

*Exhibit No.:*  
*Issue:* *Fuel Adjustment Clause*  
*Witness:* *Brad J. Fortson*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *ER-2020-0311*  
*Date Testimony Prepared:* *July 27, 2020*

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**ENERGY RESOURCES DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**BRAD J. FORTSON**

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**CASE NO. ER-2020-0311**

*Jefferson City, Missouri*  
*July 2020*

1 **REBUTTAL TESTIMONY OF**

2 **BRAD J. FORTSON**

3 **THE EMPIRE DISTRICT ELECTRIC COMPANY**

4 **CASE NO. ER-2020-0311**

5 Q. Please state your name and business address.

6 A. My name is Brad J. Fortson. My business address is 200 Madison Street,  
7 Jefferson City, Missouri 65101.

8 Q. By whom are you employed and in what capacity?

9 A. I am employed by the Missouri Public Service Commission (“Commission”) as  
10 a Regulatory Compliance Manager.

11 Q. Please describe your educational background and work experience.

12 A. Please refer to Schedule BJJ-r1 attached hereto.

13 Q. Have you previously filed testimony before this Commission?

14 A. Yes, I have. Please refer to Schedule BJJ-r2 attached hereto for a list of cases in  
15 which I have previously filed testimony as well as the issues I have addressed in that testimony.

16 **EXECUTIVE SUMMARY**

17 Q. What is the purpose of your rebuttal testimony?

18 A. The purpose of my rebuttal testimony is to: 1) address The Empire District  
19 Electric Company (“Empire” or “Company”) witness Charlotte T. Emery’s supplemental direct  
20 testimony proposing to include a coal inventory adjustment and undistributed coal burn  
21 expenses in the Fuel Adjustment Clause (“FAC”); 2) address the Office of the Public Counsel’s  
22 (“OPC”) position on this same issue; and 3) provide Staff’s recommendation.

1 **FUEL ADJUSTMENT CLAUSE**

2 Q. Please provide some background on this issue.

3 A. In this current semi-annual Fuel Adjustment Rate (“FAR”) filing, Case No.  
4 ER-2020-0311, which includes Accumulation Period months of September 2019 through  
5 February 2020, Empire included costs that were associated with the Asbury plant. Staff  
6 reviewed those costs, however as stated in *Staff’s Recommendation to Approve* (“Staff’s  
7 Recommendation”) filed on May 1, 2020, “The retirement date of Asbury is an issue in the  
8 current general rate case, File No. ER-2019-0374. The outcome of that issue in the rate case  
9 will determine the date that costs and revenues from Asbury should no longer be included in  
10 the FAC. If necessary, Staff will recommend adjustments in the next Empire FAR filing to  
11 reflect the Commission’s decision on that issue.”

12 OPC then filed a *Response to Staff’s Recommendation* on May 11, 2020, which opposed  
13 Staff’s Recommendation on the grounds that Empire’s proposed FAR filing included costs not  
14 eligible for inclusion in Empire’s FAC under the terms of its tariff. More specifically, OPC  
15 stated that coal inventory adjustments are not included in the definition of Fuel Costs Incurred  
16 to Support Sales found on Original Sheet No. 17v of Empire’s FAC tariff, and therefore the  
17 costs are not permissible for recovery under Empire’s FAC. The Commission then ordered  
18 Staff and Empire to file responses to address OPC’s opposition.

19 On May 17, 2020, Empire filed a *Response to Commission Order*. In this response,  
20 Empire presented additional information, which will be explained further in my testimony.  
21 In short, Empire supports its position and stated that this inventory adjustment was properly  
22 recorded in Account 501042. Empire stated that OPC’s challenge is not based on Empire’s  
23 actual FAC tariff language, but the challenge is based on continued misstatements regarding

1 the date the Asbury plant was removed from operations. Empire further stated that the Asbury  
2 plant was de-designated from the market at the end of the day on March 1, 2020, and until that  
3 date the plant was in service. Empire also provided details about the portion of coal inventory  
4 that was unrecoverable due to certain factors.

5 On May 18, 2020, Staff filed its *Staff Response to Commission Order Directing*  
6 *Responses* (“Staff Response”). In its Staff Response, Staff reiterates that it believes it would be  
7 premature for these particular costs related to the retirement of Asbury to be removed at this  
8 particular time. Staff’s recommendation in this matter at that time was approval of Empire’s  
9 FAC tariff sheet, subject to future true-up and prudence reviews. Staff noted in its Staff  
10 Response, that once a decision is rendered regarding the date that costs and revenues from  
11 Asbury should no longer be included in Empire’s FAC, Staff would recommend any necessary  
12 adjustments to reflect such a decision in the appropriate future filing.

13 The Commission then filed an *Order Rejecting Tariff to Change Fuel Adjustment Rates*  
14 on May 21, 2020. The issues and amounts that OPC is disputing were removed from the current  
15 FAR tariff filing and will be addressed by the parties in front of this Commission through  
16 testimony and at hearing, if needed.

17 Q. What does Staff understand Empire’s position to be on this issue?

18 A. Staff understands Empire’s position to be that the coal inventory adjustment,  
19 along with the undistributed coal burn expenses, should all be included for recovery in the FAC.  
20 Staff’s understanding is based on Empire’s responses to Data Requests (“DRs”) and Empire  
21 witness Charlotte T. Emery’s Supplemental Direct Testimony. As stated on page 4 in  
22 Ms. Emery’s Supplemental Direct Testimony:

23 The Company’s coal inventory adjustment of approximately \$1,925,886  
24 was made within the normal course of month end accounting procedures

1 to reflect the actual value of recoverable coal inventory at the Asbury plant  
2 at the end of December 2019. Managing the coal inventory of a power  
3 plant is an inexact science that regularly requires adjustments of the  
4 Company's books to ensure that the Company passes through only the  
5 actual cost of fuel to customers. OPC contends the adjustment, which was  
6 made to comply with Accounting Standards Codification ("ASC"), is not  
7 allowable under the FAC tariff. The FAC, however, is specifically  
8 designed to ensure that all necessary coal commodity costs are recovered.  
9 The remaining \$177,885 in disputed costs are attributable to undistributed  
10 coal expenses occurring from December 2019 to Asbury's retirement date  
11 of March 1, 2020. These costs are allowable under the current  
12 Commission-approved FAC and were necessary to support sales at the  
13 Asbury plant as the Company sought to procure economic fuel while the  
14 plant was still in service.

15 Ms. Emery also states that Empire's Original Sheet No. 17v does not exclude these costs from  
16 the FAC.

17 Q. Is there any additional detail that Ms. Emery provides to further explain the  
18 unrecoverable coal?

19 A. Yes. Ms. Emery also describes the unrecoverable coal in more detail. She states  
20 in her Supplemental Direct Testimony, starting on page 5:

21 The Asbury facilities faced the significant challenge of preventing  
22 impurities, such as clay and rocks, from mixing into the coal pile while the  
23 plant was in operation. Empire routinely utilized experienced dozer  
24 operators to loosen, roll, and aerate the coal pile as much as possible to  
25 maximize the amount of coal which could be reclaimed from the pile.  
26 Dozer operators also packed the coal to prevent moisture saturation when  
27 precipitation was forecast. This process was achieved with a combination  
28 of contracted dozer operators and the Company's own dozer operators. As  
29 the coal pile dwindled, the Company switched its reclaiming operations  
30 to the day shift only in order to identify and minimize the amount of  
31 impurities in the recoverable coal. Despite these efforts, some clay and rock  
32 from the base mat have still migrated into the bottom layer of coal, creating  
33 a level of impurity which prevents the coal from being used as fuel.

34 Ms. Emery then explains that even though the Company makes every effort to accurately  
35 measure and report inventory levels, it is not possible to place an accurate value on the complete  
36 coal pile since continuous maintenance is necessary as coal is recovered and used as fuel.

1 Q. Did Empire provide further support in regards to these types of costs being  
2 allowable in the FAC tariff sheets?

3 A. In Empire's response to Staff DR No. 0003, Empire states that the language  
4 "fuel adjustments included in commodity and transportation costs" provides the basis for  
5 inclusion of this coal inventory adjustment into the FAC. Ms. Emery's testimony also states  
6 that the unrecoverable coal is a commodity cost. She supports this position by stating that at  
7 the time the now-unrecoverable coal was purchased, it could have been recovered and used as  
8 fuel for the plant. While a vast majority of the plant's purchased coal was recovered and burned  
9 over the life of the plant, some of the coal became degraded and unrecoverable. Ms. Emery  
10 goes on to state that the amount of unrecoverable coal was unknown until the pile was reduced  
11 in size and the recoverable coal was completely consumed.<sup>1</sup>

12 Q. Has Empire's testimony and DR responses in regards to the coal inventory  
13 adjustment been consistent?

14 A. No, they do not appear to be consistent. The coal inventory adjustment is  
15 described in Ms. Emery's testimony as unrecoverable coal as part of the basemat<sup>2</sup>, while certain  
16 Empire responses to DRs<sup>3</sup> describe this as a normal inventory adjustment to reconcile Empire's  
17 accounting records to actual physical inventory. The coal inventory adjustment has also been  
18 described as part of the yearly adjustments Empire makes to reconcile variances between  
19 physical and accounting records.<sup>4</sup> However, the unrecoverable amount was not determined  
20 yearly, but instead was determined once the plant was retired and the remainder of the

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<sup>1</sup> Empire witness Charlotte T. Emery's supplemental direct testimony, page 8.

<sup>2</sup> Empire witness Charlotte T. Emery's supplemental direct testimony, pages 5 and 6.

<sup>3</sup> Empire responses to Staff DR Nos. 0001 and 0004.

<sup>4</sup> Empire response to Staff DR No. 0004.

1 recoverable coal was consumed. Empire also states<sup>5</sup> the Company makes every attempt to  
2 reduce these errors and adjusts its books on a regular basis; however, Empire also states<sup>6</sup> this is  
3 a one-time exercise unless new coal piles are established or existing coal piles are expanded.  
4 Empire also provides in a DR response<sup>7</sup> examples of other “normal” inventory adjustments with  
5 Asbury during the years 2009 through 2019 which total, for the 11 year period, around  
6 \$191,048. However, the inventory adjustment made in December 2019 alone was for  
7 \$2,011,169. Staff is unclear how the December 2019 inventory adjustment is comparable to  
8 other normal inventory adjustments over the last 11 years. Another statement that seems to add  
9 confusion to the issue is Empire’s explanation<sup>8</sup> that the “non-recoverable coal” can be deemed  
10 to support previous sales; however, if the coal was non-recoverable, Staff is unsure how that  
11 unrecoverable coal could be used to actually support sales. Empire also provides<sup>9</sup> an example  
12 of similar inventory adjustments made when Riverton 7 and 8 were retired; however, it also  
13 states that Riverton’s basemat was not capitalized, while in another DR response it states  
14 Asbury’s basemat was capitalized.<sup>10</sup> These inconsistencies are adding to the complexity and  
15 confusion of this issue.

16 Q. What is Staff’s understanding of OPC’s position on this issue?

17 A. Staff understands OPC’s position to be that the coal inventory adjustment, along  
18 with the undistributed coal burn expenses, should not be included for recovery in the FAC.  
19 Even though there is no testimony provided by OPC in this case yet, Staff has reviewed the

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<sup>5</sup> Empire witness Charlotte T. Emery’s Supplement Direct Testimony, page 8, lines 7-10.

<sup>6</sup> Empire response to Staff DR No. 0013.

<sup>7</sup> Empire response to Staff DR No. 0004.

<sup>8</sup> Empire witness Charlotte T. Emery’s Supplemental Direct Testimony, page 9, lines 17-20. Empire responses to Staff DR Nos. 0003 and 0005.

<sup>9</sup> Empire responses to Staff DR Nos. 0004, 0004.1, and 0015.

<sup>10</sup> Empire responses to Staff DR No. 0013.

1 *OPC Response to Staff and Empire Responses* filed on May 18, 2020. In this response  
2 OPC argues that coal inventory adjustments and other undefined costs are not included in the  
3 Empire Tariff Sheet No. 17v where it defines “Fuel Costs Incurred to Support Sales”.  
4 Therefore, OPC contends that coal inventory adjustments and other undefined costs do not fall  
5 within the definition of “Fuel Costs Incurred to Support Sales” and, thus, cannot be recovered  
6 through the FAC.

7 Q. How does the Empire FAC tariff define Fuel Costs?

8 A. Empire’s Original Sheet No. 17v, that was in effect during this FAR filing states:

9 FC = Fuel Costs Incurred to Support Sales:

10 The following costs reflected in Federal Energy Regulatory Commission  
11 (“FERC”) Accounts 501 and 506: coal commodity and railroad  
12 transportation, switching and demurrage charges, applicable taxes, natural  
13 gas costs, alternative fuels (i.e. tires, and bio-fuel), fuel additives, Btu  
14 adjustments assessed by coal suppliers, quality adjustments assessed by  
15 coal suppliers, fuel hedging costs, fuel adjustments included in commodity  
16 and transportation costs, broker commissions and fees associated with  
17 price hedges, oil costs, combustion product disposal revenues and  
18 expenses, consumable costs related to Air Quality Control Systems  
19 (“AQCS”) operation, such as ammonia, lime, limestone, and powdered  
20 activated carbon, and settlement proceeds, insurance recoveries,  
21 subrogation recoveries for increased fuel expenses in Account 501.

22 Q. In its *Response to Commission Order* filed on May 17, 2020, Empire also  
23 provides Schedule E in support of its position that this type of inventory adjustment would be  
24 allowable. What is the Schedule E that Empire references?

25 A. The Schedule E that Empire references was approved in Empire’s general rate  
26 case, Case No. ER-2016-0023, and is attached hereto as Schedule BJJ-r3. In this schedule, you  
27 will see that Account 501042 is included for recovery in the FAC. However, the description for  
28 this account is very vague, as it states “Fuel- Coal” and no other specifics are mentioned.



1 Q. Does the associated FERC 501 definition provide any clarity to the coal  
2 inventory adjustment issue?

3 A. Yes. The FERC 501 definition states, “The cost of fuel shall be charged initially  
4 to Account 151, Fuel Stock (for Nonmajor utilities, appropriate fuel accounts carried  
5 under Account 154, Plant Materials and Operating Supplies) and cleared to this account on the  
6 basis of the fuel **used**” [Emphasis added.]. In this particular instance, even though the fuel  
7 was intended to be used, it was not ultimately used because it had combined with the basemat  
8 coal and was deemed to be unrecoverable. With that being said, it could be interpreted that  
9 this FERC definition in relation to the type of adjustment Empire is proposing would not be  
10 eligible to be recovered through FERC 501 since the fuel was never **actually used** but instead  
11 **intended to be used**.

12 Q. Has any other Missouri utility had a coal plant recently retire? If so, was there  
13 a similar situation and how was it handled?

14 A. Yes. Evergy Missouri West had the Sibley generating unit that retired in  
15 December 2018. For Sibley, Evergy Missouri West agreed to remove the decommissioning  
16 costs from the FAC. In the Sibley example, however, the costs Evergy Missouri West agreed  
17 to remove were not completely similar to Empire’s costs for the basemat coal that was intended  
18 to be used, but not actually used, as is the case here. The costs Evergy Missouri West agreed to  
19 remove were for leftover coal that was sold to another plant and a third-party, and  
20 Evergy Missouri West incurred losses from those sales. The remaining basemat coal is being  
21 reviewed in the current Evergy Missouri West FAC prudence reviews.

22 Q. Does Staff have additional concerns with Empire’s treatment of basemat and the  
23 coal inventory adjustment?

1           A.     Yes. Staff witness Kimberly K. Bolin addresses additional concerns with  
2 Empire's treatment of basemat and the coal inventory adjustment in her rebuttal testimony.

3           Q.     What is Staff's recommendation regarding whether the coal inventory  
4 adjustment costs should be included for recovery in the FAC?

5           A.     Staff is of the opinion that both Empire and OPC bring up valid arguments.  
6 Empire's argument is that since Empire's Tariff Sheet No. 17v does not exclude these costs  
7 from the FAC, they are reasonable to be included. Empire also provides support to explain why  
8 there was unrecoverable coal at the Asbury plant; describes the impurities of the coal that could  
9 not be used; and, demonstrates how, Empire intended to use the coal, but due to environmental  
10 factors such as the impurities of clay and rock mixed in with the coal, the coal became unusable;  
11 thus, the causes of the unrecoverable coal were out of the Company's control. Empire also states  
12 that the fuel cost definition "fuel adjustments included in commodity and transportation costs"  
13 provides the basis for inclusion of this coal inventory adjustment into the FAC. However,  
14 Empire also provides several conflicting statements about this adjustment that were described  
15 in detail above.

16           OPC's argument is that since these costs are not clearly defined in Empire's Tariff Sheet  
17 No. 17v, they do not fall within the definition of Fuel Costs Incurred to Support Sales and  
18 cannot be recovered through the FAC. In Staff's opinion, this issue could be interpreted either  
19 way based on the tariff definition, given the tariff definition is very vague and does not  
20 specifically define these types of adjustments. In Staff's opinion, typically the FAC tariff sheets  
21 are designed to describe only the costs that should be recovered through the FAC, and anything  
22 not specifically stated should not be recovered through the FAC.

1           Because the FAC tariff sheets do not provide clear guidance, and Empire's statements  
2 are conflicting in nature as to why this adjustment was made, Staff recommends the  
3 Commission order Empire to defer the costs of the coal inventory adjustment until the next  
4 general rate case, where the Company can then seek to recover these costs. Staff witness Bolin  
5 addresses the Staff's deferral recommendation in more detail in her rebuttal testimony.

6           Q.     Through its review for this testimony, did Staff discover any other costs that it  
7 wants to offer an opinion on?

8           A.     Yes. In addition, regarding the \$177,885 costs that are attributable to  
9 undistributed coal burn expenses, Staff is of the opinion that these costs can be included for  
10 recovery in the FAC. Staff discovered through Empire's response to DR Nos. 0008 and 0008.1  
11 that a majority of these costs were associated with hiring a Company, Savage Services, to  
12 provide manpower and supervision to operate and maintain the Asbury coal handling system  
13 and operate the railcar dumper to unload fuel and operate the coal handling system to process  
14 and deliver coal to silos. Savage Services was not contracted to remove any waste connected  
15 with the retirement of Asbury and its fees were not based on coal processed or on unit  
16 generation, but instead were based on maintaining the plant in a safe and reliable manner.  
17 Empire provided additional months, prior to December 2019, that Savage Services was under  
18 contract. Therefore, Staff is of the opinion that these costs were not directly related to the  
19 retirement of Asbury and are costs that can be recovered through the FAC as FERC 501 costs.

20           Q.     Does this conclude your rebuttal testimony?

21           A.     Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

In the Matter of The Empire District Electric )  
Company's Filing for Authority to Implement ) Case No. ER-2020-0311  
Rate Adjustments Related to the Company's )  
Fuel and Purchased Power Adjustment )  
Required in 20 CSR 4240-20.090 )

**AFFIDAVIT OF BRAD J. FORTSON**

STATE OF MISSOURI     )  
  )     ss.  
COUNTY OF COLE     )

**COME NOW BRAD J. FORTSON** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal* testimony; and that the same is true and correct according to his best knowledge and belief, under penalty of perjury.

Further the Affiants sayeth not.

/s/ Brad J. Fortson  
BRAD J. FORTSON

**Brad J. Fortson**

**Education and Employment Background**

I am the Regulatory Compliance Manager of the Energy Resources Department, Industry Analysis Division of the Missouri Public Service Commission. Prior to my current position, I was employed at the Missouri Public Service Commission as a Regulatory Economist from December 2012 through March 2015 and August 2015 through February 2019.

I received an Associate of Applied Science degree in Computer Science in May 2003, Bachelor of Science degree in Business Administration in May 2009, and Master of Business Administration degree with an emphasis in Management in May 2012, all from Lincoln University, Jefferson City, Missouri.

Prior to first joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration. From April 1 through July 31, 2015, I worked for the Missouri Office of the Public Counsel before joining the Commission once again.

**Brad J. Fortson**

**Case Participation History**

<b>Case Number</b>	<b>Company</b>	<b>Issue</b>	<b>Exhibit</b>
HR-2014-0066	Veolia Energy Kansas City	Revenue by Class and Rate Design	Staff Report
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Large Volume Service Revenue	Staff Report
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Staff Report
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Staff Report, Rebuttal & Surrebuttal Testimony
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Staff Report & Rebuttal Testimony
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Rebuttal Testimony
EO-2015-0240	Kansas City Power & Light Company	Custom Program Incentive Level	Direct Testimony
EO-2015-0241	KCP&L Greater Missouri Operations Company	Custom Program Incentive Level	Direct Testimony
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Staff Report
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Staff Report, Rebuttal & Surrebuttal Testimony
EM-2016-0213	The Empire District Electric Company (merger case)	DSM Programs and MEEIA Filings	Rebuttal & Surrebuttal Testimony
ER-2016-0156	KCP&L Greater Missouri Operations Company	MEEIA summary and LED street lighting	Staff Report
EO-2016-0183	Kansas City Power & Light Company	MEEIA prudence review	Staff Report
EO-2016-0223	The Empire District Electric Company	Triennial compliance filing	Staff Report
ER-2016-0285	Kansas City Power & Light Company	LED street lighting	Staff Report
ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	LED street lighting	Staff Report
ER-2016-0285	Kansas City Power & Light Company	Response to Commissioner questions	Staff Report
ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	Response to Commissioner questions	Staff Report
EO-2017-0209	Kansas City Power & Light Company	MEEIA prudence review	Staff Report
EO-2017-0210	KCP&L Greater Missouri Operations Company	MEEIA prudence review	Staff Report
EO-2015-0055	Union Electric Company d/b/a Ameren Missouri	Flex pay pilot program	Rebuttal Testimony
GR-2018-0013	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Red Tag Program and Energy Efficiency Program Funding	Staff Report, Rebuttal & Surrebuttal Testimony
ER-2018-0145	Kansas City Power & Light Company	LED street lighting, TOU rates	Rebuttal Testimony
ER-2018-0146	KCP&L Greater Missouri Operations Company	LED street lighting, TOU rates	Rebuttal Testimony
EO-2018-0211	Union Electric Company d/b/a Ameren Missouri	Program Design	Rebuttal Report & Surrebuttal Testimony
EO-2019-0132	Kansas City Power & Light Company	Program Design	Rebuttal Report & Surrebuttal Testimony
EO-2019-0376	Union Electric Company d/b/a Ameren Missouri	MEEIA prudence review	Direct Testimony
ER-2019-0374	The Empire District Electric Company	Hedging policy and EE/LI programs	Supplemental Testimony

**List of Sub-Accounts Included and Excluded for FAC**

<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>
<b><u>501</u></b>	<b><u>Included:</u></b>	<b><u>506</u></b>	<b><u>Included:</u></b>	<b><u>555</u></b>	<b><u>Included:</u></b>
501042	Fuel -Coal	506127	Limestone Expense -Iatan	555430	Direct Purchases
501045	Fuel -Oil	506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501054	Fuel -Natural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501183	Sales Of Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501211	Ineffect (Gain)Loss Deri Steam	506202	Ammonia Expense	555800	DA Asset Energy
501212	Effective (Gn)Lss Deriv Steam	506203	Powdered Activated Carbon	555810	DA Non-Asset Energy
501216	NonFAS133Deriv(Gain)/LossSteam	506204	Lime Expense	555820	DA Virtual Energy
501300	Fuel -Tires			555840	DA Reg-Up
501401	Ops Mtls-Fuel Handling	<b><u>548</u></b>	<b><u>Included:</u></b>	555850	DA Reg-Down
501607	Fuel Adm E Trader Commission	548202	Ammonia Expense	555860	DA Spinning
				555870	DA Supplemental
				555880	DA Other
<b><u>501</u></b>	<b><u>Excluded:</u></b>	<b><u>447</u></b>	<b><u>Included:</u></b>	555900	RT Asset Energy
501011	Conv & Seminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555910	RT Non-Asset Energy
501400	Ops Labor-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555920	RT Virtual Energy
501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555940	RT Reg-Up
501604	Fuel Administration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555950	RT Reg-Down
501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555960	RT Spinning
		447820	SPP IM Revenue -KS	555970	RT Supplemental
<b><u>547</u></b>	<b><u>Included:</u></b>	447830	SPP IM Revenue -MO	555980	RT Other
547205	Natural Gas SLCC Tolling	447840	SPP IM Revenue -OK		
547206	Nat Gas-Tolling SLCC Ineffectiv	447850	SPP IM Revenue	<b><u>555</u></b>	<b><u>Excluded:</u></b>
547207	Nat Gas-Tolling SLCC Effective	447860	Bilateral/Off Line Aux Revenue	555990	TCR Activity
547208	Comb Turb Fuel Sales -Nat Gas			555995	ARR Activity
547210	Combust Turb Fuel Natural Gas	<b><u>447</u></b>	<b><u>Excluded:</u></b>		
547211	Ineffect (Gain)Loss Deriv Gas	447430	Aec -Off-Sys-Missouri	<b><u>565</u></b>	<b><u>Included:</u></b>
547212	Effective (Gain)Loss Deriv Gas	447540	Oklahoma G R D A Off-System	565413	Trans Of Electricity By Others
547213	Fuel -No 2 Oil Fuel	447610	Energy Imbalance -Arkansas	565414	SPP Fixed Chg -Native Load Exclude S1-A
547301	NonFAS133 Deriv (Gain)/Loss	447620	Energy Imbalance -Kansas	565416	Non SPP Fixed Chg -Native Load
547607	Fuel Adm E Traders Commission	447630	Energy Imbalance -Missouri	565417	PP Non SPP Var -Native Load
		447640	Energy Imbalance -Oklahoma	565418	Gen Non SPP Var -Native Load
<b><u>547</u></b>	<b><u>Excluded:</u></b>	<b><u>457</u></b>	<b><u>Excluded:</u></b>	565419	Off Sys Sales Trans Costs
547605	Fuel Adm State Line	457137	Ot El RvOffSys LTFSTF PTP Trns		
547606	Fuel Adm Energy Center			<b><u>565</u></b>	<b><u>Excluded:</u></b>
547210	Natural gas fixed transportation & fixed storage only	457138	Ot El RvOffSys NnFrm PTP Trns	565414	SPP Schedule 1-A only
		457139	Ot El RvOffSys NITS Rev	565415	SPP Var Chg Schedule 12
<b><u>411</u></b>	<b><u>Included:</u></b>	457140	Oth El Rev-Off-Sys Losses	<b><u>456</u></b>	<b><u>Included:</u></b>
411800	Gains-Disposition Emmiss Allow	457141	Sch 11 NITS	456071	Misc Elec Rev-Green Credits-AR
		457142	Sch 11 PTP	456072	Misc Elec Rev-Green Credits-KS
<b><u>509</u></b>	<b><u>Included:</u></b>	457160	Sch 1 PTP	456073	Misc Elec Rev-Green Credits-MO
509052	Emission Allowance Exp			456074	Misc Elec Rev-Green Credits-OK
				456075	REC Revenue