Exhibit No.: Issue: Accounting Adjustments Witness: Ronald A. Klote Type of Exhibit: Rebuttal Testimony Sponsoring Party: KCP&L Greater Missouri Operations Company Case No.: ER-2009-0090 Date Testimony Prepared: March 13, 2009

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2009-0090

REBUTTAL TESTIMONY

OF

RONALD A. KLOTE

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

Kansas City, Missouri March 2009

** Designates "Highly Confidential" Information Has Been Removed Pursuant to 4 CSR-240-2.135.

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OF

RONALD A. KLOTE

Case No. ER-2009-0090

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REBUTTAL TESTIMONY

OF

RONALD A. KLOTE

Case No. ER-2009-0090

1 Are you the same Ronald A. Klote who submitted Direct Testimony in this case on **Q**: 2 behalf of KCP&L Greater Missouri Operations Company ("GMO" or "Company") 3 on or about September 5, 2008? 4 A: Yes, I am. 5 What is the purpose of your Rebuttal Testimony? **O**: 6 The purpose of my Rebuttal Testimony is to respond to various issues identified in the A: 7 Missouri Public Service Commission Staff's ("Staff") Cost of Service Report and Office 8 of Public Counsel ("OPC") direct testimony, as shown in the Table of Contents to this 9 testimony. 10 **Depreciation Rates and Depreciation Reserve** 11 **Q**: Please list the recommendations that Staff Witness Rosella L. Schad included in 12 Staff's Cost of Service Report concerning depreciation rates and depreciation 13 reserves. 14 A: The recommendations included: 15 • Recommends the Commission order the depreciation rates derived from Staff's 16 depreciation study. 17 • Recommends imputing a depreciation accrual of approximately \$4.2 million and

18 adding it back to reserves.

1		• Recommends that reserve deficiencies of approximately \$4 million for the retirement					
2		of plant be added back to the respective reserve balances.					
3		• Recommends that the reserve deficiencies that exist specific to the books of GMO-					
4		MPS and GMO-L&P be included in the ECORP's (the business unit which includes					
5		GMO's assets not directly assigned to GMO-MPS or GMO-L&P) accumulated					
6		reserve using a weighted average of the ECORP reserve account balances as of					
7		September 30, 2008.					
8		• Recommends that both GMO-MPS and GMO-L&P keep separate accounting of their					
9		amounts accrued for recovery of their initial investment in plant from the amounts					
10		accrued for the cost of removal.					
11	Q:	Does the Company have a response to each of these recommendations?					
12	A:	Yes. I will respond to each of these recommendations.					
12 13	A: Q:	Yes. I will respond to each of these recommendations. What is the Company's position in regard to the depreciation rates recommended					
13		What is the Company's position in regard to the depreciation rates recommended					
13 14	Q:	What is the Company's position in regard to the depreciation rates recommended by Staff?					
13 14 15	Q:	What is the Company's position in regard to the depreciation rates recommended by Staff? It is the Company's position that the depreciation rates recommended by Staff should not					
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13 14 15 16 17 18	Q:	What is the Company's position in regard to the depreciation rates recommended by Staff? It is the Company's position that the depreciation rates recommended by Staff should not be used in this rate case filing. In his rebuttal testimony, Company witness Ron White will discuss the merits of these depreciation rates that have been derived from a depreciation study conducted by Staff. Based on the position discussed in Mr. White's					
13 14 15 16 17 18 19	Q:	What is the Company's position in regard to the depreciation rates recommended by Staff? It is the Company's position that the depreciation rates recommended by Staff should not be used in this rate case filing. In his rebuttal testimony, Company witness Ron White will discuss the merits of these depreciation rates that have been derived from a depreciation study conducted by Staff. Based on the position discussed in Mr. White's rebuttal testimony and as I have previously stated in my direct testimony, the Company					
13 14 15 16 17 18 19 20	Q:	What is the Company's position in regard to the depreciation rates recommended by Staff? It is the Company's position that the depreciation rates recommended by Staff should not be used in this rate case filing. In his rebuttal testimony, Company witness Ron White will discuss the merits of these depreciation rates that have been derived from a depreciation study conducted by Staff. Based on the position discussed in Mr. White's rebuttal testimony and as I have previously stated in my direct testimony, the Company recommends using the depreciation rates that were approved in GMO's (formerly Aquila,					

1		Kansas City Power & Light Company ("KCP&L") and GMO assets. Depreciation rates						
2		from this comprehensive system wide study should be used as the basis for computing						
3		depreciation expense on a going forward basis.						
4	Q:	Please respond to the recommendation of imputing a depreciation accrual of						
5		approximately \$4.2 million and including it in accumulated depreciation reserves.						
6	A:	Staff witness Schad has recommended imputing depreciation expense for the ECORP						
7		plant accounts listed below:						
8		• Acct. 391.02 Computer Hardware \$7,142						
9		• Acct. 391.05 Computer Systems Development \$4,168,503						
10		• Acct. 394.00 Tools, Shop and Garage Equipment \$11,497						
11		• Acct. 398.00 Miscellaneous Equipment \$34,036						
12	Q:	Why is Staff recommending additional depreciation expense to be recorded for						
13		these plant accounts?						
14	A:	During 2007, the asset classes listed above became fully depreciated on the books of						
15		GMO. As such, the depreciation expense was stopped in order to not over accrue						
16		accumulated reserve on these plant accounts. It is Staff's claim that this should not have						
17		been done by GMO and depreciation expense should have been continued on these plant						
18		accounts until the Missouri Public Service Commission ("Commission") granted a 0%						
19		depreciation rate.						
20	Q:	Why did the Company stop depreciating these plant accounts?						
21	A:	These corporate plant accounts had become fully depreciated. For the assets contained in						
22		Acct 391.05, there was not expected to be any additional capital additions. In addition,						
23		the depreciation accrual net salvage rate was zero for these plant accounts. As such, once						

1		the asset had become fully depreciated, the depreciation rate was set to zero in order to
2		not over accrue the depreciation reserve for these plant accounts.
3	Q:	In Staff's Cost of Service Report what was the depreciation rate recommended for
4		these plant accounts?
5	A:	Staff witness Schad has recommended a 0% depreciation rate for plant accounts 39105,
6		39400 and 39800.
7	Q:	Is this the rate that the Company used once the assets became fully depreciated?
8	A:	Yes. It appears that Staff's contention is that the Company did not come to the
9		Commission and request the 0% depreciation rate prior to stopping the depreciation
10		accrual.
11	Q:	Does the Company acknowledge that it did not formally request a change in the
12		depreciation rate?
13	A:	Yes. The Company acknowledges this fact. For the specific plant accounts in question,
14		stopping the depreciation expense when the assets became fully depreciated was
15		appropriate and rational. At the time of the decision to stop the depreciation expense,
16		there were no expectations of adding any assets to plant account 39105. Thus, the
17		Company felt it was appropriate to stop the depreciation calculation.
18	Q:	What are you relying on that would allow you to stop depreciation on fully
19		depreciated assets?
20	A:	Missouri regulations in 4 CSR 240-20.030 adopted the Code of Federal Regulations (18
21		CFR Part 101), which provides instructions for recording financial information about
22		electric utilities. Part 101, General Instruction 22 "Depreciation Accounting" states
23		"Utilities must use a method of depreciation that allocates in a systematic and rational

1 manner the service value of depreciable property over the service life of the property." It 2 continues, "Utilities must use percentage rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the service value of 3 4 depreciable property to the service life of the property." The Company believes it used a 5 rational manner of depreciation and depreciated the asset fully over its service life. 6 Continuing depreciation of these assets would only result in a negative net asset value in 7 asset classes no longer being utilized. This treatment did not make sense and is not 8 appropriate. Expecting no more additions, the depreciation rate was set to 0%.

9 Q: Please respond to the recommendation that approximately \$4 million be added back
10 to reserve accounts for retirements that were characterized as a detriment to
11 ratepayers.

A: In Staff's Cost of Service Report, Staff witness Schad and Staff witness Hyneman take
issue with the accounting for retirements that took place for computer hardware and
computer software that occurred after the acquisition of Aquila, Inc. by Great Plains
Energy. The witnesses contend that both the accounting for the retirements and the
ratemaking proposal chosen has created an acquisition detriment and is inconsistent with
the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts for
plant accounting.

19 Q: Do the retirements cause an acquisition detriment as asserted by Staff?

A: No, they do not. The cost to be recovered from ratepayers as a result of the Company's
 accounting for the retirements is the same as the cost that would have been recovered
 from ratepayers had the acquisition not occurred and the assets not retired. This issue is
 further discussed in the rebuttal testimony of Company witness Darrin Ives.

5

1

Q: Does the Company believe the retirement process used was in error?

A: No. The Company believes that it has followed the retirement of electric plant process
described in the Code of Federal Regulations 18 CFR part 101 Electric Plant Instruction
10 which describes the accounting for asset retirements. Instruction 10 describes that the
book cost of the retirement unit is to be charged to the accumulated reserve for the
property. This was the process used to retire the computer hardware and computer
software in question. This is standard accounting under the FERC guidelines to retire
electric plant in service, whether fully depreciated at the time of retirement or not.

9 Q: Should Staff prevail on this issue, how would you propose that the adjustment be 10 reflected?

A: In the event the Staff prevails, I would recommend that the amounts at issue be
considered transition costs, to be treated using the methodology described in the direct
testimony of Company witness Darrin Ives.

14 Q: Please respond to the Staff recommendation that reserve deficiencies existing on 15 GMO-MPS and GMO-L&P should be included in the ECORP accumulated reserve 16 accounts.

17 A: The Company agrees with this recommendation. The amounts referred to in this 18 recommendation from Staff include the tracking of depreciation differences between 19 corporate and state jurisdictional depreciation rates. The reserve amounts at the time of 20 the acquisition of Aquila, Inc. by Great Plains Energy were brought over on the financial 21 books of each of the respective jurisdictional business units despite the fact that these 22 tracking amounts are associated with the corporate assets that are maintained on the

- financial books of the ECORP business unit on a going forward basis. This assignment
 was made for jurisdictional identification purposes.
- 3 Q: Since the acquisition of Aquila, Inc., are the corporate assets maintained on the
 4 ECORP ledger depreciated for GMO-MPS and GMO-L&P jurisdictions using the
 5 state jurisdictional depreciation rates?
- A: Yes. Since the acquisition, there is no longer a difference between corporate depreciation
 rates and state jurisdictional rates. ECORP assets are depreciated at state jurisidictional
 rates and allocated to the GMO-MPS and GMO-L&P jurisdictions. Therefore, tracking
 corporate versus state jurisdictional depreciation rates is no longer necessary.
- 10 Q: Do you agree with Staff Witness Schad's proposal to allocate the reserve amounts
 11 using a weighted average approach?
- 12 A: Yes. This is a reasonable method to allocate the reserve across the ECORP asset13 classifications.
- 14 Q: Please respond to the final depreciation recommendation that separate accounting
 15 must be maintained of amounts accrued for recovery of their initial investment in
 16 plant from the amounts accrued for cost of removal.
- 17 A: The Company agrees with this recommendation. In fact, this tracking is already taking18 place and the Company is in compliance with this recommendation.
- **19 Q:** How is this tracking taking place?

A: The Continuing Property Records are maintained by GMO in an accounting system titled
 PowerPlant. Within this system, there is a tracking of the depreciation reserve accruals
 associated with the initial investment in plant and a separate tracking of the accrual for
 cost of removal amounts.

1

Q: When did this tracking begin?

- 2 A In 2004, the Company began tracking the amounts associated with cost of removal3 amounts accrued to reserve.
- 4

Maintenance Expense

5 Q: Please discuss the Company's position on maintenance expense in its direct filed 6 case.

7 The Company proposed using a 3 and 5 year average for GMO-MPS and GMO-L&P, A. 8 respectively, for all non-labor production, transmission and distribution maintenance 9 accounts. In addition, the appropriate Handy-Whitman Index was applied to yearly 10 amounts to inflate prior year cost levels to reflect them in 2009 dollars. In addition, for 11 turbine overhaul maintenance costs, plant maintenance history was used with the 12 appropriate Handy-Whitman Index applied to the cost levels to reflect the costs in 2009 13 dollars. Please see the rebuttal testimony of Company witness William P. Herdegen for 14 further discussion of the Handy Whitman index. For South Harper maintenance costs, 15 where no outage history was available, contracted maintenance costs were used.

16 Q: What is the Staff's position on maintenance costs included in its Cost of Service 17 Report?

A: Staff witness Herrington included a 2 year average of 2007 and 2008 production maintenance costs including turbine overhaul maintenance accruals. For transmission and distribution maintenance costs, Ms. Herrington included 2007 test year amounts.

Q: What is the Company's understanding in regard to maintenance expense levels thatwill be included in this case?

1	A:	The Company does believe that using the Handy-Whitman index is conceptually the right
2		way to reflect historical average costs to current levels, yet the instability in current
3		market conditions has changed this rate case filings recommendation. The Company
4		believes it has reached an agreement with Staff to include 2008 actual maintenance
5		expense for all non-labor maintenance included in this rate case proceeding. Staff's
6		revised Accounting Schedules are included as Schedule RAK-6 (HC) and RAK-7 (HC)
7		for GMO-MPS and GMO-L&P, respectively, and reflect the 2008 actual maintenance
8		expenses.
9		Bad Debt Expense
10	Q:	Were there errors identified in the Accounting Schedules associated with Staff's
11		Cost of Service Report?
12	A:	Yes. As discussed later in this rebuttal testimony, errors were discovered and discussed
13		with Staff associated with the Accounting Schedules filed with their Cost of Service
14		Report.
15	Q:	Does the Company believe there was an error associated with Bad Debt Expense?
16	A:	Yes. In fact, the Company in its direct filing made the same error. The bad debt expense
17		ratio used to normalize bad debt expense was not applied to the revenue requirement
18		increase requested in this case. The Company is requesting that the bad debt expense
19		ratio be applied to the revenue requirement increase calculated in this rate case filing.
20	Q:	Does Staff believe this is an error in its bad debt expense calculation?
21	A:	I do not believe so
22	Q:	Is it reasonable to assume that there will be bad debt expense associated with the
23		revenue requirement increase calculated in this case?

1	A:	Yes. The bad debt expense ratio is used and applied to retail revenues that are weather						
2		normalized and customer annualized in this rate case proceeding. The revenue						
3		requirement increase is added onto this amount to determine the amount of revenues to be						
4		collected from customers. As such, it is reasonable to expect that bad debt expense will						
5		increase proportionally as the revenue requirement increase is spread to customer classes.						
6	Q:	Has the Commission ruled on this issue in any past rate case proceedings?						
7	A:	Yes. In KCP&L's Case No. ER-2006-0314, the Commission's Report and Order						
8		included this conclusion in regard to bad debt expense:						
9 10 11 12		While it's possible that KCPL's bad debt expense could decrease, the Commission finds it more probable, and therefore just and reasonable, that an increase in the amount of revenue that KCPL is allowed to collect from its Missouri retail ratepayers will result in a corresponding increase in bad debt expense.						
13	Q:	Is it possible to quantify the expected increase in bad debt expense?						
14	A:	Yes. A quantification of this amount is possible. Although the amount cannot be exactly						
15		calculated with the implications of income taxes associated with the calculation, a						
16		reasonable approximation of the revenue requirement increase can be made and should						
17		have the bad debt expense ratio applied to it. This additional amount should be applied to						
18		Staff adjustment E-132.1 for MPS and E-135.1 for L&P for Bad Debt Expense.						
19		Overtime Costs						
20	Q:	Please discuss the overtime issue embedded in the payroll annualization calculation.						
21	A:	Included in the Company's payroll annualization calculation is a component representing						
22		overtime costs incurred. The Company in its direct filing requested test year amounts to						
23		be included for the GMO-MPS and GMO-L&P overtime costs.						
24	Q:	What did Staff witness Keith Majors include in the payroll annualization for						
25		overtime costs?						

A: Mr. Majors calculated a 3 year average of straight overtime dollars based on the 3 year
 period of 2005-2007. Staff did not include a calculation expressing the overtime dollars
 in equivalent 2007 payroll dollars.

4

Q: Does the Company agree with this methodology?

5 A: No. The Company believes that not using 2007 equivalent dollars is inconsistent with the 6 methodology used by the Staff and the Company to annualize base labor costs. If you are 7 going to average payroll costs from the 2005 and 2006 time period, an equivalent 2007 8 payroll cost should be applied. In order to do this the Company applied a 6.5% wage 9 increase to 2005 overtime costs and a 3.25% wage increase to 2006 overtime costs. This 10 is consistent with methodology used by KCP&L in its direct filing in Case No. ER-2009-11 0089. The result would include the 3 year average for overtime on 2007 equivalent 12 payroll dollars.

Q: What is the impact on Staff's 3 year average for overtime costs of applying the 2007 equivalent payroll dollars?

A: This would be an increase to Staff's payroll annualization of \$126,400 for GMO-MPS
and \$53,884 for GMO-L&P.

17

Short Term Incentive

18 Q: Please describe the adjustment Staff witness Keith Majors has made to GMO short 19 term incentive compensation?

A: Mr. Majors has eliminated all incentive compensation from the GMO cost of service
 filings. The reason provided was that the programs were discontinued for former Aquila,
 Inc employees as a result of the acquisition by Great Plains Energy.

- Q: Are employees whose payroll costs are charged to GMO operations post acquisition
 covered under a short term incentive compensation plan?
- 3 A: Yes. Mr. Majors acknowledges that all KCP&L employees, including the former Aquila,
 4 Inc. employees, are covered under KCP&L's short term incentive programs.
- 5 Q: Why did Mr. Majors not include an amount for short term incentive compensation
 6 in GMO's cost of service for this rate case filing?
- A: He notes that in Case No. ER-2009-0089, which is KCP&L's Missouri jurisdictional rate
 case filing, Staff has removed from the test year the cost of short term incentive
 programs. As such, he has concluded a similar adjustment is warranted in this GMO case
 and thus no short term incentive cost amounts should be allowed in GMO's cost of
 service filing.
- 12 Q: Do you agree with this position?

13 A: No, I do not.

14 Q: Why not?

15 A: Short term incentive compensation is a part of the employees' overall compensation cost. 16 In KCP&L's rate case filing in ER-2009-0089, KCP&L has requested a three year 17 average of short term incentive compensation to be included in its cost of service filing. 18 As Mr. Majors has acknowledged, all employees supporting GMO operations are now 19 considered to be KCP&L employees. The payroll costs of the employees supporting the 20 operations of GMO and included in Mr. Majors payroll annualization are directly 21 assigned or allocated to GMO-MPS and GMO-L&P from KCP&L. As such, an amount 22 of short term incentive compensation should be included in cost of service.

Q: Who has provided rebuttal testimony in this case regarding the merits of the short term incentive plans?

A: Please see the rebuttal testimony of Company witness Barbara Curry for further
explanation of the short term incentive plan and its merits for inclusion in this cost of
service filing.

6

Q: How should the short term incentive compensation adjustment be computed?

7 A: KCP&L's short term incentive compensation costs included in its current rate case 8 consist of a 3 year average of the 2005 - 2007 calendar years. These cost levels are prior 9 to the addition of Aquila, Inc. employees who are now currently KCP&L employees and 10 covered under the short term incentive compensation program. As such, in order to 11 obtain the short term incentive amounts for GMO's cost of service filing, KCP&L's short 12 term incentive 3 year average cost was divided by KCP&L's payroll allocation as 13 supported by Mr. Majors. This total was then multiplied by the same actual payroll cost 14 allocations used by Mr. Majors to obtain the short term incentive cost adjustment to be 15 used in this cost of service filing.

16 Q: What are the annual amounts of short term incentive compensation computed for 17 GMO-MPS and GMO-L&P?

18 A: The annual amounts of short term incentive compensation are \$1,545,869 for GMO-MPS 19 and \$627,544 for GMO-L&P.

1		Prepaid Pension						
2	Q:	Please summarize OPC witness Ted Robertson's position on Prepaid Pensions						
3		Expense?						
4	A:	Mr. Robertson is recommending that the true-up date in this rate case filing be ignored						
5		and that the prepaid pension balance at the effective date of tariffs for this rate case filing						
6		be used and included in rate base. In addition, he is requesting that the balance included						
7		in rate base be amortized over a 3 year period approximating the time that the next GMO						
8		rate case will be filed.						
9	Q:	Do you agree with this position?						
10	A:	No. OPC witness Robertson is ignoring the true-up date in this case. In addition, he is						
11		ignoring the "matching" principle which is a key ratemaking philosophy.						
12	Q:	Has the Company determined the prepaid pension balance as of March 31, 2009?						
13	A:	Yes. In its direct filing, the Company has included the unamortized portion of its prepaid						
14		pension balance for MPS as of March 31, 2009 in its rate base calculation. In addition, it						
15		has included in its cost of service the amount of prepaid amortization that was agreed to						
16		in its last 3 rate case filings, ER-2004-0034, ER-2005-0436 and ER-2007-0004. The						
17		Company believes it has complied with the matching principle and has included amounts						
18		known and measurable at the March 31, 2009 true-up period.						
19		Impact of Accounts Receivable Sale Program on Cash Working Capital						
20	Q:	Please explain what Staff witness Karen Herrington has computed for the Cash						
21		Working Capital calculation in regard to the Staff's position for imputation of an						
22		accounts receivable sale program?						

A: Staff imputed an accounts receivable sale program for the GMO-MPS and GMO-L&P
jurisdictions. The impact of such a program has the effect of reducing the revenue lag
days associated with the Cash Working Capital calculation. Staff reduced the revenue lag
days from 39 days in the Company's direct filing to 29 days. This has a significant
impact on the results of the Cash Working Capital calculation.

6

Q.

Do you agree with this calculation?

A: No. I disagree with this adjustment in the current case. The Company has disagreed with
this calculation for the last 3 rate case filings, ER-2004-0034, ER-2005-0436 and ER2007-0004. The Staff continues to try to impute an accounts receivable program on the
GMO jurisdictions that has not been used by GMO jurisdictions since November 2002,
over six years ago.

12 Q: Do the GMO jurisdictions participate in an accounts receivable sale program?

13 No. Currently and continuing through the true-up date in this rate case proceeding, the A. 14 GMO jurisdictions are not participating in an accounts receivable program. Yet, Staff 15 states in the Cost of Service Report that "KCPL currently sells approximately 57% of its 16 accounts receivables, which include the account receivables of GMO and L&P." It is 17 unclear exactly what she is trying to imply here, but GMO-MPS and GMO-L&P 18 receivables are currently not part of an accounts receivable sale program similar to 19 KCP&L's program and will not be through the true-up of this rate case proceeding. The 20 only arrangement associated with GMO-MPS and GMO-L&P receivables is that a 21 portion of GMO's accounts receivable have been pledged as collateral in return for a 22 lower cost line of credit. Please see the rebuttal testimony of Company witness Michael 23 Cline for further discussion of this issue.

15

1	Q.	What is the Company's recommendation regarding Staff's imputed accounts						
2		receivable sale program?						
3	A:	The Company recommends that the Commission eliminate the imputation of an accounts						
4		receivable sale program from the Cash Working Capital calculation. In addition, the						
5		Company recommends that the cost of service associated with the accounts receivable						
6		bank fees be eliminated. In this way, the Cash Working Capital calculation will reflect						
7		more accurately the current day to day operations of the Company. The imputation of a						
8		hypothetical accounts receivable program that has not been in place in over six years does						
9		not represent reasonable ratemaking treatment for the Company.						
10		Staff's Accounting Schedules						
11	Q:	Did you review Staff's Accounting Schedules provided as part of their direct filing?						
12	A:	Yes, I did.						
13	Q.	Did you discover any errors that were included in those schedules?						
14	A:	Yes. During our review of the Accounting Schedules we discovered various errors. In						
15		addition, Staff discovered errors as well.						
16	Q:	Has Staff corrected these errors?						
17	A:	Yes, Staff has corrected these errors and prepared revised Staff Accounting Schedules.						
18		The Company requested a copy of these schedules through a data request (No.338).						
19		Attached to this testimony as Schedules RAK-6 (HC) and RAK-7 (HC) is a copy of these						
20		schedules.						
21	Q:	Do these schedules reflect all errors of which you are aware at this time?						

- A: Yes. The schedules reflect all significant errors identified at this time. The Company
 will continue to review the Staff Accounting Schedules during the course of this
 proceeding.
- 4 Q: Does that conclude your testimony?
- 5 A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Aquila, Inc. dba) KCP&L Greater Missouri Operations Company to Case No. ER-2009-0090) Modify Its Electric Tariffs to Effectuate a Rate Increase)

AFFIDAVIT OF RONALD A. KLOTE

STATE OF MISSOURI

) ss

COUNTY OF JACKSON

Ronald A. Klote, being first duly sworn on his oath, states:

My name is Ronald A. Klote. I work in Kansas City, Missouri, and I am 1.

employed by Kansas City Power & Light Company as Senior Manager, Regulatory Accounting.

Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony 2.

on behalf of KCP&L Greater Missouri Operations Company consisting of Seventeen

(1) pages and Schedule(s) RAK - 6 through PAK-7, all of which having been prepared in written form for introduction into evidence in the above-captioned docket.

I have knowledge of the matters set forth therein. I hereby swear and affirm that 3. my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Ronald a Klat

Subscribed and sworn before me this $\frac{131}{131}$ day of March 2009.

Mice, A. Wey Notary Public

My commission expires: Ferry 2011

	manager
\$	NOTARY SEAL (
Z	Nicole A Wehry Notary Public
\$	Jackson County, State of Massouri Z
4	My Commission Expires 2/4/2011
1	7 Geometrica Number 97391200 - 2
4	Commission and a commence

Missouri Public Service - Electric Case No. ER-2009-0090 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Revenue Requirement

4191. 1919. 1919.	કે કે છે કે સ્ટ્રિનિનો કે તેઓ છે તે કે સ્ટ્રિને કે સ્ટ્રિને કે સ્ટ્રિને સ્ટ્રિને સ્ટ્રિને સ્ટ્રિને સ્ટ્રિને સ્ટ્રિ			
1	Net Orig Cost Rate Base	\$927,643,248	\$927,643,248	\$927,643,248
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$74,443,371	\$76,808,861	\$79,183,628
4	Net Income Available	\$71,410,119	\$71,410,119	\$71,410,119
5	Additional Net Income Required	\$3,033,252	\$5,398,742	\$7,773,509
6	Income Tax Requirement			
7	Required Current Income Tax	\$15,839,592	\$17,313,475	\$18,793,136
8	Current Income Tax Available	\$13,949,643	\$13,949,643	\$13,949,643
9	Additional Current Tax Required	\$1,889,949	\$3,363,832	\$4,843,493
10	Revenue Requirement	\$4,923,201	\$8,762,574	\$12,617,002
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
	AS COMPANY AND A C	CANAL ASSOCIATE AND		

Accounting Schedule: 1 Sponsor: Cary Featherstone Page: 1 of 1

Schedule RAK-6

Missouri Public Service - Electric Case No. ER-2009-0090 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 RATE BASE SCHEDULE

1	Plant In Service		
•			\$1,700,197,699
2	Less Accumulated Depreciation Reserve		\$654,522,605
3	Net Plant In Service		\$1,045,675,094
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$47.474.404
6	Materials & Supplies		-\$17,171,461
7	Undistributed Stores		\$23,647,010
8	Emission Allowances		\$0 \$3,981,853
9	Prepayments - MPS		\$2,301,062
10	Fuel Inventory - Oil		\$3,158,824
11	Fuel Inventory - Propane		\$44,536
12	Fuel Inventory - Coal		\$13,301,407
13	Fuel Inventory - Tires		\$33,781
14	Fuel Inventory - Bio Fuel	1 1	\$123
15	Prepaid Pension Asset		\$2,233,545
16	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$442,790
17	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$696,126
18	Vintage 1 ER-2009-0090 DSM Deferral		\$190,347
19	TOTAL ADD TO NET PLANT IN SERVICE		\$32,859,943
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	-0.1850%	-\$27,680
22	State Tax Offset	-0.1850%	-\$4,350
23	City Tax Offset	0.0000%	\$0
24	Interest Expense Offset	17.1973%	\$5,272,453
25	Customer Advances		\$8,005,300
26	Customer Deposits		\$6,080,203
27	Deferred Income Taxes-Depreciation		\$122,495,555
28	Deferred Income Taxes on 1990 AAO		\$162,748
29	Deferred Income Taxes on 1992 AAO		\$266,092
	ERISA Minimum Tracker		\$4,344,194
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$4,297,274
32	TOTAL SUBTRACT FROM NET PLANT		\$150,891,789
			<u>144392/</u> 4648/2463

Accounting Schedule: 2 Sponsor: Karen Herrington Page: 1 of 1

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1		INTANGIBLE PLANT	an <u>ang kang kang ka</u>	3-000	NIGHT CO	<u>k – 218</u> 60 – <u>La</u>	The stores	<u>an an a</u>	Contraction of the second
2	301.000	Organization	\$21,664	P-2	SD				_
3	303.010	Misc Intang- Subst (like 353)	\$209,072		\$0	\$21,664		\$0	\$21,553
4	303.010	Misc Intangible - Crossroads Transmission	\$21,901,183		-\$21,901,183	\$209,072		\$0	\$208,004
5		Plant TOTAL PLANT INTANGIBLE		_	L	\$0	99.4890%	\$0	\$0
			\$22,131,919		-\$21,901,183	\$230,736		\$0	\$229,557
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		SIBLEY PRODUCTION PLANT					1		
9	310.000	Land & Land Rights - Sibley	\$396,706	P-9	\$0	*****			
10	311.000	Structures & Improvements - Sibley	\$39,512,087		\$0	\$396,706 \$39,512,087	99.5200%	\$0	\$394,802
11	312.000	Boiler Plant Equipment - Sibley	\$153,785,918		\$0	\$153,785,918	99.5200%	\$0	\$39,322,429
12	312.020	Boiler Pollution Equipment - Sibley	\$2,211,340		\$0	\$2,211,340	99.5200% 99.5200%	\$0	\$153,047,746
13	314.000	Turbogenerator Units - Sibley	\$59,001,497	P-13	\$0	\$59,001,497		\$0	\$2,200,726
14	315.000	Access. Electrical Equipment - Sibley	\$15,280,804		\$0	\$15,280,804	99.5200%	\$0	\$58,718,290
15	316.000	Misc. Power Plant Equipment - Sibley	\$648,096	P-15	\$0	\$648,096	99.5200% 99.5200%	\$0	\$15,207,456
16	1	Production: Act 312 : Salvage &	\$0	P-16	so	\$040,050	99.5200%	\$0	\$644,985
47		Removal: Retirements not classified				ΨU	85.0200%	\$0	\$0
17		TOTAL SIBLEY PRODUCTION PLANT	\$270,836,448		\$0	\$270,836,448		\$0	\$269,536,434
18		JEFFREY ENERGY CENTER PRODUCTION PLANT							,,,
19	310.000	Land & Land Rights - JEC	\$267,264	P-19	8444 40A				
20	311.000	Structures & Improvements - JEC	\$18.677.223	P-20	\$111,129	\$378,393	99.5200%	\$0	\$376,577
21	312.000	Boiler Plant Equipment - JEC	\$60,870,994	P-21	\$408,424	\$19,085,647	99.5200%	\$0	\$18,994,036
22	312.020	Boiler Pollution Equipment - JEC	\$2,206,142	P-22	\$1,431,219	\$62,302,213	99.5200%	\$0	\$62,003,162
23	314.000	Turbogenerator Units - JEC	\$18,536,467	P-23	\$0 \$0	\$2,206,142	99.5200%	\$0	\$2,195,553
24	315.000	Access. Electrical Equipment - JEC	\$6,523,051	P-24	\$0 \$0	\$18,536,467	99.5200%	\$0	\$18,447,492
25	316.000	Misc. Power Plant Equipment - JEC	\$2,267,246	P-25	\$31,924	\$6,523,051	99.5200% 99.5200%	\$0	\$6,491,740
26	343.010	Other Production - Other Wind	\$182,530	P-26	\$0	\$2,299,170 \$182,530		\$0	\$2,288,134
27		TOTAL JEFFREY ENERGY CENTER	\$109,530,917		\$1,982,696	\$111,513,613	99.5200%	<u>\$0</u>	\$181,654
		PRODUCTION PLANT			¢.,001,000	411,010,010		\$0	\$110,978,348
28		TOTAL STEAM PRODUCTION	\$380,367,365		\$1,982,696	\$382,350,061	-	\$0	\$380,514,782
29		NUCLEAR PRODUCTION							
30		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0	-	\$0	\$0
31 32		HYDRAULIC PRODUCTION							
33		TOTAL HYDRAULIC PRODUCTION OTHER PRODUCTION	\$0	[\$0	\$0		\$0	\$0
					1				
34 35	240.000	NEVADA & KCI COMBUSTION TURBINES							
35	340.000 341.000	Land & Land Rights - NV & KCI	\$59,905	P-35	\$0	\$59,905	99.5200%	\$0	\$59,617
37	342.000	Structures & Improvements - NV & KCI	\$727,714	P-36	\$0	\$727.714	99.5200%	\$0	\$724,221
57	342.000	Fuel Holders, Producers, and Acess	\$914,721	P-37	\$0	\$914,721	99.5200%	\$0	\$910.330
38	343.000	NV & KCI						*	4010,000
39	344.000	Prime Movers - NV & KCI	\$1,441,725	P-38	\$0	\$1,441,725	99.5200%	\$0	\$1,434,805
40	345.000	Generators - NV & KCI	\$2,286,874	P-39	\$0	\$2,286,874	99.5200%	\$0	\$2,275,897
41	346.000	Access. Electrical Equip NV & KCI	\$862,482	P-40	\$0	\$862,482	99.5200%	\$0	\$858,342
	340.000	Misc. Power Plant Equipment - NV & KCI	\$0	P-41	\$0	\$0	99.5200%	\$0	\$0
42		Other Production:Act 342: Salvage & Removal: Retirements not classfied	\$0	P-42	\$0	\$0	99.5200%	\$0	\$0
43		TOTAL NEVADA & KCI COMBUSTION	\$6,293,421	ŀ	\$0	\$6,293,421	-	50	\$6,263,212
		TURBINES						30	ΨU, &UJ, £I <u></u> Z
44 45	340.000	RALPH GREEN COMBUSTION TURBINE				ľ			
45 46		Land & Land Rights - RG	\$11,376	P-45	\$0	\$11,376	99.5200%	\$0	\$11,321
40	341.000	Structures & Improvements - RG	\$1,288,827	P-46	\$0	\$1,288,827	99.5200%	\$0	\$1,282,641
4/ 48		Fuel Holders and Accessories - RG	\$442,781	P-47	\$0	\$442,781	99.5200%	\$0	\$440,658
40 į	343.000	Prime Movers - RG	\$5,351,929	P-48	\$0	\$5,351,929	99.5200%	\$0	\$5,326,240

Accounting Schedule: 3 Sponsor: Karen Herrington Page: 1 of 4 _

		Linear - Arthonesen and Company of						Çadara keçîrinî Fadara keçîrinî	
49 50	344.00		\$6,395,29			\$6,395,295	99.5200%	\$0	\$6,364,598
51	346.00		\$1,159,83					\$0	\$1,154,271
52		TOTAL RALPH GREEN COMBUSTION	\$20,00						\$19,904
		TURBINE	+ 1-1,07 0,04	°	\$0	\$14,670,046		\$0	\$14,599,631
53		GREENWOOD ENERGY CENTER PLANT	1						
54 55	340.000		\$233,66	2 P-54	\$0	\$233,662	99.5200%	\$0	\$232,540
56	342.000		\$2,763,08		\$0			\$0	\$2,749,825
57	343.000		\$3,366,15		\$0			\$0	\$3,350,000
58	344.000		\$34,110,15		\$0	1		\$0	\$33,946,430
59	345.000	Lascocol Fractical Edulphiant - GEC	\$5,236,09		\$0 \$0			\$0	\$9,806,293
60	346.000	Misc. Power Plant Equipment - GEC	\$5,28		\$0	,	99.5200% 99.5200%	\$0	\$5,210,960
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$55,568,034	Ĩ	\$0			\$0 \$0	\$5,259 \$55,301,307
62		SOUTH HARPER COMBUSTION TURBINES						1	
63 64	340.000	Land a Land Agins - or	\$1,034,874	P-63	-\$1,034,874	\$0	99.5200%	\$0	
65	341.000		\$9,787,738		-\$9,787,738		99.5200%	\$0	\$0 \$0
66	343.000		\$4,004,628		-\$4,004,628	\$0	99.5200%	\$0	\$0
67	344.000		\$68,652,846 \$17,250,000		-\$68,652,846	\$0	99.5200%	\$0	\$0
68	345.000	Accessory Electrical Equipment - SH	\$17,778,919		-\$17,250,000	\$0 \$0	99.5200%	\$0	\$0
69 70	346.000	Misc. Power Plant Equipment - SH	\$129,870		-\$129,870	\$0	99.5200% 99.5200%	\$0	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$118,638,875		-\$118,638,875	\$0	00.010070	<u>\$0</u> \$0	\$0
71	Ì	CROSSROADS PRODUCTION		1					
72	340.000	Oth Prod - Land - Elec	\$427,390	P-72	-\$427,390	\$0	99.5200%		•
73 74	341.000	Oth Prod - Structures - Elec	\$8,337,618		-\$8,337,618	\$0	99.5200%	\$0 \$0	\$0
75	342.000	Oth Prod - Fuel Holders - Elec	\$2,449,833		\$2,449,833	\$0	99.5200%	\$0	\$0 \$0
76	345.000	Oth Prod Generators - Elec Oth Prod Accessory Equip - Elec	\$91,875,136		-\$91,875,136	\$0	99.5200%	\$0	\$0
77	346.000	Oth Prod - Misc Pwr Pit Equip - Elec	\$11,555,555 \$4,157,869		-\$11,555,555	\$0	99.5200%	\$0	\$0
78		TOTAL CROSSROADS PRODUCTION	\$118,803,401		<u>-\$4,157,869</u> -\$118,803,401	<u>\$0</u> \$0	99.5200%	<u>\$0</u> \$0	<u>\$0</u> \$0
79	1	PRUDENT TURBINES 1-3				Į		**	ΨŬ
80	340.000	Land & Land Rights - PT 1-3	\$0	P-80	\$1,034,874	\$1,034,874	99.5200%		A
81 82	341.000	Structures & Improvements - PT 1-3	\$0	P-81	\$9,787,738	\$9,787,738	99.5200%	\$0 \$0	\$1,029,907 \$9,740,757
83	342.000	Fuel Holders & Accessories - PT 1-3 Prime Movers - PT 1-3	\$0		\$4,004,628	\$4,004,628	99.5200%	\$0	\$3,985,406
84	344.000	Generators - PT 1-3	\$0	P-83	\$68,652,846	\$68,652,846	99.5200%	\$0	\$68,323,312
85	345.000	Accessory Electrical Equipment- PT 1-3	\$0 \$0	P-84 P-85	\$17,250,000	\$17,250,000	99.5200%	\$0	\$17,167,200
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$0		\$17,778,919 \$129,870	\$17,778,919 \$129,870	99.5200%	\$0	\$17,693,580
87		TOTAL PRUDENT TURBINES 1-3	\$0		\$118,638,875	\$118,638,875	99.5200%	<u>\$0</u> \$0	<u>\$129,247</u> \$118,069,409
88 89	340.000	PRUDENT TURBINES 4-5							
90	340.000	Land & Land Rights - PT 4-5 Structures & Improvements - PT 4-5	\$0	P-89	\$0	\$0	99.5200%	\$0	\$0
91	342.000	Fuel Holders & Accessories - PT 4-5	\$0 \$0	P-90	\$5,142,029	\$5,142,029	99.5200%	\$0	\$5,117,347
92	343.000	Prime Movers - PT 4-5	\$0 \$0	P-91 P-92	\$2,102,714 \$36,255.099	\$2,102,714	99.5200%	\$0	\$2,092,621
93	344.000	Generators - PT 4-5	\$0	P-93	\$9,217,285	\$36,255,099 \$9,217,285	99.5200% 99.5200%	\$0	\$36,081,075
94 95	345.000	Accessory Electrical Equipment- PT 4-5	\$0	P-94	\$9,447,889	\$9,447,889	99.5200%	\$0 \$0	\$9,173,042 \$9,402,539
95 96	346.000	Misc. Power Plant Equipment- PT 4-5 TOTAL PRUDENT TURBINES 4-5	\$0	P-95	\$66,435	\$66,435	99.5200%	\$0	\$66,116
			\$0		\$62,231,451	\$62,231,451	Γ	\$0	\$61,932,740
97 98		TOTAL OTHER PRODUCTION TOTAL PRODUCTION PLANT	\$313,973,777		-\$56,571,950	\$257,401,827	F	\$0	\$256,166,299
99			\$694,341,142		-\$54,589,254	\$639,751,888	ſ	\$0	\$636,681,081
99 100	350.000	TRANSMISSION PLANT Land & Land Rights - TP	A						
101		Trsm Land Rights - Depreciable		P-100	\$0	\$2,330,379	99.5200%	\$0	\$2,319,193
102		Structures & Improvements - TP	\$12,315,900 \$6,935,629	P-101	\$0	\$12,315,900	99.5200%	\$0	\$12,256,784
103	353.000	Station Equipment - TP	\$98,845,681		\$0 \$2,211,353	\$6,935,629 \$101,057.034	99.5200% 99.5200%	\$0	\$6,902,338
104		Towers and Fixtures - TP	\$323,639		\$2,211,353	\$323,639	99.5200% 99.5200%	\$0 \$0	\$100,571,960
105	355.000	Poles and Fixtures - TP	\$69,716,395		\$0	\$69,716,395	99.5200%	\$0 \$0	\$322,086 \$69,381,756

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106	356.000	Overhead Conductors & Devices - TP	\$46,885,67	4 P-106		\$46,885,674		the state of the second s	
107	358.000		\$58,42				1		\$46,660,623
108		Transmission - Act 355 Salvage & Removal:	\$			\$58,426		\$0	\$58,146
		Retirements not classified		0 11-100	•	\$0	99.5200%	\$0	\$0
109	1	TOTAL TRANSMISSION PLANT	\$237,411,72	3	\$2,211,353	\$239,623,076	- [
	1			-	441411,000	\$238,023,070		\$0	\$238,472,886
110		DISTRIBUTION PLANT	1						
111	360.000	addie fulling - Di	\$4,880,114	4 P-111	\$0	\$4,880,114	99.4500%		
112	360.010			2 P-112		\$268,182		\$0 \$0	\$4,853,273
113 114	360.020		\$22,22	8 P-113		\$22,228		\$0	\$266,707
115	361.000		\$8,032,567		\$0	\$8,032,567	99.4500%	\$0	\$22,106 \$7,988,388
116	364.000	Station Equipment - DP	\$89,285,951			\$89,285,951	99.4500%	\$0	\$88,794,878
117	365.000	Poles, Towers, & Fixtures - DP	\$131,707,494		\$0	\$131,707,494	99.4500%	\$0	\$130,983,103
118	366.000	Overhead Conductors & Devices - DP Underground Conduit - DP	\$91,780,125		\$0	\$91,780,125	99.4500%	\$0	\$91,275,334
119	367.000	Underground Conductors & Devices - DP	\$40,250,611		\$0	\$40,250,611	99.4500%	\$0	\$40,029,233
120	368.000	Line Transformers - DP	\$94,834,863		\$0	\$94,834,863	99.4500%	\$0	\$94,313,271
121	369.100	Services - Overhead - DP	\$146,440,081		\$0	\$146,440,081	99.4500%	\$0	\$145,634,661
122	369.200	Services - Underground - DP	\$13,590,425		\$0	\$13,590,425	99.4500%	\$0	\$13,515,678
123	370.001	Meters - DP	\$49,539,256		\$0	\$49,539,256	99.4500%	\$0	\$49,266,790
124	370.002	Meters - PURPA Load Research	\$25,202,479		\$0	\$25,202,479	99.4500%	\$0	\$25,063,865
125	371.000	Installation On Customer's Premises	\$14,249,186		\$0	\$2,045,596	99.4500%	\$0	\$2,034,345
126	373.000	Street Lighting and Signal Systems - DP	\$27,112,062		\$0	\$14,249,186	99.4500%	\$0	\$14,170,815
127		Distribution: Act 362,364,367,368: Salvage &	\$0		\$0	\$27,112,062	99.4500%	\$0	\$26,962,946
	ł	Removal: Retirements not classfied		, Le-177	\$0	\$0	99.4500%	\$0	\$0
128	i i	TOTAL DISTRIBUTION PLANT	\$739,241,220	51	50	\$730 244 000			
						\$739,241,220		\$0	\$735,175,393
129		GENERAL PLANT							
130	389.000	Land and Land Rights - GP	\$1,011,453	P-130	-\$13,468	\$997,985	99.4890%		
131	390.000	Structures & Improvements - GP	\$14,728,156		-\$917,461	\$13,810,695	99.4890%	\$0 \$0	\$992,885
132	390.051	Structures & Improvements - Leased	\$37,570		\$0	\$37,570	99.4890%	\$0	\$13,740,122
133	391.000	Office Furniture & Equipment - GP	\$2,147,045	P-133	-\$10,859	\$2,136,186	99.4890%	\$0	\$37,378 \$2,125,270
134 135	391.020	Gen Office Furniture - Computer	\$2,497,767	P-134	\$0	\$2,497,767	99.4890%	\$0	\$2,485,003
136	391.030 391.040	Computer Hardware - GP	\$0		\$0	\$0	99.4890%	\$0	\$0
137	391.040	Computer Software - GP	\$705,162		\$0	\$705,162	99.4890%	\$0	\$701,559
138	392.000	Computer Systems Development Gen Transportation - Auto - Elec	\$0		\$0	\$0	99.4890%	\$0	\$0
139	392.010	Gen Transportation - Light Trucks	\$91,515		\$0	\$91,515	99.4890%	\$0	\$91,047
140	392.020	Gen Transportation - Heavy Trucks	\$130,551		\$0	\$130,551	99.4890%	\$0	\$129,884
141	392.004	Gen Transportation - Trallers	\$648,724		\$0	\$648,724	99.4890%	\$0	\$645,409
142	392.005	Gen Transportation - Med Trucks	\$528,298		\$0	\$528,298	99.4890%	\$0	\$525,598
143	393.000	Stores Equipment - GP	\$361,754		\$0	\$361,754	99.4890%	\$0	\$359,905
144	394.000	Tools, Shop, & Garage Equipment - GP	\$107,726 \$4,361,713		\$0	\$107,726	99.4890%	\$0	\$107,176
145	395.000	Laboratory Equipment - GP	\$2,051,860		\$0	\$4,361,713	99.4890%	\$0	\$4,339,425
146	396.010	Power Operated Equipment - Short Life	\$3,430,565		\$0 \$0	\$2,051,860	99.4890%	\$0	\$2,041,375
147	396.002	Power Operated Equipment - Long Life	\$0,400,000	P-147	\$0	\$3,430,565	99.4890%	\$0	\$3,413,035
148	397.000	Communications Equipment - GP	\$9,151,744		\$0	\$0 \$9,151,744	99.4890%	\$0	\$0
149	398.000	Miscellaneous Equipment - GP	-\$28,469		\$0	-\$28,469	99.4890% 99.4890%	\$0	\$9,104,979
150		TOTAL GENERAL PLANT	\$41,963,134		-\$941,788	\$41,021,346	33.4030 %	\$0 \$0	-\$28,324
454						••••••••	Í	4U	\$40,811,726
151	200.000	ECORP - GPE - AQUILA							
152 153	389.000	General Land Elec	\$28,759	P-152	\$0	\$28,759	99.4890%	\$0	\$28,612
153	390.000	General Structures & Impr. Elec	\$8,358,081	P-153	\$0	\$8,358,081	99.4890%	\$0	\$8,315,371
155	390.001 391.000	General Structures & impr. Elec- Other		P-154	\$0	\$0	99.4890%	\$0	\$0
	391.000	General Office Furn & Eq. Elec.			\$0	\$8,910,246	99.4890%	\$0	\$8,864,715
	391.020	General Office Furniture - Computer	\$12,368,892		\$0	\$12,368,892	99.4890%	\$0	\$12,305,687
		General Office Furn - Software	\$17,143,791	P-157	\$0	\$17,143,791	99.4890%	\$0	\$17,056,186
	394.000	General Office - Computer Systems Dev. General Tools - Elec		P-158	\$0	\$0	99.4890%	\$0	\$0
		General Communication Equip-Elec	\$44,047	P-159	\$0	\$44,047	99.4890%	\$0	\$43,822
	398.000	General Misc Equip - Elec	\$1,801,203		\$0	\$1,801,203	99.4890%	\$0	\$1,791,999
162		TOTAL ECORP - GPE - AQUILA	\$422,825	161	\$0	\$422,825	99.4890%	\$0	\$420,664
		FALL COME - GEE - AQUILA	\$49,077 , 84 4		\$0	\$49,077,844	Γ	\$0	\$48,827,056
163		UCU COMMON GENERAL PLANT							
	389.000	Land & Land Rights - UCU	**	0.00					
-		Structures & Improvements Owned - UCU		P-164	\$0	\$0	99.4890%	\$0	\$0
	390.051	Structures & Improvements Leased - UCU	\$0 \$0	P-165 P-166	\$0	\$0	99.4890%	\$0	\$0
		Gen Office Furniture & Equipment		P-166	\$0	\$0	99.4890%	\$0	\$0
168	391.020	Gen Office Furniture - Computer - UCU		P-168	\$0 \$0	\$0 \$0	99.4890%	\$0	\$0
			40		40 j	μu	99.4890%	\$0	\$0

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169 170 171 172 173 174 175 176 177	391.050 392.000 392.050 394.000 395.000 397.000 398.000	Computer Software - UCU Computer System Developments - UCU Gen Transportation Equip-Auto-Elec Gen Transportation Equip Med Trucks Tools, Shop, and Garage Equipment - UCU Lab Equipment - UCU Communications Equipment - UCU Miscellaneous Equipment - UCU TOTAL UCU COMMON GENERAL PLANT	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	P-169 P-170 P-171 P-172 P-173 P-174 P-175 P-176	50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	99,4890% 99,4890% 99,4890% 99,4890% 99,4890% 99,4890% 99,4890%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
- 17 A									

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- Providence - Charles Traine Action company serving a solution		asi Alisi Zirana Alisinan Zirana	
No Adjustment	1805.000	\$0	\$0
1. No Adjustment		\$0	\$0
1. To remove Crossroads Energy Center Transmission Plant. (Hyneman)		-\$21,901,183	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0

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Schedule RAK-6

	ใช้เป็นไประเวณชาวะในเร็มและเป็นระหว่างกา ใช้เป็นไประการเราะสมบัติการเราะสมบัติ	sta Ginteranto - Acia Algunati Ginteranto - Acia Algunati Ginteranto - Acia Algunati	e Politi Politico en Colorado Alternone annostificas
	No Adjustment	\$0	\$0
	1. To include JEC Common Plant. (Staff)	\$111,129	\$0
	1. To include JEC Common Plant. (Staff)	\$408,424	\$0
	1. To include JEC Common Plant. (Staff)	\$1,431,219	\$0
	Ballo Fouriosit conformation Based and a second	\$0	\$0
2.1	Rutherson for this relies with the second	\$0	\$0
	No Adjustment	\$0	\$0
	1. To include JEC Common Plant. (Staff)	\$31,924	\$0
	Giner Production Colling Wind College States of A	\$0	\$0
	Kanone Bandi Rimits Envis Kolena va Analas No Adjustment	\$0	\$0
2. 9.3 0 5	Suchules zein tovenous cuvis Kein Sin		

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 2 of 14

Schedule RAK-6

Rint das a dec Admenation da No Adjustment	WEA - A MU <i>ADYA</i>	\$0	uutsarsiotia Zeimsteinen \$0
No Adjustment		\$0	\$0
No Adjustment	Sakan D	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	. 548.0700	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	22000R	\$0	\$0
No Adjustment	8 2409000	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	2430030	\$0	\$0

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		n Son S Walterau Arabati	ution Second and an
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	Sec. Same	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	SELETIONS.	\$0	\$0
No Adjustment	26000	\$0	\$0
No Adjustment		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 4 of 14

Di vi Ni Munise	E service de la contraction de		De De De Antificepon Antificepon Antifice	usini 1995-1997 - Shasarta Shasarta 1995-1997 - Shasarta Shasarta
	1. To remove South Harper plant from rate base. (Hyneman)		-\$1,034,874	\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$9,787,738	\$0
	1. To remove South Harper plant from rate base. (Hyneman)	8492000	-\$4,004,628	\$0
	Atmethoverse Stream and the second seco		-\$68,652,846	\$0
	Senerators Studies and the seneration of the sen		-\$17,250,000	\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$17,778,919	\$0
	1. To remove South Harper plant from rate base. (Hyneman)	20000	-\$129,870	\$0
	Officience Crossroads plant from rate base. (Hyneman)		-\$427,390	\$0
	Oth Picel: Structures, Elec. 1. To remove Crossroads plant from rate ba se . (Hyneman)		-\$8,337,618	\$0

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Schedule RAK-6

	na Maintee aga Natura ann Strauga com	er stern Adriation Ruinore	그는 그는 그가 많은 것이 있었다. 그는 그는 것이 가락에 넣는 것 같은 것이 많을까?	and an
	Chiracolis construction of the second s (Hyneman)			
	0. A state of the		-\$91,875,136	\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$11,555,555	\$0
	Cuntrol and Parable Saves Frances (1. To remove Crossroads plant from rate base. (Hyneman)		-\$4,157,869	\$0
	Land Constant (1) and the second s 1. To include Prudent Turbines 1-3 in rate base. (Hyneman)	SHORE	\$1,034,874	\$0
	State Handling of Anna 1999 (1999) 1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$9,787,738	\$0
	1. To include Prudent Turbines 1-3 in rate	8422000	\$4,004,628	\$0
FRO SE	1. To include Prudent Turbines 1-3 in rate		\$68,652,846	\$0
	base. (Hyneman)	REP. Winds		

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 6 of 14

1. To include Prudent Turbines 1-3 in rate base. (Hyneman)	e there in each Youdroi	\$17,250,000	so
1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$17,778,919	\$0
1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$129,870	\$0
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$0	\$0
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$5,142,029	\$0
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$2,102,714	\$0
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$36,255,099	\$0
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$9,217,285	\$0
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$9,447,88 9	\$0

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	A. 2000 (se es cles nemša regné) Michiel de suit announces ses		a (19) somitte Geographic (19) somitte Geographic (19)	
Kalendersonseen	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$66,435	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	1. To include transmission plant for Prudent Turbines 4-5. (Hyneman)		\$2,211,353	\$0
	No Adjustment	13-50000	\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0

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No Adjustment			\$0	\$0	
No Adjustment			\$ 0	\$0	
No Adjustment			\$0	\$0 \$0	
No Adjustment	TRACTION CONTRACTOR OF THE OWNER		\$0	\$0	
No Adjustment		Game 200	\$0	\$0	
No Adjustment			\$0	\$0	
No Adjustment		33007	\$0	\$0	
No Adjustment			\$0	\$0	
No Adjustment			\$0	\$0	
No Adjustment		BUOC STA			
Solution element				\$0	

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No Adjustment		\$0	Poter Poter additional Singunation of additional solucities \$0
No Adjustment	3869200	\$0	\$0
 No Adjustment		\$0	\$0
No Adjustment	67.0400/2	\$0	\$ 0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
1. To remove Liberty Service Center from plant in service. (Majors)		-\$13,468	\$0
StateDires sumployed in Soci2245 StateDires StateDires StateDires (Note: Service Center from plant in service. (Majors)		-\$917,461	\$0
Store of the second		\$0	\$0
einen para photo ambañ sat de ser estas			

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	1. To remove Crossroads plant from rate base (Hyneman)	-\$10,859	standisels, data instruction and and the addressment of a \$0
	Sed Office International Computer Sed Of	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment Englisteration and the second second	\$0	\$0
	No Adjustment	\$0	\$ 0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
1	No Adjustment	\$0	\$0

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No Adjustment		\$0	\$0
No Adjustment	895000	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	2961002	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0

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Numer for a china m Tractic design com	al verveljus den de okojskoj. Učeloskojna se opijonica			inter Protection Prote
No Adjustr	nent		\$0	\$0
No Adjustr			\$0	\$0
No Adjustr	nent		\$0	\$0
No Adjustn	ient		\$0	\$0
No Adjustn		RGE 2000	\$0	\$0
No Adjustm		E ssing	\$0	\$0
No Adjustm	ent Things of million and the state		\$0	\$0
No Adjustm	ent Minisoraniario Enviso Anton (199	SEC.	\$0	\$0
No Adjustm	II		\$0	\$0
No Adjustm		551020	\$0	\$0

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an a	No Adjustment		Suffrage and Suffr	joji Drestasionen markin Macfricher \$0
	No Adjustment		\$0	\$0
	Some Die System Deschonmentscholsererer No Adjustment		\$0	\$0
	No Adjustment	<u> </u>	\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment	Serentia:	\$0	\$0
	Miscollancoust and many during a second s		\$ 0	\$0
	IN THE DRAW BRIDE NO. 19			

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-117			$(0^{+},0)(0^{+})$	en regilio	
S. COLO	. Andreas				
1		INTANGIBLE PLANT		e o o o o construire de la fille de la	
2	301.000	Organization	\$21,553	0.0000%	\$(
3	303.010	Misc Intang- Subst (like 353)	\$208,004	0.00%	\$(
4	303.010	Misc Intangible - Crossroads Transmission Plant	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$229,557		\$(
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		SIBLEY PRODUCTION PLANT			
9	310.000	Land & Land Rights - Sibley	\$394,802	0.0000%	A A
10	311.000	Structures & Improvements - Sibley	\$39,322,429	1.7000%	\$(\$669.494
11	312.000	Boiler Plant Equipment - Sibley	\$153,047,746	2.1000%	\$668,481
12	312.020	Boiler Pollution Equipment - Sibley	\$2,200,726	2.1000%	\$3,214,003
13	314.000	Turbogenerator Units - Sibley	\$58,718,290	4	\$46,215
14	315.000	Access. Electrical Equipment - Sibley	\$15,207,456	2.3100% 2.3100%	\$1,356,392
15	316.000	Misc. Power Plant Equipment - Sibley	\$644,985		\$351,292
16		Production: Act 312 : Salvage & Removal:	\$044,985	2.0400%	\$13,158
		Retirements not classified	ΨŪ	0.0000%	\$0
17		TOTAL SIBLEY PRODUCTION PLANT	\$269,536,434	-	\$5,649,541
18		JEFFREY ENERGY CENTER			
		PRODUCTION PLANT			
19	310.000	Land & Land Rights - JEC	\$376,577	0.0000%	¢0
20	311.000	Structures & Improvements - JEC	\$18,994,036	1.7000%	\$0
21	312.000	Boiler Plant Equipment - JEC	\$62,003,162	2.1000%	\$322,899
22	312.020	Boiler Pollution Equipment - JEC	\$2,195,553		\$1,302,066
23	314.000	Turbogenerator Units - JEC	\$18,447,492	2.1000% 2.3100%	\$46,107
24	315.000	Access. Electrical Equipment - JEC	\$6,491,740		\$426,137
25	316.000	Misc. Power Plant Equipment - JEC	\$2,288,134	2.3100%	\$149,959
26	343.010	Other Production - Other Wind	\$181,654	2.0400%	\$46,678
27		TOTAL JEFFREY ENERGY CENTER	\$110,978,348	3.3300%	\$6,049
		PRODUCTION PLANT	φ110,570,340		\$2,299,895
28		TOTAL STEAM PRODUCTION	\$380,514,782		\$7,949,436
29		NUCLEAR PRODUCTION			
30		TOTAL NUCLEAR PRODUCTION	<u> </u>		\$0
31		HYDRAULIC PRODUCTION			40
32		TOTAL HYDRAULIC PRODUCTION	<u> </u>		\$0
			Ψ		ΦU

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33		OTHER PRODUCTION			
34		NEVADA & KCI COMBUSTION TURBINES			
35	340.000	Land & Land Rights - NV & KCI	\$59,617	0.0000%	\$0
36	341.000	Structures & Improvements - NV & KCI	\$724,221	1.6800%	\$12, 16 7
37	342.000	Fuel Holders, Producers, and Acess NV & KCI	\$910,330	2.8900%	\$26,309
38	343.000	Prime Movers - NV & KCI	\$1,434,805	2.8900%	\$41,466
39	344.000	Generators - NV & KCI	\$2,275,897	2.8900%	\$65,773
40	345.000	Access. Electrical Equip NV & KCI	\$858,342	2.2400%	\$19,227
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	2.0000%	\$15,227 \$0
42		Other Production:Act 342: Salvage &	\$0	0.0000%	\$0
43		Removal: Retirements not classfied TOTAL NEVADA & KCI COMBUSTION		L.	
		TURBINES	\$6,263,212		\$164,942
44		RALPH GREEN COMBUSTION TURBINE			
45	340.000	Land & Land Rights - RG	\$11,321	0.0000%	\$0
46	341.000	Structures & Improvements - RG	\$1,282,641	1.6800%	\$21,548
47	342.000	Fuel Holders and Accessories - RG	\$440,656	2.8900%	\$12,735
48	343.000	Prime Movers - RG	\$5,326,240	2.8900%	\$153,928
49	344.000	Generators - RG	\$6,364,598	2.8900%	\$183,937
50	345.000	Accessory Electrical Equipment - RG	\$1,154,271	2.2400%	\$25,856
51 50	346.000	Misc. Power Plant Equipment - RG	\$19,904	2.0000%	\$398
52		TOTAL RALPH GREEN COMBUSTION TURBINE	\$14,599,631		\$398,402
53		GREENWOOD ENERGY CENTER PLANT			
54	340.000	Land & Land Rights - GEC	\$232,540	0.0000%	\$0
55	341.000	Structures & Improvements - GEC	\$2,749,825	1.6800%	\$46,197
56	342.000	Fuel Holders & Accessories - GEC	\$3,350,000	2.8900%	\$96,815
57	343.000	Prime Movers - GEC	\$33,946,430	2.8900%	\$981,052
58	344.000	Generators - GEC	\$9,806,293	2.8900%	\$283,402
59	345.000	Accessory Electrical Equipment - GEC	\$5,210,960	2.2400%	\$116,726
60 01	346.000	Misc. Power Plant Equipment - GEC	\$5,259	2.0000%	\$105
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$55,301,307		\$1,524,297
62		SOUTH HARPER COMBUSTION TURBINES			
63	340.000	Land & Land Rights - SH	\$0	0.00000/	A A
64	341.000	Structures & Improvements - SH	\$0 \$0	0.0000% 1.6800%	\$0 \$0
65	342.000	Fuel Holders & Accessories - SH	\$0 \$0	2.8900%	\$0 \$0
66	343.000	Prime Movers - SH	\$0 \$0	2.8900%	\$0 \$0
•	•		φυ	2.0300%	ΦU

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67	344.000	Generators - SH	S. S. C. S.	Salar (Salar)	
68	345.000		\$0	2.8900%	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$0	2.2400%	\$0
70		TOTAL SOUTH HARPER COMBUSTION	\$0	2.0000%	<u> </u>
		TURBINES	\$0		\$0
71		CROSSROADS PRODUCTION			
72	340.000	Oth Prod - Land - Elec	\$0	0.0000%	¢0.
73	341.000	Oth Prod - Structures - Elec	\$0	1.6800%	\$0 \$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$0	2.8900%	\$0 \$0
75	344.000	Oth Prod Generators - Elec	\$0	2.8900%	\$U \$0
76	345.000	Oth Prod Accessory Equip - Elec	\$0	2.2400%	\$0 \$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$0	2.0000%	\$0
78		TOTAL CROSSROADS PRODUCTION	\$0	2.0000 /0	\$0 \$0
]				φυ
79		PRUDENT TURBINES 1-3			
80	340.000	Land & Land Rights - PT 1-3	\$1,029,907	0.0000%	\$0
81	341.000	Structures & Improvements - PT 1-3	\$9,740,757	1.6800%	\$163,645
82	342.000	Fuel Holders & Accessories - PT 1-3	\$3,985,406	2.8900%	\$115,178
83	343.000	Prime Movers - PT 1-3	\$68,323,312	2.8900%	\$1,974,544
84 85	344.000	Generators - PT 1-3	\$17,167,200	2.8900%	\$496,132
86	345.000	Accessory Electrical Equipment- PT 1-3	\$17,693,580	2.2400%	\$396,336
80 87	346.000	Misc. Power Plant Equipment- PT 1-3	\$129,247	2.0000%	\$2,585
0/		TOTAL PRUDENT TURBINES 1-3	\$118,069,409	Г	\$3,148,420
88					
89	340.000	PRUDENT TURBINES 4-5			
90	341.000	Land & Land Rights - PT 4-5 Structures & Improvements - PT 4-5	\$0	0.0000%	\$0
91	342.000	Fuel Holders & Accessories - PT 4-5	\$5,117,347	1.6800%	\$85,971
92	343.000	Prime Movers - PT 4-5	\$2,092,621	2.8900%	\$60,477
93	344.000	Generators - PT 4-5	\$36,081,075	2.8900%	\$1,042,743
94	345.000	Accessory Electrical Equipment- PT 4-5	\$9,173,042	2.8900%	\$265,101
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$9,402,539	2.2400%	\$210,617
96		TOTAL PRUDENT TURBINES 4-5	\$66,116	2.0000%	\$1,322
			\$61,932,740		\$1,666,231
97		TOTAL OTHER PRODUCTION	\$256,166,299	-	\$6,902,292
					ΨVjVV&j£G£
98		TOTAL PRODUCTION PLANT	\$636,681,081		\$14,851,728
99		TRANSMISSION PLANT			
100	350.000	Land & Land Rights - TP	\$2,319,193	0.0000%	¢n
101	350.040	Trsm Land Rights - Depreciable	\$12,256,784	0.0000%	\$0 \$0
102	352.000	Structures & Improvements - TP	\$6,902,338	1.7500%	ەں \$120,791
103	353.000	Station Equipment - TP	\$100,571,960	1.7300%	\$120,791 \$1,739,895
104	354.000	Towers and Fixtures - TP	\$322,086	1.9800%	\$6,377
105	355.000	Poles and Fixtures - TP	\$69,381,756	2.9100%	\$0,377 \$2,019,009
•		•		2.010070	Ψ 4,013,00 3

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106	356.000	Overhead Conductors & Devices - TP	\$46,660,623	2.7300%	\$1,273,835
107	358.000	Underground Conductors & Devices - TP	\$58,146	1.3300%	\$773
108		Transmission - Act 355 Salvage & Removal:	\$0	0.0000%	\$0
		Retirements not classified			ΨU
109		TOTAL TRANSMISSION PLANT	\$238,472,886		\$5,160,680
110		DISTRIBUTION PLANT			
111	360.000	Land and Land Rights - DP	\$4,853,273	0.0000%	\$0
112	360.010	Dist - Land Rights - Elec	\$266,707	0.0000%	\$0
113	360.020	Dist - Land Leased	\$22,106	0.0000%	\$0 \$0
114	361.000	Structures & Improvements - DP	\$7,988,388	1.6700%	\$133,406
115	362.000	Station Equipment - DP	\$88,794,878	1.7300%	\$1,536,151
116	364.000	Poles, Towers, & Fixtures - DP	\$130,983,103	3.7800%	\$4,951,161
117	365.000	Overhead Conductors & Devices - DP	\$91,275,334	2.1700%	\$1,980,675
118	366.000	Underground Conduit - DP	\$40,029,233	1.8300%	\$732,535
119	367.000	Underground Conductors & Devices - DP	\$94,313,271	2.5600%	\$2,414,420
120	368.000	Line Transformers - DP	\$145,634,661	3.1700%	\$4,616,619
121	369.100	Services - Overhead - DP	\$13,515,678	3.6400%	\$491,971
122	369.200	Services - Underground - DP	\$49,266,790	2.1800%	\$1,074,016
123	370.001	Meters - DP	\$25,063,865	1.9100%	\$478,720
124	370.002	Meters - PURPA Load Research	\$2,034,345	6.6700%	\$135,691
125	371.000	Installation On Customer's Premises	\$14,170,815	4.3200%	\$612,179
126	373.000	Street Lighting and Signal Systems - DP	\$26,962,946	3.5000%	\$943,703
127		Distribution: Act 362,364,367,368: Salvage &	\$0	0.0000%	\$0
400		Removal: Retirements not classfied			•
128		TOTAL DISTRIBUTION PLANT	\$735,175,393	Γ	\$20,101,247
129		GENERAL PLANT			
130		Land and Land Rights - GP	\$992,885	0.0000%	\$0
131	390.000	Structures & Improvements - GP	\$13,740,122	1.8800%	\$258,314
132	390.051	Structures & Improvements - Leased	\$37,378	0.0000%	\$0
133	391.000	Office Furniture & Equipment - GP	\$2,125,270	3.3300%	\$70,771
134	391.020	Gen Office Furniture - Computer	\$2,485,003	10.0000%	\$248,500
135	391.030	Computer Hardware - GP	\$0	10.0000%	\$0
136	391.040	Computer Software - GP	\$701,559	10.0000%	\$70,156
137	391.050	Computer Systems Development	\$0	10.0000%	\$0
138	392.000	Gen Transportation - Auto - Elec	\$91,047	9.3000%	\$8,467
139	392.010	Gen Transportation - Light Trucks	\$129,884	9.3000%	\$12,079
140	392.020	Gen Transportation - Heavy Trucks	\$645,409	9.3000%	\$60,023
141	392.004	Gen Transportation - Trailers	\$525,598	9.3000%	\$48,881
142	392.005	Gen Transportation - Med Trucks	\$359,905	9.3000%	\$33,471
143	393.000	Stores Equipment - GP	\$107,176	3.3300%	\$3,569
144	394.000	Tools, Shop, & Garage Equipment - GP	\$4,339,425	3.3700%	\$146,239
145		Laboratory Equipment - GP	\$2,041,375	3.3000%	\$67,365
146	396.010	Power Operated Equipment - Short Life	\$3,413,035	4.7500%	\$162,119
147	396.002	Power Operated Equipment - Long Life	\$0	0.0000%	\$0

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148 149 150	397.000				
		Communications Equipment - GP	\$9,104.979	3.3300%	\$303,19
150	398.000	Miscellaneous Equipment - GP	-\$28,324	3.7600%	-\$1.06
		TOTAL GENERAL PLANT	\$40,811,726		\$1,492,08
151		ECORP - GPE - AQUILA			
152	389.000	General Land Elec	\$28,612	0.0000%	5
153	390.000	General Structures & Impr. Elec	\$8,315,371	1.6700%	\$138,86
154	390.001	General Structures & Impr. Elec- Other	SO	0.0000%	¢100,00
155	391.000	General Office Furn & Eq. Elec.	\$8,864,715	3.3300%	\$295,19
156	391.020	General Office Furniture - Computer	\$12,305,687	10.0000%	\$1,230,50
157	391.040	General Office Furn - Software	\$17,056,186	10.0000%	\$1,705,61
158	391.050	General Office - Computer Systems Dev.	\$0	0.0000%	¢ 1,7 00,0
159	394.000	General Tools - Elec	\$43,822	0.0000%	
160	397.000	General Communication Equip-Elec	\$1,791,999	3.3300%	\$59,6
161	398.000	General Misc Equip - Elec	\$420,664	0.0000%	¢00,0
162		TOTAL ECORP - GPE - AQUILA	\$48,827,056		\$3,429,92
163		UCU COMMON GENERAL PLANT			
164	389.000	Land & Land Rights - UCU	\$0	0.0000%	ę
165	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	
166	390.051	Structures & Improvements Leased - UCU	\$0	0.0000%	
	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	
	391.020	Gen Office Furniture - Computer - UCU	\$0	0.0000%	
	391.040	Computer Software - UCU	\$0	0.0000%	Ì
	391.050	Computer System Developments - UCU	so	0.0000%	
	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	ŝ
	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	
	394.000	Tools, Shop, and Garage Equipment - UCU	\$0	0.0000%	3
	395.000	Lab Equipment - UCU	\$0	0.0000%	
	397.000	Communications Equipment - UCU	\$0	0.0000%	\$
	398.000	Miscellaneous Equipment - UCU	\$0	0.0000%	
177		TOTAL UCU COMMON GENERAL PLANT	\$0		

Accounting Schedule: 5 Sponsor: Karen Herrington Page: 5 of 5

Line	A. count	B Dependenting Reserve Date motion INTANGIBLE PLANT	1.00			AS AD LONG	in C. Successions	Ali selletional	WW Concession
1						NGC COM		<u> 1990 - 1990 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997</u>	
2		Organization			4	1			
3	303.010	Misc Intang- Subst (like 353)	\$6,530		\$0	\$6,530	99.4890%	\$0	\$6,497
4		Misc Intangible - Crossroads Transmission	\$2,761		\$0	\$2,761	99.4890%	\$0	\$2,747
•	000.010	Plant	\$3,148,295	R-4	-\$3,148,295	\$0	99.4890%	\$0	\$0
5	[TOTAL PLANT INTANGIBLE	*** 45% F00	-					
•	1		\$3,157,588		-\$3,148,295	\$9,291		\$0	\$9,244
6	1	PRODUCTION PLANT							
7		STEAM PRODUCTION							
							{		
8		SIBLEY PRODUCTION PLANT					ł		
9	310.000	Land & Land Rights - Sibley	\$0	R-9	\$0	\$0	99.5200%		
10	311.000	Structures & Improvements - Sibley	\$26,587,769		\$0	\$26,587,769	99.5200%	\$0	\$0
11	312.000	Boiler Plant Equipment - Sibley	\$82,773,041		\$0	\$82,773,041	99.5200%	\$0 \$0	\$26,460,148 \$82,375,730
12	312.020	Boiler Pollution Equipment - Sibley	\$253,496		\$0	\$253,496	99.5200%	\$0	\$252,279
13	314.000	Turbogenerator Units - Sibley	\$30,924,047	R-13	\$0	\$30,924,047	99.5200%	\$0	\$30,775,612
14	315.000	Access. Electrical Equipment - Sibley	\$10,661,833	R-14	\$0	\$10,661,833	99.5200%	\$0	\$10,610,656
15	316.000	Misc. Power Plant Equipment - Sibley	\$469,956	R-15	\$0	\$469,956	99.5200%	\$0	\$467,700
16		Production: Act 312 : Salvage &	-\$1,717,606	R-16	\$0	-\$1,717,606	99.5200%	\$0	-\$1,709,361
17		Removal: Retirements not classified							
	ļ	TOTAL SIBLEY PRODUCTION PLANT	\$149,952,536		\$0	\$149,952,536		\$0	\$149,232,764
18		JEFFREY ENERGY CENTER PRODUCTION PLANT							
19	310.000	Land & Land Rights - JEC	\$0	R-19					
20	311.000	Structures & Improvements - JEC	\$15,408,929	R-20	\$0 \$356,638	\$0 \$15.765.567	99.5200%	\$0	\$0
21	312.000	Boiler Plant Equipment - JEC	\$43,529,023	R-21	\$1,266,909	\$15,765,567 \$44,7 95 ,932	99.5200%	\$0	\$15,689,892
22	312.020	Boiler Pollution Equipment - JEC	\$171,172	R-22	\$1,200,309	\$171,172	99.5200% 99.5200%	\$0	\$44,580,912
23	314.000	Turbogenerator Units - JEC	\$7,789,620	R-23	\$0	\$7,789,620	99.5200% 99.5200%	\$0	\$170,350
24	315.000	Access. Electrical Equipment - JEC	\$4,712,568	R-24	50	\$4,712,568	99.5200%	\$0 \$0	\$7,752,230
25	316.000	Misc. Power Plant Equipment - JEC	\$511,608	R-25	\$29,257	\$540,865	99.5200%	\$0	\$4,689,948 \$538,269
26	343.010	Other Production - Other Wind	\$61,280	R-26	\$0	\$61,280	99.5200%	\$0	\$60,986
27		TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT	\$72,184,200		\$1,652,804	\$73,837,004	00.020072	\$0	\$73,482,587
28		TOTAL STEAM PRODUCTION	\$222,136,736		\$1,652,804	\$223,789,540		\$0	\$222,715,351
29									
30 31		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
32		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0			
33		OTHER PRODUCTION	40		\$U	÷u		\$0	\$0
34		NEVADA & KCI COMBUSTION							
35	340.000	Land & Land Rights - NV & KC	\$0	R-35					
36	341.000	Structures & Improvements - NV & KCI	\$280,929	R-35 R-36	\$0	\$0	99.5200%	\$0	\$0
37	342.000	Fuel Holders, Producers, and Acess NV & KCI	\$236,684	R-30 R-37	\$0 \$0	\$280,929 \$236,684	99.5200% 99.5200%	\$0 \$0	\$279,581 \$235,548
38	343.000	Prime Movers - NV & KCI	\$511,018	R-38	\$0	\$511,018	99.5200%	\$0	\$508,565
39	344.000	Generators - NV & KCI	\$1,780,064	R-39	\$0	\$1,780.064	99.5200%	\$0	\$1.771.520
40	345.000	Access. Electrical Equip NV & KCI	\$775,740	R-40	\$0	\$775,740	99.5200%	so	\$772,016
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	R-41	\$0	\$0	99.5200%	\$0	\$0
42		Other Production:Act 342: Salvage & Removal: Retirements not classified	\$83,984	R-42	\$0	\$83,984	99.5200%	\$0	\$83,581
43		TOTAL NEVADA & KCI COMBUSTION TURBINES	\$3,668,419		\$0	\$3,668,419		\$0	\$3,650,811
44		RALPH GREEN COMBUSTION TURBINE						1	
45	340.000	Land & Land Rights - RG	\$0	R-45	\$0		00 52000	أمم	**
46	341.000	Structures & improvements - RG	\$433,124	R-46	\$0	\$0 \$433,124	99.5200% 99.5200%	\$0	\$0 \$491.045
47	342.000	Fuel Holders and Accessories - RG	\$77,844		\$0	\$433,124 \$77,844	99.5200% 99.5200%	\$0 \$0	\$431,045 \$77,470

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Line	A Accoun Number	Deprogramming for an weighting the		Aujos	É.	in a firme	duest com		MCAdustid
48	343.000				ri Actisiones	0		her sleatings g	COMBRETONS)
49	344.000	Generators - RG	\$1,900,220		\$0		99.5200%	\$0	\$1,891,099
50	345.000		\$4,332,104		\$0		99.5200%	\$0	\$4,311,310
51	346.000		\$696,604	-	\$0		99.5200%	\$0	\$693,260
52	0.000	TOTAL RALPH GREEN COMBUSTION	-\$1,674		\$0		99.5200%	\$0	-\$1,666
v2		TURBINE	\$7,438,222		\$0	\$7,438,222		\$0	\$7,402,518
53		GREENWOOD ENERGY CENTER PLANT							
54	340.000	Land & Land Rights - GEC	\$0	R-54	\$0	so	99.5200%	1	
55	341.000	Structures & Improvements - GEC	\$611,066		\$0	\$611.066	99.5200%	\$0	\$0
56	342.000	Fuel Holders & Accessories - GEC	\$1,235,755		\$0	\$1,235,755	99.5200%	\$0	\$608,133
57	343.000	Prime Movers - GEC	\$7,896,838		\$0	\$7,896,838	99.5200%	\$0 \$0	\$1,229,823
58	344.000	Generators - GEC	\$2,948,602		\$0	\$2,948,602	99.5200%	1	\$7,858,933
59	345.000	Accessory Electrical Equipment - GEC	\$1,820,082		\$0	\$1,820,082	99.5200%	\$0 \$0	\$2,934,449
60	346.000	Misc. Power Plant Equipment - GEC	-\$15	1	\$0	-\$15	99.5200%	\$0	\$1,811,346
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$14,512,328		\$0	\$14,512,328	55.5200 %	\$0	<u>-\$15</u> \$14,442,669
62		SOUTH HARPER COMBUSTION TURBINES							
63	340.000	Land & Land Rights - SH	\$0	R-63					
64	341.000	Structures & Improvements - SH	\$433,986		\$0	\$0	99.5200%	\$0	\$0
65	342.000	Fuel Holders & Accessories - SH	\$418,399		-\$433,986	\$0	99.5200%	\$0	\$0
66	343.000	Prime Movers - SH	\$9,422,230		-\$418,399	\$0	99.5200%	\$0	\$0
67	344.000	Generators - SH	\$2.079.599		-\$9,422,230	\$0	99.5200%	\$0	\$0
68	345.000	Accessory Electrical Equipment - SH	\$1,350,309		-\$2,079,599	\$0	99.5200%	\$0	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$10,171	R-69	-\$1,350,309	\$0	99.5200%	\$0	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$13,714,694		-\$10,171 -\$13,714,694	\$0 \$0	99.5200%	\$0 \$0	\$0 \$0
71		CROSSROADS PRODUCTION							
72	340.000	Oth Prod - Land - Elec					1		
73	341.000	Oth Prod - Structures - Elec	\$0	R-72	\$0	\$0	99.5200%	\$0	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$738,130 \$382,955	R-73	-\$738,130	\$0	99.5200%	\$0	\$0
75	344.000	Oth Prod Generators - Elec	\$17,661,774	R-74	-\$382,955	\$0	99.5200%	\$0	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$1,666,051	R-75 R-76	-\$17,661,774	\$0	99.5200%	\$0	\$0
77	346.000	Oth Prod - Misc Pwr Pit Equip - Elec	\$750,917	R-77	-\$1,666,051	\$0	99.5200%	\$0	\$0
78		TOTAL CROSSROADS PRODUCTION	\$21,199,827	N-77	-\$750,917 -\$21,199,827	\$0 \$0	99.5200%	\$0 \$0	\$0 \$0
79		PRUDENT TURBINES 1-3							
80	340.000	Land & Land Rights - PT 1-3	\$0	R-80	\$0		00 50000		
81	341.000	Structures & Improvements - PT 1-3	\$0	R-81	\$433,986	\$0	99.5200%	\$0	\$0
82	342.000	Fuel Holders & Accessories - PT 1-3	\$0	R-82	\$418,399	\$433,986 \$418,399	99.5200%	\$0	\$431,903
83	343.000	Prime Movers - PT 1-3	\$0	R-83	\$9,422,230	\$9,422,230	99.5200% 99.5200%	\$0	\$416,391
84	344.000	Generators - PT 1-3	\$0	R-84	\$2,079,599	\$2,079,599	99.5200%	\$0	\$9,377,003
85	345.000	Accessory Electrical Equipment- PT 1-3	\$0	R-85	\$1,350,309	\$1,350,309	99.5200% 99.5200%	\$0 \$0	\$2,069,617
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$0	R-86	\$10,171	\$10,171	99.5200% 99.5200%	\$0 \$0	\$1,343,828
87		TOTAL PRUDENT TURBINES 1-3	\$0		\$13,714,694	\$13,714,694	03.320076	\$0 \$0	<u>\$10,122</u> \$13,648,864
88	l	PRUDENT TURBINES 4-5							
89	340.000	Land & Land Rights - PT 4-5	\$0	R-89	\$0	so	99.5200%	\$0	\$0
90	341.000	Structures & Improvements - PT 4-5	\$0	R-90	\$272,663	\$272,663	99.5200%	\$0	\$0 \$271.354
91	342.000	Fuel Holders & Accessories - PT 4-5	\$0	R-91	\$211,366	\$211,366	99.5200%	\$0	
92	343.000	Prime Movers - PT 4-5	\$0	R-92	\$5,551,417	\$5,551,417	99.5200%	\$0	\$210,351 \$5,524,770
93	344.000	Generators - PT 4-5	\$0	R-93	\$1,161,077	\$1,161,077	99.5200%	\$0	\$1,155,504
94	345.000	Accessory Electrical Equipment- PT 4-5	\$0	R-94	\$905,380	\$905,380	99.5200%	\$0	\$901,034
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$0	R-95	\$7,708	\$7,708	99.5200%	\$0	\$7,671
96		TOTAL PRUDENT TURBINES 4-5	\$0		\$8,109,611	\$8,109,611	00.020070	\$0	\$8,070,684
97		TOTAL OTHER PRODUCTION	\$60,533,490		-\$13,090,216	\$47,443,274		\$0	\$47,215,546
98		TOTAL PRODUCTION PLANT	\$282,670,226		-\$11,437,412	\$271,232,814	ľ	\$0	\$269,930,897
99		TRANSMISSION PLANT					[ł	
100	350.000	Land & Land Rights - TP	\$0	R-100	\$0	\$0	99.5200%	\$0	\$0
101	350.040	Trsm Land Rights - Depreciable	\$2,707,225		\$0	\$2,707,225	99.5200%	\$0	\$2,694,230
102	352.000	Structures & Improvements - TP	\$1,657,060		\$0	\$1,657,060	99.5200%	\$0	\$1,649,106
103	353.000	Station Equipment - TP	\$32,597,968		\$122,177	\$32,720,145	99.5200%	\$0 \$0	\$32,563,088

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104	354.000	Towers and Fixtures - TP	\$301,645					a exelestations	and a second the
105	355.000	Poles and Fixtures - TP	\$20,826,038		+-	\$301,645	99.5200%		\$300,197
106	356.000	Overhead Conductors & Devices - TP	\$20,476,396		\$0 \$0	\$20,826,038	99.5200%	\$0	\$20,726,073
107	358.000	Underground Conductors & Devices - TP	\$47,892		\$0	\$20,476,396	99.5200%	\$0	\$20,378,109
108	1	Transmission - Act 355 Salvage & Removal:	-\$177,791		50	\$47,892	99.5200%	\$0	\$47,662
		Retirements not classified	4.11,101	1.00	30	-41/1/81	99.5200%	\$0	-\$176,938
109		TOTAL TRANSMISSION PLANT	\$78,436,433	-1	\$122,177	\$78,558,610	1	50	179 494 597
					···	410,000,010	ł	* *	\$78,181,527
110		DISTRIBUTION PLANT							
111	360.000	Land and Land Rights - DP	\$0	R-111	\$0	\$0	99.4500%	\$0	0
112	360.010	Dist - Land Rights - Elec	\$0	R-112	\$0	\$0	99.4500%	50	ő
113	360.020	Dist - Land Leased	\$4,883	R-113	\$0	\$4,883	99.4500%	\$0	4856
114	361.000	Structures & Improvements - DP	\$1,583,429		\$0	\$1,583,429	99.4500%	\$0	1574720
115 116	362.000	Station Equipment - DP	\$25,374,332		\$0	\$25,374,332	99.4500%	\$0	25234773
117	364.000	Poles, Towers, & Fixtures - DP	\$64,550,462		\$0	\$64,550,462	99.4500%	\$0	64195434
118	366.000	Overhead Conductors & Devices - DP	\$28,936,065		\$0	\$28,936,065	99.4500%	\$0	28776917
119	367.000	Underground Conduit - DP Underground Conductors & Devices - DP	\$7,215,509		\$0	\$7,215,509	99.4500%	\$0	7175824
120	368.000	Line Transformers - DP	\$28,909,467		\$0	\$28,909,467	99.4500%	\$0	28750465
121	369.100	Services - Overhead - DP	\$51,998,403		\$0	\$51,998,403	99.4500%	\$0	51712412
122	369.200	Services - Underground - DP	\$11,594,982		\$0	\$11,594,982	99.4500%	\$0	11531210
123	370.001	Meters - DP	\$23,535,987 \$12,360.694		\$0	\$23,535,987	99.4500%	\$0	23406539
124	370.002	Meters - PURPA Load Research	\$12,300,694		\$0	\$12,360,694	99.4500%	\$0	12292710
125	371.000	Installation On Customer's Premises	\$8,065,678		\$0	\$2,241,609	99.4500%	\$0	2229280
126	373.000	Street Lighting and Signal Systems - DP	\$8,127,244		\$0 \$0	\$8,065,678	99.4500%	\$0	8021317
127		Distribution: Act 362,364,367,368: Salvage &			\$0	\$8,127,244	99.4500%	\$0	8082544
		Removal: Retirements not classfied		1.27	- PU	-\$947,198	99.4500%	\$0	-941988
128		TOTAL DISTRIBUTION PLANT	\$273,551,546	'	SÓ	\$273,551,546		50	6070 047 040
			,,,			421 0,001,040		- au	\$272,047,013
129		GENERAL PLANT					1		
130	389.000	Land and Land Rights - GP	\$0	R-130	\$0	\$0	99.4890%	\$0	0
131	390.000	Structures & Improvements - GP	\$3,791,929	R-131	-\$229,888	\$3,562,041	99.4890%	\$0	3543839
132	390.051	Structures & Improvements - Leased	\$37,570	R-132	\$0	\$37,570	99.4890%	\$0	37378
133	391.000	Office Furniture & Equipment - GP	\$1,608,008	R-133	-\$2,291	\$1,605,717	99.4890%	50	1597512
134 135	391.020	Gen Office Furniture - Computer	\$710,148	R-134	\$0	\$710,148	99.4890%	\$0	706519
136	391.030 391.040	Computer Hardware - GP	\$0	R-135	\$0	\$0	99.4890%	\$0	Ó
137	391.040	Computer Software - GP	\$200,194	R-136	\$0	\$200,194	99.4890%	\$0	199171
138	392.000	Computer Systems Development Gen Transportation - Auto - Elec	\$0	R-137	\$0	\$0	99.4890%	\$0	0
139	392.010	Gen Transportation - Auto - Elec Gen Transportation - Light Trucks	\$70,402	R-138	\$0	\$70,402	99.4890%	\$0	70042
140	392.020	Gen Transportation - Heavy Trucks	\$55,409	R-139	\$0	\$55,409	99.4890%	\$0	5 5126
141	392.004	Gen Transportation - Trailers			\$0	\$660,888	99. 4890%	\$0	657511
142	392.005	Gen Transportation - Med Trucks		R-141 R-142	\$0	\$538,204	99.4890%	\$0	535454
143	393.000	Stores Equipment - GP		R-143	\$0 \$0	\$354,895	99.4890%	\$0	353081
144	394.000	Tools, Shop, & Garage Equipment - GP	\$3,134,658	R-144	\$0 \$0	\$92,607	99.4890%	\$0	92134
145	395.000	Laboratory Equipment - GP	\$1,359,846	R-145	\$0	\$3,134,658 \$1,359,846	99.4890% 99.4890%	\$0	3118640
146	396.010	Power Operated Equipment - Short Life		R-146	\$0	\$2,232,925	99.4890% 99.4890%	\$0	1352897
147	396.002	Power Operated Equipment - Long Life	\$0	R-147	\$0	\$2,232,929 \$D	99.4890%	\$0 \$0	2221515 0
148	397.000	Communications Equipment - GP		R-148	\$0	\$7,394,317	99.4890%	\$0	7356532
149	398.000	Miscellaneous Equipment - GP	\$161,517	R-149	\$0	\$161,517	99.4890%	\$0	160692
150		TOTAL GENERAL PLANT	\$22,403,517	1	-\$232,179	\$22,171,338		\$0	\$22,058,043
151		ECORP - GPE - AQUILA				1			
152		General Land Elec		R-152	\$0	\$0	99.4890%	\$0	\$0
153	390.000	General Structures & Impr. Elec		R-153	\$0	-\$584,712	99.4890%	\$0	\$581,724
154 155	390.001	General Structures & Impr. Elec- Other		R-154	\$0	\$2,356,242	99.4890%	\$0	\$2,344,202
		General Office Furn & Eq. Elec.		R-155	\$0	\$652,074	99.4890%	\$0	\$648,742
156 157		General Office Furniture - Computer		R-156	\$12,758	\$9,789,667	99.4890%	\$0	\$9,739 ,642
		General Office Furn - Software		R-157	\$2,958,887	\$10,089,558	99.4890%	\$0	\$10,038,000
		General Office - Computer Systems Dev. General Tools - Elec		R-158	\$3,135,881	\$3,135,881	99.4890%	\$0	\$3,119,857
				R-159	\$8,965	\$53,012	99.4890%	\$0	\$52,741
161		General Communication Equip-Elec General Misc Equip - Elec		R-160	\$0	\$494,802	99.4890%	\$0	\$492,274
162		TOTAL ECORP - GPE - AQUILA		R-161	\$25,707	\$448,532	99.4890%	<u>\$0</u>	\$446,240
		I O FRA EVOILE - OFE - AUVILA	\$20,292,858		\$6,142,198	\$26,435,056		\$0	\$26,299,974
163		UCU COMMON GENERAL PLANT			1	ł		1	
164		Land & Land Rights • UCU	\$0	R-164	\$0	S 0	99,4890%	\$ 0	\$0
165		Structures & Improvements Owned - UCU	-\$29,925		\$0	-\$29,925		\$0	-\$29,772
·	-	- 1			+* (*te-6 1		44 I	4-010 - 4

Accounting Schedule: 6 Sponsor: Karen Herrington Page: 3 of 4

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	Account Number	Oppose information passing bases prior.	1					a de la composition d	AC ACIUST
166	390.051	Structures & Improvements Leased - UCU	-\$15,254			NO. OCTOBER			
167	391.000	Gen Office Furniture & Equipment			\$0	-\$15,254	99.4890%	\$0	-\$15,176
168	391.020	Gen Office Furniture - Computer - UCU		R-167	\$0	-\$228,633	99.4890%	\$0	-\$227,465
169			-\$5,248,745		\$0	-\$5,248,745	99.4890%	\$0	-\$5,221,924
170		Computer Software - UCU	-\$4,830,588	R-169	\$0	-\$4,830,588	99.4890%	\$0	-\$4,805,904
	391.050	Computer System Developments - UCU	-\$2,111,548	R-170	\$0 ;	-\$2,111,548	99.4890%	\$0	-\$2,100,758
171		Gen Transportation Equip-Auto-Elec	-\$158	R-171	\$0	-\$158	99.4890%	\$0	-\$157
172	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-172	\$0	-\$1,403	99.4890%		
173	394.000	Tools, Shop, and Garage Equipment - UCU		R-173	\$0			\$0	-\$1,396
174	395.000	Lab Equipment - UCU		R-174		-\$15,220	99.4890%	\$0	-\$15,142
175		Communications Equipment - UCU			\$0	-\$10,810	99.4890%	\$0	-\$10,755
176		Miscellaneous Equipment - UCU		R-175	\$0	-\$1,511,306	99.4890%	\$0	-\$1,503,583
177				R-176	\$0		99.4890%	\$0	-\$72,061
		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,004,093
			L					••	+,004,000
		INVALUENTECIATION RESERVE	ALSE OLO AN SI		Set Sing State				1912 - NG 49 5 77

Accounting Schedule: 6 Sponsor: Karen Herrington Page: 4 of 4 Ϊ.

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No Adjustment		\$0	\$0
 1. No Adjustment		\$0	\$0
1. To remove Crossroads Energy Center transmission plant reserve. (Hyneman)		-\$3,148,295	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
Bana Reliation Reliance Astronomy Astro		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	STADIO	\$0	\$0
No Adjustment	er de no	\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 1 of 15

n An intervention of the new provides of An and the second second second second second second second second second An and the second se			a an
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
1. To include JEC Common plant reserve. (Staff)		\$356,638	\$0
1. To include JEC Common plant reserve. (Staff)		\$1,266,909	\$0
No Adjustment	K-12020	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
1. To include JEC Common plant reserve. (Staff)		\$29,257	\$0
No Adjustment		\$0 \$	\$0
	建筑和创建		

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 2 of 15

	ะด้างให้เป็นปฏิสาวภายเกิดประการ เป็นปกฤติเรียงการปฏิสาวภายเกิด เป็นปกฤติเรียงการปฏิสาวที่มีเปิด		7 / Jessaph - Adjustinger Jessaph - Adjustinger	an Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second
	No Adjustment Saucenco Science (1999)		\$0	\$0
	No Adjustment		\$0	\$0
	Rechtologis in orthogram and a second and a se		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
P	No Adjustment		\$0	\$Ò
r	No Adjustment	ession	\$0	\$0
	No Adjustment		\$0	\$0
Τ	POCAL ADIT ARTING AND		\$0	\$0
	und suites an improvement is stor of the second solution of the second second second second second second second	3412000	\$0	\$0
Ravio	Voltrölding the troopering of the second			

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 3 of 15 _

No Adjustment Principal Content No Adjustment		\$0	so
No Adjustment		\$0	\$0
 Sone and set to a set of the set		\$0	\$0
No Adjustment		\$0	\$0
 No Adjustment	17215 34008	\$0	\$0
No Adjustment		\$0	\$0
 No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
Connectors (Cristian Contractor) No Adjustment		\$0	\$0
 Ascassory Elastical Routements of Canadian No Adjustment		\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 4 of 15 .

	មិន ខេត្តស្ថិន ខេត្តទំនាំ ខេត្តស្ថិន ខេត្ត សម្តាល់ដែលជាមិន ខេត្តស្ថិន ខេត្ត ខេត្ត មន្ត្រីសេរី ខេត្តស្ថិន ខេត្តស្ថិន ទំនាំ ខេត្តស្ថិន ខេត្តស្ថិន ខេត្តស្ថិត ខេត្ត					
No Adji	ustment		\$0		\$0	
1. To re base. (i	move South Harper reserve from rate Ayneman)		\$0		\$0	
1. To re	move South Harper reserve from rate lyneman)	2.33.6.00	-\$433,986		\$0	
1. To re base. (F	nove South Harper reserve from rate lyneman)	(39%)00)	-\$418,399		\$0	
1. To rei base. (H	owned to the second s Second second s Second second s		-\$9,422,230		\$0	
1. To real base. (H	move South Harper reserve from rate yneman)		-\$2,079,599	2.031591	\$0	
	nove South Harper reserve from rate	83 7 06 0 0	-\$1,350,309		\$0	
	woodbland components States could nove South Harper reserve from rate yneman)		-\$10,171		\$0	
SERVEL CHES						

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 5 of 15

	1. To remove Crossroads reserve from rate base. (Hyneman)	so	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)	-\$738,130	\$0
	Separate Sector Solution States Sector Sector 1. To remove Crossroads reserve from rate base. (Hyneman)	-\$382,955	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)	-\$17,661,774	\$0
NJSCHlarmover, and an	1. To remove Crossroads reserve from rate base. (Hyneman)	-\$1,666,051	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)	-\$750,917	\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$0	\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$433,986	\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$418,399	\$0

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กรี่ กระบบมาเข้าอยู่กับอยู่การแห่งสายสูงการสา ระบบมาเรื่องสายรู้จะวิธีบายกับการการการ		Ca PAN ANDON CAMBA ANDON MANDAL AND	un an ann an Ann an Ann an
1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$9,422,230	\$0
1. To Include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$2,079,599	\$0
1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$1,350,309	\$0
Allow cover Plant Solid Report Solid State 1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$10,171	\$0
Landsonomentions and the second se 1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$0	\$0
1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)	serenno.	\$272,663	\$0
1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$211,366	\$0
1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$5,551,417	\$0
SUMPLOF HIGH AND			

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 7 of 15

1	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$1,161,077	solution and the second s
1	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$905,380	\$0
1 r	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$7,708	\$0
N	No Adjustment		\$0	\$0
N	No Adjustment		\$0	\$0
N	No Adjustment		\$0	\$0
P	. To include transmission plant reserve for rudent Turbines 4-5. (Hyneman)		\$122,177	\$0
N	lo Adjustment		\$0	\$0
	lo Adjustment	KEEDIN	\$0	\$0
N	o Adjustment		\$0	\$0

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En		eren Altaraturaren gagateraren Altaraturaren gagateraren	uutulettaan Cuutulettaan 2909000005 - 201000000
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
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No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment	21663010)	\$0	\$0
No Adjustment		\$0	\$0

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	Contractor Sector			anna ann an Stàitean an Stàitean a Stàitean an Stàitean an Stài
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	Setvice: Jennergiaum - Dissource - Setvice: Se	259/200	\$0	\$0
	No Adjustment	577.50000	\$0	\$0
	Mourse FUNEAU AND AND AN AND AND AND AND AND AND AND	370(10)2	\$0	\$0
	No Adjustment		\$0	\$0
	Shaokuluming motsilin (System) y Director No Adjustment		\$0	\$0
	Einnebuurgen van de 256 aanse van de 256 a No Adjustment		\$0	\$0
	No adjustment		\$0	\$0
SPREEDED.	Sincovines all index and the second second second	SED LA TO		

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 10 of 15 ::

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	1. To remove Liberty Service Center from plant reserve. (Majors)		-\$229,888	\$0
	No Adjustment		\$0	\$0
		Serio		
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$2,291	\$0
	En Oirs & million on miner (22, 20).	Streets.		
	No Adjustment		\$0	\$0
	No Adjustment	<u> 641 - 660</u>	\$0	\$0
		AU 10/20		
	No Adjustment		\$0	\$0
	Constant of Station (2007) and a station of the sta	330528	\$0	\$0
ļ		852000		
	No Adjustment		\$0	\$0
	Constant and full of a status strong of a strong of the	S74230713	\$0	\$0
REAR AND				
	No Adjustment		\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 11 of 15

	Asternikas samtas dabitareta Districtionalis Castrinias Sinci constanter annihiti		Alexandra Marina	avinitedean (c. soleen) (c. Sille <u>ur</u> e), Sille <u>ur</u> e),
	No Adjustment		\$0	\$0
<u>. 9</u> 17 X291	No Adjustment	eezañ a	\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment	XXXXXAUA	\$0	\$0
	No Adjustment	ESCHARTE	\$0	\$0
	No Adjustment	2395-0022	\$0	\$0
	No Adjustment	<u> (392000)</u>	\$0	\$0
	Missellaneous -outpanent - States - States No Adjustment		\$0	\$0
	Contrationed and a second s		\$0	\$0

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Autoria Autoria Autoriana Autoria	- Constructions Representation (Representation) - All - Other Annual Description		ingersternen Studensternen Studensternen	Sussillation) Sussillation Globoox
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
UNSO -				
	No Adjustment		\$0	\$0
	Com a culla monte seguenta segue	190020		
	1. To reverse the reserve defficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$7,331	\$0
	2. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$5,427	\$0
Care Store				
	1. To reverse the reserve defficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$2,958,887	\$0
	Current of the statement of the statement of the			
1997 Sandara (Sandara) (Sandara) (Sandara) (Sandara) (Sandara) (Sandara) (Sandara) (Sandara) (Sandara) (Sandar	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$3,135,881	\$0
	CONTRACTOR AND A STATE OF A STATE			
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$8,965	\$0
NER (6024	Constant Communication Communication	19/2000		
	No Adjustment		\$0	\$0

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As introduct of introduction of a second strategy o	a dusing a sugar us. Anting	Senti Frant GREAT AND
 1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)	\$25,707	\$0
No Adjustment	\$0	\$0
 No Adjustment	\$0	\$0
 No Adjustment	\$0	\$0
No Adjustment	\$0	\$0
No Adjustment	\$0	\$0
No Adjustment	\$ 0	\$0
No Adjustment Ganada and Board Advastance and Board	\$0	\$0
No Adjustment Sonutationalistation	\$0	\$0

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Schedule RAK-6

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Nutricities and the second cards of a second car		na station Auto station Station \$0	suite Suite de la companya de la companya Suite de la companya de la companya Suite de la companya d Suite de la companya de
No Adjustment	<u> 291 ann</u>	\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 15 of 15

Missouri Public Service - Electric Case No. ER-2009-0090 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Cash Working Capital

1 OPERATION AND MAINT. EXPENSE 56,336,914 29.23 16.50 12.73 0.034877 \$221,013 2 Federal Income Taxes Withheld \$1,493,651 29.23 16.50 12.73 0.034877 \$55,680 4 FICA Taxes Withheld - Employee \$3,001,384 29.23 16.50 12.73 0.034877 \$55,680 5 Net Payroll \$24,515,900 29.23 13.42 15.81 0.044305 \$1,776,186 4 Injuries and Damages \$1,618,77,808 29.23 365.00 -335.77 -0.919918 \$41,589,600 9 Purchased Gas & Oll \$16,809,650 29.23 30.62 -1.39 -0.003807 \$54,699,292 1 JEC - Coal \$11,314,602 29.23 30.62 -1.39 -0.003807 \$54,699 2 JEC - Coal \$11,314,602 29.23 30.62 -1.39 -0.002803 \$18,823 1 JEC - Coal \$11,314,602 29.23 30.62 -1.39 -0.002803 \$18,8242								
2 Federal Income Taxes Withheld \$6,336,914 29.23 18.50 12.73 0.034877 \$221,013 3 State Income Taxes Withheld \$1,930,651 29.23 18.50 10.73 0.028977 \$355,668 4 FICA Taxes Withheld \$22,915,900 29.23 16.50 12.73 0.034877 \$104,679 5 Net Payroll \$22,915,900 29.23 16.50 12.73 0.034877 \$104,679 6 Accrued Vacation \$44,960 29.23 365,00 355,77 0.091918 \$441,597 7 Fuel - Purchased Gas & Oll \$16,877,466 29.23 30,62 -7.19 -0.01976 \$14,896,00 9 Purchased Power \$76,309,322 29.23 30,62 -1.39 -0.003807 \$44,690 10 Stilbey - Coal & S16,094,650 29.23 30,62 -1.39 -0.003807 \$44,690 12 JEC - Oparations \$52,717,951 29.23 30,62 -1.39 -0.002563 \$138,825 14		e lander of the land of the particular states and the states of the stat				<u>i na serie de s</u> e		
3 State Income Taxes Withheld \$1,933,651 29.22 18.50 10.73 0.029397 \$355,663 4 FICA Taxes Withheld - Employee \$3,001,384 29.23 16.50 12.73 0.043077 \$104,679 5 Accrued Vacation \$449,602 29.23 13.42 15.81 0.043305 \$1,778,168 6 Accrued Vacation \$449,602 29.23 36.42 7.7 0.019706 51,594,163,597 7 Fuel - Purchased Gas & Oll \$18,877,686 29.23 36.42 7.19 -0.019706 51,543,163 9 Purchased Power \$73,309,322 29.23 30.62 -7.19 -0.019706 51,543,463 10 Sibley - Coal & Freight \$44,615,399 29.23 30.62 -1.39 -0.003807 \$46,669 11 JEC - Operations \$52,17,951 29.23 30.62 -1.39 -0.002503 \$285,570 12 LEC - Operations \$41,14,450 29.23 30.02 -0.22539 \$2285,570 5274 -23.51 -0.044413 \$278,1295 14 Lake Road Coal	-	OPERATION AND MAINT. EXPENSE						
3 State Income Taxes Withheld \$1,893,651 29.23 18.50 10.73 0.029397 \$555,663 4 FICA Taxes Withheld - Employee \$3,01344 29.23 15.60 12.73 0.034877 \$104,679 5 Net Payroll \$29,515,900 29.23 13.42 15.61 0.043305 \$12,78,168 6 Accrued Vacation \$449,662 29.23 33.5.77 -0.919918 -\$443,597 7 Fuel - Purchased Gas & Oil \$16,87,186 29.23 36.42 7.19 -0.031677 \$459,631 9 Purchased Power \$75,309,322 29.23 30.62 -1.39 -0.003807 \$45,6399 11 JEC - Coal & Freight \$44,615,399 29.23 30.62 -1.39 -0.003807 \$456,899 12 JEC - Operations \$52,17,961 29.23 30.62 -1.39 -0.002807 \$458,495 14 Lake Road Coal \$71,41,417 29.23 30.62 -1.39 -0.002807 \$459,897 15 Iatan Operations \$41,41,501 29.23 30.62 -1.39 -0.002807	-	Federal Income Taxes Withheld	\$6,336,914	29.23	16.50	12.73	0.034877	\$221 013
4 FICA Taxes Withheld - Employee \$3,001,384 29.23 16,50 12.73 0.024677 \$104,577 5 Net Payroll \$23,515,500 29.23 365,00 -335,77 -0.919918 -\$413,597 7 Fuel - Purchased Gas & Oll \$18,827,868 29.23 365,00 -335,77 -0.919918 -\$413,597 8 Injuries and Damages \$16,16,373 29.23 365,00 -335,77 -0.919916 -\$1,439,600 9 Purchased Power \$75,309,322 29.23 30,62 -1.39 -0.003807 -\$64,639 10 Sibipor - Coal & Freight \$44,17,191,417 29.23 30,62 -1.39 -0.003807 -\$44,639 12 JEC - Operations \$52,71,951 29.23 30,62 -1.39 -0.003807 -\$41,843,527 14 Lake Road Coal \$11,314,630 29.23 52,74 -23,51 -0.003807 -\$419,485 15 Itam Operations \$53,61,342 29.23 52,77 -23,51 -0.0049918 -\$44,77,75		State Income Taxes Withheid	\$1,893,651	29.23	18.50			
5 Net Payroll \$29,515,900 29.23 13.42 15.81 0.043305 \$1,278,185 6 Accrued Vacation \$444,660 29.23 365.00 -335.77 -0.919918 \$413,597 7 Fuel - Purchased Gas & Oil \$18,827,668 29.23 346.20 -335.77 -0.919918 \$14,89,650 9 Purchased Power \$75,309,322 29.23 36.62 -1.39 -0.003007 \$14,89,660 9 Purchased Fower \$75,909,422 29.23 30.62 -1.39 -0.003007 \$19,865 10 Sibley - Coal & Freight \$44,615,399 29.23 30.62 -1.39 -0.003807 \$19,865 12 JEC - Operations \$5,217,951 29.23 30.62 -1.39 -0.002863 \$58,255,957 13 tata Operations \$4,316,342 29.23 20.02 9.21 0.02523 \$228,570 14 Lake Road Coal \$11,14,630 29.23 30.62 -1.39 -0.002563 \$58,957 16<	•		\$3,001,384	29.23	16.50	12.73		
6 Accrued Vacation \$449,602 29.23 365.00 -335.77 -0.9199/18 -54/33,607 7 Fuel - Purchased Gas & Oil \$18,827,608 29.23 365.00 -335.77 -0.9199/18 -54/33,69,314 8 Injurles and Damages \$1,619,373 29.23 366.00 -335.77 -0.9199/18 -51,643,163 9 Purchased Power \$77,309,322 29.23 30.62 -7.19 -0.019706 -51,643,163 10 Sibley - Coal & Freight \$44,615,399 29.23 30.62 -1.39 -0.003807 -\$46,699 12 JEC - Operations \$51,914,417 29.23 30.17 -0.94 -0.002563 -\$18,432 14 Lake Road Coal \$11,314,630 29.23 52.74 -23.51 -0.064413 -\$278,029 15 latan Operations \$41,316,342 29.23 52.74 -23.51 -0.046443 -\$278,029 16 Pension Fund Payments \$336,592,960 -0.02863 -52.23 152.77 -0.416443 -\$578,029 20 TAXES FICA Taxees - Employer \$336,592,960 <td>-</td> <td></td> <td>\$29,515,900</td> <td>29.23</td> <td>13,42</td> <td>15.81</td> <td></td> <td></td>	-		\$29,515,900	29.23	13,42	15.81		
7 Fuel - Purchased Gas & Oli \$18,827,688 29.23 365.00 -335.77 -0.919916 -51,449,680 9 Purchased Power \$76,309,322 29.23 365.00 -335.77 -0.919916 -51,449,680 10 Sibley - Coal & Freight \$44,615,399 29.23 365.00 -335.77 -0.031076 -54,643,163 10 Sibley - Coal & Freight \$44,615,399 29.23 30.62 -1.39 -0.003807 -\$544,669 11 JEC - Coal \$5,217,951 29.23 30.62 -1.39 -0.003807 -\$18,465 12 JEC - Operations \$5,217,951 29.23 20.02 9.21 0.022539 \$228,570 14 Lake Road Coal \$71,31,417 29.23 20.02 9.21 0.022539 \$228,570 15 Iatan Operations \$43,316,342 29.23 90.00 -00.77 -0.164633 -\$55,997 16 Cash Youchers \$10,658,268 29.23 182.50 -153.27 -0.419918 -\$44,433,308 26 TAXES \$10,283,944 29.23 16.50 12.73	-			29.23				
8 Injurles and Damages \$1,619,373 29.23 365.00 -335.77 -0.919918 -\$1,489,690 9 Purchased Power \$78,309,322 29.23 36.42 -7.19 -0.019706 -\$1,489,690 10 Sibley - Coal & Freight \$44,615,389 29.23 20.03 9.20 0.022214 \$1,124,933 11 JEC - Coal \$16,994,650 29.23 30.62 -1.39 -0.003807 -\$16,664,669 12 JEC - Operations \$5,217,951 29.23 30.62 -1.39 -0.002807 -\$19,865 13 latan Operations \$51,31,417 29.23 20.02 9.21 0.022539 \$2825,570 14 Lake Road Coal \$11,314,630 29.23 90.00 -60.77 -0.166433 -\$527,972 16 Pension Fund Payments \$336,093 29.23 182.50 -153.27 -0.419918 -\$417,506 18 Cash Vouchers \$107,658,268 29.23 182.50 -153.13 -0.435960 -\$4,483,388 21 Property Taxes \$10,283,944 29.23 16.50 12.73			\$18,827,808	29.23	40.79			
9 Purchased Power \$78,309,322 29,23 36,42 -7,19 -0.01970e -\$1,543,163 10 Sibley - Coal & Freight \$44,615,389 29,23 20,03 9,20 0.025214 \$1,124,933 11 JEC - Coal \$16,94,650 29,23 30,62 -1.39 -0.003807 -\$54,699 12 JEC - Coal \$5,217,951 29,23 30,62 -1.39 -0.003267 \$19,865 13 Iatan Coal \$7,191,417 29,23 20,02 9,21 0.002563 \$18,832 14 Lake Road Coal \$11,314,630 29,23 20,02 9,21 0.002563 \$55,577 15 Iatan Operations \$4,316,342 29,33 20,00 -60.77 -0.166493 \$55,577 0 PEB Expenses \$199,4256 29,23 182,50 -153,27 -0.419918 -\$417,506 20 TAXES \$10,283,944 29,23 188,36 -159,13 -0.435960 -\$6,224,936 21 Property Taxes <td>-</td> <td>Injuries and Damages</td> <td>\$1,619,373</td> <td>29.23</td> <td>365.00</td> <td></td> <td></td> <td></td>	-	Injuries and Damages	\$1,619,373	29.23	365.00			
10 Sibley - Coal & Freight \$44,615,399 29.23 20.03 9.20 0.025214 \$1,124,933 11 JEC - Operations \$16,994,650 29.23 30.62 -1.39 -0.003807 -\$54,699 12 JEC - Operations \$5,217,961 29.23 30.62 -1.39 -0.003807 -\$54,699 14 Lake Road Coal \$11,314,630 29.23 30.62 -1.39 -0.002563 \$18,432 14 Lake Road Coal \$11,314,630 29.23 20.02 9.21 0.025239 \$285,570 15 latan Operations \$4,316,342 29.23 90.00 -60.77 -0.466493 -\$55,957 16 Cash Vouchers \$336,592,960 152,50 -0.419918 -\$44,937,733 19 TOTAL OPERATION AND MAINT. EXPENSE \$107,658,268 29.23 16.50 12.73 0.04849 -\$6,224,936 20 TAXES \$107,658,268 29.23 16.50 12.73 0.034877 \$104,679 21 Property Taxes \$10,283,944 29.23 75.86 46.66 -0.127806 -\$18,842 <td>-</td> <td></td> <td>\$78,309,322</td> <td>29.23</td> <td>36.42</td> <td></td> <td></td> <td></td>	-		\$78,309,322	29.23	36.42			
11 JEC - Coal \$16,994,650 29,23 30,62 -1.39 -0.003807 -564,699 12 JEC - Operations \$5,217,951 29,23 30,62 -1.39 -0.003807 -519,865 13 latan Coal \$7,191,417 29,23 30,62 -1.39 -0.002807 -518,432 14 Lake Road Coal \$11,314,630 29,23 20,02 9,21 0.025239 \$285,570 15 latan Operations \$4,316,342 29,23 90,00 60,77 -0.166493 -\$527,853,957 16 Cash Youchers \$107,658,266 29,23 182,50 -153,27 -0.419918 -\$417,506 19 TOTAL OPERATION AND MAINT. EXPENSE \$306,1384 29,23 188,36 -159,13 -0.435960 -\$4,483,388 21 Property Taxes \$10,283,944 29,23 165.01 12,73 0.034977 \$104,679 23 FUTA and SUTA \$147,423 29,23 165.01 12,73 0.034977 \$104,679 24 Corporate Francise \$424,931 11.82 -77.50 89,32 0		Sibley - Coal & Freight		29.23	20.03			
12 JEC - Operations \$5,217,951 29.23 30.62 -1.39 -0.003807 -519,865 13 latan Coal \$7,191,417 29.23 30.17 -0.94 -0.002563 -\$18,432 14 Lake Road Coal \$11,314,630 29.23 32.02 9.21 0.002563 -\$18,432 15 latan Operations \$4,316,342 29.23 52.74 -23.51 -0.064413 -\$278,029 16 Pension Fund Payments \$336,693 29.23 182.50 -60.77 -0.166493 -\$55,957 17 OPEB Expenses \$3994,256 29.23 182.50 -153.27 -0.419918 -\$417,506 18 Cash Vouchers \$107,668,268 29.23 186.36 -159.13 -0.435960 -\$4,483,368 20 TAXES \$107,423,292,23 16.50 12.73 0.034877 \$104,679 21 Property Taxes \$10,283,944 29.23 16.50 12.73 0.034877 \$104,679 23 FUTA and SUTA \$147,423 29.23 16.50 12.708 \$18,842 24			\$16,994,650	29.23				
13 latan Coal \$7,191,417 29.23 30.17 -0.94 -0.002503 -\$418,432 14 Lake Road Coal \$11,314,630 29.23 20.02 9.21 0.025233 \$285,570 15 Istan Operations \$43,36,303 29.23 90.00 -60.77 -0.166493 -\$55,957 16 Pension Fund Payments \$336,093 29.23 90.00 -60.77 -0.4166493 -\$55,957 17 OPEB Expenses \$107,682,868 29.23 182.50 -153.27 -0.419918 -\$417,506 18 Cash Vouchers \$107,682,868 29.23 188.36 -159.13 -0.435960 -\$4,483,388 20 TAXES \$10,283,944 29.23 188.36 -159.13 -0.435960 -\$4,483,388 21 Property Taxes \$10,283,944 29.23 188.36 -159.13 -0.435960 -\$4,483,388 22 FUTA and SUTA \$147,423 29.23 188.36 -159.13 -0.435960 \$44,46,579 23 FUTA and SUTA \$23,771,797 11.82 -77.50 89.32 0.24471		JEC - Operations						
14 Lake Road Coal \$11,314,630 29.23 20.02 9.21 0.025239 \$3285,570 15 latan Operations \$4,316,342 29.23 52.74 -23.51 -0.064413 -\$278,029 16 Pension Fund Payments \$336,692 29.23 90.00 -60.77 -0.166433 -\$555,957 17 OPEB Expenses \$994,256 29.23 182.50 -153.27 -0.419918 -\$417,506 18 Cash Vouchers \$107,658,268 29.23 182.50 -153.27 -0.419918 -\$417,506 19 TOTAL OPERATION AND MAINT. EXPENSE \$30,60,384 29.23 188.36 -169,13 -0.435960 -\$4,483,388 20 TAXES \$10,283,944 29.23 18.56 12.73 0.034877 \$104,679 21 Property Taxes \$10,283,944 29.23 16.50 12.73 0.034877 \$104,679 23 FUTA and SUTA \$147,423 29.23 15.56 -0.127008 \$18,842 24 Corporate Francise \$42,931 11.82 -77.50 89.30 -2.26645 <t< td=""><td>13</td><td>latan Coal</td><td>\$7,191,417</td><td>29.23</td><td></td><td></td><td></td><td></td></t<>	13	latan Coal	\$7,191,417	29.23				
15 Iatan Operations \$4,316,342 29,23 52,74 -23,51 -0.064413 -\$278,029 16 Pension Fund Payments \$336,093 29,23 90,00 -60,77 -0.166443 -\$278,029 17 OPEB Expenses \$396,093 29,23 182,50 -153,27 -0.419918 -\$417,506 18 Cash Vouchers \$107,658,268 29,23 144,14 -14,91 -0.040849 -\$43,97,733 19 TOTAL OPERATION AND MAINT. EXPENSE \$107,658,268 29,23 148,36 -159,13 -0.435960 -\$4,483,388 20 TAXES \$107,658,268 29,23 165.0 12,73 0.034877 \$144,679 21 Property Taxes \$10,733 29,23 16.50 12,73 0.034877 \$144,679 23 FUTA and SUTA \$147,423 29,23 75,88 -46,65 -0.127808 \$18,842 24 Corporate Francise Taxes \$23,71,702 11,82 98,20 -66,53 -0.236645 -55,625,476 26 Sales Taxes \$12,034,251 4.38 35,68 -31.30	14	Lake Road Coal						
16 Pension Fund Payments \$336,093 29.23 90.00 -60.77 -0.166493 -\$55,557 17 OPEB Expenses \$994,256 29.23 182,50 -153,27 -0.419918 -\$417,506 18 Cash Vouchers \$338,592,960 29.23 182,50 -153,27 -0.419918 -\$44,397,733 19 TOTAL OPERATION AND MAINT. EXPENSE \$338,592,960 29.23 144.14 -14.91 -0.040849 -\$4,493,733 20 TAXES \$107,652,668 29.23 168.36 -159,13 -0.435960 -\$4,483,388 21 Property Taxes \$10,283,944 29.23 166.50 12.73 0.034877 \$104,679 23 FUTA and SUTA \$147,423 29.23 75.88 -46.65 -0.127808 -\$19,832 0.244712 \$108,391 24 Corporate Francise \$23,771,792 11.82 -98,20 -86.38 -0.236645 -\$5,625,476 25 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.08746 -\$1,031,889 26 Sales Taxes \$10,04,6525	15	latan Operations						
17 OPEB Expenses \$994,256 29.23 182.50 -153.27 -0.419918 -\$417,506 18 Cash Vouchers \$107,658,268 29.23 44.14 -14.91 -0.040849 -\$41,397,733 19 TOTAL OPERATION AND MAINT. EXPENSE \$338,592,960 29.23 44.14 -14.91 -0.040849 -\$4,397,733 20 TAXES \$107,658,268 29.23 188.36 -159,13 -0.435960 -\$4,483,388 21 Property Taxes \$10,283,944 29.23 188.36 -159,13 -0.435960 -\$4,483,388 22 FUTA and SUTA \$10,283,944 29.23 75.88 -46.65 -0.127808 -\$18,842 23 FUTA and SUTA \$147,423 29.23 75.88 -46.65 -0.127808 -\$18,842 24 Corporate Francise \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$0 \$14,962,262 39.18 38.50 </td <td>16</td> <td>Pension Fund Payments</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	16	Pension Fund Payments						
18 Cash Vouchers \$107,658,268 29.23 44.14 -14.91 -0.040849 -\$4,397,733 19 TOTAL OPERATION AND MAINT. EXPENSE \$338,592,960 29.23 44.14 -14.91 -0.040849 -\$4,397,733 20 TAXES \$10,283,944 29.23 188.36 -159.13 -0.040849 -\$4,483,388 21 Property Taxes \$10,283,944 29.23 16.50 12.73 0.034877 \$104,679 23 FUTA and SUTA \$10,283,944 29.23 75.88 -66.65 -0.127808 -\$18,842 24 Corporate Francise \$147,423 29.23 75.88 -66.65 -0.127808 -\$18,842 25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$10,31,889 -0.085746 -\$10,346,525 -\$10,346,525 28 OTHER EXPENSES \$0 -\$14,962,262 39,18 38.50 0.68 0.001850 \$27,680 31 TAX OFFSET FROM RATE BASE \$14,962,262 39,18 38.50 0.68	17	OPEB Expenses						
19 TOTAL OPERATION AND MAINT. EXPENSE \$338,592,960	18							
21 Property Taxes \$10,283,944 29.23 188.36 -159.13 -0.435960 -\$4,483,388 22 FICA Taxes - Employer \$3,001,384 29.23 16.50 12.73 0.034877 \$104,679 23 FUTA and SUTA \$147,423 29.23 75.88 -46.65 -0.127808 -\$18,842 24 Corporate Francise \$444,2931 11.82 -77.50 89.32 0.244712 \$108,391 25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,221 4.38 35.68 -31.30 -0.085746 -\$1,031,889 27 TOTAL TAXES \$49,681,725 4.38 35.68 -31.30 -0.085746 -\$1,031,889 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$10,946,525 \$10,946,525 \$10,946,525 28 OTHER EXPENSES \$0 \$0 \$66,88 0.001850 \$27,680 31 TAX OFFSET FROM RATE BASE \$10,962,262 39,18 38.50 0.68 0.001850	19	TOTAL OPERATION AND MAINT. EXPENSE				- 14.01	-0.040043	
22 FICA Taxes - Employer \$3,001,384 29,23 165,30 -199,13 -0.439807 \$4,433,388 23 FUTA and SUTA \$3,001,384 29,23 16,50 12,73 0.034877 \$104,679 24 Corporate Francise \$442,931 11.82 -77,50 89.32 0.244712 \$108,391 25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$49,681,725 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$0 \$49,682,262 39.18 38.50 0.68 0.001850 \$27,680 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$2,351,213 39.18 38.50 0.68 0.001850 \$4,350 33 State Tax Offset \$30,658,609 29.23 92.00 <	20	TAXES						
22 FICA Taxes - Employer \$3,001,384 29.23 16.50 12.73 0.034877 23 FUTA and SUTA \$147,423 29.23 75.88 -46.65 -0.127808 -\$18,842 24 Corporate Francise \$442,931 11.82 -77.50 89.32 0.244712 \$108,391 25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$10,946,525 27 TOTAL TAXES \$49,681,725 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$0 \$49,681,725 4.38 35.68 -31.30 -\$10,946,525 28 OTHER EXPENSES \$0 \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$2,351,213 39.18 38.50 0.68 0.001850 <td></td> <td>Property Taxes</td> <td>\$10,283,944</td> <td>29.23</td> <td>188.36</td> <td>-159.13</td> <td>-0 435960</td> <td>-\$4 483 388</td>		Property Taxes	\$10,283,944	29.23	188.36	-159.13	-0 435960	-\$4 483 388
23 FUTA and SUTA \$147,423 29.23 75.88 -46.65 -0.127808 -\$18,842 24 Corporate Francise \$442,931 11.82 -77.50 89.32 0.244712 \$108,391 25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$49,681,725 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$49,681,725 \$0 - - - -\$10,946,525 28 OTHER EXPENSES \$0 - - - - -\$10,946,525 28 OTHER EXPENSES \$0 - - - - -\$10,946,525 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$4,350	22	FICA Taxes - Employer						
24 Corporate Francise \$442,931 11.82 -77.50 89.32 0.244712 \$108,391 25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$5,625,476 27 TOTAL TAXES \$49,681,725 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$0 \$10,946,525 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 305.68 Federal Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$10,851,213 39.18 38.50 0.68 0.001850 \$4,350 33 State Tax Offset \$0 0.00 0.00 0.00 0.00 \$0 \$0 <td>23</td> <td>FUTA and SUTA</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	23	FUTA and SUTA						
25 City Francise Taxes \$23,771,792 11.82 98.20 -86.38 -0.236645 -\$5,625,476 26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$1,031,889 27 TOTAL TAXES \$49,681,725 4 4.38 35.68 -31.30 -0.085746 -\$10,946,525 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$10,946,525 29 TOTAL OTHER EXPENSES \$0 \$0 \$0 \$10,946,525 \$10,946,525 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$0 \$10,946,525 30 TAX OFFSET FROM RATE BASE \$14,962,262 39,18 38.50 0.68 0.001850 \$27,680 31 TAX OFFSET FROM RATE BASE \$14,962,262 39,18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$12,351,213 39.18 38.50 0.68 0.001850 \$27,680 33 State Tax Offset \$0 0.00 0.00 0.00 0.00 \$4,350 34 <	24	Corporate Francise		+		+		
26 Sales Taxes \$12,034,251 4.38 35.68 -31.30 -0.085746 -\$1,031,889 27 TOTAL TAXES \$49,681,725 4.38 35.68 -31.30 -0.085746 -\$1,031,889 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$10,946,525 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$10,946,525 29 TOTAL OTHER EXPENSES \$0 \$0 \$0 \$0 \$0 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 33 State Tax Offset \$2,351,213 39.18 38.50 0.68 0.001850 \$4,350 34 City Tax Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$5,272,453 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 \$47,972,084 29.23 92.00 -62.77 -0.171973 -\$5,240,423	25	City Francise Taxes						
27 TOTAL TAXES \$49,681,725 30.00 50.00 -\$10,946,525 28 OTHER EXPENSES \$0 \$0 \$0 \$0 \$0 29 TOTAL OTHER EXPENSES \$0 \$0 \$0 \$0 \$0 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 33 State Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 34 City Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$43,350 34 City Tax Offset \$0 0.00 0.00 0.00 0.000000 \$0 35 Interest Expense Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$55,240,423 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 \$47,972,084 29.23 92.00 -62.77 -0.171973 -\$55,240,423	26	Sales Taxes						
29 TOTAL OTHER EXPENSES \$0 \$0 \$0 31 TAX OFFSET FROM RATE BASE \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 32 Federal Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 33 State Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 34 City Tax Offset \$0 0.00 0.00 0.00 \$4,350 35 Interest Expense Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$55,272,453 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 \$47,972,084 29.23 92.00 -62.77 -0.171973 -\$55,240,423	27	TOTAL TAXES				01.00	-0.000140	
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32 Federal Tax Offset \$14,962,262 39.18 38.50 0.68 0.001850 \$27,680 33 State Tax Offset \$2,351,213 39.18 38.50 0.68 0.001850 \$27,680 34 City Tax Offset \$0 0.00 0.00 0.00 \$4,350 35 Interest Expense Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$5,272,453 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 - - - -\$5,240,423	31	TAX OFFSET FROM RATE BASE						
33 State Tax Offset \$1,302,602 33.16 36.30 0.06 0.001850 \$27,660 34 City Tax Offset \$2,351,213 39.18 38.50 0.68 0.001850 \$4,350 35 Interest Expense Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$5,272,453 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 - - - -\$5,240,423			\$14 062 262	20 10	20 50	0.00	0.004050	607 000
34 City Tax Offset 32,331,213 33,16 36,30 0.08 0.001850 \$4,350 35 Interest Expense Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$5,240,423 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 29.23 92.00 -62.77 -0.171973 -\$5,240,423								
35 Interest Expense Offset \$30,658,609 29.23 92.00 -62.77 -0.171973 -\$5,272,453 36 TOTAL OFFSET FROM RATE BASE \$47,972,084 29.23 92.00 -62.77 -0.171973 -\$5,240,423								•••
36 TOTAL OFFSET FROM RATE BASE \$47,972,084 -\$5,240,423	• •		1 ** 1					**
		TOTAL OFFSET FROM RATE BASE		23.23	32.UU	-02.11	-0.1/19/3	

Accounting Schedule: 8 Sponsor: Karen Herrington Page: 1 of 1

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-	TOTAL OPERATING REVENUES	\$525,885,939	See Note (1)	See Note (1)	See Note (1)	\$525,885,939	-\$30,646,981	\$493,392,270	See Note (1)	See Note (1)
2 6	TOTAL POWER PRODUCTION EXPENSES TOTAL TRANSMISSION EXPENSES	\$275,140,290 \$22,741,737	\$10,573,002 \$1,155,405	\$264,567,288 \$21.586.332	-\$19,790,014 -\$860.677	\$255,350,276 \$21.881.060	-\$11,639,983	\$242,372,514 \$21 776 020	\$11,281,347 \$1 233 078	\$231,091,167 \$20,542,054
4 W	TOTAL DISTRIBUTION EXPENSES TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,053,918 \$10 217 264	\$9,903,483 \$3 750 746	\$11,150,435 \$6.467 548	\$2,767,924	\$23,821,842	+6\$-	\$23,690,731	\$10,561,815	\$13,128,916
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$248,671	\$159,833	\$88,838	\$11,567	\$11,000,243	5103 \$103	\$11,593,268 \$260,341	\$4,031,849	\$7,561,419 \$88.941
► 8 0	TOTAL SALES EXPENSES TOTAL ADMIN. & GENERAL EXPENSES	\$401,421 \$47.200.314	\$248,425 \$12.729.333	\$152,996 \$34.470.981	\$17,979 -\$6 940 823	\$419,400 \$40 250 401	-\$50,274	\$369,126 *20 520 054	\$266,404	\$102,722
6	TOTAL DEPRECIATION EXPENSE	\$47,766,300	See Note (1)	See Note (1)	See Note (1)	\$47,766,300	-52 591 020	100,000,000	See Note (1)	\$24,930,001 See Note (1)
2 :	TOTAL AMORTIZATION EXPENSE	\$445,015	\$0	\$445,015	\$349,078	\$794,093	\$0	\$790,003	\$0 \$0	\$790.003
5 ;	TOTAL OTHER OPERATING EXPENSE	\$12,934,442	\$0	\$12,934,442	\$804,018	\$13,738,460	\$0	\$13,667,707	\$0	\$13,667,707
2	TUTAL OPERATING EXPENSE	\$438,149,372	\$38,529,227	\$351,853,845	-\$22,252,969	\$415,896,403	-\$15,818,969	\$397,979,954	\$41,126,183	\$311,924,487
13	NET INCOME BEFORE TAXES	\$87,736,567	\$0	\$0	\$0	\$109,989,536	-\$14,828,012	\$95,412,316	\$0	0 \$
4 1 5	TOTAL INCOME TAXES TOTAL DEFERRED INCOME TAXES	\$6,883,793 \$10,052,554	See Note (1) See Note (1)	See Note (1) See Note (1)	See Note (1) See Note (1)	\$6,883,793 \$10,052,554	\$7,065,850 \$0	\$13,949,643 \$10,052,554	See Note (1) See Note (1)	See Note (1) See Note (1)
	VINETOPERATING (NODINE VIEW CONTRACTOR	25. 50,000,000			U.Y. STREET	LARK DARLEVILL		A A A A A A A A A A A A A A A A A A A		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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See note (1)																									5 \$60,363	~		0 \$1,393,677		\$89,0	_	2	0 62 245 240	Ű	
See note (1)																									\$1,177,815	3	S (5 5	89	\$1,383,620	\$342,826	\$1,712,306	25	\$4,616,567	\$1,112.027 \$172 649
\$458,815,217	0\$	\$458,815,217		\$5,354	\$17,666	0\$	0\$	\$0	\$857.937	\$0 \$515 168	\$1.039.338	\$0	\$1,066,748 \$970 970	010101010	\$1,515,600	\$1,105,072	\$3.325,630	3	8	100' 1 JO'tot	AND A DESCRIPTION OF A			-	\$1,238,178	\$81,235,695	\$4,212,730	\$1,393,677	3	\$1,472,639	\$514,818	\$2.841.454 610 EE4	\$2.315.210	\$95,234,952	\$1,120,582 \$1,003,781
\$20,792,396	-\$3,794,421 -\$14,107,478	\$2,890,497		\$0	8 9	R	-\$10,033,612	-\$1.008,030	8	35	2	8	R 5	3	3	2	8	3	\$0 50	0.14 100,004	NUMBER OF COMPANY				\$0	9	88	8 9	3	3	8	85	3	8	0\$
100.000%	_			100.0000%	100.0000%	9.0000 N	%00/17:00 %	99.4700%	99.4700%	100.000%	100.0000%	100.000%	99 4700%	100.000%	100.000%	99.4700%	99.4700%	100.0000%	100.000%						99.5200%	99.4700%	99.4700%	99.4700%	99.4700%	99.4700%	99.4700%	99.4700%	99.4700%		99.5200%
\$438,022,821	\$3,794,421 \$14,107,478	\$455,924,720		\$5.364	\$17,868	cyclone'it	\$10,087,073	\$1,013,401	202'208	\$615.168	\$1,039,338	51 050 740	\$976.043	05	\$1,515,600	\$1,110,960	53,343,360	, ,	\$0 \$0				-		\$1,244,150	\$81.668,538	\$4,235,176	501.104.14	8	\$1,480,485	\$517,561	\$10.607	\$2,327,646	\$95,741,760	\$1,125,988 \$1,008,623
See note (1)																									\$79,872	\$13.054,892	-6146 549	-\$14,075	-\$1,341	\$93,876	\$26.721	05	-\$130,105	\$13,028,381	\$78,389 \$101,807
Rev-2	- Rev-3 Rev-4			Rev-7	Rev-8		Rev-11	Rev-12	Rev-14	Rev-15	Rev-16	Rev-17 Deve10	Rev-19	Rev-20	Rev-21	Rev-22	52-797 Bou-24	Rev-25	Rev-26						Д Д	ці и ці и	0 1 0 1	32	6. Ш	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- - - -	4 C	E-14		г . 13 13
See note (1)																									\$60,654	568,613,646	\$1,547.622	\$14.075	\$1,341	\$89,493	\$159,447 \$1 186 284	\$10,607	\$2,457,651	\$78,385,993	\$5,618 \$948,656
See note (1)																						,		-	\$1,103,624		2	8	9	\$1,297,116	\$1,605,253	20	\$0	\$4,327,386	\$1,041,979 \$161,774
\$438,022,821	\$3,794,421 \$14,107,478	\$455,924,720		\$5.354	\$1,505,923		\$10,087,073	\$1,013,401	80	\$515,168	\$1,039,338	\$1.068.748	\$976,043	3	\$1,515,600	\$1,110,960 \$3 3.42 350	05	\$0	\$69.961.219	Contraction of the second s					\$1,164,278	\$08,613,846 \$4 235 176	\$1,547,622	\$14,075	\$1,341	\$1,386,609	\$2.791.534	\$10,607	\$2,457,651	\$82,713,379	\$1.047.597 \$1.110.430
RETAIL RATE REVENUE RETAIL RATE REVENUE Electric Rate Revenue	Unbiled Electric Rate Revenue FCA Unbiled Electric Rate Revenue	TOTAL RETAIL RATE REVENUE	OTHER OPERATING REVENUES	ourer nate neveriue - surge Protection SFR Partial Requirements	SFR Full Requirements		Revenue Inter Unintras (0K11) Revenue Inter (NinterST (ht 12)	SFR Off-System Sales	Sales Interdepartmental	Forfeited Discounts - Electric	Misc. Service Revenues Electric Sales of Water and Water Dowor	Rent from Electric Property	Other Electric Revenues	Other Electric Rev Transfer Elect. For Others	Revenue Elect Wheeling Intercompany Rev. From Trans. Of Elect, Rv. Others	Regional Transmission Tariff Revenue	Revenue Plant Lease Others	Interchange Revenues - OOR	Uther Electric Revenues - Ultimate Consumers TOTAL OTHER OPERATING REVENUES		「「「「「「「」」」「「「」」」」「「「」」」」「「」」」」」「「」」」」」」	POWER PRODUCTION EXPENSES	STEAM POWER GENERATION	OPERATION - STEAM POWER	Steam Operations Supervision	Fuel On System Steam - Fixed	Fuel - Off System Sales	Fuel StminterUN/UntraST(bk11)	Fuel StminterUN/UntraST(bk12)	oteam Expenses Steam Operations Electric Exnense	Misc. Other Power Expenses	Steam Operation Expense	Altowances	I UI AL UPERATION - STEAM POWER	MAINTENANCE - STEAM POWER Maint. Superv. & Eng Steam Power Maint. of Structures - Steam Power
Rev-1 Rev-2 Bour 2				447.000	447.010		447.032	447.035	448.000	465.000	451.000	454.000	456.000	456.001	456.030	456,101	412.000	447.002	400°.144					000 000	500.000	501.008	501.030	501.033	501.034	505.000	506.000	507.000	509.000		510.000 511.000
Rev-1 Rev-2 Pov-2	Rev-4	C-707	Rev-6 Pev-7	Rev-8	Rev-9		Rev-12	Rev-13	Rev-14	Rev-15	Rev-16 Rev-17	Rev-18	Rev-19	Rev-20	Rev-27	Rev-23	Rev-24	Rev-25	Rev-27		THOM STRATEGY	-	2	en a	4 1	. .	~	00 (т,			₽: he			≌ç≋ le RA

Missouri Public Service - Electric Case No. ER-2009-0900 Test Year Ending 123/12007 Post Direct Filing Through Sptember 30, 2008 Income Statement Detail

Accounting Schedule: 9 Sponsor: Keith Majors Page: 1 of 6

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Missouri Public Service - Electric Case No. EK-2009-0090 Test Year Ending 1212107 Post Direct Filling Through Spharmber 30, 2008 Income Statement Detail

Aurian (1997) 57,679,143 \$2,545,512	\$141,194	\$11,205,536	\$101,823,921		5	\$	8			\$141	\$18,823,122	\$7,090,687	\$901	05.01ct	2 0	0 \$	\$112,263 \$338,931	\$0	\$26,736,328		\$45	\$147,520	\$3,462,878	\$3,628,121	\$30.364.449	•	\$70,255,970	3	-\$3,221	\$8,835,386 \$40,040,505	\$18,049,525 \$0	25	3	8	\$598,049 \$0
\$1,838,689 \$1,838,689 \$433,068	\$254,914	\$3,811,347	\$8,427,914		5		8			\$112,692	\$0	9	8	8	\$0	05 05	\$336.205	\$0	\$720,243		\$206,414	\$47,402	5454,549 -	\$739,978	\$1,460,221		\$0	\$	8	25	25	3	\$	95	88
(0.600 Remain (0.600 Remain \$9,517,832 \$2,978,580	\$396,108	\$15,016,883	\$110,251,835		S	•	S 0			\$112,833	\$18,623,122	\$7,090,687	\$901 \$270.282	05	\$	\$0 \$101 600	\$675.136	03	\$27,456,571		\$206,459	\$194,922	\$3,917,427	\$4,368,099	\$31,824,670		\$70,255,970	8	-53,221	58,835,386 619 0.40 525	516,049,525 50	3	3	8	\$598,049 \$0
2 22 2 22 2 22 2 22 2 22 2 22 2 22 2 2	8	20	0\$			 	8			-\$376,388	95	8	85	\$760,572	-\$39.785	5	2 S	8	-\$1,176,745		3	8	88	8	-\$1,176,745		\$0	9	\$	6	-\$380.730	-\$9,108,826	-\$150,212	-\$822,756	50 - -5442
99.5200%	99.5200%	1				8 	-1			99.5200%	99.4700%	99.4700%	%00/78.86	99.4700%	99.4700%	99.4700%	99.5200%	99.5200%			99.5200%	99.5200%	%0022.66	1	- I		99.4700%	99.4700%	99.5200%	89.5200%	99.4700%	99.4700%	99.4700%	99.4700%	99.4700% 99.4700%
	\$398,018	115,880,614	\$110,831,071		8		\$0			\$491,581	\$18,923,416	\$7,128,468 *****	\$372.256	\$764,625	\$39,997	5285 ARG	\$678,393	8	\$28,785,101		\$207,455	\$195,863	\$3,830,321 \$49,528	\$4,389,167	\$33,174,268		\$70,630,311		-53,237 e0 070 000	\$6,8/8,000 \$18,145,697	\$382.769	\$9,157,360	\$151,012	\$827,140	\$601,236 \$444
\$2,115,519 \$2,115,519 \$769,950	\$96,789	\$4,300,840	\$15,987,221		5		8			\$7,642	\$1,987,865	\$2,641,950	30 -\$188.868	3	\$0 \$10 cor ooo	510,020,014-	\$22.799	8	-\$6,035,238		-\$5,387	-\$385,925 6122 £00	-565.412	-\$314,044	-\$6,349,282		-\$3,127,543	-\$5,824,173	\$U -€3 760 744	-518.019.764	0\$	0\$	\$0	8	 7
6-20 E-19 E-20	E-21					;				<u>Е-30</u>	ы Б		3	E-35	90° 190	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 1 1	8		- U	54 1	щ п 4 4	3 4		-d		នុះ		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	33	5	95 1	E-57	с С Ш Ц	209-11 10-11
\$5,725,351 \$5,817,207	\$62,373 ** *** ???	007'000'04	\$86,945,198		\$0		05			\$378,345	\$16,935,551	\$4,486,518 \$906	\$561,122	\$764,625	539,997	\$112.804	\$340,566	05	\$34,145,463		\$19,430	\$537,372 \$3,377,725	\$75,319	\$4,009,846	\$38,155,309		\$73,757,854	511,928,04 517,925	512,647,711	\$36,165,461	\$382,759	\$9,157,360	\$151,012	\$827,140	\$444
\$1,722,868 \$1,722,868 \$405,789	\$238,856 \$2 E74 9E6		\$7,898,652		80		8			\$105,594		0.4	205	\$0	2, 9	\$254.254	\$315,028	05	\$6/4,8/6		\$193,412	\$44,416 \$425,916	\$29,621	\$693,365	\$1,368,241		B	9 Q		205	0\$	\$0	5		20
\$7,448,219 \$7,448,219 \$2,222,996	\$101,229 \$10,474		\$94,843,850		0\$	4 4 4	95			\$483,939	\$16,933,551 64 400 540	906 3	\$561,122	\$764,625	199,954 \$10 525 029	\$367,058	\$655,594	20 20 20	855,020,956		\$212,842	\$3,803,641	\$104,940	\$4 ,703,211	\$39,523,550		\$5 004 170	53 237	\$12,647,711	\$36,165,461	\$382,759	\$9,157,360	\$151,012	\$82/,140	\$444
Maint, of Boiler Plant - Steam Power Maint, of Boiler Plant - Steam Power Maint, of Miss Casson Blant, Steam Power	TOTAL MAINTENANCE - STEAM POWER		ICARL STEAM FOWER GENERATION	NUCLEAR POWER GENERATION		HYDRAULIC POWER GENERATION	TOTAL HYDRAULIC POWER GENERATION	OTHER POWER GENERATION	OPERATION - OTHER POWER	Other Gen. Oper. Superv. & Eng.	File On-Svs Other Prod. Demand ST	Fuel On-Sys Other Prod-Demand Fixed	Fuel Off-System Other Production	Fuel Other InterUN/Intra ST(bk11)	Hedge Settlements	Other Power Generation Expense	Misc. Other Power Generation Expense			MAINTENANCE - OTHER POWER	Other Gen Maint Supery. & Eng.	Other Gen Maint of Gen Plant	Other Gen Maint Misc. Other Gen Plant	TOTAL MAINTENANCE - OTHER POWER	TOTAL OTHER POWER GENERATION	OTHER POWER SUPPLY EXPENSES	Base Power On-Svs Intern (hk10)	Purchased Power On-Svs Demand ST	Purchased Power On-Sys Demand LT	Purchased Power Off Sys Sales	Purchased Power Off Sys Interunit	Purchase Power Intrastate (bk11)	Pulchase Power InterCUNINITIASI (DK11) Purchase Power InterST (5542)	Purchase Power Off-Svs-WAPA	Purchase PwrinterUN/InterST (bk12)
512,000 513.000 513.000	2007-10									546.000	547.006	547,008	547.030	547.033 547.034	547.101	548.000	549.000	001.000			551.000	553.000	554.000			555.000	555.001	555.006	555.007	555.030	555.031	555.032 Fre 032	555.034	555.035	555.036
5 8 3	1 12	"	3	24	25	56	27	28	29	R 7	5 6	33	8	35 36	37	38	8 9	3 5	;	4	54 74	1	4 6	47	8	6 1	3 5								s RA

Accounting Schedule: 9 Sponsor: Keith Majors Page: 2 of 6

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Missouri Public Service - Electric Case No. Ete:2009-0090 Test Year Ending 123/12017 Post Direct Filling Through September 30, 2008 Income Statement Detail

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Accounting Schedule: 9 Sponsor: Keith Majors Page: 3 of 6 -

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Case No. ER-2003-0090 Test Year Ending 1231/2007 Post Direct Filing Through September 30, 2008 Income Statement Detail Missouri Public Service - Electric

\$29,173 \$41,318 \$486,662 \$8,687,133 \$343,713 \$343,713 \$238,989 \$238,989 \$238,989 \$238,989 \$238,989 \$238,197 \$31,598 \$31,598 \$10,182,114 \$124,432 \$426,526 \$6,786 \$980,698 \$144,339 \$144,339 \$2,946,802 \$115,010 \$1,777,406 \$46,564 \$72,864 \$2,039,170 \$2,039,170 \$2,468,367 \$2,468,367 \$52,4623 \$7,561,419 \$13,128,916 \$3,965 \$0 \$84,347 \$629 \$4,899 \$107,123 -\$33,864 \$24,564 \$102,722 \$51,763 \$4,240,363 \$379,012 \$1,114,787 \$13,795 \$2,476,882 \$6.520,906 \$7,650 \$652,895 \$652,895 \$2,210,691 \$796,544 \$2,168 \$332,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$323,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$322,027 \$323,027 \$322,027 \$323,027 \$324,027 \$325, \$349,432 \$576,623 \$124,560 \$17,058 \$114,913 \$589,183 \$10,561,815 \$2,202 \$4,031,849 \$170.330 \$0 \$1 \$171.400 \$78,522 \$187,882 \$0 \$0 \$266,404 \$12.743.164 \$0 \$ \$464,442 \$2,354,029 \$171,124 \$197,1048 \$152,335 \$1,209,176 \$1,203,176 \$1,203,176 \$2,468,367 \$2,468,367 \$5,566,825 \$11,593,268 \$503,444 \$1,541,313 \$20,581 \$3,457,580 \$144,339 \$9,467,708 \$36,823 \$41,318 \$1,139,557 \$10,907,824 \$1,140,257 \$241,167 \$591,224 \$591,224 \$591,224 \$591,224 \$591,224 \$591,223 \$54,572 \$14,223,023 \$174,295 \$84,347 \$1,699 \$260,341 \$12,794,927 \$4,240,363 \$83,421 \$295,005 -533,864 \$24,564 \$369,126 \$23,690,731 <u>8888888</u> ********* ğ \$72,887 \$0 \$0 \$0 \$0 \$0 \$0 -\$84,862 \$0 -\$11,975 \$0 \$0 -\$50,274 \$0 -\$50,274 \$0 \$59,022 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 99.4500% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 99.4850% 99.4850% %0000.00j \$508,228 \$1,549,837 \$20,695 \$3,476,702 \$145,137 \$9,520,161 \$37,026 \$41,547 \$1,146,563 \$1,146,563 \$1,146,563 \$242,491 \$594,493 \$594,873 \$70,680 \$544,873 \$14,301,681 \$391,555 \$2,354,029 \$171,124 \$171,124 \$171,124 \$171,046 \$152,335 \$1,553,229 \$5268,826 \$1,553,229 \$5268,826 \$1,553,229 \$11,606,243 \$11,605,243 \$12,861,162 \$4,321,641 \$0 \$84,244 \$1,699 \$260,238 \$83,421 \$295,005 \$16,410 \$24,564 \$24,564 \$23,821,842 \$174,295 1.20 \$25,720 \$75,651 \$936 \$168,085 \$0 \$442,518 \$29,853 \$41,547 -595,519 \$1,961,890 -541,273 \$41,273 \$231,694 \$134,915 \$8,472 \$8,472 \$8,475 \$8,475 \$53,827 \$23,583 \$38,915 \$8,406 \$38,120 \$708,861 \$7,755 \$39,763 \$39,763 \$11,495 \$0 \$11,567 \$5,299 \$12,680 \$0 \$17,979 12,767,924 \$864,468 -\$123,634 \$524,576 1,387,979 문-106 - 107 - 108 - 109 - 109 - 109 - 109 - 109 - 109 - 109 - 109 - 109 - 109 - 109 - 106 - 100 5-113 5-114 5-115 5-115 5-116 5-118 5-119 5-120 5-121 5-120 5-121 5-120 5-121 5-120 5-121 5-120 5-100 5-120 5-100 5-100 5-1000 E-136 E-137 E-138 E-138 E-138 E-160 \$125,120 \$428,885 \$6,824 \$986,122 \$145,137 \$2,963,193 \$629,179 \$6,933,363 \$440,942 \$8,764 \$148,247 \$25,927 \$42,123 \$1,777,406 \$46,564 \$35,895 \$35,895 \$1,484,690 \$37,422 \$479,993 \$279,993 \$2753,229 \$8,187,242 \$52,031 \$4,445,275 \$ \$ \$88,838 \$6.457,518 \$3,965 \$0 \$84,244 \$4,899 \$107,123 \$16,410 \$24,564 \$152,996 \$11,150,435 \$355,388 \$1,045,301 \$12,935 \$2,322,495 \$2,322,495 \$6,114,450 \$3,789.033 \$7,173 \$612,199 \$612,199 \$2,072,896 \$746,894 \$2,033 \$36,281 \$36,281 \$325,849 \$537,708 \$116,154 \$15,907 \$15,907 \$2,105,497 \$2,105,497 \$2,407,158 \$549,420 \$158,835 \$0 \$0 \$159,833 \$159,833 \$11,944,663 \$0 \$9,903,483 \$2,053 \$3,759,746 \$73,223 \$176,202 \$0 \$0 \$248,425 8 \$480,508 \$1,474,186 \$19,759 \$3,308,617 \$145,137 \$145,137 \$9,077,643 \$7,173 \$0 \$1,241,378 \$9,006,259 \$1,187,836 \$367.972 \$2.315.114 \$162.718 \$51.802 \$51.802 \$3.590.187 \$3.590.187 \$1.42.880 \$1.02413 \$2.553.229 \$2.553.229 \$2.563.229 \$11,976,27B \$10,797 \$459,578 \$62,208 \$0 \$84,244 \$1,627 \$248,671 \$11,996,694 \$4,445,275 \$78,122 \$282,325 \$16,410 \$24,564 \$401,421 \$21,053,918 \$162,800 MAINTENANCE - DISTRIB. EXPENSES Dist. Maint. Supervision & Engineering Dist. Maint. Of Structures Dist. Maint. Of Structures Dist. Maint. Of Structure Lines Dist. Maint. Of Underground Lines Dist. Maint. Of Street Light & Signs Dist. Maint. Of Netes. Dist. Plant Dist. Maint. Of Meters. Dist. Oper. Meter Expenses Perf. Connects/Discon Recon Elect. Dist. Oper Customer Installation Expense Dist. Oper. Miscellaneous Expense Dist. Operations Rents TOTAL OPERATION - DIST. EXPENSES Customer Accounts Supervision Customer Accounts Meter Reading Expense Customer Service Supervision Customer Assistance Expenses Informational & Instructional Adventising Maiso: Customer Service & Inform. Expense TOTAL CUSTOMER SERVICE & INFO. EXP. Misc. Customer Accounts Expense TOTAL CUSTOMER ACCOUNTS EXPENSE Other Meter Reading Expenses Customer Accounts Records & Collection Process Customer Remittances OPERATION- ADMIN. & GENERAL EXP. Administrative & General Salarles Office Supplies & Expense Process Customer Delinquent Accounts CUSTOMER ACCOUNTS EXPENSE TOTAL DISTRIBUTION EXPENSES CUSTOMER SERVICE & INFO. EXP. Sales Supervision Sales Demonstration and Selling **ADMIN. & GENERAL EXPENSES** Sales Advertising Expense Miscl. Sales Expense **FOTAL SALES EXPENSES** Uncollectible Accounts SALES EXPENSES Re-Read Meters 586.000 586.001 587.000 588.000 589.000 590,000 591,000 592,000 592,000 594,000 595,000 595,000 597,000 597,000 598,000 901.000 902.001 902.002 903.002 903.000 903.001 903.002 904.000 907.000 908.000 909.000 910.000 911.000 912.000 913.000 916.000 920.000 921.000 5 5 6 6 5 E 123 124 125 126 127 128 128 132 133 133 222428 148 150 147 Schedule RAK-6

Accounting Schedule: 9 Sponsor: Kelth Majors Page: 4 of 6

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Missouri Public Service - Electric Case No. ER-2009-0090 Test Year Ending 1231/1207 Post Direct Filling Through Explement Detail Income Statement Detail

171 222 65-	1107174	CA 134 E22					5877.7			\$1.690.536	\$24.827	\$632.955	\$1,237,663	\$24,950,661		80	\$24,950,661	See note (1)			\$119,954	8	\$183,448 \$485 011	110'00++*	5790,003		\$13,668,632	-\$925 50	\$13,667,707			See note (1)		
		\$ 5	. 5	. 9				50	9	\$133.378	20	80	\$703,748	\$13,580,290		8	\$13,580,290	See note (1)			0\$	- 0\$	8	8 5	3		\$0	8	8			See note (1)		
-\$2.237.141	5	54.134.522	51.779.562	\$3.473.123	59.405.833	05	\$877,771	-\$304.057	\$7.405	\$1.823,914	-\$24,827	\$632,955	\$1,941,411	\$38,530,951			\$38,530,951	\$44,929,284	50 584 570 784	to to to to to to	\$119,954	\$0	\$183,448 \$485,011	\$1.690	\$790,003		\$13,668,632	-5925	\$13,667,707			\$13,949,643 \$0	\$13.949.643	
Kiomati Schille	. 5	-\$188.231	95	3	-\$1,602.318	\$0	35	8	-\$29,140	\$401.926	3	22	-\$48,941	-\$1,525,726			-\$1,526,726	-\$2,591,020	- 52 591.020		20 20	80	8 9	3	\$0		8		8			\$7,065,850	\$7.065.850	1
99.4850%	99.4850%	99.4850%	99.4850%	99.4850%	99.4850%	99.4850%	100.0000%	99.4850%	99.4850%	89.4850%	99.4850%	99.4850%	99.4850%				L_,	99.4850%			99.4850%	99.4850%	99.4850%	99.4850%		·	99.4850%	99.4850%				100.0000% 100.0000%	~	
-\$2,248,722	05	\$4.345.130	\$1,788,774	\$3,491,102	\$11,065,136		\$877,771	-\$305,631	\$21,848	\$1,429,348	-\$24,956	\$636.232	\$2,000,655	\$40,259,491	1	R.	\$40,259,491	\$47,766,300	\$47.766.300		\$120,575	8	\$184,398	\$1.598	\$794,093		\$13,739,390 \$220	05	\$13,738,460		\$109,989,536	\$6,883,793	\$6,883,793	E10 010 E03 110 00000
05	20	8	\$98,407	-\$2,910,090	-\$4,481,188	3	-\$125,640	\$0	20	\$122,135	8	-\$433.022	\$47,741	-\$6,940,823	5	2	-\$6,940,823	See note (1)	80		3	2	5349.078	\$0	\$349,078		\$804,018		\$804,018	Control and		See note (1)		See note (1)
E-151	E-152	E-153	E-154	E-155	E-156	E-157	E-158	E-159	E-160	E-161	E-162	E-163	E-164					E-170 E-171			E-174	2	6-12-3	E-178			E-181	181	•			Е-188 1-188 1-188	2	E.403
-\$2,248,722	3	\$4,345,130	\$1,690,367	\$6,401,192	\$15,546,324	\$0	\$1,003,411	-\$305,631	\$21,848	\$1,182,194	-\$24,956	\$1,069,254	51,293,264	\$34,470,981	5	2	\$34,470,981	See note (1)	8		\$120.575		\$138,444	\$1,598	\$445,015		\$12,935,372 	50	\$12,934,442	A SUP STATE REPORTS OF DEPENDENCE		See note (1)		See note (1)
20	50	8	\$0	Ş	\$0	3	8	\$0	3	\$125,020	2 0	80	\$659,650	\$12,129,333	9	•	\$12,729,333	See note (1)	8		- 	2 5	20	95	\$0		0,5	8	0\$	1.0000		See note (1)		See note (1)
-\$2,248,722	\$0	\$4,345,130	\$1,690,367	\$6,401,192	\$15,546,324	8	51,003,411	-\$305,631	\$21.848	\$1,307,214	-\$24,956	\$1,069,254	1,352,314	4LC.UU2.14	8	•	\$47,200,314	\$47,766,300 \$0	\$47,766,300		\$120,575 \$0	C104 200	\$138,444	\$1,598	\$445,015		\$12,935,372 -5930	8	\$12,934,442	STATES AND	\$87,736,567	\$6,883,793 \$0 \$0	\$6,883,793	\$10.949.593
Admin. Expenses Transferred - Credit	Admin. Expenses Transfer Credit	Outside Services Employed	Property Insurance	injuries and Uamages	Employee Pensions & Benefits		Regulatory Commission Expense Dublicate Charace - Crodit		Viscolisation Control Expense	miscellaneous General Expense	Environmental Remed - MO Electric	Administrative & General Expense	TOTAL OPERATION, ADMIN & GENERAL EVD		MAINT., ADMIN. & GENERAL EXP. TOTAL MAINT., ADMIN. & GENERAL EXP.		TOTAL ADMIN. & GENERAL EXPENSES	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. Depreciation Expense Cort. Sto. State Adi.	TOTAL DEPRECIATION EXPENSE		AMORTIZATION EXPENSE Amortization of Limited Term Plant Amort. Of Limited Term Plant	Amortization of Limited Term Common Plant	Amortization of Other Plant	Amortization of Other Limited Term Plant	I UTAL AMORTIZATION EXPENSE	OTHER OPERATING EXPENSES	Taxes Other Than Income Taxes Taxes Other Than Income Tax. Restructure	Other Taxes Other Than Income Taxes	TOTAL OTHER OPERATING EXPENSE		NET INCOME BEFORE TAXES	INCOME TAXES Current Income Taxes Current Income Taxes State Income Taxes Current FAS Non-Oper	TOTAL INCOME TAXES	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.
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Accounting Schedule: 9 Sponsor: Keith Majors Page: 5 of 6

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Missouri Public Service - Electric Case No. Et2-2009-0090 Test Year Ending 123/12007 Post Direct Filing Through September 30, 2008 Income Statement Detail

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	Amortization of Deferred ITC Amortization of Excess Deferred Income Taxes	TOTAL DEFERRED INCOME TAXES	
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Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense £

Accounting Schedule: 9 Sponsor: Keith Majors Page: 6 of 6

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	1. Adjustment for Billing Corrections (Wells)		\$0	\$0		\$0	-\$191,441	1.1.1.1.1.1.1.1
	2. Adjustment for Rate Switchers (Wells)		\$0	\$0		\$0	\$0	
	3. Annualization for Rate Change (Wells)		\$0	\$0		\$0	\$18,172,264	
	4. Weather Adjustment (Wells)		\$0	\$0		50	-\$9,207,230	
	5. 365-Days Adjustment (We!is)		\$0	\$0		\$0	\$3,689,633	
	6. Annualization for Large Customer Load Changes (Wells)		\$0	\$0		\$0	\$610,263	
	7. Annualization for Customer Growth (Boateng)		\$0	\$0		\$0	\$7,718,907	
		N						
	1. To remove unbilled electric revenues. (Boateng)		\$0	\$0		\$0	-\$3,794,421	
2								
	1. To remove FCA unbilled electric rate revenue. (Boateng)		\$0	\$0		\$0	-\$14,107,478	
2								
	No Adjustment		\$0	\$0		\$0	\$0	
		<u>a Mer</u> t						
	1. No Adjustment		\$0	\$0	ĺ	\$0	\$0	
						and and		
	No Adjustment		\$0	\$0		\$0	\$0	
)		- fraiste						10.35
	1. To adjust off-system sales revenue to Staff's annualized level. (Harris)	-	\$0	\$0		\$0	-\$22,495,836	
	ROYIN UNION STOTIM							25.0
	1. To remove intercompany off-system revenues from the test year. (Boateng)		\$0	\$0		\$0	-\$10,033,612	
2								1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
	1. To eliminate off-system revenues associated with West Plains Energy Kansas Electric. (WPKSE) (Boateng)		\$0	\$0	8	\$0	-\$1,008,030	
		S. A.K.A						
	No Adjustment		\$0	\$0		\$0	\$0	
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Accounting Schedule: 10 Sponsor: Keith Majors Page: 1 of 16 ;

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	No Adjustment		\$0	NITES S BARRAN MELON SO		States - Automatica States - Automatica States - Automatica States - States States - States
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	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
200.20	No Adjustment		\$0	\$ 0	\$0	\$0
	No Adjustment		\$0	¢2	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment	1907 - 1004	\$0 50/1570-150 (100-150)	\$0	\$0	\$0
	No Adjustment			\$0	\$0	\$0
	No Adjustment State of the second state of the				\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$79,872 	\$0 1812-102-00-00-00-00-00-00-00-00-00-00-00-00-0	\$0	\$0

Accounting Schedule: 10 Sponsor: Keith Majors Page: 2 of 16 7

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				en an			nGGunaport Service Service Service	
1. To adjust fue	l expense to Staff's annualized level. (Harris	3) 20 5 10 10 10 10 10 10 10 10 10 10 10 10 10	\$0	\$13,054,892		\$0	\$0	<u>80 z</u>
No adjustment		KE MISHKE MUS	\$0	\$0		\$0	\$0	
annualized leve	cost of off-system sales to Staff's I. (Harris)		\$0	-\$146,519		\$0	\$0	
1. To remove te Intercompany C (Boateng)	st year expense associated with ff-system fuel and purchased power.		\$0	-\$14,075		\$0	\$0	
West Plains Ene	f-system sales expense associated with rgv Kansas Electric. (Boateng)		\$0	-\$1,341		\$0	\$0	
level. (Majors)	year payroll to reflect Staff's annualized		\$93,876	\$0		\$0	\$0	
1. To adjust test level. (Majors)	year payroll to reflect Staff's annualized		\$23,260	\$0		\$0	\$0 \$0	
2. To adjust for a	correction to JEC billed expenses. (Majors)		\$0	\$3,461		\$0	\$0	
	year payroll to reflect Staff's annualized		\$116,177	\$0		\$0	\$0	ines i fiji
2. To adjust for o	correction to JEC billed expenses. (Majors)		\$0	-\$51,117		\$0	\$0	
No Adjustment			\$0	\$0	an an an thai tha an	\$0	\$0	100050
				Sec. Sec. 10				
1. To annualize a proceeds. (Harris	mortization of emmission allowance sale ;)		\$0	-\$130,105		\$0	\$0	
1. To adjust test level. (Maiors)	year payroll to reflect Staff's annualized		\$75,411	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Majors Page: 3 of 16 7

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	500	\$11,708	\$0	\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$113,515	\$0	\$0	
191-400		S STILL					
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$124,689	\$0	\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$1,990,830	\$0	\$0	
		1. C. C. C.		and the second second			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$29,368	\$0	\$0	\$0	
ļ	2. To include maintenance expense for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$208,667	\$0	\$0	
	3. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$531,915	\$0	\$0	
					:		
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,287	\$0	\$0 \$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$79,502	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,642	\$0	\$0	\$0	
	2. To remove South Harper legal fees from the test year expense. (Harrison)		\$0	\$0	\$0	-\$376,388	
	Summers enclosed of the second staff's annualized level. (Harris)		\$0	\$1,987,865	\$0	\$0	
A BSZ II				S	 r. Crof	Alter a tradestar and	
	1. To adjust reservation charges to Staff's annualized level. (Harris)		\$0	\$118,639	\$0	\$0	
	2. To include natural gas reservation charges for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$2,523,311	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
N CERT		674000					
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$188,866	\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Majors Page: 4 of 16

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1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0		\$0	-\$760,572	
1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0		\$0	-\$39,785	
1. To remove hedging costs from test year expense. (Harris)		\$0	-\$10,525,029		\$0	\$0	
1. To adjust test year payroll to reflect Staff's annualized level. (Maiors)		\$18,401	\$0		\$0	\$0	
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$22,799	\$0		\$0	\$0	
Ro Adjustment		\$0	\$0		\$0	\$0	
 To adjust test year payroll to reflect Staff's annualized level. (Majors) To adjust test year production maintenance to Staff's annualized level. (Herrington) 		\$13,998 \$0	\$0 -\$19,385		\$0 \$0	\$0 \$0	
Grave Calify and the second state of the secon		\$3,215	\$0		\$0	\$0	
2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$389,140		\$0	\$0	
 To adjust test year payroll to reflect Staff's annualized level. (Majors) 		\$30,825	\$0	100 122-00	\$0	\$0	
2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$101,855		\$0	\$0	i
2. To adjust test year production maintenance to Staff's annualized level. (Herrington)	694040		\$101,855 •••••••••••••••••••••••••••••••••••		\$0 	\$0 ••••••••••••••••••••••••••••••••••••	

Accounting Schedule: 10 Sponsor: Keith Majors Page: 5 of 16 -

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	27 (197 27 (2014) 21 (2016) 21 (2016)					
1. To annualize purchased power energy charges. (Harris)		\$0	-\$3,127,543	\$0	\$0	
1. To remove intercompany purchased power. (Harris)		\$0	-\$5,824,173	\$ 0	\$0	
1. No Adjustment		\$0 \$0	\$0	\$0	\$0	
Riterio annualize purchased power demand charges. (Harris)	99977	\$0	-\$4,569,711	\$0	\$0	
2. To include 100MW of purchased power capacity for summer months of June-September. (Hyneman)		\$0	\$800,000	\$0	\$0	
1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)	349(4)	\$0	-\$18,019,764	\$0	\$0	
1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0	\$0	-\$380,730	
1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$ 0	\$0	-\$9,108,826	
1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng	CASUSS	\$0	\$0	\$0 \$0	- \$1 50,212	
1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0	\$0	-\$822,756	
No Adjustment		\$0	\$0	9 //////// 0.093	\$0	
2005 Cardinate Ministry Ministry (UKAN) 1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)	8570 %	\$0	\$0	\$0	-\$442	

Accounting Schedule: 10 Sponsor: Keith Majors Page: 6 of 16 .:

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	1. To remove intercompany purchased power. (Harris)		\$0	\$1,245,364		\$0	\$0	46688 - 19
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$65,426	\$0		\$0	\$0	
	2. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$272	
	1. To adjust test year payroll to reflect Staff's annualized level. (Maiors)		\$29,100	\$0		\$0	\$ 0	1313
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$26,652		\$0	\$0	
				· · · · · · · · · · · · · · · · · · ·				
	No Adjustment		\$0	\$0		\$0	\$0	
					ोज २०१४म			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16,463	\$0		\$0	\$0	
								_
	1. No Adjustment		\$0	\$0		\$D	\$0	
		<u>Cierio</u>		化学 这样 的				
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$27,781	\$0		\$0	\$0	
15 3 <i>17 1</i> 7		es cor						3 1
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$336	\$0		\$0	\$0	<u></u> .
-159k-15								
	1. No Adjustment		\$0	\$0		\$0	\$0	
		SF 2755						
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,099	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized levef. (Majors)		\$384	\$0		\$0	\$0	
SENO 21		REDAK						
ŀ	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$138	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Majors Page: 7 of 16 1

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$945	\$0	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,142	\$0	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$897	\$0	\$0	\$0	
WAR-BOAR	No Adjustment		\$0	\$0	\$0	\$0	
				and the second			
	1. To remove Entergy Electric Services transmission costs in test year expense. (Harris)		\$0	-\$958,520	\$0	\$0	
	2. To adjust transmission expense to Staff's annualized level. (Harris)		\$0	\$136,815	\$0	\$0	
	3. To include 100 MW of purchased power transmission for summer months of June-September. (Hyneman		\$0	\$414,935	\$0	\$0	
	No Adjustment	270.040.0					
			\$0	\$0	\$0	\$0	
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$1,256,086	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,677	\$0	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,747	\$0	\$0	\$0	
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$5,737	\$0	\$0	
	TALA WARDSHITTER						
CONTRACTOR OF CARLON		Contraction of the local division of the loc					

Accounting Schedule: 10 Sponsor; Keith Majors Page: 8 of 16 .

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			e 👾 gestion				
No Adjustment		\$0	\$0		\$0	\$0	
	- Michiel						10.00
1. To adjust test year payroll to reflect Staff's annualized level. (Maiors)		\$16,351	\$0		\$0	\$0	
2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$107,547		\$0	\$0	
	STAR OF						
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,694	\$0		\$0	\$0	
2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$833,377		\$0	\$0	
	1 62 10						
No Adjustment		\$0	\$0		\$0	\$0	
	172 M						14-16 - 14 - 14
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,047	\$0		\$0	\$0	
2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$6,944		\$0	\$0	
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1 23,321	\$0		\$0	\$0	
1. To adjust test MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$94	
				ĺ			
	990 AN -	States and the second	物、管理系统				
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,093	\$0		\$0	\$0	
	Silitan .						
1. To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$6,612	\$ 0		\$0	\$0	<u> </u>
						1999年1993年1993年1993年1993年1993年1993年1993	
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,715	\$0		\$0	\$0	
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,937	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Majors Page: 9 of 16 1 . . .

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$25, 9 90	\$0		\$0	\$0	2 Chiefenat
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$458	\$0		\$0	\$0	
ei~05*								4 - 1 - 1 - 4
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$25,720	\$0		\$0	\$0	
- -2 10		8 33 90 m						
	1. To adjust test year payroll to reflect Staff's annualized level. (Maiors)		\$75,651	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$936	\$0		\$0	\$0	
S Saler							1947 ang 1925 - 1939 ang	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$168,085	\$0		\$0	\$0	<u></u>
					in the back of the			
	No Adjustment		\$0	\$0		\$0	\$0	
1990 (Maria) 1990 (Maria)								
	1. To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$519	\$0		\$0	\$0	
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$29,334		\$0	\$0	
EX								
	1. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$41,547		\$D	\$0	
19. C								
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$44,307	\$0		\$0	\$0	
ļ	2. To adjust test year maintenance to reflect Staff's		\$0	-\$139,826		\$0	\$0	
	annualized level. (Herrington)							
				107°C K3 700 K 40 K 40 K				
LEX (FIL)			\$150,021	\$0		\$0	\$0	

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$54,055	\$0		\$0	\$0	
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$ 95,328		\$0	\$0	
STOR IN		5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$147	\$0		\$0	\$0	
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$ 231,547		\$0	\$0	
480s								
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$22,532	\$ 0		\$0	\$0	10
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$112,383		\$0	\$0	
1 AV								
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,626	\$0		\$0	\$0	
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$5,846		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16	\$0		\$0	\$0	
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$53,811		\$0	\$0	
O.								
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,583	\$0		\$ 0	\$0	, ,
	2. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$82	
	3. To eliminate duplicate payment & GUI project settlement from test vear expense. (Harrison)		\$0	\$0		\$0	\$72, 9 69	
28.5								
	 To adjust test year payroll to reflect Staff's annualized level. (Majors) 		\$38,915	\$0		\$0	\$0	
								والمراجع والمراجع
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	erza: NGMURAS	\$8,406	\$0		\$0	\$0	
					Í			

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aite dar	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$ 1, 151	\$ 0		\$0	\$0	
	2. To include outsourced meter reading expense. (Staff)	\$0	\$36,969		\$0	\$0	
				STREET, STREET			-
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$152,381	\$0		\$0	\$0	
	2. To adjust for Staff's annualized level of customer deposit interest expense. (Prenger)	\$0	\$501,617		\$0	\$0	
i	3. To include increase in postage expense. (Staff)	\$0	\$52,863		\$0	\$0	
a ta en e							
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$7,755	\$0		\$0	\$0	
		·A. # \$ 12					
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$39,763	\$ 0		\$0	\$0	
	1. To adjust bad debt expense to reflect Staff's annualization. (Boateng)	\$0	\$0		\$0	-\$84,862	
ê Tîk				NON ME			Service and a
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	 \$149	\$0		\$0	\$0	
	2. To include bank fees on same basis as KCPL used in the sale of accounts receivables. (Herrington)	\$0	\$524,427		\$0	\$0	
	Costomer Section Biron to to reflect Staff's annualized level. (Majors)	\$11,495	\$0		\$0	\$0	
	1. No Adjustment	\$0	\$0		\$0	\$0	
			Carl Sat Mare				. Contraction
	1. To adjust test year MPS advertising to an annualized level. (Prenger)	\$0	\$0		\$0	\$103	
SIE NO.							
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$72	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	 \$5,299	\$0		\$0	\$0	

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					an eesta Angellating Ali terding		
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$12,680	\$0	\$0	\$0	
	1. To adjust GMO-MPS advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$50,274	
	No Adjustment		\$0	\$0 \$0	\$0	\$0	
	1. To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$864,468	\$0	\$0	\$0	
	1. Eliminate non-labor expenses related to merger, transition, and asset sales. (Harrison)		\$0	\$0	\$0	-\$59,022	
	2. To adjust dues and donations to an annualized level. (Prenger) 3. To adjust for correction to JEC billed expenses. (Majors)		\$0 \$0	-\$123,290 -\$344	\$0 \$0	\$0 \$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	No Adjustment		\$ 0	\$0	\$0	\$0	
	1. To remove South Harper legal fees from the test year		\$0	\$0	\$0	-\$207,266	
	expense. (Harrison) 2. No Adjustment 3. To amortize Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$19,035	
ak Gast	fi South and the second s	2210-0	50-00-00	\$101,586	\$0	80	
	insurance. (Herrington) 2. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$3,179	\$0	\$0	
	Mutter lands and a subsection of the second se	12.500	\$ 0	-\$1,367,879	\$0	\$0	

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	2. To adjust for Staff's annualized level of company insurance other than property insurance. (Herrington)		\$0	-\$1,540,798	\$0	\$0	
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	÷1 440			
			\$40	-\$1,413	\$0	\$0	
1000		N ALCON				R. S. B. PORTO	And A.
	1. To reflect GMO-MPS SERP Adjustment - Remove Test Year Per Book Amount. (Hyneman)		\$0	-\$156,737	\$0	\$0	
	2. To reflect GMO-MPS SERP Adjustment - To reflect SERP Costs on pay-as-you-go basis. (Hyneman)		\$0	\$30,951	\$0	\$0	
	3. To reflect Staff's annualized level of 401k expense. (Majors)		\$0	-\$346,907	\$0	\$0	
	4. To remove bonus paid related to merger, transition, & asset sales. (Harrison)		\$0	\$0	\$0	-\$108,633	
	5. To eliminate costs of discontinued Aquila Variable Compensation Program. (Majors)		\$0	-\$2,703,414	\$0	\$0	
	6. To reflect a 5 year amortization of FAS 87 Regulatory Liability. (Harrison)		\$0	\$0	\$0	-\$409,620	
	7. To annualize the FAS 87 Pension Cost. (Harrison)		\$0	\$0	\$0	-\$1,044,479	
	8. To annualize FAS 106 Post-retirement benefit cost. (Harrison)		\$0	\$0	\$0	-\$39,586	
	9. To eliminate costs of discontinued Aquila Earnings Match Program. (Majors)		\$0	-\$985,672	\$0	\$0	
	10. To eliminate restricted stock grants to former Aquila executives. (Maiors)		\$0	-\$358,936	\$0	\$0	
	11. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$5,934	\$0	\$0	
	12. To adjust for annualized self-funded and premium based medical expense. (Majors)		\$0	\$45,461	\$0	\$0	
<u>1</u>							
	No Adjustment		\$0	\$0	\$0	\$0	
		22000					
	1. To amortize rate case expense incurred through September 30, 2008 for Case No. ER-2009-0090. (Prenger)		\$0	-\$253,561	\$0	\$0	
	2. To annualize MPSC Assessment to 2009 assessment amount. (Prenger)		\$0	\$110,858	\$0	\$0	
	3. To reclassify costs of the depreciation study from rate case expense to other regulatory costs and amortize this amount over a five year period. (Prenger)		\$0	\$17,063	\$0	\$0	
						1994 - Margari Markana ang Pangari Pang	
	1. No Adjustment		en.	*^			
			\$0	\$0	\$0	\$0	•
ALC: NOT							a Strep

Accounting Schedule: 10 Sponsor: Keith Majors Page: 14 of 16 Ξ

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				Maria di Kasarana di Kasar Kasarana di Kasarana di Kasa				
	1. To adjust GMO-MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$29,140	
	1. To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$9,048	\$0		\$0	\$0	
	2. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0		\$0	\$26,993	
	3. To adjust dues and donations to an annualized level. (Prenger)	1	\$0	\$113,087		\$0	\$0	
	4. To include SJLP Merger transition costs Adj. CS-84. (Harrison)		\$0	\$0		\$0	\$374,933	
		a and the second second						
	1. No Adjustment		\$0	\$0	1999 - 1999 (k	\$0	\$0	
							1. N. N. V.	They are
	1. To normalize MPS lease expense to a normal level. (Harrison)		\$0	-\$433,022		\$0	\$0	
REAL							111 12 13 10 1 1 10	100 Sec. 1000
	1. To adjust test year payroli to reflect Staff's annualized level. (Maiors)		\$47,741	\$0		\$0	\$0	
	2. Eliminate lease payments for Raytown 750 building that was sold. (Harrison)		\$0	\$0		\$0	-\$48,941	
1.5.70								
	1. To Annualize Depreciation Expense		\$0	\$0		\$0		·》·《》·《》·《》
	2. To eliminate depreciation expense on transportation equipment charged to clearing accounts. (Herrington)		\$0	\$0 \$0		\$0 \$0	-\$2,484,640 -\$106,380	
	No Adjustment		\$0	\$0		\$0	\$0	1999 - 1999 1997 - 1999 1997 - 1999
							*-	
1	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
h	No Adjustment		\$0	\$0		\$0	\$0	
1	I. To Include Sibley AAO Amortization. (Staff)		\$0	\$349,078		\$0	\$0	

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No Adjustment		\$0 \$0	\$0		\$0	\$0	
1. To Annualize Property Taxes (Herrington)		\$0	\$575,049		\$0	\$0	
2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$67,579	i	\$0	\$0	
3. To adjust for correction to JEC billed expenses. (Majors)		\$0	\$169		\$0	\$0	
4. To include pilot payment for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$161,221		\$0	\$0	
							lag yang
No Adjustment		\$0	\$0		\$0	\$0	
	4 ± 0.2			(1994) (1994)			
No Adjustment		\$0	\$0		\$0	\$0	
	Ken K						NACO:
1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$7,065,850	
	2009667						$\sum_{i=1}^{n} a_{i}$
No Adjustment		\$0	\$0		\$0	\$0	
No Adjustment		\$ 0	\$0		\$0	\$0	
	<u>scin</u>						190 g
1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$0	
1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$0	
							1932
1. To Annualize Amortization of Excess Deferred Income Taxes		\$0	\$0		\$0	\$0	
	No none						
						CALLAR CO	ST.

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Missourl Public Service - Electric Case No. ER-2009-0090 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Income Tax Calculation

e da ser Remaine						
1	TOTAL NET INCOME BEFORE TAXES		\$95,412,316	\$100,335,517	\$104,174,890	\$108,029,318
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$44,929,284	\$44 000 004		
4	Transport Depreciation Exp. Charged, to Maint		\$0 s	\$44,929,284 \$0	\$44,929,284 \$0	\$44,929,284
5	50% Meals and Entertainment		\$54,828	\$54,828	\$54.828	\$0 \$54,828
6	Contribution in Aid of Construction		\$1,301,848	\$1,301,848	\$1,301,848	\$1,301,848
7 8	Advances for Construction		-\$1,239,582	-\$1,239,582	-\$1,239,582	
0	TOTAL ADD TO NET INCOME BEFORE TAXES		\$45,046,378	\$45,046,378	\$45,046,378	\$45,046,378
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.3050%	\$30,658,609	\$30,658,609	\$30,658,609	\$30,658,609
11	Tax Straight-Line Depreciation		\$43,372,937	\$43,372,937	\$43,372,937	\$43,372,937
12	Tax Depreciation over S/L Tax		\$28,584,258	\$28,584,258	\$28,584,258	\$28,584,258
13	IRS Section 199 Domestic Production Activity		\$1,504,932	\$1,504,932	\$1,504,932	\$1,504,932
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES	F	\$104,120,736	\$104,120,736	\$104,120,736	\$104,120,736
15						•••••
15	NET TAXABLE INCOME		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc Fed. Inc. Tax	1	\$36,337,958	\$41,261,159	\$45,100,532	
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,894,396	\$2,151,056	\$2,351,213	\$48,954,960 \$2,552,154
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$2,552,154 \$0
	Federal Taxable Income - Fed. Inc. Tax		\$34,443,562	\$39,110,103	\$42,749,319	\$46,402,806
21 22	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	35.00%	\$12,055,247	\$13,688,536	\$14,962,262	\$16,240,982
	Net Federal Income Tax Credits		\$12,055,247	\$42 680 526	*14.000.000	
			\$12,000,247	\$13,688,536	\$14,962,262	\$16,240,982
24 25	PROVISION FOR MO. INCOME TAX			1		
25 26	Net Taxable Income - MO. Inc. Tax Deduct Federal Income Tax at the Rate of		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$6,027,624	\$6,844,268	\$7,481,131	\$8,120,491
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
	Missouri Income Tax at the Rate of	6.250%	\$30,310,334 \$1,894,396	\$34,416,891	\$37,619,401	\$40,834,469
		0.20076	\$1,034,390	\$2,151,056	\$2,351,213	\$2,552,154
30 31	PROVISION FOR CITY INCOME TAX					
	Net Taxable Income - City Inc. Tax Deduct Federal Income Tax - City Inc. Tax		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
33	Deduct Pederal Income Tax - City Inc. Tax Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	City Taxable income		\$0	\$0	\$0	\$0
	City Income Tax at the Rate of	0.000%	\$36,337,958 \$0	\$41,261,159 \$0	\$45,100,532 \$0	\$48,954,960 \$0
36	SUMMARY OF CURRENT INCOME TAX	1			, -	
37	Federal Income Tax		\$12,055,247	\$13,688,536	\$14,962,262	\$16,240,982
	State Income Tax		\$1,894,396	\$2,151,056	\$2,351,213	\$16,240,982 \$2,552,154
	City Income Tax		\$0	\$0	\$0	,552,154 \$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX	Γ	\$13,949,643	\$15,839,592	\$17,313,475	\$18,793,136
41	DEFERRED INCOME TAXES					
42	Deferred Income Taxes - Def. Inc. Tax.		\$10,949,593	\$10,949,593	\$10,949,593	\$10,949,593
	Amortization of Deferred ITC		-\$743,362	-\$743,362	-\$743,362	-\$743,362
44	Amortization of Excess Deferred Income Taxes		-\$153,677	-\$153,677	-\$153,677	-\$153,677
45	TOTAL DEFERRED INCOME TAXES		\$10,052,554	\$10,052,554	\$10,052,554	\$10,052,554
	I O PARINGOM BRITANDI AND					

Accounting Schedule: 11 Sponsor: Paul Harrison Page: 1 of 1

Missouri Public Service - Electric Case No. ER-2009-0090 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Capital Structure Schedule

		Dola Si Si Suranji		anite franci Anster Anster			
1	Common Stock	\$2,616,100,000	51.03%		4.720%	4.975%	5.231%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,510,430,000	48.97%	6.75%	3.305%	3.305%	3.305%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,126,530,000	100.00%		8.025%	8.280%	8.536%
88	PreTax Cost of Capital				10.966%	11.380%	11.795%

Accounting Schedule: 12 Sponsor: David Murray Page: 1 of 1 2

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Masour Public Sarvice - Electric Case No: ER-2009-0090 Test Year Exciteg 1233/12007 Ubect Filing Treough September 30, 200 Rate Revenue Summary

MISSOURI RATE REVENUES					,					
IATE REVENUE BY RATE SCHEDULE bationizal mail General Sanice zige General Sonice	\$240,397,883 \$88,412,843 \$54,101,873	-\$206,#23 \$161,322 \$7.661	\$0 \$138,903	\$10,220,633 \$2,878,240	-\$7,264,826 -\$1,150,351	\$2,610,739 \$651,394	88	\$4,468,904 \$980.741	82,709,628 81,367,628	\$49,706,107,291
Large Power Special Lighting Aditat to Gil.	\$69,634,039 \$411,297 \$7,167,320	•		\$2,415,104 \$17,003 \$363,432		1907 1917 1917 1917 1917 1917 1917	\$910.283 \$610.283 \$6	02 02 02 02 02 02 02 02 02 02 02 02 02 0	\$3,061,264 \$3,061,486 \$17,063 \$180,460	577,03,127 573,995,638 942,838 134,128 57,358,780
OTAL RATE REVENUE BY RATE SCHEDULE	\$438,022,824	3101,441	2	\$18,172,264	507,230	02 089,023	3610.263	\$0 \$7.718.807	02 101 607 052	42.218
THER RATE REVENUE Unde Protection	95	8	8	9	- 3	Ş	5			
OLAL OTHER NATE REVENUE	\$	3	2	8	8	3	3	2	8 5	4

Schodule: RATE REVENUE SUMMARY Sporson: Curl Waterford Boalang Page: 1 of 1 Missouri Public Service - Electric Case No. Ex-2099-099 Test Year Ending 12/31/20/7 Post Direct Filling Through September 30, 2008 Summary of Net System Input Components

Schedule: Summary of Net System Input Components Sponsor: Shawn Lange Page: 1 of 1

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Missouri Public Service - Electric Case No. ER-2009-0090 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Executive Case Summary

- Podeska Sebrada -		
1	Total Missouri Jurisdictional Operating Revenue	\$493,392,270
2	Total Missouri Rate Revenue By Rate Schedule	\$458,815,217
3	Missouri Retail kWh Sales	6,035,067,936
4	Average Rate (Cents per kWh)	7.602
5	Annualized Customer Number	245,172
6	Profit (Return on Equity)	\$46,150,252
7	Interest Expense	\$30,658,609
8	Annualized Payroll	\$41,126,183
9	Utility Employees	3,265
10	Depreciation	\$45,035,664
11	Net Investment Plant	\$1,045,675,094

Accounting Schedule: Executive Case Summary Sponsor: Cary Featherstone Page: 1 of 1