Exhibit No.: :--Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2019-0374 Date Prepared: March 27, 2020



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE UP

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

March 2020

Line	A	<u>B</u> 6.92%	<u>C</u> 7.03%	<u>D</u> 7.32%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,394,001,280	\$1,394,001,280	\$1,394,001,280
2	Rate of Return	6.92%	7.03%	7.32%
3	Net Operating Income Requirement	\$96,492,769	\$97,956,470	\$101,971,194
4	Net Income Available	\$102,603,303	\$102,603,303	\$102,603,303
5	Additional Net Income Required	-\$6,110,534	-\$4,646,833	-\$632,109
6	Income Tax Requirement			
7	Required Current Income Tax	\$15,371,031	\$15,829,209	\$17,085,938
8	Current Income Tax Available	\$17,283,795	\$17,283,795	\$17,283,795
9	Additional Current Tax Required	-\$1,912,764	-\$1,454,586	-\$197,857
10	Revenue Requirement	-\$8,023,298	-\$6,101,419	-\$829,966
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$8,023,298	-\$6,101,419	-\$829,966

RATE BASE SCHEDULE										
	<u>A</u>	<u> </u>	<u><u>C</u></u>							
Line		Percentage	Dollar							
Number	Rate Base Description	Rate	Amount							
1	Plant In Service		\$2,564,728,210							
2	Less Accumulated Depreciation Reserve		\$870,917,526							
L	Less Accumulated Depreciation Reserve		<i>\$010,311,320</i>							
3	Net Plant In Service		\$1,693,810,684							
4	ADD TO NET PLANT IN SERVICE									
5	Cash Working Capital		\$1,675,074							
6	Contributions in Aid of Construction Amortization		\$0							
7	Materials and Supplies		\$32,773,580							
8	Prepayments		\$6,826,395							
9	Fuel Inventory		\$10,961,627							
10	Vegetation Management Tracker		\$709,282							
11	Regulatory Asset/Carrying Costs - latan 1		\$3,939,778							
12	Regulatory Asset/Carrying Costs - latan 2		\$2,148,142							
13	Regulatory Asset/Carrying Costs - Plum Point		\$100,923							
14	Prepaid Pension Asset		\$24,325,577							
15	People Soft Cost ER-2011-0004		\$83,475							
16	MO Solar Initiative		\$14,476,346							
17	Solar Rebate ER-2016-0023		\$4,107,861							
18	Riverton 12 LTM Tracker		\$14,258,325							
19	Low Income Pilot Program		\$250,000							
20	Customer Demand Program		\$4,239,800							
21	TOTAL ADD TO NET PLANT IN SERVICE		\$120,876,185							
			. , ,							
22	SUBTRACT FROM NET PLANT									
23	Federal Tax Offset	-0.7534%	-\$101,273							
24	State Tax Offset	-0.7534%	-\$17,984							
25	City Tax Offset	0.0000%	\$0							
26	Interest Expense Offset	13.4192%	\$4,061,156							
27	Contributions in Aid of Construction		\$0							
28	Customer Deposits		\$13,760,146							
	Customer Advances for Construction		\$4,135,016							
30	SWPA Capacity Loss Reimbursement		\$1,333,452							
31	Pension Tracker Liability		\$1,525,864							
32	OPEB Tracker Liability		\$4,530,070							
33	Return of Excess Deferred Tax		\$126,767,653							
34	Amortization of Electric Plant		\$23,164,824							
35	Deferred Income Taxes - Accumulated		\$241,526,665							
36	TOTAL SUBTRACT FROM NET PLANT		\$420,685,589							
			ψ -20,000,00 9							
37	Total Rate Base	······································	\$1,394,001,280							

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	<u>l</u>
	Account #		Total	Adjust.			Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3526%	\$0	\$25,555
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0 \$0	\$1,079,798	85.3526%	\$0 \$0	\$921,636
4	303.000	Miscellaneous Intangibles (like 353)	\$47,666,375	P-4	\$0	\$47,666,375	85.3526%	\$0	\$40,684,490
5		TOTAL INTANGIBLE PLANT	\$48,776,113		\$0	\$48,776,113		\$0	\$41,631,681
-					• •			• -	
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
_									
8		PRODUCTION - ASBURY - STEAM	A. A.A. A.T.			A. A.A. A.F.			A 4 4 A 4 FA A
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	\$20,997,202	P-10	\$0	\$20,997,202	84.0400%	\$0	\$17,646,049
11	312.300	Boiler Plant and Equip Asbury	\$214,424,513	P-11	\$0	\$214,424,513	84.0400%	\$0	\$180,202,361
12	314.000	Turbo Generator Units - Asbury	\$35,934,294	P-12	\$0 \$0	\$35,934,294	84.0400%	\$0	\$30,199,181
13	315.000	Accessory Electric Equipment - Asbury	\$6,384,012	P-13	\$0 \$0	\$6,384,012	84.0400%	\$0 \$0	\$5,365,124
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,082,820	P-14	<u>\$0</u> \$0	\$2,082,820	84.0400%	\$0 \$0	\$1,750,402
15		TOTAL PRODUCTION - ASBURY - STEAM	\$281,172,836		\$U	\$281,172,836		\$ 0	\$236,297,653
		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	\$4,100,103	P-18	\$0	\$4,100,103	84.0400%	\$0	\$3,445,727
19	312.000	Boiler Plant Equipment - latan	\$77,759,624	P-19	\$0	\$77,759,624	84.0400%	\$0	\$65,349,188
20	312.000	Unit Train - latan	\$329,005	P-20	\$0	\$329,005	84.0400%	\$0	\$276,496
21	314.000	Turbo Generator Units - latan	\$15,364,151	P-21	\$0	\$15,364,151	84.0400%	\$0	\$12,912,033
22	315.000	Accessory Electric Equipment - latan	\$8,423,823	P-22	\$0	\$8,423,823	84.0400%	\$0	\$7,079,381
23	316.000	Misc. Power Plant Equipment - latan	\$1,350,362	P-23	\$0	\$1,350,362	84.0400%	\$0	\$1,134,844
24		TOTAL PRODUCTION - IATAN - STEAM	\$107,448,707	_	\$0	\$107,448,707		\$0	\$90,299,894
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - latan 2	\$20,954,482	P-26	\$0	\$20,954,482	84.0400%	\$0	\$17,610,147
27	311.005	Structures & Improvements - latan 2R	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	312.000	Boiler Plant Equipment - latan 2	\$146,505,379	P-28	\$0	\$146,505,379	84.0400%	\$0	\$123,123,121
29	312.005	Boiler Plant Equipment - latan 2R	\$0	P-29	\$0	\$0	100.0000%	\$0	\$0
30	314.000	Turbo Generator Units - latan 2	\$49,060,461	P-30	\$0	\$49,060,461	84.0400%	\$0	\$41,230,411
31	314.005	Turbo Generator Units - latan 2R	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	315.000	Accessory Electric Equipment - latan 2	\$12,342,741	P-32	\$0	\$12,342,741	84.0400%	\$0	\$10,372,840
33	315.005	Accessory Electric Equipment - latan 2R	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	316.000	Misc. Power Plant Equipment - latan 2	\$350,002	P-34	\$0	\$350,002	84.0400%	\$0	\$294,142
35	316.005	Misc. Power Plant Equipment - latan 2R	<u>\$0</u>	P-35	\$0	\$0	100.0000%	\$0	\$0
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,213,065		\$0	\$229,213,065		\$0	\$192,630,661
37		PRODUCTION - IATAN - COMMON -							
31		STEAM							
38	310.000	Land & Land Rights - latan Common	\$7,217	P-38	\$0	\$7,217	84.0400%	\$0	\$6,065
39	311.000	Structures & Improvements - latan	\$18,388,192	P-39	\$0 \$0	\$18,388,192	84.0400%	\$0 \$0	\$15,453,437
		Common	÷.0,000,102		ψŪ	÷10,000,102	0.10100/0	ψŪ	+10,-100,-101
40	312.000	Boiler Plant Equipment - latan Common	\$40,113,500	P-40	\$0	\$40,113,500	84.0400%	\$0	\$33,711,385
41	314.000	Turbo Generator Units - latan Common	\$1,290,680	P-41	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
42	315.000	Accessory Electric Equipment - latan	\$5,085,098	P-42	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
		Common			• •			• -	• • • • • •
43	316.000	Misc. Power Plant Equipment - latan	\$730,859	P-43	\$0	\$730,859	84.0400%	\$0	\$614,214
		Common							
44		TOTAL PRODUCTION - IATAN -	\$65,615,546		\$0	\$65,615,546		\$0	\$55,143,304
		COMMON - STEAM							
45		PRODUCTION - PLUM POINT - STEAM							
46	310.000	Land & land Rights - Plum Point	\$956,529	P-46	\$0	\$956,529	84.0400%	\$0	\$803,867
47	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-47	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
48	312.000	Boiler Point Equipment - Plum Point	\$53,872,528	P-48	\$0	\$53,872,528	84.0400%	\$0	\$45,274,473
49	312.000	Train Lease	\$5,196,478	P-49	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
50	312.000	Unit Train - Plum Point	\$12,311	P-50	\$0	\$12,311	84.0400%	\$0	\$10,346
51	314.000	Turbo Generator Units - Plum Point	\$17,270,336	P-51	\$0	\$17,270,336	84.0400%	\$0	\$14,513,990
52	315.000	Accessory Electric Equipment - Plum	\$5,390,591	P-52	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253
	I	Point		I		l	1		l

Accounting Schedule: 03 Sponsor: Barron Page: 1 of 4 JAR-R-6 Page 4

Line	<u>A</u>	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust	E	<u>E</u>	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	
-	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Allocations	Adjustments	MO Adjusted Jurisdictional
53	316.000	Misc. Power Plant Equipment - Plum	\$2,968,456	P-53	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
54		Point TOTAL PRODUCTION - PLUM POINT - STEAM	\$106,235,008		\$0	\$106,235,008		\$0	\$89,279,900
55		TOTAL STEAM PRODUCTION	\$789,685,162		\$0	\$789,685,162		\$0	\$663,651,412
56		NUCLEAR PRODUCTION							
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
58		HYDRAULIC PRODUCTION							
59		PRODUCTION - OZARK BEACH - HYDRO							
60	330.000	Land & Land Rights - Ozark	\$226,488	P-60	\$0	\$226,488	84.0400%	\$0	\$190,341
61	331.000	Structures & Improvements - Ozark	\$1,696,056	P-61	\$0	\$1,696,056	84.0400%	\$0	\$1,425,365
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,622,013	P-62	\$0	\$3,622,013	84.0400%	\$0	\$3,043,940
63	333.000	Water Wheels, Turbines & Generators	\$6,175,138	P-63	\$0	\$6,175,138	84.0400%	\$0	\$5,189,586
64	334.000	Accessory Electric Equipment - Ozark	\$2,485,065	P-64	\$0	\$2,485,065	84.0400%	\$0	\$2,088,449
65	335.000	Misc. Power Plant Equipment - Ozark	\$1,171,119	P-65	<u>\$0</u>	\$1,171,119	84.0400%	\$0	\$984,208
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$15,375,879		\$0	\$15,375,879		\$0	\$12,921,889
67		TOTAL HYDRAULIC PRODUCTION	\$15,375,879		\$0	\$15,375,879		\$0	\$12,921,889
68		OTHER PRODUCTION							
69		PRODUCTION - ENERGY CENTER							
70	340.000	Land & Land Rights - Energy	\$163,097	P-70	\$0	\$163,097	84.0400%	\$0	\$137,067
71	341.000	Structures & Improvements - Energy	\$3,268,369	P-71	\$0	\$3,268,369	84.0400%	\$0	\$2,746,737
72	342.000	Fuel Holders, Producers & Access Energy	\$1,362,770	P-72	\$0	\$1,362,770	84.0400%	\$0	\$1,145,272
73	343.000	Prime Movers - Energy	\$26,711,006	P-73	\$0	\$26,711,006	84.0400%	\$0	\$22,447,929
74	344.000	Generators - Energy	\$6,595,022	P-74	\$0	\$6,595,022	84.0400%	\$0	\$5,542,456
75	345.000	Accessory Electric Equipment - Energy	\$2,504,386	P-75 P-76	\$0 \$0	\$2,504,386	84.0400%	\$0 \$0	\$2,104,686
76 77	346.000	Misc. Power Plant Equipment - Energy TOTAL PRODUCTION - ENERGY CENTER	\$2,061,978 \$42,666,628	F-70	\$0 \$0	\$2,061,978 \$42,666,628	84.0400%	<u>\$0</u> \$0	<u>\$1,732,886</u> \$35,857,033
78		PRODUCTION - ENERGY CENTER FT8							
79	341.000	Structures & Improvements - FT8	\$1,124,306	P-79	\$0	\$1,124,306	84.0400%	\$0	\$944,867
80	342.000	Fuel Holders, Producers & Access FT8	\$1,428,744	P-80	\$0	\$1,428,744	84.0400%	\$0	\$1,200,716
81	343.000	Prime Movers - FT8	\$50,105,420	P-81	\$0	\$50,105,420	84.0400%	\$0	\$42,108,595
82	344.000	Generator - FT8	\$5,123,418	P-82	\$0	\$5,123,418	84.0400%	\$0	\$4,305,720
83	345.000	Accessory Electric Equipment - FT8	\$3,539,970	P-83	\$0	\$3,539,970	84.0400%	\$0	\$2,974,991
84	346.000	Misc. Power Plant Equipment - FT8	\$1,038,755	P-84	\$0	\$1,038,755	84.0400%	\$0	\$872,970
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$62,360,613		\$0	\$62,360,613		\$0	\$52,407,859
86		RIVERTON COMMON							
87	340.000	Land	\$253,184	P-87	\$0	\$253,184	84.0400%	\$0	\$212,776
88		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$212,776
89		PRODUCTION - RIVERTON UNIT 10 & 11							
90	341.000	Structures & Improvements - RU 10 & 11	\$10,265,389	P-90	\$0	\$10,265,389	84.0400%	\$0	\$8,627,033
91	342.000	Fuel Holders, Producers & Access RU 10 & 11	\$604,025	P-91	\$0	\$604,025	84.0400%	\$0	\$507,623
92	343.000	Prime Movers - RU 10 & 11	\$8,647,880	P-92	\$0	\$8,647,880	84.0400%	\$0	\$7,267,678
93	344.000	Generators - RU 10 & 11	\$1,779,491	P-93	\$0	\$1,779,491	84.0400%	\$0	\$1,495,484
94	345.000	Accessory Electric Equip. RU 10 & 11	\$1,805,292	P-94	\$0	\$1,805,292	84.0400%	\$0	\$1,517,167
95 96	346.000	Misc. Power Plant Equip - RU 10 & 11 TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	<u>\$1,825,255</u> \$24,927,332	P-95	<u>\$0</u> \$0	<u>\$1,825,255</u> \$24,927,332	84.0400%	<u>\$0</u> \$0	\$1,533,944 \$20,948,929
07									
97 98	341.000	PRODUCTION - RIVERTON UNIT 12 Structures & Improvements - RU 12	\$18 7/0 200	P-98	\$0	\$18 749 200	84.0400%	\$0	\$15 756 070
98 99	341.000 342.000	Fuel Holders, Producers & Access RU	\$18,748,309 \$901,031	P-98 P-99	\$0 \$0	\$18,748,309 \$901,031	84.0400% 84.0400%	\$0 \$0	\$15,756,079 \$757,226
55	342.000	12	ψ 3 01,031	1-33	φU	ψ 301,031	07.0400 /0	φU	ψ1 51 ,220
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Accounting Schedule: 03 Sponsor: Barron Page: 2 of 4 JAR-R-6 Page 5

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	H	l
	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
100	343.000	Prime Movers - RU 12	\$151,683,805	P-100	\$0	\$151,683,805	84.0400%	\$0	\$127,475,070
101	344.000	Generators - RU 12	\$21,746,822	P-101	\$0	\$21,746,822	84.0400%	\$0	\$18,276,029
102	345.000	Accessory Electric Equipment - RU 12	\$26,045,608	P-102	\$0	\$26,045,608	84.0400%	\$0	\$21,888,729
103 104	346.000	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT	\$2,825,894 \$221,951,469	P-103	\$0 \$0	\$2,825,894 \$221,951,469	84.0400%	\$0 \$0	\$2,374,881 \$186,528,014
104		12	\$221,951,409		φU	\$221,951,409		\$ U	\$100,520,014
105		PRODUCTION - STATE LINE COMBINED							
		CYCLE							
106	340.000	Land and Land Rights - SL CC	\$838,836	P-106	\$0	\$838,836	84.0400%	\$0	\$704,958
107	341.000	Structures and Improvements - SL CC	\$8,451,038	P-107	\$0 \$0	\$8,451,038	84.0400%	\$0	\$7,102,252
108	342.000	Fuel Holders, Producers & Accessories - SL CC	\$204,374	P-108	\$0	\$204,374	84.0400%	\$0	\$171,756
109	343.000	Prime Movers - SL CC	\$111,058,414	P-109	\$0	\$111,058,414	84.0400%	\$0	\$93,333,491
110	344.000	Generators - SL CC	\$30,294,250	P-110	\$0	\$30,294,250	84.0400%	\$0	\$25,459,288
111	345.000	Accessory Electric Equipment - SL CC	\$8,149,519	P-111	\$0	\$8,149,519	84.0400%	\$0	\$6,848,856
112	346.000	Misc. Power Plant Equipment - SL CC	\$2,978,582	P-112	\$0	\$2,978,582	84.0400%	\$0	\$2,503,200
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$161,975,013		\$0	\$161,975,013		\$0	\$136,123,801
114		STATE LINE COMMON							
115	341.000	Land and Land Rights - SL Common	\$90,693	P-115	\$0	\$90,693	100.0000%	\$0	\$90,693
116	341.000	Structures & Improvements - SL Common	\$5,208,084	P-116	\$0	\$5,208,084	84.0400%	\$0	\$4,376,874
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$226,749	P-117	\$0	\$226,749	84.0400%	\$0	\$190,560
118	343.000	Prime Movers - SL Common	\$845,513	P-118	\$0	\$845,513	84.0400%	\$0	\$710,569
119	345.000	Accessory Electric Equipment - SL Common	\$313,596	P-119	\$0	\$313,596	84.0400%	\$0	\$263,546
120	346.000	Misc. Power Plant Equipment - SL Common	\$1,026,482	P-120	\$0	\$1,026,482	84.0400%	\$0	\$862,655
121		TOTAL STATE LINE COMMON	\$7,711,117		\$0	\$7,711,117		\$0	\$6,494,897
122		PRODUCTION - STATE LINE CT'S (UNIT 1)							
123	340.000	Land and Land Rights - SL UT1	\$11,897	P-123	\$0	\$11,897	84.0400%	\$0	\$9,998
124	341.000	Structures & Improvements - SL UT1	\$1,111,584	P-124	\$0	\$1,111,584	84.0400%	\$0	\$934,175
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,251,992	P-125	\$0	\$3,251,992	84.0400%	\$0	\$2,732,974
126	343.000	Prime Movers - SL UT1	\$26,876,996	P-126	\$0	\$26,876,996	84.0400%	\$0	\$22,587,427
127	344.000	Generators - SL UT1	\$7,773,548	P-127	\$0	\$7,773,548	84.0400%	\$0	\$6,532,890
128	345.000	Accessory Electric Equipment - SL UT1	\$3,321,874	P-128	\$0	\$3,321,874	84.0400%	\$0	\$2,791,703
129	346.000	Misc. Power Plant Equipment - SL UT1	\$360,468	P-129	\$0	\$360,468	84.0400%	\$0	\$302,937
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$42,708,359		\$0	\$42,708,359		\$0	\$35,892,104
131		TOTAL OTHER PRODUCTION	\$564,553,715		\$0	\$564,553,715		\$0	\$474,465,413
132		TOTAL PRODUCTION PLANT	\$1,369,614,756		\$0	\$1,369,614,756		\$0	\$1,151,038,714
133		TRANSMISSION PLANT							
133	350.000	Land - TP	\$11,960,941	P-134	\$0	\$11,960,941	84.0400%	\$0	\$10,051,975
135	352.000	Structures & Improvements - TP	\$4,720,738	P-135	\$0 \$0	\$4,720,738	84.0400%	\$0 \$0	\$3,967,308
136	352.010	Structures & Improvements latan	\$23,013	P-136	\$0	\$23,013	84.0400%	\$0	\$19,340
137	353.000	Station Equipment - TP	\$189,442,788	P-137	\$0	\$189,442,788	84.0400%	\$0	\$159,207,719
138	353.010	Station Equipment - latan	\$621,017	P-138	\$0	\$621,017	84.0400%	\$0	\$521,903
139	354.000	Towers and Fixtures - TP	\$3,104,146	P-139	\$0	\$3,104,146	84.0400%	\$0	\$2,608,724
140	355.000	Poles and Fixtures - TP	\$102,316,236	P-140	\$0	\$102,316,236	84.0400%	\$0	\$85,986,565
141	356.000	Overhead Conductors & Devices - TP	\$100,824,485	P-141	\$0	\$100,824,485	84.0400%	\$0	\$84,732,897
142		TOTAL TRANSMISSION PLANT	\$413,013,364		\$0	\$413,013,364		\$0	\$347,096,431
143		DISTRIBUTION PLANT							
144	360.000	Land/Land Rights - DP	\$5,336,723	P-144	\$0	\$5,336,723	87.5711%	\$0	\$4,673,427
145	361.000	Structures & Improvements - DP	\$34,030,764	P-145	\$0	\$34,030,764	87.5711%	\$0	\$29,801,114
146	362.000	Station Equipment - DP	\$157,511,478	P-146	\$0	\$157,511,478	87.5711%	\$0	\$137,934,534
147	364.000	Poles, Towers, & Fixtures - DP	\$228,663,189	P-147	\$0	\$228,663,189	87.5711%	\$0	\$200,242,870
148	365.000	Overhead Conductors & Devices - DP	\$222,204,292	P-148	\$0	\$222,204,292	87.5711%	\$0	\$194,586,743
149	366.000	Underground Conduit - DP	\$53,507,897	P-149	\$0	\$53,507,897	87.5711%	\$0	\$46,857,454
150	367.000	Underground Conductors & Devices - DP	\$74,214,583	P-150	\$0	\$74,214,583	87.5711%	\$0	\$64,990,527

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	L
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
151	368.000	Line Transformers - DP	\$133,558,457	P-151	\$0	\$133,558,457	87.5711%	\$0	\$116,958,610
152	369.000	Services - DP	\$94,473,837		\$0	\$94,473,837	87.5711%	\$0	\$82,731,778
153	370.000	Meters - DP	\$25,171,582		\$0	\$25,171,582	87.5711%	\$0	\$22,043,031
154	371.000	Meter Installations/Private Lights - DP	\$18,175,670	P-154	\$0	\$18,175,670	87.5711%	\$0	\$15,916,634
155	373.000	Street Lighting and Signal Systems - DP	\$22,253,641	P-155	\$0	\$22,253,641	87.5711%	\$0	\$19,487,758
156	375.000	Charging Stations - DP	\$161,631	P-156	\$0	\$161,631	87.5711%	\$0	\$141,542
157		TOTAL DISTRIBUTION PLANT	\$1,069,263,744		\$0	\$1,069,263,744		\$0	\$936,366,022
158		INCENTIVE COMPENSATION							
		CAPITALIZATION							
159	0.000	Compenstation Employee Stock Purchase	\$0	P-159	\$0	\$0	100.0000%	\$0	\$0
		Plan							
160		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
161		GENERAL PLANT							
162	389.000	Land/Land Rights - GP	\$1,020,133		-\$135,474	\$884,659		\$0	\$755,079
163	390.000	Structures & Improvements - GP	\$15,728,378	P-163	-\$2,088,729	\$13,639,649	85.3526%	\$0	\$11,641,795
164	391.000	Office Furniture & Equipment - GP	\$6,636,058		-\$881,268	\$5,754,790		\$0	\$4,911,863
165	391.010	Computer Equipment - GP	\$17,994,600	P-165	-\$2,389,683	\$15,604,917		\$0	\$13,319,202
166	391.000	Furniture Lease - GP	\$16,569		\$0	\$16,569		\$0	\$14,142
167	392.000	Transportation Equipment - GP	\$21,564,033	P-167	\$0	\$21,564,033	85.3526%	\$0	\$18,405,463
168	393.000	Stores Equipment - GP	\$2,152,182	P-168	\$0	\$2,152,182	85.3526%	\$0	\$1,836,943
169	394.000	Tools, Shop, & Garage Equipment - GP	\$8,729,433	P-169	\$0	\$8,729,433	85.3526%	\$0	\$7,450,798
170	395.000	Laboratory Equipment - GP	\$3,152,809	P-170	\$0	\$3,152,809	85.3526%	\$0	\$2,691,004
171	396.000	Power Operated Equipment - GP	\$22,219,557	P-171	\$0	\$22,219,557	85.3526%	\$0	\$18,964,970
172	397.000	Communication Equipment - GP	\$11,336,378	P-172	-\$1,505,471	\$9,830,907	85.3526%	\$0	\$8,390,935
173	398.000	Miscellaneous Equipment - GP	\$287,996	P-173	-\$38,246	\$249,750	85.3526%	\$0	\$213,168
174		TOTAL GENERAL PLANT	\$110,838,126		-\$7,038,871	\$103,799,255		\$0	\$88,595,362
175		TOTAL PLANT IN SERVICE	\$3,011,506,103		-\$7,038,871	\$3,004,467,232		\$0	\$2,564,728,210

<u>A</u> Plant	B	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-162	Land/Land Rights - GP	389.000		-\$135,474	-	\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$135,474		\$0	
P-163	Structures & Improvements - GP	390.000		-\$2,088,729		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$2,088,729		\$0	
P-164	Office Furniture & Equipment - GP	391.000		-\$881,268		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$881,268		\$0	
P-165	Computer Equipment - GP	391.010		-\$2,389,683		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$2,389,683		\$0	
P-172	Communication Equipment - GP	397.000		-\$1,505,471		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,505,471		\$0	
P-173	Miscellaneous Equipment - GP	398.000		-\$38,246		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$38,246		\$0	
	Total Plant Adjustments			-\$7,038,871		\$0

l in -	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depressiotion	<u>E</u>	<u>F</u>	G
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number		Junsuictional	Nale	Expense	LIIE	Salvaye
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,555	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$921,636	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$40,684,490	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$41,631,681		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
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	\$17,646,049	4.29%	\$757,016	0	0.00%
11	312.300	Boiler Plant and Equip Asbury	\$180,202,361	4.82%	\$8,685,754	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,199,181	4.89%	\$1,476,740	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,365,124	3.78%	\$202,802	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$1,750,402	3.26%	\$57,063	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$236,297,653		\$11,179,375		
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	\$3,445,727	1.93%	\$66,503	0	0.00%
19	312.000	Boiler Plant Equipment - latan	\$65,349,188	2.78%	\$1,816,707	0	0.00%
20	312.000	Unit Train - Iatan	\$276,496	6.67%	\$18,442	0	0.00%
21	314.000	Turbo Generator Units - latan	\$12,912,033	2.74%	\$353,790	0	0.00%
22	315.000	Accessory Electric Equipment - latan	\$7,079,381	2.81%	\$198,931	0	0.00%
23	316.000	Misc. Power Plant Equipment - latan	\$1,134,844	2.80%	\$31,776	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$90,299,894		\$2,486,149		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - latan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	311.005	Structures & Improvements - latan 2R	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment - latan 2	\$123,123,121	1.53%	\$1,883,784	0	0.00%
29	312.005	Boiler Plant Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbo Generator Units - latan 2	\$41,230,411	1.53%	\$630,825	0	0.00%
31	314.005	Turbo Generator Units - latan 2R	\$0	0.00%	\$0	0	0.00%
32	315.000	Accessory Electric Equipment - latan 2	\$10,372,840	1.54%	\$159,742	0	0.00%
33	315.005	Accessory Electric Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
34	316.000	Misc. Power Plant Equipment - latan 2	\$294,142	1.66%	\$4,883	0	0.00%
35	316.005	Misc. Power Plant Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,630,661		\$2,948,669		
37		PRODUCTION - IATAN - COMMON - STEAM					
38	310.000	Land & Land Rights - latan Common	\$6,065	0.00%	\$0	0	0.00%
39	311.000	Structures & Improvements - latan Common	\$15,453,437	1.92%	\$296,706	0	0.00%
40	312.000	Boiler Plant Equipment - latan Common	\$33,711,385	1.80%	\$606,805	0	0.00%
41	314.000	Turbo Generator Units - latan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
42	315.000	Accessory Electric Equipment - latan	\$4,273,516	1.92%	\$82,052	0	0.00%
43	316.000	Misc. Power Plant Equipment - latan Common	\$614,214	1.89%	\$11,609	0	0.00%
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$55,143,304		\$1,017,998		
45		PRODUCTION - PLUM POINT - STEAM					
46	310.000	Land & land Rights - Plum Point	\$803,867	0.00%	\$0	0	0.00%

Accounting Schedule: 05 Sponsor: Cunigan Page: 1 of 4

	<u>A</u>	B	<u>C</u>	D	E	E	G
Line	Account	₽	MO Adjusted	Depreciation	 Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·			•		
47	311.000	Structures & Improvements - Plum Point	\$17,285,161	2.44%	\$421,758	0	0.00%
48	312.000	Boiler Point Equipment - Plum Point	\$45,274,473	2.26%	\$1,023,203	0	0.00%
49	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	0	0.00%
50	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	0	0.00%
51	314.000	Turbo Generator Units - Plum Point	\$14,513,990	2.26%	\$328,016	0	0.00%
52	315.000	Accessory Electric Equipment - Plum Point	\$4,530,253	2.20%	\$99,666	0	0.00%
53	316.000	Misc. Power Plant Equipment - Plum Point	\$2,494,690	2.15%	\$53,636	0	0.00%
54		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,279,900		\$2,218,256		
55		TOTAL STEAM PRODUCTION	\$663,651,412		\$19,850,447		
56		NUCLEAR PRODUCTION					
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
58		HYDRAULIC PRODUCTION					
59		PRODUCTION - OZARK BEACH - HYDRO					
60	330.000	Land & Land Bighta Ozark	\$100.244	0.00%	03	0	0.009/
60 61		Land & Land Rights - Ozark	\$190,341	0.00%	\$0 \$05.657	0	0.00%
61	331.000	Structures & Improvements - Ozark	\$1,425,365	1.80%	\$25,657	0	0.00%
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,043,940	1.82%	\$55,400	0	0.00%
63	333.000	Water Wheels, Turbines & Generators	\$5,189,586	2.45%	\$127,145	0	0.00%
64	334.000	Accessory Electric Equipment - Ozark	\$2,088,449	2.38%	\$49,705	0	0.00%
65	335.000	Misc. Power Plant Equipment - Ozark	\$984,208	1.72%	\$16,928	0	0.00%
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$12,921,889		\$274,835		
67		TOTAL HYDRAULIC PRODUCTION	\$12,921,889		\$274,835		
68		OTHER PRODUCTION					
69		PRODUCTION - ENERGY CENTER					
70	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
70	341.000	Structures & Improvements - Energy	\$2,746,737	4.50%	\$123,603	0	0.00%
72	341.000	Fuel Holders, Producers & Access	\$1,145,272	4.50%	\$51,537	0	0.00%
12	342.000	Energy	φ1,14 3, 272	4.50 %	\$31,33 <i>1</i>	U	0.00 %
73	343.000	Prime Movers - Energy	\$22,447,929	3.42%	\$767,719	0	0.00%
73	344.000	Generators - Energy	\$5,542,456	3.50%	\$193,986	0	0.00%
74	345.000	Accessory Electric Equipment - Energy	\$2,104,686	5.47%		0	0.00%
76	345.000	Misc. Power Plant Equipment - Energy	\$2,104,086	4.50%	\$115,126 \$77,980	0	0.00%
70	340.000	TOTAL PRODUCTION - ENERGY CENTER	\$35,857,033	4.50%	\$1,329,951	Ŭ	0.00 %
78		PRODUCTION - ENERGY CENTER FT8	.	<u> </u>	*	_	.
79	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
80	342.000	Fuel Holders, Producers & Access FT8	\$1,200,716	2.87%	\$34,461	0	0.00%
81	343.000	Prime Movers - FT8	\$42,108,595	2.84%	\$1,195,884	0	0.00%
82	344.000	Generator - FT8	\$4,305,720	3.15%	\$135,630	0	0.00%
83	345.000	Accessory Electric Equipment - FT8	\$2,974,991	2.99%	\$88,952	0	0.00%
84	346.000	Misc. Power Plant Equipment - FT8	\$872,970	2.78%	\$24,269	0	0.00%
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$52,407,859		\$1,509,432		
86		RIVERTON COMMON					
87	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
88		TOTAL RIVERTON COMMON	\$212,776		\$0		

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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	Life	Salvage
89		PRODUCTION - RIVERTON UNIT 10 & 11					
90	341.000	Structures & Improvements - RU 10 & 11	\$8,627,033	4.52%	\$389,942	0	0.00%
91	342.000	Fuel Holders, Producers & Access RU	\$507,623	2.98%	\$15,127	ů	0.00%
•		10 & 11	<i>+</i> ,		•••••	-	
92	343.000	Prime Movers - RU 10 & 11	\$7,267,678	2.54%	\$184,599	0	0.00%
93	344.000	Generators - RU 10 & 11	\$1,495,484	2.43%	\$36,340	0	0.00%
94	345.000	Accessory Electric Equip. RU 10 & 11	\$1,517,167	3.56%	\$54,011	0	0.00%
95	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,533,944	3.31%	\$50,774	0	0.00%
96		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$20,948,929		\$730,793		
97		PRODUCTION - RIVERTON UNIT 12					
97 98	341.000	Structures & Improvements - RU 12	\$15,756,079	2.55%	\$401,780	0	0.00%
99	342.000	Fuel Holders, Producers & Access RU	\$757,226	2.08%	\$15,750	0	0.00%
	0.2000	12	¢. •. ,==•		¢,	÷	
100	343.000	Prime Movers - RU 12	\$127,475,070	2.28%	\$2,906,432	0	0.00%
101	344.000	Generators - RU 12	\$18,276,029	2.06%	\$376,486	0	0.00%
102	345.000	Accessory Electric Equipment - RU 12	\$21,888,729	2.41%	\$527,518	0	0.00%
103	346.000	Misc. Power Plant Equipment - RU 12	\$2,374,881	2.20%	\$52,247	0	0.00%
104		TOTAL PRODUCTION - RIVERTON UNIT 12	\$186,528,014		\$4,280,213		
105		PRODUCTION - STATE LINE COMBINED CYCLE					
106	340.000	Land and Land Rights - SL CC	\$704.958	0.00%	\$0	0	0.00%
107	341.000	Structures and Improvements - SL CC	\$7,102,252	2.08%	\$147,727	0	0.00%
108	342.000	Fuel Holders, Producers & Accessories -	\$171,756	2.08%	\$3,573	0	0.00%
		SL CC					
109	343.000	Prime Movers - SL CC	\$93,333,491	1.88%	\$1,754,670	0	0.00%
110	344.000	Generators - SL CC	\$25,459,288	2.18%	\$555,012	0	0.00%
111	345.000	Accessory Electric Equipment - SL CC	\$6,848,856	2.01%	\$137,662	0	0.00%
112	346.000	Misc. Power Plant Equipment - SL CC	\$2,503,200	2.43%	\$60,828	0	0.00%
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$136,123,801		\$2,659,472		
114		STATE LINE COMMON					
115	341.000	Land and Land Rights - SL Common	\$90,693	0.00%	\$0	0	0.00%
116	341.000	Structures & Improvements - SL Common	\$4,376,874	2.08%	\$91,039	0	0.00%
		·					
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$190,560	2.08%	\$3,964	0	0.00%
118	343.000	Prime Movers - SL Common	\$710,569	1.88%	\$13,359	0	0.00%
119	345.000	Accessory Electric Equipment - SL Common	\$263,546	2.01%	\$5,297	0	0.00%
120	346.000	Misc. Power Plant Equipment - SL Common	\$862,655	2.43%	\$20,963	0	0.00%
121		TOTAL STATE LINE COMMON	\$6,494,897		\$134,622		
122		PRODUCTION - STATE LINE CT'S (UNIT 1)					
123	340.000	Land and Land Rights - SL UT1	\$9,998	0.00%	\$0	0	0.00%
124	341.000	Structures & Improvements - SL UT1	\$934,175	1.80%	\$16,815	0	0.00%
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,732,974	1.50%	\$40,995	0	0.00%
126	343.000	Prime Movers - SL UT1	\$22,587,427	1.84%	\$415,609	0	0.00%
127	344.000	Generators - SL UT1	\$6,532,890	1.30%	\$84,928	0	0.00%
128	345.000	Accessory Electric Equipment - SL UT1	\$2,791,703 \$302,937	1.82% 1.80%	\$50,809 \$5.453	0	0.00%
129	346.000	Misc. Power Plant Equipment - SL UT1	\$302,937	1.80%	\$5,453	U	0.00%

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	G
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number		Jurisaletional	Nate	Expense	LIIE	Salvaye
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,892,104		\$614,609		
131		TOTAL OTHER PRODUCTION	\$474,465,413		\$11,259,092		
132		TOTAL PRODUCTION PLANT	\$1,151,038,714		\$31,384,374		
133		TRANSMISSION PLANT					
134	350.000	Land - TP	\$10,051,975	0.00%	\$0	0	0.00%
135	352.000	Structures & Improvements - TP	\$3,967,308	2.00%	\$79,346	0	0.00%
136	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
137	353.000	Station Equipment - TP	\$159,207,719	1.83%	\$2,913,501	0	0.00%
138	353.010	Station Equipment - latan	\$521,903	1.83%	\$9,551	0	0.00%
139	354.000	Towers and Fixtures - TP	\$2,608,724	1.69%	\$44,087	0	0.00%
140	355.000	Poles and Fixtures - TP	\$85,986,565	3.33%	\$2,863,353	0	0.00%
141	356.000	Overhead Conductors & Devices - TP	\$84,732,897	1.79%	\$1,516,719	0	0.00%
142		TOTAL TRANSMISSION PLANT	\$347,096,431		\$7,426,944		
143		DISTRIBUTION PLANT					
144	360.000	Land/Land Rights - DP	\$4,673,427	0.00%	\$0	0	0.00%
145	361.000	Structures & Improvements - DP	\$29,801,114	1.83%	\$545,360	0	0.00%
146	362.000	Station Equipment - DP	\$137,934,534	2.20%	\$3,034,560	0	0.00%
147	364.000	Poles, Towers, & Fixtures - DP	\$200,242,870	3.64%	\$7,288,840	0	0.00%
148	365.000	Overhead Conductors & Devices - DP	\$194,586,743	3.57%	\$6,946,747	0	0.00%
149	366.000	Underground Conduit - DP	\$46,857,454	3.38%	\$1,583,782	0	0.00%
150	367.000	Underground Conductors & Devices - DP	\$64,990,527	3.59%	\$2,333,160	0	0.00%
151	368.000	Line Transformers - DP	\$116,958,610	2.44%	\$2,853,790	0	0.00%
152	369.000	Services - DP	\$82,731,778	4.44%	\$3,673,291	0	0.00%
153	370.000	Meters - DP	\$22,043,031	2.27%	\$500,377	0	0.00%
154	371.000	Meter Installations/Private Lights - DP	\$15,916,634	2.50%	\$397,916	0	0.00%
155	373.000	Street Lighting and Signal Systems - DP	\$19,487,758	2.50%	\$487,194	0	0.00%
156	375.000	Charging Stations - DP	\$141,542	5.00%	\$7,077	0	0.00%
157		TOTAL DISTRIBUTION PLANT	\$936,366,022		\$29,652,094		
158		INCENTIVE COMPENSATION CAPITALIZATION					
159		Compensitation Employee Stock Purchase Plan	\$0	2.50%	\$0	0	0.00%
160		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
161		GENERAL PLANT					
162	389.000	Land/Land Rights - GP	\$755,079	0.00%	\$0	0	0.00%
163	390.000	Structures & Improvements - GP	\$11,641,795	2.62%	\$305,015	0	0.00%
164	391.000	Office Furniture & Equipment - GP	\$4,911,863	4.17%	\$204,825	0	0.00%
165	391.010	Computer Equipment - GP	\$13,319,202	10.00%	\$1,331,920	0	0.00%
166	391.000	Furniture Lease - GP	\$14,142	4.17%	\$590	0	0.00%
167	392.000	Transportation Equipment - GP	\$18,405,463	6.43%	\$1,183,471	0	0.00%
168	393.000	Stores Equipment - GP	\$1,836,943	2.86%	\$52,537	0	0.00%
169	394.000	Tools, Shop, & Garage Equipment - GP	\$7,450,798	5.00%	\$372,540	0	0.00%
170	395.000	Laboratory Equipment - GP	\$2,691,004	2.38%	\$64,046	0	0.00%
171	396.000	Power Operated Equipment - GP	\$18,964,970	5.28%	\$1,001,350	0	0.00%
172	397.000	Communication Equipment - GP	\$8,390,935	4.55%	\$381,788	0	0.00%
173	398.000	Miscellaneous Equipment - GP	\$213,168	3.70%	\$7,887	0	0.00%
174		TOTAL GENERAL PLANT	\$88,595,362		\$4,905,969		
175	1	Total Depreciation	\$2,564,728,210		\$73,369,381		
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Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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

Line Account Description Reserve Description Total Adjustmets Reserve Reserve <th></th> <th><u>A</u></th> <th><u>B</u></th> <th><u>C</u></th> <th><u>D</u></th> <th><u>E</u></th> <th>E</th> <th><u>G</u></th> <th><u>H</u></th> <th><u>I</u></th>		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>
1 91.00 PTANDBLE FLANT 50 F-2 50 50 50 50 50 3 302.00 Pranches and Consents 50 F-3 50 F-3 <th></th> <th></th> <th>Denne de la Denema Denemia de s</th> <th></th> <th></th> <th>A</th> <th></th> <th></th> <th></th> <th></th>			Denne de la Denema Denemia de s			A				
2 301:00 Organization 50 P-2 50 50 53 50 50 3 332:00 Miscelineous franchise and Consents 50 P-3 50 83 85.322% 50 80 6 PRODUCTION FLANT 50 P-3 50 80 85.322% 50 80 7 STEAM PRODUCTION - ASBURY - STEAM 57.508.06 P-0 50 97.508.46 84.400% 50 53.310 10 311.000 Exercise and Improvementary 97.508.45 P-1 50 97.508.46 84.400% 50 53.310 11 316.000 Turbe Generator Linits - Asbury 57.508.45 P-1 50 57.528.56 84.400% 50 52.287.17 13 316.000 Misc. Power Plant Equipment - Asbury 55.587.572.27 84 36 53.570.722 84.400% 50 57.673.72 84 36.400% 50 53.373.75 13 TTAD Generator Linits - Istan 53.578.772.72 84 56 <th>Number</th> <th>Number</th> <th>Depreciation Reserve Description</th> <th>Reserve</th> <th>Number</th> <th>Adjustments</th> <th>Reserve</th> <th>Allocations</th> <th>Adjustments</th> <th>Jurisdictional</th>	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 301:00 Organization 50 P-2 50 50 53 50 50 3 332:00 Miscelineous franchise and Consents 50 P-3 50 83 85.322% 50 80 6 PRODUCTION FLANT 50 P-3 50 80 85.322% 50 80 7 STEAM PRODUCTION - ASBURY - STEAM 57.508.06 P-0 50 97.508.46 84.400% 50 53.310 10 311.000 Exercise and Improvementary 97.508.45 P-1 50 97.508.46 84.400% 50 53.310 11 316.000 Turbe Generator Linits - Asbury 57.508.45 P-1 50 57.528.56 84.400% 50 52.287.17 13 316.000 Misc. Power Plant Equipment - Asbury 55.587.572.27 84 36 53.570.722 84.400% 50 57.673.72 84 36.400% 50 53.373.75 13 TTAD Generator Linits - Istan 53.578.772.72 84 56 <td></td>										
3 302.000 Finishiss and Consents 50 Fi - 3 50 80 83 50 83 50 83 50 83 50 83 50 80 83 84 83 84 84 83 84	1		INTANGIBLE PLANT							
4 50.000 Miscelaneous intangibles (like 33) 50 F-4 50 50 80.352% 50 50 6 PRODUCTION PLANT 50 50 50 50 50 50 7 STEAM PRODUCTION PLANT 50 50 50 50 50 50 8 310.000 JERDOUCTION PLANT 57.500.86 76.00 50 50 50 50 13110.000 Structures and improvements 57.500.86 77.00 84.0400% 50 55.258.27.17 50 52.282.22 84.040% 50 55.258.27.17 50 52.282.22 84.040% 50 52.682.32 84.040% 50 52.282.22 84.040% 50 52.282.22 84.040% 50 52.282.32 84.040% 50 52.282.32 84.040% 50 52.283.20 80 50 50.50 50 52.283.20 80.90% 50 52.283.20 80.90% 50 52.282.32 84.040% 50 52.283.20 80.90% <t< td=""><td>2</td><td>301.000</td><td>Organization</td><td>\$0</td><td>R-2</td><td>\$0</td><td>\$0</td><td>85.3526%</td><td>\$0</td><td>\$0</td></t<>	2	301.000	Organization	\$0	R-2	\$0	\$0	85.3526%	\$0	\$0
5 TOTAL INTANGIBLE PLANT 50 </td <td>3</td> <td>302.000</td> <td>Franchises and Consents</td> <td></td> <td>R-3</td> <td>\$0</td> <td>\$0</td> <td>85.3526%</td> <td>\$0</td> <td>\$0</td>	3	302.000	Franchises and Consents		R-3	\$0	\$0	85.3526%	\$0	\$0
6 PRODUCTION PLANT 7 STEAM PRODUCTION 8 310.000 PRODUCTION - ASBURY - STEAM 5 5 5 5 111.000 Burlance and Rights 57.998.46 7 50 8 84.000% 50 50.000 111.000 Burlance and Rights 57.998.46 7 50 87.298.46 84.400% 50 55.208.27 111.000 Burlance and Rights State and Rights State and Rights 50 57.998.46 84.400% 50 55.008.97 50 55.208.27 84.400% 50 55.208.27 84.400% 50 55.277.762 111.000 Accessory Plant Equinement - Asbury 581.747.323 81.400% 50 53.77.762 50 581.747.323 84.400% 50 53.77.762 111.000 Burlance And Rights - Istan 50 81.747.323 84.400% 50 53.77.762 111.000 Burlance And Rights - Istan 50 53.77.762 50 53.77.762 50 53.77.867 53.77.867 51.52.7		303.000	Miscellaneous Intangibles (like 353)		R-4			85.3526%		
7 STEAM PRODUCTION STEAM PRODUCTION STEAM PRODUCTION Steam Proprogramments Strature and Improvements Strature and I	5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
7 STEAM PRODUCTION STEAM PRODUCTION STEAM PRODUCTION Steam Proprogramments Strature and Improvements Strature and I	•									
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8 310.00 PRODUCTON - ASBURY - STEAM 50 50 50 50 84.0400% 50 50 11 21 310.00 Tutho Generator Units - Asbury 57.500,84 F-12 50 57.500,84 84.0400% 50 55.033,711 12 314.000 Tutho Generator Units - Asbury 52.282,332 F-12 50 52.583,322 84.0400% 50 52.283,727,782 14 316.000 Mise, Power Plant Equipment - Asbury 5883,365 F-12 50 55.785,932 84.0400% 50 52.283,727 15 316.000 Land & Kindh Rijhs - Intan 52.835,001 851,747,323 50 551,747,732 50 53.0 84.0400% 50 52.283,777 16 311.000 Land & Rights - Intan 52.835,001 84.0400% 50 52.333,711 50 53.0 84.0400% 50 53.031,693 84.0400% 50 55.75,722 84.0400% 50 55.75,722 85.054,642 84.0400% 50 55.75,722 50	7		STEAM PRODUCTION							
9 310.00 Land and Land Rights S0 P-9 S0 S0 84.0400%, S0 S0 84.0400%, S0 S5.037.11 11 312.30 Boller Plant and Equip Asbury S22,558.332 R-11 S0 S22,558.333 84.0400%, S0 S5.530.711 13 312.000 Turbo Generator Units - Asbury Surv S22,558.332 R-11 S0 S22,558.333 84.0400%, S0 S5.530.711 13 316.000 Misc. Power Plant Equipment - Asbury S983.352 R-14 S0 S983.353 84.0400%, S0 S5.746.943 15 310.000 PRODUCTION - IATAN - STEAM S0 R-17 S0 S2.835.071 84.0400%, S0 S2.33.375 16 310.000 Boller Plant Equipment - Istan S3.52,0722 R-18 S0 S4.0400%, S0 S3.03.019.823 12 316.000 Luit Tarian - Istan S3.53,0722 R-18 S0 S3.83,070 S0 S3.04.000%, S0 S3.03.019.823 23 316.000 Luit Four Equipment - Istan S3.515,07.21 S0	,									
10 311.000 Structures and Improvements 57.00.946 R-10 S0 97.00.946 R-11 S0 97.00.946 R-11 S0 97.00.946 R-11 S0 97.00.946 R-12 S0 87.00.946 R-12 S0 87.00.946 R-12 S0 97.00.946 R-13 S1 S0 R-17 S0 S0 S1 S2 S3 S1	8		PRODUCTION - ASBURY - STEAM							
11 312.300 Boller Plant and Equip Asbury Turb. Generator Units - Stabury Accessory Electric Equipment - Asbury Mice. Power Plant Equipment - Asbury STEAM St2,263.32 (2,237,762) 84.0400% (2,237,762) 80.000% (2,237,762) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,773) 80.000% (2,238,773) <t< td=""><td>9</td><td>310.000</td><td>Land and Land Rights</td><td>\$0</td><td>R-9</td><td>\$0</td><td>\$0</td><td>84.0400%</td><td>\$0</td><td>\$0</td></t<>	9	310.000	Land and Land Rights	\$0	R-9	\$0	\$0	84.0400%	\$0	\$0
12 314.000 Turbe Generator Units - Asbury \$7,960,458 84.4000% 50 \$6,689,969 13 315.000 Accessory Electric Equipment - Asbury \$2,283,225 84.3000% \$50 \$2,237,726 14 316.000 Misc. Power Plant Equipment - Asbury \$888,385 \$81,87,223 \$84.000% \$50 \$51,477,323 \$84.000% \$50 \$52,237,376 \$84.000% \$50 \$52,387,376 \$84.000% \$50 \$52,387,376 \$84.000% \$50 \$52,383,376 \$84.000% \$50 \$52,383,376 \$84.000% \$50 \$52,383,576 \$84.000% \$50 \$52,383,576 \$84.000% \$50 \$52,383,576 \$84.000% \$50 \$53,385,196,922 \$84.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$353,454,951 \$34.000% \$50 \$53,745,780,113 \$34,564,721 \$34.000% \$50 \$54,446,450 \$34,446,450 \$34,446,450 <	10	311.000	Structures and Improvements	\$7,500,846	R-10	\$0	\$7,500,846	84.0400%	\$0	\$6,303,711
13 315.000 Mccessory Electric Equipment - Asbury 52.829.322 R-14 350 538.229.322 84.0400% 50 537.7762 15 No S88.787 R-14 50 538.239.322 84.0400% 50 588.777.762 16 No PRODUCTION - ASBURY- S88.1747.323 R-14 50 558.5 84.0400% 50 568.5 84.0400% 50 568.5 868.700.450 16 No Land Rights-itatan 52.358.001 R-16 50 53.263.001 84.0400% 50 52.33.375 20 312.000 Bolier Plant Equipment - latan 53.871.762 R-14 50 53.678.757 84.0400% 50 55.157.84 84.0400% 50 55.157.84 84.0400% 50 55.157.84 84.0400% 50 55.157.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 50 55.257.84 <t< td=""><td>11</td><td>312.300</td><td>Boiler Plant and Equip Asbury</td><td>\$62,568,332</td><td>R-11</td><td></td><td>\$62,568,332</td><td>84.0400%</td><td></td><td>\$52,582,426</td></t<>	11	312.300	Boiler Plant and Equip Asbury	\$62,568,332	R-11		\$62,568,332	84.0400%		\$52,582,426
14 316.000 Misc. Power Plant Equipment - Jasuny Seas.365 R-14 50 S81,747,323 8-0400% 50 \$746,852 15 TOTAL PRODUCTION - ASEMICY - SEAM 50 \$81,747,323 \$80 \$81,747,323 \$80 \$80,700,752 \$80,700,752 \$80,700,752 \$80,700,752 \$80,400% \$50 \$50,700,752 \$80,400% \$50 \$32,385,076 \$32,480,00% \$50 \$32,385,700,752 \$80,400% \$50 \$32,385,700,752 \$84,0400% \$50 \$32,385,700,752 \$84,0400% \$50 \$33,51,90 \$32,385,700,752 \$84,0400% \$50 \$33,51,90,722 \$84,0400% \$50 \$33,51,90,722 \$84,0400% \$50 \$33,73,91,93 \$33,73,91,93 \$33,73,91,93 \$34,240,90% \$50 \$51,24,75,391 \$33,351,90 \$33,351,90,722 \$84,0400% \$50 \$53,73,841 \$33,351,90 \$33,351,90 \$33,351,90,722 \$84,0400% \$50 \$53,73,841 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 <			-							
15 TOTAL PRODUCTION - ASBURY - STEAM S81,747,323 \$0 \$81,747,323 \$0 \$60 \$68,700,450 16 PRODUCTION - IATAN - STEAM S81,747,323 \$0 \$0 \$51,747,323 \$0 \$0 \$51,747,323 \$0 \$0 \$51,747,323 \$0 \$0 \$52,356,001 \$84,0400%, \$0 \$50 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
16 17 17 18 18 11.000 STEAM STEAM STEAM STEAM STEAM 16 17 18 18 11.000 Land Cland Rights - Istan Structures & Improvements - Istan S0, 236, 007 Structures & Improvements - Istan S0, 236, 007 Structures & Improvements - Istan S0, 536, 42, 22 Structures & Improvements - Istan S0, 536, 42, 22 Structures & Improvements - Istan S153, 575 R-10 Structures & Improvements - Istan S153, 575 Structures & Improvements - Istan S153, 575 Structures & Improvements - Istan S153, 577 Structures & Improvements - Istan S153, 577 Structures & Improvements - Istan S13, 557, 782, 20 Structures & Improvements - Istan 2 Structures & Improvement - Istan 2 Structures & Improvements - Istan 2 Structures & Improvements - Istan 2 Structures & Improvement - Istan 2 Structures & Improvement - Istan 2 Structures & Improve		316.000			R-14			84.0400%		
16 17 17 18 18 11 10 10 11 10 10 11 10 10 10 10 10 10	15			\$81,747,323		\$0	\$81,747,323		\$0	\$68,700,450
17 310.000 Land & Land Rights - Iatan 50 R-17 50 S0 50 84.0400%, 50 S33.375 18 312.000 Boiler Plant Equipment - Iatan 53.67.90.722 R-19 50 S3.57.59 84.0400%, 50 S3.0.918.227 21 314.000 Turbo Generator Units - Iatan S3.57.57 R-20 50 S5.15.109 84.0400%, 50 S5.15.4276 22 316.000 Accessory Electric Equipment - Iatan S3.85.110 R-22 S0 S5.1109 84.0400%, 50 S5.17.3891 24 TOTAL PRODUCTION- IATAN - STEAM S5.05.48.912 S0 S50.48.912 S0 S5.15.44.81.306 25 PRODUCTION- IATAN - STEAM S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 26 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 27 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 23 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.156.750 S0 S4.0400%,			STEAM							
17 310.000 Land & Land Rights - Iatan 50 R-17 50 S0 50 84.0400%, 50 S33.375 18 312.000 Boiler Plant Equipment - Iatan 53.67.90.722 R-19 50 S3.57.59 84.0400%, 50 S3.0.918.227 21 314.000 Turbo Generator Units - Iatan S3.57.57 R-20 50 S5.15.109 84.0400%, 50 S5.15.4276 22 316.000 Accessory Electric Equipment - Iatan S3.85.110 R-22 S0 S5.1109 84.0400%, 50 S5.17.3891 24 TOTAL PRODUCTION- IATAN - STEAM S5.05.48.912 S0 S50.48.912 S0 S5.15.44.81.306 25 PRODUCTION- IATAN - STEAM S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 26 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 27 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 23 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.156.750 S0 S4.0400%,	16		PRODUCTION - IATAN - STEAM							
18 311.000 Bructures & Improvements - Istan S2,83,001 R-18 50 S2,83,001 R-18 50 S2,83,001 R-18 50 S2,85,001 R-18 50 S2,85,001 R-18 50 S2,85,001 R-18 50 S3,75,70,722 R-19 50 S3,75,70,722 R-19 50 S3,75,70,722 R-19 50 S3,75,75 84,0400%, 50 S3,157,28 21 315,000 Accessory Electric Equipment - Istan S3,851,109 R-22 50 S3,851,109 84,0400%, 50 \$51,328 23 316,000 Structures & Improvements - Istan 2 S3,157,214 R-22 50 S3,157,214 84,0400%, 50 \$52,653,323 27 311,000 Structures & Improvements - Istan 2 S3,157,214 R-26 50 S3,157,214 84,0400%, 50 S52,653,323 28 311,000 Structures & Improvements - Istan 2 S3,157,214 R-26 50 S3,157,214 84,0400%, 50 S52,653,323 29 <t< td=""><td></td><td>310.000</td><td></td><td>\$0</td><td>R-17</td><td>\$0</td><td>\$0</td><td>84.0400%</td><td>\$0</td><td>\$0</td></t<>		310.000		\$0	R-17	\$0	\$0	84.0400%	\$0	\$0
20 312.000 Unit Train - Itan 513.375 82.000% \$0 \$13.375 82.0400% \$0 \$14.3276 21 314.000 Turbo Generator Units - Iatan \$5,156.462 \$2,1 \$5 \$5,156.462 \$8.0400% \$50 \$5,173.891 22 315.000 Misc. Power Plant Equipment - Iatan \$50,548.912 \$0 \$50.548.912 \$0 \$51.472.89 24 TOTAL PRODUCTION - IATAN - STEAM \$50,548.912 \$0 \$53.547.71 \$8.0400% \$0 \$52.653.323 27 311.005 Structures & Improvements - Iatan 2 \$3,57.724 R-26 \$0 \$53.547.71 \$0.000% \$0 \$52.653.323 27 311.005 Structures & Improvements - Iatan 2 \$3,547.742 R-28 \$0 \$53.157.214 \$8.0400% \$0 \$51.426.761 28 311.000 Boiler Plant Equipment - Iatan 2 \$33.517.724 R-28 \$0 \$53.157.214 \$8.0400% \$0 \$51.426.761 29 312.005 Boiler Plant Equipment - Iatan 2 \$33.517.724 <				• •			• •			
21 314.000 Turbo Generator Units - Iatan 35,156,462 84,0400% \$0 \$5,173,891 23 315.000 Accessory Electric Equipment - Iatan 53,851,100 R-22 \$0 \$53,851,100 84,0400% \$0 \$52,326,472 24 TOTAL PRODUCTION - IATAN - STEAM \$50,584,912 \$0 \$50,584,912 \$0 \$50,548,912 \$0 \$52,654,012 \$0 \$52,647,913 \$4,0400% \$0 \$52,634,761 26 311.000 Structures & Improvements - Iatan 2 \$3,544,751 R-22 \$0 \$3,547,714 \$4,0400% \$0 \$2,653,323 27 311.005 Structures & Improvements - Iatan 2 \$3,544,751 R-26 \$0 \$3,547,714 \$4,0400% \$0 \$52,653,232,1791 28 312.000 Boiler Plant Equipment - Iatan 2 \$52,732,1791 R-26 \$0 \$53,347,550 \$4,0400% \$0 \$52,031,701 \$0 \$52,321,791 \$0 \$52,321,791 \$0 \$52,01,102 \$3,31,500 \$1,402,700 \$53,345,050 \$4,0400% \$0 <t< td=""><td>19</td><td>312.000</td><td>Boiler Plant Equipment - latan</td><td>\$36,790,722</td><td>R-19</td><td>\$0</td><td>\$36,790,722</td><td>84.0400%</td><td>\$0</td><td>\$30,918,923</td></t<>	19	312.000	Boiler Plant Equipment - latan	\$36,790,722	R-19	\$0	\$36,790,722	84.0400%	\$0	\$30,918,923
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23 316.000 Misc. Power Plant Equipment - Istan TOTAL PRODUCTION - IATAN - STEAM \$321,043 8-23 \$0 \$350,548,912 \$0 \$40,400% \$0 \$42,481,306 25 911,000 Structures & Improvements - Iatan 2 \$31,157,214 84,0400% \$0 \$24,543,306 27 311,005 Structures & Improvements - Iatan 2 \$31,57,742 R-26 \$0 \$3,547,717 84,0400% \$0 \$2,563,323 28 312,000 Boiler Plant Equipment - Iatan 2 \$19,517,742 R-26 \$0 \$3,547,711 100,000% \$0 \$2,54,731 23 312,000 Boiler Plant Equipment - Iatan 2 \$19,517,742 R-28 \$0 \$23,321,791 100,000% \$0 \$23,547,751 23 310,000 Turbo Generator Units - Iatan 2 \$12,420,650 R-31 \$0 \$21,610,102 84,0400% \$0 \$21,712,368 23 310,500 Accessory Electric Equipment - Iatan 2R \$24,720,850 R-33 \$0 \$21,011,02 100,000% \$0 \$24,21,123,863 24										
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42 315.000 Accessory Electric Equipment - latan Common \$622,813 R-42 \$0 \$623,813 84.0400% \$0 \$524,252 43 316.000 Misc. Power Plant Equipment - latan Common \$53,024 R-43 \$0 \$53,024 84.0400% \$0 \$44,561 44 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$8,357,039 \$0 \$8,357,039 \$0 \$8,357,039 \$0 \$7,023,255 45 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$0 \$0 \$3,565,385 84.0400% \$0 \$0 44 310.000 Land & land Rights - Plum Point \$0 \$0 \$3,565,385 84.0400% \$0 \$0 45 PRODUCTION - PLUM POINT - STEAM \$0 \$3,565,385 R-47 \$0 \$3,565,385 84.0400% \$0 \$2,996,350 44 312.000 Structures & Improvements - Plum Point \$3,565,385 R-47 \$0 \$3,563,385 84.0400% \$0 \$7,956,435 49 312.000 Train Lease \$3,148,260 R-48 \$0 \$3,148,260 84.0400% \$0 \$2,969,353										
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43 316.000 Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN - COMMON - STEAM \$53,024 R-43 \$0 \$53,024 84.0400% \$0 \$44,561 44 44 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$8,357,039 \$0 \$8,357,039 \$0 \$8,357,039 \$0 \$0 \$7,023,255 45 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$0 R-46 \$0 \$2,996,350 \$0 \$1,140,000 \$0 \$1,200 \$0 \$1,200 \$0 \$1,48,260 \$4,0400% </td <td>74</td> <td>515.000</td> <td>, , , ,</td> <td>ψ025,015</td> <td>11-42</td> <td>Ψ</td> <td>ψ025,015</td> <td>04.040070</td> <td>ΨΟ</td> <td>4024,202</td>	74	515.000	, , , ,	ψ 02 5,015	11-42	Ψ	ψ 02 5,015	04.040070	ΨΟ	4024 ,202
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45 PRODUCTION - PLUM POINT - STEAM 50 R-46 \$0 \$0 \$4.0400% \$0 \$0 46 310.000 Land & land Rights - Plum Point \$0 R-46 \$0 \$0 \$4.0400% \$0 \$0 47 311.000 Structures & Improvements - Plum Point \$3,565,385 R-47 \$0 \$3,565,385 84.0400% \$0 \$2,996,350 48 312.000 Boiler Point Equipment - Plum Point \$3,467,438 R-48 \$0 \$9,467,438 84.0400% \$0 \$7,956,435 49 312.000 Train Lease \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,964,3798 50 312.000 Unit Train - Plum Point \$3,533 R-50 \$0 \$3,533 84.0400% \$0 \$2,969 51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 52 315.000 Accessory Electric Equipment - Plum \$1,040,781	-			• , -	-	• *	• • •		•••	
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46 310.000 Land & land Rights - Plum Point \$0 R-46 \$0 \$0 \$4.0400% \$0 \$0 47 311.000 Structures & Improvements - Plum Point \$3,565,385 R-47 \$0 \$3,565,385 84.0400% \$0 \$2,996,350 48 312.000 Boiler Point Equipment - Plum Point \$9,467,438 R-48 \$0 \$9,467,438 84.0400% \$0 \$7,956,435 49 312.000 Train Lease \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,969,350 50 312.000 Unit Train - Plum Point \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,969,357 51 314.000 Unit Train - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,957 51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 52 315.000 Accessory Electric Equipment - Pl			COMMON - STEAM							
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52 315.000 Accessory Electric Equipment - Plum \$1,040,781 R-52 \$0 \$1,040,781 84.0400% \$0 \$874,672										
Point I I I I I I I I I I I I I I I I I I I	52		Accessory Electric Equipment - Plum		R-52					
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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adiustments	MO Adjusted Jurisdictional
53	316.000	Misc. Power Plant Equipment - Plum	\$665,443	R-53	\$0	\$665,443	84.0400%	\$0	\$559,238
54		Point TOTAL PRODUCTION - PLUM POINT - STEAM	\$20,887,065		\$0	\$20,887,065		\$0	\$17,553,489
55		TOTAL STEAM PRODUCTION	\$230,931,517		\$0	\$230,931,517		\$0	\$200,029,992
56		NUCLEAR PRODUCTION							
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
58		HYDRAULIC PRODUCTION							
59		PRODUCTION - OZARK BEACH - HYDRO							
60	330.000	Land & Land Rights - Ozark	\$0	R-60	\$0	\$0	84.0400%	\$0	\$0
61	331.000	Structures & Improvements - Ozark	\$263,100	R-61	\$0	\$263,100	84.0400%	\$0	\$221,109
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,617,830	R-62	\$0	\$1,617,830	84.0400%	\$0	\$1,359,624
63	333.000	Water Wheels, Turbines & Generators	\$866,055	R-63	\$0	\$866,055	84.0400%	\$0	\$727,833
64	334.000	Accessory Electric Equipment - Ozark	\$249,372	R-64	\$0	\$249,372	84.0400%	\$0	\$209,572
65 66	335.000	Misc. Power Plant Equipment - Ozark TOTAL PRODUCTION - OZARK BEACH -	<u>\$163,486</u> \$3,159,843	R-65	\$0 \$0	<u>\$163,486</u> \$3,159,843	84.0400%	<u>\$0</u> \$0	\$137,394 \$2,655,532
00		HYDRO	4 3,13 3, 043		φU	4 3,13 3 ,043		φυ	φ2,0 3 3,332
67		TOTAL HYDRAULIC PRODUCTION	\$3,159,843		\$0	\$3,159,843		\$0	\$2,655,532
68		OTHER PRODUCTION							
69		PRODUCTION - ENERGY CENTER							
70	340.000	Land & Land Rights - Energy	\$0	R-70	\$0	\$0	84.0400%	\$0	\$0
71	341.000	Structures & Improvements - Energy	\$1,749,217	R-71	\$0	\$1,749,217	84.0400%	\$0	\$1,470,042
72	342.000	Fuel Holders, Producers & Access Energy	\$1,458,607	R-72	\$0	\$1,458,607	84.0400%	\$0	\$1,225,813
73	343.000	Prime Movers - Energy	\$18,601,412	R-73	\$0	\$18,601,412	84.0400%	\$0	\$15,632,627
74	344.000	Generators - Energy	\$4,347,031	R-74	\$0	\$4,347,031	84.0400%	\$0	\$3,653,245
75 76	345.000 346.000	Accessory Electric Equipment - Energy Misc. Power Plant Equipment - Energy	\$1,595,513 \$2,101,671	R-75 R-76	\$0 \$0	\$1,595,513 \$2,101,671	84.0400% 84.0400%	\$0 \$0	\$1,340,869 \$1,766,244
77	340.000	TOTAL PRODUCTION - ENERGY CENTER	\$29,853,451	K-70	\$0 \$0	\$29,853,451	64.0400 %	\$0 \$0	\$25,088,840
78		PRODUCTION - ENERGY CENTER FT8							
79	341.000	Structures & Improvements - FT8	\$293,407	R-79	\$0	\$293,407	84.0400%	\$0	\$246,579
80	342.000	Fuel Holders, Producers & Access FT8	\$508,471	R-80	\$0	\$508,471	84.0400%	\$0	\$427,319
81	343.000	Prime Movers - FT8	\$8,456,645	R-81	\$0	\$8,456,645	84.0400%	\$0	\$7,106,964
82	344.000	Generator - FT8	\$179,715	R-82	\$0 \$0	\$179,715	84.0400%	\$0	\$151,032
83 84	345.000 346.000	Accessory Electric Equipment - FT8 Misc. Power Plant Equipment - FT8	\$1,124,389 \$338,356	R-83 R-84	\$0 \$0	\$1,124,389 \$338.356	84.0400% 84.0400%	\$0 \$0	\$944,937 \$284,354
85	340.000	TOTAL PRODUCTION - ENERGY	\$10,900,983	11-04	\$0	\$10,900,983	04.040078	\$0	\$9,161,185
		CENTER FT8	••••••			••••••			<i>•••••••••••••••••••••••••••••••••••••</i>
86		RIVERTON COMMON							
87	340.000	Land	\$0	R-87	\$0	\$0	84.0400%	\$0	\$0
88		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
89	244 000	PRODUCTION - RIVERTON UNIT 10 & 11 Structures & Improvements - RU 10 & 11	¢0 740 570	Воо	¢~	¢0 740 570	94.04000/	¢0	¢0 040 740
90 91	341.000 342.000	Fuel Holders, Producers & Access RU	\$2,749,572	R-90	\$0 \$0	\$2,749,572	84.0400% 84.0400%	\$0 \$0	\$2,310,740
31	342.000	10 & 11	\$290,663	R-91	φU	\$290,663	04.0400%	φU	\$244,273
92	343.000	Prime Movers - RU 10 & 11	\$2,610,762	R-92	\$0	\$2,610,762	84.0400%	\$0	\$2,194,084
93	344.000	Generators - RU 10 & 11	\$933,872	R-93	\$0	\$933,872	84.0400%	\$0	\$784,826
94	345.000	Accessory Electric Equip. RU 10 & 11	\$606,975	R-94	\$0	\$606,975	84.0400%	\$0	\$510,102
95	346.000	Misc. Power Plant Equip - RU 10 & 11	\$341,800	R-95	\$0	\$341,800	84.0400%	\$0	\$287,249
96		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$7,533,644		\$0	\$7,533,644		\$0	\$6,331,274
97		PRODUCTION - RIVERTON UNIT 12							
98	341.000	Structures & Improvements - RU 12	\$1,775,891	R-98	\$0 \$0	\$1,775,891	84.0400%	\$0 \$0	\$1,492,459
99	342.000	Fuel Holders, Producers & Access RU	\$204,096	R-99	\$0	\$204,096	84.0400%	\$0	\$171,522
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	<u>A</u>	B	<u>C</u>	D	E	<u>E</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
100 101	343.000 344.000	Prime Movers - RU 12 Generators - RU 12	\$13,738,462 \$3,157,069	R-100 R-101	\$0 \$0	\$13,738,462 \$3,157,069	84.0400% 84.0400%	\$0 \$0	\$11,545,803 \$2,653,201
101	345.000	Accessory Electric Equipment - RU 12	\$3,207,314	-	\$0 \$0	\$3,207,314	84.0400%	\$0 \$0	\$2,695,201
102	346.000	Misc. Power Plant Equipment - RU 12	\$595,435	R-102	\$0 \$0	\$595,435	84.0400%	\$0 \$0	\$500.404
104		TOTAL PRODUCTION - RIVERTON UNIT	\$22,678,267		\$0	\$22,678,267		\$0	\$19,058,816
-		12	• • • • • •			• • • • • •			• - , ,
105		PRODUCTION - STATE LINE COMBINED							
		CYCLE							
106	340.000	Land and Land Rights - SL CC	\$0	R-106	\$0 \$0	\$0	84.0400%	\$0	\$0
107 108	341.000 342.000	Structures and Improvements - SL CC Fuel Holders, Producers & Accessories -	\$2,716,591	R-107 R-108	\$0 \$0	\$2,716,591 \$214,641	84.0400% 84.0400%	\$0 \$0	\$2,283,023 \$180,384
100	342.000	SL CC	\$214,641	K-100	φυ	\$214,041	84.0400 %	φU	\$100,304
109	343.000	Prime Movers - SL CC	\$33,372,855	R-109	\$0	\$33,372,855	84.0400%	\$0	\$28,046,547
110	344.000	Generators - SL CC	\$8,047,856	R-110	\$0	\$8,047,856	84.0400%	\$0	\$6,763,418
111	345.000	Accessory Electric Equipment - SL CC	\$2,895,056	R-111	\$0	\$2,895,056	84.0400%	\$0	\$2,433,005
112	346.000	Misc. Power Plant Equipment - SL CC	\$694,891	R-112	\$0_	\$694,891	84.0400%	\$0	\$583,986
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$47,941,890		\$0	\$47,941,890		\$0	\$40,290,363
114		STATE LINE COMMON							
115	341.000	Land and Land Rights - SL Common	\$0	R-115	\$0	\$0	100.0000%	\$0	\$0
116	341.000	Structures & Improvements - SL Common	\$1,296,861	R-116	\$0	\$1,296,861	84.0400%	\$0	\$1,089,882
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$240,859	R-117	\$0	\$240,859	84.0400%	\$0	\$202,418
118	343.000	Prime Movers - SL Common	\$42,331	R-118	\$0	\$42,331	84.0400%	\$0	\$35,575
119	345.000	Accessory Electric Equipment - SL Common	\$33,786	R-119	\$0	\$33,786	84.0400%	\$0	\$28,394
120	346.000	Misc. Power Plant Equipment - SL Common	\$201,856	R-120	\$0	\$201,856	84.0400%	\$0	\$169,640
121		TOTAL STATE LINE COMMON	\$1,815,693		\$0	\$1,815,693		\$0	\$1,525,909
122		PRODUCTION - STATE LINE CT'S (UNIT 1)							
123	340.000	Land and Land Rights - SL UT1	\$0	R-123	\$0	\$0	84.0400%	\$0	\$0
124	341.000	Structures & Improvements - SL UT1	\$1,002,834	R-124	\$0	\$1,002,834	84.0400%	\$0	\$842,782
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,417,224	R-125	\$0	\$2,417,224	84.0400%	\$0	\$2,031,435
126	343.000	Prime Movers - SL UT1	\$13,628,527	R-126	\$0	\$13,628,527	84.0400%	\$0	\$11,453,414
127	344.000	Generators - SL UT1	\$2,764,148	R-127	\$0	\$2,764,148	84.0400%	\$0	\$2,322,990
128	345.000	Accessory Electric Equipment - SL UT1	\$1,630,741	R-128	\$0	\$1,630,741	84.0400%	\$0	\$1,370,475
129	346.000	Misc. Power Plant Equipment - SL UT1	\$114,326	R-129	<u>\$0</u>	\$114,326	84.0400%	\$0	\$96,080
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$21,557,800		\$0	\$21,557,800		\$0	\$18,117,176
131		TOTAL OTHER PRODUCTION	\$142,281,728		\$0	\$142,281,728		\$0	\$119,573,563
132		TOTAL PRODUCTION PLANT	\$376,373,088		\$0	\$376,373,088		\$0	\$322,259,087
133		TRANSMISSION PLANT							
134	350.000	Land - TP	\$0	R-134	\$0	\$0	84.0400%	\$0	\$0
135	352.000	Structures & Improvements - TP	\$1,526,623	R-135	\$0	\$1,526,623	84.0400%	\$0	\$1,282,974
136	352.010	Structures & Improvements latan	\$45,821	R-136	\$0	\$45,821	84.0400%	\$0	\$38,508
137	353.000	Station Equipment - TP	\$46,663,661	R-137	\$0	\$46,663,661	84.0400%	\$0	\$39,216,141
138	353.010	Station Equipment - latan	\$551,842		\$0	\$551,842	84.0400%	\$0	\$463,768
139	354.000	Towers and Fixtures - TP	\$1,033,148	R-139	\$0	\$1,033,148	84.0400%	\$0	\$868,258
140	355.000	Poles and Fixtures - TP	\$30,952,594	R-140	\$0	\$30,952,594	84.0400%	\$0	\$26,012,560
141 142	356.000	Overhead Conductors & Devices - TP TOTAL TRANSMISSION PLANT	\$28,924,294 \$109,697,983	R-141	<u>\$0</u> \$0	\$28,924,294 \$109,697,983	84.0400%	\$0 \$0	\$24,307,977 \$92,190,186
143		DISTRIBUTION PLANT							
144	360.000	Land/Land Rights - DP	\$0	R-144	\$0	\$0	87.5711%	\$0	\$0
145	361.000	Structures & Improvements - DP	\$6,184,682	R-145	\$0 \$0	\$6,184,682	87.5711%	\$0	\$5,415,994
146	362.000	Station Equipment - DP	\$40,567,649	R-146	\$0 \$0	\$40,567,649	87.5711%	\$0 \$0	\$35,525,536
147 148	364.000 365.000	Poles, Towers, & Fixtures - DP Overhead Conductors & Devices - DP	\$111,330,721 \$111,280,693	R-147 R-148	\$0 \$0	\$111,330,721 \$111,280,693	87.5711% 87.5711%	\$0 \$0	\$97,493,537 \$97,449,727
148	365.000	Underground Conduit - DP	\$21,947,218	R-148 R-149	\$0 \$0	\$21,947,218	87.5711% 87.5711%	\$0 \$0	\$97,449,727 \$19,219,420
150		Underground Conductors & Devices - DP	\$39,998,304		\$0 \$0	\$39,998,304	87.5711%	\$0 \$0	\$35,026,955
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	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	H	L
Line	Account		Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
151	368.000	Line Transformers - DP	\$48,564,925	R-151	\$0	\$48,564,925	87.5711%	\$0	\$42,528,839
152	369.000	Services - DP	\$67,684,296	R-152	\$0	\$67,684,296	87.5711%	\$0	\$59,271,883
153	370.000	Meters - DP	\$7,037,814	R-153	\$0	\$7,037,814	87.5711%	\$0	\$6,163,091
154	371.000	Meter Installations/Private Lights - DP	\$14,211,690	R-154	\$0	\$14,211,690	87.5711%	\$0	\$12,445,333
155	373.000	Street Lighting and Signal Systems - DP	\$5,231,724	R-155	\$0	\$5,231,724	87.5711%	\$0	\$4,581,478
156	375.000	Charging Stations - DP	\$19,455	R-156	\$0	\$19,455	87.5711%	\$0	\$17,037
157		TOTAL DISTRIBUTION PLANT	\$474,059,171		\$0	\$474,059,171		\$0	\$415,138,830
158		INCENTIVE COMPENSATION							
		CAPITALIZATION							
159		Compenstation Employee Stock Purchase	\$0	R-159	\$0	\$0	100.0000%	\$0	\$0
		Plan							
160		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
161		GENERAL PLANT							
162	389.000	Land/Land Rights - GP	\$0	R-162	\$0	\$0	85.3526%	\$0	\$0
163	390.000	Structures & Improvements - GP	\$7,417,469	R-163	-\$985,040	\$6,432,429	85.3526%	\$0	\$5,490,245
164	391.000	Office Furniture & Equipment - GP	\$3,166,892	R-164	-\$420,563	\$2,746,329	85.3526%	\$0	\$2,344,063
165	391.010	Computer Equipment - GP	\$12,564,084	R-165	-\$1,668,510	\$10,895,574	85.3526%	\$0	\$9,299,656
166	391.000	Furniture Lease - GP	\$3,588	R-166	\$0	\$3,588	85.3526%	\$0	\$3,062
167	392.000	Transportation Equipment - GP	\$7,726,305	R-167	\$0	\$7,726,305	85.3526%	\$0	\$6,594,602
168	393.000	Stores Equipment - GP	\$424,605	R-168	\$0	\$424,605	85.3526%	\$0	\$362,411
169	394.000	Tools, Shop, & Garage Equipment - GP	\$4,509,238	R-169	\$0	\$4,509,238	85.3526%	\$0	\$3,848,752
170	395.000	Laboratory Equipment - GP	\$1,024,323	R-170	\$0	\$1,024,323	85.3526%	\$0	\$874,286
171	396.000	Power Operated Equipment - GP	\$8,476,955	R-171	\$0	\$8,476,955	85.3526%	\$0	\$7,235,301
172	397.000	Communication Equipment - GP	\$6,923,628	R-172	-\$919,458	\$6,004,170	85.3526%	\$0	\$5,124,715
173	398.000	Miscellaneous Equipment - GP	\$205,802	R-173	-\$27,331	\$178,471	85.3526%	\$0	\$152,330
174		TOTAL GENERAL PLANT	\$52,442,889		-\$4,020,902	\$48,421,987		\$0	\$41,329,423
175		TOTAL DEPRECIATION RESERVE	\$1,012,573,131		-\$4,020,902	\$1,008,552,229		\$0	\$870,917,526

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number		Account Number	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-163	Structures & Improvements - GP	390.000		-\$985,040		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$985,040		\$0	
R-164	Office Furniture & Equipment - GP	391.000		-\$420,563		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$420,563		\$0	
R-165	Computer Equipment - GP	391.010		-\$1,668,510		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,668,510		\$0	
R-172	Communication Equipment - GP	397.000		-\$919,458		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$919,458		\$0	
R-173	Miscellaneous Equipment - GP	398.000		-\$27,331		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$27,331		\$0	
	Total Reserve Adjustments			-\$4,020,902		\$0

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	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
	OPERATION AND MAINT. EXPENSE						
1 2	Payroll Expense	\$36,700,876	42.13	12.00	30.13	0.082548	\$3,029,584
2	Federal Income Tax Withheld	\$20,164,615	42.13	12.00	26.63	0.082548	\$3,029,584 \$1,471,190
4	State Income Tax Withheld	\$340,877	42.13	20.06	20.03	0.060466	\$20,611
5	FICA Taxes Withheld	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
6	Accrued Vacation	\$1,566,966	42.13	365.00	-322.87	-0.884575	-\$1,386,099
7	Fuel - Coal	\$34,485,418	42.13	25.11	17.02	0.046630	\$1,608,055
8	Fuel - Gas	\$39,982,460	42.13	37.17	4.96	0.013589	\$543,322
9	Fuel - Purchased Oil	\$587,483	42.13	21.47	20.66	0.056603	\$33,253
10	Purchased Power	\$40,794,906	42.13	34.16	7.97	0.021836	\$890,798
11	401K	\$6,348,400	42.13	11.06	31.07	0.085123	\$540,395
12	Life Insurance and AD&D	\$155,165	42.13	25.75	16.38	0.044877	\$6,963
13	Employers Healthcare/Dental/Vision	\$4,652,391	42.13	11.29	30.84	0.084493	\$393,094
14	Pension & OPEB Expense	\$9,882,816	42.13	60.75	-18.62	-0.051014	-\$504,162
15	PSC Assessment	\$903,545	42.13	-25.50	67.63	0.185288	\$167,416
16	Incentive Compensation	\$222,780	42.13	290.50	-248.37	-0.680466	-\$151,594
17	Bad Debt Expense	\$1,875,800	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$90,877,959	42.13	35.14	6.99	0.019151	\$1,740,404
19	TOTAL OPERATION AND MAINT. EXPENSE	\$292,775,448					\$8,639,106
20	TAXES						
21	FICA - Employer Portion	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
22	Federal Unemployment Taxes	\$20,426	42.13	75.20	-33.07	-0.090603	-\$1,851
23	State Unemployment Taxes	\$103,796	42.13	75.20	-33.07	-0.090603	-\$9,404
24	MO Gross Receipts Tax	\$9,923,690	26.92	16.90	10.02	0.027452	\$272,425
25	Property Tax	\$18,610,532	42.13	204.80	-162.67	-0.445671	-\$8,294,174
26	Sales Tax	\$13,581,160	26.92	4.53	22.39	0.061342	\$833,096
27	TOTAL TAXES	\$45,472,595					-\$6,964,032
28		\$0					\$0
29	TOTAL OTHER EXPENSES	\$0					\$ 0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,675,074
							ψ1,010,014
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$13,442,159	42.13	39.38	2.75	0.007534	\$101,273
33	State Tax Offset	\$2,387,050	42.13	39.38	2.75	0.007534	\$17,984
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,263,768	42.13	91.11	-48.98	-0.134192	-\$4,061,156
36	TOTAL OFFSET FROM RATE BASE	\$46,092,977					-\$3,941,899
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,266,825

	A	В	<u>C</u>	D	E	E	G	H		J	K	L	M
Line	Account	=	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
Devid													
Rev-1 Rev-2	0.000	RETAIL RATE REVENUE Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$46,340,779	\$468,596,529		
Rev-2 Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-2 Rev-3		\$23,061,343	0.0000%	-\$46,340,779	\$468,596,529 \$0		
Rev-3	0.000	Sales for Resale - Off System	\$29,683,276			Rev-3		\$29,683,276	82.5000%	\$2,521,575	\$0 \$27,010,278		
Rev-4	0.000	TOTAL RETAIL RATE REVENUE	\$567,681,927			Kev-4		\$567,681,927	82.5000%	-\$43,819,204	\$495,606,807		
Rev-5		TOTAL RETAIL RATE REVENUE	\$307,001,927					\$307,001,927		-\$45,619,204	\$495,606,607		
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%	-\$41,241	\$986,268		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0671%	-\$38,661	\$564,815		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$10,967	\$324,023		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,864,735	\$5,568,664		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,772,849	\$9,864,103		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$35,046,355	\$505,470,910		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE	** *** ***	A. 505 050	4550 004		A AA T 4A			A	A 4 AAA AAA		A 470 777
4	500.000	Operation Supervision & Engineering	\$2,059,920	\$1,507,859	\$552,061	E-4	\$80,749	\$2,140,669	84.0400%	\$89,370	\$1,888,388	\$1,414,611	\$473,777
5	500.100	latan/Plum Point Deferred Oper. Exp - MO	\$112,161	\$0	\$112,161	E-5	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Only Fuel	\$45.979.364	\$156,505	\$45,822,859	E-6	-\$7,206,418	\$38,772,946	82.5000%	\$8,356	\$31.996.036	\$138,819	\$31.857.217
7	501.000	Fuel - MO Only	\$8,574,265	\$150,505	\$8,574,265	E-0	-\$7,200,418	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$138,819	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$246,286	\$2,419,799	82.5000%	\$109,385	\$1,996,335	\$329,932	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$78,414	\$1,803,691	84.0400%	\$0	\$1,515,822	\$872,155	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$175,487	\$2,915,673	84.0400%	\$0	\$2,450,332	\$239,589	\$2,210,743
10	507.000	Rents	\$35.099	\$273,471	\$35,099	E-11	-\$2.668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12	307.000	TOTAL OPERATION & MAINTENANCE	\$63,399,785	\$3,316,950	\$60,082,835	E-11	-\$6,740,311	\$56,659,474	04.040070	\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
		EXPENSE	<i>Q</i> QQQQQQQQQQQQQ	\$0,010,000	<i>400,001,000</i>		<i>vo</i> , <i>o</i> , <i>o</i>	<i>vvvvvvvvvvvvvv</i>		4-01 <i>1</i> 1	¢.0,001,010	<i><i><i><i><i></i></i></i></i></i>	¢.0,002,1.12
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$51,430	\$1,069,350	82.5000%	\$40,902	\$923,116	\$578,661	\$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	-\$9,885	\$1,186,634	84.0400%	\$0	\$997,247	\$201,156	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,237,996	\$5,610,381	82.5000%	\$0	\$4,628,564	\$707,985	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$207,526	\$1,694,460	82.5000%	\$0	\$1,397,930	\$180,239	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,159,792	\$1,560,115	84.0400%	\$0	\$1,311,121	\$521,986	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$112,254	\$11,120,940		\$40,902	\$9,257,978	\$2,190,027	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

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12	<u>A</u>	<u>B</u>	<u>C</u> Toot Year	<u>D</u> Teat Veer	<u>E</u>	<u>E</u>	<u>G</u> Tatal Commons	<u>H</u> Tatal Commonly	lunia di sti su l	<u>J</u>	<u>K</u> MO Final Adi		MO Adia Junia
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	Juris. Labor L + N	
24		HYDRAULIC POWER GENERATION	(212)			1	(i rom Auj. com.)	(010)		(i rom Adj. com)	(11, 1, 1, 1, 0		
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39,341	\$33,170	\$6,171	E-26	\$221	\$39,562	84.0400%	-\$1,273	\$31,975	\$27,787	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,464	\$12,597	84.0400%	\$0	\$10,586	\$3,222	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,695	\$28,362	84.0400%	\$0	\$23,836	\$17,674	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$23,150	\$291,457	84.0400%	\$0	\$244,940	\$88,514	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$41,698	\$371,978		-\$1,273	\$311,337	\$137,197	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$4,183	\$34,994	84.0400%	-\$1,127	\$28,282	\$25,178	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$735	\$44,001	84.0400%	\$0	\$36,978	\$31,756	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217.370	\$59,445	\$157,925	E-34	-\$92,656	\$124,714	84.0400%	\$0	\$104,810	\$52.080	\$52,730
35	544.000	Mainenance of Electric Plant	\$35.882	\$34,279	\$1,603	E-35	\$5,567	\$41,449	84.0400%	\$0	\$34,834	\$30.032	\$4.802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$13,180	\$103.412	84.0400%	\$0	\$86,907	\$68,279	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$70,461	\$348,570		-\$1,127	\$291,811	\$207,325	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$112,159	\$720,548		-\$2,400	\$603,148	\$344,522	\$258,626
39		OTHER POWER GENERATION											
33		OTHER TOWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	\$15,016	\$1,061,659	84.0400%	\$117,821	\$1,010,040	\$982,230	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$8,409,714	\$55,298,401	82.5000%	\$1,205	\$45,622,386	\$3,255	\$45,619,131
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	-\$125,519	\$3,637,170	84.0400%	\$5,649	\$3,062,326	\$1,983,425	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$490,492	\$1,654,597	84.0400%	\$6,000	\$1,396,523	\$187,900	\$1,208,623
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$8,029,725	\$61,548,546		\$130,675	\$51,004,478	\$3,156,810	\$47,847,668
47		MAINTANENCE - OP											
48	551.000	Prod Comb Maintenance Superv & Engin.	\$872.738	\$881.605	-\$8.867	E-48	\$34,635	\$907,373	84.0400%	\$43,930	\$806.486	\$816,306	-\$9.820
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$56,982	\$372,905	84.0400%	\$0	\$313,390	\$89,681	\$223,709
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,671,737	\$17,326,317	84.0400%	\$0	\$14,561,037	\$904,930	\$13,656,107
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457.935	\$300,112	E-51	\$43,264	\$801,311	84.0400%	\$0	\$673,422	\$401,198	\$272,224
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,692,654	\$19,407,906		\$43,930	\$16,354,335	\$2,212,115	\$14,142,220
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$3,337,071	\$80,956,452		\$174,605	\$67,358,813	\$5,368,925	\$61,989,888
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58.633.660	\$0	\$58.633.660	E-55	\$8.299.556	\$66.933.216	82.5000%	\$0	\$55.219.903	\$0	\$55.219.903
55	556.000	System Control & Load Dispatching	\$3,950,165	\$0 \$1,817,005	\$2,133,160	E-55 E-56	\$84,311	\$4,034,476	84.0400%	\$76.911	\$3,467,484	\$1,668,793	\$1.798.691
57	557.000	Other Expense - Power Supply	\$431,257	\$1,817,005	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$70,511	\$431,031	\$1,000,793	\$431,031
58	421.000	latan/Plum Point Deferred Exp	\$121,692	\$0 \$0	\$121,692	E-58	\$01,051	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59	421.000	TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769	L-30	\$8,465,498	\$71,602,272	04.040070	\$76,911	\$59,220,688	\$1,668,793	\$57,551,895
00			\$00,100,114	\$1,011,000	<i>Q</i> 01 , 010 , 100		\$0,400,400	\$11,002,212		<i></i>	\$00, <u>22</u> 0,000	\$1,000,100	<i>401,001,000</i>
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$1,611,789	\$221,059,686		\$497,129	\$184,998,445	\$12,567,373	\$172,431,072
61		TRANSMISSION EXPENSES											
01													
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$6,870	\$307,160	84.0400%	\$7,164	\$265,301	\$148,850	\$116,451
64	561.000	Tranmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$25,120	\$626,675	84.0400%	\$10,447	\$537,104	\$528,487	\$8,617

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		P	6	D	-	-	<u>^</u>				K.		N4
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	\$138	\$501,652	84.0400%	\$0	\$421,588	\$117,674	\$303.914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$1,359	\$46,186	84.0400%	\$0	\$38,814	\$28,021	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,490,277	\$20,833,722	84.0400%	\$0	\$17,508,660	\$0	\$17,508,660
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$577	\$33,012	84.0400%	\$0	\$27,743	\$11,899	\$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		\$1,524,341	\$22,348,582		\$17,611	\$18,799,357	\$834,931	\$17,964,426
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89,896	\$104,255	-\$14,359	E-72	\$4,429	\$94,325	84.0400%	\$5,876	\$85,147	\$97,214	-\$12,067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-73	\$100	\$9,385	84.0400%	\$0	\$7,887	\$2,055	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$77,529	\$1,863,813	84.0400%	-\$6,504	\$1,559,844	\$1,000,109	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$8,574	\$2,955,430	84.0400%	\$13,951	\$2,497,694	\$190,777	\$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		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900		\$90,632	\$4,984,933		\$13,323	\$4,212,552	\$1,290,155	\$2,922,397
70			\$05 740 540	\$0.000.000	<u> </u>		\$4.044.0 7 0	\$07.000 F4F		\$20.004	£00.044.000	£0.405.000	****
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,614,973	\$27,333,515		\$30,934	\$23,011,909	\$2,125,086	\$20,886,823
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb Operation Supervision & Engin.	\$1,162,576	\$915.364	\$247.212	E-81	\$38,267	\$1,200,843	87.5711%	\$60,246	\$1,111,837	\$895.894	\$215.943
82	582.000	Distrb Station Expense	\$212,120	\$164.627	\$47,493	E-82	\$6,994	\$219,114	87.5711%	\$0	\$191,880	\$150,290	\$41.590
83	583.000	Distrb Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$31,764	\$1,324,110	87.5711%	-\$215	\$1,159,323	\$682,371	\$476,952
84	584.000	Distrb Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$3,841	\$835,682	87.5711%	\$0	\$731,816	\$82,541	\$649,275
85	585.000	Distrb Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$99	\$35,947	87.5711%	\$0	\$31,479	\$2,132	\$29,347
86	586.000	Distrb Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$99,864	\$3,114,380	87.5711%	\$290	\$2,727,586	\$2,146,285	\$581,301
87	587.000	Distrb Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$11,309	\$318,632	87.5711%	\$0	\$279,029	\$243,019	\$36,010
88	588.000	Distrb Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$17,617	\$1,384,559	87.5711%	\$27,474	\$1,239,948	\$404,980	\$834,968
89	589.000	Distrb Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5711%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$209,755	\$8,435,569		\$87,795	\$7,474,914	\$4,607,512	\$2,867,402
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$9,137	\$236,707	87.5711%	\$17,979	\$225,266	\$214,317	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$3,184	\$166,334	87.5711%	\$0	\$145,661	\$68,425	\$77,236
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$42,584	\$2,100,037	87.5711%	\$0	\$1,839,025	\$915,100	\$923,925
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$75,816	\$12,478,086	87.5711%	\$17,036	\$10,944,234	\$1,650,276	\$9,293,958
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	-\$132,681	\$0	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5711%	\$0	\$313,047	\$0	\$313,047
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$18,546	\$847,487	87.5711%	\$2,786	\$744,939	\$401,314	\$343,625
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$9,012	\$396,720	87.5711%	\$0	\$347,412	\$193,670	\$153,742
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$10,332	\$390,168	87.5711%	\$0	\$341,675	\$222,023	\$119,652
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$13,867	\$350,123	87.5711%	\$0	\$306,606	\$297,983	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$5,534	\$210,876	87.5711%	\$0	\$184,666	\$118,917	\$65,749
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		\$55,331	\$17,618,418		\$37,801	\$15,476,933	\$4,082,025	\$11,394,908
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		\$265,086	\$26,053,987		\$125,596	\$22,951,847	\$8,689,537	\$14,262,310
106		CUSTOMER ACCOUNTS EXPENSE											
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$31,584	\$812,239	89.0671%	\$90,377	\$813,814	\$780,986	\$32,828
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$73,142	\$2,184,441	89.0671%	\$4,720	\$1,950,338	\$1,603,323	\$347,015
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,409,621	\$5,406,983	89.0671%	\$22,565	\$4,838,408	\$2,300,742	\$2,537,666

Accounting Schedule: 09 Sponsor: Bolin Page: 3 of 5

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> uriedictions	<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	Adjust. Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NON Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + M	
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$225,950	\$2,142,368	89.0671%	(110111 Adj. 0011.) \$0	\$1,908,145	\$0	\$1,908,145
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$16,583	\$210,649	89.0671%	\$0	\$187,619	\$6,787	\$180,832
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,304,980	\$10,756,680		\$117,662	\$9,698,324	\$4,691,838	\$5,006,486
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$7,909	\$206,913	89.0671%	\$13,861	\$198,153	\$186,722	\$11,431
115	908.000	Customer Assistance Expense	\$186,208	\$186,420	-\$212	E-115	\$7,920	\$194,128	89.0671%	\$100,327	\$273,231	\$279,608	-\$6,377
116	908.100	Retail Indut Cust Assistance - Retail	\$457,899	\$414,782	\$43,117	E-116	\$17,621	\$475,520	89.0671%	\$0	\$423,532	\$385,129	\$38,403
117 118	908.200	Cust Program Collaborative Exp MO Only	\$1,616,720	\$0 \$05 999	\$1,616,720	E-117 E-118	\$0	\$1,616,720 \$100.281	100.0000% 0.0000%	\$0 \$0	\$1,616,720	\$0 \$0	\$1,616,720
118	908.300 908.400	Wholesale Customer Assistance - Wholesale Retail Commercial Cust Assist - Retail	\$96,207 \$550,431	\$95,888 \$499,522	\$319 \$50,909	E-118 E-119	\$4,074 \$21,221	\$100,281 \$571,652	89.0671%	\$0 \$0	\$0 \$509.154	ەر \$463,811	\$0 \$45,343
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$499,522 \$229.012	\$30,909 \$14,447	E-119 E-120	\$9,729	\$253,188	89.0671%	\$0 \$0	\$225,508	\$212,640	\$45,343 \$12,868
120	908.600	Low Income Weatherization Program	\$368	\$225,012	\$368	E-120	\$9,729	\$368	89.0671%	\$0 \$0	\$328	\$212,040	\$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	89.0671%	\$0	\$552,265	\$0	\$552,265
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0671%	\$0	\$88,065	\$0	\$88,065
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0671%	-\$20,740	\$86,857	\$0	\$86,857
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0671%	\$0	\$13,800	\$0	\$13,800
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$68,474	\$4,711,498		\$93,448	\$4,425,113	\$1,527,910	\$2,897,203
128		SALES EXPENSES										• • • • • • • • •	
129	912.000	Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$4,684	\$160,845	89.4464%	\$15,960	\$159,830	\$118,772	\$41,058
130	916.000	Miscellaneous Sales Expense	\$485	\$0	\$485	E-130	\$0	\$485	89.4464%	\$0	\$434	\$0	\$434
131		TOTAL SALES EXPENSES	\$156,646	\$110,259	\$46,387		\$4,684	\$161,330		\$15,960	\$160,264	\$118,772	\$41,492
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	-\$401,409	\$10,669,616	87.5515%	\$103,714	\$9,445,123	\$9,237,749	\$207,374
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$176,421	\$3,819,984	87.5515%	-\$1,775	\$3,342,679	\$11,536	\$3,331,143
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$138,860	-\$12,379,254	87.5515%	\$13,182	-\$10,825,041	-\$3,071,731	-\$7,753,310
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$688,458	\$21,169,942	87.5515%	\$330,696	\$18,865,297	\$441,407	\$18,423,890
138	924.000	Property Insurance	\$1,994,604	\$0	\$1,994,604	E-138	-\$116,757	\$1,877,847	87.5515%	\$0	\$1,644,083	\$0	\$1,644,083
139	925.000	Injuries and Damages	\$3,532,856	\$765	\$3,532,091	E-139	-\$940,306	\$2,592,550	87.5515%	\$0	\$2,269,817	\$698	\$2,269,119
140	926.000	Employee Pensions and Benefits	\$17,604,939	\$119,387	\$17,485,552	E-140	\$61,374	\$17,666,313	87.5515%	\$3,457,535	\$18,924,657	\$3,491,627	\$15,433,030
141	928.000	Regulatory Commission Expenses	\$1,162,154	\$0	\$1,162,154	E-141 E-142	\$0 \$0	\$1,162,154	100.0000%	-\$37,076 \$0	\$1,125,078	\$0	\$1,125,078
142	929.000 930.000	Duplicate Charges - Credit	-\$287,296	\$0 \$25,787	-\$287,296 \$794,281	E-142 E-143	٥٥ 319,076-	-\$287,296 \$500,992	87.5515% 87.5515%	\$0 -\$1,621	-\$251,532 \$437,005	\$0 \$23,536	-\$251,532 \$413,469
143 144	930.000 931.000	General Advertising Expense Admin & General - Rents	\$820,068 \$12,785	\$25,787 \$0	\$194,281	E-143 E-144	-\$319,076 \$392	\$500,992	87.5515%	-\$1,621 \$0	\$437,005 \$11,537	\$23,536 \$0	\$413,469
144	931.000	TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123	C-144	-\$2,719,521	\$46,806,025	67.5515%	\$3,864,655	\$44,988,703	\$10,134,822	\$34,853,881
145			φ 1 3,523,340	ψ0,22 7 ,723	ψτι,301,123		-ψ2,113,J21	φ + 0,000,023		ψ5,00-,005	ψττ,300,703	φ10,13 7 ,022	ψ 0 1 ,000,001
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$6,995	\$607,029	87.5515%	\$2,636	\$534,099	\$152,926	\$381,173
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$6,995	\$607,029		\$2,636	\$534,099	\$152,926	\$381,173
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$2,712,526	\$47,413,054		\$3,867,291	\$45,522,802	\$10,287,748	\$35,235,054
							1						
150		INTEREST ON CUSTOMER DEPOSITS			A. A				100.0005		AA AAA = · ·		A
151	431.100	Customer Deposit Interest	\$1,214,310	<u>\$0</u> \$0	\$1,214,310	E-151	\$0 \$0	\$1,214,310	100.0000%	\$792,434	\$2,006,744	<u>\$0</u> \$0	\$2,006,744
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310		\$792,434	\$2,006,744	\$0	\$2,006,744
153		DEPRECIATION EXPENSE											
155			I I	I		I	1	I	1	I		I I	

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			•	<u> </u>	-	-	•				K		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adiust.	<u>G</u> Tatal Commons	<u>H</u> Total Company	luniadiational	<u>J</u> Iuniadiational	<u>K</u> MO Final Adi	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor		Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J		M = 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%	\$5.782.214	\$71.423.882	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$5,782,214	\$71.423.882	\$0	\$0
			, . ,		• -			, . ,			• • • • • • •		
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amoritization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,447,308	\$1,447,308	\$0	\$1,447,308
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%	\$2,067,690	\$2,067,690	\$0	\$2,067,690
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		\$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
166 167	403.012 0.000	Amort 5-22-11 Tornado - MO Only	\$134,549 \$0	\$0 \$0	\$134,549 \$0	E-166 E-167	\$0 \$0	\$134,549 \$0	100.0000% 100.0000%	\$183,564 \$41,667	\$318,113	\$0 \$0	\$318,113 \$41.667
167	404.000	Low Income Pilot Program Amortization Amortization of Electric Plant	\$0	\$0 \$0	\$0 \$3,943,029	E-167 E-168	\$0 \$26.236	\$3.969.265	85.3526%	\$41,007	\$41,667 \$3,387,871	\$0 \$0	\$41,667
169	404.000	TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338	E-100	\$26,236	\$4,199,574	05.3520%	\$1,526,082	\$5,144,262	\$0	\$5,144,262
103		TOTAL AMORTIZATION EXPENSE	φ 4 ,175,550	φU	φ 4 ,175,550		\$20,230	φ 4 ,155,574		φ1,520,002	φJ,144,202	φU	<i>\$</i> 3,144,202
170		OTHER OPERATING EXPENSES											
171	408,141	Prov - Foab Taxes - Electric	\$2.569.713	\$0	\$2.569.713	E-171	\$435,771	\$3,005,484	72.8500%	\$0	\$2,189,495	\$317,459	\$1.872.036
172	408.144	Payroll Taxes - latan	\$227.507	\$0	\$227.507	E-172	\$0	\$227.507	72.8500%	\$0	\$165.739	\$0	\$165.739
173	408.511	Prov - Fed Unemp Compens Tax	\$20,015	\$0	\$20,015	E-173	\$411	\$20,426	72.8500%	\$0	\$14,880	\$299	\$14,581
174	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0	\$99,901	E-174	\$3,895	\$103,796	72.8500%	\$0	\$75,616	\$2,838	\$72,778
175	408.610	Property Tax	\$22,159,206	\$0	\$22,159,206	E-175	\$6,044,839	\$28,204,045	89.1301%	\$0	\$25,138,294	\$0	\$25,138,294
176	408.910	Prov - Escorp Franchise Tax	\$27,000	\$0	\$27,000	E-176	\$0	\$27,000	0.0000%	\$0	\$0	\$0	\$0
177	408.930	Prov - City Tax or Fee	\$10,770,522	\$0	\$10,770,522	E-177	-\$9,923,350	\$847,172	0.0000%	\$0	\$0	\$0	\$0
178		TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$35,873,864		-\$3,438,434	\$32,435,430		\$0	\$27,584,024	\$320,596	\$27,263,428
170			\$457.925.029	\$40.750.945	¢220.000 425		£4.470.04C	\$453.446.713		\$40.040.7E0	\$396.927.616	\$40.328.860	\$285,174,874
179		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		-\$4,478,316	\$453,446,713		\$12,848,750	\$396,927,616	\$40,328,860	\$285,174,874
180		NET INCOME BEFORE TAXES	\$112,523,811					\$117,002,127		-\$47,895,105	\$108,543,294		
100			φ112,323,011					φ117,002,127		-\$47,035,105	\$100,545,254		
181		INCOME TAXES											
182	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-182	See note (1)	\$0	93.5258%	\$17,283,795	\$17,283,795	See note (1)	See note (1)
183		TOTAL INCOME TAXES	\$0					\$0		\$17,283,795	\$17,283,795		
											• • • • • • •		
184		DEFERRED INCOME TAXES											
185	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-185	See note (1)	\$0	87.5515%	\$1,709,685	\$1,709,685	See note (1)	See note (1)
186	411.000	Amortization of Deferred ITC	\$0			E-186		\$0	100.0000%	-\$373,173	-\$373,173		
187	411.411	Amort of Excess Deferred Income Taxes	\$0			E-187		\$0	100.0000%	-\$1,876,095	-\$1,876,095		
188	0.000	Amortization of Protected Excess ADIT	\$0			E-188		\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189	0.000	Amortization of Unprotected Excess ADIT	\$0			E-189		\$0	100.0000%	-\$8,540,550	-\$8,540,550		
190		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$11,343,804	-\$11,343,804		
404			6440 500 044	I		I	1	£447.000.407	.1	¢52,025,000	£400 C00 C00	I	
191		NET OPERATING INCOME	\$112,523,811					\$117,002,127		-\$53,835,096	\$102,603,303		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$46,340,779	-\$46,340,779
	1. 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	-\$4,550,884	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$2,872,166	
	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	

Accounting Schedule: 10 Sponsor: Bolin Page: 1 of 19

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u> Commony	<u>E</u> Commonia	<u>F</u>	<u>G</u>	<u>H</u> Iuriadiational	<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	\$572,638	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$2,521,575	\$2,521,57
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,617,564	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$904,011	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,45
	1. To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$41,241	-\$41,24
	1. To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$41,241	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$38,661	-\$38,66
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$38,661	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$10,967	-\$10,96
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$10,967	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,864,735	-\$2,864,73
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$767,708	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

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<u>A</u> Income	B	<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.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-4	Operation Supervision & Engineering	500.000	\$69,058	\$11,691	\$80,749	\$89,370	\$0	\$89,370
	1. 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	
	4. 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)		\$69,058	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$89,370	\$0	
E-5	latan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$6,649	-\$7,213,067	-\$7,206,418	\$4,217	\$4,139	\$8,356
L-0	Fuei	501.000	\$0,049	-\$7,213,007	-\$7,200,410	Φ4,217	\$4,139	40,330
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,649	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$7,213,067		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,217	\$0	
	4. To normalize sales of ash revenue. (C. Newkirk)		\$0	\$0		\$0	\$4,139	
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	\$16,297	\$229,989	\$246,286	\$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	

Accounting Schedule: 10 Sponsor: Bolin Page: 3 of 19 JAR-R-6 Page 26

<u>A</u> 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> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 7. To adjust test year payroll to reflect Staff annualized	Number	Labor \$16,297	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	Payroll Expense. (A. Arabian)		¢10,201	40		ţ.	<i>Q</i> U	
E-9	Electric Expenses	505.000	\$42,291	\$36,123	\$78,414	\$0	\$0	\$
	1. To normalize latan 2 Operations Expense to a five-year		\$0	\$14,301		\$0	\$0	
	average. (A. Sarver)			¢1,001		\$	4 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)		\$42,291	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$11,618	\$163,869	\$175,487	\$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)		\$11,618	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	:
		00.1000		• •	Ψ2,000		· · · ·	
	1. 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	\$26,563	-\$77,993	-\$51,430	\$40,902	\$0	\$40,9
	1. 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	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u> Iuriadiatianal	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description 4. To normalize latan Maintenance Expense to a six-year	Number	Labor \$0	Non Labor -\$2,507	Total	Labor \$0	Non Labor \$0	Total
	average. (A. Sarver)			+-,				
	5. To normalize Asbury Maintenance to a five-year average.		\$0	-\$2,457		\$0	\$0	
	(A. Sarver)							
	6. To adjust test year payroll to reflect Staff annualized		\$26,563	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,902	\$0	
E-16	latan/Plum Point Deferred Elec. Exp MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	:
	1. To remove amortization expense for latan and Plum Point		\$0	-\$112,161		\$0	\$0	
	O&M trackers. (K. Bolin)							
E 47								
E-17	Maintenance of Structures	511.000	\$9,754	-\$19,639	-\$9,885	\$0	\$0	:
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$46,090		\$0	\$0	
			¢0.	¢5 440		ŕo	¢0	
	2. 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		\$0	-\$117,378		\$0	\$0	
	five-year average. (A. Sarver)		• •	. ,				
	4. To normalize latan Maintenance Expense to a six-year		\$0	-\$5,596		\$0	\$0	
	average. (A. Sarver)							
	5. To normalize Asbury Maintenance to a five-year average.		\$0	\$61,841		\$0	\$0	
	(A. Sarver)							
	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		\$9,754	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		\$0,104	ţ.		ψŪ	ΨŪ	
_								
E-18	Maintenance of Boiler Plant	512.000	\$34,971	\$1,203,025	\$1,237,996	\$0	\$0	:
	1. 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		\$0	-\$17,814		\$0	\$0	
	five-year average. (A. Sarver)		ψυ	¥11,014		ψŪ	ψŪ	
	4. To normalize latan Maintenance Expense to a six-year		\$0	\$159,297		\$0	\$0	
	average. (A.Sarver)							
	5. To normalize Asbury Maintenance to a five-year average.		\$0	\$602,185		\$0	\$0	
	(A.Sarver)							
	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		\$34,971	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		Ф 34,97 I	φυ		20	20	
E-19	Maintenance of Electric Plant	513.000	\$8,903	\$198,623	\$207,526	\$0	\$0	
	1. To normalize Plum Point Maintenance Expense to a five-		\$0	\$154,369		\$0	\$0	
	year average. (A. Sarver)							

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. 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	
	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)		\$8,903	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$25,311	-\$1,185,103	-\$1,159,792	\$0	\$0	\$
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	2. 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	
	4. 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)		\$25,311	\$0		\$0	\$0	
E-26	Operation Surperv/ & Engin. Hydro	535.000	\$1,409	-\$1,188	\$221	-\$1,273	\$0	-\$1,2
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,409	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,273	\$0	
E-27	Hydraulic Expenses	537.000	\$156	-\$27,620	-\$27,464	\$0	\$0	\$
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$156	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$857	\$7,838	\$8,695	\$0	\$0	;
	1. 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)		\$857	\$0		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Misc. Hydraulic Power Gen. Expenses	539.000	\$4,292	-\$27,442	-\$23,150	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,407		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,292	\$0		\$0	\$0	
E-32	Maintenance Superv. & Engineering	541.000	\$1,276	\$2,907	\$4,183	-\$1,127	\$0	-\$1,127
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$2,907		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,276	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,127	\$0	
E-33	Maintenance of Structures - Maint.	542.000	\$1,540	-\$2,275	-\$735	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$2,275		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,540	\$0		\$0	\$0	
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$2,525	-\$95,181	-\$92,656	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$95,181		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,525	\$0		\$0	\$0	
E-35	Mainenance of Electric Plant	544.000	\$1,456	\$4,111	\$5,567	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$4,111		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,456	\$0		\$0	\$0	
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$3,311	\$9,869	\$13,180	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$9,869		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,311	\$0		\$0	\$0	
E-41	Operation Superv. & Engineering	546.000	\$41,916	-\$26,900	\$15,016	\$117,821	\$0	\$117,821
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,890		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$7,899		\$0	\$0	
	3. To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)		\$0	-\$7,955		\$0	\$0	

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A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G	н	l
Income	-		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	4. To normalize Riverton Operations Expense to a three	Number	\$0	-\$9,156	Total	\$0	\$0	Total
	year average. (A. Sarver)							
	5. To adjust test year payroll to reflect Staff annualized		\$41,916	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		φ 4 1,510	φU		φυ	φυ	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$117,821	\$0	
F 40								• • • • •
E-42	Fuel - Operation OP	547.000	\$101	-\$8,409,815	-\$8,409,714	\$1,205	\$0	\$1,205
	1. To adjust test year payroll to reflect Staff annualized		\$101	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$8,409,815		\$0	\$0	
			• -	,,.		• •	• •	
	3. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$1,205	\$0	
	Newkirk)							
_								
E-44	Generation Expenses	548.000	\$95,903	-\$221,422	-\$125,519	\$5,649	\$0	\$5,649
	1. To normalize Stateline Operations Expense to a five-year		\$0	\$601		\$0	\$0	
	average. (A. Sarver)							
	2. To normalize Stateline Common Operations Expense to a		\$0	-\$4,340		\$0	\$0	
	five-year average for Empire's 66.7% ownership interest. (A.		φU	-\$4,340		φU	φU	
	Sarver)							
	3. To normalize SLCC Joint Venture Operations Expense to		\$0	-\$180,805		\$0	\$0	
	a five-year average for Empire's 60% ownership interest. (A.		φU	-\$100,005		φυ	φŪ	
	Sarver)							
	4. To normalize Energy Center Operations Expense to a five-		\$0	\$38,823		\$0	\$0	
	year average. (A. Sarver)		ψu	\$00,020		ΨŪ	¢0	
			^	ATE TO /		^	**	
	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		\$95,903	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	7. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$5,649	\$0	
	Newkirk)							
E-45	Misc. Other Power Generation Expense	549.000	\$8,820	\$481,672	\$490,492	\$6,000	\$0	\$6,000
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
			ψŲ	÷ψιΟJ			φυ	
	2. To adjust Riverton 12 tracker Regulatory Asset		\$0	\$663,078		\$0	\$0	
	Amortization. (A. Sarver)							
	3. To normalize Stateline Operations Expense to a five-year		\$0	-\$6,804		\$0	\$0	
	average. (A. Sarver)							
	4. To normalize Stateline Common Operations Expense to a		\$0	-\$66,910		\$0	\$0	
	five-year average for Empire's 66.7% ownership interest. (A.		40	\$00,010		ţ.	ψŪ	
	Sarver)							
	5. To normalize SLCC Joint Venture Operations Expense to		\$0	-\$1,969		\$0	\$0	
	a five-year average for Empire's 60% ownership interest. (A.		40	\$1,000		ţ.	ψŪ	
	Sarver)							
	5. To normalize Energy Center Operations Expense to a five-		\$0	-\$44,089		\$0	\$0	
	year average. (A. Sarver)		ţ.	÷:,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$ 0	\$ 0	
	year average. (A. Sarver)							
			*-	A01 100		A-	A-	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Number	Labor	Adjustment Non Labor	Adjustments Total	Labor	Adjustment Non Labor	Adjustments Total
	7. To adjust test year payroll to reflect Staff annualized		\$8,820	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	8. To include allowed levels of Incentive Compensation. (C.		¢o	\$0		¢c 000	¢0.	
	Newkirk)		\$0	\$ 0		\$6,000	\$0	
F 40			A	* * ***	A	* / • • • • •		* / • • • •
E-48	Prod Comb Maintenance Superv & Engin.	551.000	\$37,453	-\$2,818	\$34,635	\$43,930	\$0	\$43,930
	1. To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$2,068		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to		\$0	\$4		\$0	\$0	
	a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)							
	and not generation ratio. (At our vory							
	3. To normalize SLCC Joint Venture Operations Expense to		\$0	-\$627		\$0	\$0	
	a five-year average for Empire's 60% ownership interest							
	and net generation ratio. (A. Sarver)							
	4. To normalize Energy Center Maintenance Expense to a		\$0	\$248		\$0	\$0	
	five-year average. (A. Sarver)							
			**	\$0 7 5			<u>^</u>	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$375		\$0	\$0	
	year average. (A. Sarver)							
	6. To adjust test year payroll to reflect Staff annualized		\$37,453	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	7. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$43,930	\$0	
	Newkirk)		ţ,	ΨŬ		\$10,000	<i>Q</i> U	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$4,349	-\$61,331	-\$56,982	\$0	\$0	\$(
		002.000	\$ 4,646	\$ 01,001	\$00,00 <u>2</u>	ψŪ	<u><u></u></u>	Ψ
	1. To normalize Stateline Maintenance Expense to a five-		\$0	\$31,029		\$0	\$0	
	year average. (A. Sarver)							
	2. To normalize Stateline Common Maintenance Expense to		\$0	-\$21,197		\$0	\$0	
	a five-year average for Empire's 66.7% ownership interest		4 0	+=-,		<i>t</i> .	4 0	
	and net generation ratio. (A. Sarver)							
	2 To normalize SLCC Joint Venture Operations Expanse to		\$0	¢ 40 670		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest		\$ 0	-\$42,673		\$ 0	\$ 0	
	and net generation ratio. (A. Sarver)							
	4. To normalize Riverton Maintenance Expense to a three		\$0	-\$28,490		\$0	\$0	
	year average. (A. Sarver)							
	5. To adjust test year payroll to reflect Staff annualized		\$4,349	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$43,881	\$4,627,856	\$4,671,737	\$0	\$0	\$
	4 To edited Bineter (O to the Description 1)		* -	* F 007		* -	* -	
	1. To adjust Riverton 12 tracker Regulatory Asset Amortization (A. Sarver)		\$0	\$5,967,704		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five-		\$0	\$252,138		\$0	\$0	
	year average. (A. Sarver)							
	3. To normalize Stateline Common Maintenance Expense to		\$0	-\$93,601		\$0	\$0	
			ψŪ	- 4 33,001		φU	φU	
	a five-year average for Empire's 66.7% ownership interest							
	a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)					1		
	and net generation ratio. (A. Sarver)		*-	¢074 007		**	* -	
	and net generation ratio. (A. Sarver) 4. To normalize SLCC Joint Venture Operations Expense to		\$0	-\$371,035		\$0	\$0	
	and net generation ratio. (A. Sarver) 4. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest		\$0	-\$371,035		\$0	\$0	
	and net generation ratio. (A. Sarver) 4. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)							
	and net generation ratio. (A. Sarver) 4. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest		\$0 \$0	-\$371,035 -\$642,583		\$0 \$0	\$0 \$0	

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<u>A</u> 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 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)		\$43,881	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$19,454	\$23,810	\$43,264	\$0	\$0	\$
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	\$10,767		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$3,098		\$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)		\$19,454	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,299,556	\$8,299,556	\$0	\$0	\$
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$834,146	<i>40</i> 100100	\$0	\$0	•
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,301,207		\$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	\$77,191	\$7,120	\$84,311	\$76,911	\$0	\$76,91
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$6,729		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$391		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$77,191	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$76,911	\$0	
E-57	Other Expense - Power Supply	557.000	\$0	\$81,631	\$81,631	\$0	\$0	\$
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$46,555		\$0	\$0	
	2. 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	

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<u>A</u> 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
E-63	Operation Superv. and Engin.	560.000	\$6,870	\$0	\$6,870	\$7,164	\$0	\$7,16
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,870	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$7,164	\$0	
E-64	Tranmission Expense	561.000	\$25,120	\$0	\$25,120	\$10,447	\$0	\$10,44
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,120	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$10,447	\$0	
E-65	Station Expenses	562.000	\$5,706	-\$5,568	\$138	\$0	\$0	\$
	1. 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)		\$5,706	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$1,359	\$0	\$1,359	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,359	\$0	¢ 1,000	\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,490,277	\$1,490,277	\$0	\$0	
	1. 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	-\$205,751		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$577	\$0	\$577	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$577	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$4,429	\$0	\$4,429	\$5,876	\$0	\$5,8
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,429	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,876	\$0	
E-73	Trans Maintenance of Structures	569.000	\$100	\$0	\$100	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$100	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$48,811	\$28,718	\$77,529	-\$6,504	\$0	-\$6,5

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(/ 2 3 4 5 P 6 N 6 5 1	Income Adjustment Description 1. To normalize latan 2 Maintenance to a five-year average. (A. Sarver) 2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver) 3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver) 4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) 5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 5. To include allowed levels of Incentive Compensation. (C. Newkirk) Trans Maintenance of Overhead Lines	Account Number	Company Adjustment Labor \$0 \$0 \$0 \$0 \$0 \$48,811 \$0	Company Adjustment Non Labor \$21 \$823 \$27,648 \$226 \$0 \$0 \$0	Company Adjustments Total	Jurisdictional Adjustment Labor \$0 \$0 \$0 \$0 \$0 \$0	Jurisdictional Adjustment Non Labor \$0 \$0 \$0 \$0	Jurisdictional Adjustments Total
1 (/ 2 3 4 5 P 6 8 8 8 1	 To normalize latan 2 Maintenance to a five-year average. (A. Sarver) To normalize latan Maintenance Expense to a six-year average. (A. Sarver) To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver) To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) To include allowed levels of Incentive Compensation. (C. Newkirk) 		\$0 \$0 \$0 \$48,811	\$21 \$823 \$27,648 \$226 \$0	ιοται	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Total
(/ 2 3 4 5 P 6 N 6 5 1	 (A. Sarver) 2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver) 3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver) 4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) 5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk) 		\$0 \$0 \$48,811	\$27,648 \$226 \$0		\$0 \$0	\$0 \$0	
a 3 4 9 5 P 6 8 8 8 1	average. (A. Sarver) 3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver) 4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) 5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0 \$0 \$48,811	\$27,648 \$226 \$0		\$0 \$0	\$0 \$0	
3 a 4 y 5 P 6 N 6 7 1	 To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver) To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) To include allowed levels of Incentive Compensation. (C. Newkirk) 		\$0 \$48,811	\$226 \$0		\$0	\$0	
a 4 9 6 N E-75 T	average. (A. Sarver) 4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) 5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0 \$48,811	\$226 \$0		\$0	\$0	
4 9 6 N E-75 T	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver) 5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$48,811	\$0				
9 5 9 6 N E-75 T 1	year average. (A. Sarver) 5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$48,811	\$0				
5 P 6 N E-75 T	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk)			·		\$0	¢0.	
P 6 N E-75 T	Payroll Expense. (A. Arabian) 6. To include allowed levels of Incentive Compensation. (C. Newkirk)			·		\$0	* 0	
6 N E-75 T	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0			\$0	
E-75 T	Newkirk)		\$0	\$0				
E-75 T						-\$6,504	\$0	
1	Trans Maintenance of Overhead Lines							
		571.000	\$8,574	\$0	\$8,574	\$13,951	\$0	\$13,95
	1. To adjust test year payroll to reflect Staff annualized		\$8,574	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		4 -,					
2	2. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$13,951	\$0	
N	Newkirk)							
			*** ***	* ***	A	*** • • •		
E-81 D	Distrb Operation Supervision & Engin.	580.000	\$38,887	-\$620	\$38,267	\$60,246	\$0	\$60,24
1	1. To remove Dues and Donations (C. Barron)		\$0	-\$620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized		\$38,887	\$0		\$0	\$0	
P	Payroll Expense. (A. Arabian)							
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$60,246	\$0	
	Newkiik)							
E-82 D	Distrb Station Expense	582.000	\$6,994	\$0	\$6,994	\$0	\$0	\$
1	1. To adjust test year payroll to reflect Staff annualized		\$6,994	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		• • • • •	• •		•	• -	
E-83 D	Distrb Overhead Line Expense	583.000	\$31,764	\$0	\$31,764	-\$215	\$0	-\$21
	1. To adjust test year payroll to reflect Staff annualized		\$31,764	\$0		\$0	\$0	
P	Payroll Expense. (A. Arabian)							
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$215	\$0	
ľ								
E-84 D	Distrb Underground Line Expenses	584.000	\$3,841	\$0	\$3,841	\$0	\$0	\$
1	1. To adjust test year payroll to reflect Staff annualized		\$3,841	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		40,071	20		40	40	
E-85 D	Distrb Street Lighting & Signal System Exp.	585.000	\$99	\$0	\$99	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized		\$99	\$0		\$0	\$0	
P	Payroll Expense. (A. Arabian)							
E-86 D	Distrb Meters	586.000	\$99,864	\$0	\$99,864	\$290	\$0	\$29
		300.000			\$ 55,004		· · ·	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$99,864	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
Number	2. To include allowed levels of Incentive Compensation. (C. Newkirk)	Number	\$0	\$0	Total	\$290	\$0	Total
E-87	Distrb Customer Installations Expense	587.000	\$11,309	\$0	\$11,309	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,309	\$0		\$0	\$0	
E-88	Distrb Misc. Distribution Expense	588.000	\$17,567	\$50	\$17,617	\$27,474	\$0	\$27,4
	1. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$50		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,567	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$27,474	\$0	
E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$9,137	\$0	\$9,137	\$17,979	\$0	\$17,9
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,137	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,979	\$0	
E-93	Distrb. Maintenance of Structures	591.000	\$3,184	\$0	\$3,184	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,184	\$0		\$0	\$0	
E-94	Distrb. Maintenance of Station Equipment	592.000	\$42,584	\$0	\$42,584	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$42,584	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Overhead Lines	593.000	\$76,003	-\$187	\$75,816	\$17,036	\$0	\$17,0
	1. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$187		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$76,003	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$17,036	\$0	
E-97	KS Ice Storm Amortization	593.200	\$0	-\$132,681	-\$132,681	\$0	\$0	
	1. To remove amortization associated with Kansas Ice Storm. (A. Niemeier)		\$0	-\$132,681		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	\$18,546	\$0	\$18,546	\$2,786	\$0	\$2,7
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$18,546	\$0	,	\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,786	\$0	

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<u>A</u> Income Adj.	B	<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> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,012	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$10,332	\$0	\$10,332	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,332	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$13,867	\$0	\$13,867	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,867	\$0		\$0	\$0	
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$5,534	\$0	\$5,534	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,534	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$31,598	-\$14	\$31,584	\$90,377	\$0	\$90,37
	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)		\$31,598	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$90,377	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$73,142	\$0	\$73,142	\$4,720	\$0	\$4,72
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$73,142	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,720	\$0	
E-109	Customer Records & Collection	903.000	\$104,231	\$1,305,390	\$1,409,621	\$22,636	-\$71	\$22,56
	1. 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	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$104,231	\$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		\$22,636	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$225,950	-\$225,950	\$0	\$0	9
	1. Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$225,950		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$311	\$16,272	\$16,583	\$0	\$0	:
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$16,286		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$311	\$0		\$0	\$0	

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<u>A</u> 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
E-114	Customer Service Supervision	907.000	\$7,909	\$0	\$7,909	\$13,861	\$0	\$13,861
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,909	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,861	\$0	
E-115	Customer Assistance Expense	908.000	\$7,920	\$0	\$7,920	\$106,515	-\$6,188	\$100,327
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,920	\$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		\$106,515	\$0	
E-116	Retail Indut Cust Assistance - Retail	908.100	\$17,621	\$0	\$17,621	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,621	\$0		\$0	\$0	
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$4,074	\$0	\$4,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,074	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$21,221	\$0	\$21,221	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,221	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$9,729	\$0	\$9,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,729	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$4,684	\$0	\$4,684	\$15,960	\$0	\$15,960
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,684	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$15,960	\$0	
E-134	Administrative & General Salaries	920.000	-\$401,409	\$0	-\$401,409	\$103,714	\$0	\$103,714
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$460,263	\$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		\$103,714	\$0	
E-135	Office Supplies & Expenses	921.000	\$537	-\$176,958	-\$176,421	\$0	-\$1,775	-\$1,775

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<u>A</u> 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
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$170,259		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$537	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
	5. To remove Executive Travel (A. Niemeier)		\$0	\$0		\$0	-\$768	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$143,616	\$4,756	-\$138,860	\$13,766	-\$584	\$13,182
	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)		-\$143,616	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$584	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,766	\$0	
E-137	Outside Services Employed	923.000	-\$485,818	-\$202,640	-\$688,458	\$330,696	\$0	\$330,696
	1. To normalize Outside Expenses. (C. Barron)		\$0	-\$209,041		\$0	\$0	
	2. 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	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,011	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$330,696	\$0	
E-138	Property Insurance	924.000	\$0	-\$116,757	-\$116,757	\$0	\$0	\$0
	1.To adjust Insurance Expense. (A. Arabian)		\$0	-\$116,757		\$0	\$0	
E-139	Injuries and Damages	925.000	\$32	-\$940,338	-\$940,306	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	\$409,894		\$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)		\$32	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	-\$80,448	\$141,822	\$61,374	\$3,457,535	\$0	\$3,457,535
	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	

<u>A</u> 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> Jurisdictiona
Adj.	Income Adjustment Description	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment Non Labor	Adjustments
Number	Income Adjustment Description 3. Adjustment to annualize Employee Benefits. (A. Arabian)	Number	Labor \$0	Non Labor \$142,353	Total	Labor \$0	NON Labor \$0	Total
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$619		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized		\$5,072	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	6. To adjust for Staff's annualized amount of 401(K). (A.		-\$85,520	\$0		\$0	\$0	
	Arabian)							
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$5,293,064	\$0	
			\$0	\$0		¢4 925 520	¢0,	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		φU	φŪ		-\$1,835,529	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$37,076	-\$37,07
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
							. ,	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$92,984	
E-143	General Advertising Expense	930.000	\$1,096	-\$320,172	-\$319,076	\$0	-\$1,621	-\$1,62
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$5,102		\$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		\$1,096	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	ę
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
			ψŪ	ψUUL		ψŪ	ψŪ	
E-147	Maintenance of General Plant	935.000	\$6,995	\$0	\$6,995	\$2,636	\$0	\$2,63
	1. To adjust test year payroll to reflect Staff annualized		\$6,995	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		.,				·	
	2. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$2,636	\$0	
	Newkirk)							
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$792,434	\$792,43
	1. To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$792,434	. ,.
	1. To annualize customer deposit interest. (A. Memeler)		φU	φŪ		φU	\$192,434	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,782,214	\$5,782,21
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,727,713	
	2. To eliminate depreciation cleared to other Q&M accounts.		\$0	\$0		\$0		
	(K. Bolin)		Ο¢	φU		φU	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amoritization		\$0	\$0	\$0	\$0	\$1,447,308	\$1,447,30
	1. To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,447,308	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,98

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<u>A</u> 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 1	Income Adjustment Description 1. To amortize carrying cost for Plum Point. (K. Bolin)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$1,987	Total
ľ			ţ.	\$			¢1,001	
E-159 C	Carrying Costs latan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
			¢0.	¢0.				
ľ	1. To amortize carrying cost for latan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160 C	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
			· · · ·		ψŬ			\$ \$1 ,020
1	1. To amortize carrying cost for latan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E 404 C		100.004	* •	<u>^</u>	**	**	* 0.007.000	AD 007 000
E-161 S	Solar Rebate Amorization	403.001	\$0	\$0	\$0	\$0	\$2,067,690	\$2,067,690
1	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,447,635	
2	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
E-164 A	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,691	-\$2,345,691
1	1. To amortize the stub period tax cut. (M. Oligschaeger)		\$0	\$0		\$0	-\$2,345,691	
E-166 A	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
1	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
ľ			φυ	φυ		φυ	φ10 3 ,304	
E-167 L	Low Income Pilot Program Amortization		\$0	\$0	\$0	\$0	\$41,667	\$41,667
								•••,•••
1	1. To amortize low income pilot program (K. Bolin)		\$0	\$0		\$0	\$41,667	
E-168 A	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
		404.000			\$20,230		• •	φU
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-171 P	Prov - Foab Taxes - Electric	408.141	\$435,771	\$0	\$435,771	\$0	\$0	\$0
	1 To adjust for Staffic annualized amount for EICA taxes		¢495 774	¢0.		¢0,	¢0,	
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$435,771	\$0		\$0	\$0	
E-173 P	Prov - Fed Unemp Compens Tax	408.511	\$411	\$0	\$411	\$0	\$0	\$0
1	1. To adjust for Staff's annualized amount of FUTA taxes.		\$411	\$0		\$0	\$0	
(/	(A. Arabian)							
E-174 P	Prov - St Unemp Compens Tax	408.512	\$3,895	\$0	\$3,895	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes.		\$3,895	\$0		\$0	\$0	
(/	(A. Arabian)							
E-175 P	Property Tax	408.610	\$0	\$6.044.839	\$6,044,839	\$0	\$0	¢0
E-175 P		406.610	\$ 0	\$0,044,839	Φ 0,044,839		· · · ·	\$0
1	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	\$6,044,839		\$0	\$0	
E-177 P	Prov - City Tax or Fee	408.930	\$0	-\$9,923,350	-\$9,923,350	\$0	\$0	\$0
1	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	-\$9,923,350		\$0	\$0	
	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$17,283,795	\$17,283,795

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<u>A</u> Income Adj.	B	<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
E-185	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$1,709,685	\$1,709,685
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$1,709,685	
E-186	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$373,173	-\$373,173
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$373,173	
E-187	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$1,876,095	-\$1,876,095
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$1,876,095	
E-188	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$2.263.671	-\$2.263.671
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	<u>, , , , , , , , , , , , , , , , , , , </u>
E-189	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$8.540.550	-\$8.540.550
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0	¢0	\$0 \$0	-\$8,540,550	\$0,040,000
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$35,046,355	-\$35,046,355
	Total Operating & Maint. Expense	-	\$717,261	-\$5,195,577	-\$4,478,316	\$4,702,551	\$14,086,190	\$18,788,741

	A	В	<u>C</u>	D	<u>E</u>	F
Line		Percentage	Test	6.92%	7.03%	7.32%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$108,543,294	\$100,519,996	\$102,441,875	\$107,713,328
•			\$100,J45,254	\$100,519,990	\$102,441,075	\$107,715,520
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$71,423,882	\$71,423,882	\$71,423,882	\$71,423,882
4	Non-Deductible Expenses		\$582,824	\$582,824	\$582,824	\$582,854
5 6	CIAC Book Amortization		-\$59,361 -\$1,532,814	-\$59,361 -\$1,532,814	-\$59,361 -\$1,532,814	-\$59,361 -\$1,532,814
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$70,414,531	\$70,414,531	\$70,414,531	\$70,414,561
•			••••	••••,•••,••••	••••	••••
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.1710%	\$30,263,768	\$30,263,768	\$30,263,768	\$30,263,768
10	Tax Straight-Line Depreciation		\$69,083,199	\$69,083,199	\$69,083,199	\$69,083,199
11	Tax Depreciation Excess		\$7,112,107	\$7,112,107	\$7,112,107	\$7,112,107
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$106,459,074	\$106,459,074	\$106,459,074	\$106,459,074
13	NET TAXABLE INCOME		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
14	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$69,892,349	\$62,157,496	\$64,010,282	\$69,092,250
19	Federal Income Tax at the Rate of	21.00%	\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
20 21	Subtract Federal Income Tax Credits Research Credit		\$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
23	Solar Credit		\$0	\$0	\$0	\$0
24	Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
28	Deduct Federal Income Tax at the Rate of	50.000%	\$7,338,697	\$6,526,537	\$6,721,080	\$7,254,687
29 30	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$0 \$65 160 054	\$0 \$57.048.016	\$0 \$50,676,252	\$0 \$64.414.128
30 31	Subtract Missouri Income Tax Credits		\$65,160,054	\$57,948,916	\$59,676,252	\$64,414,128
32	MO State Credit		\$0	\$0	\$0	\$0
33	Missouri Income Tax at the Rate of	4.000%	\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$72,498,751	\$64,475,453	\$66,397,332	\$71,668,815
36	Deduct Federal Income Tax - City Inc. Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
37	Deduct Missouri Income Tax - City Inc. Tax		\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
38 39	City Taxable Income Subtract City Income Tax Credits		\$55,214,956	\$49,104,422	\$50,568,123	\$54,582,877
39 40	Test City Credit		\$0	\$0	\$0	\$0
41	City Income Tax at the Rate of	0.000%	\$0	\$0 \$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
44	State Income Tax		\$2,606,402	\$2,317,957	\$2,387,050	\$2,576,565
45	City Income Tax	_	\$0	\$0	<u>\$0</u>	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,283,795	\$15,371,031	\$15,829,209	\$17,085,938
47	DEFERRED INCOME TAXES		·	• • • • • • • • •
48	Deferred Income Taxes - Def. Inc. Tax.		\$1,709,685	\$1,709,685	\$1,709,685	\$1,709,685
49 50	Amortization of Deferred ITC Amort of Excess Deferred Income Taxes		-\$373,173 -\$1,876,095	-\$373,173 -\$1,876,095	-\$373,173 -\$1,876,095	-\$373,173 -\$1,876,095
50	Amortization of Protected Excess ADIT		-\$1,878,095	-\$2,263,671	-\$1,878,095	-\$2,263,671
52	Amortization of Unprotected Excess ADIT		-\$8,540,550	-\$8,540,550	-\$8,540,550	-\$8,540,550
53	TOTAL DEFERRED INCOME TAXES	F	-\$11,343,804	-\$11,343,804	-\$11,343,804	-\$11,343,804
54	TOTAL INCOME TAX		\$5,939,991	\$4,027,227	\$4,485,405	\$5,742,134
34			43,333,331	Ψ+,021,221	ψ 1 ,403,403	ψ3,/4Z,134

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	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 9.05%	Capital 9.25%	Capital 9.80%
1	Common Stock	\$914,651,942	52.49%		4.751%	4.856%	5.144%
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	\$827,775,850	47.51%	4.57%	2.171%	2.171%	2.171%
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	\$1,742,427,792	100.00%		6.922%	7.027%	7.315%
8	PreTax Cost of Capital				8.409%	8.547%	8.925%