Exhibit No.: 0 Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2016-0023 Date Prepared: March 25, 2016

> FILED August 12, 2016 Data Center Missouri Public Service Commission



# MISSOURI PUBLIC SERVICE COMMISSION

# **COMMISSION STAFF DIVISION**

# AUDITING DEPARTMENT

# STAFF ACCOUNTING SCHEDULES

# THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, MO

Statt Exhibit No. 1Date 6-02-16 Reporter 44 File No. E-2-2016-0023

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Revenue Requirement

Line	A	<u>B</u> 7.36%	<u>C</u> 7.48%	<u>D</u> 7.61%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,173,393,428	\$1,173,393,428	\$1,173,393,428
2	Rate of Return	7.36%	7.48%	7.61%
3	Net Operating Income Requirement	\$86,385,224	\$87,816,764	\$89,236,570
4	Net Income Available	\$86,466,879	\$86,466,879	\$86,466,879
5	Additional Net Income Required	-\$81,655	\$1,349,885	\$2,769,691
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$81,655	\$1,349,885	\$2,769,691
	Allowance for Known and Measureable			<i>,,</i>
11	Changes/True-Up Estimate	\$19,563,847	\$19,563,847	\$19,563,847
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$19,482,192	\$20,913,732	\$22,333,538

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 RATE BASE SCHEDULE

Line	A	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,079,973,418
2	Less Accumulated Depreciation Reserve		\$673,089,201
3	Net Plant In Service		\$1,406,884,217
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,480,968
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$22,600,911
8	Prepayments		\$4,874,844
9	Fuel Inventory		\$18,618,251
10	Vegetation Management Tracker		\$2,870,695
11	Regulatory Asset/Carrying Costs - latan 1		\$4,306,937
12	Regulatory Asset/Carrying Costs - latan 2		\$2,342,397
13	Regulatory Asset - latan Common O&M		\$1,147,862
14	Regulatory Asset/Carrying Costs - Plum Point		\$109,533
15	Reg Asset/DSM- Pre MEEIA Costs		\$5,668,175
16	Peoplesoft Cost ER-2011-0004		\$197,209
17	Pension Tracker		\$2,945,242
18	Prepaid Pension Asset		\$22,169,990
19	MO Solar Initiative		\$1,728,068
20	TOTAL ADD TO NET PLANT IN SERVICE		\$99,061,082
21	SUBTRACT FROM NET PLANT		
	Federal Tax Offset	9.0000%	\$0
23	State Tax Offset	-10.7918%	\$0 \$0
24	City Tax Offset	-13.1014%	\$0
	Interest Expense Offset	11.8986%	\$3,814,347
	Contributions in Aid of Construction		\$0
	OPEB Tracker		\$819,451
	Customer Deposits	f í	\$10,892,877
	Customer Advances for Construction		\$2,036,851
	Deferred Income Taxes - Accumulated		\$289,905,752
31	SWAP Capacity Loss Reimbursement		\$11,149,905
32	Plum Point O&M ER-2016-0023 Tracker		\$857,746
	latan 2 O&M ER-2016-0023 Tracker		\$335,016
	Amortization of Electric Plant	1) 14	\$12,739,926 \$222,554,974
35	TOTAL SUBTRACT FROM NET PLANT		\$332,551,871
36	n Total Rate Base	u	\$1,173,393,428

Accounting Schedule: 02 Sponsor: Keith Foster Page: 1 of 1

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Plant in Service

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Line	A Account #	<u>₿</u>	Total	Adjust		As Adjusted	Jurísdictional	Jurisdictional	MO Adjusted
	(Optional)		Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.7946%	\$0	\$25,687
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.7946%	\$0 \$0	\$926,408 \$32,734,497
4	303.000	Miscellaneous Intangibles (like 353)	\$38,154,496	P-4	\$0 \$0	\$38,154,496 \$39,264,234	85.7946%	\$0	\$33,686,592
5		TOTAL INTANGIBLE PLANT	\$39,264,234		ຸຈຸບ	\$39,204,234			\$00,000,002
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8	1	PRODUCTION - RIVERTON - STEAM	1				[		
ě	310.000	Land & Land Rights	\$125,248	P-9	\$0	\$125,248	85.7946%	\$0	\$107,456
10	311.000	Structures & Improvements	\$2,654,253	P-10	\$0	\$2,654,253	85.7946%	\$0 \$0	\$2,277,206
11	312.000	Boller Plant Equipment	\$127,842	P-11	\$0	\$127,842	85.7946%	\$0 \$0	\$109,682 \$0
12	314.000	Turbo Generator Units	\$0	P-12	\$0	\$0 \$100.455	85.7946% 85.7946%	\$0 \$0	\$351,041
13	315,000	Accessory Electric Equipment	\$409,165	P-13	\$0 \$0	\$409,165 \$0	85.7946%	\$0	\$001,041
14	316.000	Misc. Power Plant Equipment	\$0 \$3,316,508	P-14	\$0	\$3,316,508	00.70407	50	\$2,845,385
15	1	TOTAL PRODUCTION - RIVERTON - STEAM	33,310,000		ψv	40,010,000		· · · ·	, - <u>,</u> -, ,
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$1,224,747	P-17	\$0	\$1,224,747	85.7946%	\$0	\$1,050,767
18	311.000	Structures and Improvements	\$20,652,648	P-18	\$0	\$20,652,648	85.7946%	\$0	\$17,718,857
19	312.300	Boller Plant and Equip Asbury	\$217,312,702	P-19	\$0	\$217,312,702	85.7946%	\$0	\$186,442,563
20	314.000	Turbo Generator Units - Asbury	\$35,950,090	P-20	\$0	\$35,950,090	85.7946%	\$0	\$30,843,236 \$5,879,128
21	315.000	Accessory Electric Equipment - Asbury	\$6,852,562	P-21	\$0	\$6,852,562	85.7946%	\$0 \$0	\$1,965,415
22	316.000	Misc. Power Plant Equipment - Asbury	\$2,290,838	P-22	\$0 \$0	\$2,290,838	85.7946%	\$0	\$243,899,966
23		TOTAL PRODUCTION - ASBURY - STEAM	\$284,283,587		ŞU	\$284,283,587		¥0	¥2.10,000,000
24		PRODUCTION - IATAN - STEAM		nor		£404.000	85.7946%	\$0	\$104,360
25	310.000	Land & Land Rights - latan	\$121,639	P-25	\$0 \$0	\$121,639 \$4,137,855	85.7946%	\$0	\$3,550,056
26	311.000	Structures & Improvements - latan	\$4,137,855 \$74,099,891	P-26 P-27	\$0 \$0	\$74,099,891	85,7946%	\$0	\$63,573,705
27	312.000	Boller Plant Equipment - latan	\$329,005	P-28	\$0	\$329,005	85.7946%	\$0	\$282,269
28	312.000	Unit Train - latan Turbo Generator Units - latan	\$11,880,083	P-29	\$0	\$11,880,083	85,7946%	\$0	\$10,192,470
29 30	315.000	Accessory Electric Equipment - latan	\$7,910,599	P-30	\$0	\$7 910,599	85.7946%	\$0	\$6,786,867
31	316.000	Misc. Power Plant Equipment - latan	\$1,437,314	P-31	\$0	\$1,437,314	85.7946%	<u>\$0</u>	\$1,233,138
32		TOTAL PRODUCTION - IATAN - STEAM	\$99,916,386		\$0	\$99,916,386		\$0	\$85,722,865
33		PRODUCTION - JATAN 2 - STEAM							
34	311.000	Structures & Improvements - latan 2	\$20,380,987	P-34	\$0	\$20,380,987	85.7946%	\$0	\$17,485,786
35	311.005	Structures & Improvements - latan 2R	\$0	P-35	\$0	\$0	100.0000%	\$0	\$0
36	312.000	Boiler Plant Equipment - latan 2	\$137,722,353	P-36	\$0	\$137,722,353	85.7946%	\$0 \$0	\$118,158,342 \$0
37	312.005	Boiler Plant Equipment - latan 2R	\$0	P-37	\$0	\$0	100.0000%	\$0 \$0	\$40,974,289
38	314.000	Turbo Generator Units - jatan 2	\$47,758,587	P-38	\$0 \$0	\$47,758,587	85.7946% 100.0000%	\$0 \$0	\$40,374,203
39	314.005	Turbo Generator Units - Jatan 2R	\$0 \$12,277,904	P-39 P-40	\$0 \$0	\$0 \$12,277,904	85.7946%	\$0	\$10,533,779
40	315.000	Accessory Electric Equipment - latan 2 Accessory Electric Equipment - latan 2R	\$12,277,504	P-41	\$0	\$12,211,004	100.0000%	\$0	\$0
41	315.005	Accessory Electric Equipment - latan 2rt		1	<b>V</b> U				
42	316,000	Misc. Power Plant Equipment - latan 2	\$237,602	P-42	\$0	\$237,602	85.7946%	\$0	\$203,850
43	316.005	Misc. Power Plant Equipment - latan 2R	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44		TOTAL PRODUCTION - JATAN 2 - STEAM	\$218,377,433		\$0	\$218,377,433		\$0	\$187,356,046
					8				
45		PRODUCTION - IATAN COMMON -							
		STEAM	\$7.947	P-46	\$0	\$7,217	85.7946%	\$0	\$6,192
46	310.000	Structures - latan Common	\$7,217 \$14,274,774	P-40 P-47	\$0 \$0	\$14,274,774	85.7946%	\$0	\$12,246,985
47	311.000	Structures & Improvements - latan Common	÷14,214,774	'*4'	30	A121214114		40	*
48	312.000	Common Boiler Plant Equipment - latan Common	\$39,220,284	P-48	\$0	\$39,220,284	85.7946%	\$0	\$33,648,886
~~							AF 75.151		*4 004 704
49	314.000	Turbo Generator Units - latan Common	\$1,241,093	P-49	\$0	\$1,241,093	85.7946% 85.7946%	\$0 \$0	\$1,064,791 \$4,084,609
50	315.000	Accessory Electric Equipment - latan	\$4,760,916	P-50	\$0	\$4,760,916	00.7840%	30	\$12,004,000
	I	Common	1	1	•	I	1		

Accounting Schedule: 03 Sponsor: Jennifer Grisham Page: 1 of 4

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Plant In Service

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Number         O           51         3           52         -           53         -           54         3           55         3           56         3           57         3           58         3           59         3	ccount # <u>Dptional</u> ) 316.000 310.006 311.000 312.000 312.000 314.000	Plant Account Description Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN COMMON - STEAM PRODUCTION - PLUM POINT - STEAM Land & Land Rights - Plum Point Structures & Improvements - Plum Point		Adjust Number P-51	Adjustments \$0 \$0	As Adjusted . Plant \$626,177 \$60,130,461	Allocations 85.7946%	Jurisdictional Adjustments \$0 \$0	MO Adjusted Jurisdictional \$537,226 \$51,588,689
51         3           52         53           54         3           55         3           56         3           57         3           58         3           59         3	316.000 310.000 311.000 312.000 312.000	Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN COMMON - STEAM PRODUCTION - PLUM POINT - STEAM Land & Land Rights - Plum Point	\$60,130,461	P-51			85.7946%		
53 54 3 55 3 56 3 57 3 58 3 59 3	311.000 312.000 312.000	TOTAL PRODUCTION - IATAN COMMON - STEAM PRODUCTION - PLUM POINT - STEAM Land & Land Rights - Plum Point			\$0	\$60,130,461			\$51 599 689
54 3 55 3 56 3 57 3 58 3 59 3	311.000 312.000 312.000	PRODUCTION - PLUM POINT - STEAM Land & Land Rights - Plum Point	5956 529					40	401,000,000
54 3 55 3 56 3 57 3 58 3 59 3	311.000 312.000 312.000	Land & Land Rights - Plum Point	5956 629						
55     3       56     3       57     3       58     3       59     3	311.000 312.000 312.000			P-54	\$0	\$956,529	85.7946%	\$0	\$820,650
57 3 58 3 59 3	312.000		\$20,665,934	P-55	\$0	\$20,665,934	85.7946%	\$0	\$17,730,255
57 3 58 3 59 3	312.000	Boiter Point Equipment - Plum Point	\$53,615,419	P-56	\$0	\$53,615,419	85.7946%	\$0	\$45,999,134
59 3	244 000	Unit Train - Plum Point	\$5,279,537	P-57	\$0	\$5,279,537	85.7946%	\$0	\$4,529,558
		Turbo Generator Units - Plum Point	\$16,961,881	P-58	\$0 \$0	\$16,961,881 \$5,254,093	85.7946% 85.7946%	\$0 \$0	\$14,552,378 \$4,507,728
60 3	315.000	Accessory Electric Equipment - Plum Point	\$5,254,093	P-59					
1	316.000	Misc. Power Plant Equipment - Plum Point	\$2,968,554	P-60	\$0	\$2,968,554	85.7946%	\$0	\$2,546,859
61		TOTAL PRODUCTION - PLUM POINT - STEAM	\$105,701,947		\$0	\$105,701,947	-	\$0	\$90,686,562
62		TOTAL STEAM PRODUCTION	\$771,726,322		\$0	\$771,726,322		\$0	\$662,099,513
63		NUCLEAR PRODUCTION							
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
65		HYDRAULIC PRODUCTION							
66		PRODUCTION - OZARK BEACH - HYDRO							
	330.000	Land & Land Rights - Ozark	\$226,488	P-67	\$0	\$226,488	85.7946%	\$0	\$194,314
	331.000	Structures & Improvements - Ozark	\$799,011	P-68	\$0	\$799,011	85.7946%	\$0	\$685,508 \$2,929,810
1-	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,414,912	P-69	\$0 \$0	\$3,414,912 \$3,134,261	85.7946% 85.7946%	\$0 \$0	\$2,689,027
	333.000	Water Wheels, Turbines & Generators Accessory Electric Equipment - Ozark	\$3,134,261 \$1,404,531	P-70 P-71	\$0	\$1,404,531	85.7946%	\$0	\$1,205,012
	334,000 335,000	Misc. Power Plant Equipment - Ozark	\$493,981	P-72	\$0	\$493,981	85.7946%	\$0	\$423,809
73	330.000	TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$9,473,184		\$0	\$9,473,184		\$0	\$8,127,480
74		TOTAL HYDRAULIC PRODUCTION	\$9,473,184		\$0	\$9,473,184		\$0	\$8,127,480
75		OTHER PRODUCTION							
76		PRODUCTION - ENERGY CENTER							
	340.000	Land & Land Rights - Energy	\$163,097	P-77	\$0	\$163,097	85.7946%	\$0	\$139,928
	341.000	Structures & Improvements - Energy	\$2,134,907	P-78	\$0	\$2,134,907	85.7946% 85.7946%	\$0 \$0	\$1,831,635 \$1,106,832
79 3	342.000	Fuel Holders, Producers & Access Energy	\$1,290,095	P-79	\$0	\$1,290,095	80./940%	ŞU	
80 3	343.000	Prime Movers - Energy	\$27,770,564	P-80	\$0	\$27,770,564	85.7946%	\$0	\$23,825,644
81 3	344.000	Generators - Energy	\$4,737,700	P-81	\$0	\$4,737,700	85.7946%	\$0	\$4,064,691 \$1,942,057
	345.000	Accessory Electric Equipment - Energy	\$2,263,612	P-82 P-83	\$0 \$0	\$2,263,612 \$1,861,803	85.7946% 85.7946%	\$0 \$0	\$1,597,328
83 3 84	346.000	Misc. Power Plant Equipment - Energy TOTAL PRODUCTION - ENERGY CENTER	\$1,861,803 \$40,221,778	P-03	<u>\$0</u> \$0	\$40,221,778	00.7 040 /8	\$0	\$34,508,113
85		PRODUCTION - ENERGY CENTER FT8							
86 3	341.000	Structures & Improvements - FT8	\$1,133,884	P-86	\$0	\$1,133,884	85.7946%	\$0	\$972,811 \$1,259,001
87 3	342.000	Fuel Holders, Producers & Access FT8	\$1,467,460	P-87	\$0	\$1,467,460	85.7946%	\$0	
1	343.000	Prime Movers - FT8	\$48,234,546	P-88	\$0	\$48,234,546	85.7946%	\$0	\$41,382,636 \$445,522
	344.000	Generator - FT8	\$519,289 \$3,338,042	P-89 P-90	\$0 \$0	\$519,289 \$3,338,042	85.7946% 85.7946%	\$0 \$0	\$445,522 \$2,863,860
	345.000 346.000	Accessory Electric Equipment - FT8 Misc, Power Plant Equipment - FT8	\$1,105,379	P-91	\$0	\$1,105,379	85.7946%	\$0	\$948,355
91 3 92	540.000	TOTAL PRODUCTION - ENERGY CENTER FT8	\$55,798,600		\$0	\$55,798,600		\$0	\$47,872,185
93		RIVERTON COMMON							**··* **-
	340.000	Land TOTAL RIVERTON COMMON	\$253,184 \$253,184	P-94	\$0 \$0	\$253,184 \$253,184	85.7946%	<u>\$0</u> \$0	\$217,218 \$217,218
••		PRODUCTION - RIVERTON UNIT 10 & 11				·			

Accounting Schedule: 03 Sponsor: Jennifer Grisham Page: 2 of 4

## THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Plant In Service

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	<u>A</u> Account#		Total	Adjust.		As Adjusted Plant	Jurisdictional Allocations		MO Adjusted Jurisdictional
Number 97	(Optional) 341.000	Plant Account Description Structures & Improvements - RU 10 & 11	Plant \$7,469,505	Number P-97	Adjustments \$0	\$7,469,505	85.7946%	\$0	\$6,408,432
98	342.000	Fuel Holders, Producers & Access RU	\$456,988	P-98	\$0	\$456,988	85.7946%	\$0	\$392,071
99	343.000	10 & 11 Prime Movers - RU 10 & 11	\$6,673,187	P.99	\$0	\$6,673,187	85.7946%	\$0	\$5,725,234
100	344.000	Generators - RU 10 & 11	\$1,764,497	P-100	\$0	\$1,764,497	85.7946%	\$0	\$1,513,843
101	345.000	Accessory Electric Equip- RU 10 & 11		P-101	\$0	\$1,452,687	85.7946%	\$0	\$1,246,327 \$640,240
102	346.000	Misc. Power Plant Equip - RU 10 & 11	\$746,248	P-102	\$0 \$0	\$746,248 \$18,563,112	85.7946%	<u>\$0</u> \$0	\$15,926,147
103		TOTAL PRODUCTION - RIVERTON UNIT	\$18,563,112		φu	¥10,000,112		, , , , , , , , , , , , , , , , , , ,	<b>, , , , ,</b> , , , ,
104		PRODUCTION - RIVERTON UNIT 12	£104.040	P-105	<b>t</b> 0	\$494,249	85,7946%	\$0	\$424,039
105	341.000	Structures & Improvements - RU 12	\$494,249 \$945,601	P-105	\$0 \$0	\$945,601	85.7946%	\$0	\$811,275
106	342.000	Fuel Holders, Producers & Access RU 12	\$345,001	1.00	40	\$040,001		•-	
107	343.000	Prime Movers - RU 12	\$14,928,464	P-107	\$0	\$14,928,464	85.7946%	\$0	\$12,807,816
108	344.000	Generators - RU 12		P-108	\$0	\$11,537,062	85.7946%	\$0	\$9,898,176
109	345.000	Accessory Electric Equipment - RU 12	1	P-109	\$0	\$10,233,956	85.7946% 85.7946%	\$0 \$0	\$8,780,182 \$1,273,352
110	346.000	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT	\$1,484,187 \$39,623,519	P-110	\$0 \$0	\$1,484,187 \$39,623,519	00.1940 /s		\$33,994,840
111		12	\$05,025,515		¥0	400,020,010			
112		PRODUCTION - STATE LINE COMBINED CYCLE							AT00 477
113	340.000	Land and Land Rights - SL CC	\$850,260	P-113	\$0	\$850,260	85.7946% 85.7946%	\$0 \$0	\$729,477 \$9,124,888
114	341.000	Structures and Improvements - SL CC	\$10,635,737 \$409,439	P-114 P-115	\$0 \$0	\$10,635,737 \$409,439	85.7946%	\$0 \$0	\$351,277
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$409,439	P-115	30	\$403,403	00.704078	••	<b>4</b> 00 1   - 1 1
116	343.000	Prime Movers - SL CC	\$106,593,855	P-116	\$0	\$106,593,855	85.7946%	\$0	\$91,451,772
117	344.000	Generators - SL CC		P-117	\$0	\$31,261,116	85.7946%	\$0	\$26,820,349
118	345.000	Accessory Electric Equipment - SL CC		P-118	\$0	\$8,293,831	85.7946% 85.7946%	\$0 \$0	\$7,115,659 \$3,158,776
119	346.000	Misc. Power Plant Equipment - SL CC	\$3,679,458	P-119	<u>\$0</u> \$0	\$3,679,458 \$161,723,696	00.194076	\$0	\$138,750,198
120		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$101,723,050		şu	<b>\$101,720,000</b>		**	••••
121		PRODUCTION - STATE LINE CT'S (UNIT							
122	340.000	Land and Land Rights - SL UT1	\$11,897	P-122	\$0	\$11,897	85.7946%	\$0	\$10,207
123	341.000	Structures & Improvements - SL UT1	\$1,103,160	P-123	\$0	\$1,103,160	85.7946% 85.7946%	\$0 \$0	\$946,452 \$2,734,542
124	342.000	Fuel Holders, Producers & Accessories -	\$3,187,313	P-124	\$0	\$3,187,313	00.194076	φu	¥2,704,042
125	343,000	SL UT1 Prime Movers - SL UT1	\$26,308,743	P-125	\$0	\$26,308,743	85.7946%	\$0	\$22,571,481
125	344.000	Generators - SL UT1	\$7,049,204	P-126	\$0	\$7,049,204	85.7946%	\$0	\$6,047,836
127	345.000	Accessory Electric Equipment - SL UT1	\$2,880,194		\$0	\$2,880,194	85.7946%	\$0	\$2,471,051
128	346.000	Misc. Power Plant Equipment - SL UT1	\$292,744	P-128	\$0 \$0	\$292,744	85.7946%	\$0 \$0	\$251,159 \$35,032,728
129		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$40,833,255		<b>Ş</b> U	\$40,833,255		ŶŬ	400,001,110
130		TOTAL OTHER PRODUCTION	\$357,017,144		\$0	\$357,017,144		\$0	\$306,301,429
131		TOTAL PRODUCTION PLANT	\$1,138,216,650		\$0	\$1,138,216,650		\$0	\$976,528,422
132		TRANSMISSION PLANT	t11 004 004	D 433	*0	\$11,891,091	85,7946%	\$0	\$10,201,914
133	350,000	Land- TP Structures & Improvements - TP	\$11,891,091 \$2,865,262	P-133 P-134	\$0 \$0	\$2,865,262	85,7946%	\$0	\$2,458,240
134 135	352.000 352.010	Structures & Improvements latan	\$23,013		\$0	\$23,013	85.7946%	\$0	\$19,744
136	353.000	Station Equipment - TP	\$129,559,034		\$0	\$129,559,034	85.7946%	\$0	\$111,154,655
137	353.010	Station Equipment - latan		P-137	\$0	\$529,906	85.7946%	\$0 \$0	\$454,631
138	354.000	Towers and Fixtures - TP	\$2,136,752		\$0 \$0	\$2,136,752 \$79,502,051	85.7946% 85.7946%	\$0 \$0	\$1,833,218 \$68,208,467
139	355.000	Poles and Fixtures - TP Overhead Conductors & Devices - TP	\$79,502,051 \$79,672,348		\$0 \$0	\$79,672,348	85.7946%	\$0	\$68,354,572
140 141	356.000	TOTAL TRANSMISSION PLANT	\$306,179,457	1 -140	\$0	\$306,179,457		\$0	\$262,685,441
142		DISTRIBUTION PLANT							
143	360.000	Land/Land Rights - DP	\$4,029,626		\$0	\$4,029,626	85.7946%	\$0 \$0	\$3,457,202
144	361.000	Structures & Improvements - DP	\$27,439,655		\$0	\$27,439,655 \$102,515,574	85.7946% 85.7946%	\$0 \$0	\$23,541,742 \$87,952,827
145		Station Equipment - DP Poles, Towers, & Fixtures - DP	\$102,515,574 \$185,779,581		\$0 \$0	\$102,515,574 \$185,779,581	85.7946%	\$0 \$0	\$159,388,848
146 147	364.000	Overhead Conductors & Devices - DP	\$194,863,921			\$194,863,921		\$0	\$167,182,722
14/	1 202,000	Intelliged coundereds of perioes - pr			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,			

Accounting Schedule: 03 Sponsor: Jennifer Grisham Page: 3 of 4

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Plant In Service

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	<u>A</u>	B	<u>C</u>	<b>₽</b>	E	<u>E</u>	G	Н	
and a second second second second	Account #		Total	Adjust.		As Adjusted	<ul> <li>South a start of the start of t</li></ul>	Jurisdictional	MO Adjusted
· · · · · · · · · · · · · · · · · · ·	(Optional)		Plant	Number		Plant	Allocations	Adjustments	Jurisdictional
148	366,000	Underground Conduit - DP	\$38,526,662		\$0	\$38,526,662	85.7946%	\$0	\$33,053,796
149	367.000	Underground Conductors & Devices - DP	\$60,151,210	P-149	\$0	\$60,151,210	85.7946%	\$0	\$51,606,490
150	368.000	Line Transformers - DP	\$109,759,371	P-150	\$0	\$109,759,371	85.7946%	\$0	\$94,167,613
151	369.000	Services - DP	\$78,409,357	P-151	\$0	\$78,409,357	85.7946%	\$0	\$67,270,994
152	370.000	Meters - DP	\$22,953,392	P-152	\$0	\$22,953,392	85.7946%	\$0	\$19,692,771
153	371.000	Meter Installations / Private Lights - DP	\$16,948,354	P-153	\$0	\$16,948,354	85.7946%	\$0	\$14,540,773
154	373.000	Street Lighting and Signal Systems - DP	\$19,068,055	P-154	\$0	\$19,068,055	85.7946%	\$0	\$16,359,362
155		TOTAL DISTRIBUTION PLANT	\$860,444,758		\$0	\$860,444,758		\$0	\$738,215,140
156		I INCENTIVE COMPENSATION							
		CAPITALIZATION							
157		Compensation Employee Stock Purchase	\$0	P-157	-\$139,831	-\$139,831	85.7946%	\$0	-\$119,967
		Plan	·				1		+
158		TOTAL INCENTIVE COMPENSATION	\$0		-\$139,831	-\$139,831	(	\$0	-\$119,967
		CAPITALIZATION							
159		GENERAL PLANT							
160	389,000	Land & Land Rights - GP	\$659,081	P-160	-\$39,892	\$619,189	85,7946%	\$0	\$531,231
161	390.000	Structures & Improvements - GP	\$11,011,734	P-161	-\$740,130	\$10,271,604	85,7946%	\$0	\$8,812,482
162	391.000	Office Furniture & Equipment - GP	\$6,217,433	P-162	-\$379,112	\$5,838,321	85,7946%	\$0	\$5,008,964
163	391.010	Computer Equipment- GP	\$13,902,480		-\$624,006	\$13,278,474	85,7946%	\$0	\$11,392,214
164	392,000	Transportation Equipment - GP	\$12,197,288	P-164	\$0	\$12,197,288	85.7946%	\$0	\$10,464,614
165	393,000	Stores Equipment - GP	\$831,723	P-165	\$0	\$831,723	85.7946%	\$0	\$713,573
166	394.000	Tools, Shop, & Garage Equipment- GP	\$5,948,060	P-166	\$0	\$5,948,060	85,7946%	\$0	\$5,103,114
167	395.000	Laboratory Equipment - GP	\$1,292,173	P-167	\$0	\$1,292,173	85,7946%	\$0	\$1,108,615
168	396.000	Power Operated Equipment - GP	\$18,371,284	P-168	\$0	\$18,371,284	85.7946%	\$0	\$15,761,570
169	397,000	Communication Equipment - GP	\$12,016,360	P-169	-\$525,402	\$11,490,958	85.7946%	\$0	\$9,858,621
170	398.000	Miscellaneous Equipment - GP		P-170	-\$13,640	\$259,681	85.7946%	\$0	\$222,792
171		TOTAL GENERAL PLANT	\$82,720,937	ĺĺ	-\$2,322,182	\$80,398,755		\$0	\$68,977,790
172		TOTAL PLANT IN SERVICE	\$2,426,826,036	NARA MATAL	\$2,462,013	\$2,424,364,023		\$0	\$2,079,973,418

Accounting Schedule: 03 Sponsor: Jennifer Grisham Page: 4 of 4

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A Plant	<b>B</b>	<u><u>c</u></u>	<u>D</u>	<u>E</u> Total	<u>F</u> arageran Strangerand	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-157	Compensation Employee Stock Purchase Plan			-\$139,831	1 <u>2011/01/01/00/08 / 0</u>	\$0
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$139,831		\$0	
P-160	Land & Land Rights - GP	389.000		-\$39,892		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$39,892		\$0	
P-161	Structures & Improvements - GP	390.000		-\$740,130		\$0
<u>an an Shidu A</u> gaala waa	1. Adjustment to exclude gas portion. (J. Grisham)		-\$740,130		\$0	
P-162	Office Furniture & Equipment - GP	391.000		-\$379,112		<b>\$0</b>
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$379,112		\$0	
P-163	Computer Equipment- GP	391.010		- <b>\$</b> 624,006		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$624,006		\$0	
P-169	Communication Equipment - GP	397.000		-\$525,402		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$525,402		\$0	
P-170	Miscellaneous Equipment - GP	398.000		-\$13,640		\$0
	1. Adjustment to exclude gas portion. (J. Grisham)		-\$13,640		\$0	
	Total Plant Adjustments			\$2,462,013	) · · · · · · · · · · · · · · · · · · ·	\$0

Accounting Schedule: 04 Sponsor: Jennifer Grisham Page: 1 of 1

	Α	B	<u>C</u>	D	E	<u> </u>	G
Line	Account		MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number	Plant Account Description		- Nate			<u></u>
1		INTANGIBLE PLANT			<b>A</b> 0		0.00%
2	301.000	Organization	\$25,687	0.00% 0.00%	\$0 \$0	0	0.00%
3	302.000	Franchises and Consents	\$926,408 \$32,734,497	0.00%	\$0 \$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353) TOTAL INTANGIBLE PLANT	\$33,686,592	0.0074	<u>\$0</u>	Ŭ	
5			\$00,000,002		+-		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - RIVERTON - STEAM					
9	310.000	Land & Land Rights	\$107,456	0.00%	\$0	0	0.00%
10	311.000	Structures & Improvements	\$2,277,206	10.00%	\$227,721	3	-10.00%
11	312.000	Boiler Plant Equipment	\$109,682	10.00%	\$10,968	3	-10.00%
12	314.000	Turbo Generator Units	\$0	10.00%	\$0	3	-10.00% -10.00%
13	315.000	Accessory Electric Equipment	\$351,041	10.00%	\$35,104	3	-10.00%
14	316.000	Misc. Power Plant Equipment	\$0	10.00%	\$0 \$273,793	3	-10.00%
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$2,845,385		\$213,183		
4-		PRODUCTION ACRUIDY STEAM					
16	240.000	PRODUCTION - ASBURY - STEAM Land and Land Rights	\$1,050,767	0.00%	\$0	0	0.00%
17	310.000	Structures and Improvements	\$17,718,857	4.29%	\$760,139	20	-10.00%
18	312.300	Boiler Plant and Equip Asbury	\$186,442,563	4.82%	\$8,986,532	20	-10.00%
19 20	312.300	Turbo Generator Units - Asbury	\$30,843,236	4.89%	\$1,508,234	20	-10.00%
20	315.000	Accessory Electric Equipment - Asbury	\$5,879,128	3.78%	\$222,231	20	-10.00%
22	316.000	Misc. Power Plant Equipment - Asbury	\$1,965,415	3.26%	\$64,073	20	-10.00%
23	010.000	TOTAL PRODUCTION - ASBURY - STEAM	\$243,899,966		\$11,541,209		
24		PRODUCTION - IATAN - STEAM					
25	310.000	Land & Land Rights - latan	\$104,360	0.00%	\$0	0	0.00%
26	311.000	Structures & Improvements - latan	\$3,550,056	1.93%	\$68,516	25	-10.00%
27	312.000	Boiler Plant Equipment - latan	\$63,573,705	2.78%	\$1,767,349	25	-10.00%
28	312.000	Unit Train - latan	\$282,269	6.67%	\$18,827	11 25	-10.00%
29	314.000	Turbo Generator Units - latan	\$10,192,470	2.74%	\$279,274 \$190,711	25	-10.00%
30	315.000	Accessory Electric Equipment - latan	\$6,786,867	2.81% 2.80%	\$34,528	25	-10.00%
31	316.000	Misc. Power Plant Equipment - latan TOTAL PRODUCTION - IATAN - STEAM	\$1,233,138 \$85,722,865	2.00%	\$2,359,205	20	1010070
32			\$03,122,000		\$2,000,200		
33	044.000	PRODUCTION - IATAN 2 - STEAM	\$17,485,786	1.53%	\$267,533	55	-10.00%
34	311.000	Structures & Improvements - latan 2 Structures & Improvements - latan 2R	\$17,405,780	0.00%	\$201,000	ő	0.00%
35	311.005		\$118,158,342	1.53%	\$1,807,823	55	-10.00%
36	312.000	Boiler Plant Equipment - latan 2 Boiler Plant Equipment - latan 2R	\$110,100,042	0.00%	\$0	0	0.00%
37	312.005	Turbo Generator Units - latan 2	\$40,974,289	1.53%	\$626,907	55	-10.00%
38 39	314.000	Turbo Generator Units - latan 2R	\$0	0.00%	\$0	0	0.00%
39 40	315.000	Accessory Electric Equipment - latan 2	\$10,533,779	1.54%	\$162,220	55	-10.00%
40	315.005	Accessory Electric Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
						1	
42	316.000	Misc. Power Plant Equipment - latan 2	\$203,850	1.66%	\$3,384	55	-10.00%
43	316.005	Misc. Power Plant Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$187,356,046		\$2,867,867		
45		PRODUCTION - IATAN COMMON - STEAM					
46	310.000	Structures - latan Common	\$6,192	0.00%	\$0	0	0.00%

Accounting Schedule: 05 Sponsor: Jennifer Grisham Page: 1 of 4

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Number         Plant Account Description         Jurisdictional         Rate         Expanse         Life           47         311.000         Structures & Improvements - Ialan Common         \$12,246,985         1.92%         \$235,142         55           48         312.000         Boller Plant Equipment - Ialan Common         \$33,646,886         1.80%         \$500,680         55           51         316.000         Accessory Electric Equipment - Ialan         \$537,228         1.89%         \$10,154         55           52         TOTAL PRODUCTION - IATAN COMMON-         \$51,588,689         \$949,844         65           310.000         Land & Land Rights - Plum Point         \$40,257,822         2.44%         \$432,218         45           53         310.000         Structures & Improvements - Plum Point         \$45,298,134         2.25%         \$30,426,114         45           54         310.000         Structures & Improvements - Plum Point         \$45,2378         2.24%         \$45         \$32,212         10           55         313,800         Misc. Power Plant Equipment - Plum Point         \$4,607,728         2.20%         \$99,170         45           56         312,000         Unit Tain - Plum Point         \$4,607,728         2.20%         \$99,170         <	Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>E</u> Average	<u>G</u> Net
41       311.000       Common       Common       S33,846,886       1.80%       S605,880       55         48       312.000       Turb Generater, Units - Istan Common       S33,846,886       1.80%       S605,880       55         49       341.000       Turb Generater, Units - Istan Common       S1,404,609       1.92%       S20,444       55         51       316.000       Turb Generater, Units - Istan Common       S1,404,609       1.92%       S78,424       55         52       TOTAL PRODUCTION - IATAN COMMON - STEAM       S37,526       1.89%       S10,154       55         53       310.000       Structures & Improvements - Plum Point       S45,939,134       2.26%       S13,036,890       45         54       312.000       Boiler Point Equipment - Plum Point       S45,939,134       2.26%       S13,036,890       45         57       312.000       Boiler Point Equipment - Plum Point       S45,939,134       2.26%       S30,122       16         58       316.000       Turb Generator Units - Plum Point       S44,207,728       2.20%       S30,212       16         59       316.000       Turb Generator Units - Plum Point       S4,262,588       6.67%       S20,2164       46         61       TOTAL STEAM PRODU	Contract of the second second second	and the former of the second second	Plant Account Description					Salvage
48         312.000         Boiler Plant Equipment - latan Common         \$33,648,86         1.80%         \$505,690         55           49         314.000         Accessory Electric Equipment - latan Common         \$1,04,791         1.92%         \$22,044         65           51         316.000         Misc, Power Plant Equipment - latan Common         \$4,084,609         1.92%         \$78,244         65           52         TOTAL PRODUCTION - PLUM POINT - STEAM         \$537,226         1.89%         \$10,164         55           53         310.000         Land Rights - Plum Point         \$45,999,134         \$2,26%         \$50,980,680         45           53         311.000         Structures & Improvements - Plum Point         \$45,999,134         \$2,26%         \$10,396,680         45           59         316.000         Misc, Power Plant Equipment - Plum         \$45,992,558         \$6,67%         \$302,122         10           707AL PRODUCTION - PLUM POINT - STEAM         \$45,929,569         \$2,15%         \$54,777         45           60         316.000         Horis - Plum Point         \$45,929,558         \$2,67%         \$302,122         10           61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$45,929,568         \$2,26%, \$54,757         45	47	311.000	•	\$12,246,985	1.92%	\$235,142	55	-10.00%
and Strate         Strate <thstrate< th=""> <thstrate< th="">         Strat</thstrate<></thstrate<>	48	312.000		\$33,648,886	1.80%	\$605,680	55	-10.00%
50 0         315.000 Common Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN COMMON - STEAM         537,226         1.82%         578,424         55           52         PRODUCTION - PLUM POINT - STEAM Land & Land Rights - Plum Point         \$51,588,689         1.88%         \$00,00%         50         0           53 54         310.000         Bolier Point Equipment - Plum Point         \$17,730,255         2.44%         \$432,618         45           54         312.000         Bolier Point Equipment - Plum Point         \$4,599,134         2.28%         \$302,122         100           53         316.000         Torto Commons - Plum Point         \$4,529,558         6.67%         \$302,122         100           53         316.000         Torto Conserve Plant Equipment - Plum Point         \$4,529,558         6.67%         \$302,122         100           54         316.000         Torto Conserve Plant Equipment - Plum         \$4,607,728         2.20%         \$399,170         45           61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$50,666,562         \$50,777         45           62         TOTAL NUCLEAR PRODUCTION         \$662,099,513         \$20,249,049         \$22,257,131           63         NUCLEAR PRODUCTION - 02ARK BEACH - HYORO         \$1,80%         \$12,339	49	314,000	Turbo Generator Units - latan Common	\$1,064,791	1.92%	\$20,444		-10.00%
51       316.000       Misc. Power Plant Equipment - Iatan Common TOTAL. PRODUCTION - IATAN COMMON - STEAM       \$537,228       1.89%       \$10,154       55         52       310.000       Land & Land Rights - Plum Point Structures & Improvements - Plum Point       \$21,598,669       \$000%       \$0       0         53       310.000       Land & Land Rights - Plum Point       \$22,650       0.00%       \$0       0         54       310.000       Land & Land Rights - Plum Point       \$45,999,134       2.26%       \$320,860       45         56       312.000       Boilar Point Equipment - Plum Point       \$44,599,91,134       2.26%       \$328,884       45         59       315.000       Accessory Electric Equipment - Plum       \$4,607,728       2.26%       \$328,884       45         60       316.000       Misc. Power Plant Equipment - Plum       \$2,546,859       2.15%       \$54,757       45         61       TOTAL PRODUCTION - PLUM POINT - STEAM       \$90,686,562       \$2,257,131       \$2,267,131       \$2,267,131         62       TOTAL NUCLEAR PRODUCTION       \$662,099,513       \$2,287,104       \$2,287,104       \$2,287,104       \$30,000       \$2,257,131       \$2,267,131       \$2,267,131       \$2,287,131       \$30,000       \$30,000       Land K Land Rights - Car	1	1 1		\$4,084,609	1.92%	\$78,424	55	-10.00%
52         TOTAL PRODUCTION - IATAN COMMON - STEAM         \$51,588,689         \$54,598,669         \$949,844           53         310.000         Structures & Improvements - Plum Point         \$17,730,255         0.00%         \$0           56         311.000         Structures & Improvements - Plum Point         \$45,993,134         2.26%         \$303,880         45           57         312.000         Unit Train - Plum Point         \$45,993,134         2.26%         \$303,880         45           58         315.000         Unit Train - Plum Point         \$4,520,559         6,67%         \$303,122         10           58         315.000         Turbo Ganerator Units - Plum Point         \$4,520,559         2.26%         \$3328,884         45           60         316.000         Misc. Power Plant Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           61         TOTAL RODUCTION - PLUM POINT - STEAM         \$30,686,662         \$2,257,131         \$20,249,049         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$2,257,133         \$33,000         \$30,000         \$30,000         \$30,000         \$50 <td>51</td> <td>316.000</td> <td>Misc. Power Plant Equipment - latan</td> <td>\$537,226</td> <td>1.89%</td> <td>\$10,154</td> <td>55</td> <td>-10.00%</td>	51	316.000	Misc. Power Plant Equipment - latan	\$537,226	1.89%	\$10,154	55	-10.00%
54 55 51 51,000         10,000 517,00,255         10,000 517,00,255         10,000 517,00,255         10,000 517,00,255         10,000 517,00,255         10,000 2,44%         5432,618         445           56 57 512,000         Boiler Point Equipment - Plum Point Turbo Generator Units - Plum Point 54,529,558         545,299,514         2,26%         51,039,580         45           59 515,000         Accessory Electric Equipment - Plum Point Turbo Generator Units - Plum Point 54,607,728         542,04%         5322,657         322,05%         5322,894         45           60 516         316,000         Misc, Power Plant Equipment - Plum Point TOTAL PRODUCTION - PLUM POINT - STEAM         520,686,562         2,15%         \$54,767         45           62         TOTAL STEAM PRODUCTION 516         S10,000         S10,000         \$50,686,562         \$20,249,049         520,249,049           63         NUCLEAR PRODUCTION 50         \$50         \$0         \$0         0         0           64         TOTAL STEAM PRODUCTION 511,000         \$104,314         0,00%         \$0         0           65         HYDRAULIC PRODUCTION 513,000         S104,314         0,00%         \$0         0           66         TOTAL NUCLEAR PRODUCTION 514,344         0,00%         \$0         0           67         330,000	52		TOTAL PRODUCTION - IATAN COMMON -	\$51,588,689		\$949,844		
31         31.000         Structures & Improvements - Plum Point         \$17,730,255         2.44%         \$432,818         45           56         312.000         Boiler Point Equipment - Plum Point         \$45,939,134         2.26%         \$1,039,589         45           58         314.000         Turb Ganerator Units - Plum Point         \$44,523,558         6.67%         \$302,122         10           59         315.000         Point         S14,562,378         2.26%         \$302,123         10           60         316.000         Misc. Power Plant Equipment - Plum         \$4,607,728         2.20%         \$99,170         45           61         TOTAL PRODUCTION - PLUM POINT -         \$14,562,358         2.15%         \$54,757         45           62         TOTAL STEAM PRODUCTION         \$90,686,562         \$2,257,131         \$20,249,049         \$           63         NUCLEAR PRODUCTION         \$662,089,513         \$20,249,049         \$         \$           64         TOTAL NUCLEAR PRODUCTION         \$0         \$         \$         \$         \$           65         HYDRAULIC PRODUCTION         \$0         \$         \$         \$         \$         \$         \$           66         330.000         Warer	53							
35         31.000         Difference Amprovements - Num Point         \$45,99,134         2.26%         \$1,039,580         45           56         312.000         Unit Train - Plum Point         \$45,29,558         6.77%         \$302,122         10           58         315.000         Accessory Electric Equipment - Plum         \$14,552,378         2.26%         \$328,884         45           59         315.000         Accessory Electric Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           60         316.000         Misc. Power Plant Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           61         TOTAL STEAM PRODUCTION - PLUM POINT -         \$90,686,662         \$2,257,131         \$20,249,049         \$2,267,131           62         TOTAL NUCLEAR PRODUCTION         \$662,099,513         \$20,249,049         \$20,249,049         \$20,249,049         \$20,249,049         \$31,000         \$100,000         \$100,000         \$30,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,000         \$100,0	54	f 1						0.00% -10.00%
57         312.000         Unit Train - Plum Point         54,529,558         6,67%         \$302,122         10           58         314.000         Turbo Generator Units - Plum Point         \$14,523,78         2.26%         \$328,884         46           59         316.000         Accessory Electric Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           60         316.000         Misc. Power Plant Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$90,686,562         \$2,257,131         \$20,249,049         \$2,257,131           62         TOTAL STEAM PRODUCTION         \$62,099,513         \$20,249,049         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01         \$20,239,231,01 <td>55</td> <td>311.000</td> <td>Structures &amp; Improvements - Plum Point</td> <td>\$17,730,255</td> <td>2.44%</td> <td></td> <td></td> <td></td>	55	311.000	Structures & Improvements - Plum Point	\$17,730,255	2.44%			
37         314.000         Turb Generator Units - Plum Point         \$14,52,378         2.26%         \$328,884         46           59         315,000         Accessory Electric Equipment - Plum         \$4,507,728         2.26%         \$328,884         46           60         316,000         Misc. Power Plant Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$590,686,562         \$2,257,131         \$22,264,049         45           62         TOTAL STEAM PRODUCTION         \$562,099,513         \$2,227,131         \$2,227,131         45           63         NUCLEAR PRODUCTION         \$562,099,513         \$2,227,131         \$2,257,131         520,249,049           64         TOTAL STEAM PRODUCTION         \$66         \$50         \$2,228,10         \$2,239,303         \$6           65         HYDRAULIC PRODUCTION         \$50         \$50         \$0         \$0           66         S10,000         Structures & Emprovements - Ozark         \$2,289,810         1.82%         \$53,323         38           70         333,000         Structures & Generators         \$2,289,810         1.82%         \$55,881         38           71         340,000         <	56							-10.00%
335         315.00         Accessory Electric Equipment - Plum         \$4,607,728         2.20%         \$99,170         45           60         316.000         Misc. Power Plant Equipment - Plum         \$2,546,859         2.15%         \$54,757         45           61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$90,686,562         \$2,257,131         \$2,227,131         45           62         TOTAL STEAM PRODUCTION         \$662,099,513         \$22,249,049         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,257,131         \$22,52,52,52,52         \$21,53,53,53,53,53,53,53,53,53,53,53,53,53,								0.00% -10.00%
60         316.000         Misc. Power Plant Equipment - Plum Point         \$2,546,859         2.15%         \$54,757         45           61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$90,686,562         \$2,257,131         \$2,257,131         \$2,257,131           62         TOTAL STEAM PRODUCTION         \$662,099,513         \$20,249,049         \$20,249,049         \$30,049           63         NUCLEAR PRODUCTION         \$662,099,513         \$30         \$30         \$30           64         TOTAL NUCLEAR PRODUCTION         \$0         \$30         \$30         \$30           65         HYDRAULIC PRODUCTION         \$0         \$30         \$30         \$30           66         333.000         End & Land Rights - Ozark         \$194,314         0.00%         \$50         0           67         330.000         Reservoirs, Dams, Waterways - Ozark         \$2,829,8027         2.45%         \$55,813         38           70         333.000         Water Wheels, Turbines & Generators         \$2,699,027         2.45%         \$55,813         38           72         335.000         Water Wheels, Turbines & Generators         \$42,809,027         2.45%         \$57,290         38           74         TOTAL HYDRAULIC PRODUCTION - OZARK BEACH - HYDRO			Accessory Electric Equipment - Plum				1	-10.00%
61         TOTAL PRODUCTION - PLUM POINT - STEAM         \$90,686,652         \$2,257,131           62         TOTAL STEAM PRODUCTION         \$662,099,513         \$20,249,049           63         NUCLEAR PRODUCTION         \$662,099,513         \$20,249,049           64         TOTAL NUCLEAR PRODUCTION         \$60         \$0           65         HYDRAULIC PRODUCTION         \$0         \$0           66         PRODUCTION - OZARK BEACH - HYDRO         \$194,314         0.00%         \$0           67         330,000         Land & Land Rights - Ozark         \$194,314         0.00%         \$1,239           68         331,000         Structures & Improvements - Ozark         \$2,228,401         1.82%         \$53,323         38           70         333,000         Water Wheels, Turbines & Generators         \$2,228,401         1.82%         \$53,323         38           71         334,000         Accessory Electric Equipment - Ozark         \$4,23,809         1.72%         \$7,290         38           72         335,000         Misc. Power Plant Equipment - Ozark         \$423,809         1.72%         \$7,290         38           74         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307         \$166,307         \$166,3	60	316.000	Misc. Power Plant Equipment - Plum	\$2,546,859	2.15%	\$54,757	45	-10.00%
C2         NUCLEAR PRODUCTION         \$0           63         NUCLEAR PRODUCTION         \$0           64         TOTAL NUCLEAR PRODUCTION         \$0           65         HYDRAULIC PRODUCTION         \$0           66         PRODUCTION - OZARK BEACH - HYDRO         \$194,314         0.00%         \$0           67         330.000         Land Rights - Ozark         \$685,508         1.80%         \$12,333         38           69         332.000         Reservoirs, Dams, Waterways - Ozark         \$2,889,027         2.45%         \$55,881         38           70         333.000         Water Wheels, Turbines & Ozark         \$1,205,012         2.28%         \$27,474         38           72         335.000         Misc. Power Plant Equipment - Ozark         \$423,809         1.72%         \$7,290         38           73         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307           74         TO TAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307           75         OTHER PRODUCTION         \$8,127,480         \$166,307         \$166,307           76         PRODUCTION - ENERGY CENTER         \$139,928         0.00%         \$0         0	61		TOTAL PRODUCTION - PLUM POINT -	\$90,686,562		\$2,257,131		
64         TOTAL NUCLEAR PRODUCTION         \$0         \$0           65         HYDRAULIC PRODUCTION         \$0         \$0           66         PRODUCTION - 0ZARK BEACH - HYDRO         \$194,314         0.00%         \$0           67         330.000         Land & Land Rights - Ozark         \$685,508         1.80%         \$12,339         38           69         332.000         Reservoirs, Dans, Waterways - Ozark         \$2,929,810         1.82%         \$53,323         38           70         333.000         Meels, Turbines & Generators         \$2,890,027         2.45%         \$56,881         38           71         334.000         Accessory Electric Equipment - Ozark         \$1,205,012         2.28%         \$27,474         38           72         335.000         Misc. Power Plant Equipment - Ozark         \$1,205,012         2.28%         \$27,474         38           73         TOTAL PRODUCTION - OZARK BEACH - HYDRO         \$423,809         1.72%         \$7,290         38           74         TOTAL PRODUCTION - OZARK BEACH - HYDRO         \$8,127,480         \$166,307         \$166,307           75         OTHER PRODUCTION         \$8,127,480         \$166,307         \$166,307         \$166,307           76         PRODUCTION - ENER	62		TOTAL STEAM PRODUCTION	\$662,099,513		\$20,249,049		
04         10 FRE REGULATION RECENSION           65         HYDRAULIC PRODUCTION           66         PRODUCTION - OZARK BEACH - HYDRO           67         330.000           68         331.000           69         332.000           Reservoirs, Dams, Waterways - Ozark         \$6865,508           70         333.000           Water Wheels, Turbines & Generators         \$2,899,810           71         334.000           Accessory Electric Equipment - Ozark           \$41,205,012         2.28%           \$27,474           38           73           74         TOTAL PRODUCTION - OZARK BEACH - HYDRO           75         OTHER PRODUCTION - OZARK BEACH - HYDRO           76         PRODUCTION - ENERGY CENTER           77         340.000           Land & Land Rights - Energy           75         OTHER PRODUCTION           76         PRODUCTION - ENERGY CENTER           77         340.000           Land & Land Rights - Energy           \$1,831,635         4.50%           \$166,307           75         OTHER PRODUCTION           76         PRODUCTION - ENERGY CENTER           77         340.000	63		NUCLEAR PRODUCTION	-				
66 67         330.000         PRODUCTION - 0ZARK BEACH - HYDRO Land & Land Rights - Ozark         \$194,314         0.00%         \$0         0           68         331.000         Structures & Improvements - Ozark         \$685,508         1.80%         \$12,339         38           70         333.000         Reservoirs, Dams, Waterways - Ozark         \$2,929,810         1.82%         \$53,323         38           70         333.000         Water Wheels, Turbines & Generators         \$2,689,027         2.45%         \$65,881         38           71         334.000         Accessory Electric Equipment - Ozark         \$1,205,012         2.28%         \$27,474         38           72         335.000         Misc. Power Plant Equipment - Ozark         \$423,809         1.72%         \$166,307           73         TOTAL PRODUCTION - OZARK BEACH - HYDRO         \$8,127,480         \$166,307         \$166,307           74         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307           75         OTHER PRODUCTION         \$8,127,480         \$166,307         \$166,307           78         341.000         Structures & Improvements - Energy         \$1,331,635         4.50%         \$82,424         10           79         342.000         Fu	64		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
67         330.000         Land & Land Rights - Ozark         \$194,314         0.00%         \$0         0           68         331.000         Structures & Improvements - Ozark         \$685,508         1.80%         \$12,339         38           69         332.000         Reservoirs, Dams, Waterways - Ozark         \$2,929,810         1.82%         \$53,323         38           70         333.000         Water Wheels, Turbines & Generators         \$2,689,027         2.45%         \$65,881         38           71         334.000         Accessory Electric Equipment - Ozark         \$1,205,012         2.28%         \$27,474         38           73         35.000         Misc. Power Plant Equipment - Ozark         \$423,809         1.72%         \$7,290         38           73         TOTAL PRODUCTION - OZARK BEACH - HYDRA         \$8,127,480         \$166,307         \$166,307           74         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307           76         PRODUCTION - ENERGY CENTER         \$139,928         0.00%         \$0         \$6           78         341.000         Structures & Improvements - Energy         \$1,831,635         4.50%         \$49,807         10           79         342.000         Fu	65		HYDRAULIC PRODUCTION					
67         330.000         Land & Land Rights - Ozark         \$194,314         0.00%         \$0         0           68         331.000         Structures & Improvements - Ozark         \$685,508         1.80%         \$12,339         38           69         332.000         Reservoirs, Dams, Waterways - Ozark         \$2,929,810         1.82%         \$53,323         38           70         333.000         Water Wheels, Turbines & Generators         \$2,689,027         2.45%         \$65,881         38           71         334.000         Accessory Electric Equipment - Ozark         \$1,205,012         2.28%         \$27,474         38           72         335.000         Misc. Power Plant Equipment - Ozark         \$423,809         1.72%         \$7,290         38           73         TOTAL PRODUCTION - OZARK BEACH - HYDRA         \$8,127,480         \$166,307         \$166,307           74         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307           76         PRODUCTION - ENERGY CENTER         \$139,928         0.00%         \$0         \$6           78         341.000         Structures & Improvements - Energy         \$1,831,635         4.50%         \$49,807         10           79         342.000         F	66		PRODUCTION - OZARK BEACH - HYDRO					
69         332.000         Reservoirs, Dams, Waterways - Ozark         \$2,929,810         1.82%         \$53,323         38           70         333.000         Water Wheels, Turbines & Generators         \$2,689,027         2.45%         \$65,881         38           71         334.000         Accessory Electric Equipment - Ozark         \$1,205,012         2.28%         \$27,474         38           72         335.000         Misc. Power Plant Equipment - Ozark         \$423,809         1.72%         \$7,290         38           73         TOTAL PRODUCTION - OZARK BEACH - HYDRO         \$8,127,480         \$166,307         \$166,307           74         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307         \$166,307           76         PRODUCTION - ENERGY CENTER         \$139,928         0.00%         \$0         0           78         341.000         Structures & Improvements - Energy         \$1,831,635         4.50%         \$82,424         10           79         342.000         Fuel Holders, Producers & Access         \$1,106,832         4.50%         \$49,807         10           80         343.000         Prime Movers - Energy         \$23,825,644         3.42%         \$814,837         10           81         344.000		330.000	Land & Land Rights - Ozark					0.00%
05       332.000       Water Wheels, Turbines & Generators       \$2,689,027       2.45%       \$65,881       38         71       334.000       Accessory Electric Equipment - Ozark       \$1,205,012       2.28%       \$27,474       38         72       335.000       Misc. Power Plant Equipment - Ozark       \$423,809       1.72%       \$7,290       38         73       TOTAL PRODUCTION - OZARK BEACH - HYDRO       \$8,127,480       \$166,307       \$166,307         74       TOTAL HYDRAULIC PRODUCTION       \$8,127,480       \$166,307       \$166,307         75       OTHER PRODUCTION       \$8,127,480       \$166,307       \$166,307         76       PRODUCTION - ENERGY CENTER       \$139,928       0.00%       \$0       0         78       341.000       Structures & Improvements - Energy       \$1,831,635       4.50%       \$49,807       10         79       342.000       Fuel Holders, Producers & Access       \$1,106,832       4.50%       \$49,807       10         80       343.000       Prime Movers - Energy       \$23,825,644       3.42%       \$814,837       10         81       344.000       Generators - Energy       \$4,064,691       3.50%       \$142,264       10	68	331.000						-10.00%
710       333.000       Accessory Electric Equipment - Ozark       \$1,205,012       2.28%       \$27,474       38         72       335.000       Misc. Power Plant Equipment - Ozark       \$1,205,012       2.28%       \$27,474       38         73       TOTAL PRODUCTION - OZARK BEACH - HYDRO       \$8,127,480       \$1.72%       \$7,290       38         74       TOTAL HYDRAULIC PRODUCTION       \$8,127,480       \$166,307       \$166,307         75       OTHER PRODUCTION       \$8,127,480       \$166,307       \$166,307         75       OTHER PRODUCTION       \$8,127,480       \$166,307       \$166,307         76       PRODUCTION - ENERGY CENTER       \$139,928       0.00%       \$0       0         78       341.000       Structures & Improvements - Energy       \$1,831,635       4.50%       \$82,424       10         79       342.000       Fuel Holders, Producers & Access       \$1,106,832       4.50%       \$49,807       10         80       343.000       Prime Movers - Energy       \$23,825,644       3.42%       \$814,837       10         81       344.000       Generators - Energy       \$4,064,691       3.50%       \$142,264       10								-10.00% -10.00%
71       004,000       Misc. Power Plant Equipment - Ozark       \$423,809       1.72%       \$7,290       38         73       335.000       Misc. Power Plant Equipment - Ozark       \$8,127,480       \$166,307       \$166,307         74       TOTAL PRODUCTION - OZARK BEACH - HYDRO       \$8,127,480       \$166,307       \$166,307         75       OTHER PRODUCTION       \$8,127,480       \$166,307       \$166,307         75       OTHER PRODUCTION       \$8,127,480       \$166,307       \$166,307         76       PRODUCTION - ENERGY CENTER       \$139,928       0.00%       \$0       0         78       341.000       Structures & Improvements - Energy       \$1,831,635       4.50%       \$82,424       10         79       342.000       Fuel Holders, Producers & Access Energy       \$1,106,832       4.50%       \$49,807       10         80       343.000       Prime Movers - Energy       \$23,825,644       3.42%       \$814,837       10         81       344.000       Generators - Energy       \$4,064,691       3.50%       \$142,264       10		1 1			1			-10.00%
72       555.000       Initial Equipment Oral PRODUCTION - OZARK BEACH - HYDRO       \$1000000000000000000000000000000000000		3 I						-10.00%
74         TOTAL HYDRAULIC PRODUCTION         \$8,127,480         \$166,307           75         OTHER PRODUCTION         \$166,307         \$166,307           75         OTHER PRODUCTION         \$139,928         0.00%         \$0           76         PRODUCTION - ENERGY CENTER         \$139,928         0.00%         \$0         0           78         341.000         Structures & Improvements - Energy         \$1,831,635         4.50%         \$82,424         10           79         342.000         Fuel Holders, Producers & Access         \$1,106,832         4.50%         \$49,807         10           80         343.000         Prime Movers - Energy         \$23,825,644         3.42%         \$814,837         10           81         344.000         Generators - Energy         \$4,064,691         3.50%         \$142,264         10		335.000	TOTAL PRODUCTION - OZARK BEACH -		1.1276		30	-15.6674
75         OTHER PRODUCTION           76         PRODUCTION - ENERGY CENTER           77         340.000           78         341.000           79         342.000           Fuel Holders, Producers & Access           80         343.000           97         344.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           97         342.000           98         343.000           98         343.000           99         \$23,825,644           344.000         Generators - Energy           \$4,064,691         3.50%           \$142,264         10				<u> </u>		t40 6 207		
76         PRODUCTION - ENERGY CENTER         \$139,928         0.00%         \$0         0           77         340.000         Land & Land Rights - Energy         \$139,928         0.00%         \$0         0           78         341.000         Structures & Improvements - Energy         \$1,831,635         4.50%         \$82,424         10           79         342.000         Fuel Holders, Producers & Access         \$1,106,832         4.50%         \$49,807         10           80         343.000         Prime Movers - Energy         \$23,825,644         3.42%         \$814,837         10           81         344.000         Generators - Energy         \$4,064,691         3.50%         \$142,264         10	74			\$8,127,480		\$100,001		
77       340.000       Land & Land Rights - Energy       \$139,928       0.00%       \$0       0         78       341.000       Structures & Improvements - Energy       \$1,831,635       4.50%       \$82,424       10         79       342.000       Fuel Holders, Producers & Access       \$1,106,832       4.50%       \$49,807       10         Energy         80       343.000       Prime Movers - Energy       \$23,825,644       3.42%       \$814,837       10         81       344.000       Generators - Energy       \$4,064,691       3.50%       \$142,264       10	75		OTHER PRODUCTION					
78       341.000       Structures & Improvements - Energy       \$1,831,635       4.50%       \$82,424       10         79       342.000       Fuel Holders, Producers & Access       \$1,106,832       4.50%       \$49,807       10         80       343.000       Prime Movers - Energy       \$23,825,644       3.42%       \$814,837       10         81       344.000       Generators - Energy       \$4,064,691       3.50%       \$142,264       10				6400 000	0.000	en.	~	0.00%
79       342.000       Fuel Holders, Producers & Access       \$1,106,832       4.50%       \$49,807       10         80       343.000       Prime Movers - Energy       \$23,825,644       3.42%       \$814,837       10         81       344.000       Generators - Energy       \$4,064,691       3.50%       \$142,264       10		1 1						-5.00%
B0         343.000         Prime Movers - Energy         \$23,825,644         3.42%         \$814,837         10           81         344.000         Generators - Energy         \$4,064,691         3.50%         \$142,264         10		(					1	-5.00%
81 344.000 Generators - Energy \$4,064,691 3.50% \$142,264 10	79	342.000	Energy					
	80							5.00%
82   345.000   Accessory Electric Equipment - Energy   \$1.942.057   5.47%   \$106,231   10							1	5.00%
	82	345.000						-5.00% -5.00%
83 346.000 Misc. Power Plant Equipment - Energy \$1,597,326 4.50% \$71,880 10		346.000			4.50%		10	-9.00%
84 TOTAL PRODUCTION - ENERGY CENTER \$34,508,113 \$1,267,443	84		TOTAL PRODUCTION - ENERGY CENTER	\$34,508,113		\$1,267,443		

Accounting Schedule: 05 Sponsor: Jennifer Grisham Page: 2 of 4

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	Account	<u>B</u>	<u>C</u> MO Adjusted	D Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Line Number		Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
85		PRODUCTION - ENERGY CENTER FT8					
86	341.000	Structures & Improvements - FT8	\$972,811	3.20% 2.87%	\$31,130 \$36,133	28 28	-5.00% -5.00%
87	342.000	Fuel Holders, Producers & Access FT8	\$1,259,001	2.01%	\$30,100	10	
88	343.000	Prime Movers - FT8	\$41,382,636	2.84% 3.15%	\$1,175,267 \$14,034	28 28	5.00% 5.00%
89	344.000 345.000	Generator - FT8 Accessory Electric Equipment - FT8	\$445,522 \$2,863,860	2.99%	\$85,629	28	-5.00%
90 91	345.000	Misc. Power Plant Equipment - FT8	\$948,355	2.78%	\$26,364	28	-5.00%
92		TOTAL PRODUCTION - ENERGY CENTER FT8	\$47,872,185		\$1,368,557		
93		RIVERTON COMMON	_				0.00%
94	340.000	Land	\$217,218	0.00%	<u>\$0</u> \$0	0	0.00%
95		TOTAL RIVERTON COMMON	\$217,218		,,,,,,,, .		
96		PRODUCTION - RIVERTON UNIT 10 & 11	661 901 93	4.52%	\$289,661	18	-5.00%
97	341.000	Structures & Improvements - RU 10 & 11	\$6,408,432	4.52 %			
98	342.000	Fuel Holders, Producers & Access RU 10 & 11	\$392,071	2.98%	\$11,684	18	-5.00%
99	343.000	Prime Movers - RU 10 & 11	\$5,725,234	2.54%	\$145,421	18	5.00%
100	344.000	Generators - RU 10 & 11	\$1,513,843	2.43%	\$36,786	18 18	5.00% -5.00%
101	345.000	Accessory Electric Equip- RU 10 & 11	\$1,246,327 \$640,240	3.56% 3.31%	\$44,369 \$21,192	18	-5.00%
102 103	346.000	Misc. Power Plant Equip - RU 10 & 11 TOTAL PRODUCTION - RIVERTON UNIT	\$15,926,147	0.0170	\$549,113		
100		10 & 11					
104		PRODUCTION - RIVERTON UNIT 12	¢ 404.030	2.26%	\$9,583	42	-5.00%
105	341.000 342.000	Structures & Improvements - RU 12 Fuel Holders, Producers & Access RU	\$424,039 \$811,275	2.11%	\$17,118	42	-5.00%
106	342.000	12	*				
107	343.000	Prime Movers - RU 12	\$12,807,816	1.77%	\$226,698	42	5.00% 5.00%
108	344.000	Generators - RU 12	\$9,898,176 \$8,780,182	1.88% 2.19%	\$186,086 \$192,286	42 42	-5.00%
109 110	345.000 346.000	Accessory Electric Equipment - RU 12 Misc. Power Plant Equipment - RU 12	\$1,273,352	1.95%	\$24,830	42	-5.00%
111	040.000	TOTAL PRODUCTION - RIVERTON UNIT	\$33,994,840		\$656,601		
		12					
112		PRODUCTION - STATE LINE COMBINED CYCLE					
113	340.000	Land and Land Rights - SL CC	\$729,477	0.00%	\$0	0	0.00%
114	341.000	Structures and Improvements - SL CC	\$9,124,888	2.08%	\$189,798	36 36	-5.00% -5.00%
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$351,277	2.08%	\$7,307	30	
116	343.000	Prime Movers - SL CC	\$91,451,772	1.88%	\$1,719,293	36	5.00%
117	344.000	Generators - SL CC	\$26,820,349	2.18% 2.01%	\$584,684 \$143,025	36 36	5.00% -5.00%
118 119	345.000 346.000	Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC	\$7,115,659 \$3,156,776	2.43%	\$76,710	36	-5.00%
120	040.000	TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$138,750,198		\$2,720,817		
121		PRODUCTION - STATE LINE CT'S (UNIT 1)					
122	340.000	Land and Land Rights - SL UT1	\$10,207	0.00%	\$0	0	0.00%
123	341.000	Structures & Improvements - SL UT1	\$946,452	1.80%	\$17,036	25	-5.00%
124	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,734,542	1.50%	\$41,018	25	-5.00%
125	343.000	Prime Movers - SL UT1	\$22,571,481	1.84%	\$415,315	25	5.00%
126	344.000	Generators - SL UT1	\$6,047,836	1.30%	\$78,622 \$44,973	25 25	5.00% -5.00%
127	345.000	Accessory Electric Equipment - SL UT1	\$2,471,051	1.82%		20	-0.0070

Accounting Schedule: 05 Sponsor: Jennifer Grisham Page: 3 of 4

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128         346.000         Misc. Pow TOTAL PF (UNIT 1)           129         TOTAL OTH         TOTAL OTH           130         TOTAL OTH         TOTAL OTH           131         TOTAL PRODU         TRANSMISSIO           132         TRANSMISSIO         Land- TP           133         350.000         Land- TP           134         352.010         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Poles and Fixt           140         356.000         Poles and Fixt           143         360.000         Land/Land Rig           144         361.000         Station Equipm           143         366.000         Poles, Towers,           144         361.000         Station Equipm           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Line Transform				<u> </u>	<u> </u>	<u>G</u>
128         346.000         Misc. Pow TOTAL PF (UNIT 1)           129         TOTAL OTH         TOTAL OTH           130         TOTAL OTH         TOTAL OTH           131         TOTAL PRODU         TRANSMISSIO           132         TRANSMISSIO         Land- TP           133         350.000         Land- TP           134         352.010         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Poles and Fixt           140         356.000         Poles and Fixt           143         360.000         Land/Land Rig           144         361.000         Station Equipm           143         366.000         Poles, Towers,           144         361.000         Station Equipm           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Line Transform	A second Deserved	MO Adjusted	Depreciation	Depreciation	Average	Net
129         TOTAL PF (UNIT 1)           130         TOTAL OTH (UNIT 1)           130         TOTAL OTH           131         TOTAL PRODU           132         TRANSMISSIO           133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipn           137         353.010         Station Equipn           138         354.000         Towers and Fixt           140         356.000         Overhead Com           141         TOTAL TRANS         DISTRIBUTION           142         DISTRIBUTION         Land/Land Rig           143         360.000         Station Equipn           144         361.000         Structures & Ir           145         362.000         Station Equipn           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Services - DP           151         369.000         Services - DP	t Account Description	Jurisdictional	Rate	Expense	Life	Salvage
129         TOTAL PF (UNIT 1)           130         TOTAL OTH (UNIT 1)           130         TOTAL OTH           131         TOTAL PRODU           132         TRANSMISSIO           133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipn           137         353.010         Station Equipn           138         354.000         Towers and Fixt           140         356.000         Overhead Com           141         TOTAL TRANS         DISTRIBUTION           142         DISTRIBUTION         Land/Land Rig           143         360.000         Station Equipn           144         361.000         Structures & Ir           145         362.000         Station Equipn           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Services - DP           151         369.000         Services - DP	ver Plant Equipment - SL UT1	\$251,159	1.80%	\$4,521	25	-5.00%
130         TOTAL OTH           131         TOTAL PRODU           131         TOTAL PRODU           132         TRANSMISSIO           133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fixt           140         356.000         Poles and Fixt           140         356.000         Overhead Com           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Station Equipm           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP	RODUCTION - STATE LINE CT'S	\$35,032,728		\$601,485		0.0070
131         TOTAL PRODU           132         TRANSMISSIO           133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.010         Station Equipn           137         353.010         Station Equipn           138         354.000         Poles and Fixt           140         356.000         Poles and Fixt           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000           144         361.000           145         362.000           146         364.000           147         365.000           148         366.000           149         367.000           148         366.000           149         367.000           149         367.000           149         367.000           150         388.000           151         369.000           152         370.000						
131         TOTAL PRODU           132         TRANSMISSIO           133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.010         Station Equipn           137         353.010         Station Equipn           138         354.000         Towers and Fixt           140         356.000         Poles and Fixt           140         356.000         Poles and Fixt           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000           144         361.000           145         362.000           146         364.000           147         365.000           148         366.000           149         367.000           148         366.000           149         367.000           149         369.000           150         388.000           151         369.000           152         370.000		6200 204 (20		67.404.040		
132         TRANSMISSIO           133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fixt           140         356.000         Poles and Fixt           140         356.000         Overhead Common Total TRANS           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Station Equipm           144         361.000         Structures & Ir           145         362.000         Station Equipm           144         361.000         Structures & Ir           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Common Common Common           148         366.000         Underground Common Common           149         367.000         Underground Common Common           150         368.000         Line Transform           151 <td< td=""><td>ER PRODUCTION</td><td>\$306,301,429</td><td></td><td>\$7,164,016</td><td></td><td></td></td<>	ER PRODUCTION	\$306,301,429		\$7,164,016		
133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fix           139         355.000         Poles and Fixt           140         356.000         Voerhead Cont           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Station Equipm           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	JCTION PLANT	\$976,528,422		\$27,579,372		
133         350.000         Land- TP           134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fix           139         355.000         Poles and Fix           140         356.000         Overhead Com           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & Ir           145         382.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           148         366.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP						
134         352.000         Structures & Ir           135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fix           139         355.000         Poles and Fixt           140         356.000         Overhead Com           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & Ir           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	N MLANI	\$10,201,914	0.00%	\$0	0	0.00%
135         352.010         Structures & Ir           136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fix           139         355.000         Poles and Fixt           140         356.000         Overhead Com           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & In           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	norovomonia TD	\$2,458,240	2.00%	\$49,165	55	-10.00%
136         353.000         Station Equipm           137         353.010         Station Equipm           138         354.000         Towers and Fixt           139         355.000         Poles and Fixt           140         356.000         Overhead Com           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & In           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$2,438,240	2.00%	\$45,165	55	-10.00%
137         353.010         Station Equipm           138         354.000         Towers and Fix           139         355.000         Poles and Fixt           140         356.000         Poles and Fixt           140         356.000         Poles and Fixt           141         TOTAL TRANS           142         DISTRIBUTION           143         360.000           144         361.000           145         362.000           146         364.000           147         365.000           148         366.000           149         367.000           148         366.000           149         367.000           150         368.000           151         369.000           152         370.000		\$19,744	1.83%	\$2,034,130	60	-10.00%
138         354.000         Towers and Fix           139         355.000         Poles and Fixt           140         356.000         Poles and Fixt           140         356.000         Poles and Fixt           141         Joint Total TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & In           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Com           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP			1.83%	\$2,034,130	60	-10.00%
139         355.000         Poles and Fixt           140         356.000         Overhead Common Total TRANS           141         DISTRIBUTION           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & In           145         362.000         Station Equipm           146         364.000         Overhead Common Common           147         365.000         Overhead Common           148         366.000         Underground Common           148         366.000         Underground Common           149         367.000         Underground Common           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$454,631			1	
140         356.000         Overhead Common Total TRANS           141         Total TRANS         DiSTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & In           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Underground C           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$1,833,218	1.69%	\$30,981	65	-10.00%
141         TOTAL TRANS           142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & In           145         362.000         Station Equipn           146         364.000         Poles, Towers,           147         365.000         Overhead Cond           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$68,208,467	3.33%	\$2,271,342	60	-100.00%
142         DISTRIBUTION           143         360.000         Land/Land Rig           144         361.000         Structures & Im           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Com           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$68,354,572	1.79%	\$1,223,547	70	-25.00%
143         360.000         Land/Land Rig           144         361.000         Structures & Im           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Com           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	MISSION PLANT	\$262,685,441		\$5,617,880		
144         361.000         Structures & II           145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Com           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	PLANT					
145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Cond           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	hts - DP	\$3,457,202	0.00%	\$0	0	0.00%
145         362.000         Station Equipm           146         364.000         Poles, Towers,           147         365.000         Overhead Cond           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	nprovements - DP	\$23,541,742	1.83%	\$430,814	60	-10.00%
146         364.000         Poles, Towers,           147         365.000         Overhead Com           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$87,952,827	2.20%	\$1,934,962	50	-10.00%
147         365.000         Overhead Com           148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$159,388,848	3.64%	\$5,801,754	55	-100.00%
148         366.000         Underground C           149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	ductors & Devices - DP	\$167,182,722	3.57%	\$5,968,423	56	-100.00%
149         367.000         Underground C           150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP		\$33,053,796	3.38%	\$1,117,218	40	-35.00%
150         368.000         Line Transform           151         369.000         Services - DP           152         370.000         Meters - DP	Conductors & Devices - DP	\$51,606,490	3.59%	\$1,852,673	32	-15.00%
151 369.000 Services - DP 152 370.000 Meters - DP		\$94,167,613	2.44%	\$2,297,690	45	-10.00%
152 370.000 Meters - DP		\$67,270,994	4.44%	\$2,986,832	45	-100.00%
		\$19,692,771	2.27%	\$447,026	44	0.00%
153 371.000 Meter Installati	ons / Private Lights - DP	\$14,540,773	4.67%	\$679,054	30	-40.00%
	and Signal Systems - DP	\$16,359,362	3.33%	\$544,767	45	-50.00%
155 TOTAL DISTRI		\$738,215,140		\$24,061,213		
156 INCENTIVE CO						
CAPITALIZATIO		A440.007	0.001	<b>A</b>		0.001/
157 Compensation	Employee Stock Purchase Plan	-\$119,967	0.00%	\$0	0	0.00%
158 TOTAL INCENT		-\$119,967	ŀ	\$0		
CAPITALIZATIO		,,				
					[	
159 GENERAL PLA	1	6704 004	0.000/			~ ~~~
160 389.000 Land & Land R		\$531,231	0.00%	\$0	0	0.00%
	provements - GP	\$8,812,482	2.62%	\$230,887	42	-10.00%
	e & Equipment - GP	\$5,008,964	4.17%	\$208,874	24	0.00%
163 391.010 Computer Equi		\$11,392,214	10.00%	\$1,139,221	10	0.00%
	Equipment - GP	\$10,464,614	6.43%	\$672,875	14	10.00%
165 393.000 Stores Equipme		\$713,573	2.86%	\$20,408	35	0.00%
	Garage Equipment- GP	\$5,103,114	5.00%	\$255,156	- 20	0.00%
167 395.000 Laboratory Equ	-	\$1,108,615	2.38%	\$26,385	42	0.00%
	d Equípment - GP	\$15,761,570	5.28%	\$832,211	18	5.00%
	n Equipment - GP	\$9,858,621	4.55%	\$448,567	22	0.00%
170 398.000 Miscellaneous	• •	\$222,792	3.70%	\$8,243	27	0.00%
171 TOTAL GENER	AL PLANT	\$68,977,790		\$3,842,827		
172 Total Depreciat	lon	\$2,079,973,418	L	\$61,101,292		1
rotat pepiediat		**'A1A1A'A1A		QV1, 101,202		and all the states and the states of the

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust, Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
[donner:	litumber						<u> </u>	•	
1		INTANGIBLE PLANT							
2	301,000	Organization	\$0	R-2	\$0	\$0	83.7200%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	83.7200%	\$0	\$0
4	303.000	Miscellaneous Intangibles (like 353)	<u>\$0</u> \$0	R-4	\$0 \$0	\$0 \$0	83.7200%	\$0 \$0	\$0 \$0
5		TOTAL INTANGIBLE PLANT	<b>\$</b> 0		40	ψŪ		40	<b>4</b> 0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.7200%	\$0 \$0	\$0 \$2,668,522
10	311.000	Structures & Improvements	\$937,329 -\$4,503,405	R-10 R-11	\$3,442,188 \$4,831,496	\$4,379,517 \$328,091	83.7200% 83.7200%	\$0 \$0	\$3,666,532 \$274,678
11 12	312.000 314.000	Boller Plant Equipment Turbo Generator Units	-\$4,503,405	R-12	\$1,557,186	\$166,558	83.7200%	\$0	\$139,442
12	315.000	Accessory Electric Equipment	\$264,871	R-13	\$504,873	\$769,744	83,7200%	\$0	\$644,430
14	316.000	Misc. Power Plant Equipment	\$41,047	R-14	-\$41,023	\$24	83.7200%	<u>\$0</u>	\$20
15		TOTAL PRODUCTION - RIVERTON -	-\$4,650,786	1	\$10,294,720	\$5,643,934		\$0	\$4,725,102
		STEAM							
16		PRODUCTION - ASBURY - STEAM	4.5						to
17	310.000	Land and Land Rights	\$0 #E 007 000	R-17 R-18	\$0 \$0	\$0 \$5,007,909	83.7200% 83.7200%	\$0 \$0	\$0 \$4,192,621
18	311.000	Structures and improvements Boller Plant and Equip Asbury	\$5,007,909 \$29,578,922	R-10 R-19	\$0 \$0	\$29,578,922	83.7200%	\$0	\$24,763,473
19 20	312.300 314.000	Turbo Generator Units - Asbury	\$4,375,467	R-20	\$0	\$4,375,467	83.7200%	\$0	\$3,663,141
20	315.000	Accessory Electric Equipment - Asbury	\$2,350,808	R-21	\$0	\$2,350,808	83.7200%	\$0	\$1,968,096
22	316.000	Misc. Power Plant Equipment - Asbury	\$1,024,463	R-22	\$0	\$1,024,463	83.7200%	\$0	\$857,680
23		TOTAL PRODUCTION - ASBURY -	\$42,337,569		\$0	\$42,337,569		\$0	\$35,445,011
		STEAM		11					
24	r	PRODUCTION - IATAN - STEAM							
25	310.000	Land & Land Rights - latan	\$0	R-25	\$0	\$0 \$2,559,812	83.7200%	\$0	\$0
26	311.000	Structures & Improvements - latan	\$2,559,812 \$29,971,032	R-26 R-27	\$0 \$15,724	\$29,986,756	83.7200% 83.7200%	\$0 \$0	\$2,143,075 \$25,104,912
27 28	312.000 312.000	Boiler Plant Equipment - latan Unit Train - latan	\$25,571,052	R-28	\$0	\$92,665	83.7200%	\$0	\$77,579
29	314.000	Turbo Generator Units - latan	\$4,937,925	R-29	\$0	\$4,937,925	83.7200%	\$0	\$4,134,031
30	315.000	Accessory Electric Equipment - latan	\$3,141,741	R-30	\$0	\$3,141,741	83.7200%	\$0	\$2,630,266
31	316.000	Misc. Power Plant Equipment - latan	\$1,011,201	R-31	-\$400,816	\$610,385	83.7200%	\$0	\$511,014
32		TOTAL PRODUCTION - IATAN - STEAM	\$41,714,376		-\$385,092	\$41,329,284		\$0	\$34,600,877
33		PRODUCTION - IATAN 2 - STEAM				¢4 740 011	00 70000		£4 400 600
34	311.000	Structures & Improvements - latan 2	\$1,748,244	R-34	\$0	\$1,748,244	83.7200% 100.0000%	\$0 \$0	\$1,463,630 \$3,544,751
35	311.005	Structures & Improvements - latan 2R Boiler Plant Equipment - latan 2	\$3,544,751 \$12,108,269	R-35 R-36	\$0 \$0	\$3,544,751 \$12,108,269	83.7200%	\$0 \$0	\$10,137,043
36 37	312.000 312.005	Boller Plant Equipment - Jatan 2 Boller Plant Equipment - Jatan 2R	\$23,321,791	R-37	\$0	\$23,321,791	100.0000%	\$0	\$23,321,791
38	314.000	Turbo Generator Units - latan 2	\$3,947,520	R-38	\$0	\$3,947,520	83.7200%	\$0	\$3,304,864
39	314,005	Turbo Generator Units - latan 2R	\$8,319,550	R-39	\$0	\$8,319,550	100.0000%	\$0	\$8,319,550
40	315.000	Accessory Electric Equipment - latan 2	\$998,194	R-40	\$0	\$998,194	83.7200%	\$0	\$835,688
41	315.005	Accessory Electric Equipment - latan 2R	\$2,101,102	R-41	\$0	\$2,101,102	100.0000%	\$0	\$2,101,102
42	316.000	Misc. Power Plant Equipment - latan 2	\$18,075	R-42	\$526,273	\$544,348	83.7200%	\$0	\$455,728
43	316.005	Misc. Power Plant Equipment - latan 2R	\$25,758	R-43	\$0	\$25,758	100.0000%	\$0	\$25,758
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$56,133,254		\$526,273	\$56,659,527		\$0	\$53,509,905
45		PRODUCTION - IATAN COMMON -							
		STEAM	<i>.</i> د			A-	00 70000	<b>.</b>	
46	310.000	Structures - latan Common	\$0	R-46	\$0	\$0	83.7200% 83.7200%	\$0	0\$ \$506 404
47	311.000	Structures & Improvements - latan	\$604,875	R-47	\$0	\$604,875	03.1200%	\$0	\$506,401
48	312.000	Common Boiler Plant Equipment - latan Common	\$4,237,688	R-48	\$0	\$4,237,688	83.7200%	\$0	\$3,547,792
10	314.000	Turbo Generator Units - latan Common	\$53,895	R-49	\$2	\$53,897	83.7200%	\$0	\$45,123
49 50	314,000	Accessory Electric Equipment - latan		R-50	\$25	\$212,307	83.7200%	\$0	\$177,743
~~		Common				-			
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Accounting Schedule: 06 Sponsor: Jennifer Grisham Page: 1 of 4

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Ine	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	an de l <b>E</b> de charde. Carles de cârde de la	<u>E</u> As Adjusted		<u>H</u> Jurisdictional	MO Adjusted
nber	Number	Depreciation Reserve Description	Reserve	Number		Reserve	Allocations 83,7200%	Adjustments \$0	Jurisdictional \$30,667
51	316.000	Misc. Power Plant Equipment - latan Common	\$36,630	R-51	\$0	\$36,630	03.720070	30	\$20,001
52	[	TOTAL PRODUCTION - IATAN COMMON	\$5,145,370		\$27	\$5,145,397		\$0	\$4,307,72
		STEAM							
3		PRODUCTION - PLUM POINT - STEAM							
5 54	310.000	Land & Land Rights - Plum Point	\$0	R-54	\$0	\$0	83.7200%	\$0	\$
5	311.000	Structures & Improvements - Plum Point	\$1,720,913	R-55	\$0	\$1,720,913	83,7200%	\$0	\$1,440,74
6	312,000	Boiler Point Equipment - Plum Point	\$4,809,905	R-56	\$0	\$4,809,905	83.7200%	\$0	\$4,026,85
7	312.000	Unit Train - Plum Point	\$1,773,886	R-57	\$0	\$1,773,886	83.7200%	\$0	\$1,485,09
8	314.000	Turbo Generator Units - Plum Point	\$1,417,064	R-58	\$0	\$1,417,064	83.7200%	\$0	\$1,186,36
9	315.000	Accessory Electric Equipment - Plum	\$576,196	R-59	\$0	\$576,196	83.7200%	\$0	\$482,39
0	316.000	Point Misc. Power Plant Equipment - Plum	\$395,048	R-60	\$0	\$395,048	83.7200%	\$0	\$330,73
-		Point							\$8,952,188
51		TOTAL PRODUCTION - PLUM POINT - STEAM	\$10,693,012		\$0	\$10,693,012		\$0	\$6,992,160
62		TOTAL STEAM PRODUCTION	\$151,372,795		\$10,435,928	\$161,808,723		\$0	\$141,540,805
53		NUCLEAR PRODUCTION							
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
65		HYDRAULIC PRODUCTION							
36		PRODUCTION - OZARK BEACH - HYDRO							
67	330.000	Land & Land Rights - Ozark	\$0	R-67	\$0	\$0	83.7200% 83.7200%	\$0 \$0	\$ \$277,74
8	331.000	Structures & Improvements - Ozark	\$331,749 \$1,395,819	R-68 R-69	\$0 \$0	\$331,749 \$1,395,819	83.7200%	\$0	\$1,168,58
9	332.000 333.000	Reservoirs, Dams, Waterways - Ozark Water Wheels, Turbines & Generators	\$526,643	R-70	\$0	\$526,643	83.7200%	\$0	\$440.90
'0 '1	333.000	Accessory Electric Equipment - Ozark	\$329,240	R-71	\$0	\$329,240	83.7200%	\$0	\$275,64
2	335.000	Misc, Power Plant Equipment - Ozark	\$219,737	R-72	\$0	\$219,737	83.7200%	\$0	\$183,964
3		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,803,188		\$0	\$2,803,188		\$0	\$2,346,830
4		TOTAL HYDRAULIC PRODUCTION	\$2,803,188		\$0	\$2,803,188		\$0	\$2,346,830
75		OTHER PRODUCTION							
6		PRODUCTION - ENERGY CENTER							
7	340.000	Land & Land Rights - Energy	\$0	R-77	\$0	\$0	83.7200%	\$0	\$1.070.10
8	341.000	Structures & Improvements - Energy	\$1,978,641	R-78	-\$697,697	\$1,280,944	83.7200% 83.7200%	\$0 \$0	\$1,072,40 \$1,050,16
9	342.000	Fuel Holders, Producers & Access Energy	\$1,565,630	R-79	-\$311,248	\$1,254,382	03.720076	30	\$1,000,10
0	343,000	Prime Movers - Energy	\$16,883,874	R-80	· \$0	\$16,883,874	83.7200%	\$0	\$14,135,17
1	344,000	Generators - Energy	\$6,737,484	R-81	-\$3,152,288	\$3,585,196	83.7200%	\$0	\$3,001,52
32	345.000	Accessory Electric Equipment - Energy	\$1,138,651	R-82	\$60,329	\$1,198,980	83.7200%	\$0	\$1,003,78 \$1,385,20
33	346.000	Misc. Power Plant Equipment - Energy	\$3,163,476	R-83	-\$1,508,906 -\$5,609,810	\$1,654,570 \$25,857,946	83.7200%	<u>\$0</u> \$0	\$21,648,27
14		TOTAL PRODUCTION - ENERGY CENTER	\$31,467,756	[	~\$0,609,610	\$20,007,940			<b>4m</b> (10 10) 217
<b>5</b>		PRODUCTION - ENERGY CENTER FT8				<b></b>			
16	341.000	Structures & Improvements - FT8	\$174,751	R-86	\$0 \$3.354	\$174,751 \$366,042	83.7200% 83.7200%	\$0 \$0	\$146,30 \$306,45
37	342.000	Fuel Holders, Producers & Access FT8	\$362,688	R-87	\$3,354	<b>3</b> 300,042			
88	343.000	Prime Movers - FT8	\$7,474,369	R-88	\$0	\$7,474,369	83.7200%	\$0 \$0	\$6,257,54
19	344.000	Generator - FT8	\$35,232	R-89	\$0	\$35,232	83.7200% 83.7200%	\$0 \$0	\$29,49 \$596,64
0	345.000	Accessory Electric Equipment - FT8	\$712,661 \$301,410	R-90 R-91	\$0 \$0	\$712,661 \$301,410	83.7200%	\$0	\$252,34
91 92	346.000	Misc. Power Plant Equipment - FT8 TOTAL PRODUCTION - ENERGY CENTER FT8	\$9,061,111		\$3,354	\$9,064,465		\$0	\$7,588,77
93		RIVERTON COMMON							
94	340.000	Land	\$0	R-94	\$0	\$0	83.7200%	\$0	\$( \$(
95		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$6
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Accounting Schedule: 06 Sponsor: Jennifer Grisham Page: 2 of 4

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Line	Account		Total	Adjust.		As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number		Depreciation Reserve Description Structures & improvements - RU 10 & 11	Reserve \$1,769,808	Number R-97	Adjustments so	\$1,769,808	83.7200%	so so	\$1,481,683
97	341.000	Structures & improvements - RO TO & TT	\$1,105,000	1	<b>V</b> U	<b>\$1</b> ,700,000			1.77
98	342.000	Fuel Holders, Producers & Access RU	\$234,540	R-98	\$0	\$234,540	83.7200%	\$0	\$196,357
		10 & 11				** *** ***	02 700.08/	\$0	\$2,755,210
99	343.000	Prime Movers - RU 10 & 11	\$3,290,982 \$905,928		\$0 \$0	\$3,290,982 \$905,928	83.7200% 83.7200%	\$0 \$0	\$758,443
100 101	344.000	Generators - RU 10 & 11 Accessory Electric Equip- RU 10 & 11	\$594,498		\$0	\$594,498	83.7200%	\$0	\$497,714
102	346.000	Misc. Power Plant Equip - RU 10 & 11	\$338,469		\$0	\$338,469	83.7200%	\$0	\$283,366
103		TOTAL PRODUCTION - RIVERTON UNIT	\$7,134,225		\$0	\$7,134,225		\$0	\$5,972,773
	]	10 & 11						· ·	
104 105	341.000	PRODUCTION - RIVERTON UNIT 12 Structures & Improvements - RU 12	\$49,413	R-105	\$0	\$49,413	83.7200%	\$0	\$41,369
105	342.000	Fuel Holders, Producers & Access RU	\$156,082		\$0	\$156,082	83.7200%	\$0	\$130,672
100		12							** *** ***
107	343.000	Prime Movers - RU 12	\$3,103,272		\$0	\$3,103,272	83.7200% 83.7200%	\$0 \$0	\$2,598,059 \$1,539,869
108	344.000	Generators - RU 12	\$1,839,308 \$1,320,029	R-108	\$0 \$0	\$1,839,308 \$1,320,029	83.7200%	\$0	\$1,105,128
109 110	345.000 346.000	Accessory Electric Equipment - RU 12 Misc. Power Plant Equipment - RU 12	\$342,869	R-110	\$0	\$342,869	83.7200%	\$0	\$287,050
111	340.000	TOTAL PRODUCTION - RIVERTON UNIT	\$6,810,973		\$0	\$6,810,973		\$0	\$5,702,147
		12							
112		PRODUCTION - STATE LINE COMBINED CYCLE	-						
113	340.000	Land and Land Rights - SL CC	\$0	R-113	\$0	\$0	83.7200%	\$0	\$0
114	341.000	Structures and Improvements - SL CC	\$3,214,627	R-114	\$0	\$3,214,627	83.7200%	\$0	\$2,691,286
115	342.000	Fuel Holders, Producers & Accessories -	\$1,632,929	R-115	-\$1,447,927	\$185,002	83.7200%	\$0	\$154,884
		SL CC	\$29,074,755	D 440	\$0	\$29,074,755	83.7200%	\$0	\$24,341,385
116	343.000	Prime Movers - SL CC Generators - SL CC	\$29,074,755 \$5,152,854		\$0	\$5,152,854	83.7200%	\$0	\$4,313,969
117 118	344.000	Accessory Electric Equipment - SL CC	\$2,711,717		\$0	\$2,711,717	83.7200%	\$0	\$2,270,249
119	346.000	Misc. Power Plant Equipment - SL CC	\$647,105		\$0	\$647,105	83.7200%	\$0	\$541,758
120		TOTAL PRODUCTION - STATE LINE	\$42,433,987		-\$1,447,927	\$40,986,060		\$0	\$34,313,529
		COMBINED CYCLE							
404	l	PRODUCTION - STATE LINE CT'S (UNIT							
121		1)							
122	340.000	Land and Land Rights - SL UT1	\$0	R-122	\$0	\$0	83.7200%	\$0	\$0
123	341.000	Structures & Improvements - SL UT1	\$1,190,550	R-123	-\$301,457	\$889,093	83.7200%	\$0 \$0	\$744,349 \$1,799,619
124	342.000	Fuel Holders, Producers & Accessories -	\$2,149,569	R-124	\$0	\$2,149,569	83.7200%	\$U S	\$1,799,019
125	343.000	SL UT1 Prime Movers - SL UT1	\$12,897,083	R-125	\$0	\$12,897,083	83.7200%	\$0	\$10,797,438
126	344.000	Generators - SL UT1	\$4,414,522	R-126	\$0	\$4,414,522	83.7200%	\$0	\$3,695,838
127	345.000	Accessory Electric Equipment - SL UT1	\$1,717,059		\$0	\$1,717,059	83.7200%	\$0	\$1,437,522
128	346.000	Misc. Power Plant Equipment - SL UT1	\$303,610	R-128	-\$42,618	\$260,992	83.7200%	<u>\$0</u> \$0	\$218,503 \$18,693,269
129		TOTAL PRODUCTION - STATE LINE	\$22,672,393		-\$344,075	\$22,328,318		30	¥10,030,203
	· ·	CT'S (UNIT 1)		) ]					
130		TOTAL OTHER PRODUCTION	\$119,580,445		-\$7,398,458	\$112,181,987		\$0	\$93,918,760
						*****		to	\$237,806,399
131		TOTAL PRODUCTION PLANT	\$273,756,428		\$3,037,470	\$276,793,898		\$0	\$231,000,355
132		TRANSMISSION PLANT							
133	350.000	Land-TP	\$0	R-133	\$0	\$0	83.7200%	\$0	\$0
134	352.000	Structures & Improvements - TP	\$1,343,409		\$0	\$1,343,409	83.7200%	\$0	\$1,124,702
135	352.010	Structures & Improvements latan	\$23,161		\$25,213	\$48,374	83.7200%	\$0	\$40,499 \$35,650,908
136	353.000	Station Equipment - TP	\$42,583,502 \$499,470		\$0 \$11,339	\$42,583,502 \$510,809	83.7200% 83.7200%	\$0 \$0	\$427,649
137 138	353.010	Station Equipment - latan Towers and Fixtures - TP	\$895,450		\$8,345	\$903,795	83.7200%	\$0	\$756,657
138	355.000	Poles and Fixtures - TP	\$23,475,296		\$0	\$23,475,296	83.7200%	\$0	\$19,653,518
140	356.000	Overhead Conductors & Devices - TP	\$25,010,672		\$0	\$25,010,672	83.7200%	<u>\$0</u>	\$20,938,935
141		TOTAL TRANSMISSION PLANT	\$93,830,960		\$44,897	\$93,875,857		\$0	\$78,592,868
142 143	360.000	DISTRIBUTION PLANT Land/Land Rights - DP	\$0	R-143	\$0	\$0	83.7200%	\$0	\$0
143	361.000	Structures & Improvements - DP	\$5,342,479		\$0	\$5,342,479	83.7200%	\$0	\$4,472,723
145	362.000	Station Equipment - DP	\$36,358,671	R-145	\$0	\$36,358,671	83.7200%	\$0	\$30,439,479
	364,000	Poles, Towers, & Fixtures - DP	\$92,126,987		\$0 \$0	\$92,126,987 \$84,104,829	83.7200% 83.7200%	\$0 \$0	\$77,128,714 \$70,412,563
146		Overhead Conductors & Devices - DP	\$84,104,829						

Accounting Schedule: 06 Sponsor: Jennifer Grisham Page: 3 of 4

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Line	Account		Total	Adjust,		and a second	Jurisdictional	and the second	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number		Reserve	Allocations	Adjustments	Jurisdictional
148	366.000	Underground Conduit - DP	\$16,529,601	R-148	\$0	\$16,529,601	83.7200%	\$0	\$13,838,582
149	367.000	Underground Conductors & Devices - DP	\$31,167,448	R-149	\$0	\$31,167,448		\$0	\$26,093,387
150	368.000	Line Transformers - DP	\$40,025,319	R-150	\$0	\$40,025,319		\$0	\$33,509,197
151	369.000	Services - DP	\$52,274,256	R-151	\$0	\$52,274,256	83.7200%	\$0	\$43,764,007
152		Meters - DP	\$7,989,356	R-152	\$0	\$7,989,356	83.7200%	\$0	\$6,688,689
153		Meter installations / Private Lights - DP	\$12,202,550	R-153	\$0	\$12,202,550	83.7200%	\$0	\$10,215,975
154	373,000	Street Lighting and Signal Systems - DP	\$4,953,907	R-154	<b>\$</b> 0	\$4,953,907	83.7200%	· \$0	\$4,147,411
155		TOTAL DISTRIBUTION PLANT	\$383,075,403		\$0	\$383,075,403		\$0	\$320,710,727
156		INCENTIVE COMPENSATION							
		CAPITALIZATION							
157		Compensation Employee Stock Purchase	\$0	R-157	-\$3,761	-\$3,761	83.7200%	\$0	-\$3,149
		Plan	L	[ [		-	í i		
158		TOTAL INCENTIVE COMPENSATION	\$0		\$3,761	\$3,761		\$0	-\$3,149
		CAPITALIZATION							
159		GENERAL PLANT							
160		Land & Land Rights - GP		R-160	\$0	\$0	83.7200%	\$0	\$0
161		Structures & Improvements - GP	\$6,410,505	R-161	-\$456,428	\$5,954,077	83.7200%	\$0	\$4,984,753
162		Office Furniture & Equipment - GP	\$2,027,464		-\$144,355	\$1,883,109	83.7200%	\$0	\$1,576,539
163		Computer Equipment- GP	\$10,122,329	R-163	-\$720,710	\$9,401,619	83.7200%	\$0	\$7,871,035
164	392,000	Transportation Equipment - GP		R-164	\$0	\$6,796,333	83.7200%	\$0	\$5,689,890
165		Stores Equipment - GP		R-165	\$0	\$381,507	83.7200%	\$0	\$319,398
166	394.000	Tools, Shop, & Garage Equipment- GP		R-166	\$0	\$3,460,891	83.7200%	\$0	\$2,897,458
167		Laboratory Equipment - GP		R-167	\$0	\$853,201	83.7200%	\$0	\$714,300
168		Power Operated Equipment - GP	\$8,280,591	R-168	\$0	\$8,280,591	83.7200%	\$0	\$6,932,511
169		Communication Equipment - GP	\$6,247,602	R-169	-\$444,829	\$5,802,773	83.7200%	\$0	\$4,858,082
170	398.000	Miscellaneous Equipment - GP		R-170	-\$12,672	\$165,301	83.7200%	\$0	\$138,390
171		TOTAL GENERAL PLANT	\$44,758,396		-\$1,778,994	\$42,979,402		\$0	\$35,982,356
172 <sup> </sup>	sivierosine. Sivierosine	TOTAL DEPRECIATION RESERVE	\$795,421,187	۱۱	\$1,299,612	\$796,720,799		\$0	\$673,089,201

Accounting Schedule: 06 Sponsor: Jennifer Grisham Page: 4 of 4

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Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment <u>Amo</u> unt	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Structures & Improvements 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)	<u>311.000</u>	\$3,442,188	\$3,442,188	\$0	<u>0</u> 2
<u>R-11</u>	Boiler Plant Equipment	312.000	\$4,831,496	\$4,831,496	\$0	\$ <u>0</u> ]
2002 Constant Statements (1996) 199	deficiency at Riverton 7 & 8. (J. Robinett) Turbo Generator Units 1. To adjust depreciation reserve to cover the	314.000	\$1,390,628	\$1,557,186	\$0	\$0 <u>}</u>
	deficiency at Riverton 7 & 8. (J. Robinett) 2. To adjust for stopped depreciation accurals. (J. Robinett)		\$166,558		\$0	
<u>R-13</u>	Accessory Electric Equipment 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)	315.000	\$410,252	\$504,873	\$0	\$0
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$94,621	¢ 44 4000	\$0	\$~~1
<u>R-14</u>	Misc. Power Plant Equipment 1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)	<u>316.000</u>	-\$41,047	-\$41,023	\$0	<u>\$0</u> ]
	2. To adjust for stopped depreciation accurals. (J. Robinett) Boiler Plant Equipment - latan	312.000	\$24	\$15,724	\$0	\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$15,724		\$0	

Accounting Schedule: 07 Sponsor: Jennifer Grisham Page: 1 of 5

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A	B	<u>C</u>	D	<u> </u>	E	<u> </u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number		Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-31	Misc. Power Plant Equipment - latan	316.000		-\$400,816		\$0 <b>\$</b> 0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$436,275		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$35,459		\$0	
R-42	Misc. Power Plant Equipment - latan 2	316.000		\$526,273		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$526,273		\$0	
R-49	Turbo Generator Units - latan Common	314.000		\$2		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$2		\$0	
R-50	Accessory Electric Equipment - latan Commor	315.000		\$25		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$25		\$0	
R-78	Structures & Improvements - Energy	341.000		-\$697,697		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$697,697		\$0	
R-79	Fuel Holders, Producers & Access Energy	342.000		\$311,248		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$791,573		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$480,325		\$0	
R-81	Generators - Energy	344.000		-\$3,152,288		<u>\$0</u>
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$3,894,864		\$0	

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A Reserve	B	<u>c</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$742,576		\$0	·· · · · · · · · · · · · · · · · · · ·
R-82	Accessory Electric Equipment - Energy	345.000		\$ <u>60,32</u> 9		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$60,329		\$0	
R-83	Misc. Power Plant Equipment - Energy	346.000		-\$1,508,908		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$2,046,394		\$0	
:	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$537,488		\$0	
R-87	Fuel Holders, Producers & Access FT8	342.000		\$3,354		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$3,354		\$0	
R-115	Fuel Holders, Producers & Accessories - SL C	342.000		-\$1,447,927		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$1,510,097		\$0	
i	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$62,170		\$0	
R-123	Structures & Improvements - SL UT1	341,000		-\$301,457		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$528,654		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$227,197		\$0	
R-128	Misc. Power Plant Equipment - SL UT1	346.000		-\$42,618		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$127,963		\$0	
:	·			ti I		

Accounting Schedule: 07 Sponsor: Jennifer Grisham Page: 3 of 5

2

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u> Adjustment	<u>E</u> Total Adjustment	<u>E</u> Jurisdictional	<u>G</u> Total Jurisdictional
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description 2. To adjust for stopped depreciation accurals. (J. Robinett)	Account Number	Adjustment Amount \$85,345	Adjustment Amount	Adjustments \$0	Adjustments
R-135	Structures & Improvements latan 1. To adjust for stopped depreciation accurals. (J. Robinett)	352.010	\$25,213	\$25,213	\$0	\$0
<u> </u>	Station Equipment - latan 1. To adjust for stopped depreciation accurals. (J. Robinett)	<u>353.010</u>	\$11,339	<b>\$11,33</b> 9	\$0	<b>\$0</b>
R-138	Towers and Fixtures - TP 1. To adjust for stopped depreciation accurals. (J. Robinett)	354.000	\$8,345	\$8,345	\$0	\$0
<u>R-157</u>	Compensation Employee Stock Purchase Plar 1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$3,761	-\$3,761	\$0	<b>\$0</b>
<u>R-161</u>	Structures & Improvements - GP 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)	390.000	-\$456,428	-\$456,428	\$0	\$0
R-162	Office Furniture & Equipment - GP 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)	391.000	-\$144,355	-\$144,355	\$0	\$0
R-163	Computer Equipment- GP 1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)	<u>391.010</u>	-\$720,710	-\$720,710	\$0	\$ <u>0</u> i
R-169	Communication Equipment - GP	<u>397.000</u>		-\$444,829		\$0

Accounting Schedule: 07 Sponsor: Jennifer Grisham Page: 4 of 5

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D Adjustment Amount	E Total Adjustment Amount	<u>E</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$444,829		\$0	· · · · · · · · · · · · · · · · · · ·
R-170	Miscellaneous Equipment - GP	398.000		-\$12,672		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$12,672		\$0	
ļ	Total Reserve Adjustments	[]		\$1,299,612	in de la companya de La companya de la comp	\$0

Accounting Schedule: 07 Sponsor: Jennifer Grisham Page: 5 of 5

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Cash Working Capital

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	Δ	1 <u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Noti ag	<u>E</u> Factor	<u>G</u> CWC Req
Line	D	Test Year Adj, Expenses	Revenue Lag	Expense Lag	Net Lag C - D	(Col E / 365)	BXF
Number	Description	Ault Exhelises	Lay	Edy			Alexandra and a first second of
1	OPERATION AND MAINT, EXPENSE						
2	Payroll Expense	\$37,034,137	47.82	11.50	36.32	0.099507	\$3,685,156
3	Federal Income Tax Withheld - 1	\$10,413,299	47.82	14.50	33.32	0.091288	\$950,609
4	State Income Tax Withheld - 1	\$1,521,863	47.82	18.88	28.94	0.079288	\$120,665
5	FICA Taxes Withheld - Employee - 1	\$3,170,848	47.82	14.50	33.32	0.091288	\$289,460
6	Accrued Vacation	\$410,202	47.82	365.00	-317.18	-0.868986	-\$356,460
7	Fuel - Coal	\$51,983,557	47.82	15.07	32.75	0.089726	\$4,664,277
8	Fuel - Gas	\$20,809,172	47.82	37.61	10.21	0.027973	\$582,095
9	Fuel - Oil	\$1,013,652	47.82	11.49	36.33	0.099534	\$100,893
10	Purchased Power	\$42,171,521	47.82	33.15	14.67	0.040192	\$1,694,958
11	Employee 401 K Withheld - 1	\$3,860,714	47.82	11.50	36.32	0.099507	\$384,168
12	Employee 401 K Matching	\$1,959,412	47.82	52.98	-5.16	-0.014137	-\$27,700
13	Employers Life Insurance Matching	\$162,938	47.82	8.87	38.95	0.106712	\$17,387
14	Employers Healthcare	\$6,270,323	47.82	-5.67	53.49	0.146548	\$918,903
15	Employers AD&D	\$34,541	47.82	11.87	35.95	0.098493	\$3,402
16	Employers Dental/Vision	\$187,142	47.82	8.31	39.51	0.108247	\$20,258
17	Pension & OPEB Expense	\$11,009,608	47.82	56.63	-8.81	-0.024137	-\$265,739
18	Cash Vouchers	\$72,886,025	47.82	35.28	12.54	0.034356	\$2,504,072
19	TOTAL OPERATION AND MAINT. EXPENSE	\$264,898,954					\$15,286,404
20	TAXES					0.004000	AAAA (AA
21	FICA - Employer Portion	\$3,170,848	47.82	14.50	33.32	0.091288	\$289,460
22	Federal Unemployment Taxes	\$20,983	47.82	70.64	-22.82	-0.062521	-\$1,312
23	State Unemployment Taxes	\$24,877	47.82	67.41	-19.59	-0.053671	-\$1,335 \$310,951
24	MO Gross Receipts Tax	\$8,811,809	29.78	16.90	12.88	0.035288 0.343342	\$39,339
25	Corporate Franchise Tax	\$114,578	47.82	-77.50	125.32	-0.368986	-\$7,221,127
26	Property Tax	\$19,570,192	47.82	182.50	-134.68 24.06	0.065918	\$778,588
27	Sales Tax	\$11,811,463	29.78	5.72	24.00	0.005910	-\$5,805,436
28	TOTAL TAXES	\$43,524,750					-\$5,003,400
29	OTHER EXPENSES	\$0					\$0
30	TOTAL OTHER EXPENSES	\$U					**
31	CWC REQ'D BEFORE RATE BASE OFFSETS			100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100			\$9,480,968
	CWG KEQ D DEI ONE KATE DAGE OTT DETO	<u>n penetr de la republicante durité datas :</u>			<u> 1999-yang kangan kanan kan</u> a	( <u>an la de la compositione de la pl</u> oca da 2000 de 1999)	
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$0	47.82	80.67	-32.85	-0.090000	\$0
34	State Tax Offset	\$0	47.82	8.43	39.39	0.107918	\$0
35	City Tax Offset	\$0	47.82	0.00	47.82	0.131014	\$0
36	Interest Expense Offset	\$32,057,108	47.82	91.25	-43.43	-0.118986	-\$3,814,347
37	TOTAL OFFSET FROM RATE BASE	\$32,057,108					-\$3,814,347
		ļ					and the second
38	TOTAL CASH WORKING CAPITAL REQUIRED			1980 (S. 1997) (1977) -	이 같은 이 같이 같이 같이 같이 같이 같이 같이 같이 같이 않는 것이 같이 많이		\$5,666,621

And the second	A	<u></u>	<u>, 2</u>	. <b>2</b>		E .	<u> </u>	<b>.</b>	i i i i i i i i i i i i i i i i i i i		. К	, <b>k</b> ajos j	M
Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
	A STREET STATES		(D+E)	的同時的時代的時代時期時	的复数的复数形式	di população de la composição de la composi Composição de la composição	(From Adj. Sch.)	(C+G)	Stantigenaum	(From Adj. Sch.)	(H x I) + J	C+M	# K
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revonue	\$492,729,627			Rev-2	!	\$492,729,627	89.1637%	\$15,274,592	\$454,610,558		
Rev-3	0.000	Franchise Fees - Retall Revenue	\$9,551,258			Rev-3		\$9,551,258	92.2581%	-\$8,811,809	\$0		
Rev-4	0.000	Sales for Resale - On System	\$20,745,313			Rev-4		\$20,745,313	0.0000%	\$0	\$0		
Rev-5	0.000	Sales for Resale - Off System	\$26,333,613			Rev-5		\$26,333,613	82.8300%	-\$14,896,485	\$6,915,647		
Rev-6		TOTAL RETAIL RATE REVENUE	\$549,359,811					\$549,359,811		-\$8,433,702	\$461,526,205		
Rev-7		OTHER OPERATING REVENUES							1				
Rev-8	449,000	Provision for Rate Refunds	-\$23,072			Rev-8		-\$23,072	0.0000%	\$0	\$0		
Rev-9	450.000	Forfeited Discounts	\$2,039,088			Rev-9		\$2,039,088	78.2748%	\$0	\$1,596,092		
Rev-10	451.000	Reconnect/Surge Arrestor/Misc.	\$189,575			Rev-10		\$189,575	56.2136%	-\$3,480	\$103,087		
Rev-11	454.000	Rent	\$912,431			Rev-11		\$912,431	89.0665%	\$123,113	\$935,783		
Rev-12	456.000	Other Electric Revenue	\$1,647,385			Rev-12		\$1,647,385	88.9214%	-\$875,449	\$589,429		
Rev-13	456.100	Other Electric Revenue - DA	\$306,392			Rev-13	1	\$306,392	97.0574%	ነ \$0	\$297,376		
Rev-14	457.000	Other Electric - Transmission	\$9,230,407			Rev-14		\$9,230,407	83,7200%	-\$1,292,293	\$6,435,404		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$14,302,206					\$14,302,206		-\$2,048,109	\$9,957,171		
Rev-16		TOTAL OPERATING REVENUES	\$563,662,017	<u> BARANAN BARA</u>	and the second se	Seven and		\$563,662,017	Sector Contraction	-\$10,481,811	\$471,483,376		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		<b>OPERATION &amp; MAINTENANCE EXPENSE</b>											
4	500.000	Operation Supervision & Engineering	\$2,316,485	\$1,161,102	\$1,155,383	E-4	\$212,708	\$2,529,193	83,7200%	\$0	\$2,117,440	\$953,193	\$1,164,247
5	500,100	Jatan/Plum Point Deferred Oper, Exp - MO	\$1,057,794	\$0	\$1,057,794	E-5	\$0	\$1,057,794	100.0000%	\$0	\$1,057,794	\$0	\$1,057,794
		Only											
6	501,000	Fuel	\$57,510,253	\$726,107	\$56,784,146	E-6	-\$2,831,963	\$54,678,290	82.3800%	\$0	\$45,043,975	\$586,548	\$44,457,427
7	501.100	Fuel - MO Only	-\$9,466,643	\$0	-\$9,466,643	E-7	\$0	-\$9,466,643	100.0000%	\$389,653	-\$9,076,990	\$0	-\$9,076,990
8	502,000	Steam Expense	\$3,132,420	\$1,122,230	\$2,010,190	E-8	\$479,836	\$3,612,256	82,3800%	\$0	\$2,975,777	\$906,536	\$2,069,241
9	505.000	Electric Expense	\$1,144,644	\$370,621	\$774,023	E-9	\$27,083	\$1,171,727	83.7200%	\$0	\$980,970	\$304,257	\$676,713
10	506.000	Misc. Steam Power Expense	\$2,405,220	\$223,161	\$2,182,059	E-10	\$248,290	\$2,653,510	83.7200%	\$0	\$2,221,518	\$183,201	\$2,038,317
11	507.000	Rents	\$2,684	\$0	\$2,684	E-11	-\$540	\$2,144	83.7200%	\$0	\$1,795	\$0	\$1,795
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,102,857	\$3,603,221	\$54,499,636		-\$1,864,586	\$56,238,271		\$389,653	\$45,322,279	\$2,933,735	\$42,388,544
13		TOTAL STEAM POWER GENERATION	\$58,102,857	\$3,603,221	\$54,499,636		-\$1,864,586	\$56,238,271		\$389,653	\$45,322,279	\$2,933,735	\$42,388,544
14		ELECTRIC MAINTENANCE EXPENSE										· ·	
15	510,000	Maintenance Supervision	\$875,820	\$458,427	\$417,393	E-15	\$115,431	\$991,251	82.3800%	\$0	\$816,593	\$370,317	\$446,276
16	510.100	latan/Plum Point Deferred Elec. Exp - MO Only	\$336,670	\$0	\$336,670	E-16	\$0	\$336,670	100.0000%	\$0	\$336,670	\$D	\$336,670
17	511.000	Maintenance of Structures	\$966,159	\$478,078	\$488,081	E-17	\$220,311	\$1,186,470		\$0		\$392,473	\$600,840
18	512.000	Maintenance of Boller Plant	\$5,605,897	\$1,249,481	\$4,356,416	E-18	\$444,418	\$6,050,315		\$0	\$4,984,250	\$1,009,329	\$3,974,921
19	513.000	Maintenance of Electric Plant	\$1,699,919	\$426,601	\$1,273,318	E-19	\$6,928	\$1,706,847	82.3800%	\$0		\$344,608	\$1,061,493
20	514.000	Maintenance of Misc. Steam Plant	\$1,018,828	\$642,277	\$376,551	E-20	\$56,701	\$1,075,529	83,7200%	\$0	\$900,432	\$527,269	\$373,163
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$10,503,293	\$3,254,864	\$7,248,429		\$843,789	\$11,347,082		\$0	\$9,437,359	\$2,643,996	\$6,793,363
22		NUCLEAR POWER GENERATION				}							
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0	1	\$0	\$0		\$0	\$0	\$0	\$0

Accounting Schedule: 09 Sponsor: Keith Foster Page: 1 of 6 ••

Number         Nomber         Open Labor         Number         Adjustments         Adjustmen	481000	A	<u>B</u>		<b>D</b>	<b>E</b> and	E				estina <b>1</b> 000000	<b>K</b>	ganga <b>L</b> isa ang di	
Line         From Adj. Sch.         C-col.         Term Adj. Sch.         (P-20)         Term Adj. Sch.         (P-20)         Line Adj. Sch.         (P-20)         Line Adj. Sch.         (P-20)	Line	Account	Income Description	Test Year Total	Tost Year	Test Year	Adjust.					MO Final Adj		MO Adj. Juris.
St. Column         OFFENTION - IF         St. Column         St.		的高级风格		ちがえし しかい アイアラン とうかんらせ		an Kenzeri Kerden and								
25         55.000         Operation Supervix Englin-Hydre         373,477         53,449         5-24         5123         577,058         61,7200%         50         542,050         50         542,051         50         552,051         552,051         50         552,051         5	24		HYDRAULIC POWER GENERATION											
27     556,000     Water for Power     336,400     50     536,400     537,775	25		OPERATION - HP											
28         337.000         Hydraulic Expenses (Second Expense Myrob Base: Hydraulic Power Gen. Expenses (Second Expense Myrob State: Hydraulic Power Gen. Expenses (Second Expenses)         101.445 (Second Expenses)         527.064 (Second Expenses)         537.064 (Second Expenses)         5			Operation Superv/ & Engin. Hydro	\$77,188									\$60,336	\$4,178
25         532.000         Electric Expense hydro         533.124         532.046         535.245         531.50         537.647         537.007         50         532.427         510.505           31         OTAL OFENTION - HP         537.647         537.647         537.007         50         532.448         537.647         537.775         5183,880         535.785           32         MAINTARNEE - HP         557.446         527.647         537.647         537.775         50         532.442         537.775         5183,880         535.785           33         541.000         MAINTARNEE - HP         557.446         527.047         537.777         5518,448         528.785         537.777         50         532.644         54.645         <		+++++												
30         533.00         Mile: Hydraulic Power Gen. Expenses         327.827         512.228         512.267         522.488         8.7.700%         50         524.4571         510.180         514.681           21         MMITASENCE - HP         544.464         526.554         52.27         525.278         545.466         50         577.75         518.57.76         518.277.75         518.57.76         518.277.75         518.27.76         518.277.75         518.277.75         518.27.70         518.27.70         50         527.77.75         518.57.76         518.57.76         518.57.76         518.57.76         518.57.76         518.57.76         518.57.76         518.57.76         518.57.76         518.57.76         518.57.85         52.700%         50         527.67.75         518.57.85         52.700%         50         527.67.75         518.57.85         52.700%         50         525.58         52.700%         50         525.58         52.700%         50         528.27.85         52.700%         50         528.27.85         52.700%         50         528.27.85         52.82.75         518.27.90%         50         528.27.85         52.42.84         52.700%         50         528.27.85         52.42.85         52.700%         50         528.27.85         52.42.85 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>														
31         TOTAL OPERATION - HP         5441,884         5326,230         \$326,584         512,275         544,4163         537,726         \$378,726														
22         MAINTAMENCE - HP         351,446         578,334         52,113         E-33         -4507         580,557         557,752         555,720         557,750         565,776         517,675         517,675         526,640         517,675         527,770         517,675         517,675         522,500         526,500         526,500         526,500         526,500         526,500		539.000					E-30			83.7200%				
33       541.000       Maintenance Superv. & Engineering       581.446       577.321       543.112       5-33       -5507       580.302       837.200%       50       967.762       555.128       522.026         34       545.000       Mainte. of Restrover, Dana & Waterways       512.774       577.528       551.318       5-34       -5507       581.0302       837.200%       50       987.762       555.212       522.026       552.218       52.318       5-34       -5507       50       527.024       50       511.616       527.628       522.026       522.255       552.558       557.028       557.	31		TOTAL OPERATION - HP	\$441,884	\$236,290	\$205,594		\$12,279	\$454,163		\$0	\$379,736	\$193,980	\$185,756
34       64.2000       Maintenance of Structures - Minit.       536,464       522,015       56,444       5-35       55,853       537,200%       50       330,042       522,299       57,716       527,724       52,727       52,727       54,252,56       5	32		MAINTANENCE - HP											
35     54,000     Maint, of Reservoira, Dama & Materways     \$122,724     \$37,625     \$35,335     E-36     \$-26,123     \$37,647     \$37,745     \$37,745     \$37,745       36     544,000     Maint, of Metervoira, Dama & Materways     \$122,724     \$37,375     \$35,375     \$35,375     \$53,385     \$51,595     \$54,592     \$55,595     \$54,592     \$54,592     \$56,594     \$54,592     \$56,594     \$54,592     \$56,594     \$54,592     \$56,594     \$54,592     \$57,676 <td></td>														
36       64.000       Mainenance Glectrie Plant       57,337       53,766       33,576       5-36       42,834       54,400       81,7200%       50       554,223       552,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,505       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,605       45,222       55,615       45,222       55,615       45,222       55,615       45,222       55,615       45,222       55,615       45,222       55,615       55,716       55,716       55,716														
37         545.000         Maint, of Muez, Hydraulic Paint         555,713         555,056         533,000         551,020         83.7200%         50         551,026         543,026         552,757         553,000         576,454         557,753         553,000         576,454         557,753         553,000         576,454         557,753         553,000         576,454         557,753         553,000         576,454         553,000         576,454         553,074         552,757         514,046         576,454         576,454         544,265         544,260         544,260         544,263<														\$23,764
38         TOTAL MAINTANENCE - HP         5367,733         5266,846         570,284         -526,345         5340,785         530         5225,508         5224,584         541,614           39         TOTAL HYDRAULIC POWER GENERATION         5809,617         5533,133         5275,876         -514,066         5794,551         50         5265,064         5437,674         5227,570           40         OPEERATION - OP         557,618,035         5547,776         -514,066         5794,533         E-42         -511,417         5508,726         81,7200%         50         5425,806         55248,203         5422,805         5422,805         5422,805         5422,805         5422,805         5422,805         5422,805         5422,805         5422,805         5422,805         5422,806         55248,203         5422,805														
39         TOTAL HYDRAULIC POWER GENERATION         5808,017         5533,129         5275,878         514,066         5794,951         50         5665,044         5437,674         5227,370           40         OTHER POWER GENERATION         DPERATION - OP         530,511         5533,129         527,676         5147,633         E-42         5514,066         5794,951         53         5665,044         5437,674         522,770           41         S47,000         Puel - Operation OP         Fail - Operation OP         537,416,535         537,416,535         537,416,539         544         52,8067,45         537,776         5147,653         537,845         537,845         537,845         537,845         537,845,595         544,206         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         542,206,25         543,2007         50         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,250,26         547,2		545.000					E-37			83.7200%				
40         OTHER POWER GENERATION         0         5520,143         5667,776         -5147,633         E-42         -511,417         5508,728         83.7200%         50         54425,966         5548,203         -512,237           41         OPERATION - OP         Strong Synex, & Engineering         \$520,143         5667,776         -5147,653         E-43         -551,868         544,931,937         82.3800%         50         544,252,980         554,203         -512,287           44         647.000         Fuel - Operation OP - Partial Allocation         5716,599         5.44         50         5116,586         54,210,985         53,2105,289         51,686,429         544,689         E-44         52,039,557         83,7200%         50         51,717,517         51,351,468         545,642         546,095         50         51,51,445         546,095         50         51,721         57,642         546,095         547,452,213         51,460,65         50         51,51,445         52,714         57,642         544,045         547,452,13         51,454         52,7200%         50         51,771         51,351,468         547,452,13         542,52,328         546,045         542,920%         50         547,452,13         542,52,328         545,741         512,920%         50	38		TOTAL MAINTANENCE - HP	\$367,133	\$296,849	\$70,284		-\$26,345	\$340,788		\$0	\$285,308	\$243,694	\$41,614
41         OPERATION - OP         5520,143         \$567,776         -\$147,633         E-42         -\$11,417         \$508,726         83.7200%         \$50         \$442,5906         \$544,503         \$442,5906         \$544,503         \$42,5906         \$544,520,30         \$412,5906         \$542,5906         \$552,5007	39		TOTAL HYDRAULIC POWER GENERATION	\$809,017	\$533,139	\$275,878		-\$14,066	\$794,951		\$0	\$665,044	\$437,674	\$227,370
42       546,000       Operation Superv. & Englineering       5520,143       \$567,776       \$517,417       \$508,726       \$32,7207%       \$0       \$422,506       \$542,203       \$522,235       \$524,203       \$522,235       \$524,203       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$522,235       \$524,203       \$516,4055       \$50       \$516,4055       \$50       \$516,4055       \$50       \$516,4055       \$50       \$517,977,517       \$517,351,464       \$542,209       \$51,707,517       \$517,351,741       \$516,465       \$52,205,293       \$546,209       \$51,007,517       \$513,1241       \$546,209       \$51,000       \$517,077,517       \$513,546       \$52,209,273       \$57,897,893       \$50       \$547,736,029       \$1,987,816       \$445,748,213         48       MAINTANENCE - OP       \$510,648       \$5151,386       -\$515,456       \$513,286       \$52,207       \$513,241       \$516,248       \$513,242       \$53,22,576       \$513,244       \$52,209,75       \$513,244       \$52,209,75       \$513,244       \$52,209,752       \$513,244       \$52,209,752       \$513,242       \$513,242,758       \$513,252,174       \$514,242,78       \$52,208,593       \$513,252,174       \$514,242,78	40		OTHER POWER GENERATION											
42         546.000         Operation Superv. & Englineering         5520.143         5520.153         543.141         5520.143         5520.153         543.143         5520.153         543.243         544.065         530.544         537.70.751         537.761         542.020         537.761         542.020         537.761         547.842         542.020         537.261         542.020         537.261         542.020         537.261         537.261	41		OPERATION - OP			l	ł	1			1			
43       547,000       Fuel - Operation OP       57,618,635       53,096       537,618,635       53,096       537,618,635       530,096       537,618,635       530,096       537,618,635       530,096       537,618,635       530,096       537,618,635       530,096       537,618,635       530,096       537,618,635       530,096       537,618,635       530,096       537,618,635       531,000       5316,665       500       5316,4065       500       5316,4065       500       5316,4065       500       5316,4065       500       5316,4065       500       5316,4065       500       5316,466       5316,4065       500       5316,466       5316,4065       500       5316,466       5316,466       5316,466       5316,466       5316,466       5316,466       5316,466       5316,466       5316,466       5316,462       5316,462       5316,462       5316,462       5316,462       5316,462       5316,462       5316,462       5316,462       5316,564       531,200'       50       531,200'       50       5316,463       5316,462       5316,564       531,200'       50       5316,660       531,57,67       5316,562       531,552,561       531,552,561       531,552,561       532,528       531,562,528       531,562,562       531,552,561       532,527,578       537,200' </td <td></td> <td>546,000</td> <td></td> <td>\$520,143</td> <td>\$667.776</td> <td>-\$147,633</td> <td>E-42</td> <td>-\$11,417</td> <td>\$508,726</td> <td>83.7200%</td> <td>\$0</td> <td>\$425,906</td> <td>\$548,203</td> <td>-\$122.297</td>		546,000		\$520,143	\$667.776	-\$147,633	E-42	-\$11,417	\$508,726	83.7200%	\$0	\$425,906	\$548,203	-\$122.297
44         647,200         Fuel - Operation OP - Partial Allocation (SMMO)         -5195,969         50         -5195,969         50         -5195,969         83,7200%         50         -5164,065         50         -5196,405           45         548,000         Generation Expenses         52,105,296         52,105,296         52,105,296         52,105,296         53,1200%         50         51,707,517         51,514,465         548,200           46         549,000         Generation Expense         52,202,424         5550,215         E-46         -526,741         52,029,121         50         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,720 %         50         551,741         516,46,055         50         551,720 %         50         513,744         516,46,055         50         50,756         515,720 %         50         515,745         515,720 %         50         5151,741         512,4277         522,850,275				+,··+										
KSMO         Sec. No.         Sec. No. <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>														
46         549.000         Misc. Other Power Generation Expense TOTAL OPERATION - OP         542.453         592,144         5550,0315         E-46         -528,817         \$613,642         83.7200%         50         \$613,741         575,644         \$62,809,721           47         TOTAL OPERATION - OP         \$60,690,666         \$2,241,445         \$558,269,121         \$61,578,735,243         \$57,897,893         \$30         \$47,736,029         \$1,987,816         \$452,748,213           48         MAINTANENCE - OP         \$550,000         Prod Comb Turbo - Main. Of Structures         \$160,648         \$17,326,44         \$13,846         \$572,526         \$322,376         \$182,924         \$3,7200%         \$50         \$530,009         \$542,443         \$128,866         \$52,252         \$57,606         \$3,7200%         \$50         \$513,744         \$124,278         \$22,886           52         \$550,000         Prod Comb Turbo - Main. Of Gene Electric Plaint         \$6,235,325         \$57,462,177         \$51,326,747         \$53,527,467         \$53,327,479         \$5,424,433         \$52,443,391         \$52,746,778         \$57,57,906         \$3,72,00%         \$50         \$55,746,774         \$51,444,378         \$52,42,439         \$57,46,774         \$51,444,378         \$52,48,656         \$50         \$55,020,692         \$55,020,692														••••
46         548,000         Max. Other Power Generation Expense TOTAL OPERATION - OP         5842,459         322,144         5550,315         E-46         -528,817         551,542         83.7200%         50         551,741         575,644         5432,809           48         MAINTANENCE - OP         580,690,25         52,421,445         \$58,509,121         -52,732,673         \$57,897,893         \$50         \$51,987,816         \$47,736,029         \$1,987,816         \$45,748,213           49         551,000         Prod Comb Main. Of Structures         \$150,648         \$151,364         -573,564         E-49         \$383,800         \$306,092         \$337,467         -559,375           50         552,000         Prod Comb Main. Of Structures         \$150,448         \$151,364         547,435         \$545,707         E-51         \$1,322,578         \$7,5006         \$3,7200%         \$0         \$562,7479         \$5642,443         \$55,641,35           51         552,000         Prod Maint Misc Ofter Power Gener.         \$59,862,717         \$51,344,101         \$8,707,890         \$3,7200%         \$0         \$55,223,703         \$51,443,313           54         TOTAL OFHER POWER GENERATION         \$66,651,061         \$4,228,934         \$53,752,117         \$51,444,572         \$566,602,479         \$0 <td>45</td> <td>548.000</td> <td>Generation Expenses</td> <td>\$2,105,298</td> <td>\$1,658,429</td> <td>\$446,869</td> <td>E-45</td> <td>-\$65,741</td> <td>\$2,039,557</td> <td>83,7200%</td> <td>\$0</td> <td>\$1,707,517</td> <td>\$1,361,468</td> <td>\$346.049</td>	45	548.000	Generation Expenses	\$2,105,298	\$1,658,429	\$446,869	E-45	-\$65,741	\$2,039,557	83,7200%	\$0	\$1,707,517	\$1,361,468	\$346.049
48         MAINTANENCE - OP         518,180         5457,354         -573,564         E-49         -518,186         533,237         530,509         500,502         5375,467         -559,375           50         552,000         Prod Comb Turbo - Main. of Gra Letter Plant         516,354         512,357         512,350         512,327         518,186         532,257         515,51,44         512,478         522,854,83         5372,677         528,864,996         537,256,479         564,225,774         556,500,754         537,200%         50         551,3144         512,478         558,864,996         537,256,4178         537,257,467         558,864,996         537,2333         5588,142         537,200%         50         551,200%         50         551,274,479         54,64,483         55,684,996         537,2333         5588,142         50         557,2417         51,641,301         55,746,178         51,641,301         55,746,178         51,454,433         55,746,178         50         555,000         555,000         555,000         51,456,590         52,379,375         556,185,690         52,379,375         556,185,690         52,379,377         50         546,225,771         50         546,225,771         50         546,225,771         50         546,225,771         50         546,225,771         50	46	549.000	Misc. Other Power Generation Expense	\$642,459	\$92,144	\$550,315	E-46	-\$28,817	\$613,642	83.7200%	\$0	\$513,741		\$438,097
49       551,000       Prod Comb Maintenance Superv & Engin.       \$383,800       \$467,364       -573,564       E-49       \$18,186       \$325,276       \$10,200%       \$0       \$306,092       \$375,467       \$529,376         50       \$52,000       Prod Comb. Turbo - Maint of Structures       \$150,548       \$151,386       \$547,366       \$54,52707       \$5432,376       \$182,824       \$83,7200%       \$50       \$513,144       \$5142,4278       \$528,866         52       \$54,000       Prod Maint Misc Other Power Gener.       \$50,809       \$5485,118       \$104,691       \$5-52       \$7,333       \$559,142       \$3,7200%       \$50       \$57,287,479       \$54,42,433       \$57,46,79       \$54,42,433       \$57,46,79       \$51,544,4301       \$57,46,789       \$51,541,301       \$57,46,789       \$51,541,301       \$57,46,779       \$51,544,4331       \$57,46,779       \$51,544,4331       \$57,46,779       \$51,541,301       \$55,623,508       \$51,541,301       \$55,774,179       \$51,544,4331       \$55,752,117       \$56,650,665       \$50       \$56,650,665       \$50       \$56,650,655       \$50       \$56,650,655       \$50,088,611       \$55,678,500       \$53,7200%       \$50       \$56,650,2479       \$56,650,2479       \$56,650,2479       \$56,650,2479       \$56,650,2479       \$556,650,2479       \$56	47		TOTAL OPERATION - OP	\$60,690,566	\$2,421,445	\$58,269,121		-\$2,792,673	\$57,897,893		\$0	\$47,736,029	\$1,987,816	\$45,748,213
50         552,000         Prod Comb Turbo - Main. Of Structures         \$160,648         \$151,366         \$323,376         \$132,924         \$3,7200%         \$0         \$153,144         \$124,278         \$20,866           51         \$553,000         Prod - Maint of Gen & Electric Plant         \$56,235,228         \$762,621         \$51,452,707         \$13,22,578         \$7,550,406         \$3,7200%         \$50         \$5,27,479         \$54,2483         \$5,849,996           52         \$54,000         Prod Maint Misc Other Power Gener.         \$56,000,764         \$510,698         \$51,877,489         \$5,482,996         \$1,344,101         \$8,720,76         \$3,7200%         \$30         \$57,287,479         \$1,541,301         \$55,746,178           54         TOTAL OTHER POWER GENERATION         \$68,051,061         \$4,298,934         \$63,752,117         \$1,448,572         \$66,602,479         \$0         \$55,023,508         \$3,529,117         \$51,494,391           55         OTHER POWER SUPPLY EXPENSES         \$58,565,065         \$0         \$51,32,494         \$1,56,144         \$1,366,544         \$1,008,811         \$51,21,22,571         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$3,323,70%         \$0         \$1,782,392	48		MAINTANENCE - OP			1	1	1		1		1		
51       553,000       Prod - Maint of Gen & Electric Plant       \$6,235,328       \$782,621       \$5,452,707       E-51       \$1,322,578       \$7,557,906       83,7200%       \$0       \$6,327,479       \$5642,483       \$5,684,996         52       554.000       Prod Maint Misc Other Power Gener.       \$530,809       \$446,118       \$104,691       E-52       \$7,333       \$598,142       \$3,7200%       \$0       \$56,327,479       \$5642,483       \$5,684,996       \$101,691         53       TOTAL MAINTANENCE - OP       \$7,360,486       \$1,877,489       \$5,482,996       \$1,344,101       \$8,704,686       \$0       \$7,287,479       \$1,443,301       \$5,746,178         54       TOTAL OTHER POWER GENERATION       \$68,051,051       \$4,298,934       \$63,752,117       -\$1,448,572       \$66,602,479       \$0       \$55,023,508       \$3,529,117       \$51,454,391         55       OTHER POWER SUPPLY EXPENSES       \$58,565,065       \$0       \$58,565,065       \$10,008,811       \$50       \$10,008,811       \$3,7200%       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771       \$0       \$46,285,771	49	551,000	Prod Comb, - Maintenance Superv & Engin.	\$383,800	\$457,364	-\$73,564	E-49	-\$18,186	\$365,614	83,7200%	\$0	\$306,092	\$375,467	-\$69,375
52         554.000         Prod Maint Misc Other Power Gener. TOTAL MAINTANENCE - OP         \$590,809         \$486,118         \$104,691         E-52         \$7,333         \$598,142         83,7200%         \$0         \$500,764         \$399,073         \$101,691           53         TOTAL MAINTANENCE - OP         \$7,360,486         \$1,877,489         \$5,482,996         \$1,344,101         \$8,704,686         \$0         \$7,287,479         \$1,641,301         \$5,746,178           54         TOTAL OTHER POWER GENERATION         \$68,051,061         \$44,238,934         \$63,762,117         \$5         \$55,002         \$55,023,508         \$3,529,117         \$51,454,391           55         OTHER POWER SUPPLY EXPENSES         \$58,565,065         \$0         \$58,565,065         \$50         \$50,008,811         \$5,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$3,379,377         \$0         \$3,379,377         \$0         \$3,7200%         \$0         \$1,72,85,38,379,377         \$0         \$3,7200%<		552,000	Prod Comb Turbo - Main. Of Structures	\$150,548	\$151,386	-\$838		\$32,376	\$182,924	83.7200%	\$0	\$153,144	\$124,278	\$28,866
53         TOTAL MAINTANENCE - OP         \$7,360,485         \$1,877,489         \$5,482,996         \$1,344,101         \$8,704,586         \$50         \$7,287,479         \$1,541,301         \$5,746,178           54         TOTAL OTHER POWER GENERATION         \$68,051,051         \$4,298,934         \$63,752,117         \$5,482,996         \$0         \$55,002,3508         \$3,529,117         \$51,494,391           55         OTHER POWER SUPPLY EXPENSES         \$56,050,055         \$0         \$58,565,065         \$50         \$58,565,065         \$50         \$56,185,690         \$2,3800%         \$0         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$46,285,771         \$50         \$51,494,391           57         \$55,300         Purchased Power (Demand Only)         \$10,008,811         \$50         \$10,008,811         \$5,7260,103         \$51,456,590         \$2,132,576         \$3,7200%         \$50         \$1,121,852         \$563,340         \$51,491,333         \$51,456,590		553,000	Prod - Maint of Gen & Electric Plant	\$6,235,328	\$782,621	\$5,452,707	E-51	\$1,322,578	\$7,557,906	83,7200%	\$0	\$6,327,479	\$642,483	\$5,684,996
54         TOTAL OTHER POWER GENERATION         \$68,051,051         \$4,298,934         \$63,752,117         \$51,448,572         \$66,602,479         \$0         \$55,002         \$51,252,117         \$51,494,391           55         OTHER POWER SUPPLY EXPENSES         Purchased Power (Energy Only)         \$58,565,065         \$0         \$58,565,065         \$10,008,811         \$5.7         \$55,300         \$46,285,771         \$0         \$56,31,375         \$51,000,811         \$3,7200%         \$0         \$1,71,785,392         \$1,121,852		554.000		\$590,809	\$486,118		E-52	\$7,333		83.7200%		\$500,764	\$399,073	\$101,691
55         OTHER POWER SUPPLY EXPENSES         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$0         \$56,185,690         \$2,3800%         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$46,285,771         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,377         \$0         \$8,379,375         \$56,56	53		TOTAL MAINTANENCE - OP	\$7,360,485	\$1,877,489	\$5,482,996		\$1,344,101	\$8,704,586		\$0	\$7,287,479	\$1,541,301	\$5,746,178
56         555,000         Purchased Power (Energy Only)         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$50         \$56,185,690         \$2,3800%         \$0         \$46,285,771         \$0         \$61,377,375         \$57,210,570 </td <td>54</td> <td></td> <td>TOTAL OTHER POWER GENERATION</td> <td>\$68,051,051</td> <td>\$4,298,934</td> <td>\$63,752,117</td> <td></td> <td>-\$1,448,572</td> <td>\$66,602,479</td> <td></td> <td>\$0</td> <td>\$55,023,508</td> <td>\$3,529,117</td> <td>\$51,494,391</td>	54		TOTAL OTHER POWER GENERATION	\$68,051,051	\$4,298,934	\$63,752,117		-\$1,448,572	\$66,602,479		\$0	\$55,023,508	\$3,529,117	\$51,494,391
56         555,000         Purchased Power (Energy Only)         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$0         \$58,565,065         \$50         \$56,185,690         \$2,3800%         \$0         \$46,285,771         \$0         \$61,377,375         \$57,210,570 </td <td>55</td> <td></td> <td>OTHER POWER SUPPLY EXPENSES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>]</td> <td></td>	55		OTHER POWER SUPPLY EXPENSES									-	]	
57         555.300         Purchased Power (Demand Only)         \$10,008,811         \$0         \$10,008,811         E-57         \$0         \$10,008,811         83,7200%         \$0         \$43,379,377         \$0         \$8,563,5167         \$0         \$1,21,852         \$561,996         \$0         \$1,21,852         \$5		555,000	Purchased Power (Energy Only)	\$58,565,065	. SD	\$\$8,565,065	E-56	-\$2.379.375	\$56,185,690	82.3800%	\$0	\$46,285,771	50	\$46,285,771
58         556.000         System Control & Load Dispatching         \$3,331,683         \$1,366,549         \$1,965,134         E-58         -\$1,199,107         \$2,132,576         83,7200%         \$0         \$1,785,392         \$1,121,852         \$565,340           59         557.000         Other Expense - Power Supply         \$555,211         \$0         \$556,211         E-59         \$18,154         \$739,365         \$3,7200%         \$0         \$1,785,392         \$1,121,852         \$5663,540           60         421.100         Iatarn/Plum Point Doferred Exp         \$201,333         \$0         \$201,333         \$0         \$201,333         \$0         \$1,899,107         \$2,132,576         \$3,7200%         \$0         \$1,785,392         \$1,121,852         \$5663,540           61         TOTAL OTHER POWER SUPPLY EXPENSES         \$201,333         \$10         \$57,263,103         \$1,366,549         \$71,296,554         -\$3,395,328         \$69,267,775         \$0         \$160,666,374         \$167,686,282         \$10,666,374         \$157,019,908           62         TOTAL POWER PRODUCTION EXPENSES         \$210,129,321         \$13,056,707         \$197,072,614         -\$5,878,763         \$204,250,558         \$389,653         \$167,686,282         \$10,666,374         \$157,019,908	57	555,300	Purchased Power (Demand Only)	\$10,008,811	\$0	\$10,008,811	E-57	\$0	\$10,008,811	83,7200%		\$8,379,377		
59       557.000       Other Expense - Power Supply       \$556,211       \$0       \$556,211       E-59       \$183,154       \$739,365       \$3,7200%       \$0       \$618,996       \$618,996       \$0       \$618,996		556.000												
60       421.100       latan/Plum Point Deferred Exp       \$201,333       \$0       \$201,333       \$0       \$201,333       \$0       \$201,333       \$0       \$201,333       \$0       \$168,656       \$0       <		557.000												
61         TOTAL OTHER POWER SUPPLY EXPENSES         \$72,663,103         \$1,366,549         \$71,296,554         -\$3,395,328         \$69,267,775         \$0         \$57,238,092         \$1,121,852         \$56,116,240           62         TOTAL POWER PRODUCTION EXPENSES         \$210,129,321         \$13,056,707         \$197,072,614         -\$5,878,763         \$204,250,558         \$389,653         \$167,686,282         \$10,666,374         \$157,019,908		421.100												
	61		TOTAL OTHER POWER SUPPLY EXPENSES					-\$3,395,328						
63 TRANSMISSION EXPENSES	62		TOTAL POWER PRODUCTION EXPENSES	\$210,129,321	\$13,056,707	\$197,072,614	•	-\$5,878,763	\$204,250,558	.  .	\$389,653	\$167,686,282	\$10,666,374	\$157,019,908
	63		TRANSMISSION EXPENSES										•	

Accounting Schedule: 09 Sponsor: Keith Foster Page: 2 of 6

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Line	Account	harris Barristan	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj, Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor L+ N	Non Labor
64		OPERATION - TRANSMISSION EXP.					T						
65	560.000	Operation Supry, and Engin.	\$384,930	\$196.822	\$188.108	E-65	-\$3,823	\$381,107	63,7200%	\$0	\$319.063	\$161,579	\$157,484
66	561.000	Transmission Expense	\$678,627	\$462,483	\$216,144	E-66	-\$8,983	\$669,644	83,7200%	ŝõ	\$560.626	\$379,670	\$180,956
67	562,000	Station Expenses	\$198,496	\$98,854	\$99,642	E-67	\$1,122	\$199,618	83.7200%	\$0	\$167,120	\$81,153	\$85,967
68	563,000	Overhead Line Expenses	\$95.531	\$75,325	\$20,206	E-68	-\$1,463	\$94,068	83.7200%	so	\$78,753	\$61,837	\$16,916
69	565.000	Transmission of Electric By Others	\$17,166,161	\$75,525	\$17,166,161	E-69	\$890,329	\$18,056,490	83.7200%	sõ	\$15.116.893	\$61,857 \$0	\$15,116,893
70	566.000	Misc, Transmission Expenses	\$789,277	\$580,776	\$208,501	E-70	-\$11,281	\$777,996	83.7200%	\$0	\$651,338	\$476,781	\$174,557
71	567.000	Rents - Transmission	\$103,177	\$0.00,770	\$175	E-71	\$0	\$175	83,7200%	so	\$147	\$410,101	\$147
72		TOTAL OPERATION - TRANSMISSION EXP.	\$19,313,197	\$1,414,260	\$17,898,937		\$865,901	\$20,179,098	001120070	\$0	\$16,893,940	\$1,161,020	\$15,732,920
73		MAINTENANCE - TRANSMISSION EXP.											
74	568,000	Maintenance Supervision & Engin.	\$142.648	\$126,855	\$15,793	E-74	-\$2,464	\$140,184	83.7200%	\$0	\$117,362	\$104,140	\$13,222
75	569.000	Trans Maintenance of Structures	\$6,046	\$126,055	\$6,045	E-75	-\$2,404 \$0	\$6,046	83.7200%	50	\$5,062	\$104,140	\$5,062
76	570,000	Trans Maintenance of Station Equipment	\$1,282,087	\$802,161	\$479,926	E-76	-\$15,454	\$1,266,633	83,7200%	50	\$1,060,425	\$658,525	\$401,900
77	571.000	Trans Maintenance of Overhead Lines	\$1,844,062	\$182,780	\$1,661,282	E-77	\$21,568	\$1,865,630	83.7200%	-\$64,931	\$1,496,974	\$150,051	\$1,346,923
78	571.100	Tracker Adjustment - MO Only	\$335,133	\$02,100	\$335,133	E-78	\$0	\$335,133	100.0000%	\$0	\$335,133	\$100,031	\$335,133
79	J7 1. 100	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,609,976	\$1,111,796	\$2,498,180	2-10	\$3,650	\$3,613,626	100,0000 /4	-\$64,931	\$3,014,956	\$912,716	\$2,102,240
80		TOTAL TRANSMISSION EXPENSES	\$22,923,173	\$2,526,056	\$20,397,117		\$869,551	\$23,792,724	Į	-\$64,931	\$19,908,896	\$2,073,735	\$17,835,160
81		DISTRIBUTION EXPENSES											
82		OPERATION - DIST, EXPENSES											
83	580.000	Distrb Operation Supervision & Engin.	\$1.069.205	\$715,189	\$354,016	E-83	-\$13,892	\$1,055,313	89.2773%	so	\$942,155	\$626.099	\$316.056
84	582.000	Distrb Station Expense	\$426.849	\$319,848	\$107.001	E-84	-\$6,462	\$420,387	89.2773%	50	\$375,310	\$280,005	\$95,305
85	583,000	Distrb Overhead Line Expense	\$2.001.617	\$1,378,386	\$623,231	E-85	-\$26,774	\$1,974,843	89.2773%	50	\$1,763,087	\$1,206,683	\$555,404
86	584.000	Distrb Underground Line Expense	\$694,703	\$282,418	\$412,285	E-86	-\$5,486	\$689,217	89.2773%	\$0	\$615,314	\$247,237	\$368,077
87	585.000	Distrb Street Lighting & Signal System Exp.	\$67,978	\$26,703	\$41,275	E-87	-\$519	\$67,459	89.2773%	\$0	\$60,225	\$23,376	\$35,849
88	586.000	Distrb, - Meters	\$2,862,507	\$2,120,827	\$741,680	E-88	-\$41,195	\$2,821,312	89.2773%	\$0	\$2,518,791	\$1,856,639	\$652,152
89	587,000	Distrb, - Customer Installations Expense	\$116,391	\$128,561	-\$12,170	E-89	-\$2,497	\$113,894	89.2773%	\$0	\$101,682	\$112.547	-\$10,865
90	588.000	Distrb Misc. Distribution Expense	\$1,346,855	\$553,016	\$793,839	E-90	-\$10,755	\$1,336,100	89.2773%	\$0	\$1,192,834	\$484,128	\$708,706
91	589,000	Distrb Rents	\$2,168	\$0	\$2,168	E-91	\$0	\$2,168	89,2773%	<b>Ş</b> 0	\$1,936	\$0	\$1,936
92		TOTAL OPERATION - DIST. EXPENSES	\$8,588,273	\$5,524,948	\$3,063,325		-\$107,580	\$8,480,693		\$0	\$7,571,334	\$4,835,714	\$2,734,620
93		MAINTENANCE - DISTRIB. EXPENSES				[		ļ			ļ	ł	ļ
94	590.000	Distrb. Maintenance Supervision & Engin.	\$260,634	\$237,292	\$23,342	E-94	-\$4,609	\$256,025	89.2773%	\$0	\$228,572	\$207,733	\$20,839
95	591.000	Distrb, Maintenance of Structures	\$52,982	\$16,783	\$36,199	E-95	-\$326	\$52,656	89.2773%	\$0	\$47,009	\$14,692	\$32,317
96	592.000	Distrb. Maintenance of Station Equipment	\$2,055,353	\$843,017	\$1,212,336	E-96	-\$16,375	\$2,038,978	89.2773%	\$0	\$1,820,345	\$738,004	\$1,082,341
97	593.000	Distrb. Maintenance of Overhead Lines	\$13,748,224	\$1,938,008	\$11,810,216	E-97	\$61,171	\$13,809,395	89.2773%	-\$375,286	\$11,953,369	\$1,696,594	\$10,256,775
98	593.100	Distrb. Overh. Line Tracker Adj MO Only	\$2,218,012	\$0	\$2,218,012	E-98	\$0	\$2,218,012	100.0000%	\$0	\$2,218,012	\$0	\$2,218,012
99	594.000	Distrb. Maintenance of Underground Line	\$876,877	\$409,827	\$467,050	E-99	-\$4,682	\$872,195	89.2773%	-\$18,076	\$760,596	\$358,776	\$401,820
100	594,100	Distrb. Und. Line Tracker Adjust - MO Only	\$84,583	\$0	\$84,583	E-100	\$0	\$84,583	100.0000%	\$0	\$84,583	\$0	\$84,583
101	595,000	Distrb. Maintenance of Line Transformers	\$336,693	\$208,289	\$128,404	E-101	-\$4,046	\$332,647	89.2773%	\$0	\$296,979	\$182,343	\$114,636
102	596.000	Distrb. Maintenance of St Lights/Signal	\$244,026	\$138,883	\$105,143	E-102	-\$2,698	\$241,328	89.2773%	\$0	\$215,451	\$121,582	\$93,869
103	597.000	Distrb, Maintenance of Meters	\$270,439	\$280,130	-\$9,691	E-103	-\$5,441	\$264,998	89.2773%	\$0	\$236,583	\$245,235	-\$8,652
104 105	598.000	Distrb. Maintenance of Misc. Distribution Plant TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$117,757 \$20,265,580	\$67,162 \$4,139,391	\$50,595 \$16,126,189	E-104	<u>-\$1,305</u> \$21,689	\$116,452 \$20,287,269	89.2773%	-\$393,362	\$103,965 \$17,965,464	\$58,795	\$45,170
												\$3,623,754	\$14,341,710
106		TOTAL DISTRIBUTION EXPENSES	\$28,853,853	\$9,664,339	\$19,189,514		-\$85,891	\$28,767,962		-\$393,362	\$25,536,798	\$8,460,468	\$17,076,330
107		CUSTOMER ACCOUNTS EXPENSE	]		)	]	}	1	1		]	]	]

Accounting Schedule: 09 Sponsor: Keith Foster Page: 3 of 6 ~

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Line	Account	tig terrent and an arrest of ₿ and a state of the state of the	C Test Year	D Test Year	E Test Year	E Adlust	G Total Company	H Total Company		ل Jurisdictional	占 MO Final Adi	ام MO Adi.	M MO Adj, Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)	制的现在分词的		i konstant	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		<b>⊳ K</b>
108	901.000	Customer Accounts Supervision	\$594,945	\$502,191	\$92,754	E-108	-\$9,755	\$585,190	88.9214%	\$0	\$520,359	\$437,881	\$82,478
109	902.000	Customer Acts, Meter Reading Expense	\$1,841,698	\$1,575,890	\$265,808	E-109	-\$30,610	\$1,811,088	88.9214%	\$0	\$1,610,445	\$1,374,085	\$236,360
110	903.000	Customer Records & Collection	\$4,611,512	\$2,485,728	\$2,125,784	E-110	-\$61,256	\$4,550,256	88.9214%	\$0	\$4,046,151	\$2,167,410	\$1,878,741
111	904.000	Uncollectible Accounts	\$2,534,854	\$0	\$2,534,854	E-111	\$153,410	\$2,688,264	88.9214%	\$0	\$2,390,442	\$0	\$2,390,442
112	905,000	Misc. Customer Accounts Expense	\$204,226	\$9,081	\$195,145	E-112	\$79	\$204,305	88.9214%	\$0	\$181,670	\$7,918	\$173,752
113		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,787,235	\$4,572,890	\$5,214,345		\$51,868	\$9,839,103		50	\$8,749,067	\$3,987,294	\$4,761,773
114		CUSTOMER SERVICE & INFO, EXP.											
115	907.000	Customer Service Supervision	\$308,812	\$262,325	\$46,487	E-115	-\$5,095	\$303,717	88,9214%	\$0	\$270,070	\$228,733	\$41,337
116	908,000	Customer Assistance Expense	\$156,166	\$904,461	-\$748,295	E-116	-\$17,568	\$138,598	88,9214%	\$0	\$123,244	\$788,638	-\$665.394
117	908.101	Retail Indut Cust Assistance - Retail	\$298,062	\$0	\$298.062	E-117	SO	\$298,062		\$0	\$265,041	50	\$265,041
118	908,103	Cust Program Collaborative Exp MO Only	\$0	\$0	\$0	E-118	\$0	\$D	100.0000%	\$0	\$0	50	\$0
119	908.104	Wholesale Customer Assistance - Wholesale	\$25,790	\$0	\$25,790	E-119	\$0	\$25,790	D.0000%	\$0	50	\$0	50
120	908.106	Retail Commercial Cust Assist - Retail	\$346,804	\$0	\$346,804	E-120	\$0	\$346.804	88.9214%	\$0	\$308.383	50	\$308.383
121	908,107	Retail Residential Cust Assist - Retail	\$136,624	so	\$136,624	E-121	\$0	\$136,624		\$0	\$121,488	50	
122	908,107	DSM Implementation - Retail	\$136,624	50	\$ 136,624 \$9,001	E-121	\$0	\$136,624	88.9214%	\$0 \$0	\$1,488	50	\$121,488
122	908.113												\$8,004
		Net Metering / Cogen Avtivities - MO Only	\$14,369	\$0	\$14,369	E-123	\$0	\$14,369	100.0000%	\$0	\$14,369	\$0	\$14,369
124	908.120	Energy Efficiency Cost Recover - AR Only	\$346,283	\$0	\$346,283	E-124	\$0	\$346,283	0.0000%	\$0	\$0	\$0	\$0
125	908.123	KS En Eff 10-EPDE-497-TAR - KS Only	\$38,335	so	\$38,335	E-125	\$0	\$38,335	0.0000%	\$0	\$0	\$0	\$0
126	908,124	Dem Side Mgmt Rider OK Only	-\$108,874	\$0	-\$108,874	E-126	\$0	-\$108,874	0.0000%	\$0	\$0	\$0	\$0
127	909.000	Information & Instructional Advertising	\$57,426	\$0	\$57,426	E-127	\$0	\$57,426		\$0	\$51,064	\$0	\$51,064
128	910.000	Misc, Customer Service Expense	\$9,686	\$0	\$9,686	E-128	\$0	\$9,686	88,9214%	\$0	\$8,613	\$0	\$8,613
129		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,638,484	\$1,166,786	\$471,698		-\$22,663	\$1,615,821		\$0	\$1,170,276	\$1,017,371	\$152,905
130		SALES EXPENSES											
131	911.00D	Sales Supervision	-\$373	so	-\$373	E-131	50	-\$373	89.0665%	\$0	-\$332	\$0	-\$332
132	912,000	Sales Demonstrating & Selling Expense	\$283,185	\$213,733	\$69,452		-\$4,152	\$279,033		\$0	\$248,524	\$186,666	\$61,85
133	916.000	Miscellaneous Sales Expense	\$521	\$0	\$521	E-133	\$0	\$521	89.0665%	\$0	\$464	\$100,080	\$464
134	5.0.000	TOTAL SALES EXPENSES	\$283,333	\$213,733	\$69,600		-\$4,152	\$279,181		\$0	\$248,656	\$186,666	\$61,990
135		ADMIN. & GENERAL EXPENSES											
136		OPERATION- ADMIN, & GENERAL EXP.											
137	920,000	Administrative & General Salaries	\$10,288,668	\$10,673,663	-\$384,995	E-137	-\$536.788	\$9,751,880	88.6719%	50	\$8,647,178	\$9,280,701	-\$633.523
138	921.000	Office Supplies & Expenses	\$3,611,288	S0	\$3,611,288		-\$281,122	\$3,330,166		50	\$2,952,921	\$0,200,101	\$2,952,921
139	922.000	Administrative Expenses Transferred - Credit	-\$2,754,773	\$0	-\$2,754,773	E-139	\$01,122	-\$2,754,773	88.5719%	\$0	-\$2,442,710	50	\$2,952,92
140	923,000	Outside Services Employed	\$3,295,542	\$0	\$3,295,542		-\$211,877	\$3,083,665		50	\$2,734,344	50	\$2,734,34
141	924.000	Property insurance	\$3,027,659	\$0 \$0	\$3,027,659	E-141	-\$149,187	\$2,878,472		s0 \$0		50	\$2,552,396
142	925.000 926.000	Injuries and Damages	\$1,700,012	\$0	\$1,700,012		-\$89,607	\$1,610,405		\$0	\$1,427,977	\$0	\$1,427,977
143		Employee Pensions and Benefits	\$21,039,724	\$544,301	\$20,495,423		\$1,082,391	\$22,122,115		\$2,258,841	\$21,874,940	\$3,268,998	\$18,605,942
144	928.000	Regulatory Commission Expenses	\$0	\$0	\$0		\$0	\$0		\$1,002,053	\$1,002,053	\$0	\$1,002,053
145	929.000	Duplicate Charges - Credit	-\$230,147	\$0	-\$230,147	E-145	\$0	-\$230,147		\$0	-\$204,076	\$0	-\$204,07
146	930,000	General Advertising Expense	\$2,324,060	\$9,845	\$2,314,215		-\$5,148	\$2,318,912		\$0	\$2,056,223	\$8,560	\$2,047,66
147	931.000	Admin. & General - Rents	\$118,236	\$0	\$118,236		\$0	\$118,236		\$0	\$104,842	<u>\$0</u>	\$104,B4
148		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$42,420,269	\$11,227,809	\$31,192,460		-\$191,338	\$42,228,931		\$3,260,894	\$40,706,088	\$12,558,259	\$28,147,82
149		MAINT., ADMIN. & GENERAL EXP.				1	1	l		1	1	}	1
150	935,000	Maintenance of General Plant	\$486,748	\$96,615	\$390,133	E-150	-\$1,877	\$484,871	88.6719%	\$0	\$429,944	\$84,006	\$345,93
151		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$486,748	\$96,615	\$390,133	`	-\$1,877	\$454,871		\$0		\$84,006	\$345,93
152		TOTAL ADMIN. & GENERAL EXPENSES	\$42,907,017	\$11,324,424	\$31,582,593	·	-\$193,215	\$42,713,802	·	\$3,260,894	\$41,136,032	\$12,642,265	\$28,493,76

Accounting Schedule: 09 Sponsor: Kelth Foster Page: 4 of 6 ς.

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Line	Account	and the second	Tost Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Ad], Sch.)	Jurisdictional (H x I) + J	Juris, Labor L + N	Non Labor
153		INTEREST ON CUSTOMER DEPOSITS	12.2/								10.20		<u>,                                    </u>
154	431,100	Customer Deposit Interest	\$0	\$0	\$0	E-154	50	\$0	100.0000%	\$462,947	\$462,947	\$0	\$462,947
155		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$0	\$0		\$462,947	\$462,947	\$0	\$462,947
156		DEPRECIATION EXPENSE											
157	403.000	Depreciation Expense, Dep. Exp.	\$62,701,471	See note (1)	See note (1)	E-157	See note (1)	\$62,701,471	89.2773%	\$3,190,116	\$59,168,296	See note (1)	See note (1)
158		TOTAL DEPRECIATION EXPENSE	\$62,701,471	\$0	\$0		. \$0	\$62,701,471	]	\$3,190,116	\$59,168,296	\$0	\$0
159		AMORTIZATION EXPENSE											
160	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$D	E-160	\$0	\$D	0.0000%	\$1,251,453	\$1,251,453	\$0	\$1,251,453
161	0.000	Carrying Costs Plum Point	\$0	\$0	\$D	E-161	\$0	\$0	0.0000%	\$1,987	\$1,987	\$0	\$1,987
162	0.000	Carrying Costs latan 1	\$0	\$0	\$0	E-162	\$0	\$0	0.0000%	\$84,729	\$84,729	\$0	\$84,729
163	0.000	Carrying Costs latan 2	\$0	\$0	\$0	E-163	\$0	\$0	0.0000%	\$44,828	\$44,828	\$0	\$44,828
164	0.000	Joplin Tornado May 2011 AAO Amort	\$0	\$0	\$0	E-164	\$0	\$0	0.0000%	\$183,564	\$183,564	\$0	\$183,564
165	403,001	Solar Rebate Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$172,807	\$172,807	\$0	\$172,807
166	403.003	MO latan I AmDp ER-2010-0130 - MO Only	\$47,265	\$0	\$47,265	E-166	\$0	\$47,265	100.0000%	\$0	\$47,265	\$0	\$47,265
167	403.009	MO latan II AmDp ER-2011-0004 - MO Only	\$44,356	\$0	\$44,356	E-167	\$0	\$44,356	100.0000%	\$0	\$44,356	\$0	\$44,356
168	403.011	MO PImPt Amrt Dep ER-2011-0004 - MO Only	\$57B	\$0	\$578	E-168	\$0	\$578	100.0000%	\$0	\$578	\$0	\$578
169	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-169	\$0	\$134,549	100.0000%	\$0	\$134,549	\$0	\$134,549
170	403.013	Pium Point, latan 2, and latan Common O&M Tracker - MO Only	\$0	\$0	\$0	E-170	\$0	\$0	100.0000%	-\$176,694	-\$176,694	\$0	-\$176,694
171	404,000	Common Stock Issuance Exp, Amortiz	\$304,613	\$0	\$304,613	E-171	-\$304,613	\$0	85.4155%	\$0	\$0	\$0	\$0
172	404.000	Amortization of Electric Plant	\$2,611,413	\$0	\$2,611,413	E-172	\$311,510	\$2,922,923	86.1023%	50	\$2,516,704	\$0	\$2,516,704
173	404,000	Amortization of ITC	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	-\$156,203	-\$156,203	\$0	-\$156,203
174		TOTAL AMORTIZATION EXPENSE	\$3,142,774	\$D	\$3,142,774		\$6,897	\$3,149,671		\$1,406,471	\$4,149,923	\$0	\$4,149,923
175		OTHER OPERATING EXPENSES											
176	408.141	Prov - Foab Taxes - Electric	\$3,209,983	\$0	\$3,209,983	E-176	-\$39,135	\$3,170,848	73.0400%	\$0	\$2,315,988	-\$28,584	\$2,344,572
177	408,144	Payroli Taxes - latan	\$193,824	\$0	\$193,824	E-177	\$0	\$193,824	73,0400%	\$0	\$141,569	\$0	\$141,569
178	408.511	Prov - Fed Unemp Compens Tax	\$22,421	\$0	\$22,421	E-178	-\$1,438	\$20,983	73.0400%	\$0	\$15,326	-\$1,050	\$16,376
179	408.512	Prov - St Unemp Compens Tax	\$35,758	\$0	\$35,758	E-179	-\$10,882	\$24,876	73.0400%	\$0	\$18,170	-\$7,948	\$26,118
180	408.610	Property Tax	\$19,398,811	\$0	\$19,398,811	E-180	\$2,515,347	\$21,914,158	89.6491%	\$0	\$19,645,845	\$0	\$19,645,845
181	408.910	Prov - Ecorp Franchise Tax	\$114,578	\$0	\$114,578	E-181	\$0	\$114,578	0.0000%	\$0	\$0	\$0	\$0
182	408,930	Prov - City Tax or Fee	\$0	\$0	\$0	E-182	\$0	\$0	0,0000%	\$0	\$0	\$0	\$0
183		TOTAL OTHER OPERATING EXPENSES	\$22,975,375	\$0	\$22,975,375		\$2,463,892	\$25,439,267		\$0	\$22,136,898	-\$37,582	\$22,174,480
184	of the second	TOTAL OPERATING EXPENSE	\$405,342,036	\$42,524,935	\$300,115,630		-\$2,792,476	\$402,549,560	UNTER STATE	\$8,251,788	\$350,354,071	\$38,996,592	\$252,189,183
185		NET INCOME BEFORE TAXES	\$158,319,981					\$161,112,457	1	-\$18,733,599	\$121,129,305		
186		INCOME TAXES		i I		ļ		1	ł	{		ł	ļ
187	409.100	Current income Taxes	\$15,694,879	See note (1)	See note (1)	E-187	See note (1)	\$15,694,879	89.6135%	-\$14,064,730	\$0	See note (1)	See note (1)
188		TOTAL INCOME TAXES	\$15,694,879					\$15,694,879		-\$14,064,730	\$0		
189		DEFERRED INCOME TAXES			}								1
190	410.000	Deferred income Taxes - Def. Inc. Tax.	\$22,177,862	See note (1)	See note (1)	E-190	See note (1)	\$22,177,862	89.6135%	\$15,194,945	\$35,069,303	See note (1)	See note (1)
191	411.000	Amortization of Deferred ITC	\$0			E-191		\$0	100.0000%	-\$332,056	-\$332,056		
192	411.411	Amort of Excess Deferred Income Taxes	\$0			E-192		\$0	100.0000%	-\$74,821	-\$74,821		L
193		TOTAL DEFERRED INCOME TAXES	\$22,177,862					\$22,177,862		\$14,788,068	\$34,662,426		
194	en al contraction	NET OPERATING INCOME	\$120,447,240	CONTRACTOR OF CALL	NAMES OF COMPANY		u di kana kana kana kana kana kana kana kan	\$123,239,716		-\$19,456,937	\$86,466,879		ndermenenting a

Accounting Schedule: 09 Sponsor: Keith Foster Page: 5 of 6 ...

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A B	<u>C D E E G G H I J K L M</u> Test Year Test Year Adjust, Total Company Jurisdictional Jurisdictional MO Final Adj MO Adj, MO Adj, Juris
Number Number Income Description	Total Labor Non Labor Number Adjustments Adjusted Allocations Adjustments Jurisdictional Juris, Labor Non Labor (D+E) (From Adj. Sch.) (C+G) (From Adj. Sch.) (H x I) + J L + M = K

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Accounting Schedule: 09 Sponsor: Keith Foster Page: 6 of 6 -

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A Income Adj, Number	E	<u>C</u> Account Number		<u>E</u> E Company Compa Adjustment Adjustm Non Labor Tota	ny Jurisdictional ents Adjustment	H Jurisdictional Adjustment Non Labor	l Jurisdictional Adjustments Total
Rev-2	Retail Revenue	<u>8893885</u>	\$0	\$0	\$0          \$0	\$15,274,592	\$15,274,592
	1. To adjust to update period retail revenues. (R. Kliethermes, B. Fortson)		\$0	\$0	\$0	\$1,102,230	
	2. To include billing adjustments. (R. Kliethermes, B. Fortson)		\$0	\$0	\$0	\$7,373,486	
	3. To adjust Energy Efficiency Pre-MEEIA. (R. Kilethermes, B. Fortson)		\$0	\$0	\$0	\$1,392,503	
	4. To adjust Annual Excess Facilities. (R. Kliethermes, B. Fortson)		\$0	\$0	\$0	\$2,427,647	
	5. To annualize and normalize large customer growth. (B. Fortson)		\$0	\$0	\$0	-\$724,284	
	6. To adjust for customers that switched rate classes, (R. Kliethermes, B. Fortson)		\$0	\$0	\$0	\$721,924	
	7. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (R. Kliethermes, B. Fortson)		\$0	\$0	\$0	-\$4,906,632	
	8. To annualize rate case. (R. Kliethermes)		\$0	\$0	\$0	\$13,041,475	
	9. To annualize and normalize revenues for customer growth. (A. Sarver)		\$0	\$0	\$0	\$1,268,664	
	10. To update time period adjustment. (R. Kliethermes)		\$0	\$0	\$0	-\$6,422,421	
Rev-3	Franchise Fees - Rotall Revenue		\$0	\$0	\$0 \$0	-\$8,811,809	-\$8,811,809
	1. To eliminate franchise fees from test year. (A. Sarver)		\$0	\$0	\$0	-\$8,811,809	
Rev-5	Sales for Resale - Off System	WALES.	\$0	<b>\$</b> 0	\$0	-\$14,896,485	\$14,896,485
	1. To annualize SPP IM sales. (A. McMellen)		\$0	\$0	\$0	\$4,495,872	
	2. To annualize SPP IM sales (Ancillary & Misc). (A. McMellen)		\$0	\$0	\$0	-\$1,599,730	
	3. To remove off-system sales. (A. McMellen)		\$0	\$0 ·	\$0	-\$17,792,627	
Rev-10	Reconnect/Surge Arrestor/Misc.	451.000	\$0	\$0	\$0 \$0	-\$3,480	-\$3,480
	1. To remove water revenues from updated test year. (A. Sarver)		\$0	\$0	\$0	-\$3,480	
Rev-11	Rent	454,000	\$0	<b>\$</b> 0	\$0	\$123,113	\$123,113
	1. To adjust rent from electric property. (A. Sarver)		\$0	\$0	\$0	\$123,113	
Rev-12	Other Electric Revenue	456.000	\$0	<b>\$0</b>	\$0 <u>\$0</u>	-\$875,449	-\$875,449
	1. To remove Missouri non-Jurisdictional revenue. (A. Sarver)		\$0	\$0	\$0	-\$398,047	
	2. To adjust REC's to 9/30/2015. (A. Sarver)		\$0	\$0	\$0	-\$477,402	
Rev-14	Other Electric - Transmission	457.000	\$0	<b>\$</b> 0	<u>\$0</u> \$0	-\$1,292,293	-\$1,292,293

Accounting Schedule: 10 Sponsor: Keith Foster Page: 1 of 15

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A come Adj.	B Norma Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	l Jurisdictiona Adjustmenta Total
imber	Income Adjustment Description 1. To normalize SPP transmission revenues. (A. McMellen)		\$0	\$0	entenet (VIQ) and a	\$0	\$222,925	292-09-01 <b></b>
	2. To remove Missouri non-jurisdictional revenue. (A McMellen)		\$0	\$0		\$0	-\$1,515,218	
E4	Operation Supervision & Engineering	500,000	-\$22,553	\$235,261	\$212,708	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized payroll expense. {J. Green}		-\$22,553	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$9,938		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$50,364		\$0	\$0	
	4. To normalize latan Operations Expense to a six-year average. (J. Green)		\$0	-\$18,174		\$0	\$0	
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	\$18,623		\$0	\$0	
	6. To noramlize latan Common Operations Expense to a five year average. (J. Green)	-	\$0	\$197,694		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five- year average. (J. Green)		\$0	\$77,544		\$0	\$0	
E-6	Fuel	501.000	-\$14,104	-\$2,817,859	-\$2,831,963	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$14,104	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (K. Foster)		\$0	-\$2,817,859		\$0	\$0	
E-7	Fuel - MO Only	501,100	\$0		\$0	\$0	\$389,653	\$389,6
	1. To annualize the SWPA amortization. (A. McMellen)	[	\$0	\$0		\$0	\$389,653	
E-8	Steam Expense	502.000	-\$21,798	\$501,634	\$479,838	\$0	\$0	la trace za
,,,,	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$21,798	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$50,818		\$0	\$0	
	3. То поппаlize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$427		\$0	\$0	
	4. To normalize latan Operations Expense to a six-year average. (J. Green)		<b>\$0</b>	-\$10,483		\$0	\$0	
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$66,195		\$0	\$0	
	6. To normalize latan Common Operations Expense to a five year average. (J. Green)		\$0	\$460, 186		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five- year average. (J. Green)		\$0	\$168,517		\$0	\$0	
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Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,199	<b>\$0</b>		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$16,184		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$5,147		\$0	\$0	
	4. To normalize latan Operations Expense to a six-year average. (J. Green)		\$0	-\$24,128		\$0	\$0	
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$38,719		\$0	\$0	
	6, To normalize latan Common Operations Expense to a five year average. (J. Green)		\$0	\$118,460		\$0	\$0	
E-10	Misc: Steam Power Expense	506.000	-\$4,335	\$252,625	\$248,290	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,335	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$21,353		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$3,738		\$0	\$0	
	4. To normalize latan Operations Expense to a six-year average. (J. Green)		\$0	-\$33,281		\$0	\$0	
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$25,046		\$0	\$0	
	6. To normalize latan Common Operations Expense to a five year average. (J. Green)		\$0	\$173,890		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five- year average. (J. Green)		\$0	\$111,971		\$0	\$0	
<u> </u>	Rents	507.000	\$0	-\$540	\$640	\$0	\$0	
	1. To normalize latan Operations Expense to a six-year average. (J. Green)		\$0	\$59		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$1,533		\$0	\$0	
	3, To normalize latan Common Operations Expense to a five year average. (J. Green)		\$0	\$934		\$0	\$0	
E-15	Maintenance Supervision	510.000	-\$8,904	\$124,335	\$115,431	\$0	\$0	<u>1997</u> 8-88-836
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,904	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,892		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	\$1,591		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$2,541		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,455		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 3 of 15

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A Income Adj.		<u>C</u> Account	<u>D</u> Company Adjustment	E Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictiona Adjustments Total
Number	Income Adjustment Description 6. To normalize latan Common Maintenance Expense to a	Number	Labor \$0	<u>Non Labor</u> \$8,159	Total	Labot \$0	\$0	
	five-year average. (J. Green)							
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$113,779		\$0	\$0	
E-17	Maintenance of Structures	511.000	-\$9,286	\$229,597	\$220,311	\$0	\$0	(
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,286	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$4,155		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	\$18,889		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$7,630		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$19,957		\$0	\$0	
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$178,794		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$55,346		\$0	\$0	
E-18	Maintenance of Boller Plant	512.000	-\$24,270	\$468,688	\$444,418	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$24,270	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$43,458	*	\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$81,477		\$ <b>0</b>	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$40,747		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$180,994		\$0	- <b>\$0</b>	
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$211,486		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average, (J. Green)		\$0	\$603,878		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000		\$15,214	\$6,928	\$0.	\$0	108 <u>-0</u> 0-0-0 <b>5</b>
	1, To adjust test year payroll to reflect Staff's annualized payroll expense, (J. Green)		-\$8,286	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$4,169		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average, (J. Green)		\$0	-\$124,702		. \$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	\$58,531		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$15,243		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 4 of 15

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A Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	l Jurisdictional Adjustments
Number	Income Adjustment Description	Number		Non Labor	Total	Labor	Non Labor	Total
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$639		\$0	\$0	
	7. To normalize Plum Point Malntenance Expense to a five- year average. (J. Green)		· \$0	\$100,158		\$0	\$0	
<u>E-20</u>	Maintenance of Misc, Steam Plant	514.000	-\$12,476	\$69,177	\$56,701	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$12,476	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$42,406		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$17,878		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$76		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$5,132		\$0	\$0	
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$192		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$39,401		\$0	\$0	
E-26	Operation Supervi & Engin. Hydro	535.000	-\$1,428	\$1,299	-\$129	\$0	\$0	<u>Ş</u>
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,428	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$1,299		\$0	\$0,	
E-27	Water for Power	536.000	\$0	\$90	\$90	\$0	\$0	Ş
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$90		\$0	\$0	
E-28	Hydraulic Expenses	537.000	-\$129	\$796	\$667	\$0	\$0	<u>\$</u>
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$129	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$796		\$0	\$0	
E-29	Electric Expense Hyrdo	538.000	-\$639	-\$511	-\$1,150	\$0_	\$0	\$
	1. To adjust test year payroli to reflect Staff's annualized payroll expense. (J. Green)		-\$639	\$0	,	\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	-\$511		\$0	\$0	
E-30	Mise, Hydraulic Power Gen. Expenses	539.000	-\$2,394	\$15,195	\$12,801	\$0	<b>\$</b> 0	<u>ș</u>
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. {J. Green}		-\$2,394	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$15,195		\$0	\$0	

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<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>E</u> Company		H Jurisdictional Adjustment	L Jurisdictional Adjustments
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Non Labor	Total
E-33	Maintenarice Superv. & Engineering	541.000	-\$1,541	\$1,034	-\$507	<b>\$0</b> \$0	\$0 \$0	\$0
	1. To adjust lest year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,541	<b>\$</b> 0		20	30	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,034		\$0	\$0	
E-34	Maintenance of Structures - Maint	542,000	-\$544	-\$37	-\$581	\$0	\$0 <b>\$</b> 0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$544	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$37		\$0	\$0	
E-35	Maint. of Reservoirs, Dams & Waterways	543.000	-\$1,372	\$24,751	\$26,123	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,372	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$24,751		\$0	\$0	
E-36	Mainenance of Electric Plant	544.000	-\$1,239	-\$1,295	-\$2,534	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,239	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$1,295		\$0	\$0	
<u>E-37</u>	Maint, of Misc, Hydraulic Plant	545,000	-\$1, <u>070</u>	\$4,470	\$3,400	<u>\$0</u>	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,070	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		<b>\$</b> 0	\$4,470		. \$0	\$0	
E-42	Operation Supery, & Engineering	546.000	-\$12,971	\$1,554	-\$11,417	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense, (J. Green)		-\$12,971	\$0	I	\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five year average. (J. Green)		\$0	\$250		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	•\$341		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)	-	\$0	\$1,645		\$0	\$0	
E-43	Fuel - Operation OP	547.000	-\$60	-\$2,686,638	-\$2,686,698	\$0	<u>\$0</u>	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$60	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (K. Foster)		\$0	-\$2,686,638		\$0	\$0	
E-45	Generation Expenses	548.000	-\$32,213	-\$33,528	-\$65,741	<b>\$</b> 0	\$0	\$0

Accounting Schedule: 10 Sponsor; Keith Foster Page: 6 of 15

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<u>A</u> Income Adj, Number	B	<u>C</u> Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdiction Adjustmen Total
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$32,213	\$0		\$0	\$0	
1	2. To normalize Energy Center Operations Expense to a five year average. (J. Green)		\$0	-\$6,549		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$1,418		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$18,246		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	- <b>\$</b> 7,315		\$0	\$0	
E-46	Misc, Other Power Generation Expense	549.000	-\$1,790	-\$27,027	\$28,817	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,790	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five year average. (J. Green)		\$0	-\$4,415		\$0	\$0	
	3, To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$212		\$0	\$0	
:	4. To normatize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$4,444		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average, Empire 66.7% ownership Interest. (J. Green)		\$0	-\$26,844		\$0	\$0	
E-49	Prod Comb Maintenance Supery & Engin.	551,000	-\$8,884	-\$9,302	-\$18,186	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,884	\$0		\$0	\$0	
:	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	-\$8,835		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five- year average, (J. Green)		\$0	-\$813		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$501		\$0	\$0	
:	5. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$155		\$0	\$0	
E-50	Prod Comp Turbo - Main. Of Structures	552.000	-\$2,941	\$35,317	\$32,376	\$0	\$0	
	1. To adjust test year payroli to reflect Staff's annualized payroll expense. {J. Green}		-\$2,941	\$0		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	\$34,117		\$0	\$0	
	3. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$2,748		\$0	\$0	

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<u>A</u> Income Ad],	en e	<u>C</u> Account		<u>E</u> Company Adjustment	E Company Adjustments_	Adjustment	H Jurisdictional Adjustment	Adjustments
Number	Income Adjustment Description 4. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)	Number	Labor \$0	<u>Non Labor</u> \$3,948	Total	Labor \$0	<u>Non Labor</u> \$0	Total
E-51	Prod - Maint of Gen & Electric Plant	553.000	\$15,202	\$1,337,780	\$1,322,578	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$15,202	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five- year average, {J. Green}		\$0	\$94,577		\$0	\$0	
	3. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$456,134		\$0	\$0	
	4.To nomalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	\$31,141		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$752,217		\$0	\$0	
	6. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership Interest. (J. Green)		\$0	\$3,711		\$0	\$0	
E-52	Prod Maint Misc Other Power Gener.	554.000	-\$9,442	\$16,775	\$7,333	\$0	\$0	ş(
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,442	\$0		\$0	<b>\$</b> 0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,131		\$0	\$0	
	3.To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		<b>\$</b> 0	-\$2,193		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$4,811		\$0	\$0	
	5, To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	\$22,648		\$0	\$0	
E-56	Purchased Power (Energy Only)	555.000	\$0	-\$2,379,375	\$2,379,375	\$0	\$0	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc). (A. McMellen)	:	\$0	-\$1,776,900		\$0	\$0	
-	2. To adjust purchased power expense to Staff's annualized level of Energy Charges. (K. Foster)		\$0	\$1,382,238		\$0	\$0	
	3. To adjust purchased power expense to Staff's annualized level of Demand Charges. (K. Foster)		\$0	-\$1,518,883		\$0	\$0	
	4. To annualize Plum Point PPA O&M variable costs. (K. Foster)		\$0	-\$465,830		\$0	\$0	
E-58	System Confrol & Load Dispatching	556,000	\$26,544	-\$1,172,563	\$1,199,107	\$0	\$0	<b>\$</b> 0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26,544	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$391		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 8 of 15

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A Income	B	<u>2</u>	<u>D</u> Company	<u>E</u> Company	E Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	l Jurisdictional
Adj,		Account	Adjustment	Adjustment	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	Income Adjustment Description	Number	Labor \$0	Non Labor -\$20	and total total	\$0	\$0	CONTRACTOR OF THE
	3. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		<b>40</b>	.440				
	4. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$63,248		\$0	\$0	
	5. To remove costs related to EDI. (A. McMellen)		\$0	-\$1,236,182		\$0	\$0	
E-59	Other Expense - Power Supply	557,000	\$0	\$183,154	\$183,154	\$0	\$0	\$ <u>0</u>
	1. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$9,906		\$0	\$0	
	2. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$2,647		\$0	\$0	
	3. To normalize latan Common Maintenance Expense lo a five-year average. (J. Green)		\$0	\$54,593		\$0	\$0	
	4. To normalize Plum Point Mainlenance Expense to a five- year average. (J. Green)		\$0	\$141,114		\$0	\$0	
E-65	Operation Supry, and Engin.	560,000	-\$3 <u>,823</u>	\$0	-\$3,823	\$0	<b>\$0</b>	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,823	\$0		\$0	\$0	
E-66	Transmission Expense	561.000	-\$8,983	\$0	-\$8,983	\$0.	\$0	ş(
	1. To adjust test year payroll to reflect Staff's annualized payroll expense, {J. Green}		-\$8,983	\$0		\$0	\$0	
E-67	Station Expenses	562.000	-\$1,920	\$3,042	\$1,122	\$0	\$0	Ś.
	1. To adjust test year payroll to reflect Staff's annualized payroll expense, (J. Green)		-\$1,920	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$466		\$0	\$0	
	3.To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	\$874		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$2,634		\$0	\$0	·
E-68	Overhead Line Expenses	563,000	-\$1,463	\$0	-\$1,463	<u>\$0</u>	\$0	\$0
	1. To adjust lest year payroll to reflect Slaff's annualized payroll expense. (J. Green)		-\$1,463	\$0		\$0	\$0	
C E-69	Transmission of Electric By Others	565.000	\$0	\$890,329	\$890,329	\$0	\$0	\$(
	1. To normalize SPP transmission expense. (A. McMellen)		\$0	\$743,084		\$0	\$0	
	2. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (J. Green)		\$0	\$147,245		\$0	\$0	
E-70	Misc. Transmission Expenses	566.000	-\$11,281	\$0	-\$11,281	\$0		
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$11,281	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 9 of 15

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Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-74	Maintenance Supervision & Engin.	568.000	-\$2,464	• <b>\$</b> 0	-\$2,464	\$0	\$0 × 50	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,464	\$0		\$0	\$0	
E-76	Trans Maintenance of Station Equipment	570.000	-\$15,581	\$127	-\$15,454	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$15,581	\$0		\$0	\$0	
1	2. To normalize Asbury Maintenance Expense to a five-year average, (J. Green)		\$0	-\$279		\$0	\$0	
	3. To normatize Riverton Maintenance Expense to a five- year average, (J. Green)		\$0	-\$26		\$0	\$0	
	4. To normalize latan Maintenance Expense to a sīx-year average. (J. Green)		\$0	-\$105		\$0	\$0	
	5. To normatize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$537		\$0	\$0	
E-77	Trans Maintenance of Overhead Lines	571.000	-\$3,550	\$25,118	\$21,568	\$0	-\$64,931	-\$64,931
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,550	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	-\$64,931	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$25,118		\$0	\$0	
E-83	Distrb Operation Supervision & Engin.	580,000	-\$13,892	\$0	-\$13,892	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$13,892	\$0		\$0	\$0	
E-84	Distrb Statlon Expense	582.000	-\$6,213	-\$249	-\$8,462	\$0	\$0	<u>\$0</u>
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,213	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$249		\$0	\$0	
E-85	Distrb Overhead Line Expense	583,000	-\$26,774	\$0	-\$26,774	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26,774	\$0		\$0	\$0	
E-88	Distrb Underground Line Expense	584.000	-\$5,488	\$0	\$5,485	\$0	<u>\$0</u>	<b>\$</b> 0
	1. To adjust test year payroll to reflect Slaff's annualized payroll expense. (J. Green)		-\$5,486	\$0		\$0	\$0	
E-87	<u>Distrb Street Lighting &amp; Signal System Exp.</u>	585,000	-\$519	\$0	-\$519	<u>\$0</u>	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$519	\$0		\$0	\$0	
E-88	Distrib, - Meters	586.000	-\$41,195	\$0	-\$41,195	\$0	\$0	<u>\$0</u>

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	L Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$41,195	\$0		\$0	\$0	
E-89	Distrb, - Customer Installations Expense	587.000	-\$2,497	\$0	-\$2,497	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,497	\$0		\$0	\$0	
E-90	Distrib Misc. Distribution Expense	588,000	-\$10,742	-\$13	-\$10,755	Solo Solo	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$10,742	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$13		\$0	\$0	
E-94	Distrb. Maintenance Supervision & Engin.	590.000	-\$4,609	\$0	-\$4,609	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	-	-\$4,609	\$0		\$0	\$0	:
E-95	Distrb. Maintenance of Structures	591.000	-\$326	<b>\$</b> 0	-\$326	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$326	\$0		\$0	\$0	
E-96	Distrb. Maintenance of Station Equipment	592.000	\$16,375	\$0	\$16,375	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		, -\$16,375	\$0		\$0	\$0	
E-97	Distrb. Maintenance of Overhead Lines	593,000	-\$37,644	\$98,815	\$81,171	. <b>\$</b> 0	-\$375,286	-\$375,286
1	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$37,644	\$0	1	\$0	\$0	
	2. To amortize vegetation tracker over five-years. (J. Green)		\$0	\$0		\$0	-\$375,286	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$98,815		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	-\$7,960	\$3,278	-\$4,682	\$0		-\$18,076
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,960	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0	:	\$0	-\$18,076	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$3,278	:	\$0	\$0	
E-101	Distrb. Maintenance of Line Transformers	595.000	-\$4,046	\$0	<b>.\$4</b> ,046	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,046	\$0		\$0	\$0	
E-102	Distrb: Maintenance of St Lights/Signal	596,000	-\$2,698	\$0	\$2,698	\$0	\$0	<u>\$0</u>
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,698	\$0		\$0	\$0	

Accounting Schedule; 10 Sponsor: Keith Foster Page: 11 of 15

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number		<u>E</u> Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	l Jurisdictional Adjustments Total
E-103	Distrb. Maintenance of Maters 1. To adjust test year payroll to reflect Staff's annualized	597.000	• <b>\$5,441</b> •\$5,441	<b>\$0</b> \$0	-\$5,441	<b>\$0</b> \$0	<b>\$0</b> \$0	<b>\$</b> 0
<u>E-104</u>	payroll expense. (J. Green) Distrb. Maintenance of Misc. Distribution Plant	598.000	-\$1,305	\$0.	-\$1,305	\$0	\$0	\$0
	1. To adjust lest year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,305	\$0	and the second	\$0	\$0	
E-108	Customer Accounts Supervision 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	901.000	- <b>\$9,755</b> - <b>\$</b> 9,755	<b>\$0</b> \$0	\$9,755	\$0 \$0	<b>\$0</b> \$0	<u>\$0</u>
E-109	Customer Acts. Meter Reading Expense 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	902.000	- <b>\$</b> 30,61 <b>0</b> -\$30,610	<b>\$0</b> \$0	\$30,610	\$0 \$0	<b>\$0</b> \$0	\$0
E-110	Customer Records & Collection	903.000	-\$48,283	<b>-\$12,973</b> \$0	-\$81,256	\$0 \$0	<u>\$0</u> \$0	<u>\$0</u>
	payroll expense. (J. Green) 2. Annualize Software Maintenance expense. (K. Foster)		\$0	-\$4,107		\$0	\$0	
	3. Adjustments to annualize postage expense. (J. Grisham)		\$0	-\$8,866	-	\$0	\$0	
<u></u>	Uncollectible Accounts 1. Adjustment to normalize bad debt expense. (A. Sarver)	904.000	<b>\$0</b> \$0	<b>\$153,410</b> <b>\$153,410</b>	<u>\$153,410</u>	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u>
E-112	Misc, Customer Accounts Expense 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	905.000	<b>-\$178</b> -\$176	<b>\$255</b> \$0	\$79	<b>\$0</b> \$0	<b>\$0</b> \$0	\$0
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	\$255		\$0	\$0	
E-115	Customer Service Supervision 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	907.000	<b>\$5,095</b> -\$5,095	<b>\$0</b> \$0	\$5,095	<b>\$0</b> \$0	<b>\$0</b> \$0	\$0
	Customer Assistance Expense 1. To adjust lest year payroll to reflect Staff's annualized payroll expense. (J. Green)	908.000	<b>\$17,568</b> -\$17,568	<b>\$0</b> \$0	-\$17,568	<b>\$0</b> \$0	<b>\$0</b> \$0	\$0
E-132	Sales Demonstrating & Selling Expense	912.000	-\$4,152 -\$4,152	\$0 \$0	-\$4,152	\$0 \$0	<b>\$0</b> \$0	\$0
	Administrative & General Salaries	920.000	-\$4,102	\$\$	\$536,788	\$0	30 \$0	\$0

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A Income Adj, Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdiction Adjustment Total
	1. To adjust test year payroll to reflect Staff annualized payroll expense. (J. Green)		-\$207,325	\$0		\$0	\$0	
	2. To remove A&G expenses related to water. (A. McMellen)		\$0	-\$329,463		\$0	\$0	
E-138	Office Supplies & Expenses	921.000	\$0	-\$281,122	-\$281,122	\$0	\$0	<u>an an Annailte</u>
	1. Annualize Software Maintenance expense. (K. Foster)		\$0	-\$165,482		\$0	\$0	
	2. To remove A&G expenses related to water. (A. McMellen)		\$0	-\$115,640		\$0	\$0	
E-140	Outside Services Employed	923.000	\$0.	-\$211,877	-\$211,877	\$0	\$0	9. Maria 20.
	1. To normalized outside services, (K. Foster)		\$0	-\$211,877		\$0	\$0	
E-141	Property Insurance	924.000	\$0	\$149,187	-\$149,187	\$0	<u>\$0</u>	
	1. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	-\$149,187		\$0	\$0	
E-142	Injuries and Damages	925.000	\$0	-\$89,607	-\$89,607	\$O	\$0	
	1. To adjust for normalized injuries and damages on actual payments. (A. Sarver)		\$0	-\$129,210		\$0	\$0	
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	\$9,136		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Sarver)		\$0	\$30,467		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	\$594,907	\$487,484	\$1,082,391	\$2,258,841	\$0	\$2,258,6
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,139	\$0		\$0	\$0	
	2. On-going FAS 87 Pension Expense. (P. Harrison)		\$0	\$0		\$1,313,149	\$0	
	3. On-going FAS 106 OPEBs Expense. (P. Harrison)		\$0	\$0		\$945,692	\$0	
	4. To adjust O&M total from test year to update period for insurance. (J. Grisham)		-\$1,963	\$0		\$0	\$0	
	5. Adjustment to annualize employee benefits. (J. Green)		\$0	\$487,484		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (J. Green)		\$606,009	\$0		\$0	\$0	
E-144	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,002,053	\$1,002,0
	1. To normalize rate case expense. (A. Sarver)		\$0	\$0		\$0	\$7,769	
	2. To normalize depreciation study expense. (A. Sarver)		\$0	\$0		\$0	\$14,227	
	3. To normalize line loss study expense, (A. Sarver)		\$0	\$0		\$0	\$3,180	
	4. To include PSC Assessment. (J. Grisham)		\$0	\$0		\$0	\$976,877	
E-146	General Advertising Expense	930,000	-\$191	-\$4,957	-\$5,148	50	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 13 of 15

A Income AdJ,	<u>B</u>	<u>C</u> Account		<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	l Jurisdiction Adjustmen
Number	Income Adjustment Description 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	Number	Labor -\$191	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	2. To adjust O&M total from lest year to update period for insurance. (J. Grisham)		\$0	-\$4,957		\$0	\$0	
E-150	Maintenance of General Plant	935.000	-\$1,877	\$0	-\$1,877	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,877	\$0		\$0	\$0	
E-154	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$462,947	\$462,5
	1. Interest on Customer Deposits. (J. Grisham)		\$0	\$0		\$0	\$462,947	
E-157	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,190,116	\$3,190,1
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,123,112	
	2. To eliminate depreciation on transportation equipment charged to O&M and construction. (A. McHellen)		\$0	\$0		\$0	-\$1,932,996	
E-160	DSM/Pre-MEEIA Amortization		<u>\$0</u>	\$0	\$0	\$0	\$1,251,453	\$1,251,4
	1. To amortize DSM/Pre-MEEIA costs. (A. Sarver)		\$0	\$0		\$0	\$1,251,453	
E-161	Carrying Costs Plum Point		\$0	\$0	\$Ō	\$0	\$1,987	\$1,0
	1. To amortize carrying costs for Plum Point. (K. Foster)		\$0	\$0		\$0	\$1,987	
E-162	Carrying Costs latan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,7
	1. To amortize carrying costs for latan 1. (K. Foster)		\$0	\$0		\$0	\$84,729	
E-163	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,8
	1. To amortize carrying costs for latan 2. (K. Foster)		\$0	\$0		\$0	\$44,828	
E-164	Joplin Tornado Hay 2011 AAO Amort		\$0	\$0	\$0	\$0	\$183,564	\$183,5
	1. To amortize Joplin tornado AAO. (A. McMellen)		\$0	\$0		\$0	\$183,564	
E-165	Solar Rebate Amortization	403.001	\$0	\$0	\$0	\$0	\$172,807	\$172,8
	1. To amortize solar rebate costs. (A. Sarver)		\$0	\$0		\$0	\$172,807	
	Plum Point, latan 2, and latan Common O&M Tracker - MO Only	403.013	\$0	<b>\$</b> 0	\$0	\$0	-\$178,694	-\$176,6
	1. Amortization of latan Common, latan 2, and Plum Point O&M Tracker. (J. Green)		\$0	\$0		\$0	-\$176,694	
E-171	Common Stock Issuance Exp. Amoritz	404.000	\$0	-\$304,613	4304,613	\$0	<b>\$</b> 0	
	1. To eliminate the amortization of Stock Issuance Costs. (A. Sarver)		\$0	-\$304,613		\$0	\$0	

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Accounting Schedule: 10 Sponsor: Keith Foster Page: 14 of 15

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A Income Adi,	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurísdictional Adiustment	<u>H</u> Jurisdictional Adjustment	Judsdictiona Adjustments
Number	Income Adjustment Description	Number		Non Labor	Total	Labor	Non Labor	Total
	1. Adjustment to annualize Amortization Expense. (J. Grisham)		\$0	\$311,510		\$0	\$0	
E-173	Amortization of ITC	404.000	\$0	\$0	\$0	\$0	-\$156,203	-\$156,20
	1. To refund ITC amortization. (A. McMeilen)		\$0	\$0		\$0	-\$156,203	
E-176	Proy - Foab Taxes - Electric	408.141	\$39,135	\$0	-\$39,135	\$0	\$0	\$1
	1. To adjust for Staff's annualized amount for FICA taxes. (J. Green)		-\$39,135	\$0		\$0		
E-178	Prov - Fed Unemp Compens Tax	408.511	-\$1,438	\$0	-\$1,438	\$0	\$0	<u>\$</u> (
	1. To adjust for Staff's annualized amount of FUTA taxes. (J. Green)		-\$1,438	\$0		\$0	\$0	
	Prov - St Unemp Compens Tax	408.512	-\$10,882	\$0	-\$10,882	\$0	\$0	\$(
	1. To adjust for Staff's annualized amount of SUTA taxes. (J. Green)		-\$10,882	\$0		\$0	\$0	
E-180	Property Tax	408.610	\$0	\$2,515,347	\$2,515,347	\$0	\$0	ş(
	1. Adjustment to annualize property tax. (A. Sarver)		\$0	\$2,515,347		\$0	\$0	
E-187	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	- <b>\$1</b> 4,064,730	-\$14,064,730
ľ	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$14,064,730	
	No Adjustment		\$0	\$0		\$0	\$0	
E-190	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$15,194,945	<b>\$</b> 15,194,94:
	1. To Annualize Deferred income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$15,194,945	
E-191	Amortization of Deferred ITC	411.000	ŞO	\$0	\$0	\$0	-\$332,056	-\$332,056
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$332,056	
E-192	Amort of Excess Deferred Income Taxes	411:411	\$0	\$0	\$0	\$0	\$74,821	-\$74,821
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$74,821	
	Total Occasion Bauganas		\$0				S. 640 404 042	
	Total Operating Revenues		ŞU .	\$0	\$0	\$0	\$10,481,811	\$10,481,811

Accounting Schedule: 10 Sponsor: Keith Foster Page: 15 of 15

## THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Income Tax Calculation

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Line	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.36%	E 7.48%	E 7.61%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$121,129,305	\$121,047,650	\$122,479,190	\$123,898,996
2	ADD TO NET INCOME BEFORE TAXES				Ĩ	
3	Book Depreciation Expense		\$59,168,296	\$59,168,296	\$59,168,296	\$59,168,296
4	Nondedictible Expense	1	\$147,830	\$147,830	\$147,830	\$147,830
5	CIAC		\$1,898,391	\$1,898,391	\$1,898,391	\$1,898,391
6	Book Amortization	_	\$354,250 \$61,568,767	\$354,250 \$61,568,767	\$354,250 \$61,568,767	\$354,250 \$61,568,767
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$01,000,101	\$01,000,101	401,000,101	<b>4</b> 01,000,107
8	SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of	2.7320%	\$32,057,108	\$32,057,108	\$32,057,108	\$32,057,108
9	-	1.1 010 //	\$58,600,275	\$58,600,275	\$58,600,275	\$58,600,275
10	Tax Straight-Line Depreciation		\$32,902,026	\$32,820,371	\$34,251,911	\$35,671,717
11	Corporate Deferred Taxes			\$59,138,663	\$59,138,663	\$59,138,663
12	Tax Depreciation Excess		\$59,138,663		\$184,047,957	\$185,467,763
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$182,698,072	\$182,616,417	\$184,047,957	\$100,407,703
14	NET TAXABLE INCOME		\$0	\$0	\$0	\$0
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Deduct Missouri Income Tax at the Rate of	0.000%	\$0	\$0 50	\$0	\$0 \$0
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0 \$0	\$0 \$0	\$0 \$0
19	Federal Taxable Income - Fed. Inc. Tax	35.00%	\$0 \$0	\$0	\$0	\$0
20	Federal Income Tax at the Rate of	35.00%	30		**	<b>V</b>
21 22	Subtract Federal Income Tax Credits Research Credit		. \$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$0	\$0	\$0	\$0
24	Solar Credit		\$0	\$0	\$0	\$0
25	Production Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$0	\$0	\$0	\$0
27	PROVISION FOR MO. INCOME TAX			**		¢0
28	Net Taxable Income - MO, Inc. Tax	0.0000/	\$0	\$0 \$0	\$0 \$0	\$0 \$0
29	Deduct Federal Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0	\$0 \$0
	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		ŝo	\$0	<b>SO</b>	\$0
31 32	Subtract Missouri Income Tax Credits		ţ.	**	**	·
32	MO State Credit		\$0	\$0	\$0	\$0
34	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
35	PROVISION FOR CITY INCOME TAX		1			
36	Net Taxable income - City Inc. Tax		\$0	\$0	\$0	\$0
37	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0 \$0
38	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0 \$0	\$0 \$0	\$0 \$0
39	City Taxable Income		\$0	şu	\$U	40
	Subtract City Income Tax Credits		\$0	\$0	\$0	\$0
41 42	Test City Credit City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
43	SUMMARY OF CURRENT INCOME TAX					
44	Federal Income Tax		\$0	\$0	\$0	\$0
45	State Income Tax	1	\$0	\$0	\$0	\$0
46	City Income Tax	Ļ	\$0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u> \$0
47	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$U
48	DEFERRED INCOME TAXES	ļ	the nen 202	\$32 030 374	\$34,251,911	\$35,671,717
49	Deferred Income Taxes - Def. Inc. Tax.		\$35,069,303 -\$332,056	\$32,820,371 -\$332,056	\$34,251,911	-\$332,056
50	Amortization of Deferred ITC		-\$332,056 -\$74,821	-\$74,821	-\$74,821	-\$74,821
51	Amort of Excess Deferred Income Taxes TOTAL DEFERRED INCOME TAXES	-	\$34,662,426	\$32,413,494	\$33,845,034	\$35,264,840
52	TOTAL DEFENSED INGOINE TAKES	and the second state of the se				
53	TOTAL INCOME TAX		\$34,662,426	\$32,413,494	\$33,845,034	\$35,264,840

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Capital Structure Schedule

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Line Number	<u>A</u> Description	B Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 9.50%	E Weighted Cost of Capital 9.75%	<u>G</u> Weighted Cost of Capital 10.00%
1	Common Stock	\$802,462,963	48.73%		4.630%	4.752%	4.873%
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	\$844,161,047	51.27%	5.33%	2.732%	2.732%	2.732%
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	\$1,646,624,010	100.00%		7.362%	7.484%	7.605%
8	PreTax Cost of Capital				0.000%	0.000%	#DIV/01

# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Rate Revenue Summary

Α	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Adjust	ments	G	H	
Line <u>Number</u>	Description	As Billed	Updated Period Adjustment	Billing Adjustment	Rate Switcher Revenue	Weather & Day Adj	Growth Adj at Sept 15	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential - RG	\$197,732,206	\$493,476	\$4,474,839	\$0	-\$4,037,280	-\$36,224	
4	Commercial - CB	\$41,721,245	\$63,714	\$608,367	-\$254,353	-\$294,724	\$47,453	
5	Small Heating - SH	\$10,058,543	\$19,915	\$86,912	\$5,938	-\$123,185	\$73,262	
6	General Power - GP	\$83,726,330	\$92,168	\$1,952,328	\$843,164	-\$161,298	\$1,158,511	
7	Special Transmission - SC-P	\$3,651,938	\$378,010	\$176,432	\$0	\$0	\$0	
8	Total Electric Building - TEB	\$36,401,968	\$52,334	\$314,271	\$127,175	-\$290,145	\$25,662	
9	Feed Mill - PFM	\$100,640	\$0	\$12,686	\$0	\$0	\$0	
10	Large Power - LP	\$52,824,438	\$2,613	-\$256,227	\$0	\$0		
11	Miscellaneous Service - MS	\$14,113	\$0	\$93	\$0	\$0	\$0	
12	Street Lighting - SPL	\$2,281,125	\$0	\$10,511	) \$C	) \$0	\$0	
13	Private Lighting - PL	\$4,280,833	\$0	-\$630	\$0	\$0	\$0	
14	Special Lighting - LS	\$120,166		-\$6,096			\$0	
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$432,913,545	\$1,102,230	\$7,373,486	\$721,924	-\$4,906,632	\$1,268,664	
16	OTHER RATE REVENUE							
17	NM - Net Metering	\$0	\$0	\$0				
18	Excess Facilities	\$0		\$0	\$0		\$0	
19	FAC	\$0		\$0			\$0	
20	Franchise Fees	\$0		\$0	\$0		\$0	
21	EDE - Calculated Unbilled Revenue	\$0	\$0	\$0			\$0	
22	Time Period Adj	\$0		\$0			\$0	
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$0	
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
25	I TOTAL MISSOURI RATE REVENUES	\$432,913,545	\$1,102,230	\$7,373,486	\$721,924	\$4,906,632	\$1,268,664	

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# THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Rate Revenue Summary

<u> </u>	B	ini ang santaran <mark>l</mark> an ang santaran Ng ang santarang santarang sa	7	<u>K</u> Adjustments	<u>L</u>	<u>M</u>	N	
Line Number	Description	Rate Case Annualization	Large Cust. Annualization	Energy	Annual Excess Facilities	Total Adjustments	MO Adjusted Jurisdictional	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential - RG	\$9,377,244	\$0	\$660,141	\$0	\$10,932,196	\$208,664,402	
4	Commercial - CB	\$1,055,943	\$0	\$124,940	\$5,107	\$1,356,447	\$43,077,692	
5	Small Heating - SH	\$252,277	\$0	\$35,435	\$0	\$350,554	\$10,409,097	
6	General Power - GP	\$1,111,678	\$0	\$325,028	\$319,288	\$5,640,867	\$89,367,197	
7	Special Transmission - SC-P	\$113,146	\$0	\$0	\$864	\$668,452	\$4,320,390	
8	Total Electric Building - TEB	\$554,726	\$0	\$142,079	\$25,859	\$951,961	\$37,353,929	
9	Feed Mill - PFM	\$0	\$868	\$258	\$0	\$13,812	\$114,452	
10	Large Power - LP	\$576,461	-\$725,152	\$104,622	\$1,077,426	\$779,743	\$53,604,181	
11	Miscellaneous Service - MS	\$0	\$0	\$0	\$0	\$93	\$14,206	
12	Street Lighting - SPL	\$0	\$0	\$0	\$993,819	\$1,004,330	\$3,285,455	
13	Private Lighting - PL	\$0	\$0	\$0	\$5,284	\$4,654	\$4,285,487	
14	Special Lighting - LS	\$0	\$0	\$0	\$0	-\$6,096	\$114,070	
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$13,041,475	-\$724,284	\$1,392,503	\$2,427,647	\$21,697,013		
16	OTHER RATE REVENUE							
17	NM - Net Metering	\$0	\$0	\$0	\$0	\$0	\$0	
18	Excess Facilities	\$0	\$0	\$0	\$0	\$0		
19	FAC	\$0	\$0	\$0			\$0	
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	\$0	
21	EDE - Calculated Unbilled Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
22	Time Period Adj	\$0			\$0	\$0		
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0		
24	TOTAL OTHER RATE REVENUE	\$0		\$0				
25	TOTAL MISSOURI RATE REVENUES	\$13,041,475	-\$724,284	\$1,392,503	 \$2,427,647	\$21,697,013	\$454,610,558	

11

Schedule: Rate Revenue Summary Sponsor: R. Kliethermes, B. Fortson Page: 1 of 1 ¥