Exhibit No.: :--

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff

Case No: ER-2019-0374

Date Prepared: January 15, 2020



## MISSOURI PUBLIC SERVICE COMMISSION

## **COMMISSION STAFF**

#### **DIRECT**

## STAFF ACCOUNTING SCHEDULES

## THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

January 2020

#### Case No. ER-2019-0374

#### Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Revenue Requirement

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	<b>5</b>	7.03%	7.14%	7.43%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,370,195,947	\$1,370,195,947	\$1,370,195,947
2	Rate of Return	7.03%	7.14%	7.43%
3	Net Operating Income Requirement	\$96,324,775	\$97,777,183	\$101,764,453
4	Net Income Available	\$111,603,071	\$111,603,071	\$111,603,071
5	Additional Net Income Required	-\$15,278,296	-\$13,825,888	-\$9,838,618
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,136,196	\$17,607,888	\$18,856,013
8	Current Income Tax Available	\$21,918,723	\$21,918,723	\$21,918,723
9	Additional Current Tax Required	-\$4,782,527	-\$4,310,835	-\$3,062,710
10	Revenue Requirement	-\$20,060,823	-\$18,136,723	-\$12,901,328
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	-\$3,916,313	-\$3,916,313	-\$3,916,313
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$23,977,136	-\$22,053,036	-\$16,817,641

Accounting Schedule: 01
Sponsor: Bolin

Page: 1 of 1

#### Case No. ER-2019-0374

#### Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	С
Line	<u> </u>	Percentage	<u>U</u> Dollar
Number	Rate Base Description	Rate	Amount
Humber	Nate Base Bescription		Amount
1	Plant In Service		\$2,492,982,196
2	Less Accumulated Depreciation Reserve		\$832,056,079
3	Net Plant In Service		\$1,660,926,117
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,547,849
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$31,582,948
8	Prepayments		\$6,954,889
9	Fuel Inventory		\$11,333,851
10	Vegetation Management Tracker		\$854,776
11	Regulatory Asset/Carrying Costs - latan 1		\$3,968,021
12	Regulatory Asset/Carrying Costs - latan 2		\$2,163,085
13	Regulatory Asset/Carrying Costs - Plum Point		\$101,585
14	Prepaid Pension Asset		\$18,865,955
15	People Soft Cost ER-2011-0004		\$93,909
16	MO Solar Initiative		\$13,879,329
17	Solar Rebate ER-2016-0023		\$4,314,546
18	Riverton 12 LTM Tracker		\$13,033,719
19	Customer Demand Program		\$4,160,645
20	TOTAL ADD TO NET PLANT IN SERVICE		\$112,855,107
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	-0.7534%	-\$112,653
23	State Tax Offset	-0.7534%	-\$20,005
24	City Tax Offset	0.0000%	\$0
25	Interest Expense Offset	13.4192%	
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$13,610,695
	Customer Advances for Construction		\$4,142,008
29	SWPA Capacity Loss Reimbursement		\$2,100,623
30	Pension Tracker Liability		\$182,978
31	OPEB Tracker Liability		\$4,768,543
32	Return of Excess Deferred Tax		\$126,767,653
33	Amortization of Electric Plant		\$21,933,340
34	Deferred Income Taxes - Accumulated		\$226,093,422
35	TOTAL SUBTRACT FROM NET PLANT		\$403,585,277
36	Total Rate Base		\$1,370,195,947

Accounting Schedule: 02

Sponsor: Bolin Page: 1 of 1

## THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019

Updated through September 30, 2019 Plant In Service

									,
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)		Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3333%	\$0	\$25,549
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3333%	\$0	\$921,427
4 5	303.000	Miscellaneous Intangibles (like 353) TOTAL INTANGIBLE PLANT	\$43,152,525 \$44,262,263	P-4	\$0 \$0	\$43,152,525 \$44,262,263	85.3333%	\$0 \$0	\$36,823,474 \$37,770,450
3		TOTAL INTANGIBLE FLANT	\$44,202,20 <b>3</b>		φυ	<b>\$44,202,203</b>		φU	\$37,770,430
6		PRODUCTION PLANT							
7		CTEAM PRODUCTION							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$21,543,613	P-10	\$0	\$21,543,613	84.0400%	\$0	\$18,105,252
11 12	312.300 314.000	Boiler Plant and Equip Asbury Turbo Generator Units - Asbury	\$218,214,930 \$36,723,935	P-11 P-12	\$0 \$0	\$218,214,930 \$36,723,935	84.0400% 84.0400%	\$0 \$0	\$183,387,827 \$30,862,795
13	315.000	Accessory Electric Equipment - Asbury	\$6,893,818	P-13	\$0	\$6,893,818	84.0400%	\$0 \$0	\$5,793,565
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,486,317	P-14	\$0	\$2,486,317	84.0400%	\$0	\$2,089,501
15		TOTAL PRODUCTION - ASBURY -	\$287,212,608		\$0	\$287,212,608		\$0	\$241,373,476
		STEAM							
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - latan	\$121,639	P-17	\$0	\$121,639	84.0400%	\$0	\$102,225
18	311.000	Structures & Improvements - latan	\$4,096,077	P-18	\$0	\$4,096,077	84.0400%	\$0	\$3,442,343
19	312.000	Boiler Plant Equipment - latan	\$76,443,550	P-19	\$0	\$76,443,550	84.0400%	\$0	\$64,243,159
20	312.000	Unit Train - latan	\$329,005	P-20	\$0	\$329,005	84.0400%	\$0	\$276,496
21 22	314.000 315.000	Turbo Generator Units - latan Accessory Electric Equipment - latan	\$15,140,937 \$8,353,311	P-21 P-22	\$0 \$0	\$15,140,937 \$8,353,311	84.0400% 84.0400%	\$0 \$0	\$12,724,443 \$7,020,123
23	316.000	Misc. Power Plant Equipment - latan	\$1,350,919	P-23	\$0 \$0	\$1,350,919	84.0400%	\$0 \$0	\$1,135,312
24	010.000	TOTAL PRODUCTION - IATAN - STEAM	\$105,835,438	1. 20	\$0	\$105,835,438	04.040070	\$0	\$88,944,101
25	044 000	PRODUCTION- IATAN 2 - STEAM	\$00.0E4.400	D 00	**	\$00.0E4.400	04.04000/	**	£47.040.447
26 27	311.000 312.000	Structures & Improvements - latan 2 Boiler Plant Equipment - latan 2	\$20,954,482 \$146,470,870	P-26 P-27	\$0 \$0	\$20,954,482 \$146,470,870	84.0400% 84.0400%	\$0 \$0	\$17,610,147 \$123,094,119
28	314.000	Turbo Generator Units - latan 2	\$49,043,295	P-28	\$0	\$49,043,295	84.0400%	\$0 \$0	\$41,215,985
29	315.000	Accessory Electric Equipment - latan 2	\$12,340,511	P-29	\$0	\$12,340,511	84.0400%	\$0	\$10,370,965
30	316.000	Misc. Power Plant Equipment - latan 2	\$350,002	P-30	\$0	\$350,002	84.0400%	\$0	\$294,142
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,159,160		\$0	\$229,159,160		\$0	\$192,585,358
32		PRODUCTION - IATAN - COMMON -							
-		STEAM							
33	310.000	Land & Land Rights - latan Common	\$7,217	P-33	\$0	\$7,217	84.0400%	\$0	\$6,065
34	311.000	Structures & Improvements - latan	\$18,312,734	P-34	\$0	\$18,312,734	84.0400%	\$0	\$15,390,022
35	312.000	Common Boiler Plant Equipment - latan Common	\$39,889,528	P-35	\$0	\$39,889,528	84.0400%	\$0	\$33,523,159
33	312.000	Boiler Flank Equipment - latan Common	<b>\$39,003,320</b>	1 -33	ΨΟ	<b>\$39,003,320</b>	04.040076	ΨΟ	ψ55,525,159
36	314.000	Turbo Generator Units - latan Common	\$1,290,680	P-36	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
37	315.000	Accessory Electric Equipment - latan	\$5,085,098	P-37	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
20	240 000	Common	€74€ 000	P-38	ro.	\$74C 000	04.04000/	¢o.	#c02 422
38	316.000	Misc. Power Plant Equipment - latan Common	\$716,828	P-36	\$0	\$716,828	84.0400%	\$0	\$602,422
39		TOTAL PRODUCTION - IATAN -	\$65,302,085		\$0	\$65,302,085		\$0	\$54,879,871
		COMMON - STEAM	, , ,			, , ,		• •	, , , , , ,
40		PROPULCTION PLUM POINT STEAM							
40 41	310.000	PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point	\$956,529	P-41	\$0	\$956,529	84.0400%	\$0	\$803,867
42	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-42	\$0	\$20,567,779	84.0400%	\$0 \$0	\$17,285,161
		,	,,			,,		• •	, , ,
43	312.000	Boiler Point Equipment - Plum Point	\$53,845,333	P-43	\$0	\$53,845,333	84.0400%	\$0	\$45,251,618
44	312.000	Train Lease	\$5,196,478	P-44	\$0 *0	\$5,196,478	84.0400%	\$0 \$0	\$4,367,120
45 46	312.000 314.000	Unit Train - Plum Point Turbo Generator Units - Plum Point	\$12,311 \$17,270,264	P-45 P-46	\$0 \$0	\$12,311 \$17,270,264	84.0400% 84.0400%	\$0 \$0	\$10,346 \$14,513,930
46 47	315.000	Accessory Electric Equipment - Plum	\$5,390,591	P-47	\$0 \$0	\$5,390,591	84.0400%	\$0 \$0	\$4,530,253
		Point	, _ , _ 50,001	1		, , , , , , , , , , , , , , , , , , , ,	1 1 2 2 7 3	+3	, ,,,,,,,,,,
48	316.000	Misc. Power Plant Equipment - Plum	\$2,968,456	P-48	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
40		Point	£400.00==::		**	6400 007 711			\$00.0F0.00T
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$106,207,741		\$0	\$106,207,741		\$0	\$89,256,985
	I	J CILAW		I	ı		1		1

 $\begin{array}{c} \text{Accounting Schedule: 03} \\ \text{Sponsor: Barron} \\ \text{Page: 1 of 4} \\ JAR\text{-}R\text{-}5 \ Page \ 4 \end{array}$ 

Number   Optional   Plant Account Description   Plant Number   Adjustments   Plant   Allocations   Adjustments   Juri	Line		<u>B</u>			E				<u> </u>
NUCLEAR PRODUCTION			Plant Account Description			Adjustments				MO Adjusted Jurisdictional
TOTAL NUCLEAR PRODUCTION   S0   S0   S0   S0   S0   S0   S0   S	50		TOTAL STEAM PRODUCTION	\$793,717,032		\$0	\$793,717,032		\$0	\$667,039,791
HYDRAULIC PRODUCTION   PRODUC	51		NUCLEAR PRODUCTION							
PRODUCTION - OZARK BEACH - HYDRO   S	52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0	-	\$0	\$0
56   330,000   Structures & Improvements - Ozark   S1,260,134   P-56   S0   \$1,220,148   84,0400%   S0   S1,330,000   S1,330,000   S1,320,000   S1,220,148   84,0400%   S0   S1,330,000   S0	53		HYDRAULIC PRODUCTION							
		330.000		\$226,488	P-55	\$0	\$226,488	84.0400%	\$0	\$190,341
Sacration   Sacr			•			·	. ,, -			\$1,050,613
Society   Soci										\$2,873,057
Misc. Power Plant Equipment - Ozark   S1,012,284   P-60   S0   S2,403,518   S4,0400%   S0   P-60   S0   S2,403,518   S4,0400%   S0   P-60   S0   S2,403,518   S4,0400%   S0   S0   S1,012,284   P-60   S0   S2,403,518   S4,0400%   S0   S1,012,284   P-60   S0   S2,403,518   S4,0400%   S0   S1,012,284   P-60   S0   S2,403,518   S4,0400%   S0   S1,012,284   P-70   S0   S2,013,518   S4,0400%   S0   S1,012,514,514,500   P-70   S0   S2,013,518   S4,0400%   S0   S1,012,514,514,500   S0   S1,012,514,514,500   S0   S1,012,514,514,514,514,514,514,514,514,514,514		1	•							\$3,648,524 \$1,262,363
TOTAL PRODUCTION - OZARK BEACH HYDRO  TOTAL HYDRAULIC PRODUCTION  \$11,751,096  TOTAL HYDRAULIC PRODUCTION  \$11,751,096  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$11,751,096  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$11,751,096  TOTAL PRODUCTION  \$11,751,096  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$10,007  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$10,007  TOTAL PRODUCTION  \$10,007  TOTAL PRODUCTION  \$15,007  TOTAL PRODUCTION  \$10,007  TOTAL PRODUCTION  TOTAL PRODUCTION PRIVER TON UNIT 10 & 11  TOTA						·				\$850,723
OTHER PRODUCTION   PRODUCTION   ENERGY CENTER   Land & Land Rights - Energy   \$163,097   P-65   \$0   \$163,097   \$40,000%   \$0   \$0   \$41,000   \$10,000   \$			TOTAL PRODUCTION - OZARK BEACH -							\$9,875,621
PRODUCTION - ENERGY CENTER   Land & Land Rights - Energy   S2,403,518   P-65   S0   \$2,403,518   84,0400%   S0   S0   S2,403,518   S0   S0   S0   S0   S0   S0   S0   S	62		TOTAL HYDRAULIC PRODUCTION	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
Section   Sect	63		OTHER PRODUCTION							
Structures & Improvements - Energy   S2,403,518   P-66   S0   S2,403,518   B4,0400%   S0				_		_				
Section   Sect			5 5			·				\$137,067
Section   Sect			Fuel Holders, Producers & Access			·			•	\$2,019,917 \$1,169,624
70	68	343.000	- 233	\$26,745,014	P-68	\$0	\$26,745,014	84.0400%	\$0	\$22,476,510
Total Response Plant Equipment - Energy Total Response Plant Equipment - Fire Statistics   Sta										\$5,564,657
TOTAL PRODUCTION - ENERGY CENTER  73     341.000		1			_					\$1,839,357
Table   Tabl		346.000	TOTAL PRODUCTION - ENERGY		P-/1			84.0400%		\$1,681,654 \$34,888,786
Total Riverson Common   Fuel Holders, Producers & Access FT8   \$1,453,081   P-75   \$0   \$1,453,081   84.0400%   \$0	73		PRODUCTION - ENERGY CENTER FT8							
Transfer			•		1					\$944,867 \$1,221,169
Transfer	76	343 000	Prime Movers - FT8	\$52,051,925	P-76	\$0	\$52 051 925	84 0400%	\$0	\$43,744,438
78										\$4,106,816
TOTAL PRODUCTION - ENERGY CENTER FT8   \$64,097,873   \$0 \$64,097,873   \$0 \$ \$64,097,873   \$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	78	345.000	Accessory Electric Equipment - FT8		P-78	\$0		84.0400%	\$0	\$2,974,980
RIVERTON COMMON   Land   S253,184   P-82   S0   S253,184   S0   S0   S0   S0   S0   S0   S0   S		346.000			P-79			84.0400%		\$875,583
82         340.000         Land TOTAL RIVERTON COMMON         \$253,184 \$0         \$0         \$253,184 \$0         \$0           84         PRODUCTION - RIVERTON UNIT 10 & 11 Structures & Improvements - RU 12 Structures & Improvements - RU	80			\$64,097,873		\$0	\$64,097,873		\$0	\$53,867,853
TOTAL RIVERTON COMMON   \$253,184   \$0   \$253,184   \$0   \$0   \$253,184   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	81		RIVERTON COMMON							
Residue		340.000			P-82			84.0400%		\$212,776
85         341.000         Structures & Improvements - RU 10 & 11         \$8,458,931         P-85         \$0         \$8,458,931         84.0400%         \$0           86         342.000         Fuel Holders, Producers & Access RU 10 & 579,486         P-86         \$0         \$579,486         84.0400%         \$0           87         343.000         Prime Movers - RU 10 & 11         \$7,127,000         P-87         \$0         \$7,127,000         84.0400%         \$0           88         344.000         Generators - RU 10 & 11         \$1,779,491         P-88         \$0         \$1,779,491         84.0400%         \$0           89         345.000         Accessory Electric Equip. RU 10 & 11         \$1,648,145         P-89         \$0         \$1,648,145         84.0400%         \$0           90         346.000         Misc. Power Plant Equip - RU 10 & 11         \$1,282,620         P-90         \$0         \$1,282,620         \$0         \$4.0400%         \$0           91         PRODUCTION - RIVERTON UNIT 12         \$20,875,673         \$0         \$20,875,673         \$0         \$17,818,454         \$4.0400%         \$0           93         341.000         Structures & Improvements - RU 12         \$17,818,454         P-93         \$0         \$17,818,454         84.0400%				\$253,184		\$0	\$253,184		\$0	\$212,776
10 & 11		341.000		\$8,458,931	P-85	\$0	\$8,458,931	84.0400%	\$0	\$7,108,886
88       344.000       Generators - RU 10 & 11       \$1,779,491       \$1,779,491       \$4.0400%       \$0         89       345.000       Accessory Electric Equip. RU 10 & 11       \$1,648,145       \$0       \$1,648,145       \$4.0400%       \$0         90       346.000       Misc. Power Plant Equip - RU 10 & 11       \$1,282,620       \$0       \$1,282,620       \$0       \$4.0400%       \$4.0400%       \$0         91       TOTAL PRODUCTION - RIVERTON UNIT 10 & 11       \$20,875,673       \$0       \$20,875,673       \$0       \$20,875,673       \$0       \$0       \$0         92       PRODUCTION - RIVERTON UNIT 12       \$17,818,454       P-93       \$0       \$17,818,454       \$4.0400%       \$0       \$0         94       342.000       Fuel Holders, Producers & Access RU       \$945,601       P-94       \$0       \$945,601       \$4.0400%       \$0	86	342.000		\$579,486	P-86	\$0	\$579,486	84.0400%	\$0	\$487,000
89     345.000 346.000     Accessory Electric Equip. RU 10 & 11 Misc. Power Plant Equip - RU 10 & 11 TOTAL PRODUCTION - RIVERTON UNIT 10 & 11     \$1,648,145 \$1,282,620 \$0 \$1,282,620 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$1,282,620 \$0 \$0 \$0 \$1,282,620 \$0 \$0 \$0 \$1,282,620 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	87	343.000	Prime Movers - RU 10 & 11	\$7,127,000	P-87	\$0	\$7,127,000	84.0400%		\$5,989,531
90		1								\$1,495,484
91		1								\$1,385,101 \$1,077,014
93 341.000 Structures & Improvements - RU 12 \$17,818,454 P-93 \$0 \$17,818,454 84.0400% \$0 \$945,601 12 \$12		346.000	TOTAL PRODUCTION - RIVERTON UNIT		P-90			84.0400%		\$1,077,914 \$17,543,916
94 342.000 Fuel Holders, Producers & Access RU \$945,601 P-94 \$0 \$945,601 84.0400% \$0 12	92		PRODUCTION - RIVERTON UNIT 12							
12		1	•							\$14,974,629
	94	342.000	•	\$945,601	P-94	\$0	\$945,601	84.0400%	\$0	\$794,683
95   343.000   Prime Movers - RU 12   \$150,760,576   P-95   \$0   \$150,760,576   84.0400%   \$0   \$1	95	343.000		\$150,760,576	P-95	\$0	\$150,760,576	84.0400%	\$0	\$126,699,188
96 344.000 Generators - RU 12 \$21,337,811 P-96 \$0 \$21,337,811 84.0400% \$0 \$	96	1		\$21,337,811	1	\$0	\$21,337,811		\$0	\$17,932,296
97   345.000   Accessory Electric Equipment - RU 12   \$26,048,263   P-97   \$0   \$26,048,263   84.0400%   \$0   \$	97	345.000	Accessory Electric Equipment - RU 12	\$26,048,263	P-97	\$0	\$26,048,263	84.0400%	\$0	\$21,890,960

 $\begin{array}{c} \text{Accounting Schedule: 03} \\ \text{Sponsor: Barron} \\ \text{Page: 2 of 4} \\ JAR\text{-}R\text{-}5 \ Page \ 5 \end{array}$ 

## THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019

Updated through September 30, 2019 Plant In Service

Second   Plant   Account Description   Plant   Number   Adjustments   Plant   Allocations   Adjustments   Adjustment   A										
Second   Plant   Account Description   Plant   Number   Adjustments   Plant   Adjustments   July   Second   S						<u>E</u>				<u>I</u>
99 9 346,000 Miss. Power Plant Equipment - RU 12 52,783.437   9-30 52,763.437   40,000% 50   12							•			MO Adjusted
100   34,0								1		Jurisdictional
100		346.000			P-98			84.0400%		\$2,322,392
100	99			\$219,674,142		\$0	\$219,674,142		\$0	\$184,614,148
101   340,000   Land and Land Rights - SL CC   \$338,836   P-101   \$0   \$38,38,836   \$84,0400%   \$0   \$30   \$340,000   \$3204,376   \$10   \$3204,376   \$10   \$3204,377   \$10   \$30   \$3204,377   \$10   \$30   \$3204,377   \$10   \$30   \$3204,377   \$10   \$30   \$3204,370   \$30   \$304,070   \$30   \$304,070   \$30   \$304,070   \$30   \$304,070   \$30   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$304,070   \$30			12							
101   340,000   Land and Land Rights - SL CC   \$338,836   P-101   \$0   \$38,38,336   \$84,0400%   \$0   \$30   \$340,000   \$	400		DD OD LOT ON OTATE LINE COMPINED							
191   240,000   Structures and improvements -SL CC   \$38,83.68   \$4,000%   \$0   \$32,000   \$32,	100									
103   342,000   Fuel Holders, Producers & Accessories   \$22,740,023   \$0   \$7,906,270   \$40,000%, \$0   \$50   \$30,000   \$100	404			****	D 404	•	****	04.04000/	••	4=04.0=0
101   343,000   Fuel Holders, Producers & Accessories   S204,374   Hold   S0   S024,374   S1, CC   Generators - SL CC   S107,885,672   P-104   S0   S107,883,572   S4,0400%   S0   S02,4374		1							•	\$704,958
St. CC		1				•			•	\$6,644,429
104   343,000   Prime Movers - SL CC   S107,883,572   P-104   S0   S107,883,572   S0   S40,000%   S0   S0   S33,000   S0   S0   S0   S0   S0   S0   S0	103	342.000		\$204,374	P-103	\$0	\$204,374	84.0400%	\$0	\$171,756
105   344.000   Generators - SL CC   \$30,294.250   Accessory Electric Equipment - SL CC   \$2,706,222   P.105   \$0   \$38,00,975   \$4,0400%   \$0   \$0   \$34,000   Misc. Power Plant Equipment - SL CC   \$2,706,222   P.107   \$0   \$1,738,00,22   \$0   \$0   \$0   \$0   \$0   \$0   \$0	404	242.000		\$407.000 E70	D 404	¢o.	\$407.000 E70	04.04000/	¢o.	\$00 CCE 2E4
106   345.000   Misc. Power Plant Equipment - SL CC   S100.097   P-106   S0   S3,100.097   S0   S17,798.022   S0   S17,988.022   S0   S17,798.022   S0   S17,798.02		1		. , ,					•	\$90,665,354 \$25,459,288
108		1							•	\$6,807,322
TOTAL PRODUCTION - STATE LINE COMMON STRUCTURE & Improvements - SL COMMON STRUCTURE & Improvements - SL S3,352,953 P-110 S0 \$3,352,953 B4,0400% \$0 P-111 342,000 Fuel Holders, Producers & Accessories - S226,749 P-111 S0 \$26,749 B4,0400% \$0 P-113 343,000 STRUCTURE & Improvements - SL S313,406 P-113 S0 S313,406 B4,0400% \$0 P-113 S0 S313,406 B4,0400% \$0 P-113 S0 S313,406 B4,0400% \$0 P-114 S0 S1,029,590 B4,0400% \$0 P-115 S0 S1,029,590 B4,0400% \$0 P-116 S0 S1,029,590 B4,0400% \$0 P-117 S0 S1,029,590 B4,0400% \$0 P-118 S1,029,590 B4,0400% \$0 P-119 S1,029,590 B4,0400% \$0		1					. , ,		•	
STATE LINE COMMON   STAT		346.000			P-107			84.0400%		\$2,320,028 \$132,773,135
STATE LINE COMMON   STructures & Improvements - SL   S3,352,953   P-110   S0   S3,352,953   84,0400%   S0   S1,0000   S1,00000   S1,00000   S226,749   S1,00000   S226,749   S1,00000   S226,749   S1,00000   S226,749   S1,00000   S226,749   S1,00000   S1,00000   S226,749   S1,00000   S1,00000   S226,749   S1,00000   S1,00000   S1,00000   S1,00000   S1,00000   S1,00000   S0   S1,000000   S0   S1,000000   S0   S1,000000   S0   S1,000000   S0   S1,000000   S0   S1,0000000   S0   S1,0000000   S0   S1,0000000   S0   S1,000000000000000000000000000000000000	100			\$157,900,022		φu	\$157,900,022		φu	\$132,113,133
341,000   Structures & Improvements - SL   S3,352,953   P-110   S0   S3,352,953   84,0400%   S0   Common   SL Common   S661,474   S0   S226,749   S113   345,000   Accessory Electric Equipment - SL   S13,34,66   P-112   S0   S661,474   S40,000%   S0   S1,029,590   S13,34,66   S40,000%   S0   S1,029,590			COMBINED CYCLE							
341,000   Structures & Improvements - SL   S3,352,955   P-110   S0   S3,352,953   84,0400%   S0   Common   SL Common   S661,474   P-112   S0   S661,474   S1,333,466   S4,0400%   S0   S1,335,095   S1,333,466   S4,0400%   S0   S1,335,095   S1,333,466   S4,0400%   S0   S1,029,590   S2,039,007   S1,029,590   S1,029,590   S1,029,590   S1,029,590   S2,039,007   S1,029,590   S1,029,590   S2,039,007   S1,029,590   S1,029,590   S2,039,007   S1,029,590   S1,029,590   S2,039,007   S1,029,590   S2,039,007   S1,029,590   S2,039,007   S1,029,590   S2,039,007   S1,029,590   S2,039,007   S1,029,590   S2,039,007   S1,029,590   S1,029,59	100		STATE LINE COMMON							
111   342.000   Fuel Holders, Producers & Accessories -   S226,749   P-111   S0   S226,749   S4.0400%   S0   S1.020,500   Prime Movers - SL Common   S661,474   P-112   S0   S661,474   84.0400%   S0   Common   S661,474   P-113   S0   S313,406   84.0400%   S0   Common   S1.029,590   P-114   S0   S1,029,590   S1,029,590   S1,029,590   S1,029,590   S1,029,590   S1,029,590   S2,031,406   S0   S1,029,590   S2,031,406   S0   S1,029,590   S1,029,590   S2,031,406   S0   S1,029,590   S2,031,406   S0   S1,029,590   S1,029,590   S2,031,406   S0   S1,029,590   S0   S1,029,590   S0   S2,031,406   S0   S1,029,590   S1,029,590   S0   S1,029,590   S1,02		244 000		\$2.2E2.0E2	D 110	60	\$2.2E2.0E2	94.04000/	40	£2 047 022
111   342,000   Fuel Holders, Producers & Accessories -   S226,749   P-111   \$0   \$226,749   \$4,0400%   \$0   \$1   \$345,000   Accessory Electric Equipment - SL   \$133,406   P-112   \$0   \$661,474   \$4,0400%   \$0   \$133,4500   Accessory Electric Equipment - SL   \$13,029,590   P-114   \$0   \$1,029,590   \$4,0400%   \$0   \$1,029,590   \$4,0	110	341.000		\$3,352,953	P-110	φu	<b>\$3,352,953</b>	64.0400%	φu	\$2,817,822
SL Common	444	242.000		\$22C 740	D 444	¢o.	\$22C 740	04.04000/	¢o.	£400 EC0
113   345,000   Prime Movers - St. Common   \$661,474   P-112   \$0   \$661,474   84,0400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0	111	342.000	· ·	\$226,749	P-111	φu	\$226,749	84.0400%	φu	\$190,560
113   345,000   Accessory Electric Equipment - SL   S13,3406   P-113   S0   S13,3406   84,0400%   S0   Common   Misc. Power Plant Equipment - SL   S1,029,590   P-114   S0   S1,029,590   84,0400%   S0   S0   S0   S0   S0   S0   S0	440	242.000		CC4 474	D 440	¢o.	CC4 474	04.04000/	¢o.	<b>\$555,000</b>
Common   Misc. Power Plant Equipment - SL   S1,029,590   P-114   S0   S1,029,590   84,0400%   S0						•			•	\$555,903
115	113	345.000		\$313,406	P-113	φu	\$313,406	84.0400%	φu	\$263,386
115   Common   TOTAL STATE LINE COMMON   \$5,584,172   \$0   \$5,584,172   \$0   \$1,00	444	246 000		£4 000 E00	D 444	¢o.	£4 000 E00	04.04000/	¢o.	£00E 007
115	114	346.000		\$1,029,590	P-114	φu	\$1,029,590	84.0400%	φu	\$865,267
116	115			¢E E04 172			¢E E04 170			£4 602 020
117   340.000   Land and Land Rights - SL UT1   S11,897   P-117   S0   S11,897   84,0400%   \$0   \$118   341.000   Structures & Improvements - SL UT1   S11,115,84   P-118   \$0   S1,111,584   84,0400%   \$0   \$0   \$119   342.000   Structures & Accessories - SL UT1   S26,933,087   P-120   \$0   \$26,933,087   \$4,0400%   \$0   \$121   344.000   Generators - SL UT1   \$5,7813,342   P-120   \$0   \$26,933,087   \$4,0400%   \$0   \$122   345.000   Accessory Electric Equipment - SL UT1   \$33,29,037   P-122   \$0   \$3,329,037   84,0400%   \$0   \$123   346.000   Misc. Power Plant Equipment - SL UT1   \$33,29,037   P-122   \$0   \$33,329,037   84,0400%   \$0   \$123   346.000   Misc. Power Plant Equipment - SL UT1   \$33,29,037   P-123   \$0   \$363,651   \$0   \$0   \$10	115		TOTAL STATE LINE COMMON	\$5,584,172		φu	\$5,584,172		φu	\$4,692,938
117   340.000   Land and Land Rights - SL UT1   S11,897   P-117   S0   S11,897   84,0400%   \$0   \$118   341.000   Structures & Improvements - SL UT1   S11,115,84   P-118   \$0   S1,111,584   84,0400%   \$0   \$0   \$119   342.000   Structures & Accessories - SL UT1   S26,933,087   P-120   \$0   \$26,933,087   \$4,0400%   \$0   \$121   344.000   Generators - SL UT1   \$5,7813,342   P-120   \$0   \$26,933,087   \$4,0400%   \$0   \$122   345.000   Accessory Electric Equipment - SL UT1   \$33,29,037   P-122   \$0   \$3,329,037   84,0400%   \$0   \$123   346.000   Misc. Power Plant Equipment - SL UT1   \$33,29,037   P-122   \$0   \$33,329,037   84,0400%   \$0   \$123   346.000   Misc. Power Plant Equipment - SL UT1   \$33,29,037   P-123   \$0   \$363,651   \$0   \$0   \$10	440		DECEMBER OF STATE LINE CTIC (UNIT							
117   340,000   Land and Land Rights - SL UT1   S11,897   P-117   S0   S11,897   84,0400%   S0   S1   S1   S1   S1   S1   S1   S1	110									
118	447	0.40.000	<b> </b>	644.007	D 447	**	644.007	04.04000/	**	60.000
119   342.000   Fuel Holders, Producers & Accessories - S. 3,187,313   P-119   \$0   \$3,187,313   84,0400%   \$0   \$1   \$1   \$34.000   \$1   \$1   \$34.000   \$1   \$1   \$26,933,087   \$1   \$1   \$1   \$26,933,087   \$1   \$1   \$1   \$26,933,087   \$1   \$1   \$1   \$26,933,087   \$1   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$1   \$26,933,087   \$1   \$2   \$2   \$2   \$2   \$2   \$2   \$2			==							\$9,998
SL UT1		1				•	. , ,		•	\$934,175
120	119	342.000	· ·	\$3,187,313	P-119	\$0	\$3,187,313	84.0400%	\$0	\$2,678,618
121   344,000	400	242.000		£20 022 007	D 400	¢o.	£20 022 007	04.04000/	ro.	\$22.C24.ECC
122   345,000   Accessory Electric Equipment - SL UT1   \$3,329,037   \$42,749,911   \$50   \$363,651   \$50   \$363,651   \$50   \$364,749,911   \$50   \$552,737,477   \$50   \$552,737,4									•	\$22,634,566
123   346.000   Misc. Power Plant Equipment - SL UT1		1				•			•	\$6,566,333
TOTAL PRODUCTION - STATE LINE   S42,749,911   S0   \$42,749,911   S0   \$42,749,911   S0   \$1,358,205,605   S0   \$1,358,205,205,205,205,205,205,205,205,205,205		1							•	\$2,797,723
CT'S (UNIT 1)   TOTAL OTHER PRODUCTION   \$552,737,477   \$0 \$552,737,477   \$0 \$ \$552,737,477   \$0 \$ \$1,358,205,605   \$0 \$1,358,205,7605   \$0 \$1,358,205,205   \$0 \$1,358,205,205   \$0 \$1,358,205,205   \$0 \$1,358,205,205   \$0 \$1,358		346.000			F-123			64.0400%		\$305,612
TOTAL OTHER PRODUCTION \$552,737,477 \$0 \$5552,737,477 \$0 \$0 \$552,737,477 \$0 \$0 \$11,939,103 \$0 \$1,358,205,605 \$0 \$1,358,205,205,205,205,205,205,205,205,205,205	124			\$42,749,911		φu	\$42,749,911		φu	\$35,927,025
TOTAL PRODUCTION PLANT  127  TRANSMISSION PLANT  128  350.000  Structures & Improvements - TP  \$11,939,103  352.001  Structures & Improvements latan  \$23,013  \$35.000  \$131  \$353.000  \$132  \$353.000  \$134  \$353.000  \$135  \$150			CTS (UNIT 1)							
TOTAL PRODUCTION PLANT  127  TRANSMISSION PLANT  128  350.000  Structures & Improvements - TP  \$11,939,103  352.001  Structures & Improvements latan  \$23,013  \$35.000  \$131  \$353.000  \$132  \$353.000  \$134  \$353.000  \$135  \$150	125		TOTAL OTHER PRODUCTION	¢EE2 727 477		***	¢EE2 727 477	-	<u>+0</u>	\$464.520.577
127         TRANSMISSION PLANT         \$11,939,103         P-128         \$0         \$11,939,103         \$4,0400%         \$0           129         352.000         Structures & Improvements - TP         \$4,626,428         P-129         \$0         \$4,626,428         \$4,0400%         \$0           130         352.010         Structures & Improvements latan         \$23,013         \$0         \$23,013         \$4,0400%         \$0           131         353.000         Station Equipment - TP         \$183,140,239         P-131         \$0         \$183,140,239         \$4,0400%         \$0           132         353.010         Station Equipment - Iatan         \$620,922         P-132         \$0         \$620,922         84.0400%         \$0           133         354.000         Towers and Fixtures - TP         \$2,144,444         P-133         \$0         \$2,144,444         \$4.0400%         \$0           134         355.000         Overhead Conductors & Devices - TP         \$98,476,574         P-134         \$0         \$98,567,789         \$4.0400%         \$0           136         DISTRIBUTION PLANT         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,588,512         \$0           137	123		TOTAL OTHER PRODUCTION	\$552,757,477		φu	\$332,737,477		φu	\$404,520,5 <i>11</i>
127         TRANSMISSION PLANT         \$11,939,103         P-128         \$0         \$11,939,103         \$4,0400%         \$0           129         352.000         Structures & Improvements - TP         \$4,626,428         P-129         \$0         \$4,626,428         \$4,0400%         \$0           130         352.010         Structures & Improvements latan         \$23,013         \$0         \$23,013         \$4,0400%         \$0           131         353.000         Station Equipment - TP         \$183,140,239         P-131         \$0         \$183,140,239         \$4,0400%         \$0           132         353.010         Station Equipment - Iatan         \$620,922         P-132         \$0         \$620,922         84.0400%         \$0           133         354.000         Towers and Fixtures - TP         \$2,144,444         P-133         \$0         \$2,144,444         \$4.0400%         \$0           134         355.000         Overhead Conductors & Devices - TP         \$98,476,574         P-134         \$0         \$98,567,789         \$4.0400%         \$0           136         DISTRIBUTION PLANT         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,588,512         \$0           137	126		TOTAL PRODUCTION DLANT	\$1 250 205 60E		¢n.	\$1 250 205 60E		¢n.	\$1,141,435,989
128	120		TOTAL PRODUCTION PLANT	\$1,336,203,003		φu	\$1,330,203,003		φυ	\$1,141,433,909
128	127		TRANSMISSION DI ANT							
129   352.000   Structures & Improvements - TP   \$4,626,428   P-129   \$0 \$4,620,428   84.0400%   \$0   \$130   352.010   Structures & Improvements latan   \$23,013   P-130   \$0 \$23,013   84.0400%   \$0   \$131   353.000   Station Equipment - TP   \$183,140,239   P-131   \$0 \$183,140,239   84.0400%   \$0   \$132   353.010   Station Equipment - Iatan   \$620,922   \$0 \$620,922   84.0400%   \$0   \$133   354.000   Towers and Fixtures - TP   \$94,641,021   \$98,667,789   P-134   \$0 \$98,667,789   84.0400%   \$0   \$135   356.000   Poles and Fixtures - TP   \$98,567,789   P-134   \$0 \$98,676,789   84.0400%   \$0   \$0   \$135   \$356.000   Poles and Fixtures - TP   \$98,476,574   P-135   \$0 \$98,476,574   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$32,918,919   \$		350 000		\$11 030 103	D-128	\$n	\$11 030 103	84 0400%	¢n.	\$10,033,622
352.010   Structures & Improvements latan   \$23,013   P-130   \$0   \$23,013   84.0400%   \$0   \$0   \$131   353.000   \$133   353.010   \$134   353.010   \$134   \$105   \$134   \$105   \$133   \$105   \$134   \$105   \$133   \$105   \$133   \$105   \$134   \$105   \$133   \$105   \$134   \$105   \$134   \$105   \$134   \$105   \$134   \$105   \$134   \$105   \$134   \$105   \$134   \$105   \$135   \$105   \$135   \$105   \$135   \$105   \$135   \$105   \$135   \$105   \$135   \$105   \$105   \$135   \$105   \$105   \$135   \$105   \$135   \$105									•	\$3,888,050
131   353.000   Station Equipment - TP   \$183,140,239   \$-131   \$0   \$183,140,239   \$4.0400%   \$0   \$0   \$133,353.010   \$353.010		1	•			•			• -	\$3,868,030
132   353.010   Station Equipment - Iatan   \$620,922   \$7.132   \$0 \$620,922   \$84.0400%   \$0 \$133   \$354.000   Towers and Fixtures - TP   \$98,567,789   \$98,567,789   \$98,567,789   \$135   \$356.000   Overhead Conductors & Devices - TP   \$98,476,574   \$136   \$13		1	T							
133   354.000   Towers and Fixtures - TP   \$2,144,444   \$9.133   \$0 \$2,144,444   \$4.0400%   \$0 \$0 \$0 \$0.000										\$153,911,057 \$521,823
134   355.000   Poles and Fixtures - TP   \$98,567,789   \$98,567,789   \$98,476,574   \$399,538,512   \$0   \$98,476,574   \$0   \$98,476,574   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		1							•	
135   356.000   Overhead Conductors & Devices - TP   \$98,476,574   \$399,538,512   \$0   \$98,476,574   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$399,538,512   \$0   \$3399,538,512   \$0   \$3399,538,512   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$										\$1,802,191
136         TOTAL TRANSMISSION PLANT         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0         \$399,538,512         \$0		1							•	\$82,836,370
137 138 360.000 139 361.000 139 361.000 140 362.000 15tation Equipment - DP 141 364.000 15tation Equipment - DP 15tation Equipment - DP 142.791,825 142 365.000 15tation Equipment - DP 15tation Equip		356.000			P-135			84.0400%		\$82,759,713
138       360.000       Land/Land Rights - DP       \$4,641,021       P-138       \$0       \$4,641,021       87.5689%       \$0         139       361.000       Structures & Improvements - DP       \$32,918,919       P-139       \$0       \$32,918,919       87.5689%       \$0         140       362.000       Station Equipment - DP       \$142,791,825       P-140       \$0       \$142,791,825       87.5689%       \$0       \$0         141       364.000       Poles, Towers, & Fixtures - DP       \$223,542,881       P-141       \$0       \$223,542,881       87.5689%       \$0       \$0         142       365.000       Overhead Conductors & Devices - DP       \$218,550,224       P-142       \$0       \$218,550,224       87.5689%       \$0         144       367.000       Underground Conductors & Devices - DP       \$70,539,993       P-144       \$0       \$70,539,993       87.5689%       \$0         145       368.000       Line Transformers - DP       \$131,432,172       P-145       \$0       \$131,432,172       87.5689%       \$0	130		TOTAL TRANSMISSION PLANT	\$399,538,512		φu	\$399,538,512		φu	\$335,772,166
138       360.000       Land/Land Rights - DP       \$4,641,021       P-138       \$0       \$4,641,021       87.5689%       \$0         139       361.000       Structures & Improvements - DP       \$32,918,919       P-139       \$0       \$32,918,919       87.5689%       \$0         140       362.000       Station Equipment - DP       \$142,791,825       P-140       \$0       \$142,791,825       87.5689%       \$0       \$0         141       364.000       Poles, Towers, & Fixtures - DP       \$223,542,881       P-141       \$0       \$223,542,881       87.5689%       \$0       \$0         142       365.000       Overhead Conductors & Devices - DP       \$218,550,224       P-142       \$0       \$218,550,224       87.5689%       \$0         144       367.000       Underground Conductors & Devices - DP       \$70,539,993       P-144       \$0       \$70,539,993       87.5689%       \$0         145       368.000       Line Transformers - DP       \$131,432,172       P-145       \$0       \$131,432,172       87.5689%       \$0	427		DISTRIBUTION DI ANT							
139     361.000     Structures & Improvements - DP     \$32,918,919     P-139     \$0     \$32,918,919     87.5689%     \$0       140     362.000     Station Equipment - DP     \$142,791,825     P-140     \$0     \$142,791,825     87.5689%     \$0       141     364.000     Poles, Towers, & Fixtures - DP     \$223,542,881     P-141     \$0     \$223,542,881     87.5689%     \$0       142     365.000     Overhead Conductors & Devices - DP     \$218,550,224     \$0     \$218,550,224     87.5689%     \$0       143     366.000     Underground Conduit - DP     \$50,419,876     P-143     \$0     \$50,419,876     \$0       144     367.000     Underground Conductors & Devices - DP     \$70,539,993     P-144     \$0     \$70,539,993     87.5689%     \$0       145     368.000     Line Transformers - DP     \$131,432,172     P-145     \$0     \$131,432,172     87.5689%     \$0		200 000		£4 C44 004	D 420	¢o.	£4 C44 004	07.5000/	¢o.	£4.0C4.004
140     362.000     Station Equipment - DP     \$142,791,825     P-140     \$0     \$142,791,825     87.5689%     \$0     \$142,791,825       141     364.000     Poles, Towers, & Fixtures - DP     \$223,542,881     P-141     \$0     \$223,542,881     87.5689%     \$0     \$0       142     365.000     Overhead Conductors & Devices - DP     \$218,550,224     P-142     \$0     \$218,550,224     87.5689%     \$0     \$0       144     367.000     Underground Conductors & Devices - DP     \$70,539,993     P-144     \$0     \$50,419,876     \$0     \$70,539,993     87.5689%     \$0       145     368.000     Line Transformers - DP     \$131,432,172     P-145     \$0     \$131,432,172     87.5689%     \$0		1	<u> </u>							\$4,064,091
141     364.000     Poles, Towers, & Fixtures - DP     \$223,542,881     P-141     \$0     \$223,542,881     87.5689%     \$0     \$1       142     365.000     Overhead Conductors & Devices - DP     \$218,550,224     P-142     \$0     \$218,550,224     87.5689%     \$0     \$0       143     366.000     Underground Conduit - DP     \$50,419,876     P-143     \$0     \$50,419,876     87.5689%     \$0       144     367.000     Underground Conductors & Devices - DP     \$70,539,993     P-144     \$0     \$70,539,993     87.5689%     \$0       145     368.000     Line Transformers - DP     \$131,432,172     P-145     \$0     \$131,432,172     87.5689%     \$0		1	T						•	\$28,826,735
142     365.000     Overhead Conductors & Devices - DP     \$218,550,224     P-142     \$0     \$218,550,224     87.5689%     \$0       143     366.000     Underground Conduit - DP     \$50,419,876     P-143     \$0     \$50,419,876     87.5689%     \$0       144     367.000     Underground Conductors & Devices - DP     \$70,539,993     P-144     \$0     \$70,539,993     87.5689%     \$0       145     368.000     Line Transformers - DP     \$131,432,172     P-145     \$0     \$131,432,172     87.5689%     \$0										\$125,041,230 \$105,754,042
143     366.000     Underground Conduit - DP     \$50,419,876     P-143     \$0     \$50,419,876     87.5689%     \$0       144     367.000     Underground Conductors & Devices - DP     \$70,539,993     P-144     \$0     \$70,539,993     87.5689%     \$0       145     368.000     Line Transformers - DP     \$131,432,172     P-145     \$0     \$131,432,172     87.5689%     \$0		1					. , ,		•	\$195,754,042 \$101,383,037
144     367.000     Underground Conductors & Devices - DP     \$70,539,993     P-144     \$0     \$70,539,993     87.5689%     \$0       145     368.000     Line Transformers - DP     \$131,432,172     P-145     \$0     \$131,432,172     87.5689%     \$0				. , ,						\$191,382,027
145   368.000   Line Transformers - DP   \$131,432,172   P-145   \$0   \$131,432,172   87.5689%   \$0   \$		1								\$44,152,131 \$61,771,006
		1								\$61,771,096
440   200 000   Comises DD		1							•	\$115,093,707
146   369.000   Services - DP   \$91,976,436   P-146   \$0   \$91,976,436   87.5689%   \$0		1							•	\$80,542,753
147   370.000   Meters - DP   \$25,450,116   P-147   \$0   \$25,450,116   87.5689%   \$0   \$48.435.448   P.148   P.148   \$7.5689%   \$0   \$7.5689%   \$0   \$1.000		1							•	\$22,286,387
148   371.000   Meter Installations/Private Lights - DP   \$18,125,418   P-148   \$0   \$18,125,418   87.5689%   \$0	148	3/1.000	imeter installations/Private Lights - DP	\$15,125,418	P-148	20	\$10,125,418	07.5689%	\$0	\$15,872,229

Accounting Schedule: 03 Sponsor: Barron Page: 3 of 4  $JAR\text{-}R\text{--}5\ Page\ 6$ 

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
149	373.000	Street Lighting and Signal Systems - DP	\$20,797,327	P-149	\$0	\$20,797,327	87.5689%	\$0	\$18,211,990
150	375.000	Charging Stations - DP	\$161,631	P-150	\$0	\$161,631	87.5689%	\$0	\$141,538
151		TOTAL DISTRIBUTION PLANT	\$1,031,347,839		\$0	\$1,031,347,839		\$0	\$903,139,956
152		INCENTIVE COMPENSATION							
		CAPITALIZATION							
153	0.000	Compenstation Employee Stock Purchase	\$0	P-153	\$0	\$0	100.0000%	\$0	\$0
		Plan					-		
154		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
155		GENERAL PLANT							
156	389.000	Land/Land Rights - GP	\$1,057,907	P-156	-\$140,490	\$917,417	85.3333%	\$0	\$782,862
157	390.000	Structures & Improvements - GP	\$12,796,096	P-157	-\$1,699,322	\$11,096,774	85.3333%	\$0	\$9,469,243
158	391.000	Office Furniture & Equipment - GP	\$6,570,717	P-158	-\$872,591	\$5,698,126	85.3333%	\$0	\$4,862,399
159	391.010	Computer Equipment - GP	\$13,985,921	P-159	-\$1,857,330	\$12,128,591	85.3333%	\$0	\$10,349,727
160	391.000	Furniture Lease - GP	\$16,569	P-160	\$0	\$16,569	85.3333%	\$0	\$14,139
161	392.000	Transportation Equipment - GP	\$16,921,535	P-161	\$0	\$16,921,535	85.3333%	\$0	\$14,439,704
162	393.000	Stores Equipment - GP	\$1,060,867	P-162	\$0	\$1,060,867	85.3333%	\$0	\$905,273
163	394.000	Tools, Shop, & Garage Equipment - GP	\$7,983,120	P-163	\$0	\$7,983,120	85.3333%	\$0	\$6,812,260
164	395.000	Laboratory Equipment - GP	\$2,898,216	P-164	\$0	\$2,898,216	85.3333%	\$0	\$2,473,143
165	396.000	Power Operated Equipment - GP	\$18,359,125	P-165	\$0	\$18,359,125	85.3333%	\$0	\$15,666,447
166	397.000	Communication Equipment - GP	\$11,999,737	P-166	-\$1,593,565	\$10,406,172	85.3333%	\$0	\$8,879,930
167	398.000	Miscellaneous Equipment - GP	\$281,763	P-167	-\$37,418	\$244,345	85.3333%	\$0	\$208,508
168		TOTAL GENERAL PLANT	\$93,931,573		-\$6,200,716	\$87,730,857		\$0	\$74,863,635
169		TOTAL PLANT IN SERVICE	\$2,927,285,792		-\$6,200,716	\$2.921.085.076		\$0	\$2,492,982,196

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
			1			-
P-156	Land/Land Rights - GP	389.000		-\$140,490		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$140,490		\$0	
P-157	Structures & Improvements - GP	390.000		-\$1,699,322		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,699,322		\$0	
P-158	Office Furniture & Equipment - GP	391.000		-\$872,591		\$0
	To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$872,591		\$0	
P-159	Computer Equipment - GP	391.010		-\$1,857,330		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,857,330		\$0	
P-166	Communication Equipment - GP	397.000		-\$1,593,565		\$0
	To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,593,565		\$0	
P-167	Miscellaneous Equipment - GP	398.000		-\$37,418		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$37,418		\$0	
	Total Plant Adjustments			-\$6,200,716		\$0

#### Case No. ER-2019-0374

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	<u> </u>	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		INITANIGIBLE BLANT					
1 2	301.000	INTANGIBLE PLANT	\$25,549	0.00%	¢o.	0	0.00%
3	302.000	Organization Franchises and Consents	\$25,549 \$921,427	0.00%	\$0 \$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$36,823,474	0.00%	\$0	ŏ	0.00%
5		TOTAL INTANGIBLE PLANT	\$37,770,450	3.3373	\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
,		OTEAM TRODUCTION					
8		PRODUCTION - ASBURY - STEAM					
9	310.000	Land and Land Rights	\$1,134,536	0.00%	\$0	0	0.00%
10	311.000	Structures and Improvements	\$18,105,252	4.29%	\$776,715	0	0.00%
11	312.300	Boiler Plant and Equip Asbury	\$183,387,827	4.82%	\$8,839,293	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,862,795	4.89%	\$1,509,191	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,793,565	3.78%	\$218,997	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,089,501	3.26%	\$68,118	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$241,373,476		\$11,412,314		
16		PRODUCTION - IATAN - STEAM					
17	310.000	Land & Land Rights - latan	\$102,225	0.00%	\$0	0	0.00%
18	311.000	Structures & Improvements - latan	\$3,442,343	1.93%	\$66,437	0	0.00%
19	312.000	Boiler Plant Equipment - latan	\$64,243,159	2.78%	\$1,785,960	0	0.00%
20	312.000	Unit Train - latan	\$276,496	6.67%	\$18,442	0	0.00%
21	314.000	Turbo Generator Units - latan	\$12,724,443	2.74%	\$348,650	0	0.00%
22	315.000	Accessory Electric Equipment - latan	\$7,020,123	2.81%	\$197,265	0	0.00%
23	316.000	Misc. Power Plant Equipment - latan	\$1,135,312	2.80%	\$31,789	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$88,944,101		\$2,448,543		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - latan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	312.000	Boiler Plant Equipment - latan 2	\$123,094,119	1.53%	\$1,883,340	ŏ	0.00%
28	314.000	Turbo Generator Units - latan 2	\$41,215,985	1.53%	\$630,605	ŏ	0.00%
29	315.000	Accessory Electric Equipment - latan 2	\$10,370,965	1.54%	\$159,713	0	0.00%
30	316.000	Misc. Power Plant Equipment - latan 2	\$294,142	1.66%	\$4,883	0	0.00%
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,585,358		\$2,947,976		
32		PRODUCTION - IATAN - COMMON -					
00	240.000	STEAM	<b>*** ***</b>	0.000/	**		0.000/
33 34	310.000 311.000	Land & Land Rights - Iatan Common	\$6,065 \$15,390,022	0.00% 1.92%	\$0	0	0.00% 0.00%
34	311.000	Structures & Improvements - latan Common	\$15,390,022	1.9270	\$295,488	0	0.00%
35	312.000	Boiler Plant Equipment - latan Common	\$33,523,159	1.80%	\$603,417	0	0.00%
00	0.2.000	Bonor Frank Equipment Tatan Common	ψου,σΞο, 100	110070	ψοσο, ττι		0.0070
36	314.000	Turbo Generator Units - latan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
37	315.000	Accessory Electric Equipment - latan	\$4,273,516	1.92%	\$82,052	0	0.00%
		Common					
38	316.000	Misc. Power Plant Equipment - latan	\$602,422	1.89%	\$11,386	0	0.00%
		Common					
39		TOTAL PRODUCTION - IATAN - COMMON	\$54,879,871		\$1,013,169		
		- STEAM					
40		DRODUCTION DUIM DOINT STEAM					
40 41	310.000	PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point	\$803,867	0.00%	\$0	_	0.00%
41 42	310.000	Structures & Improvements - Plum Point	\$803,867 \$17,285,161	2.44%	\$0 \$421,758	0	0.00%
74	311.000	Sauctures & improvements - Fluin Follit	ψ11,203,101	2.77/0	ψ <b>42</b> 1,130	0	0.00 /6
43	312.000	Boiler Point Equipment - Plum Point	\$45,251,618	2.26%	\$1,022,687	0	0.00%
44	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	o	0.00%
	-	•		'			

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#### Case No. ER-2019-0374

#### Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Depreciation Expense

		P		P		-	•
Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Average Life	Salvage
							J 1 <b>J</b> .
45	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	0	0.00%
46	314.000	Turbo Generator Units - Plum Point	\$14,513,930	2.26%	\$328,015	0	0.00%
47	315.000	Accessory Electric Equipment - Plum Point	\$4,530,253	2.20%	\$99,666	0	0.00%
48	316.000	Misc. Power Plant Equipment - Plum	\$2,494,690	2.15%	\$53,636	0	0.00%
		Point					
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,256,985		\$2,217,739		
50		TOTAL STEAM PRODUCTION	\$667,039,791		\$20,039,741		
51		NUCLEAR PRODUCTION					
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
53		HYDRAULIC PRODUCTION					
54		PRODUCTION - OZARK BEACH - HYDRO					
55	330.000	Land & Land Rights - Ozark	\$190,341	0.00%	\$0	0	0.00%
56	331.000	Structures & Improvements - Ozark	\$1,050,613	1.80%	\$18,911	0	0.00%
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$2,873,057	1.82%	\$52,290	0	0.00%
58	333.000	Water Wheels, Turbines & Generators	\$3,648,524	2.45%	\$89,389	0	0.00%
59	334.000	Accessory Electric Equipment - Ozark	\$1,262,363	2.38%	\$30,044	0	0.00%
60 61	335.000	Misc. Power Plant Equipment - Ozark TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$850,723 \$9,875,621	1.72%	\$14,632 \$205,266	0	0.00%
62		TOTAL HYDRAULIC PRODUCTION	\$9,875,621		\$205,266		
63		OTHER PRODUCTION					
64		PRODUCTION - ENERGY CENTER					
65	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
66	341.000	Structures & Improvements - Energy	\$2,019,917	4.50%	\$90,896	0	0.00%
67	342.000	Fuel Holders, Producers & Access Energy	\$1,169,624	4.50%	\$52,633	0	0.00%
68	343.000	Prime Movers - Energy	\$22,476,510	3.42%	\$768,697	0	0.00%
69	344.000	Generators - Energy	\$5,564,657	3.50%	\$194,763	o l	0.00%
70	345.000	Accessory Electric Equipment - Energy	\$1,839,357	5.47%	\$100,613	o l	0.00%
71	346.000	Misc. Power Plant Equipment - Energy	\$1,681,654	4.50%	\$75,674	0	0.00%
72		TOTAL PRODUCTION - ENERGY CENTER	\$34,888,786		\$1,283,276		
73		PRODUCTION - ENERGY CENTER FT8					
73 74	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
75	342.000	Fuel Holders, Producers & Access FT8	\$1,221,169	2.87%	\$35,048	ő	0.00%
76	343.000	Prime Movers - FT8	\$43,744,438	2.84%	\$1,242,342	0	0.00%
77	344.000	Generator - FT8	\$4,106,816	3.15%	\$129,365	0	0.00%
78	345.000	Accessory Electric Equipment - FT8	\$2,974,980	2.99%	\$88,952	0	0.00%
79 80	346.000	Misc. Power Plant Equipment - FT8 TOTAL PRODUCTION - ENERGY CENTER FT8	\$875,583 \$53,867,853	2.78%	\$24,341 \$1,550,284	0	0.00%
81		RIVERTON COMMON					
82	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
83		TOTAL RIVERTON COMMON	\$212,776		\$0		2.2270
84		PRODUCTION - RIVERTON UNIT 10 & 11					

Accounting Schedule: 05 Sponsor: Cunigan Page: 2 of 4

#### Case No. ER-2019-0374

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
85	341.000	Structures & Improvements - RU 10 & 11	\$7,108,886	4.52%	\$321,322	0	0.00%
86	342.000	Fuel Holders, Producers & Access RU	\$487,000	2.98%	\$14,513	0	0.00%
07	343.000	10 & 11 Prime Movers - RU 10 & 11	¢E 000 E24	2.54%	\$152,134	0	0.00%
87 88	343.000	Generators - RU 10 & 11	\$5,989,531 \$1,495,484	2.54% 2.43%	\$152,134 \$36,340	0	0.00%
89	345.000	Accessory Electric Equip. RU 10 & 11	\$1,385,101	3.56%	\$49,310	o	0.00%
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,077,914	3.31%	\$35,679	ŏ	0.00%
91		TOTAL PRODUCTION - RIVERTON UNIT	\$17,543,916	0.0170	\$609,298	•	0.007.
		10 & 11					
92	244 000	PRODUCTION - RIVERTON UNIT 12	\$4.4.07.4.000	0.550/	\$204.0F0		0.000/
93 94	341.000 342.000	Structures & Improvements - RU 12 Fuel Holders, Producers & Access RU	\$14,974,629	2.55% 2.08%	\$381,853 \$16,529	0	0.00% 0.00%
94	342.000	12	\$794,683	2.08%	\$10,529	١	0.00%
95	343.000	Prime Movers - RU 12	\$126,699,188	2.28%	\$2,888,741	0	0.00%
96	344.000	Generators - RU 12	\$17,932,296	2.06%	\$369,405	ő	0.00%
97	345.000	Accessory Electric Equipment - RU 12	\$21,890,960	2.41%	\$527,572	0	0.00%
98	346.000	Misc. Power Plant Equipment - RU 12	\$2,322,392	2.20%	\$51,093	0	0.00%
99		TOTAL PRODUCTION - RIVERTON UNIT	\$184,614,148		\$4,235,193		
100		PRODUCTION - STATE LINE COMBINED					
		CYCLE					
101	340.000	Land and Land Rights - SL CC	\$704,958	0.00%	\$0	0	0.00%
102	341.000	Structures and Improvements - SL CC	\$6,644,429	2.08%	\$138,204	0	0.00%
103	342.000	Fuel Holders, Producers & Accessories - SL CC	\$171,756	2.08%	\$3,573	0	0.00%
104	343.000	Prime Movers - SL CC	\$90,665,354	1.88%	\$1,704,509	0	0.00%
105	344.000	Generators - SL CC	\$25,459,288	2.18%	\$555,012	0	0.00%
106	345.000	Accessory Electric Equipment - SL CC	\$6,807,322	2.01%	\$136,827	0	0.00%
107 108	346.000	Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE	\$2,320,028 \$132,773,135	2.43%	\$56,377 \$2,594,502	0	0.00%
100		COMBINED CYCLE	\$132,773,133		φ <b>2,</b> 394,302		
109		STATE LINE COMMON					
110	341.000	Structures & Improvements - SL Common	\$2,817,822	2.08%	\$58,611	0	0.00%
111	342.000	Fuel Holders, Producers & Accessories - SL Common	\$190,560	2.08%	\$3,964	0	0.00%
112	343.000	Prime Movers - SL Common	\$555,903	1.88%	\$10,451	0	0.00%
113	345.000	Accessory Electric Equipment - SL Common	\$263,386	2.01%	\$5,294	0	0.00%
114	346.000	Misc. Power Plant Equipment - SL Common	\$865,267	2.43%	\$21,026	0	0.00%
115		TOTAL STATE LINE COMMON	\$4,692,938		\$99,346		
116		PRODUCTION - STATE LINE CT'S (UNIT 1)					
117	340.000	Land and Land Rights - SL UT1	\$9,998	0.00%	\$0	0	0.00%
118	341.000	Structures & Improvements - SL UT1	\$934,175	1.80%	\$16,815	ŏ	0.00%
119	342.000	Fuel Holders, Producers & Accessories -	\$2,678,618	1.50%	\$40,179	ő	0.00%
		SL UT1			,		
120	343.000	Prime Movers - SL UT1	\$22,634,566	1.84%	\$416,476	0	0.00%
121	344.000	Generators - SL UT1	\$6,566,333	1.30%	\$85,362	0	0.00%
122	345.000	Accessory Electric Equipment - SL UT1	\$2,797,723	1.82%	\$50,919	0	0.00%
123	346.000	Misc. Power Plant Equipment - SL UT1	\$305,612	1.80%	\$5,501 \$645,353	0	0.00%
124		TOTAL PRODUCTION - STATE LINE CT'S	\$35,927,025		\$615,252		
		(UNIT 1)					

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## Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
125		TOTAL OTHER PRODUCTION	\$464,520,577		\$10,987,151		
120		TOTAL OTHER TROBUSTION	ψ+0+,020,011		Ψ10,301,101		
126		TOTAL PRODUCTION PLANT	\$1,141,435,989		\$31,232,158		
127		TRANSMISSION PLANT					
128	350.000	Land - TP	\$10,033,622	0.00%	\$0	0	0.00%
129	352.000	Structures & Improvements - TP	\$3,888,050	2.00%	\$77,761	0	0.00%
130	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
131	353.000	Station Equipment - TP	\$153,911,057	1.83%	\$2,816,572	0	0.00%
132	353.010	Station Equipment - latan	\$521,823	1.83%	\$9,549	0	0.00%
133	354.000	Towers and Fixtures - TP	\$1,802,191	1.69%	\$30,457	0	0.00%
134	355.000	Poles and Fixtures - TP	\$82,836,370	3.33%	\$2,758,451	0	0.00%
135	356.000	Overhead Conductors & Devices - TP	\$82,759,713	1.79%	\$1,481,399	0	0.00%
136		TOTAL TRANSMISSION PLANT	\$335,772,166		\$7,174,576		
137		DISTRIBUTION PLANT					
138	360.000	Land/Land Rights - DP	\$4,064,091	0.00%	\$0	0	0.00%
139	361.000	Structures & Improvements - DP	\$28,826,735	1.83%	\$527,529	0	0.00%
140	362.000	Station Equipment - DP	\$125,041,230	2.20%	\$2,750,907	0	0.00%
141	364.000	Poles, Towers, & Fixtures - DP	\$195,754,042	3.64%	\$7,125,447	0	0.00%
142	365.000	Overhead Conductors & Devices - DP	\$191,382,027	3.57%	\$6,832,338	0	0.00%
143	366.000	Underground Conduit - DP	\$44,152,131	3.38%	\$1,492,342	0	0.00%
144	367.000	Underground Conductors & Devices - DP	\$61,771,096	3.59%	\$2,217,582	0	0.00%
145	368.000	Line Transformers - DP	\$115,093,707	2.44%	\$2,808,286	0	0.00%
146	369.000	Services - DP	\$80,542,753	4.44%	\$3,576,098	0	0.00%
147	370.000	Meters - DP	\$22,286,387	2.27%	\$505,901 \$306,806	0	0.00% 0.00%
148 149	371.000 373.000	Meter Installations/Private Lights - DP Street Lighting and Signal Systems - DP	\$15,872,229 \$18,211,990	2.50% 2.50%	\$396,806 \$455,300	0	0.00%
150	375.000	Charging Stations - DP	\$10,211,990	5.00%	\$455,300 \$7,077	0	0.00%
151	373.000	TOTAL DISTRIBUTION PLANT	\$903,139,956	3.00 /6	\$28,695,613	•	0.00 /8
101		TOTAL BIOTRIBOTION FLANT	ψ300,103,300		Ψ20,030,010		
152		INCENTIVE COMPENSATION					
153		CAPITALIZATION Compenstation Employee Stock Purchase	\$0	2.50%	\$0	o	0.00%
133		Plan	\$0	2.50 /6	Ψ0	١	0.0078
154		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
155		GENERAL PLANT					
156	389.000	Land/Land Rights - GP	\$782,862	0.00%	\$0	0	0.00%
157	390.000	Structures & Improvements - GP	\$9,469,243	2.62%	\$248,094	ŏ	0.00%
158	391.000	Office Furniture & Equipment - GP	\$4,862,399	4.17%	\$202,762	ő	0.00%
159	391.010	Computer Equipment - GP	\$10,349,727	10.00%	\$1,034,973	ō	0.00%
160	391.000	Furniture Lease - GP	\$14,139	4.17%	\$590	0	0.00%
161	392.000	Transportation Equipment - GP	\$14,439,704	6.43%	\$928,473	Ö	0.00%
162	393.000	Stores Equipment - GP	\$905,273	2.86%	\$25,891	0	0.00%
163	394.000	Tools, Shop, & Garage Equipment - GP	\$6,812,260	5.00%	\$340,613	0	0.00%
164	395.000	Laboratory Equipment - GP	\$2,473,143	2.38%	\$58,861	0	0.00%
165	396.000	Power Operated Equipment - GP	\$15,666,447	5.28%	\$827,188	0	0.00%
166	397.000	Communication Equipment - GP	\$8,879,930	4.55%	\$404,037	0	0.00%
167	398.000	Miscellaneous Equipment - GP	\$208,508	3.70%	\$7,715	0	0.00%
168		TOTAL GENERAL PLANT	\$74,863,635		\$4,079,197		
169	<u> </u>	Total Depreciation	\$2,492,982,196		\$71,181,544		
103	k**	Total Depleciation	ΨZ,43Z,30Z,130		ψ11,101,3 <del>44</del>		

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

Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019
Updated through September 30, 2019
Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	Ī
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Aujustinents	Reserve	Allocations	Aujustinients	Jurisaictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	85.3333%	\$0	\$0
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangibles (like 353)	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0	85.3333% 85.3333%	\$0 \$0	\$0 \$0
5	303.000	TOTAL INTANGIBLE PLANT	\$0	14	\$0	\$0 \$0	65.5555 /6	\$0 \$0	\$0
-			•••		**	**		**	**
6		PRODUCTION PLANT							
-		STEAM PRODUCTION							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$0	R-9	\$0	\$0	84.0400%	\$0	\$0
10	311.000	Structures and Improvements	\$7,665,872	R-10	\$0	\$7,665,872	84.0400%	\$0	\$6,442,399
11 12	312.300 314.000	Boiler Plant and Equip Asbury Turbo Generator Units - Asbury	\$63,359,832 \$8,219,491	R-11 R-12	\$0 \$0	\$63,359,832 \$8,219,491	84.0400% 84.0400%	\$0 \$0	\$53,247,603 \$6,907,660
13	315.000	Accessory Electric Equipment - Asbury	\$3,259,550	R-12	\$0	\$3,259,550	84.0400%	\$0 \$0	\$2,739,326
14	316.000	Misc. Power Plant Equipment - Asbury	\$1,271,092	R-14	\$0	\$1,271,092	84.0400%	\$0	\$1,068,226
15		TOTAL PRODUCTION - ASBURY -	\$83,775,837		\$0	\$83,775,837		\$0	\$70,405,214
		STEAM							
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - latan	\$0	R-17	\$0	\$0	84.0400%	\$0	\$0
18	311.000	Structures & Improvements - latan	\$2,810,731	R-18	\$0	\$2,810,731	84.0400%	\$0	\$2,362,138
19	312.000	Boiler Plant Equipment - latan	\$36,626,259	R-19	\$0	\$36,626,259	84.0400%	\$0	\$30,780,708
20	312.000	Unit Train - latan	\$176,573	R-20	\$0	\$176,573	84.0400%	\$0	\$148,392
21 22	314.000 315.000	Turbo Generator Units - latan Accessory Electric Equipment - latan	\$6,024,947 \$3,775,806	R-21 R-22	\$0 \$0	\$6,024,947 \$3,775,806	84.0400% 84.0400%	\$0 \$0	\$5,063,365 \$3,173,187
23	316.000	Misc. Power Plant Equipment - latan	\$3,775,806 \$719,768	R-22 R-23	\$0 \$0	\$3,775,606 \$719,768	84.0400%	\$0 \$0	\$5,175,167 \$604,893
24	010.000	TOTAL PRODUCTION - IATAN - STEAM	\$50,134,084	1 20	\$0	\$50,134,084	04.040076	\$0	\$42,132,683
25	044.000	PRODUCTION- IATAN 2 - STEAM	*****			40.054.440	0.4.0.4000/	••	40.504.400
26 27	311.000 312.000	Structures & Improvements - latan 2 Boiler Plant Equipment - latan 2	\$3,051,443 \$18,839,167	R-26 R-27	\$0 \$0	\$3,051,443 \$18,839,167	84.0400% 84.0400%	\$0 \$0	\$2,564,433 \$15,832,436
28	314.000	Turbo Generator Units - latan 2	\$6,987,255	R-28	\$0 \$0	\$6,987,255	84.0400%	\$0 \$0	\$5,872,089
29	315.000	Accessory Electric Equipment - latan 2	\$1,616,057	R-29	\$0	\$1,616,057	84.0400%	\$0	\$1,358,134
30	316.000	Misc. Power Plant Equipment - latan 2	\$480,193	R-30	\$0	\$480,193	84.0400%	\$0	\$403,554
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$30,974,115		\$0	\$30,974,115		\$0	\$26,030,646
32		PRODUCTION - IATAN - COMMON -							
		STEAM							
33	310.000	Land & Land Rights - latan Common	\$0	R-33	\$0	\$0	84.0400%	\$0	\$0
34	311.000	Structures & Improvements - latan	\$1,385,663	R-34	\$0	\$1,385,663	84.0400%	\$0	\$1,164,511
35	312.000	Common Boiler Plant Equipment - latan Common	\$5,789,774	R-35	\$0	\$5,789,774	84.0400%	\$0	\$4,865,726
33	312.000	Boiler Frank Equipment - latan Common	ψ5,105,114	11-33	ΨΟ	ψ5,105,114	04.040078	ΨΟ	φ4,003,720
36	314.000	Turbo Generator Units - latan Common	\$151,990	R-36	\$0	\$151,990	84.0400%	\$0	\$127,732
37	315.000	Accessory Electric Equipment - latan	\$591,194	R-37	\$0	\$591,194	84.0400%	\$0	\$496,839
38	316.000	Common Mice Power Blant Equipment Joten	\$48,485	R-38	¢o.	\$40 A0E	84.0400%	60	¢40.747
38	316.000	Misc. Power Plant Equipment - latan Common	\$48,485	K-38	\$0	\$48,485	84.0400%	\$0	\$40,747
39		TOTAL PRODUCTION - IATAN -	\$7,967,106		\$0	\$7,967,106		\$0	\$6,695,555
		COMMON - STEAM							
40		PROPULATION PULLS POINT OFFICE							
40 41	310.000	PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point	\$0	R-41	\$0	\$0	84.0400%	\$0	\$0
42	311.000	Structures & Improvements - Plum Point	\$3,407,660	R-42	\$0 \$0	\$3,407,660	84.0400%	\$0 \$0	\$2,863,797
-		The state of the s	Ţ=,, <b></b>		, ,	Ţ-,, <del></del>		70	+=,000,.01
43	312.000	Boiler Point Equipment - Plum Point	\$9,070,153	R-43	\$0	\$9,070,153	84.0400%	\$0	\$7,622,557
44	312.000	Train Lease	\$3,037,659	R-44	\$0 *0	\$3,037,659	84.0400%	\$0 \$0	\$2,552,849
45 46	312.000 314.000	Unit Train - Plum Point Turbo Generator Units - Plum Point	\$3,271 \$2,869,866	R-45 R-46	\$0 \$0	\$3,271 \$2,869,866	84.0400% 84.0400%	\$0 \$0	\$2,749 \$2,411,835
47	315.000	Accessory Electric Equipment - Plum	\$1,002,144	R-47	\$0	\$1,002,144	84.0400%	\$0 \$0	\$842,202
		Point	. ,,-		, ,	. ,,-		70	,, <b>-</b>
48	316.000	Misc. Power Plant Equipment - Plum	\$644,441	R-48	\$0	\$644,441	84.0400%	\$0	\$541,588
40		Point	\$20.02E.404		60	\$20.02E.404		**	\$46 007 E77
49		TOTAL PRODUCTION - PLUM POINT - STEAM	\$20,035,194		\$0	\$20,035,194		\$0	\$16,837,577
	1	U CI EAM			· I		1		1

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Case No. ER-2019-0374
Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
50		TOTAL STEAM PRODUCTION	\$192,886,336		\$0	\$192,886,336		\$0	\$162,101,675
51		NUCLEAR PRODUCTION							
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		HYDRAULIC PRODUCTION							
54		PRODUCTION - OZARK BEACH - HYDRO	••	5	•	••	04.04000/	•	••
55 56	330.000 331.000	Land & Land Rights - Ozark Structures & Improvements - Ozark	\$0 \$325.276	R-55 R-56	\$0 \$0	\$0 \$325,276	84.0400% 84.0400%	\$0 \$0	\$0 \$273,362
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,597,706	R-57	\$0 \$0	\$1,597,706	84.0400%	\$0	\$1,342,712
58	333.000	Water Wheels, Turbines & Generators	\$833,288	R-58	\$0	\$833,288	84.0400%	\$0	\$700,295
59	334.000	Accessory Electric Equipment - Ozark	\$450,845	R-59	\$0	\$450,845	84.0400%	\$0	\$378,890
60	335.000	Misc. Power Plant Equipment - Ozark	\$234,106	R-60	\$0	\$234,106	84.0400%	<u>\$0</u>	\$196,743
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$3,441,221		\$0	\$3,441,221		\$0	\$2,892,002
62		TOTAL HYDRAULIC PRODUCTION	\$3,441,221		\$0	\$3,441,221		\$0	\$2,892,002
63		OTHER PRODUCTION							
64		PRODUCTION - ENERGY CENTER							
65	340.000	Land & Land Rights - Energy	\$0	R-65	\$0	\$0 \$1.713.501	84.0400%	\$0 \$0	\$0
66 67	341.000 342.000	Structures & Improvements - Energy Fuel Holders, Producers & Access Energy	\$1,713,501 \$1,476,057	R-66 R-67	\$0 \$0	\$1,476,057	84.0400% 84.0400%	\$0 \$0	\$1,440,026 \$1,240,478
68	343.000	Prime Movers - Energy	\$18,357,231	R-68	\$0	\$18,357,231	84.0400%	\$0	\$15,427,417
69	344.000	Generators - Energy	\$4,303,484	R-69	\$0	\$4,303,484	84.0400%	\$0	\$3,616,648
70	345.000	Accessory Electric Equipment - Energy	\$1,557,612	R-70	\$0	\$1,557,612	84.0400%	\$0	\$1,309,017
71	346.000	Misc. Power Plant Equipment - Energy	\$2,073,639	R-71	\$0	\$2,073,639	84.0400%	\$0	\$1,742,686
72		TOTAL PRODUCTION - ENERGY CENTER	\$29,481,524		\$0	\$29,481,524		\$0	\$24,776,272
73		PRODUCTION - ENERGY CENTER FT8							
74 75	341.000 342.000	Structures & Improvements - FT8 Fuel Holders, Producers & Access FT8	\$281,992 \$518,641	R-74 R-75	\$0 \$0	\$281,992 \$518,641	84.0400% 84.0400%	\$0 \$0	\$236,986 \$435,866
76	343.000	Prime Movers - FT8	\$10,523,478	R-76	\$0	\$10,523,478	84.0400%	\$0	\$8,843,931
77	344.000	Generator - FT8	\$129,503	R-77	\$0	\$129,503	84.0400%	\$0	\$108,834
78	345.000	Accessory Electric Equipment - FT8	\$1,088,891	R-78	\$0	\$1,088,891	84.0400%	\$0	\$915,104
79	346.000	Misc. Power Plant Equipment - FT8	\$332,234	R-79	\$0	\$332,234	84.0400%	\$0	\$279,209
80		TOTAL PRODUCTION - ENERGY CENTER FT8	\$12,874,739		\$0	\$12,874,739		\$0	\$10,819,930
81		RIVERTON COMMON							
82 83	340.000	Land TOTAL RIVERTON COMMON	\$0 \$0	R-82	\$0 \$0	\$0 \$0	84.0400%	\$0 \$0	\$0 \$0
63		TOTAL RIVERTON COMMON	φU		φU	ΨU		Φ0	φU
84 85	341.000	PRODUCTION - RIVERTON UNIT 10 & 11 Structures & Improvements - RU 10 & 11	\$2,697,003	R-85	\$0	\$2,697,003	84.0400%	\$0	\$2,266,561
86	342.000	Fuel Holders, Producers & Access RU	\$284,696	R-86	\$0	\$284,696	84.0400%	\$0	\$239,259
87	343.000	10 & 11 Prime Movers - RU 10 & 11	\$2,548,957	R-87	\$0	\$2,548,957	84.0400%	\$0	\$2.142.143
88	344.000	Generators - RU 10 & 11	\$919,869	R-88	\$0 \$0	\$919,869	84.0400%	\$0	\$773,058
89	345.000	Accessory Electric Equip. RU 10 & 11	\$587,531	R-89	\$0	\$587,531	84.0400%	\$0	\$493,761
90	346.000	Misc. Power Plant Equip - RU 10 & 11	\$359,498	R-90	\$0	\$359,498	84.0400%	\$0	\$302,122
91		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$7,397,554		\$0	\$7,397,554		\$0	\$6,216,904
92		PRODUCTION - RIVERTON UNIT 12							
93	341.000	Structures & Improvements - RU 12	\$1,626,138	R-93	\$0	\$1,626,138	84.0400%	\$0	\$1,366,606
94	342.000	Fuel Holders, Producers & Access RU 12	\$241,836	R-94	\$0	\$241,836	84.0400%	\$0	\$203,239
95	343.000	Prime Movers - RU 12	\$12,617,552	R-95	\$0	\$12,617,552	84.0400%	\$0	\$10,603,791
96	344.000	Generators - RU 12	\$3,437,727	R-96	\$0 \$0	\$3,437,727	84.0400%	\$0 \$0	\$2,889,066
97	345.000	Accessory Electric Equipment - RU 12	\$3,018,744	R-97	\$0	\$3,018,744	84.0400%	\$0	\$2,536,952

Accounting Schedule: 06 Sponsor: Barron Page: 2 of 4

#### Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Accumulated Depreciation Reserve

Line Number Numb	Account Number 346.000 346.000 341.000 342.000 345.000 345.000 346.000	Depreciation Reserve Description  Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT 12  PRODUCTION - STATE LINE COMBINED CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1 Structures & Improvements - SL UT1	© Total Reserve \$574,247 \$21,516,244 \$21,516,244 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$11,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	D Adjust. Number R-98  R-101 R-102 R-103  R-104 R-105 R-106 R-107  R-111 R-112 R-111 R-111 R-1114  R-1114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	E As Adjusted Reserve \$574,247 \$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	SJurisdictional Allocations 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	### Jurisdictional Adjustments    \$0	
Number Num 98 99 100 101 34( 102 341 103 342 104 343 106 345 107 108 109 110 341 111 342 112 343 114 346 115 116 117 346 117 348 119 342 120 343 121 346	340.000 341.000 342.000 343.000 344.000 345.000 345.000 345.000 346.000 346.000	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT 12  PRODUCTION - STATE LINE COMBINED CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$574,247 \$21,516,244 \$21,516,244 \$0 \$1,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-98  R-101 R-102 R-103 R-104 R-105 R-106 R-107  R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$21,516,244 \$21,516,244 \$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$482,597 \$18,082,251 \$0 \$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
98 99 346 99 100 101 346 102 344 105 344 106 346 107 346 111 342 113 345 114 346 115 116 117 346 119 342 120 344 122 346 124	340.000 341.000 342.000 343.000 345.000 345.000 345.000 346.000 346.000 346.000	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT 12  PRODUCTION - STATE LINE COMBINED CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$574,247 \$21,516,244 \$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-98  R-101 R-102 R-103 R-104 R-105 R-106 R-107  R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$574,247 \$21,516,244 \$0 \$1,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$482,597 \$18,082,251 \$0 \$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
99 100 101 34(102 341) 103 342 104 343 105 344 106 345 107 346 107 346 111 342 112 343 114 346 115 116 117 34(118 341) 119 342 120 343 121 344 122 344 122 346	340.000 341.000 342.000 343.000 344.000 345.000 346.000 346.000 346.000 346.000	TOTAL PRODUCTION - RIVERTON UNIT 12  PRODUCTION - STATE LINE COMBINED CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-101 R-102 R-103 R-104 R-105 R-106 R-107 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$18,082,251 \$0 \$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
100  101 344 102 341 103 342 104 345 106 345 107 346 107 346 110 341 111 342 112 343 114 346 115 116 117 346 119 342 120 343 121 344 122 344 122 346	341.000 342.000 343.000 344.000 345.000 346.000 342.000 343.000 346.000 340.000 340.000 341.000	PRODUCTION - STATE LINE COMBINED CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-102 R-103 R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
101 340 102 341 103 342 104 343 105 344 106 345 107 346 107 346 111 342 112 343 114 346 115 116 117 340 118 341 119 342 120 343 121 344 122 345 124 346	341.000 342.000 343.000 344.000 345.000 346.000 342.000 343.000 346.000 340.000 340.000 341.000	PRODUCTION - STATE LINE COMBINED CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-102 R-103 R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
101 340 102 341 103 342 104 343 105 344 106 345 107 346 107 346 111 342 112 343 114 346 115 116 117 340 118 341 119 342 120 343 121 344 122 345 124 346	341.000 342.000 343.000 344.000 345.000 346.000 342.000 343.000 346.000 340.000 340.000 341.000	CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-102 R-103 R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
102 341 103 342 104 345 105 344 107 346 107 346 110 341 111 342 112 345 114 346 115 116 117 346 119 342 120 343 121 344 122 344 122 346	341.000 342.000 343.000 344.000 345.000 346.000 342.000 343.000 346.000 340.000 340.000 341.000	CYCLE Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-102 R-103 R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
102 341 103 342 104 345 105 344 107 346 107 346 110 341 111 342 112 345 114 346 115 116 117 346 119 342 120 343 121 344 122 344 122 346	341.000 342.000 343.000 344.000 345.000 346.000 342.000 343.000 346.000 340.000 340.000 341.000	Land and Land Rights - SL CC Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-102 R-103 R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,338,481 \$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
103 342 104 343 105 344 107 346 107 346 110 341 111 342 112 343 114 346 115 116 117 344 119 342 120 343 121 344 122 346 123 346	342.000 343.000 344.000 345.000 346.000 342.000 343.000 345.000 346.000 340.000 340.000 341.000	Structures and Improvements - SL CC Fuel Holders, Producers & Accessories - SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-103 R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$179,181 \$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
104 343 105 344 107 346 107 346 109 110 341 111 342 112 343 114 346 115 116 117 346 117 347 118 347 119 342 120 343 121 344 122 346 123 346	343.000 344.000 345.000 346.000 341.000 342.000 345.000 346.000	SL CC Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-104 R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$34,805,940 \$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$29,250,912 \$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
105 344 106 344 107 346 109 110 341 111 342 112 343 114 346 115 116 117 346 118 341 119 342 120 343 121 344 122 344 123 346	344.000 345.000 346.000 341.000 342.000 343.000 345.000 346.000	Prime Movers - SL CC Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
105 344 106 344 107 346 109 110 341 111 342 112 343 114 346 115 116 117 346 118 341 119 342 120 343 121 344 122 344 123 346	344.000 345.000 346.000 341.000 342.000 343.000 345.000 346.000	Generators - SL CC Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-105 R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$7,823,498 \$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$6,574,868 \$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
106 345 107 346 107 346 109 110 341 111 342 112 345 114 346 115 116 117 346 119 342 120 343 121 344 122 345 124	341.000 342.000 343.000 342.000 343.000 346.000 340.000 340.000	Accessory Electric Equipment - SL CC Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-106 R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,838,651 \$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,385,602 \$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
107 108 109 110 341 111 342 112 343 114 346 115 116 117 344 119 342 120 343 121 344 122 344 123 346	341.000 342.000 343.000 345.000 346.000 340.000 341.000	Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-107 R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$707,171 \$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$594,307 \$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
108  109 110 341 111 342 112 343 114 346 115 116 117 346 119 342 120 343 121 344 122 346 123 346	341.000 342.000 343.000 345.000 346.000 340.000 341.000	TOTAL PRODUCTION - STATE LINE COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-110 R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$49,171,050 \$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0 \$0	\$41,323,351 \$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
109 110 341 111 342 112 343 114 346 115 116 117 346 119 342 120 343 121 344 122 344 123 346	342.000 343.000 345.000 346.000 340.000 341.000	COMBINED CYCLE  STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0	\$1,271,914 \$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0 \$0	\$1,068,917 \$201,083 \$31,678 \$26,543 \$184,384
110 341 111 342 112 345 113 345 114 346 115 116 117 346 119 342 120 343 121 344 122 345 123 346	342.000 343.000 345.000 346.000 340.000 341.000	STATE LINE COMMON Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0	\$201,083 \$31,678 \$26,543 \$184,384
110 341 111 342 112 345 113 345 114 346 115 116 117 346 119 342 120 343 121 344 122 345 123 346	342.000 343.000 345.000 346.000 340.000 341.000	Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0	\$201,083 \$31,678 \$26,543 \$184,384
110 341 111 342 112 345 113 345 114 346 115 116 117 346 119 342 120 343 121 344 122 345 123 346	342.000 343.000 345.000 346.000 340.000 341.000	Structures & Improvements - SL Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0	\$201,083 \$31,678 \$26,543 \$184,384
111 342 112 343 113 345 114 346 115 116 117 344 119 342 120 343 121 344 122 345 123 346	342.000 343.000 345.000 346.000 340.000 341.000	Common Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-111 R-112 R-113 R-114	\$0 \$0 \$0 \$0 \$0 \$0	\$239,271 \$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400% 84.0400%	\$0 \$0 \$0 \$0	\$201,083 \$31,678 \$26,543 \$184,384
112 343 113 345 114 346 115 116 117 346 118 341 119 342 120 343 121 344 122 344 123 346	343.000 345.000 346.000 340.000 341.000	Fuel Holders, Producers & Accessories - SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$37,694 \$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-112 R-113 R-114	\$0 \$0 \$0 \$0	\$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400%	\$0 \$0 \$0	\$31,678 \$26,543 \$184,384
112 343 113 345 114 346 115 116 117 346 118 341 119 342 120 343 121 344 122 344 123 346	343.000 345.000 346.000 340.000 341.000	SL Common Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$37,694 \$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-112 R-113 R-114	\$0 \$0 \$0 \$0	\$37,694 \$31,584 \$219,400 \$1,799,863	84.0400% 84.0400% 84.0400%	\$0 \$0 \$0	\$31,678 \$26,543 \$184,384
113 345 114 346 115 116 117 346 119 342 120 343 121 344 122 345 123 346	345.000 346.000 340.000 341.000	Prime Movers - SL Common Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-113 R-114 R-117	\$0 \$0 \$0 \$0	\$31,584 \$219,400 \$1,799,863	84.0400% 84.0400%	\$0 \$0 \$0	\$26,543 \$184,384
113 345 114 346 115 116 117 346 119 342 120 343 121 344 122 345 123 346	345.000 346.000 340.000 341.000	Accessory Electric Equipment - SL Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$31,584 \$219,400 \$1,799,863 \$0 \$996,179	R-113 R-114 R-117	\$0 \$0 \$0 \$0	\$31,584 \$219,400 \$1,799,863	84.0400% 84.0400%	\$0 \$0 \$0	\$26,543 \$184,384
114 346 115 116 117 344 118 341 119 342 120 343 121 344 122 345 123 346	346.000 340.000 341.000	Common Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$219,400 \$1,799,863 \$0 \$996,179	R-114	\$0 \$0 \$0	\$219,400 \$1,799,863	84.0400%	\$0 \$0	\$184,384
115 116 117 340 118 341 119 342 120 343 121 344 122 344 123 346	340.000 341.000	Misc. Power Plant Equipment - SL Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$1,799,863 \$0 \$996,179	R-117	\$0 \$0	\$1,799,863		\$0	
115 116 117 340 118 341 119 342 120 343 121 344 122 344 123 346	340.000 341.000	Common TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$1,799,863 \$0 \$996,179	R-117	\$0 \$0	\$1,799,863		\$0	
116 117 344 118 341 119 342 120 343 121 344 122 345 123 346	341.000	TOTAL STATE LINE COMMON  PRODUCTION - STATE LINE CT'S (UNIT 1)  Land and Land Rights - SL UT1	\$0 \$996,179		\$0		84.0400%		\$1,512,605
116 117 344 118 341 119 342 120 343 121 344 122 345 123 346	341.000	PRODUCTION - STATE LINE CT'S (UNIT 1) Land and Land Rights - SL UT1	\$0 \$996,179		\$0		84.0400%		ψ1,512,003
117 340 118 341 119 342 120 343 121 344 122 344 123 346	341.000	1) Land and Land Rights - SL UT1	\$996,179			\$0	84.0400%	\$0	
117 340 118 341 119 342 120 343 121 344 122 344 123 346	341.000	1) Land and Land Rights - SL UT1	\$996,179			\$0	84.0400%	\$0	
118 341 119 342 120 343 121 344 122 345 123 346	341.000	Land and Land Rights - SL UT1	\$996,179			\$0	84.0400%	\$0	
118 341 119 342 120 343 121 344 122 345 123 346			\$996,179						\$0
120 343 121 344 122 345 123 346	342 000		00.000.070		\$0	\$996,179	84.0400%	\$0	\$837,189
121 344 122 345 123 346 124	UUU	Fuel Holders, Producers & Accessories -	\$2,399,070	R-119	\$0	\$2,399,070	84.0400%	\$0	\$2,016,178
121 344 122 345 123 346 124		SL UT1							
122 345 123 346 124	343.000	Prime Movers - SL UT1	\$13,490,795	R-120	\$0	\$13,490,795	84.0400%	\$0	\$11,337,664
123 124	344.000	Generators - SL UT1	\$2,728,811	R-121	\$0	\$2,728,811	84.0400%	\$0	\$2,293,293
124	345.000	Accessory Electric Equipment - SL UT1	\$1,609,018	R-122	\$0	\$1,609,018	84.0400%	\$0	\$1,352,219
	346.000	Misc. Power Plant Equipment - SL UT1	\$111,916	R-123	\$0	\$111,916	84.0400%	\$0	\$94,054
125		TOTAL PRODUCTION - STATE LINE	\$21,335,789		\$0	\$21,335,789		\$0	\$17,930,597
125		CT'S (UNIT 1)							
125		TOTAL OTUEN PRODUCTION	A 4 4 0 5 7 0 7 0 0			A440 FF0 F00			<b>*</b> 100 001 010
0		TOTAL OTHER PRODUCTION	\$143,576,763		\$0	\$143,576,763		\$0	\$120,661,910
400		TOTAL DECENICATION DI ANT	f220 004 220		<u>***</u>	\$220 004 220		<u> </u>	\$20E CEE E07
126		TOTAL PRODUCTION PLANT	\$339,904,320		\$0	\$339,904,320		\$0	\$285,655,587
127		TRANSMISSION PLANT							
127 128 350		Land - TP	\$0	R-128	\$0	\$0	84.0400%	\$0	\$0
		Structures & Improvements - TP	\$1,501,157	R-129	\$0 \$0	\$1,501,157	84.0400%	\$0 \$0	\$1,261,572
		Structures & Improvements latan	\$45,670		\$0 \$0	\$45,670	84.0400%	\$0 \$0	\$38,381
		Station Equipment - TP	\$45,775,773	R-131	\$0 \$0	\$45,775,773	84.0400%	\$0 \$0	\$38,469,960
		Station Equipment - latan	\$547,982	R-132	\$0 \$0	\$547,982	84.0400%	\$0	\$460,524
		Towers and Fixtures - TP	\$1,023,300	R-133	\$0	\$1,023,300	84.0400%	\$0	\$859,981
		Poles and Fixtures - TP	\$31,901,661	R-134	\$0 \$0	\$31,901,661	84.0400%	\$0	\$26,810,156
		Overhead Conductors & Devices - TP	\$29,225,226	R-135	\$0	\$29,225,226	84.0400%	\$0	\$24,560,880
136		TOTAL TRANSMISSION PLANT	\$110,020,769		\$0	\$110,020,769	0 110 100 70	\$0	\$92,461,454
			******		**	************		**	40-,101,101
137		DISTRIBUTION PLANT							
		Land/Land Rights - DP	\$0	R-138	\$0	\$0	87.5689%	\$0	\$0
		Structures & Improvements - DP	\$5,990,791	R-139	\$0	\$5,990,791	87.5689%	\$0	\$5,246,070
		Station Equipment - DP	\$39,872,612	R-140	\$0	\$39,872,612	87.5689%	\$0	\$34,916,008
		Poles, Towers, & Fixtures - DP	\$111,119,787	R-141	\$0	\$111,119,787	87.5689%	\$0	\$97,306,375
		Overhead Conductors & Devices - DP	\$109,525,359	R-142	\$0	\$109,525,359	87.5689%	\$0	\$95,910,152
		Underground Conduit - DP	\$21,602,321	R-143	\$0	\$21,602,321	87.5689%	\$0	\$18,916,915
		Underground Conductors & Devices - DP	\$39,350,158	R-144	\$0	\$39,350,158	87.5689%	\$0	\$34,458,501
145 368		Line Transformers - DP	\$47,822,706	R-145	\$0	\$47,822,706	87.5689%	\$0	\$41,877,818
		Services - DP	\$66,519,256	R-146	\$0	\$66,519,256	87.5689%	\$0	\$58,250,181
147 370	368.000		\$7,978,677	R-147	\$0	\$7,978,677	87.5689%	\$0	\$6,986,840
148 371	368.000 369.000	Meters - DP	\$14,264,344	R-148	\$0	\$14,264,344	87.5689%	\$0	\$12,491,129

#### THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019

Test Year 12 Months Ending March 31, 201 Updated through September 30, 2019 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	G	Н	
Line	Account	므	Total	Adjust.	=	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
149	373.000	Street Lighting and Signal Systems - DP	\$5,567,490	R-149	\$0	\$5,567,490	87.5689%	\$0	\$4,875,390
150	375.000	Charging Stations - DP	\$16,761	R-150	\$0	\$16,761	87.5689%	\$0 \$0	\$14,677
151	373.000	TOTAL DISTRIBUTION PLANT	\$469,630,262	11-130	\$0	\$469,630,262	07.300376	\$0	\$411,250,056
131		TOTAL DISTRIBUTION LANT	\$403,030,202		ΨΟ	\$403,030,202		40	\$411,230,030
152		INCENTIVE COMPENSATION							
102		CAPITALIZATION							
153		Compenstation Employee Stock Purchase	\$0	R-153	\$0	\$0	100.0000%	\$0	\$0
133		Plan	ΨΟ	11-133	ΨΟ	Ψ	100.0000 /6	40	Ψ
154		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0	·	\$0	\$0
134		CAPITALIZATION	ΨΟ		ΨΟ	Ψ		40	Ψ
		CAFITALIZATION							
155		GENERAL PLANT							
156	389.000	Land/Land Rights - GP	\$0	R-156	\$0	\$0	85.3333%	\$0	\$0
157	390.000	Structures & Improvements - GP	\$7,503,779	R-157	-\$996,502	\$6,507,277	85.3333%	\$0	\$5,552,874
158	391.000	Office Furniture & Equipment - GP	\$3,096,550	R-158	-\$411,222	\$2,685,328	85.3333%	\$0	\$2,291,479
159	391.010	Computer Equipment - GP	\$12,105,183	R-159	-\$1,607,568	\$10,497,615	85.3333%	\$0	\$8,957,961
160	391.000	Furniture Lease - GP	\$3,354	R-160	\$0	\$3,354	85.3333%	\$0	\$2,862
161	392.000	Transportation Equipment - GP	\$8,571,051	R-161	\$0	\$8,571,051	85.3333%	\$0	\$7,313,961
162	393.000	Stores Equipment - GP	\$435,655	R-162	\$0	\$435,655	85.3333%	\$0	\$371,759
163	394.000	Tools, Shop, & Garage Equipment - GP	\$4,519,767	R-163	\$0	\$4,519,767	85.3333%	\$0	\$3,856,866
164	395.000	Laboratory Equipment - GP	\$1,001,079	R-164	\$0	\$1,001,079	85.3333%	\$0	\$854,254
165	396.000	Power Operated Equipment - GP	\$8,997,695	R-165	\$0	\$8,997,695	85.3333%	\$0	\$7,678,030
166	397.000	Communication Equipment - GP	\$7,647,368	R-166	-\$1,015,570	\$6,631,798	85.3333%	\$0	\$5,659,132
167	398.000	Miscellaneous Equipment - GP	\$202,436	R-167	-\$26,884	\$175,552	85.3333%	\$0	\$149,804
168		TOTAL GENERAL PLANT	\$54,083,917		-\$4,057,746	\$50,026,171	`	\$0	\$42,688,982
								•	
169		TOTAL DEPRECIATION RESERVE	\$973,639,268		-\$4,057,746	\$969,581,522		\$0	\$832,056,079

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-157	Structures & Improvements - GP	390.000		-\$996,502		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$996,502		\$0	
R-158	Office Furniture & Equipment - GP	391.000		-\$411,222		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$411,222		\$0	
R-159	Computer Equipment - GP	391.010		-\$1,607,568		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,607,568	, , , , , , ,	\$0	
R-166	Communication Equipment - GP	397.000		-\$1,015,570		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,015,570	. , ,	\$0	
R-167	Miscellaneous Equipment - GP	398.000		-\$26,884		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$26,884		\$0	
	Total Reserve Adjustments			-\$4,057,746		\$0

#### Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Cash Working Capital

Department		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Description   Adj. Expenses   Lag   Lag   C - D   (Col E / 365)   B x F	Line	<u> </u>					_	
1 OPERATION AND MAINT. EXPENSE   \$35,624,278   42.13   12.00   30.13   0.082548   \$2,940     3 Federal Income Tax Withheld   \$20,164,615   42.13   15.50   26.63   0.072959   \$1,471     4 State Income Tax Withheld   \$340,877   42.13   15.50   26.63   0.072959   \$1,471     5 FICA Taxes Withheld   \$3,141,159   42.13   15.50   26.63   0.072959   \$229     6 Accrued Vacation   \$1,566,966   42.13   365,00   -322,87   -0.884575   51,386     7 Fuel - Coal   \$36,426,102   42.13   25.11   17.02   0.046630   \$1,698     8 Fuel - Gas   \$40,664,865   42.13   37.17   4.96   0.013589   \$552     9 Fuel - Purchased Oil   \$628,960   42.13   21.47   20.66   0.056603   \$35.10     10 Purchased Power   \$40,778,894   42.13   34.95   7.18   0.019671   \$802     11 401K   \$56,481,406   42.13   11.06   31.07   0.085123   \$551     12 Life Insurance and AD&D   \$155,165   42.13   25.75   16.38   0.044977   \$6.     13 Employers Healthcare/Dental/Vision   \$4,652,391   42.13   25.75   16.38   0.044977   \$6.     15 PSC Assessment   \$99,806,685   42.13   290,50   -248.37   -0.680466   -3151     17 Bad Debt Expense   \$1,875,800   0.00   0.00   0.0000000     18 Cash Vouchers   \$8,806,2129   42.13   25.50   -248.37   -0.680466   -3151     17 TAXES   \$19,919   42.13   75.20   -33.07   -0.990603   -59     17 AXES   \$19,919   42.13   75.20   -33.07   -0.990603   -59     27 TAXES   \$19,919   42.13   75.20   -33.07   -0.990603   -59     28 OWC RECID BEFORE RATE BASE   \$11,932   42.13   39.38   2.75   0.007534   \$82.24   \$10.13   \$10	_	Description			•			•
Payroll Expense	Multipel	Description	Auj. Expenses	Lay	Lay	C-D	(COI E / 303)	DXF
Sederal Income Tax Withheld   \$20,164,615   42,13   15,50   26,63   0,072959   \$1,471   \$120   Income Tax Withheld   \$340,877   42,13   20,06   22,07   0,060466   \$20   \$15   Income Tax Withheld   \$3,141,159   42,13   15,50   26,63   0,072959   \$229,6   Accrued Vacation   \$1,566,966   42,13   365,00   322,87   -0,884575   -1,368   \$1,964,626   42,13   365,00   322,87   -0,884575   -1,368   \$1,964,626   42,13   365,00   322,87   -0,884575   -1,368   \$1,964,626   42,13   37,17   4,96   0,013589   \$552   42,13   21,47   20,66   0,056603   \$1,369   \$1,964,626   42,13   37,17   4,96   0,013589   \$552   42,13   34,95   7,18   0,019671   \$802   42,13   401K   \$6,481,406   42,13   11,06   31,07   0,085123   \$551   401K   \$6,481,406   42,13	1	OPERATION AND MAINT. EXPENSE						
## State Income Tax Withheld	2	Payroll Expense	\$35,624,278	42.13	12.00	30.13	0.082548	\$2,940,713
FICA Taxes Withheld	3	Federal Income Tax Withheld	\$20,164,615	42.13	15.50	26.63	0.072959	\$1,471,190
6 Accrued Vacation \$1,566,966 42.13 365.00 -322.87 -0.884575 -\$1,386, 7 Fuel - Coal \$35,426,102 42.13 25.11 17.02 0.046630 \$1,998	4	State Income Tax Withheld	\$340,877	42.13	20.06	22.07	0.060466	\$20,611
Fuel - Coal	5	FICA Taxes Withheld	\$3,141,159	42.13	15.50	26.63	0.072959	\$229,176
Fuel - Gas	6	Accrued Vacation	\$1,566,966	42.13	365.00	-322.87	-0.884575	-\$1,386,099
9 Fuel - Purchased Oil \$628,960	7	Fuel - Coal	\$36,426,102	42.13	25.11	17.02	0.046630	\$1,698,549
Purchased Power	8	Fuel - Gas	\$40,664,865	42.13	37.17	4.96	0.013589	\$552,595
11	9	Fuel - Purchased Oil	\$628,960	42.13	21.47	20.66	0.056603	\$35,601
Life Insurance and AD&D   \$155,165   42.13   25.75   16.38   0.044877   \$6,	10	Purchased Power	\$40,778,894	42.13	34.95	7.18	0.019671	\$802,162
13	11	401K	\$6,481,406	42.13	11.06	31.07	0.085123	\$551,717
14	12	Life Insurance and AD&D	\$155,165	42.13	25.75	16.38	0.044877	\$6,963
15	13	Employers Healthcare/Dental/Vision	\$4,652,391	42.13	11.29	30.84	0.084493	\$393,094
Incentive Compensation	14	Pension & OPEB Expense	\$9,806,685	42.13	60.75	-18.62	-0.051014	-\$500,278
Bad Debt Expense	15	PSC Assessment	\$903,545	42.13	-25.50	67.63	0.185288	\$167,416
17	16	Incentive Compensation	\$222,780	42.13	290.50	-248.37	-0.680466	-\$151,594
TOTAL OPERATION AND MAINT. EXPENSE \$291,496,617  TAXES  TICA - Employer Portion \$3,141,159 \$42.13 \$15.50 \$26.63 \$0.072959 \$229 \$229 \$229 \$229 \$229 \$229 \$229	17	Bad Debt Expense	\$1,875,800	0.00	0.00	0.00	0.000000	\$0
20 TAXES 21 FICA - Employer Portion 22 Federal Unemployment Taxes \$19,919 \$42.13 75.20 -33.07 -0.090603 -\$1, 23 State Unemployment Taxes \$101,132 42.13 75.20 -33.07 -0.090603 -\$1, 24 MO Gross Receipts Tax \$9,923,690 26.92 16.90 10.02 0.027452 \$272, 25 Property Tax \$18,610,532 42.13 204.80 -162.67 -0.445671 -\$8,294, 26 Sales Tax \$13,581,160 26.92 4.53 22.39 0.061342 \$833, 27 TOTAL TAXES \$\$0 OTHER EXPENSES \$\$0 OTHER EXPENSES 29 TOTAL OTHER EXPENSES \$\$0 OTHER EXPENSES \$\$1 TAX OFFSET FROM RATE BASE \$14,952,613 42.13 39.38 2.75 0.007534 \$112, 33 State Tax Offset \$2,655,275 42.13 39.38 2.75 0.007534 \$112, 34 City Tax Offset \$0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	18	Cash Vouchers	\$88,062,129	42.13	35.14	6.99	0.019151	\$1,686,478
Fical   Fica	19	TOTAL OPERATION AND MAINT. EXPENSE	\$291,496,617					\$8,518,294
Fical   Fica	00	TAVEO						
Second   S			<b>***</b> 444 450	40.40	45.50	00.00	0.070050	\$000.47C
State Unemployment Taxes							****	
24       MO Gross Receipts Tax       \$9,923,690       26.92       16.90       10.02       0.027452       \$272,25         25       Property Tax       \$18,610,532       42.13       204.80       -162.67       -0.445671       -\$8,294         26       Sales Tax       \$13,581,160       26.92       4.53       22.39       0.061342       \$833         27       TOTAL TAXES       \$0       \$45,377,592       4.53       22.39       0.061342       \$833         28       OTHER EXPENSES       \$0       \$0       \$0       \$0       \$1,547         30       CWC REQ'D BEFORE RATE BASE OFFSETS       \$14,952,613       42.13       39.38       2.75       0.007534       \$112         31       TAX OFFSET FROM RATE BASE       \$14,952,613       42.13       39.38       2.75       0.007534       \$112         33       State Tax Offset       \$2,655,275       42.13       39.38       2.75       0.007534       \$20         34       City Tax Offset       \$0       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.0134192       -\$4,118       -\$4,118       -\$4,118								-\$1,805
25								-\$9,163
26       Sales Tax       \$13,581,160       26.92       4.53       22.39       0.061342       \$833         27       TOTAL TAXES       \$45,377,592       4.53       22.39       0.061342       \$833         28       OTHER EXPENSES       \$0       \$0       \$0       \$0       \$1,547         30       CWC REQ'D BEFORE RATE BASE OFFSETS       \$1,547       \$1,547       \$1,547         31       TAX OFFSET FROM RATE BASE       \$14,952,613       42.13       39.38       2.75       0.007534       \$112         33       State Tax Offset       \$2,655,275       42.13       39.38       2.75       0.007534       \$20         34       City Tax Offset       \$0       0.00       0.00       0.00       0.00       0.00       0.000000       -\$4,118       -\$4.98       -0.134192       -\$4,118       -\$4,118								\$272,425
27 TOTAL TAXES \$45,377,592				_				
28 OTHER EXPENSES 29 TOTAL OTHER EXPENSES 30 CWC REQ'D BEFORE RATE BASE OFFSETS  31 TAX OFFSET FROM RATE BASE 32 Federal Tax Offset 33 State Tax Offset 34 City Tax Offset 35 Interest Expense Offset 36 State Tax Offset 37 State Tax Offset 38 State Tax Offset 39 State Tax Offset 30 State	-			26.92	4.53	22.39	0.061342	
29 TOTAL OTHER EXPENSES \$0  30 CWC REQ'D BEFORE RATE BASE OFFSETS \$1,547,  31 TAX OFFSET FROM RATE BASE 32 Federal Tax Offset \$14,952,613 42.13 39.38 2.75 0.007534 \$112,  33 State Tax Offset \$2,655,275 42.13 39.38 2.75 0.007534 \$20,  34 City Tax Offset \$0 0.00 0.00 0.00 0.000000  35 Interest Expense Offset \$30,692,389 42.13 91.11 -48.98 -0.134192 -\$4,118,	21	TOTAL TAXES	\$45,377,592					-\$6,970,445
29 TOTAL OTHER EXPENSES \$0  30 CWC REQ'D BEFORE RATE BASE OFFSETS \$1,547,  31 TAX OFFSET FROM RATE BASE 32 Federal Tax Offset \$14,952,613 42.13 39.38 2.75 0.007534 \$112,  33 State Tax Offset \$2,655,275 42.13 39.38 2.75 0.007534 \$20,  34 City Tax Offset \$0 0.00 0.00 0.00 0.000000  35 Interest Expense Offset \$30,692,389 42.13 91.11 -48.98 -0.134192 -\$4,118,	28	OTHER EXPENSES						
31 TAX OFFSET FROM RATE BASE 32 Federal Tax Offset \$14,952,613 42.13 39.38 2.75 0.007534 \$112, 33 State Tax Offset \$2,655,275 42.13 39.38 2.75 0.007534 \$20, 34 City Tax Offset \$0 0.00 0.00 0.00 0.000000 35 Interest Expense Offset \$30,692,389 42.13 91.11 -48.98 -0.134192 -\$4,118,	29		\$0					\$0
31 TAX OFFSET FROM RATE BASE 32 Federal Tax Offset \$14,952,613 42.13 39.38 2.75 0.007534 \$112, 33 State Tax Offset \$2,655,275 42.13 39.38 2.75 0.007534 \$20, 34 City Tax Offset \$0 0.00 0.00 0.00 0.000000 35 Interest Expense Offset \$30,692,389 42.13 91.11 -48.98 -0.134192 -\$4,118,								
32       Federal Tax Offset       \$14,952,613       42.13       39.38       2.75       0.007534       \$112,0000000         33       State Tax Offset       \$2,655,275       42.13       39.38       2.75       0.007534       \$20,000000         34       City Tax Offset       \$0       0.00       0.00       0.00       0.000000         35       Interest Expense Offset       \$30,692,389       42.13       91.11       -48.98       -0.134192       -\$4,118	30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,547,849
32       Federal Tax Offset       \$14,952,613       42.13       39.38       2.75       0.007534       \$112,333         33       State Tax Offset       \$2,655,275       42.13       39.38       2.75       0.007534       \$20,320         34       City Tax Offset       \$0       0.00       0.00       0.00       0.00       0.000       0.000       0.000       0.000       0.000       0.000       -\$4,118	31	TAX OFFSET FROM RATE BASE						
33     State Tax Offset     \$2,655,275     42.13     39.38     2.75     0.007534     \$20,000       34     City Tax Offset     \$0     0.00     0.00     0.00     0.00     0.000     0.000     0.000       35     Interest Expense Offset     \$30,692,389     42.13     91.11     -48.98     -0.134192     -\$4,118,000			\$14,952,613	42.13	39.38	2.75	0.007534	\$112,653
34       City Tax Offset       \$0       0.00       0.00       0.00       0.000000         35       Interest Expense Offset       \$30,692,389       42.13       91.11       -48.98       -0.134192       -\$4,118								\$20,005
35 Interest Expense Offset \$30,692,389 42.13 91.11 -48.98 -0.134192 -\$4,118				_		_		\$0
<del></del>	-		* -					-\$4,118,673
	36	TOTAL OFFSET FROM RATE BASE	\$48,300,277	.2.10	J	.5.50	00.102	-\$3,986,015
\$ 10,000,E11			ψ.ο,οοο, <u>Σ</u> ., γ					\$5,000,010
37 TOTAL CASH WORKING CAPITAL REQUIRED -\$2,438	37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,438,166

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<u>G</u>	_ <u>H</u>	<u></u>	<u>J</u>	<u>К</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			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 VI = K
			(D+E)	1		l	(From Adj. Sch.)	(C+G)	T T	(From Adj. Sch.)	(H x I) + J	L + N	VI = K
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue - MO only	\$514.937.308			Rev-2		\$514.937.308	100.0000%	-\$47,883,326	\$467.053.982		
Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-3		\$23,061,343	0.0000%	\$0	\$0		
Rev-4	0.000	Sales for Resale - Off System	\$29,683,276			Rev-4		\$29,683,276	82.5000%	\$8.850.409	\$33.339.112		
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$567,681,927		-\$39,032,917	\$500,393,094		
			*** *** **					, , , , , ,		*******	* , ,		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$1,047	\$1,026,462		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0863%	-\$13,286	\$590,320		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$11,679	\$323,311		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,780,348	\$5,653,051		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,922,093	\$10,013,477		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$30,110,824	\$510,406,571		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
•		ODED ATION & MAINTENANCE EVDENCE											
3	500.000	OPERATION & MAINTENANCE EXPENSE Operation Supervision & Engineering	<b>*</b> 0.050.000	64 507 050	\$552.061	- 4	****	\$2.089.557	84.0400%	***	\$1.779.896	64 000 440	6470 777
4 5	500.000	latan/Plum Point Deferred Oper. Exp - MO	\$2,059,920 \$112,161	\$1,507,859 \$0	\$552,061 \$112,161	E-4 E-5	\$29,637 -\$112,161	\$2,089,557	100.0000%	\$23,832 \$0	\$1,779,896	\$1,306,119 \$0	\$473,777 \$0
3	300.100	Only	\$112,101	φU	\$112,101	E-3	-\$112,101	φU	100.000076	φu	φu	<b>\$0</b>	φu
6	501.000	Fuel	\$45,979,364	\$156,505	\$45,822,859	E-6	-\$5,896,166	\$40,083,198	82.5000%	\$0	\$33,068,639	\$130,654	\$32,937,985
7	501.100	Fuel - MO Only	\$8,574,265	\$0	\$8,574,265	E-7	\$0	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$0	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$234,555	\$2,408,068	82.5000%	\$0	\$1,986,656	\$320,253	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$47,971	\$1,773,248	84.0400%	\$0	\$1,490,238	\$846,571	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$167,124	\$2,907,310	84.0400%	\$0	\$2,443,304	\$232,561	\$2,210,743
11	507.000	Rents	\$35,099	\$0	\$35,099	E-11	-\$2,668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$70,551	\$1,050,229	82.5000%	\$12,086	\$878,525	\$534,070	\$344,455
16	510.100	latan/Plum Point Deferred Elec. Exp MO Only	\$112,161	\$0	\$112,161	E-16	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,196,519	\$229,604	\$966,915	E-17	-\$16,906	\$1,179,613	84.0400%	\$0	\$991,347	\$195,256	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,212,823	\$5,585,208	82.5000%	\$0	\$4,607,797	\$687,218	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$201,117	\$1,688,051	82.5000%	\$0	\$1,392,642	\$174,951	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,178,012	\$1,541,895	84.0400%	\$0	\$1,295,809	\$506,674	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$36,310	\$11,044,996		\$12,086	\$9,166,120	\$2,098,169	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

Accounting Schedule: 09 Sponsor: Bolin Page: 1 of 5

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	1	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.					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 I = K
24		HYDRAULIC POWER GENERATION											_
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39.341	\$33,170	\$6.171	E-26	-\$793	\$38.548	84.0400%	\$2.852	\$35,248	\$31,060	\$4.188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,576	\$12,485	84.0400%	\$0	\$10,492	\$3,128	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,078	\$27,745	84.0400%	\$0	\$23,317	\$17,155	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314.607	\$101.032	\$213,575	E-29	-\$26,240	\$288,367	84.0400%	\$0	\$242,343	\$85,917	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$46,531	\$367,145		\$2,852	\$311,400	\$137,260	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$3,264	\$34,075	84.0400%	\$2,209	\$30,846	\$27,742	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$1,844	\$42,892	84.0400%	\$0	\$36,046	\$30,824	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217,370	\$59,445	\$157,925	E-34	-\$94,473	\$122,897	84.0400%	\$0	\$103,283	\$50,553	\$52,730
35	544.000	Mainenance of Electric Plant	\$35,882	\$34,279	\$1,603	E-35	\$4,519	\$40,401	84.0400%	\$0	\$33,953	\$29,151	\$4,802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$10,797	\$101,029	84.0400%	\$0	\$84,904	\$66,276	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$77,737	\$341,294		\$2,209	\$289,032	\$204,546	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$124,268	\$708,439		\$5,061	\$600,432	\$341,806	\$258,626
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	-\$15,157	\$1,031,486	84.0400%	\$40,580	\$907,441	\$879,631	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$6,876,567	\$56,831,548	82.5000%	\$0	\$46,886,027	\$1,990	\$46,884,037
43	547.300	Fuel - Operation OP - Partial Allocation	-\$103,281	\$0	-\$103,281	E-43	\$0	-\$103,281	84.0400%	\$0	-\$86,797	\$0	-\$86,797
44	548.000	Generation Expenses	\$3,762,689	\$2,257,472	\$1,505,217	E-44	-\$194,554	\$3,568,135	84.0400%	\$1,993	\$3,000,653	\$1,921,752	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$459,651	\$1,623,756	84.0400%	\$3,360	\$1,367,965	\$179,925	\$1,188,040
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$6,626,627	\$62,951,644		\$45,933	\$52,075,289	\$2,983,298	\$49,091,991
47		MAINTANENCE - OP											
48	551.000	Prod Comb Maintenance Superv & Engin.	\$872,738	\$881,605	-\$8,867	E-48	\$7,667	\$880,405	84.0400%	\$13,378	\$753,270	\$763,097	-\$9,827
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$61,383	\$368,504	84.0400%	\$0	\$309,690	\$87,049	\$222,641
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,387,109	\$17,041,689	84.0400%	\$0	\$14,321,835	\$878,384	\$13,443,451
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457,935	\$300,112	E-51	\$28,655	\$786,702	84.0400%	\$0	\$661,145	\$389,429	\$271,716
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,362,048	\$19,077,300		\$13,378	\$16,045,940	\$2,117,959	\$13,927,981
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$2,264,579	\$82,028,944		\$59,311	\$68,121,229	\$5,101,257	\$63,019,972
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58,633,660	\$0	\$58,633,660	E-55	\$8,284,228	\$66,917,888	82.5000%	\$0	\$55,207,258	\$0	\$55,207,258
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	E-56	-\$1,092,664	\$2,857,501	84.0400%	\$22,489	\$2,423,932	\$1,567,674	\$856,258
57	557.000	Other Expense - Power Supply	\$431,257	\$0	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$0	\$431,031	\$0	\$431,031
58	421.000	latan/Plum Point Deferred Exp	\$121,692	\$0	\$121,692	E-58	\$0	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769		\$7,273,195	\$70,409,969		\$22,489	\$58,164,491	\$1,567,674	\$56,596,817
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$611,050	\$222,060,425		\$232,164	\$185,531,910	\$11,945,064	\$173,586,846
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$1,925	\$302,215	84.0400%	\$2,721	\$256,703	\$140,252	\$116,451

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adj.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	MO Adj. Juris. Labor	Non Labor
Number	Number	ilicollie Description	(D+E)	Laboi	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
64	561.000	Tranmission Expense	\$601.555	\$591.301	\$10,254	E-64	\$7.038	\$608.593	84.0400%	\$1,834	\$513,295	\$504.678	\$8.617
65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	-\$3,969	\$497,545	84.0400%	\$0	\$418,137	\$114,223	\$303,914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$381	\$45,208	84.0400%	\$0	\$37,993	\$27,200	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,238,791	\$20,582,236	84.0400%	\$0	\$17,297,311	\$0	\$17,297,311
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$162	\$32.597	84.0400%	\$0	\$27,394	\$11,550	\$15,844
69	567.000	Rents - Transmission	\$175	\$0	\$175	E-69	\$0	\$175	84.0400%	\$0	\$147	\$0	\$147
70		TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	\$19,891,334		\$1,244,328	\$22,068,569		\$4,555	\$18,550,980	\$797,903	\$17,753,077
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89.896	\$104,255	-\$14,359	E-72	\$1,241	\$91.137	84.0400%	\$5,474	\$82.066	\$94.133	-\$12.067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-72	\$28	\$9,313	84.0400%	\$5,474	\$7,826	\$1,994	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$42,393	\$1,828,677	84.0400%	\$6,189	\$1,543,009	\$983,274	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$2,402	\$2,949,258	84.0400%	\$5,139	\$2,483,695	\$176,778	\$2,306,917
76	571.100	Tracker Adjustment - MO Only	\$61,980	\$0	\$61,980	E-76	\$0	\$61,980	100.0000%	\$0	\$61,980	\$0	\$61,980
77	0711100	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900		\$46,064	\$4,940,365	100.00078	\$16,802	\$4,178,576	\$1,256,179	\$2,922,397
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78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,290,392	\$27,008,934		\$21,357	\$22,729,556	\$2,054,082	\$20,675,474
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb Operation Supervision & Engin.	\$1,162,576	\$915.364	\$247,212	E-81	\$10,275	\$1.172.851	87.5689%	\$14,977	\$1.042.030	\$826.092	\$215.938
82	582.000	Distrb Station Expense	\$212,120	\$164.627	\$47,493	E-82	\$1,959	\$214.079	87.5689%	\$0	\$187.467	\$145.878	\$41,589
83	583.000	Distrb Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$8,899	\$1,301,245	87.5689%	\$0	\$1,139,486	\$662,546	\$476,940
84	584.000	Distrb Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$1,076	\$832,917	87.5689%	\$0	\$729,377	\$80,118	\$649,259
85	585.000	Distrb Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$28	\$35,876	87.5689%	\$0	\$31,416	\$2,070	\$29,346
86	586.000	Distrb Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$27,978	\$3,042,494	87.5689%	\$150	\$2,664,429	\$2,083,142	\$581,287
87	587.000	Distrb Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$3,168	\$310,491	87.5689%	\$0	\$271,893	\$235,884	\$36,009
88	588.000	Distrb Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$4,972	\$1,371,914	87.5689%	\$5,461	\$1,206,831	\$371,884	\$834,947
89	589.000	Distrb Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5689%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$58,355	\$8,284,169		\$20,588	\$7,274,945	\$4,407,614	\$2,867,331
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$2,560	\$230,130	87.5689%	\$6,692	\$208,215	\$197,266	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$892	\$164,042	87.5689%	\$0	\$143,650	\$66,416	\$77,234
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$11,930	\$2,069,383	87.5689%	\$0	\$1,812,136	\$888,234	\$923,902
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$21,106	\$12,423,376	87.5689%	\$4,701	\$10,883,715	\$1,589,991	\$9,293,724
96	593.100	May 2011 Tornado O & M Amortization	\$84,402	\$0	\$84,402	E-96	\$0	\$84,402	100.0000%	\$0	\$84,402	\$0	\$84,402
97	593.200	KS Ice Storm Amortization	\$132,681	\$0	\$132,681	E-97	-\$125,678	\$7,003	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5689%	\$0	\$313,040	\$0	\$313,040
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$5,196	\$834,137	87.5689%	\$440	\$730,885	\$387,268	\$343,617
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$2,525	\$390,233	87.5689%	\$0	\$341,723	\$187,984	\$153,739
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$2,895	\$382,731	87.5689%	\$0	\$335,153	\$215,504	\$119,649
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$3,885	\$340,141	87.5689%	\$0	\$297,858	\$289,235	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$205,342	\$130,261 \$4,430,048	\$75,081	E-103	\$1,550	\$206,892	87.5689%	\$0	\$181,173	\$115,425	\$65,748
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		-\$73,139	\$17,489,948		\$11,833	\$15,331,950	\$3,937,323	\$11,394,627
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		-\$14,784	\$25,774,117		\$32,421	\$22,606,895	\$8,344,937	\$14,261,958
106		CUSTOMER ACCOUNTS EXPENSE					1						
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$8,838	\$789,493	89.0863%	\$16,526	\$719,856	\$687,021	\$32,835
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$20,491	\$2,131,790	89.0863%	\$0	\$1,899,133	\$1,552,043	\$347,090
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Accounting Schedule: 09 Sponsor: Bolin Page: 3 of 5

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	lurisdictional	<u>ਹ</u> Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> 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)	7	(From Adj. Sch.)	(H x I) + J	L + N	
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,334,592	\$5,331,954	89.0863%	\$1,487	\$4,751,527	\$2,213,314	\$2,538,213
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$262,719	\$2,105,599	89.0863%	\$0	\$1,875,800	\$0	\$1,875,800
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$11,937	\$206,003	89.0863%	\$0	\$183,521	\$6,589	\$176,932
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,113,139	\$10,564,839		\$18,013	\$9,429,837	\$4,458,967	\$4,970,870
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$2,216	\$201,220	89.0863%	\$0	\$179,259	\$167,826	\$11,433
115 116	908.000 908.100	Customer Assistance Expense Retail Indut Cust Assistance - Retail	\$186,208 \$457,899	\$186,420 \$414.782	-\$212 \$43.117	E-115 E-116	\$2,219 \$4,937	\$188,427 \$462,836	89.0863% 89.0863%	\$11,276 \$0	\$179,139 \$412.323	\$185,516 \$373,912	-\$6,377 \$38,411
117	908.200	Cust Program Collaborative Exp MO Only	\$1.616.720	\$414,782	\$1,616,720	E-116	\$4,937	\$1,616,720	100.0000%	\$0 \$0	\$1.616.720	\$373,912	\$1.616.720
118	908.300	Wholesale Customer Assistance - Wholesale	\$1,010,720	\$95.888	\$1,010,720	E-117	\$1.141	\$1,010,720	0.0000%	\$0	\$1,010,720	\$0	\$1,010,720
119	908.400	Retail Commercial Cust Assist - Retail	\$550.431	\$499,522	\$50.909	E-119	\$5,945	\$556,376	89.0863%	\$0	\$495,655	\$450.302	\$45.353
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229.012	\$14,447	E-120	\$2,726	\$246.185	89.0863%	\$0	\$219,317	\$206,447	\$12,870
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0863%	\$0	\$328	\$0	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437,500	\$0	\$437,500	E-122	\$0	\$437,500	100.0000%	\$0	\$437,500	\$0	\$437,500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0863%	\$0	\$552,384	\$0	\$552,384
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0863%	\$0	\$88,084	\$0	\$88,084
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0863%	-\$20,740	\$86,880	\$0	\$86,880
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0863%	\$0	\$13,803	\$0	\$13,803
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$19,184	\$4,662,208		-\$9,464	\$4,281,392	\$1,384,003	\$2,897,389
400		OAL FO EVERNOFO											
128 129	912,000	SALES EXPENSES Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$1,312	\$157,473	89.7420%	\$2,721	\$144,040	\$102,847	\$41,193
130	912.000	Miscellaneous Sales Expense	\$156,161	\$110,259	\$45,902 \$485	E-129 E-130	\$1,312	\$157,473 \$485	89.7420%	\$2,721 \$0	\$144,040 \$435	\$102,847	\$41,193 \$435
131	310.000	TOTAL SALES EXPENSES	\$156.646	\$110,259	\$46,387	L-130	\$1,312	\$157.958	03.742076	\$2,721	\$144,475	\$102,847	\$41.628
		TOTAL GALLO EXI ENGLO	ψ100,040	ψ110,200	ψ-10,001		Ψ1,012	ψ101,000		Ψ2,721	ψ1+4,41 <b>0</b>	ψ10 <b>2</b> ,047	Ψ+1,020
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$11,071,025	\$10,834,166	\$236,859	E-134	-\$732,724	\$10,338,301	87.9117%	\$56,639	\$9,145,215	\$8,936,988	\$208,227
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$185,469	\$3,810,936	87.9117%	-\$1,007	\$3,349,252	\$11,243	\$3,338,009
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$35,480	-\$12,275,874	87.9117%	\$33,419	-\$10,758,510	-\$2,973,305	-\$7,785,205
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$707,182	\$21,151,218	87.9117%	\$0	\$18,594,395	\$94,706	\$18,499,689
138 139	924.000 925.000	Property Insurance	\$1,994,604	\$0 \$765	\$1,994,604	E-138 E-139	-\$1,051,570	\$943,034 \$2,772,777	87.9117% 87.9117%	\$0 \$0	\$829,037 \$2.437.595	\$0	\$829,037
139 140	925.000	Injuries and Damages Employee Pensions and Benefits	\$3,532,856 \$17.604.939	\$765 \$119.387	\$3,532,091 \$17.485.552	E-139 E-140	-\$760,079 \$337.861	\$2,772,777 \$17.942.800	87.9117% 87.9117%	\$0 \$3.467.443	\$2,437,595 \$19.241,264	\$680 \$3,744,592	\$2,436,915 \$15.496.672
140	928.000	Regulatory Commission Expenses	\$17,004,939	\$119,367	\$1,162,154	E-140 E-141	\$337,001	\$17,942,800	100.0000%	-\$56,343	\$19,241,264	\$3,744,592	\$1,490,672
142	929.000	Duplicate Charges - Credit	-\$287,296	\$0 \$0	-\$287,296	E-142	\$0	-\$287,296	87.9117%	\$0,545	-\$252,567	\$0	-\$252,567
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$318,480	\$501,588	87.9117%	-\$1,621	\$439,334	\$22,940	\$416,394
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13.177	87.9117%	\$0	\$11,584	\$0	\$11,584
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$3,452,731	\$46,072,815		\$3,498,530	\$44,142,410	\$9,837,844	\$34,304,566
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146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$1,960	\$601,994	87.9117%	\$335	\$529,558	\$146,817	\$382,741
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$1,960	\$601,994		\$335	\$529,558	\$146,817	\$382,741
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$3,450,771	\$46,674,809		\$3,498,865	\$44,671,968	\$9,984,661	\$34,687,307
450		INTERFECT ON CUSTOMER DEPOSITS											
150 151	431,100	INTEREST ON CUSTOMER DEPOSITS	64 244 242	\$0	\$1,214,310	E-151	**	64 044 040	100.0000%	¢000 074	\$2,100,584	**	\$2.400 EC.4
151 152	431.100	Customer Deposit Interest TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310 \$1,214,310	\$0 \$0	\$1,214,310	E-131	\$0 \$0	\$1,214,310 \$1,214,310	100.0000%	\$886,274 \$886,274	\$2,100,584 \$2.100.584	\$0 \$0	\$2,100,584 \$2.100.584
132		TOTAL INTEREST ON COSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,31U		\$0	φ1,∠14,31U		φοου,2 <i>1</i> 4	\$2,100,384	\$0	<b>φ2,100,364</b>
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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u>l</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted	Allocations	Adjustments	Jurisdictional (H x I) + J	Juris. Labor	Non Labor
153		DEPRECIATION EXPENSE	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H X I) + J	L + N	1 = K
154	403.000	Depreciation Expense, Dep. Exp.	\$78,107,649	See note (1)	See note (1)	E-154	See note (1)	\$78.107.649	84.0400%	\$3.594.377	\$69.236.045	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649	0.10.0070	\$3,594,377	\$69,236,045	\$0	\$0
			<b>\$1.0,101,010</b>	**	**		1	<b>4.0,.0.,0.0</b>		40,00 .,01 .	<b>\$00,200,0</b> 10	**	40
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amoritization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,551,855	\$1,551,855	\$0	\$1,551,855
158	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
159	0.000	Carrying Costs latan 1	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
160	0.000	Carrying Costs latan 2	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
161	403.001	Solar Rebate Amorization	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$2,007,988	\$2,007,988	\$0	\$2,007,988
162	403.003	MO latan I AmDp ER-2010-0130 - MO Only	\$45,661	\$0	\$45,661	E-162	\$0	\$45,661	100.0000%	\$0	\$45,661	\$0	\$45,661
163	403.009	MO latan 2 AmDp ER-2011-0004 - MO Only	\$49,430	\$0	\$49,430	E-163	\$0	\$49,430	100.0000%	\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PImPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-166	\$0	\$134,549	100.0000%	\$183,564	\$318,113	\$0	\$318,113
167	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-167	\$26,236	\$3,969,265	85.3333%	\$0	\$3,387,105	\$0	\$3,387,105
168		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,529,260	\$5,146,674	\$0	\$5,146,674
169		OTHER OPERATING EXPENSES											
170	408.141	Prov - Foab Taxes - Electric	\$2,569,713	\$0	\$2,569,713	E-170	\$343,939	\$2,913,652	72.8500%	\$0	\$2,122,596	\$250,560	\$1,872,036
171	408.144	Payroll Taxes - latan	\$227,507	\$0 \$0	\$227,507	E-171	\$0	\$227,507	72.8500%	\$0	\$165,739	\$0	\$165,739
172	408.511	Prov - Fed Unemp Compens Tax	\$20,015		\$20,015	E-172	-\$96	\$19,919	72.8500%	\$0	\$14,511 \$70,075	-\$70	\$14,581
173	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0 \$0	\$99,901	E-173 E-174	\$1,231	\$101,132	72.8500% 89.2471%	\$0 \$0	\$73,675	\$897	\$72,778
174 175	408.610	Property Tax Prov - Escorp Franchise Tax	\$22,159,206 \$27,000	\$0 \$0	\$22,159,206 \$27,000	E-174 E-175	-\$349,980 \$0	\$21,809,226 \$27,000	0.0000%	\$0 \$0	\$19,464,102 \$0	\$0 \$0	\$19,464,102 \$0
175	408.910 408.930	Prov - City Tax or Fee	\$27,000 \$10,770,522	\$0 \$0	\$27,000 \$10,770,522	E-175 E-176	\$9,923,350	\$27,000 \$20,693,872	0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
176	408.930	TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$10,770,522	E-1/6	\$9,923,350	\$45,792,308	0.0000%	\$0	\$21,840,623	\$251,387	\$21,589,236
177		TOTAL OTTIER OF ERATING EXPENSES	\$35,673,604	<b>\$</b> 0	<b>\$33,073,004</b>		\$9,910,444	\$45,792,306		<b>\$</b> 0	\$21,040,023	\$251,367	\$21,569,256
178		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		\$8,292,102	\$466,217,131		\$9,805,988	\$387,719,959	\$38,525,948	\$279,957,966
179		NET INCOME BEFORE TAXES	\$112,523,811					\$104,231,709		-\$39,916,812	\$122,686,612		
180		INCOME TAXES											
181	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-181	See note (1)	\$0	93.6372%	\$21,918,723	\$21,918,723	See note (1)	See note (1)
182	403.100	TOTAL INCOME TAXES	\$0	Occ note (1)	Occ note (1)	L-101	Oce note (1)	\$0	93.037276	\$21,918,723	\$21,918,723	Oce flote (1)	Oce note (1)
			40					***		<b>\$2.70.07.20</b>	<b>\$2.</b> ,0.0,1.20		
183		DEFERRED INCOME TAXES											
184	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-184	See note (1)	\$0	87.9117%	\$300,109	\$300,109	See note (1)	See note (1)
185	411.000	Amortization of Deferred ITC	\$0			E-185	1	\$0	100.0000%	-\$256,249	-\$256,249		
186	411.411	Amort of Excess Deferred Income Taxes	\$0			E-186	1	\$0	100.0000%	-\$74,821	-\$74,821		
187	0.000	Amortization of Protected Excess ADIT	\$0			E-187		\$0	100.0000%	-\$8,540,550	-\$8,540,550		
188	0.000	Amortization of Unprotected Excess ADIT	\$0			E-188		\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$10,835,182	-\$10,835,182		
190		NET OPERATING INCOME	\$112,523,811				1	\$104,231,709		-\$51,000,353	\$111,603,071		

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$47,883,326	-\$47,883,326
	Residential - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$1,116,929	
	2. Commercial - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$508,671	
	3. Industrial Praxair - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$302,038	
	4. Oil Pipeline Pump - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$496,489	
	5. OT Industrial Sales - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,703,654	
	6. Public St & Hwy Light - To remove unbilled revenues (C. Newkirk)		\$0	\$0		\$0	-\$263,704	
	7. Residential - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$6,942,826	
	8. Commercial - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$2,792,987	
	9. Oil Pipeline Pump - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$187,537	
	10. Residential - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,673,969	
	11. Commercial - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,101,463	
	12. Industrial Praxair - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$269,254	
	13. Oil Pipeline Pump - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$359,374	
	14. OT Industrial Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,165,910	
	15. Public St & Hwy Light - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$79,718	
	16. OT Sales to Public Auth To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$386,449	
	17. Interdepartmental Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$11,072	
	18. To adjust for Billing adjustment. (M. Bocklage)		\$0	\$0		\$0	\$12,843,352	
	19. To adjust for customers that switched rate classes. (M. Bocklage)		\$0	\$0		\$0	\$5,197	
	20. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (Stahlman)		\$0	\$0		\$0	-\$6,223,875	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$1,423,928	
	22. To adjust for update period. (M. Bocklage)		\$0	\$0		\$0	-\$16,961,127	
	23. Residential - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$3,367,302	
	24. Commercial - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$779,154	

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	25. Small Heating - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$180,405	
	26. General Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$1,572,677	
	27. Industrial Praxair - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$70,678	
	28. Total Electric Building - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$695,065	
	29. Feed Mill and Grain Elevator - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$856	
	30. Large Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$990,698	
	31. Miscellaneous Service - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$156	
	32. Municipal Street Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$36,826	
	33. Private Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$63,635	
	34. Special Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$2,625	
	35. To adjust for customers that switched rate classses. (B. Murray)		\$0	\$0		\$0	\$2,151,320	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$8,850,409	\$8,850,409
	To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0		
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$7,571,540	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,453
	To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$1,047	-\$1,047
1.00		404.000			40			ψ1,041
	To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$1,047	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$13,286	-\$13,286
	To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$13,286	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$11,679	-\$11,679
	To normalize other direct assigned electric revenue. (C.		\$0	\$0		\$0	-\$11,679	
	Newkirk)							
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,780,348	-\$2,780,348
	To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$683,321	
	To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

 $\begin{array}{c} \text{Accounting Schedule: 10} \\ \text{Sponsor: Bolin} \\ \text{Page: 2 of 19} \\ \\ JAR\text{-R--5} \ Page \ 25 \end{array}$ 

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

. <u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>н</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-4	Operation Supervision & Engineering	500.000	\$17,946	\$11,691	\$29,637	\$23,832	\$0	\$23,832
	To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$22,766		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$23,691		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$21,049		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,946	\$0		\$0	\$0	
	To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$23,832	\$0	
E-5	latan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$1,863	-\$5,898,029	-\$5,896,166	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,863	\$0		\$0	\$0	·
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$5,898,029		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$109,385	\$109,385
	1, To annualize the SWPA amortization. (A. Niemeier)		\$0	\$0		\$0	\$109,385	
E-8	Steam Expenses	502.000	\$4,566	\$229,989	\$234,555	\$0	\$0	\$0
	To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$3,465		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$41,857		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,502		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$164		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,566	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 3 of 19

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	
Income	-		Company	Company	Company	Jurisdictional	Jurisdictional Adjustment	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	Electric Expenses	505.000	\$11,848	\$36,123	\$47,971	\$0	\$0	\$0
	To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$14,301		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$87,718		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$2,376		\$0	\$0	
	4. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,272		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,848	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$3,255	\$163,869	\$167,124	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$118		\$0	\$0	
	2. To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$41,504		\$0	\$0	
	3. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	-\$183,554		\$0	\$0	
	6. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$334,978		\$0	\$0	
	7. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$7,713		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,255	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	\$0
	To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$7,442	-\$77,993	-\$70,551	\$12,086	\$0	\$12,086
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,507		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$2,457		\$0	\$0	

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,442	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$12,086	\$0	
E-16	latan/Plum Point Deferred Elec. Exp MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-17	Maintenance of Structures	511.000	\$2,733	-\$19,639	-\$16,906	\$0	\$0	\$0
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$46,090		\$0	\$0	
	To normalize latan 2 Maintenance to a five-year average.  (A. Sarver)		\$0	-\$5,419		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$117,378		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$5,596		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$61,841		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,733	\$0		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	\$9,798	\$1,203,025	\$1,212,823	\$0	\$0	\$0
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$279,065		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$177,084		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$17,814		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A.Sarver)		\$0	\$159,297		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A.Sarver)		\$0	\$602,185		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$3,208		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,798	\$0		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	\$2,494	\$198,623	\$201,117	\$0	\$0	\$0
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$154,369		\$0	\$0	
	To normalize latan 2 Maintenance to a five-year average.     (A. Sarver)		\$0	-\$117,782		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$7,774		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,635		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$244,587		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$87,690		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,494	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$7,091	-\$1,185,103	-\$1,178,012	\$0	\$0	\$0
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	To normalize latan 2 Maintenance to a five-year average.     (A. Sarver)		\$0	-\$4,845		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$202		\$0	\$0	
	To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$36,171		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$1,099,490		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$501		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,091	\$0		\$0	\$0	
E-26	Operation Surperv/ & Engin. Hydro	535.000	\$395	-\$1,188	-\$793	\$2,852	\$0	\$2,85
	To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$395	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,852	\$0	
E-27	Hydraulic Expenses	537.000	\$44	-\$27,620	-\$27,576	\$0	\$0	\$(
	To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$44	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$240	\$7,838	\$8,078	\$0	\$0	\$(
	To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	\$7,838		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$240	\$0		\$0	\$0	
E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$1,202	-\$27,442	-\$26,240	\$0	\$0	\$1
		339.000			-φ <b>∠</b> 0, <b>∠4</b> 0			
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

Income   Income   Income Adjustment Description   Account   Adjustment   Adjustme	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	
2. To mormalize Carak Beach Hydro Maintenance Expenses to a five-year average. (A. Sarver)	Income			Company	Company	Company	Jurisdictional	Jurisdictional	
2   70 normalize Carek Beach Hydro Operations Expense to a Threyword Expense, (A. Arabian)   50   51,202   50   30   50   52,209   50   50   50   50   50   50   50		Income Adjustment Description				•	•		
3. To adjust test year payrolit to reflect Staff annualized Payroli Expense, (A. Arabian)   50   51,000   5327   52,907   53,264   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   52,209   50   50   50   50   50   50   50	Number		Italiiboi			rotar			Total
E-32   Maintenance Superv. & Engineering		a five-year average. (A. Sarver)							
E-32   Maintenance Superv. & Engineering		3 To adjust test year navroll to reflect Staff annualized		\$1.202	¢n		¢n.	\$n	
E-32 Maintenance Superv. & Engineering		, , , ,		Ψ1,202	ΨΟ		ΨΟ	Ψ	
1. To normalize Ozaric Beach Hydro Maintenance Expense to a five-year average, (A. Sarver) 2. To adjust test year payroll to reflect Staff annualized Payroll Expense, (A. Arabian) 3. To include allowed levels of Incentive Compensation, (C. 30 \$0 \$2,209 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									
1. To normalize Ozaric Beach Hydro Maintenance Expense to a five-year average, (A. Sarver) 2. To adjust test year payroll to reflect Staff annualized Payroll Expense, (A. Arabian) 3. To include allowed levels of Incentive Compensation, (C. 30 \$0 \$2,209 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	F-32	Maintenance Supery & Engineering	541 000	<b>\$</b> 357	\$2 907	\$3.264	\$2.200	\$n	\$2.209
to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  3. To include allowed levels of incentive Compensation. (C. Newkirk)  3. To include allowed levels of incentive Compensation. (C. Newkirk)  6. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  6. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  6. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  6. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  7. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  8. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  8. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  8. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  9. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  6. Savery  9. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  8. Savery  9. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  8. Savery  9. To normalize Dark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  9. To normalize Dark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  9. To normalize Expense for Empires 60% ownership interest. (A. Sarver)  9. To normalize Expense for Empires 60% ownership interest. (A. Sarver)  9. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  9. To normalize Expense for Empires 60% ownership interest. (A. Sarver)		mantenance Superv. & Engineering	341.000	ΨΟΟΙ	Ψ2,301	ψ3,204	Ψ2,203	40	ΨΣ,Σ03
2. To adjust test year payroll to reflect Staff annualized Payroll Expense, (A. Arabian) 3. To include allowed levels of Incentive Compensation. (C. Newkirk) 52. Waintenance of Structures - Maint. 52. To adjust test year payroll to reflect Staff annualized Payroll Expense, (A. Arabian) 53. Waintenance of Structures - Maint. 54. Waint. of Reservoirs, Dams & Waierways 54. Name of Reservoirs, Dams & Waierways 55. Name of Reservoirs, Name of	l			\$0	\$2,907		\$0	\$0	
Payroll Expense. (A. Arabian)   3. To include allowed levels of Incentive Compensation. (C. Newbirth)   3. To include allowed levels of Incentive Compensation. (C. Newbirth)   3. To include allowed levels of Incentive Compensation. (C. Newbirth)   3. To increalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To anormalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)   5. To anormalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Sarver)   5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Sarver)   5. To adjust test year payroll to reflect Staff annualized Payr		to a five-year average. (A. Sarver)							
3. To include allowed levels of Incentive Compensation. (C. Newkirk)   S0		2. To adjust test year payroll to reflect Staff annualized		\$357	\$0		\$0	\$0	
Newkirk   Newkirk   Newkirk   Section   Sect		Payroll Expense. (A. Arabian)							
Newkirk   Newkirk   Newkirk   Section   Sect		3. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$2.209	\$0	
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-34 Maint. of Reservoirs, Dams & Waterways  543.000  5708  543.100  50  50  50  50  50  50  50  50  50		•		Ų.	Ų0		<b>\$2,200</b>	Ų.	
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-34 Maint. of Reservoirs, Dams & Waterways  543.000  5708  543.100  50  50  50  50  50  50  50  50  50									
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Pavroll Expense. (A. Arabian)  E-34 Maint. of Reservoirs, Dams & Waterways  543.000  5708  543.11  50  50  50  50  50  50  50  50  50	E-33	Maintenance of Structures - Maint.	542,000	\$431	-\$2,275	-\$1.844	\$0	\$0	\$0
to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-34 Maint. of Reservoirs, Dams & Waterways  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  543,000  5708  543,000  5708  50  50  50  50  50  50  50  50  50					, ,	<b>4</b> 1,511			•
2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-34 Maint. of Reservoirs, Dams & Waterways  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-35 Mainenance of Electric Plant  544.000 \$408 \$4,111 \$4,519 \$0 \$0  50 \$0  50 \$0  50 \$0  E-35 Mainenance of Electric Plant  544.000 \$4408 \$4,111 \$4,519 \$0 \$0  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Farver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  3. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  3. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  3. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  3. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  511,743 50 50 50				\$0	-\$2,275		\$0	\$0	
Payroll Expense. (A. Arabian)   S43,000   \$708   -\$95,181   -\$94,473   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		to a five-year average. (A. Sarver)							
E-34 Maint. of Reservoirs, Dams & Waterways  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-35 Mainenance of Electric Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  544.000  5408  50  50  50  50  50  50  50  50  50		2. To adjust test year payroll to reflect Staff annualized		\$431	\$0		\$0	\$0	
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average, (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense, (A. Arabian)  E-35 Mainenance of Electric Plant  544.000  540  540  540  540  540  540		Payroll Expense. (A. Arabian)							
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average, (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense, (A. Arabian)  E-35 Mainenance of Electric Plant  544.000  540  540  540  540  540  540									
to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-35 Mainenance of Electric Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  545.000 \$928 \$9.869 \$10,797 \$0 \$0 \$0  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized \$928 \$0 \$0 \$0 \$0  E-41 Operation Superv. & Engineering \$46.000 \$11,743 \$26,900 \$15,157 \$40,580 \$0 \$40,580  E-41 Operation Superv. & Engineering \$46.000 \$11,743 \$26,900 \$15,157 \$40,580 \$0 \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0 \$0	E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$708	-\$95,181	-\$94,473	\$0	\$0	\$0
to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-35 Mainenance of Electric Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  545.000 \$928 \$9.869 \$10,797 \$0 \$0 \$0  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized \$928 \$0 \$0 \$0 \$0  E-41 Operation Superv. & Engineering \$46.000 \$11,743 \$26,900 \$15,157 \$40,580 \$0 \$40,580  E-41 Operation Superv. & Engineering \$46.000 \$11,743 \$26,900 \$15,157 \$40,580 \$0 \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0 \$0		1 To normalize Ozark Bosch Hydro Maintenance Expense		¢o.	¢0E 191		¢n.	¢n.	
2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-35 Mainenance of Electric Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  545.000 \$928 \$9,869 \$10,797 \$0 \$0 \$0  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  545.000 \$928 \$9,869 \$10,797 \$0 \$0 \$0  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  546.000 \$11,743 \$26,900 \$15,157 \$40,580 \$0 \$0  50 \$40,580  E-41 Operation Superv. & Engineering  2. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  3. To normalize Stateline Operations Expense to a five-year average (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a five-year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$11,743 \$0 \$0 \$0  \$0 \$0		·		φU	-\$95,161		<b>\$</b> 0	\$0	
Payroll Expense. (A. Arabian)   S44.000   \$408   \$4,111   \$4,519   \$0   \$0   \$0									
E-35 Mainenance of Electric Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  545.000  \$928 \$9,869 \$10,797 \$0 \$0 \$0  \$0 \$		1		\$708	\$0		\$0	\$0	
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  546.000  540.000  541,743  526,900  510,797  50  50  50  50  50  50  50  50  50  5		Payroli Expense. (A. Arabian)							
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  546.000  540.000  541,743  526,900  510,797  50  50  50  50  50  50  50  50  50  5									
to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  545.000  \$928  \$9,869  \$10,797  \$0  \$0  \$0  \$0  \$1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$11,743  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$	E-35	Mainenance of Electric Plant	544.000	\$408	\$4,111	\$4,519	\$0	\$0	\$0
2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average, (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  545.000  \$928 \$9.869 \$10,797 \$0 \$0 \$0  \$0 \$0  \$1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average, (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  546.000  \$11,743 \$0 \$9.869  \$0 \$0 \$0  \$40,580  \$0 \$40,580  \$0 \$40,580  \$0 \$0  \$11,743 \$0 \$0  \$0 \$0  \$11,743 \$0 \$0  \$		To normalize Ozark Beach Hydro Maintenance Expense		\$0	\$4,111		\$0	\$0	
E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  546.000  \$928 \$9,869 \$10,797 \$0 \$0 \$0  1. To normalize Stage payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  546.000  \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$0  \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  50 -\$7,955 \$0 \$0  \$0 \$0  \$0 -\$7,955 \$0 \$0  \$0 \$0  \$0 -\$7,955 \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0		to a five-year average. (A. Sarver)							
E-36 Maint. of Misc. Hydraulic Plant  1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  546.000  \$928 \$9,869 \$10,797 \$0 \$0 \$0  1. To normalize Stage payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  546.000  \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$0  \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  50 -\$7,955 \$0 \$0  \$0 \$0  \$0 -\$7,955 \$0 \$0  \$0 \$0  \$0 -\$7,955 \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0		2. To adjust tost year navroll to reflect Staff annualized		\$408	¢n		¢n	\$n	
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering 546.000 \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$40,580 \$1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0				<b>\$400</b>	φυ		φυ	40	
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering 546.000 \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$40,580 \$1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0									
1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering 546.000 \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$40,580 \$1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0	F-36	Maint of Misc Hydraulic Plant	545 000	\$928	\$9.869	\$10 797	\$0	\$0	\$0
to a five-year average. (A. Sarver)  2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  546.000  \$11,743  \$26,900  \$15,157  \$40,580  \$0  \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$11,743  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$		mant. or miss. Hydradio Flant	040.000	<b>4020</b>	\$5,555	ψ10,101	Ψ	ŲŪ.	Ψ
2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$928 \$0 \$0  \$0 \$40,580  \$0 \$40,580  \$0 \$0		·		\$0	\$9,869		\$0	\$0	
Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering 546.000 \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$11,743 \$0 \$0 \$0		to a five-year average. (A. Sarver)							
Payroll Expense. (A. Arabian)  E-41 Operation Superv. & Engineering 546.000 \$11,743 -\$26,900 -\$15,157 \$40,580 \$0 \$40,580  1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$11,743 \$0 \$0 \$0		2. To adjust test year payroll to reflect Staff annualized		\$928	\$0		\$0	\$0	
1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0		Payroll Expense. (A. Arabian)							
1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0									
average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0	E-41	Operation Superv. & Engineering	546.000	\$11,743	-\$26,900	-\$15,157	\$40,580	\$0	\$40,580
average. (A. Sarver)  2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0		4 To normalize Stateline Operations Eveness to a first second		¢o.	64 000		**	**	
2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0				φU	-დ1,890		\$0	<b>\$</b> U	
a five-year average for Empire's 60% ownership interest. (A. Sarver)  3. To normalize Energy Center Operations Expense to a five-year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$11,743  \$0  \$0  \$0  \$0  \$0  \$0									
Sarver)  3. To normalize Energy Center Operations Expense to a five-vear average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0    -\$7,955				\$0	-\$7,899		\$0	\$0	
3. To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized  \$0		, , , , , , , , , , , , , , , , , , , ,							
year average. (A. Sarver)  4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0				_			_		
4. To normalize Riverton Operations Expense to a three year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0				\$0	-\$7,955		\$0	\$0	
year average. (A. Sarver)  5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0		year average. (A. Sarver)							
5. To adjust test year payroll to reflect Staff annualized \$11,743 \$0 \$0 \$0		·		\$0	-\$9,156		\$0	\$0	
		year average. (A. Sarver)							
		5. To adjust test year payroll to reflect Staff annualized		\$11,743	\$0		\$0	\$0	
				,	+-			Ţ	

Accounting Schedule: 10 Sponsor: Bolin Page: 7 of 19

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

A ncome	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictiona
Adj. lumber	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
tumber	6. To include allowed levels of Incentive Compensation. (C.	Number	\$0	\$0	Total	\$40,580	\$0	iotai
	Newkirk)							
E-42	Fuel - Operation OP	547.000	\$28	-\$6,876,595	-\$6,876,567	\$0	\$0	;
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$6,876,595		\$0	\$0	
E-44	Generation Expenses	548.000	\$26,868	-\$221,422	-\$194,554	\$1,993	\$0	\$1,9
	To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	\$601		\$0	\$0	
	2. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$4,340		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$180,805		\$0	\$0	
	4. To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)		\$0	\$38,823		\$0	\$0	
	5. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$75,701		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,868	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,993	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$2,471	\$457,180	\$459,651	\$3,360	\$0	\$3,30
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset Amortization. (A. Sarver)		\$0	\$638,586		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$6,804		\$0	\$0	
	4. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$66,910		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$1,969		\$0	\$0	
	5. To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)		\$0	-\$44,089		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,471	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$3,360	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 8 of 19

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description  1. To normalize Stateline Maintenance Expense to a five-	Number	Labor \$0	Non Labor -\$2,068	Total	Labor \$0	Non Labor \$0	Total
	year average. (A. Sarver)			, ,		•		
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	\$4		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$635		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$248		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$375		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,493	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,378	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$1,218	-\$62,601	-\$61,383	\$0	\$0	\$(
	To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$31,029		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$22,039		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$43,101		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$28,490		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,218	\$0		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$12,294	\$4,374,815	\$4,387,109	\$0	\$0	\$1
	To adjust Riverton 12 tracker Regulatory Asset     Amortization (A. Sarver)		\$0	\$5,747,275		\$0	\$0	
	To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$252,138		\$0	\$0	
	3. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$96,937		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$400,311		\$0	\$0	
	5. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$642,583		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$484,767		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$12,294	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$5,450	\$23,205	\$28,655	\$0	\$0	\$1
	To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest.  (A. Sarver)		\$0	\$10,259		\$0	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 9 of 19

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

A Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
Adj.	lucama Adirectorad Daniel	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average. (A. Sarver)		\$0	-\$3,195		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$1,799		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$14,342		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,450	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,284,228	\$8,284,228	\$0	\$0	\$
	To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$838,227		\$0	\$0	
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,320,616		\$0	\$0	
	3. To annualize Purchased Power Expense - Demand. (A. McMellen)		\$0	\$11,485,853		\$0	\$0	
	4. To annualize Plum Point O&M variable costs. (A. McMellen)		\$0	\$3,280,764		\$0	\$0	
E-56	System Control & Load Dispatching	556.000	\$21,626	-\$1,114,290	-\$1,092,664	\$22,489	\$0	\$22,48
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$6,729		\$0	\$0	
	To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$391		\$0	\$0	
	3. To remove costs related to EDI. (K. Foster)		\$0	-\$1,121,410		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,626	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$22,489	\$0	
E-57	Other Expense - Power Supply	557.000	\$0	\$81,631	\$81,631	\$0	\$0	;
L-01		337.000			φ01,031			`
	To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$46,555		\$0	\$0	
	To normalize latan 2 Maintenance to a five-year average.  (A. Sarver)		\$0	\$1,684		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$32,039		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$1,353		\$0	\$0	
E-63	Operation Superv. and Engin.	560.000	\$1,925	\$0	\$1,925	\$2,721	\$0	\$2,72
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,925	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-64	Tranmission Expense	561.000	\$7,038	\$0	\$7,038	\$1,834	\$0	\$1,83
_ 34	The state of the s	551.000	Ψ1,000		Ψ1,030	ψ1,034		

 $\begin{array}{c} \text{Accounting Schedule: 10} \\ \text{Sponsor: Bolin} \\ \text{Page: 10 of 19} \\ \\ JAR-R-5\ Page\ 33 \end{array}$ 

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To adjust test year payroll to reflect Staff annualized     Payroll Expense. (A. Arabian)		\$7,038	\$0		\$0	\$0	
	To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,834	\$0	
	·							
E-65	Station Expenses	562.000	\$1,599	-\$5,568	-\$3,969	\$0	\$0	\$0
	To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$874		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$64		\$0	\$0	
	3. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$6,506		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,599	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$381	\$0	\$381	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$381	\$0		\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,238,791	\$1,238,791	\$0	\$0	\$0
	To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense.  (A. Sarver)		\$0	\$1,696,028		\$0	\$0	
	2. To normalize SPP transmission expense. (K. Foster)		\$0	-\$457,237		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$162	\$0	\$162	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized     Payroll Expense. (A. Arabian)		\$162	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$1,241	\$0	\$1,241	\$5,474	\$0	\$5,474
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,241	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,474	\$0	
E-73	Trans Maintenance of Structures	569.000	\$28	\$0	\$28	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$13,675	\$28,718	\$42,393	\$6,189	\$0	\$6,189
	To normalize latan 2 Maintenance to a five-year average.     (A. Sarver)		\$0	\$21		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver)		\$0	\$27,648		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$226		\$0	\$0	

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,675	\$0		\$0	\$0	
	To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,189	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$2,402	\$0	\$2,402	\$5,139	\$0	\$5,139
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,402	\$0		\$0	\$0	
	To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,139	\$0	
E-81	Distrb Operation Supervision & Engin.	580.000	\$10,895	-\$620	\$10,275	\$14,977	\$0	\$14,977
	1. To remove Dues and Donations (C. Barron)		\$0	-\$620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,895	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$14,977	\$0	
E-82	Distrb Station Expense	582.000	\$1,959	\$0	\$1,959	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,959	\$0		\$0	\$0	
E-83	Distrb Overhead Line Expense	583.000	\$8,899	\$0	\$8,899	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,899	\$0		\$0	\$0	
E-84	Distrb Underground Line Expenses	584.000	\$1,076	\$0	\$1,076	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,076	\$0		\$0	\$0	
E-85	Distrb Street Lighting & Signal System Exp.	585.000	\$28	\$0	\$28	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-86	Distrb Meters	586.000	\$27,978	\$0	\$27,978	\$150	\$0	\$150
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$27,978	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$150	\$0	
E-87	Distrb Customer Installations Expense	587.000	\$3,168	\$0	\$3,168	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,168	\$0		\$0	\$0	
E-88	Distrb Misc. Distribution Expense	588.000	\$4,922	\$50	\$4,972	\$5,461	\$0	\$5,461
	To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$50		\$0	\$0	

 $\begin{array}{c} \text{Accounting Schedule: 10} \\ \text{Sponsor: Bolin} \\ \text{Page: 12 of 19} \\ \\ JAR-R-5 \ Page \ 35 \\ \end{array}$ 

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u> Incomo	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u> Jurisdictional	H Jurisdictional	<u> </u>  uriodiations!
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To adjust test year payroll to reflect Staff annualized     Payroll Expense. (A. Arabian)		\$4,922	\$0		\$0	\$0	
	To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,461	\$0	
E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$2,560	\$0	\$2,560	\$6,692	\$0	\$6,692
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,560	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,692	\$0	
E-93	Distrb. Maintenance of Structures	591.000	\$892	\$0	\$892	\$0	\$0	\$(
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$892	\$0		\$0	\$0	
E-94	Distrb. Maintenance of Station Equipment	592.000	\$11,930	\$0	\$11,930	\$0	\$0	\$1
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,930	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Overhead Lines	593.000	\$21,293	-\$187	\$21,106	\$4,701	\$0	\$4,70
	To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$187		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,293	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,701	\$0	
E-97	KS Ice Storm Amortization	593.200	\$0	-\$125,678	-\$125,678	\$0	\$0	\$
	To remove amortization associated with Kansas Ice Storm. (A. Niemeier)		\$0	-\$125,678		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	\$5,196	\$0	\$5,196	\$440	\$0	\$44
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,196	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$440	\$0	
E-100	Distrb. Maintenance of Line Transformers	595.000	\$2,525	\$0	\$2,525	\$0	\$0	\$
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,525	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$2,895	\$0	\$2,895	\$0	\$0	\$
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,895	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$3,885	\$0	\$3,885	\$0	\$0	\$
	To adjust test year payroll to reflect Staff annualized     Payroll Expense. (A. Arabian)		\$3,885	\$0		\$0	\$0	

 $\begin{array}{c} \text{Accounting Schedule: 10} \\ \text{Sponsor: Bolin} \\ \text{Page: 13 of 19} \\ \\ JAR-R-5\ Page\ 36 \end{array}$ 

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.	lucana Adinaturat Description	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$1,550	\$0	\$1,550	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,550	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$8,852	-\$14	\$8,838	\$16,526	\$0	\$16,526
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,852	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$16,526	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$20,491	\$0	\$20,491	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$20,491	\$0		\$0	\$0	
E-109	Customer Records & Collection	903.000	\$29,202	\$1,305,390	\$1,334,592	\$1,558	-\$71	\$1,487
	To Annualize Postage Expense. (A. Niemeier)		\$0	\$110,671		\$0	\$0	
	2. To include credit card fees. (K. Bolin)		\$0	\$1,194,719		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$29,202	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$71	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,558	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$262,719	-\$262,719	\$0	\$0	\$0
	Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$262,719		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$87	\$11,850	\$11,937	\$0	\$0	\$0
	To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$11,864		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$87	\$0		\$0	\$0	
E-114	Customer Service Supervision	907.000	\$2.21£	\$0	\$2,216	\$0	¢n.	¢n
L-114	·	307.000	\$2,216		ΨΖ,Ζ10		\$0 \$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,216	\$0		\$0	\$0	
E-115	Customer Assistance Expense	908.000	\$2,219	\$0	\$2,219	\$17,464	-\$6,188	\$11,276
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,219	\$0		\$0	\$0	
	2. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$6,188	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,464	\$0	

 $\begin{array}{c} \text{Accounting Schedule: 10} \\ \text{Sponsor: Bolin} \\ \text{Page: 14 of 19} \\ \\ JAR-R-5 \ Page \ 37 \end{array}$ 

Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u>	<u>B</u> .	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	ı
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number E-116	Income Adjustment Description Retail Indut Cust Assistance - Retail	Number 908.100	Labor \$4,937	Non Labor \$0	Total \$4,937	Labor \$0	Non Labor \$0	Total \$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,937	\$0	<b>V</b> 1,000.	\$0	\$0	*
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$1,141	\$0	\$1,141	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,141	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$5,945	\$0	\$5,945	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,945	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$2,726	\$0	\$2,726	\$0	\$0	\$0
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,726	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$1,312	\$0	\$1,312	\$2,721	\$0	\$2,721
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,312	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-134	Administrative & General Salaries	920.000	-\$732,724	\$0	-\$732,724	\$56,639	\$0	\$56,639
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$128,948	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive Incentive Compensation from the test year. (K. Foster)		-\$861,672	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$56,639	\$0	
E-135	Office Supplies & Expenses	921.000	\$150	-\$185,619	-\$185,469	\$0	-\$1,007	-\$1,007
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$178,920		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$150	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$40,236	\$4,756	-\$35,480	\$34,003	-\$584	\$33,419
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$636		\$0	\$0	
	2. To annualize Lease Expense. (C. Barron)		\$0	\$5,392		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		-\$40,236	\$0		\$0	\$0	

 $\begin{array}{c} \text{Accounting Schedule: 10} \\ \text{Sponsor: Bolin} \\ \text{Page: 15 of 19} \\ \\ JAR-R-5 \ Page \ 38 \\ \end{array}$ 

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To disallow Advertising Expense. (A. Niemeier)     To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0 \$0	\$0 \$0		\$0 \$34,003	-\$584 \$0	
E-137	Outside Services Employed	923.000	-\$504,542	-\$202,640	-\$707,182	\$0	\$0	\$0
	To normalize Outside Expenses. (C. Barron)		\$0	-\$209,041		\$0	\$0	
	To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$6,401		\$0	\$0	
	3. To remove indirectly allocated APUC executive Incentive Compensation from the the test year. (K. Foster)		-\$511,829	\$0		\$0	\$0	
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,287	\$0		\$0	\$0	
E-138	Property Insurance	924.000	\$0	-\$1,051,570	-\$1,051,570	\$0	\$0	\$0
	1.To adjust Insurance Expense. (A. Arabian)		\$0	-\$1,051,570		\$0	\$0	
E-139	Injuries and Damages	925.000	\$9	-\$760,088	-\$760,079	\$0	\$0	\$0
	To adjust Insurance Expense. (A. Arabian)		\$0	\$590,144		\$0	\$0	
	2. To adjust for normalized injuries and damages on actual payments. (A. Arabian)		\$0	-\$1,487,655		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Arabian)		\$0	\$137,423		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	\$195,871	\$141,990	\$337,861	\$3,467,443	\$0	\$3,467,443
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$50		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$138		\$0	\$0	
	3. Adjustment to annualize Employee Benefits. (A. Arabian)		\$0	\$142,353		\$0	\$0	
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$451		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,421	\$0		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (A. Arabian)		\$194,450	\$0		\$0	\$0	
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$6,626,522	\$0	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$3,159,079	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$56,343	-\$56,343
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$112,251	
E-143	General Advertising Expense	930.000	\$307	-\$318,787	-\$318,480	\$0	-\$1,621	-\$1,621

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>  </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
umber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$3,717		\$0	\$0	
	3. To remove Acquisition costs. (K. Bolin)		\$0	-\$119,948		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,621	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$307	\$0		\$0	\$0	
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	\$(
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
E-147	Maintenance of General Plant	935.000	\$1,960	\$0	\$1,960	\$335	\$0	\$33
	To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,960	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$335	\$0	
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$886,274	\$886,27
	To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$886,274	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,594,377	\$3,594,37
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,539,876	
	To eliminate depreciation cleared to other O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amoritization		\$0	\$0	\$0	\$0	\$1,551,855	\$1,551,85
	To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,551,855	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,98
	To amortize carrying cost for Plum Point. (K. Bolin)		\$0	\$0		\$0	\$1,987	
E-159	Carrying Costs latan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,72
	To amortize carrying cost for latan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,82
	To amortize carrying cost for latan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E-161	Solar Rebate Amorization	403.001	\$0	\$0	\$0	\$0	\$2,007,988	\$2,007,98
	To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,387,933	
	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
			••	ro.	¢o.	60	-\$2,345,691	-\$2,345,69
E-164	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,091	-\$2,345,09

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-167	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
	Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-170	Prov - Foab Taxes - Electric	408.141	\$343,939	\$0	\$343,939	\$0	\$0	\$0
	To adjust for Staff's annualized amount for FICA taxes.  (A. Arabian)		\$343,939	\$0		\$0	\$0	
E-172	Prov - Fed Unemp Compens Tax	408.511	-\$96	\$0	-\$96	\$0	\$0	\$0
	To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		-\$96	\$0		\$0	\$0	
E-173	Prov - St Unemp Compens Tax	408.512	\$1,231	\$0	\$1,231	\$0	\$0	\$0
	To adjust for Staff's annualized amount of SUTA taxes. (A. Arabian)		\$1,231	\$0		\$0	\$0	
E-174	Property Tax	408.610	\$0	-\$349,980	-\$349,980	\$0	\$0	\$0
	Adjustment to annualize Property Tax. (C. Barron)		\$0	-\$349,980		\$0	\$0	
E-176	Prov - City Tax or Fee	408.930	\$0	\$9,923,350	\$9,923,350	\$0	\$0	\$0
	To remove franchise/gross receipts taxes. (K. Bolin)		\$0	\$9,923,350		\$0	\$0	
E-181	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21,918,723	\$21,918,723
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$21,918,723	
E-184	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$300,109	\$300,109
	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$300,109	
E-185	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$256,249	-\$256,249
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$256,249	
E-186	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$74,821	-\$74,821
	To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$74,821	
E-187	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$8,540,550	-\$8,540,550
	To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$8,540,550	
E-188	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,263,671	-\$2,263,671
	To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	
	10 Annualize Amortization of Onprotected Excess ADIT		φυ	<b>\$</b> 0		φU	-φ <b>∠,∠υ</b> 3,0 <i>1</i> Ί	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$30,110,824	-\$30,110,824
	Total Operating & Maint. Expense		-\$348,961	\$8,641,063	\$8,292,102	\$3,773,246	\$17,116,283	\$20,889,529

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line	<del>-</del>	Percentage	Test	7.03%	 7.14%	7.43%
Number	Description	Rate	Year	Return	Return	Return
	TOTAL NET INCOME DEFORE TAYER		*400.000.040	\$400 00F 700	\$404 F40 000	\$400 <b>7</b> 05 004
1	TOTAL NET INCOME BEFORE TAXES		\$122,686,612	\$102,625,789	\$104,549,889	\$109,785,284
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$69,236,045	\$69,236,045	\$69,236,045	\$69,236,045
4	Non-Deductible Expenses		\$182,179	\$182,179	\$182,179	\$182,179
5	CIAC		\$2,901,511	\$2,901,511	\$2,901,511	\$2,901,511
6	Book Amortization		\$295,454	\$295,454	\$295,454	\$295,454
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$72,615,189	\$72,615,189	\$72,615,189	\$72,615,189
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.2400%	\$30,692,389	\$30,692,389	\$30,692,389	\$30,692,389
10	Tax Straight-Line Depreciation		\$68,508,606	\$68,508,606	\$68,454,145	\$68,454,145
11	Tax Depreciation Excess		\$4,160,352	\$4,160,352	\$4,160,352	\$4,160,352
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$103,361,347	\$103,361,347	\$103,306,886	\$103,306,886
12	TOTAL GODT. TROM NET ING. BET GRE TAXES		\$103,301,347	ψ100,501,541	ψ103,300,000	φ103,300,000
13	NET TAXABLE INCOME		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
13	NET TAXABLE INCOME		<b>Ф91,940,454</b>	\$71,079,031	\$73,030,192	\$19,093,361
44	DROVICION FOR FED INCOME TAY					
14 15	PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
17	Deduct City Inc Tax - Fed. Inc. Tax	100.00070	\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$88,635,103	\$69,295,487	\$71,202,917	\$76,250,094
19	Federal Income Tax at the Rate of	21.00%	\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
20	Subtract Federal Income Tax Credits					
21	Research Credit		\$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$0	\$0	\$0	\$0
23	Solar Credit		\$0	\$0	\$0	\$0
24 25	Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
28	Deduct Federal Income Tax at the Rate of	50.000%	\$9,306,686	\$7,276,026	\$7,476,307	\$8,006,260
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$82,633,768	\$64,603,605	\$66,381,885	\$71,087,327
31	Subtract Missouri Income Tax Credits		**	**	20	**
32 33	MO State Credit Missouri Income Tax at the Rate of	4.000%	\$0 \$3,305,351	\$0 \$2,584,144	\$0 \$2,655,275	\$0 \$2,843,493
33	MISSOUTI ITCOME TAX At the Rate of	4.000%	<b>Ф</b> 3,303,331	\$2,564,144	\$2,055,275	\$2,043,493
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
36	Deduct Federal Income Tax - City Inc. Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
37	Deduct Missouri Income Tax - City Inc. Tax		\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
38	City Taxable Income		\$70,021,731	\$54,743,435	\$56,250,304	\$60,237,574
39	Subtract City Income Tax Credits		**	**	**	**
40 41	Test City Credit City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
71	Oity income rax at the rate of	0.000 /0	<b>40</b>	ΨΟ	Ψ0	ΨΟ
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
44	State Income Tax		\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$21,918,723	\$17,136,196	\$17,607,888	\$18,856,013
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$300,109	\$300,109	\$300,109	\$300,109
49	Amortization of Deferred ITC		-\$256,249	-\$256,249	-\$256,249	-\$256,249
50	Amort of Excess Deferred Income Taxes		-\$74,821	-\$74,821	-\$74,821	-\$74,821
51	Amortization of Protected Excess ADIT		-\$8,540,550	-\$8,540,550	-\$8,540,550	-\$8,540,550
52	Amortization of Unprotected Excess ADIT	<u> </u>	-\$2,263,671	-\$2,263,671	-\$2,263,671	-\$2,263,671
53	TOTAL DEFERRED INCOME TAXES		-\$10,835,182	-\$10,835,182	-\$10,835,182	-\$10,835,182
54	TOTAL INCOME TAX	1	\$11,083,541	\$6,301,014	\$6,772,706	\$8,020,831
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#### Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 **Capital Structure Schedule**

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
			Percentage		Weighted	Weighted	Weighted
		<b>5</b> "	of Total	Embedded	Cost of	Cost of	Cost of
Line	December 11 and	Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	9.05%	9.25%	9.80%
1	Common Stock	\$877,206,000	52.93%		4.790%	4.896%	5.187%
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	\$780,000,000	47.07%	4.76%	2.240%	2.240%	2.240%
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	\$1,657,206,000	100.00%		7.030%	7.136%	7.427%
8	PreTax Cost of Capital				8.529%	8.669%	9.051%

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