	557	461,111	-	-	- .	-
Subtotal	556-557					*
TOTAL PRODUCTION EXPENSE	500-557					
B. TRANSMISSION EXPENSE						
B. TRANSMISSION EXPENSE						
Supervision and Engineering	560	310,950	-	_	-	-
Load Dispatching	561	815,603	 -	-	-	-
Station Expenses	562	86,350	-	-	-	-
Overhead Line Expenses	563	56,285	-	-	-	-
Underground Lines Expenses	564	· -	-	-	-	-
Transmission by Others-Demand	565	6,394,996	-	-	-	-
Transmission by Others-Energy	565	3,007,169	-	_	_	-
Miscellaneous Expenses	566	626,326	1_	-	_	-
Rents	567	146	-		_	-
Supervision and Engineering	568	89,038	I_	_	_	
Maintenance of Structures	569	8,350	_	_	_	-
Maintenance of Station Equipment	570	889,501	_	_	_	-
Maintenance of Overhead Lines	571	2,210,069	<u> </u> _	_	-	_
Maintenance of Underground Lines	572		_	_	-	-
Misc Maintenance - Credits	573	_	l_	_	_	-
TOTAL TRANSMISSION EXPENSES	560-573		1			
TOTAL TRANSMISSION EXPENSES	300-073					
C. DISTRIBUTION EXPENSE						
0 10 0 10 15 15 15 15	FRO	864,030		,		_
Operation Supervision & Engineering	580	604,030	l ⁻	-	_	_
Load Dispatching	581	400 440	Ī	-	-	-
Station Expenses	582	400,110	-	-	-	•
Overhead Line Expenses	583	1,697,000	-	-	-	-
Underground Line Expenses	584	638,318	-	-	-	-
Street Light and Signal Systems	585	49,334	 	-	-	•
Meter Expenses	586	2,424,135	-	-	-	-
Customer Installation Expenses	587	130,322	-	-	-	-
Misc. Distribution Expenses	588	1,121,977	-	-	-	-
Rents	589	2,002	-	-	-	-
Maint Supervision & Engineering	590	237,665	-	-	-	-
Maint of Structures	591	33,392	-	-	-	-
Maintenance of Station Equipment	592	1,699,062	-	-	-	-
Maintenance of Overhead Lines	593	13,135,073	-	-	-	-
Maintenance of Underground Lines	594	817,074	-	-	-	- .
Maintenance of Line Transformers	595	262,163	-	-	-	-
Maintenance of Street Lights	596	207,510	-	-	-	-

			Supply				Trans 230/115k	V		
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Account	Account <u>Code</u>	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator
<u>Description</u>	Code	Dollars	Milocator	Allocator	Modulor	7 thousand	7 MOCALOI	7.11000101	- moodtor	111000101
Maintenance of Meters	597	238,073	 -	-	-	-	-	-	-	-
Maintenance of Misc. Plant	598	_101,973	ļ-	-	-	-		-	-	-
Misc, Distribution - Credits	599	-	 -	-	-	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSES	580-599						1			
Total - OPER, AND MAINT, EXPENSE	500-599									
D CUSTOMED ACCOUNTS AND SEL										,
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	507,079	-	-	-	-	-	-	-	- [
Meter Reading Expenses	902	1,614,470	-	-	-	-	-	-	-	-
Customer Records & Collection Expens	903	4,030,343	 -	-	-	-	-	-	-	-
Uncollectible Accounts	904	2,634,611	PROCUREREV	UNCOLLECT	UNCOLLECT	-	230KVREV	UNCOLLECT	-	-
Misc Customer Accounts Expenses	905	149,328	-	-	-	-	-	-	-	-
Subtotal - Customer Accounts Expense	901-905						1			
							1			
Customer Assistance Exp Electric	(907, 908)	1,620,263	-	-	-	-	-	•	-	-
Supervision	909	161,540	7	-	-	-	ľ	-	-	•
Customer Assistance Expenses	910	7,976	-	-	-	-		-	_	-
Information, Instructional Advertising	911	(404)	<u> </u>	-	-	-		-	_	_
Misc Customer Serv & Inform Expen Rents	912 913	312,761		_	-	_		_	-	
Subtotal - Customer Service & Info.	909-913	-	Ī							
Sublotal - Custoffiel Service & Illo.	303-315									
Supervision	915	-		-	-	-	 -	=	-	-
Demonstrating & Selling Expenses	916	. 467	-	-	-	-	-	-	-	-
Advertising Expenses	917	-	-	-	-	-	-	-	-	-
Miscellaneous Sales Expenses	918	-]-	-	-	-		-	-	-
Subtotal - Sales Expense	915-919									
Total - CUST ACCTS, SERVS, & SALE	901-919									
E. ADMINISTRATIVE AND GENERAL										
E. ADMINIOTICATIVE AND GENERAL										
LABOR RELATED EXPENSES										
							L			
Administrative & General Salaries	920				PROCLABOR-E		230KVLABOR	230KVLABOR-D		-
Office Supplies & Expenses	921				PROCLABOR-E		230KVLABOR	230KVLABOR-D		-
Admin Expenses Transferred-Credit	922				PROCLABOR-E		230KVLABOR	230KVLABOR-D		-
Outside Services Employed	923			IPROCLABOR-D			230KVLABOR	230KVLABOR-D		-
Employee Pensions and Benefits	926	18,423,013	PROCURELABO	HEROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Subtotal - O & M Accounts 920-923,920	920-926									
PLANT RELATED EXPENSES										
FLANT RELATED EXPENSES										
Property Insurance	924	2,998,675	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
			•				•			•

			Dist Trn 13kV				Secondary			
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	<u>Allocator</u>	Allocator	Allocator
Matalana and Matana	597	238,073		_	_	_	CUST	_	_	METERCOST
Maintenance of Meters Maintenance of Misc. Plant	59 <i>1</i> 598	101,973	13K\/PT	NCP-Primary	_	CUST-13KV	SECPT-XE	SECPT-D	-	SECPT-C
Misc. Distribution - Credits	599	101,510	-	-	_	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSES	580-599									
Total - OPER, AND MAINT, EXPENSE	500-599						•			
D. CUSTOMER ACCOUNTS AND SEI										
Supervision	901	507,079	 -	-	-	-	_	-	-	-
Meter Reading Expenses	902	1,614,470	-	-	-	-	-	-	-	•
Customer Records & Collection Expens	903	4,030,343	- 	-	-	LINGOLLEGE	-	-	-	INCOLLECT
Uncollectible Accounts	904	2,634,611	13KVREV	UNCOLLECT	-	UNCOLLECT	SECREV	UNCOLLECT	•	UNCOLLECT
Misc Customer Accounts Expenses	905	149,328	-	-	-	-	-	-	-	-
Subtotal - Customer Accounts Expense	901-905									
Customer Assistance Exp Electric	(907, 908)	1,620,263	-	-	-	-	-	-	-	-
Supervision	909	161,540	 	-	-	-	ľ	•	-	-
Customer Assistance Expenses	910	7,976	<u>-</u>	-	-	-	[_	_	_
Information, Instructional Advertising	911	(404) 312,761	-	-	_	_		_	-	_
Misc Customer Serv & Inform Expen	912	312,701	[_	-	_		-	-	_
Rents Subtotal - Customer Service & Info.	913 909-913	_	-						•	
Supervision	915		<u> </u> _	* .	_	_	_	_	-	-
Demonstrating & Selling Expenses	916	467	<u>-</u>	-		_	_	=	_	-
Advertising Expenses	917	-	<u>-</u>	-	-	-	<u>-</u>	_	-	-
Miscellaneous Sales Expenses	918		<u> </u> -	_		_	-	-	-	-
Subtotal - Sales Expense	915-919									
Total - CUST ACCTS, SERVS, & SALE	901-919									
E. ADMINISTRATIVE AND GENERAL										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920		13KVLABOR	101112120112	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Office Supplies & Expenses	921		13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Admin Expenses Transferred-Credit	922		13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Outside Services Employed	923		13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C SECLABOR-C
Employee Pensions and Benefits Subtotal - O & M Accounts 920-923,92	926 920-926	18,423,013	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D		SECLABUK-U
PLANT RELATED EXPENSES									ζ.	
Property Insurance	924	2,998,675	13KVPT	13KVPT-D	-	13KVPT-C	SECPT	SECPT-D	-	SECPT-C

			Onsite			
Account	Account	Account	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator
Description	Code	Dollars	Allocator	Allocator	MICCALO	Alloodtor
Maintenance of Meters	597	238.073	_	_	_	-
Maintenance of Misc. Plant	598	101,973	<u>.</u>	_	_	_
Misc. Distribution - Credits	599	101,010	_	_	-	_
Subtotal - DISTRIBUTION EXPENSES	580-599					1
Sublotal - DISTRIBUTION EXPENSES	300-333					•
Total - OPER. AND MAINT, EXPENSE	500-599					
D, CUSTOMER ACCOUNTS AND SEI						
						4.0.0T.000
Supervision	901	507,079		-	-	ACCT-903
Meter Reading Expenses	902	1,614,470		-	-	METEREAD
Customer Records & Collection Expens	903	4,030,343		-	-	ACCT-903
Uncollectible Accounts	904	2,634,611	OnsiteREV	-	-	UNCOLLECT
Misc Customer Accounts Expenses	905	149,328	CUST	-	-	ACCT-903
Subtotal - Customer Accounts Expense	901-905					
Customer Assistance For Floring	(907, 908)	1,620,263	CUST	_	_	CUSTACCT-908
Customer Assistance Exp Electric Supervision	909	161.540		_	_	CUSTACCT-908
•	910		CUST	-	_	AVG-CUST
Customer Assistance Expenses	910	,	CUST	_	_	AVG-CUST
Information, Instructional Advertising	912		CUST	_	_	CUSTSVC-912
Misc Customer Serv & Inform Expen		312,761	10031	-	-	C0313VC-312
Rents	913	-	<u> </u>	-	-	-
Subtotal - Customer Service & Info.	909-913		1			
Supervision	915	=	 -		-	_
Demonstrating & Selling Expenses	916	467	CUST	-	-	CUSTACCT-908
Advertising Expenses	917	_	_	-	-	-
Miscellaneous Sales Expenses	918	-	_	_	-	-
Subtotal - Sales Expense	915-919					
Total - CUST ACCTS, SERVS, & SALE	901-919					
E. ADMINISTRATIVE AND GENERAL						
LABOR RELATED EXPENSES						
Administrative & General Salaries	920	8,270,312	OnsiteLABOR	_		OnsiteLABOR-C
Office Supplies & Expenses	921	2,790,117	OnsiteLABOR		_	OnsiteLABOR-C
Admin Expenses Transferred-Credit	922	(2,258,341)			_	OnsiteLABOR-C
Outside Services Employed	923	2,893,388	OnsiteLABOR		_	OnsiteLABOR-C
Employee Pensions and Benefits	926	18,423,013	OnsiteLABOR		-	OnsiteLABOR-C
Subtotal - O & M Accounts 920-923,921	920-926	10,720,013				
000.0101 - 0 0 W A00001113 920-920,921	320-320					
PLANT RELATED EXPENSES						
Property Insurance	924	2,998,675	OnsitePT	-	-	OnsitePT-C

			Supply				Trans 230/115k\	, 		
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Description	Code	<u>Dollars</u>	<u>Allocator</u>	Allocator	Allocator	Allocator	Allocator	<u>Allocator</u>	Allocator	Allocator
Injuries and Damages	925	781.181	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	_
Maintenance of General Plant (also ac	935			PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
Subtotal - O & M Accounts 924-925	924,925,935									
OTHER A&G EXPENSES										
Franchise Requirements	927		-	-	-	-	-	- 230KVLP-D	-	-
Regulatory Commission Expenses	928		PROCURELABP		PROCLP-E PROCLP-E	-	230KVLABPT 230KVLABPT	230KVLP-D 230KVLP-D	-	-
Duplicate Charges-Credit	929		PROCURELABP		PROCLP-E	-	230KVLABPT	230KVLP-D	-	-
General Advertising Expenses	930.1	2,234,596	PROCURELABP	PROCEP-D	PROCEP-E	-	ZJUKVLADPI	230KVLF-D	_	_
Miscellaneous General Expenses	930.2 931	113.813	PROCURELABP	- PPOCI P-D	PROCLP-E	_	230KVLABPT	- 230KVLP-D	-	
Rents	931	113,013	PROCURELABL	-	-	-	-	2001(VL) -D	-	-
Misc Expenses - Credit Subtotal	932 927-932	-	Ī		-					
Suplotal										
TOTAL A&G EXPENSES	920-932									
TOTAL OPERATING EXPENSES										
II. DEPRECIATION EXPENSE							*			
Intangible	403.1	2,073,186	DEMAND	PROCPT-D	-	-	230KVPT	230KVPT-D	-	-
Transmission	403	5,129,199		-	-	•	230KVPT	12CP-Trans	=	-
Procurement Supply	403	27,437,810	DEMAND	AED12CP	-	-	 -	-	-	
StreetLighting	403	511,137	 -	-	-	-	-	-	-	-
Primary-Distribution	403	1,771,597	 -	-	-	-	-	-	-	-
Overhead Lines	403	12,792,934	F	-	-	•	-	-	-	-
Underground Lines	403	3,141,084	-	-	•	-	[-	=	-
Transformers	403	2,620,416	ļ-	-	-	-		•	-	-
Services	403.5	3,346,871	Ι-	-	-	-	Ī	-		-
Metering	403.6	421,058	Γ	_	-	-	E	_	-	-
Other Property on Customers Premise	403.6	880,430	PROCURELABO	-	DROCLAROP E	-	230KVLABOR	230KVLABOR-D	-	-
General Amortization	403.7 404	2,148,400 -	-	-	-	-	-	-	- -	•
TOTAL DEPRECIATION EXPENSES	403-404									
III. TAXES										
A. GENERAL TAXES										
Payroll Taxes	408.15	2,806,993	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	_
Payroll Taxes - Generation		162,878	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D		~
Unemployment Tax	408,16	82,260	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Real Estate Taxes Subtotal - General Taxes	408.17	18,430,957	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	•

			Dist Trn 13kV				Secondary			
Account <u>Description</u>	Account <u>Code</u>	Account <u>Dollars</u>	Classification Allocator	Demand <u>Allocator</u>	Energy <u>Allocator</u>	Customer <u>Allocator</u>	Classification Allocator	Demand <u>Allocator</u>	Energy <u>Allocator</u>	Customer <u>Allocator</u>
Injuries and Damages Maintenance of General Plant (also ac Subtotal - O & M Accounts 924-925	925 935 924,925,935	781,181 310,280		13KVPT-D 13KVPT-D	:	13KVPT-C 13KVPT-C	SECPT SECPT	SECPT-D SECPT-D	<u>.</u>	SECPT-C SECPT-C
OTHER A&G EXPENSES										
Franchise Requirements	927	-	-	-	-	-	-	-	-	-
Regulatory Commission Expenses	928		13KVLABPT	13KVLP-D	-	13KVLP-C	SECLABPT	SECLP-D	-	SECLP-C
Duplicate Charges-Credit	929		13KVLABPT	13KVLP-D	-	13KVLP-C	SECLABPT	SECLP-D	-	SECLP-C
General Advertising Expenses	930.1	2,234,596	13KVLABPT	13KVLP-D	-	13KVLP-C	SECLABPT	SECLP-D	-	SECLP-C
Miscellaneous General Expenses	930,2	-	 -	-	•	-		-	-	
Rents	931	113,813	13KVLABPT	13KVLP-D	-	13KVLP-C	SECLABPT	SECLP-D	-	SECLP-C
Misc Expenses - Credit	932	-	-	-	-	-	-	-	-	-
Subtotal	927-932			€						
TOTAL A&G EXPENSES	920-932									
TOTAL OPERATING EXPENSES										
II. DEPRECIATION EXPENSE										
Intangible	403.1	2,073,186	13KVPT	13KVPT-D	-	CUST-13KV	SECPT	NCP-SEC	-	SECPT-C
Transmission	403	5,129,199	-	-	-	-	 -	-	-	-
Procurement Supply	403	27,437,810	-	-	-	-	-	-	-	
StreetLighting	403	511,137	-	-	-	-	CUST	-	-	STREET-LIGHT
Primary-Distribution	403	1,771,597		13KVPT-D	-	•	-	-	-	-
Overhead Lines	403	12,792,934		13KVPT-D	-	13KVPT-C	CUST	-	-	CUST-SEC
Underground Lines	403	3,141,084	UD-LINES	13KVPT-D	-	13KVPT-C]	.	-	
Transformers	403	2,620,416	 -	-	-	•	L-Transformers	L-Transformers	-	L-Transformers
Services	403.5	3,346,871	 -	-	-	-	CUST	-	-	SERVICES-369
Metering	403.6	421,058	-	-	-	-	CUST	-	-	METERCOST
Other Property on Customers Premise	403.6	880,430	 -	-	-	-	CUST	-	-	SERVICES-369
General	403.7	2,148,400	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Amortization	404	-	-	-	-	-	-	-	-	- '
TOTAL DEPRECIATION EXPENSES	403-404									
III. TAXES										
A. GENERAL TAXES										
Payroll Taxes	408.15	2,806,993	13KVLABOR	13KVLABOR-D	_	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Payroll Taxes - Generation		162,878	13KVLABOR		-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Unemployment Tax	408.16	82,260	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C	SECLABOR	SECLABOR-D	-	SECLABOR-C
Real Estate Taxes Subtotal - General Taxes	408.17	18,430,957	13KVPT	13KVPT-D	-	13KVPT-C	SECPT	SECPT-D	-	SECPT-C

			Onsite	-		
Account	Account	Account	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator
Description	Oode	Dollars	<u>/ thoodtor</u>	<u>/ Incoarci</u>	- moodtor	1.11004101
Injuries and Damages	925	781.181	OnsitePT	-	-	OnsitePT-C
Maintenance of General Plant (also ac	935		OnsitePT	-	-	OnsitePT-C
Subtotal - O & M Accounts 924-925	924,925,935	,				,
345.014			1			
OTHER A&G EXPENSES						
Franchise Requirements	927	_	l_	_		-
Regulatory Commission Expenses	928	1 494 651	OnsiteLABPT	-	_	OnsiteLP-C
Duplicate Charges-Credit	929		OnsiteLABPT		_	OnsiteLP-C
General Advertising Expenses	930.1		OnsiteLABPT		_	OnsiteLP-C
Miscellaneous General Expenses	930,2	2,204,000	_	_	_	_
Rents	931	113,813	OnsiteLABPT	_	_	OnsiteLP-C
Misc Expenses - Credit	932	110,010	_	_	_	
Subtotal	927-932	-	_			
Subtolet	321-532					
TOTAL A&G EXPENSES	920-932					
TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE]			
Intangible	403.1	2,073,186	OnsitePT	_	_	OnsitePT-C
Transmission	403.1	5,129,199	_	_	_	-
Procurement Supply	403	27,437,810		_	_	_
StreetLighting	403	511,137	<u>_</u>	_	_	
Primary-Distribution	403	1.771.597	L	_	_	_
Overhead Lines	403	12,792,934	L	_	_	_
Underground Lines	403	3,141,084	L	_	_	_
Transformers	403	2,620,416	<u> </u>	_	_	_
Services	403.5	3,346,871		_	_	_
Metering	403.6	421,058	<u> </u>	_	-	_
Other Property on Customers Premise	403.6	880,430	L	_	_	_
General General	403.7		OnsiteLABOR	_	_	OnsiteLABOR-C
Amortization -	404	2,140,400	-	_	_	-
Anoluzation	707					
TOTAL DEPRECIATION EXPENSES	403-404					
III. TAXES						·
A. GENERAL TAXES	<i>?</i>					ļ
Payroll Taxes	408,15	2,806,993	OnsiteLABOR	_	-	OnsiteLABOR-C
Payroll Taxes - Generation			OnsiteLABOR		-	OnsiteLABOR-C
Unemployment Tax	408.16		OnsiteLABOR		_	OnsiteLABOR-C
Real Estate Taxes	408.17		OnsitePT	-	-	OnsitePT-C
		, ,	1			

Subtotal - General Taxes

			Supply				Trans 230/115k\	/		
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Allocator</u>	<u>Allocator</u>	<u>Allocator</u>	<u>Allocator</u>	Allocator	<u>Allocator</u>	<u>Allocator</u>	<u>Allocator</u>
							1			
			į							
B. FRANCHISE AND REVENUE TAXE										
Franchise Tax T&D	408.11	-	- '	-	-	-	-	-	-	-
PSC Assessment	408.12	-	-	-	-	-	-	<u>.</u> .	-	_
Franchise Tax Prod	408	350 030	PROCUREPT	FRANCHISE	- FRANCHISE	-	230KVPT	FRANCHISE	-	-
Franchise	408.13 408.14	350,020	PROCUREFI	-	-	_	_	- I TONIVOI IIOE	-	_
Retail Sales & Other Subtotal - Franchise & Gross Receipts	400,14	-		_	_					
Subtotal - Franchise & Gloss Receipts							1			
C. FEDERAL INCOME TAXES										
Federal Income Taxes - Current			PROCUREPT	PROCPT-D	PROCPT-E	_	230KVPT	230KVPT-D	-	-
State Income Taxes - Current			PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
Provision for Deferred FIT		10,448,853	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
ITC Adjustment - Net		-	-	-	-	-	-	-	•	-
Subtotal - Federal Income Taxes	409-411									
TOTAL TAXES	408-411									
TOTAL EXPENSES										,
IV. OPERATING REVENUES										
Revenues	440-446	433.097.698	PROCUREREV	REVENUE	REVENUE	_	230KVREV	REVENUE	_	_
Production Other Rev	440-446	-	-	-	-	-	-	-	•	-
Forfeited Discounts - Mo	440-446	1,913,588	-	-	-	-	-	-	-	-
Reconnect Charges-Missouri	440-446	320,304	-	-	-	-	-	-	-	-
Ot Elec Rev-Off-Sys	440-446	12,740,997	ENERGY	-	KWH-PROC	-	-	- '	-	-
Rent From Elec Property-Mo	440-446	732,606	 -	-	-	-	-	-	-	-
Universal Services	440-446	-	-	-	-	-	-	-	-	-
Interdepartmental Revenues	448	470.077	-	-	•	-	230KVREV	12CP-Trans	-	-
Other Electric Revenues		479,277 273,777	i ⁻	-	-	-	ZOUNTEV	12CF-11alis	-	-
Other Electric Revenues - Direct Assig		5,625,036	-	-	-	_	230KVREV	12CP-Trans	-	-
Other Electric - Transmission Excess Fac Revenues	450-456	5,625,036	[-	-	-	-	-	_	_
Total Operating Revenues	430-430									
Gains/Losses from Disp. of Utility Plant		(3,645,260)	PROCUREREV	PROCPT-D	PROCPT-E	-	230KVREV	230KVPT-D	-	-
Gains/Losses from Energy Purchases		-	-	-	-	-	-	-	-	-
Allowance for Funds During Construction		-	-	-	-	-	-	-	-	-
Interest on Customer Deposits		(407,085)	<u>-</u>	-	-	-	<u> -</u>	-	-	-

			Dist Trn 13kV				Secondary			
Account	Account	Account	Classification	Demand	Energy	Customer	Classification	Demand	Energy	Customer
Description	Code	<u>Dollars</u>	<u>Allocator</u>							
B, FRANCHISE AND REVENUE TAXE		-								•
Franchise Tax T&D	408.11	-	ļ -		-	-	-	-	-	-
PSC Assessment	408.12	-	-	-	- '	-	-	-	-	-
Franchise Tax Prod	408	-	-	-	-	-	<u> -</u>	-	-	-
Franchise	408.13	350,020	13KVPT	FRANCHISE	-	FRANCHISE	SECPT	FRANCHISE	-	FRANCHISE
Retail Sales & Other	408.14	-	7	-	-	•	-	-	-	-
Subtotal - Franchise & Gross Receipts							1			
C, FEDERAL INCOME TAXES										
Federal Income Taxes - Current		18,155,754		13KVPT-D	-	13KVLABOR-C	SECPT	SECPT-D	-	SECPT-C
State Income Taxes - Current		2,853,047	13KVPT	13KVPT-D	-	13KVLABOR-C	SECPT	SECPT-D	-	SECPT-C
Provision for Deferred FIT		10,448,853	13KVPT	13KVPT-D	-	13KVLABOR-C	SECPT	SECPT-D	-	SECPT-C
ITC Adjustment - Net		-	-	-	-	-	[-	-	-	-
Subtotal - Federal Income Taxes	409-411									
TOTAL TAXES	408-411									
TOTAL EXPENSES		ĺ								
IV. OPERATING REVENUES			,							
Revenues	440-446	433,097,698	13KVREV	REVENUE	_	REVENUE	SECREV	REVENUE	_	REVENUE
Production Other Rev	440-446	-	-	-	-	-	-	-	-	-
Forfeited Discounts - Mo	440-446	1,913,588	-	-	-	-	-	-	-	_
Reconnect Charges-Missouri	440-446	320,304	-	-	-	-	-		-	-
Ot Elec Rev-Off-Sys	440-446	12,740,997	- .	•	-	-	-	-	-	-
Rent From Elec Property-Mo	440-446	732,606	Poles .	NCP-Primary	- .	CUST-13KV	CUST	-	-	CUST-SEC
Universal Services	440-446	-	-	-	-	-	-	-	-	-
Interdepartmental Revenues	448	470.077		-	-	•	-	-	-	-
Other Electric Revenues		479,277	-	-	•	-	-	-	-	-
Other Electric Revenues - Direct Assig		273,777 5,625,036	-	-	•	-	CUST	-	-	CUST-RES
Other Electric - Transmission Excess Fac Revenues	450-456	5,625,036	•	-	-	-	ſ	-	• .	-
Total Operating Revenues	43U-430	-	=	=	-	-	Ī.	•	-	-
Gains/Losses from Disp. of Utility Plant		(3,645,260)	13KV/PEV	13KVPT-D	_	13KVPT-C	SECREV	SECPT-D		SECPT-C
Gains/Losses from Energy Purchases		(3,043,200)	- 101/VI/LV	101/AE 1-D	_	TOIXVE I-O	CLOREV	3LOF 1-D	_	JEUP 1-0
Allowance for Funds During Construction		[]	-	-	-	-	. <u>[</u>	_	_	_
Interest on Customer Deposits		(407,085)	<u>_</u> .	_	_	_	CUST		_	SERVICES-3

			Onsite			
Account	Account	Account	Classification	Demand	Energy	Customer
Description	Code	Dollars	Allocator	Allocator	Allocator	Allocator
Description	Code	Dollars	Anocator	7 tilocatos	/ (ilouator	<u>r mooder</u>
B. FRANCHISE AND REVENUE TAXE						
B. PRANCHISE AND REVENUE TAKE						
Franchise Tax T&D	408.11	-	_	-	-	-
PSC Assessment	408,12	-	 -	-	_	-
Franchise Tax Prod	408	_	-	-	-	-
Franchise	408.13	350,020	OnsitePT	-	-	FRANCHISE
Retail Sales & Other	408.14	,	_	-	_	-
Subtotal - Franchise & Gross Receipts						
Capitalia i i anomo a Circo i i cocipia						
C, FEDERAL INCOME TAXES						
Federal Income Taxes - Current		18,155,754	OnsitePT	-	-	OnsiteLABOR-C
State Income Taxes - Current			OnsitePT	-	-	OnsiteLABOR-C
Provision for Deferred FIT		10,448,853	OnsitePT	-	_	OnsiteLABOR-C
ITC Adjustment - Net		-	_	_	-	_
Subtotal - Federal Income Taxes	409-411					
TOTAL TAXES	408-411					
TOTAL EXPENSES						
]			
IV. OPERATING REVENUES			1			
		100 007 000	0			DEVENUE
Revenues	440-446	433,097,698	OnsiteREV	-	-	REVENUE
Production Other Rev	440-446		-	-	-	0 !! 0 - !!
Forfeited Discounts - Mo	440-446		OnsiteREV	-	-	Coll-Dollars
Reconnect Charges-Missouri	440-446		OnsiteREV	-	-	Coll-Act-120
Ot Elec Rev-Off-Sys	440-446	12,740,997	 -		-	-
Rent From Elec Property-Mo	440-446	732,606	 -	-	-	-
Universal Services	440-446	-	 -	-	-	-
Interdepartmental Revenues	448	-	 -	-	-	-
Other Electric Revenues		479,277	-	-		-
Other Electric Revenues - Direct Assig		273,777	-	-	-	-
Other Electric - Transmission		5,625,036	 -	-	-	-
Excess Fac Revenues	450-456	-	-	-	-	-
Total Operating Revenues						
		*				
Gains/Losses from Disp. of Utility Plant		(3,645,260)	OnsiteREV	-	-	OnsitePT-C
Gains/Losses from Energy Purchases		-	-	-	-	-
Allowance for Funds During Construction		-	-	-	•	-
Interest on Customer Deposits		(407,085)	-	•		-

AFFIDAVIT OF H. EDWIN OVERCAST

STATE OF GEORGIA)	
)	SS
COUNTY OF HENRY)	

On the 20th day of August, 2014, before me appeared H. Edwin Overcast, to me personally known, who, being by me first duly sworn, states that he is Director of Enterprise Management Solutions Black & Veatch and acknowledged that he has read the above and foregoing document and believes that the statements therein are true and correct to the best of his information, knowledge and belief.

H. Edwin Overcast

Subscribed and sworn to before me this $26 \cdot \text{day of August, 2014}$

Notary Public