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	<u>A</u>	<u>B</u> 6.92%	<u>C</u> 7.03%	<u>D</u> 7.32%
Number	Description	6.92% Return	7.03% Return	Return
Rumber	Description		Ketuini	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

	<u>A</u>	<u> </u>	<u><u>C</u></u>							
Line		Percentage	Dollar							
Number	Rate Base Description	Rate	Amount							
4	Blant In Comise									
1	Plant In Service		\$2,564,728,210							
2	Lass Assumulated Depresistion Reserve		¢070 017 506							
2	Less Accumulated Depreciation Reserve		\$870,917,526							
3	Net Plant In Service		\$1,693,810,684							
Ū			\$1,000,010,004							
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							
20	TOTAL ADD TO NET PLANT IN SERVICE		\$120,876,185							
21	TOTAL ADD TO NET PLANT IN SERVICE		<b>φ120,070,105</b>							
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%	• •							
26	Interest Expense Offset	13.4192%	\$4,061,156							
27	Contributions in Aid of Construction		\$0							
	Customer Deposits		\$13,760,146							
29	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							
33 34	Amortization of Electric Plant		\$23,164,824							
34 35	Deferred Income Taxes - Accumulated		\$241,526,665							
35 36	TOTAL SUBTRACT FROM NET PLANT		\$420,685,589							
30			<b>4420,00</b> 0,089							
37	II Total Rate Base	II	\$1,394,001,280							
5,		-	¥1,00-1,001,200							

	A	<u>B</u>	<u><u>c</u></u>	D	E	<u>E</u>	G	<u>H</u>	<u>l</u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Rumber			i iain		Aujustinentis	Tiant	Allocations	Aujustinentis	ounsaletional
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	\$1,079,798	85.3526%	\$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							
0									
7		STEAM PRODUCTION							
•									
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$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	\$35,934,294	84.0400%	\$0	\$30,199,181
13	315.000	Accessory Electric Equipment - Asbury	\$6,384,012	P-13	\$0	\$6,384,012	84.0400%	\$0	\$5,365,124
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,082,820	P-14	\$0	\$2,082,820	84.0400%	\$0	\$1,750,402
15		TOTAL PRODUCTION - ASBURY -	\$281,172,836		\$0	\$281,172,836		\$0	\$236,297,653
		STEAM							
16		PRODUCTION - IATAN - STEAM	<b>A</b> 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4	B 45		<b>*</b> • • • • • • •		••	A400.005
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 \$0	\$4,100,103	84.0400%	\$0	\$3,445,727
19	312.000	Boiler Plant Equipment - latan	\$77,759,624	P-19	\$0 \$0	\$77,759,624	84.0400%	\$0	\$65,349,188
20 21	312.000 314.000	Unit Train - latan Turbo Generator Units - latan	\$329,005	P-20 P-21	\$0 \$0	\$329,005	84.0400% 84.0400%	\$0 \$0	\$276,496
21	315.000	Accessory Electric Equipment - latan	\$15,364,151 \$8,423,823	P-21 P-22	\$0 \$0	\$15,364,151 \$8,423,823	84.0400%	\$0 \$0	\$12,912,033 \$7,079,381
22	316.000	Misc. Power Plant Equipment - latan	\$1,350,362	P-22 P-23	\$0 \$0	\$1,350,362	84.0400%	\$0 \$0	\$1,134,844
23	310.000	TOTAL PRODUCTION - IATAN - STEAM	\$107,448,707	F-23	\$0	\$107,448,707	04.0400 //	<u>\$0</u> \$0	\$90,299,894
24			ψ107, <del>44</del> 0,707		ψŪ	ψ107, <del>44</del> 0,707		ψυ	<b>430,233,03</b> 4
25		<b>PRODUCTION- IATAN 2 - STEAM</b>							
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	\$0	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
27		PRODUCTION INTAN COMMON							
37		PRODUCTION - IATAN - COMMON - 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
	0111000	Common	\$10,000,102		ψŪ	<i><b></b></i>	041040070	ψu	<i><i><i>w</i>10,400,401</i></i>
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							
<i></i>									
45	240.000	PRODUCTION - PLUM POINT - STEAM	*050 50-	D 40	**	*050 50-	04.040004	*-	****
46	310.000	Land & land Rights - Plum Point	\$956,529	P-46	\$0 \$0	\$956,529	84.0400%	\$0 \$0	\$803,867
47	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-47	\$0 \$0	\$20,567,779	84.0400%	\$0 \$0	\$17,285,161
48	312.000	Boiler Point Equipment - Plum Point	\$53,872,528	P-48	\$0 \$0	\$53,872,528	84.0400%	\$0 \$0	\$45,274,473 \$4,367,120
49 50	312.000 312.000	Train Lease Unit Train - Plum Point	\$5,196,478 \$12 311	P-49 P-50	\$0 \$0	\$5,196,478 \$12 311	84.0400% 84.0400%	\$0 \$0	\$4,367,120 \$10,346
50 51	312.000	Turbo Generator Units - Plum Point	\$12,311 \$17,270,336	P-50 P-51	\$0 \$0	\$12,311 \$17,270,336	84.0400% 84.0400%	\$0 \$0	\$10,346
51	314.000	Accessory Electric Equipment - Plum	\$5,390,591	P-51 P-52	\$0 \$0	\$5,390,591	84.0400% 84.0400%	\$0 \$0	\$4,530,253
52	515.000	Point	ψ0,000,001	52	ψU	ψ0,000,001	07.0400/0	φU	ψ-,000,200
	1			1 I			1 I		1

	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Iurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	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	\$0_	\$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	\$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	P-76	<u>\$0</u> \$0	<u>\$2,061,978</u> \$42,666,628	84.0400%	<u>\$0</u> \$0	\$1,732,886 \$35,857,033
78		<b>PRODUCTION - ENERGY CENTER FT8</b>							
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	<u>\$0</u>	\$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		<b>PRODUCTION - RIVERTON UNIT 10 &amp; 11</b>							
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	\$1,825,255 \$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
		10 & 11 PRODUCTION - RIVERTON UNIT 12							
07				1					
97 98	341 000		\$18 7/0 200	D_00	60	\$18 749 200	84 04000/	¢n	\$15 756 070
97 98 99	341.000 342.000	Structures & Improvements - RU 12 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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	l
	Account #		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
100 101	343.000 344.000	Prime Movers - RU 12 Generators - RU 12	\$151,683,805 \$21,746,822	P-100 P-101	\$0 \$0	\$151,683,805 \$21,746,822	84.0400% 84.0400%	\$0 \$0	\$127,475,070 \$18,276,029
102	345.000	Accessory Electric Equipment - RU 12	\$26,045,608	P-101	\$0 \$0	\$26,045,608	84.0400%	\$0 \$0	\$21,888,729
102	346.000	Misc. Power Plant Equipment - RU 12	\$2,825,894	P-102	\$0 \$0	\$2,825,894	84.0400%	\$0 \$0	\$2,374,881
104		TOTAL PRODUCTION - RIVERTON UNIT	\$221,951,469		\$0	\$221,951,469	0.00000	\$0	\$186,528,014
		12	. ,,		• -	, , , ,		•••	• • - • •
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	\$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							
123	340.000	1) 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	\$4,720,738	84.0400%	\$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
141 142	356.000	Overhead Conductors & Devices - TP TOTAL TRANSMISSION PLANT	\$100,824,485 \$413,013,364	P-141	<u>\$0</u> \$0	\$100,824,485 \$413,013,364	84.0400%	\$0 \$0	\$84,732,897 \$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 \$0	\$228,663,189	87.5711%	\$0 \$0	\$200,242,870
148 149	365.000 366.000	Overhead Conductors & Devices - DP Underground Conduit - DP	\$222,204,292 \$53,507,897	P-148 P-149	\$0 \$0	\$222,204,292 \$53,507,897	87.5711% 87.5711%	\$0 \$0	\$194,586,743 \$46,857,454
149		Underground Conductors & Devices - DP	\$53,507,897 \$74,214,583		\$0 \$0	\$53,507,897 \$74,214,583	87.5711%	\$0 \$0	\$46,857,454 \$64,990,527
150	307.000	I on a office of a server of the server of t	ψι <del>τ</del> ,21 <del>4</del> ,303	1 - 150	ψŪ	ψι <del>τ</del> ,21 <del>4</del> ,303	01.0111/0	ψU	ψ0 <del>7</del> ,330,321

	<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	P-152	\$0	\$94,473,837	87.5711%	\$0	\$82,731,778
153	370.000	Meters - DP	\$25,171,582	P-153	\$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	P-162	-\$135,474	\$884,659	85.3526%	\$0	\$755,079
163	390.000	Structures & Improvements - GP	\$15.728.378	P-163	-\$2.088.729	\$13.639.649		\$0 \$0	\$11.641.795
164		Office Furniture & Equipment - GP	\$6.636.058	P-164	-\$2,000,729	\$5.754.790		\$0 \$0	\$4.911.863
164	391.000	Computer Equipment - GP	\$17,994,600		-\$661,266	\$15,604,917		\$0 \$0	\$13,319,202
166	391.000	Furniture Lease - GP	\$17,994,000	P-166	-\$2,305,083 \$0	\$15,604,917		\$0 \$0	\$13,319,202
167	392.000	Transportation Equipment - GP	\$21,564,033	P-167	\$0 \$0	\$21,564,033		\$0 \$0	\$18,405,463
168	393.000	Stores Equipment - GP	\$2,152,182	-	\$0 \$0	\$2,152,182		\$0 \$0	\$1,836,943
169	393.000	Tools, Shop, & Garage Equipment - GP	\$8,729,433	P-169	\$0 \$0	\$8,729,433		\$0 \$0	\$7,450,798
170	395.000	Laboratory Equipment - GP	\$3,152,809	P-170	\$0 \$0	\$3,152,809		\$0 \$0	\$2,691,004
171	396.000	Power Operated Equipment - GP	\$22,219,557	P-171	\$0 \$0	\$22,219,557	85.3526%	\$0 \$0	\$18,964,970
172	397.000	Communication Equipment - GP	\$11,336,378	P-172	-\$1,505,471	\$9,830,907	85.3526%	\$0 \$0	\$8,390,935
172	398.000	Miscellaneous Equipment - GP	\$287,996	P-172	-\$1,505,471	\$9,830,907		\$0 \$0	\$213,168
173	330.000	TOTAL GENERAL PLANT	\$110,838,126	173	-\$7,038,871	\$103,799,255		\$0 \$0	\$88,595,362
1/4			φ110,030,120		-97,000,071	φ103,133,233		φU	φ00,333,30 <b>2</b>
175	1	TOTAL PLANT IN SERVICE	\$3,011,506,103	1 1	-\$7,038,871	\$3,004,467,232	. 1	\$0	\$2,564,728,210
					W1,000,071	\$0100-11-01 (LOL	-	<u>40</u>	02,007,120,210

<u>A</u> Plant	<u>B</u>	<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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u>	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Average Life	Salvage
Humber	Number		Unisalotional	Rate	Expense	LIIC	Currage
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		<b>PRODUCTION - ASBURY - STEAM</b>					
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	Ō	0.00%
20	312.000	Unit Train - latan	\$276,496	6.67%	\$18,442	Ō	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		<b>PRODUCTION- IATAN 2 - STEAM</b>					
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 36	316.005	Misc. Power Plant Equipment - latan 2R TOTAL PRODUCTION- IATAN 2 - STEAM	<u>\$0</u> \$192.630.661	0.00%	\$0 \$2,948,669	0	0.00%
		PRODUCTION - IATAN - COMMON -	\$192,030,001		<b>\$2,940,009</b>		
37		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 Common	\$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%
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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
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 Rights - Ozark	\$190,341	0.00%	\$0	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	555.000	TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$12,921,889	1.7270	\$274,835	Ū	0.007
67		TOTAL HYDRAULIC PRODUCTION	\$12,921,889		\$274,835		
68		OTHER PRODUCTION					
69		<b>PRODUCTION - ENERGY CENTER</b>					
70	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
71	341.000	Structures & Improvements - Energy	\$2,746,737	4.50%	\$123,603	0	0.00%
72	342.000	Fuel Holders, Producers & Access	\$1,145,272	4.50%	\$51,537	0	0.00%
		Energy	•••••		<i>+,</i>	-	
73	343.000	Prime Movers - Energy	\$22,447,929	3.42%	\$767,719	0	0.00%
74	344.000	Generators - Energy	\$5,542,456	3.50%	\$193,986	0	0.00%
75	345.000	Accessory Electric Equipment - Energy	\$2,104,686	5.47%	\$115,126	0	0.00%
76	346.000	Misc. Power Plant Equipment - Energy	\$1,732,886	4.50%	\$77,980	0	0.00%
77		TOTAL PRODUCTION - ENERGY CENTER	\$35,857,033		\$1,329,951	-	
78		PRODUCTION - ENERGY CENTER FT8					
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					
80 87	340.000		\$212 776	0.00%	¢0.	0	0.00%
	340.000		\$212,776 \$212,776	0.00%	\$0 \$0	U	0.00%
88	1 I	TOTAL RIVERTON COMMON	\$212,776		<b>Ф</b> О	I	

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
89		<b>PRODUCTION - RIVERTON UNIT 10 &amp; 11</b>					
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	0	0.00%
		10 & 11					
92	343.000	Prime Movers - RU 10 & 11	\$7,267,678	2.54%	\$184,599	0	0.00%
93 94	344.000 345.000	Generators - RU 10 & 11	\$1,495,484 \$1,517,167	2.43% 3.56%	\$36,340 \$54,011	0	0.00% 0.00%
94 95	345.000	Accessory Electric Equip. RU 10 & 11 Misc. Power Plant Equip - RU 10 & 11	\$1,533,944	3.31%	\$54,011	0	0.00%
96	040.000	TOTAL PRODUCTION - RIVERTON UNIT	\$20,948,929	0.0170	\$730,793	v	0.0070
		10 & 11	· · · · · · · ·		• • • • • • •		
97		PRODUCTION - RIVERTON UNIT 12					
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%
		12	•		• • • • • • • •		
100	343.000	Prime Movers - RU 12	\$127,475,070	2.28%	\$2,906,432	0	0.00%
101 102	344.000 345.000	Generators - RU 12 Accessory Electric Equipment - RU 12	\$18,276,029 \$21,989,720	2.06% 2.41%	\$376,486 \$527,518	0	0.00% 0.00%
102	345.000	Misc. Power Plant Equipment - RU 12	\$21,888,729 \$2,374,881	2.41%	\$52,247	0	0.00%
100	040.000	TOTAL PRODUCTION - RIVERTON UNIT	\$186,528,014	2.2070	\$4,280,213	v	0.0070
		12	+		· ·,_ · ·,_ · ·		
105		PRODUCTION - STATE LINE COMBINED					
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%
109	343.000	SL CC Prime Movers - SL CC	¢02 222 404	1.88%	¢4 754 670	0	0.00%
110	343.000	Generators - SL CC	\$93,333,491 \$25,459,288	2.18%	\$1,754,670 \$555,012	0	0.00%
111	345.000	Accessory Electric Equipment - SL CC	\$6,848,856	2.01%	\$137,662	ő	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	\$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	\$862,655	2.43%	\$20,963	0	0.00%
121		Common 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	ů 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	ů 0	0.00%
128	345.000	Accessory Electric Equipment - SL UT1	\$2,791,703	1.82%	\$50,809	0	0.00%
129	346.000	Misc. Power Plant Equipment - SL UT1	\$302,937	1.80%	\$5,453	0	0.00%

	<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		Junsuictional	Rale	Expense	Life	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%
140 141	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%	<u>\$1,516,719</u> \$7,426,944	U	0.00%
142		TOTAL TRANSMISSION PLANT	\$347,096,431		ə1,420,944		
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%
151 152	368.000 369.000	Line Transformers - DP Services - DP	\$116,958,610	2.44% 4.44%	\$2,853,790 \$2,672,201	0	0.00% 0.00%
152	369.000	Meters - DP	\$82,731,778 \$22,042,021	4.44% 2.27%	\$3,673,291	0	0.00%
153	370.000	Meter Installations/Private Lights - DP	\$22,043,031 \$15,916,634	2.50%	\$500,377 \$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	Ő	0.00%
157	575.000	TOTAL DISTRIBUTION PLANT	\$936,366,022	5.0078	\$29,652,094	Ŭ	0.0078
158		INCENTIVE COMPENSATION	. , ,				
100		CAPITALIZATION					
159		Compensation 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%
173 174	398.000	Miscellaneous Equipment - GP TOTAL GENERAL PLANT	\$213,168 \$88,595,362	3.70%	\$7,887 \$4,905,969	0	0.00%
175	***	Total Depreciation	\$2,564,728,210		\$73,369,381		

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

Line         Actionst         Test         Adjustment         Adjustment         Adjustment         Adjustment         Mo Adjustment           1         301.00         Organization         Rearvo Strutt         Adjustment         Adjustm		A	B	<u>C</u>	D	<u>E</u>	E	<u>G</u>	Н	
1         301.000         NTAMBLE PLANT         50         F-2         50         50         50         50         50         50         50         50         50         50         50         50         80         83         50         80         83         50         80         83         50         80         83         50         80         83         50         80         83         50         80         83         50         80         83         50         80         83         80	Line		=			-				MO Adjusted
2         301.000         Organization         60         8-2         60         80         83.252%         60         90           4         333.000         Miscelineeres intruptile (ill e 33)         30         83.252%         80         90           6         PRODUCTON PLANT         50         80         53.322%         80         90           7         STEAM PRODUCTON + ANT         50         80         50         55         50         50         54.400%         50         55           8         310.000         Land and Land Rights         77.50.50         8.4         50         55.252.83.20         8.4.400%         50         55.228.24.20           11         311.000         Land and Land Rights         77.50.60         8.4.50.95         57.509.64         8.4.400%         50         55.228.22.83         8.4.400%         50         55.228.22.82         8.4.400%         50         55.228.22.82         8.4.400%         50         55.237.762         8.4.400%         50         55.237.762         8.4.400%         50         55.237.762         8.4.400%         50         52.238.276         8.4.400%         50         52.238.276         8.4.400%         50         52.238.276         50         50	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2         301.000         Organization         60         8-2         60         80         83.252%         60         90           4         333.000         Miscelineeres intruptile (ill e 33)         30         83.252%         80         90           6         PRODUCTON PLANT         50         80         53.322%         80         90           7         STEAM PRODUCTON + ANT         50         80         50         55         50         50         54.400%         50         55           8         310.000         Land and Land Rights         77.50.50         8.4         50         55.252.83.20         8.4.400%         50         55.228.24.20           11         311.000         Land and Land Rights         77.50.60         8.4.50.95         57.509.64         8.4.400%         50         55.228.22.83         8.4.400%         50         55.228.22.82         8.4.400%         50         55.228.22.82         8.4.400%         50         55.237.762         8.4.400%         50         55.237.762         8.4.400%         50         55.237.762         8.4.400%         50         52.238.276         8.4.400%         50         52.238.276         8.4.400%         50         52.238.276         50         50										
2         301.000         Organization         60         8-2         60         80         83.252%         60         90           4         333.000         Miscelineeres intruptile (ill e 33)         30         83.252%         80         90           6         PRODUCTON PLANT         50         80         53.322%         80         90           7         STEAM PRODUCTON + ANT         50         80         50         55         50         50         54.400%         50         55           8         310.000         Land and Land Rights         77.50.50         8.4         50         55.252.83.20         8.4.400%         50         55.228.24.20           11         311.000         Land and Land Rights         77.50.60         8.4.50.95         57.509.64         8.4.400%         50         55.228.22.83         8.4.400%         50         55.228.22.82         8.4.400%         50         55.228.22.82         8.4.400%         50         55.237.762         8.4.400%         50         55.237.762         8.4.400%         50         55.237.762         8.4.400%         50         52.238.276         8.4.400%         50         52.238.276         8.4.400%         50         52.238.276         50         50	1		INTANGIBLE PLANT							
3         322.000         Franches and Consents         50         R-3         50         S0         8.5.328%, 50         80         50         8.5.328%, 50         50 <th< td=""><td></td><td>301.000</td><td></td><td>\$0</td><td>R-2</td><td>\$0</td><td>\$0</td><td>85.3526%</td><td>\$0</td><td>\$0</td></th<>		301.000		\$0	R-2	\$0	\$0	85.3526%	\$0	\$0
5         TOTAL NTANGIBLE PLANT         50 <td></td>										
6         PRODUCTION PLANT         7         STEAM PRODUCTION           7         STEAM PRODUCTION         SELAM PRO	4	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	85.3526%	\$0	\$0
7         STEAM PRODUCTION         STEAM PRODUCTION         Steam and marking         Steam and m	5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
7         STEAM PRODUCTION         STEAM PRODUCTION         Steam and marking         Steam and m										
8         310.000         Land and Land Rights         57.500.86         F-9         50         50         54.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50.0500%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50 <td>6</td> <td></td> <td>PRODUCTION PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	6		PRODUCTION PLANT							
8         310.000         Land and Land Rights         57.500.86         F-9         50         50         54.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50         50.0400%         50         50.0500%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50         50.0400%         50 <td>7</td> <td></td> <td>STEAM PRODUCTION</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7		STEAM PRODUCTION							
9         310.000         Land and Land Rights         50         R-9         50         S1         84.0400%, S1         S0         8.0         8.000           11         312.000         Bolier Plant and Equip Asbury Turbo Cenerator Units - Asbury S2,588.332, S1         R-10         S0         S7,500,486         84.0400%, S1         S0         84.0400%, S0         S0         84.0400%, S0         S0         85.037,11           13         312.000         Turbo Cenerator Units - Asbury TOTAL PRODUCTION - IATAN - STEAM         S0         S883.355         R-12         S0         S883.355         R-13         S0         S883.355         R-14         S0         S2.385.01         A4.0400%,         S0         S2.385.01         S0         S2.385.10         S2.385.10         S2.385.10         S0         S2.385.10<	•									
10         311.000         Bructures and Improvements         57.00.046         R-10         50         57.00.046         84.0400%         50         55.258.22           12         314.000         Turbo Generator Uhis - Asbury         57.80.046         84.0400%         50         55.258.22           13         315.000         Macz Power Plant Equipment - Asbury         52.827.26         30         57.80.046         84.0400%         50         55.258.22           15         Structures and Improvements - Maxiny         52.827.32         84.0400%         50         55.80.70.450         84.0400%         50         55.80.70.450           16         PRODUCTION - IATAN - STEAM         50         R-17         50         50         84.0400%         50         52.38.377           18         311.000         Structures Improvements - Iatan         52.280.01         84.0400%         50         52.38.377           13         315.000         Accessory Electric Equipment - Iatan         52.71.762         84.0400%         50         52.38.377           13         316.000         Turb Generator Uhis - Iatan         57.31.043         84.0400%         50         52.38.377           13         Structures Improvements - Iatan         57.31.043         Fr.21         50	8		PRODUCTION - ASBURY - STEAM							
11         312.300         Boller Plant and Equip Asbury         522,563,322         R-11         50         552,563,228         84.0400%,         50         552,568,268           13         315.000         Accessory Electric Equipment - Asbury         52,368,332         R-11         50         552,268,232         84.0400%,         50         552,568,268         84.0400%,         50         552,568,268         84.0400%,         50         552,568,268         84.0400%,         50         552,568,268         84.0400%,         50         552,568,268         84.0400%,         50         552,768,268         84.0400%,         50         552,768,268         84.0400%,         50         552,768,268         84.0400%,         50         556,776,728         858,568,69         556,776,728         50         84.0400%,         50         550,80,718,20         50         568,708,722         50         53,578,67,88         50         552,352,78,728         50         55,568,23         84.0400%, 50         53,519,723         84.0400%, 50         53,519,723         84.0400%, 50         53,519,723         84.0400%, 50         55,568,512         50         55,568,512         50         55,568,512         50         55,568,512         50         55,568,512         50         55,568,512         50         55,56	-			• -			• -			
12       314.000       Turbo Generator Units - Ashury       57.960,458       84.0400%       50       55.869,969         13       315.000       Misc. Power Plant Equipment - Ashury       52.827,322       81.3       50       52.827,322       84.0400%       50       55.87,0459         14       316.000       Misc. Power Plant Equipment - Ashury       58.88,365       81.47,7233       84.0400%       50       57.46,552         15       STEAM       S0       S81.747,323       80       58.77,723       84.0400%       50       55.87,00,450         16       PRODUCTON - IATAN - STEAM       S0       P.17       50       53.85,70,722       84.0400%       50       53.91,823         20       312.000       Boiler Plant Equipment - Iatan       53.65,642       R-21       50       53.85,70,722       84.0400%       50       53.28,71,73         23       316.000       Misc. Power Plant Equipment - Iatan       53.45,462       R-21       50       53.85,70,722       84.0400%       50       53.28,473         24       S100       Accessory Electric Equipment - Iatan       53.31,57,214       84.0400%       50       53.28,4751         23       S10.000       Misc. Power Plant Equipment - Iatan       53.157,214       84.0400% <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	-		-							
13       315.000       Accessory Electric Equipment - Asbury       52.823.322       R-14       50       52.823.322       84.0400%       50       52.823.322         15       07AL PRODUCTION - ASBURY - STEAM       581.577       88.1747.323       81.9       50       528.83.601       84.0400%       50       558.70.450         16       700.00       Land Rights - itatan       50       528.83.001       84.0400%       50       52.83.375         17       310.000       Bolier Plant Equipment - itatan       52.63.001       84.0400%       50       52.83.375         19       312.000       Unit Train - istan       53.67.07.27       84.0400%       50       55.17.58       84.0400%       50       53.28.57.78       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       84.0400%       50       55.17.58       85.17.57       84.0400%										
14         316.000         Misc. Power Plant Equipment - Jatan         \$81,87,323         R-14         50         \$88,855         84.0400%         50         \$57,747,323           16         NO.000         PRODUCTION - IATAN - STEAM         50         S0			-							
15         TOTAL PRODUCTION - ASBURY - STEAM         \$81,747,323         50         \$51,540         \$40,400%         50         \$51,73,891           21         315,000         Turbo Generator Units- Iatan         \$53,541,70         R-22         \$50         \$51,5421         \$40,400%         \$50         \$52,354,751         \$40,400%         \$50         \$52,643,912         \$50         \$51,447,51         \$60         \$51,454,751         \$60         \$51,454,751         \$60         \$51,454,751         \$60         \$51,454,751         \$60         \$51,454,751         \$60         \$51,454,751         \$60         <	-				_					
STEAM         STEAM         STEAM           16         310.000         Land & Land Rights-Istan         \$2,355,001         R-17         \$50         \$50         84.0400%         \$50         \$52,353,072         84.0400%         \$50         \$52,353,072         84.0400%         \$50         \$52,353,072         84.0400%         \$50         \$52,353,072         84.0400%         \$50         \$53,3573         84.0400%         \$50         \$53,3573         84.0400%         \$50         \$53,3573         84.0400%         \$50         \$53,3573         84.0400%         \$50         \$53,3573         84.0400%         \$50         \$53,3573         84.0400%         \$50         \$53,238,4173         \$50         \$51,54,62         84.0400%         \$50         \$53,238,4173         \$50         \$51,54,62         84.0400%         \$50         \$51,51,03         \$44,0400%         \$50         \$51,54,473         \$50         \$53,254,4751         \$50         \$51,54,47,711         \$50         \$53,544,751         \$50         \$53,544,751         \$50         \$53,544,751         \$50         \$53,544,751         \$50         \$53,234,771         \$50         \$53,544,751         \$50         \$53,234,771         \$50         \$53,544,751         \$50         \$53,234,771         \$50         \$53,544,751         \$50		310.000			K-14			04.0400 /8		
16 17 17 18 131.000         PRODUCTION - IATAN - STEAM Land & Land Rights - latan         50 52,835,001         R-17 50         50 52,835,001         84,0400% 84,0400%         50 50         53 52,333,75           19 132.000         Boiler Plant Equipment - latan         \$2,355,001         R-16 50         \$5,283,007         84,0400%         \$50         \$53,79,722         84,0400%         \$50         \$53,579,0722         84,0400%         \$50         \$51,54,276           21         314,000         Turbo Generator Units - latan         \$6,156,462         R-21         \$50         \$53,571,042         \$40,000%         \$50         \$51,352,273           23         316,000         Misc. Power Plant Equipment - latan         \$53,517,042         \$50         \$53,517,042         \$40,000%         \$50         \$52,553,223           24         PRODUCTION - LATAN - STEAM         \$50,344,751         \$53,547,742         \$40,400%         \$50         \$52,553,223           25         PRODUCTION - LATAN - STEAM         \$53,517,742         \$40,400%         \$50         \$52,553,223           26         311,005         Structures & Improvements - latan 2R         \$33,547,751         \$24,241,305         \$35,447,51         \$40,400%         \$50         \$52,353,7742           27         310,005         Boiler Plant Equipment - lat				<i><b>4</b>01,141,020</i>		ΨŬ	<i><b>Q</b>01,141,020</i>		ΨŬ	\$00,100,400
17     310.000     Structures & improvements - latan     30     P.17     30     50     84.0400%     50     52.33.07       18     311.000     Structures & improvements - latan     52.63.001     R-16     50     52.33.07       21     312.000     Boiler Plant Equipment - latan     53.67.90.722     R-19     50     53.67.90.722     84.0400%     50     53.03.0116.927       21     314.000     Turbo Generator Units - latan     58.65.642     R-21     50     56.15.627     84.0400%     50     55.173.891       22     316.000     Misc. Power Plant Equipment - latan     53.157.214     R-22     50     53.357.91.84     84.0400%     50     52.43.237       24     TOTAL PRODUCTION- IATAN - STEAM     50.548.912     50     53.157.214     84.0400%     50     52.65.3.22       25     PRODUCTION- IATAN - STEAM     53.157.214     R-26     50     53.3157.714     84.0400%     50     52.65.9.322       26     311.000     Structures & improvements - latan 2     515.517.714     R-26     50     53.3157.714     84.0400%     50     53.64.912       21     310.000     Turbo Generator Units - latan 2     515.517.51     R-26     50     53.3157.714     84.0400%     50     51.64.714 <tr< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>			-							
18         311.000         Structures & Improvements - Istan         22,336,001         P.18         50         52,283,001         P.18         50         52,283,001         P.18         50         52,283,001         P.18         50         52,283,001         P.18         50         53,679,072         A4,0400%         50         53,039,19,23           20         312,000         Turbo Generator Units - Istan         \$31,577,272         P.19         50         \$56,764,62         A4,0400%         50         \$51,73,891           21         315,000         Misc. Power Plant Equipment - Istan         \$3,857,103         R-22         \$0         \$3,357,108         84,0400%         \$0         \$51,236,41,396           23         316,000         Misc. Power Plant Equipment - Istan 2         \$3,157,214         R-26         \$0         \$3,157,214         84,0400%         \$0         \$52,653,323           27         311,000         Structures & Improvements - Istan 2         \$3,157,214         R-26         \$0         \$3,157,214         84,0400%         \$0         \$3,264,751           23         310,000         Structures & Improvements - Istan 2         \$3,157,214         R-26         \$0         \$3,354,751         10,00,000%         \$0         \$3,264,751         10,00,000%										
19         312.000         Boiler Plant Equipment - Iatan         \$36,790,722         81,4000%         \$00         \$30,319,323           20         312.000         Unit Train - Iatan         \$36,790,722         81,4000%         \$00         \$313,375         82,4000%         \$00         \$313,375         82,4000%         \$00         \$513,375         84,4000%         \$00         \$513,375         82,4000%         \$00         \$513,375         84,4000%         \$00         \$513,375         84,4000%         \$00         \$513,351,108         84,4000%         \$00         \$513,351,108         84,4000%         \$00         \$514,359           24         PRODUCTION- IATAN 2 - STEAM         \$00         Structures & Improvements - Iatan 2R         \$31,57,214         84,4000%         \$00         \$2,653,323           27         311,000         Structures & Improvements - Iatan 2R         \$31,57,742         84,0400%         \$00         \$3,64,751         800         \$31,567,742         84,0400%         \$00         \$3,64,751         800         \$3,64,751         800         \$3,64,751         80,0400%         \$00         \$3,64,751         80,0400%         \$00         \$3,64,751         80,0400%         \$00         \$5,64,84,920           23         312,000         Boilite Plaint Equipment - Iatan 2R				• •			• -			• -
20         312.000         Unit Train - Itan         \$133.775         8-20         \$0         \$133.775         84.0400%,         \$0         \$154.276           21         314.000         Turbo Generator Units - Iatan         \$5,156,462         \$2,11         \$30.000         \$5,156,462         \$2,12         \$0         \$33.83,775         84.0400%,         \$0         \$32.36,472           23         316.000         Misc. Power Plant Equipment - Iatan         \$37.1043         \$2.30         \$50.548.912         \$0         \$50.548.912         \$0         \$42.481.306           25         311.000         Structures & Improvements - Iatan 2         \$3,157.214         R-26         \$0         \$33,157.214         84.0400%,         \$0         \$2,653,323           27         311.000         Structures & Improvements - Iatan 2         \$3,157,214         R-26         \$0         \$3,157,214         84.0400%,         \$0         \$3,64,751           28         310.000         Boiler Plant Equipment - Iatan 2         \$3,23,21,791         80.0400%,         \$0         \$2,3,23,1731           314.000         Turbo Generator Units - Iatan 2         \$2,24,050         R-31         \$0         \$3,169,071         \$0         \$8,319,550         100.0000%,         \$0         \$2,3,1731				• ))						
21         314.000         Turbo Generator Units - Iatan         \$6,156,462         84,0400%,         \$0         \$5,173,891           23         316.000         Misc. Power Plant Equipment - Iatan         \$3,851,109         R-22         \$0         \$5,381,109         84,0400%,         \$0         \$6,13,389           24         TOTAL PRODUCTION - IATAN - STEAM         \$30         \$50,548,912         \$0         \$50,548,912         \$0         \$2         \$0         \$2,51,52,14         84,0400%,         \$0         \$2,65,3,23           27         311,000         Structures & Improvements - Iatan 2R         \$3,157,214         84,0400%,         \$0         \$2,65,3,23           27         311,000         Structures & Improvements - Iatan 2R         \$2,32,1791         R-29         \$0         \$3,54,751         84,0400%,         \$0         \$1,64,62,710           29         312,000         Boiler Plant Equipment - Iatan 2R         \$2,32,1791         R-29         \$0         \$2,32,32,791         80,0400%,         \$0         \$6,84,920           21         314,000         Turbo Generator Units - Iatan 2R         \$2,161,102         R-33         \$0         \$2,21,01,102         \$1,860,612         84,0400%,         \$0         \$6,84,920           21         316,000         Misc.	-				_					
22         315.000         Accessory Electric Equipment - Iatan TOTAL PRODUCTION - IATAN - STEAM         5.3264.72 S0         S3.551.09 S0         84.0400% S0         S0         S3.226.72 S0           24         316.000         Misc. Power Plant Equipment - Iatan S0.505.48,912         s0         S3.51.09         84.0400%         S0         S3.226.72           26         311.000         Structures & Improvements - Iatan 2R         S3.157.214         R-26         S0         S3.647.71         84.0400%         S0         S3.647.71           27         311.000         Structures & Improvements - Iatan 2R         S3.157.724         R-26         S0         S3.647.71         84.0400%         S0         S3.647.71           28         11.000         Boiler Plant Equipment - Iatan 2R         S3.157.724         R-28         S0         S3.647.71         80.0000%         S0         S53.647.81           23         12.005         Boiler Plant Equipment - Iatan 2R         S2.321.71         R-28         S0         S3.195.724         84.0400%         S0         S53.647.81           23         13.00         Generator Units - Iatan 2R         S3.157.724         R-28         S0         S3.947.751         80.00000%         S0         S53.232.7278           23         13.00         Turbe Generat										
23         316.000         Misc. Power Plant Equipment - Istan 2         5721.043         84.0400%         50         561.3392           25         PRODUCTION - IATAN 2 - STEAM         \$50.548.912         \$0         \$50.548.912         \$0         \$50.548.912         \$0         \$24.481.000         \$0         \$24.481.306           26         311.000         Structures & Improvements - Iatan 2         \$3,157.214         R-26         \$0         \$3,157.214         84.0400%         \$0         \$2,453.323           27         311.000         Bolier Plant Equipment - Iatan 2         \$3,547.71         R-28         \$0         \$3,247.71         100.000%         \$0         \$2,23,21,791         100.000%         \$0         \$2,321.791         100.000%         \$0         \$2,321.791         100.000%         \$0         \$516,402.710           23         314.005         Turbo Generator Units - Iatan 2         \$2,321.791         R-28         \$0         \$2,321.791         00.000%         \$0         \$51,412.386           24         316.005         Accessory Electric Equipment - Iatan 2         \$42,403.06         \$7,440.505         \$10.0000%         \$0         \$11,412.386           31         316.005         Misc. Power Plant Equipment - Iatan 2R         \$25,758         \$0         \$22,758										
24         TOTAL PRODUCTION - IATAN - STEAM         \$50,548,912         \$0         \$50,548,912         \$0         \$42,481,306           25         PRODUCTION - IATAN 2 - STEAM         \$3,157,214         R-26         \$0         \$3,157,214         84.0400%         \$0         \$2,653,323           27         311.000         Structures & Improvements - Iatan 2R         \$3,544,751         R-27         \$0         \$3,544,751         100.0000%         \$0         \$3,544,751           28         312.005         Boller Plant Equipment - Iatan 2         \$3,243,721         R-28         \$0         \$3,344,751         100.0000%         \$0         \$3,640,70           20         312.005         Boller Plant Equipment - Iatan 2         \$24,351,791         R-28         \$0         \$23,321,791         100.0000%         \$0         \$54,6402,70           23         315.006         Accessory Electric Equipment - Iatan 2         \$43,180,650         R-31         \$50         \$51,640,612         \$44,040%         \$0         \$44,112,386           33         315.005         Accessory Electric Equipment - Iatan 2         \$25,110,102         R-33         \$0         \$22,111,102         \$1,640,612         \$44,040%         \$0         \$22,758           34         316.005         Misc. Power Plant Equip										
26         311.000         Structures & Improvements - Iatan 2         \$3,157,214         R-26         \$0         \$3,157,214         84.0400%         \$0         \$2,653,323           27         311.005         Structures & Improvements - Iatan 2R         \$3,544,751         \$0         \$3,544,751         \$00.000%         \$0         \$5,64,71,71           28         312.005         Boiler Plant Equipment - Iatan 2R         \$23,321,791         R-28         \$0         \$19,517,742         84.0400%         \$0         \$5,64,71,10           29         312.005         Boiler Plant Equipment - Iatan 2R         \$23,321,791         R-28         \$0         \$5,947,51         \$0.0000%         \$0         \$5,649,221           314.005         Turbo Generator Units - Iatan 2R         \$8,319,550         R-30         \$0         \$7,240,505         84.0400%         \$0         \$8,1412,366           315.005         Accessory Electric Equipment - Iatan 2R         \$2,101,102         R-32         \$0         \$1,680,612         84.0400%         \$0         \$2,71,410           35         316.005         Misc. Power Plant Equipment - Iatan 2R         \$22,5758         R-35         \$0         \$24,2153         84.0400%         \$0         \$54,27,492           37         PRODUCTION - IATAN 2 - STEAM										
26         311.000         Structures & Improvements - Iatan 2         \$3,157,214         R-26         \$0         \$3,157,214         84.0400%         \$0         \$2,653,323           27         311.005         Structures & Improvements - Iatan 2R         \$3,544,751         \$0         \$3,544,751         \$00.000%         \$0         \$5,64,71,71           28         312.005         Boiler Plant Equipment - Iatan 2R         \$23,321,791         R-28         \$0         \$19,517,742         84.0400%         \$0         \$5,64,71,10           29         312.005         Boiler Plant Equipment - Iatan 2R         \$23,321,791         R-28         \$0         \$5,947,51         \$0.0000%         \$0         \$5,649,221           314.005         Turbo Generator Units - Iatan 2R         \$8,319,550         R-30         \$0         \$7,240,505         84.0400%         \$0         \$8,1412,366           315.005         Accessory Electric Equipment - Iatan 2R         \$2,101,102         R-32         \$0         \$1,680,612         84.0400%         \$0         \$2,71,410           35         316.005         Misc. Power Plant Equipment - Iatan 2R         \$22,5758         R-35         \$0         \$24,2153         84.0400%         \$0         \$54,27,492           37         PRODUCTION - IATAN 2 - STEAM										
27     311.005     Structures & Improvements - Iatan 2R     \$3,544,751     R-27     \$0     \$3,544,751     100.000%     \$0     \$3,544,751       28     312.005     Boiler Plant Equipment - Iatan 2R     \$319,517,742     R-28     \$0     \$19,517,742     \$0     \$31,6007%     \$0     \$23,321,791       30     314.005     Turbo Generator Units - Iatan 2R     \$23,321,791     R-28     \$0     \$51,517,742     \$40,400%     \$0     \$23,321,791       31     314.005     Turbo Generator Units - Iatan 2R     \$3,819,550     R-31     \$0     \$2,321,791     100.000%     \$0     \$23,321,791       32     315.005     Accessory Electric Equipment - Iatan 2     \$1,660,612     R-32     \$0     \$1,680,612     84,0400%     \$0     \$25,758       33     316.005     Misc. Power Plant Equipment - Iatan 2     \$482,153     R-34     \$0     \$482,153     84,0400%     \$0     \$25,758       36     10.000     Kice. Power Plant Equipment - Iatan 2     \$482,153     R-34     \$0     \$482,153     84,0400%     \$0     \$25,758       37     PRODUCTION - IATAN - COMMON - STEAM     \$25,758     \$0     \$21,91,02     \$0     \$25,758       38     310.000     Land & Land Rights - Iatan Common     \$0     \$-38     \$0										
28         312.000         Boiler Plant Equipment - latan 2         \$19,517,742         R-28         \$0         \$19,517,742         84,400%         \$0         \$16,402,710           29         312.000         Boiler Plant Equipment - latan 2         \$23,321,791         R-29         \$0         \$23,321,791         100,000%         \$0         \$23,321,791           30         314,000         Turbo Generator Units - latan 2         \$8,319,550         R-30         \$0         \$7,240,505         84,0400%         \$0         \$8,319,550           23         315,000         Accessory Electric Equipment - latan 2         \$8,119,550         R-31         \$0         \$8,180,612         \$4,441,536           33         315,005         Accessory Electric Equipment - latan 2         \$4,861,751         R-34         \$0         \$4,821,153         \$1,0000%         \$0         \$2,101,102         \$10,0000%         \$0         \$2,60,21,497           33         316,005         Misc. Power Plant Equipment - latan 2R         \$2,5758         \$50         \$2,5758         \$10,0000%         \$0         \$2,5758           36         310,000         Land & Land Rights - latan Common         \$0         \$6,021,497         \$4,0400%         \$0         \$1,492,566         \$4,0400%         \$0         \$5,060,466										
29         312.005         Boller Plant Equipment - latan 2R         \$32,321,791         R-29         \$0         \$23,321,791         R-30         \$0         \$7,240,505         84,0400%         \$0         \$\$2,321,791           30         314.005         Turbo Generator Units - latan 2R         \$7,240,505         84,0400%         \$0         \$\$3,319,550         100.0000%         \$0         \$\$3,319,550           32         315.005         Accessory Electric Equipment - latan 2R         \$1,680,612         \$8,319,550         100.0000%         \$0         \$\$2,101,102           34         316.005         Misc. Power Plant Equipment - latan 2         \$482,153         \$8,34         \$0         \$\$2401,102         100.0000%         \$0         \$\$24,101,102           34         316.005         Misc. Power Plant Equipment - latan 2         \$\$482,153         \$8,342,153         \$4,0400%         \$0         \$\$25,758           36         316.005         Misc. Power Plant Equipment - latan 2         \$\$69,391,178         \$0         \$\$25,758         \$0         \$\$25,758           37         PRODUCTION - IATAN - COMMON - STEAM         \$\$6,021,497         \$\$40         \$0         \$\$6,021,497         \$\$4,0400%         \$0         \$\$1,498,566         \$4,0400%         \$0         \$\$1,425,935										
30         314.000         Turbo Generator Units - Iatan 2 Turbo Generator Units - Iatan 2R         \$7,240,505         84,0400%         \$0         \$6,084,920           31         314.005         Turbo Generator Units - Iatan 2R         \$8,319,550         \$0         \$5,240,505         84,0400%         \$0         \$5,084,920           32         315.005         Accessory Electric Equipment - Iatan 2R         \$2,101,102         \$1,680,612         84,0400%         \$0         \$2,101,102           33         315.005         Accessory Electric Equipment - Iatan 2R         \$2,101,102         \$16,800,612         \$3,4000%         \$0         \$2,101,102           35         316.005         Misc. Power Plant Equipment - Iatan 2R         \$2,82,758         R-35         \$0         \$25,758         100.000%         \$0         \$2,61,149           36         TOTAL PRODUCTION - IATAN 2 - STEAM         \$69,391,178         \$0         \$6,021,497         \$6,03,91,178         \$0         \$6,021,497         \$0         \$6,021,497         \$0         \$6,021,497         \$0         \$6,021,497         \$0         \$6,021,497         \$0         \$1,498,566         \$1,498,566         \$1,498,566         \$1,498,566         \$1,498,566         \$1,498,566         \$1,498,566         \$1,498,566         \$1,498,566         \$1,4000%         \$0 </td <td></td>										
31       314.005       Turbo Generator Units - Iatan 2R       \$8,319,550       \$8,319,550       100.0000%       \$0       \$8,319,550         32       315.005       Accessory Electric Equipment - Iatan 2R       \$1,80,612       R-32       \$0       \$1,680,612       84.0400%       \$0       \$1,481,386         34       316.005       Misc. Power Plant Equipment - Iatan 2R       \$482,153       R-34       \$0       \$482,153       84.0400%       \$0       \$422,101,102       100.0000%       \$0       \$22,101,102       100.0000%       \$0       \$22,101,102       100.0000%       \$0       \$242,138       84.0400%       \$0       \$422,153       84.0400%       \$0       \$422,151       84.0400%       \$0       \$422,153       84.0400%       \$0       \$422,153       84.0400%       \$0       \$422,153       84.0400%       \$0       \$64,271,492         37       PRODUCTION - IATAN - COMMON - STEAM       \$69,391,178       \$0       \$0       \$64,271,492       \$0       \$64,0400%       \$0       \$64,271,492         38       310.000       Boiler Plant Equipment - Iatan Common       \$6,021,497       \$6,01,497       \$6,01,497       \$6,021,497       \$6,021,497       \$6,021,497       \$6,021,497       \$6,021,497       \$6,021,497       \$6,021,497       \$6,021,497										
32       315.000       Accessory Electric Equipment - latan 2       \$1,680,612       8-0.400%       \$0       \$1,412.366         33       315.005       Accessory Electric Equipment - latan 2R       \$2,101,102       R-32       \$0       \$2,101,102       100.000%       \$0       \$2,101,102         35       316.005       Misc. Power Plant Equipment - latan 2R       \$2,57.58       R-34       \$0       \$482,153       8-0400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$40.400%       \$0       \$60.21,497       \$0       \$60.391,178       \$0       \$60.400%       \$0       \$50.60.466       \$1,498,566       \$0       \$1,498,566										
34         316.000         Misc. Power Plant Equipment - latan 2 Misc. Power Plant Equipment - latan 2R Misc. Power Plant Equipment - latan 2R Misc. Power Plant Equipment - latan 2R Misc. Power Plant Equipment - latan 2R S69,391,178         \$30         \$482,153 \$0         \$440,00% \$25,758         \$40,00% \$0         \$00         \$25,758 \$66,29,391,178           37         PRODUCTION - IATAN 2 - STEAM 38         S10.000         Land & Land Rights - latan Common STEAM Common         \$0         R-38 \$1,498,566         \$0         \$0         \$4,0400% \$0         \$0         \$0           38         310.000         Land & Land Rights - latan Common Common         \$1,498,566         R-39 \$0         \$0         \$1,498,566         84,0400% \$0         \$0         \$1,259,395           40         312.000         Boiler Plant Equipment - latan Common Common         \$1,498,566         R-39         \$0         \$1,498,566         \$40,400%         \$0         \$5,060,466           41         314.000         Turbo Generator Units - latan Common Common         \$66,021,497         \$4,0400%         \$0         \$5,060,466           42         315.000         Accessory Electric Equipment - latan Common         \$63,357,039         \$0         \$63,320,24         \$4,0400%         \$0         \$57,023,255           43         316.000         Misc. Power Plant Equipment - latan Common         \$58,357,039	32	315.000	Accessory Electric Equipment - latan 2		R-32	\$0		84.0400%	\$0	
35         316.005         Misc. Power Plant Equipment - latan 2R TOTAL PRODUCTION - IATAN 2 - STEAM         \$25,758 \$69,331,178         R-35         \$0         \$25,758         100.000%         \$0         \$225,758           37         PRODUCTION - IATAN - COMMON - STEAM         PRODUCTION - IATAN - COMMON - STEAM         \$	33	315.005	Accessory Electric Equipment - latan 2R	\$2,101,102	R-33	\$0	\$2,101,102	100.0000%	\$0	\$2,101,102
36         TOTAL PRODUCTION- IATAN 2 - STEAM         \$69,391,178         \$0         \$69,391,178         \$0         \$69,391,178         \$0         \$69,391,178         \$0         \$64,271,492           37         38         310.000         Land & Land Rights - latan Common         \$0         \$1,498,566         \$0         \$1,498,566         \$4.0400%         \$0         \$0         \$0           38         311.000         Structures & Improvements - latan         \$1,498,566         \$-39         \$0         \$1,498,566         \$4.0400%         \$0         \$5,060,466           40         312.000         Boiler Plant Equipment - latan Common         \$6,021,497         \$R-40         \$0         \$6,021,497         \$8.0400%         \$0         \$5,060,466           42         315.000         Accessory Electric Equipment - latan         \$623,813         \$R-42         \$0         \$623,813         \$8.0400%         \$0         \$524,252           43         316.000         Misc. Power Plant Equipment - latan         \$53,024         \$Cmmon         \$60         \$53,024         \$8.0400%         \$0         \$44,561           44         PRODUCTION - PLUM POINT - STEAM         \$S0         \$\$3,148,260         \$\$0         \$\$3,148,260         \$\$0         \$\$0         \$\$7,023,255 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
37         PRODUCTION - IATAN - COMMON - STEAM         50         R-38         \$0         \$1,498,566         84.0400%         \$0         \$1,259,395           40         312.000         Boiler Plant Equipment - latan Common         \$60,21,497         R-40         \$0         \$60,21,497         84.0400%         \$0         \$\$14,581           42         315.000         Accessory Electric Equipment - latan Common         \$63,024         R-43         \$0         \$\$623,813         84.0400%         \$0         \$\$44,561           43         316.000         Misc. Power Plant Equipment - latan Common         \$\$3,5024         R-43         \$0         \$\$3,5024         84.0400%         \$0         \$\$0         \$		316.005			R-35			100.0000%		
38         310.000         Land & Land Rights - latan Common Land & Land Rights - latan Common Common         \$0         R-38         \$0         \$0         \$0         84.0400%         \$0         \$0           40         312.000         Boiler Plant Equipment - latan Common Common         \$6,021,497         R-40         \$0         \$6,021,497         84.0400%         \$0         \$5,560,466           41         314.000         Turbo Generator Units - latan Common Turbo Generator Units - latan Common         \$62,3813         R-42         \$0         \$6,021,497         84.0400%         \$0         \$5,560,466           41         316.000         Accessory Electric Equipment - latan Common         \$62,3,813         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         \$3,365,385         84.0400%         \$0         \$7,023,255           45         PRODUCTION - PLUM POINT - STEAM         \$0         \$3,565,385         84.0400%         \$0         \$2,996,350           47         311.000	36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$69,391,178		\$0	\$69,391,178		\$0	\$64,271,492
38         310.000         Land & Land Rights - latan Common Land & Land Rights - latan Common Common         \$0         R-38         \$0         \$0         \$0         84.0400%         \$0         \$0           40         312.000         Boiler Plant Equipment - latan Common Common         \$6,021,497         R-40         \$0         \$6,021,497         84.0400%         \$0         \$5,560,466           41         314.000         Turbo Generator Units - latan Common Turbo Generator Units - latan Common         \$62,3813         R-42         \$0         \$6,021,497         84.0400%         \$0         \$5,560,466           41         316.000         Accessory Electric Equipment - latan Common         \$62,3,813         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         \$3,365,385         84.0400%         \$0         \$7,023,255           45         PRODUCTION - PLUM POINT - STEAM         \$0         \$3,565,385         84.0400%         \$0         \$2,996,350           47         311.000	37									
38         310.000         Land & Land Rights - latan Common         \$0         R-38         \$0         \$0         \$4.0400%         \$0         \$1,498,566         84.0400%         \$0         \$1,498,566         84.0400%         \$0         \$1,259,335           40         312.000         Boiler Plant Equipment - latan Common Ommon         \$6,021,497         R-40         \$0         \$6,021,497         84.0400%         \$0         \$5,060,466           41         314.000         Turbo Generator Units - latan Common Accessory Electric Equipment - latan Common         \$6,021,497         R-40         \$0         \$160,139         84.0400%         \$0         \$134,581           42         315.000         Accessory Electric Equipment - latan Common         \$623,813         R-42         \$0         \$623,813         84.0400%         \$0         \$524,252           43         316.000         Misc. Power Plant Equipment - latan Common         \$8,357,039         \$0         \$53,024         84.0400%         \$0         \$44,661           44         PRODUCTION - PLUM POINT - STEAM         \$8,357,039         \$0         \$8,357,039         \$0         \$2,356,385         84,0400%         \$0         \$2,996,350           45         PRODUCTION - PLUM POINT - STEAM         \$0         \$3,148,260         R-47	57									
39       311.000       Structures & Improvements - Iatan Common       \$1,498,566       R-39       \$0       \$1,498,566       84.0400%       \$0       \$1,259,395         40       312.000       Boiler Plant Equipment - Iatan Common       \$6,021,497       R-40       \$0       \$6,021,497       84.0400%       \$0       \$5,060,466         41       314.000       Accessory Electric Equipment - Iatan Common       \$160,139       R-41       \$0       \$160,139       84.0400%       \$0       \$524,252         Common       Misc. Power Plant Equipment - Iatan       \$623,813       R-42       \$0       \$53,024       84.0400%       \$0       \$524,252         Common       Misc. Power Plant Equipment - Iatan       \$53,024       R-43       \$0       \$53,024       84.0400%       \$0       \$44,561         Common       Common       \$8,357,039       COMMON - STEAM       \$0       \$8,357,039       \$0       \$7,023,255         45       PRODUCTION - PLUM POINT - STEAM       \$0       \$0       \$3,565,385       R-47       \$0       \$3,565,385       \$4,0400%       \$0       \$2,996,350         46       310.000       Land & Iand Rights - Plum Point       \$3,565,385       R-47       \$0       \$3,555,385       \$4,0400%       \$0       \$2,996	38	310.000	-	\$0	R-38	\$0	\$0	84.0400%	\$0	\$0
40       312.000       Boiler Plant Equipment - latan Common       \$6,021,497       R-40       \$0       \$6,021,497       84.0400%       \$0       \$134,581         41       314.000       Turbo Generator Units - latan Common       \$60,021,497       R-41       \$00       \$160,139       84.0400%       \$0       \$134,581         42       315.000       Accessory Electric Equipment - latan       \$623,813       R-42       \$0       \$623,813       84.0400%       \$0       \$524,252         43       316.000       Misc. Power Plant Equipment - latan       \$53,024       R-43       \$0       \$53,024       84.0400%       \$0       \$44,561         Common       TOTAL PRODUCTION - IATAN -       \$8,357,039       \$0       \$8,357,039       \$0       \$10,000       \$10,000       \$0       \$1,040,0%       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$1,040,0%       \$0 </td <td>39</td> <td>311.000</td> <td></td> <td>\$1,498,566</td> <td>R-39</td> <td>\$0</td> <td>\$1,498,566</td> <td>84.0400%</td> <td>\$0</td> <td>\$1,259,395</td>	39	311.000		\$1,498,566	R-39	\$0	\$1,498,566	84.0400%	\$0	\$1,259,395
41       314.000       Turbo Generator Units - latan Common       \$160,139       R-41       \$0       \$160,139       84.0400%       \$0       \$134,581         42       315.000       Accessory Electric Equipment - latan Common       \$623,813       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       \$0       R-46       \$0       \$0       \$0       \$0       \$0         46       310.000       Land & land Rights - Plum Point       \$0       R-46       \$0       \$0       \$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       84.0400%       \$0       \$2,964,5798         50       312.000       Unit Train -										
42       315.000       Accessory Electric Equipment - latan Common       \$623,813       84.0400%       \$0       \$524,252         43       316.000       Misc. Power Plant Equipment - latan Common       \$53,024       R-42       \$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 COMMON - STEAM       \$0       \$8,356,385       R-47       \$0       \$0       \$4,0400%       \$0       \$2,996,350         46       310.000       Land & land Rights - Plum Point       \$0       \$3,565,385       R-47       \$0       \$3,565,385       84.0400%       \$0       \$2,996,350         48       312.000       Boiler Point Equipment - Plum Point       \$3,563,885       R-48       \$0       \$3,148,260       84.0400%       \$0       \$2,996,350         49       312.000       Train Lease       \$3,148,260       R-49       \$0       \$3,148,260       84.0400%       \$0       \$2,964,353         50       314.000       Turbo Generator Units - Plum Point       \$2,996,225       R-51       \$0       \$3,148,260       \$40,400%       \$0										
43       316.000       Common Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN - COMMON - STEAM       \$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       \$0       \$-46       \$0       \$0       \$0       \$0       \$0         46       310.000       Land & land Rights - Plum Point       \$0       \$-47       \$0       \$3,565,385       84.0400%       \$0       \$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       \$3,148,260       \$40,400%       \$0       \$2,96,353         49       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       \$2,96,225       R-51       \$0       \$2,96,225       84.0										
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 46       310.000       Land & land Rights - Plum Point 53,565,385       \$8-47       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$2,996,350       \$0       \$2,996,350       \$0       \$2,996,350       \$0       \$2,96,350       \$0       \$2,964,7438       \$4.0400%       \$0       \$2,964,350       \$0       \$2,964,7438       \$4.0400%       \$0       \$2,996,350       \$0       \$2,964,350       \$0       \$2,964,350       \$0       \$2,964,350       \$0       \$2,964,350       \$0       \$2,964,350       \$0       \$2,964,353       \$0       \$2,964,350       \$0       \$2,964,350       \$0       \$2,964,350       \$0       \$2,964,353       \$2,645,798       \$0       \$2,964,7438       \$4,0400%       \$0       \$2,964,357,98       \$0       \$2,964,353       \$2,645,798       \$0       \$2,964,353       \$0       \$2,964,353 <td< td=""><td>42</td><td>315.000</td><td></td><td>\$623,813</td><td>R-42</td><td>\$0</td><td>\$623,813</td><td>84.0400%</td><td>\$0</td><td>\$524,252</td></td<>	42	315.000		\$623,813	R-42	\$0	\$623,813	84.0400%	\$0	\$524,252
44         Common TOTAL PRODUCTION - IATAN - COMMON - STEAM         \$8,357,039         \$0         \$8,357,039         \$0         \$7,023,255           45         PRODUCTION - PLUM POINT - STEAM         \$0         \$8,357,039         \$0         \$1,000         \$1,000         \$2,996,350         \$0         \$2,9467,438	43	316 000		\$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       \$7,023,255         45       PRODUCTION - PLUM POINT - STEAM       \$0       \$0       \$0       \$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       \$9,467,438       R-48       \$0       \$9,467,438       84.0400%       \$0       \$7,923,255         49       312.000       Train Lease       \$3,148,260       R-49       \$0       \$3,148,260       \$400%       \$0       \$2,996,357,98         50       312.000       Unit Train - Plum Point       \$3,533       R-50       \$0       \$3,148,260       \$400%       \$0       \$2,966,225         51       314.000       Turbo Generator Units - Plum Point       \$2,996,225       R-51       \$0       \$2,996,225       \$4.0400%       \$0       \$2,518,027         52       315.000       Accessory Electric Equipment - Plum	-10	010.000		\$00,0 <u>2</u> 4	11 40	ΨŬ	\$00,0 <u>2</u> 4	04.040070	ΨŬ	<b>\$1111111111111</b>
45         PRODUCTION - PLUM POINT - STEAM         R-46         \$0         \$0         \$4.0400%         \$0         \$0         \$0           46         310.000         Land & land Rights - Plum Point         \$0         R-46         \$0         \$0         84.0400%         \$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         \$2,996,350           50         312.000         Train Lease         \$3,513         R-50         \$0         \$3,533         84.0400%         \$0         \$2,964,359           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         R-52	44		TOTAL PRODUCTION - IATAN -	\$8,357,039		\$0	\$8,357,039		\$0	\$7,023,255
46         310.000         Land & land Rights - Plum Point         \$0         R-46         \$0         \$0         \$84.0400%         \$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         \$2,966,350           50         312.000         Unit Train - Plum Point         \$3,533         R-50         \$0         \$3,148,260         \$4.0400%         \$0         \$2,969,350           51         314.000         Turbo Generator Units - Plum Point         \$2,966,225         R-51         \$0         \$2,966,225         84.0400%         \$0         \$2,518,027           52         315.000         Accessory Electric Equipment - Plum         \$1,040,781         R-52         \$0         \$1,040,781         84.0400%         \$0         \$2,518,027			COMMON - STEAM							
46         310.000         Land & land Rights - Plum Point         \$0         R-46         \$0         \$0         \$84.0400%         \$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         \$2,966,350           50         312.000         Unit Train - Plum Point         \$3,533         R-50         \$0         \$3,148,260         \$4.0400%         \$0         \$2,969,350           51         314.000         Turbo Generator Units - Plum Point         \$2,966,225         R-51         \$0         \$2,966,225         84.0400%         \$0         \$2,518,027           52         315.000         Accessory Electric Equipment - Plum         \$1,040,781         R-52         \$0         \$1,040,781         84.0400%         \$0         \$2,518,027	<i>.</i> -									
47311.000Structures & Improvements - Plum Point\$3,565,385R-47\$0\$3,565,38584.0400%\$0\$2,996,35048312.000Boiler Point Equipment - Plum Point\$9,467,438R-48\$0\$9,467,43884.0400%\$0\$7,956,43549312.000Train Lease\$3,148,260R-49\$0\$3,148,260\$4,0400%\$0\$2,645,79850312.000Unit Train - Plum Point\$3,533R-50\$0\$3,348,260\$4,0400%\$0\$2,645,79851314.000Turbo Generator Units - Plum Point\$2,996,225R-51\$0\$2,996,22584.0400%\$0\$2,518,02752315.000Accessory Electric Equipment - Plum\$1,040,781R-52\$0\$1,040,78184.0400%\$0\$874,672		240.000		**	B 40	<b>*</b> *	**	94.04000/	**	**
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         \$2,645,798           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         R-52         \$0         \$1,040,781         84.0400%         \$0         \$874,672										
49312.000Train Lease\$3,148,260R-49\$0\$3,148,26084.0400%\$0\$2,645,79850312.000Unit Train - Plum Point\$3,533R-50\$0\$3,53384.0400%\$0\$2,96951314.000Turbo Generator Units - Plum Point\$2,996,225R-51\$0\$2,996,22584.0400%\$0\$2,518,02752315.000Accessory Electric Equipment - Plum\$1,040,781R-52\$0\$1,040,78184.0400%\$0\$874,672										
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         R-52         \$0         \$1,040,781         84.0400%         \$0         \$874,672										
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         R-52         \$0         \$1,040,781         \$40.400%         \$0         \$874,672										
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	315.000	Accessory Electric Equipment - Plum	\$1,040,781	R-52	\$0	\$1,040,781	84.0400%	\$0	\$874,672
			Point		1			1 I		

	A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	G	<u>H</u>	
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	φ <b>3,133,0</b> 43		φυ	<b>4</b> 5,155,045		ψŪ	φ2,033,332
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	345.000	Accessory Electric Equipment - Energy	\$1,595,513	R-75	\$0	\$1,595,513	84.0400%	\$0	\$1,340,869
76 77	346.000	Misc. Power Plant Equipment - Energy TOTAL PRODUCTION - ENERGY CENTER	<u>\$2,101,671</u> \$29,853,451	R-76	<u>\$0</u> \$0	<u>\$2,101,671</u> \$29,853,451	84.0400%	\$0 \$0	\$1,766,244 \$25,088,840
		-							
78	0.44.000	PRODUCTION - ENERGY CENTER FT8	tooo 107	D 70	<b>*</b> 0	\$000 40 <del>7</del>	04.04000/	¢0	\$040 F70
79 80	341.000 342.000	Structures & Improvements - FT8 Fuel Holders, Producers & Access FT8	\$293,407 \$508,471	R-79 R-80	\$0 \$0	\$293,407 \$508,471	84.0400% 84.0400%	\$0 \$0	\$246,579 \$427,319
81	343.000	Prime Movers - FT8	\$8,456,645	R-81	\$0 \$0	\$8,456,645	84.0400%	\$0 \$0	\$7,106,964
82	344.000	Generator - FT8	\$179,715	R-82	\$0	\$179,715	84.0400%	\$0	\$151,032
83	345.000	Accessory Electric Equipment - FT8	\$1,124,389	R-83	\$0	\$1,124,389	84.0400%	\$0	\$944,937
84	346.000	Misc. Power Plant Equipment - FT8	\$338,356	R-84	\$0	\$338,356	84.0400%	\$0	\$284,354
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$10,900,983		\$0	\$10,900,983		\$0	\$9,161,185
86		RIVERTON COMMON							
87	340.000		<u>\$0</u>	R-87	<u>\$0</u>	<u>\$0</u>	84.0400%	\$0	\$0
88		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
89 90	341.000	PRODUCTION - RIVERTON UNIT 10 & 11 Structures & Improvements - RU 10 & 11	\$2,749,572	R-90	¢	\$0.740 E70	84.0400%	¢0	¢0 040 740
90 91	341.000	Fuel Holders, Producers & Access RU	\$2,749,572 \$290,663	R-90 R-91	\$0 \$0	\$2,749,572 \$290,663	84.0400% 84.0400%	\$0 \$0	\$2,310,740 \$244,273
92	343.000	10 & 11 Prime Movers - RU 10 & 11	¢0 040 700	R-92	¢~	\$0 C40 7C0	84.0400%	¢0.	¢0 404 004
92 93	343.000	Generators - RU 10 & 11	\$2,610,762 \$933,872	R-92 R-93	\$0 \$0	\$2,610,762 \$933,872	84.0400% 84.0400%	\$0 \$0	\$2,194,084 \$784,826
93 94	345.000	Accessory Electric Equip. RU 10 & 11	\$606,975	R-93	\$0 \$0	\$606,975	84.0400%	\$0 \$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	\$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	\$1,775,891	84.0400%	\$0	\$1,492,459
99	342.000	Fuel Holders, Producers & Access RU	\$204,096	R-99	\$0	\$204,096	84.0400%	\$0	\$171,522
		12		I	I		1		l

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		•	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
100	343.000 344.000	Prime Movers - RU 12 Generators - RU 12	\$13,738,462	R-100 R-101	\$0 \$0	\$13,738,462	84.0400% 84.0400%	\$0 \$0	\$11,545,803
101 102	344.000	Accessory Electric Equipment - RU 12	\$3,157,069 \$3,207,314	R-101 R-102	\$0 \$0	\$3,157,069 \$3,207,314	84.0400% 84.0400%	\$0 \$0	\$2,653,201 \$2,695,427
102	346.000	Misc. Power Plant Equipment - RU 12	\$595,435	R-102	\$0 \$0	\$595,435	84.0400%	\$0 \$0	\$500,404
104	040.000	TOTAL PRODUCTION - RIVERTON UNIT	\$22,678,267	1000	\$0	\$22,678,267	041040070	\$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	84.0400%	\$0	\$0
107	341.000	Structures and Improvements - SL CC	\$2,716,591	R-107	\$0	\$2,716,591	84.0400%	\$0	\$2,283,023
108	342.000	Fuel Holders, Producers & Accessories - SL CC	\$214,641	R-108	\$0	\$214,641	84.0400%	\$0	\$180,384
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	244 000	STATE LINE COMMON	¢0	D 445	¢0.	¢o	400.00009/	¢0	¢0
115 116	341.000 341.000	Land and Land Rights - SL Common Structures & Improvements - SL	\$0 \$1,296,861	R-115 R-116	\$0 \$0	\$0 \$1,296,861	100.0000% 84.0400%	\$0 \$0	\$0 \$1,089,882
110	341.000	Common	\$1,250,001	K-110	φU	\$1,290,001	04.0400 /0	φU	\$1,00 <del>3</del> ,002
117	342.000	Fuel Holders, Producers & Accessories -	\$240,859	R-117	\$0	\$240,859	84.0400%	\$0	\$202,418
118	343.000	SL Common Prime Movers - SL Common	\$42,331	R-118	\$0	\$42,331	84.0400%	\$0	\$35,575
119	345.000	Accessory Electric Equipment - SL	\$33,786	R-119	\$0	\$33,786	84.0400%	\$0	\$28,394
120	346.000	Common Misc. Power Plant Equipment - SL	\$201,856	R-120	\$0	\$201,856	84.0400%	\$0	\$169,640
		Common		_					
121		TOTAL STATE LINE COMMON	\$1,815,693		\$0	\$1,815,693		\$0	\$1,525,909
122		PRODUCTION - STATE LINE CT'S (UNIT							
123	340.000	1) 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	-	\$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	\$0	\$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	R-138	\$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 \$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	\$0 \$0	\$28,924,294 \$109,697,983	84.0400%	<u>\$0</u> \$0	\$24,307,977 \$92,190,186
143		DISTRIBUTION PLANT							
143	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-144	\$0 \$0	\$6,184,682	87.5711%	\$0 \$0	\$5,415,994
146	362.000	Station Equipment - DP	\$40,567,649	R-146	\$0	\$40,567,649	87.5711%	\$0	\$35,525,536
147	364.000	Poles, Towers, & Fixtures - DP	\$111,330,721	R-147	\$0	\$111,330,721	87.5711%	\$0	\$97,493,537
148	365.000	Overhead Conductors & Devices - DP	\$111,280,693		\$0	\$111,280,693	87.5711%	\$0	\$97,449,727
149	366.000	Underground Conduit - DP	\$21,947,218	R-149	\$0	\$21,947,218	87.5711%	\$0	\$19,219,420
150	367.000	Underground Conductors & Devices - DP	\$39,998,304	R-150	\$0	\$39,998,304	87.5711%	\$0	\$35,026,955

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	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							
450		CAPITALIZATION	<b>*</b> 0	D 450	**	¢0	400.000000	¢0.	<b>*</b> 0
159		Compensitation Employee Stock Purchase	\$0	R-159	\$0	\$0	100.0000%	\$0	\$0
160		Plan TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
100			φU		φU	<b>\$</b> U		φU	<b>4</b> 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
475			<u><u><u></u></u></u>	I	¢4,000,000	\$4 000 FF0 000		<u> </u>	\$070 047 F00
175		TOTAL DEPRECIATION RESERVE	\$1,012,573,131		-\$4,020,902	\$1,008,552,229	-	\$0	\$870,917,526

<u>A</u> Reserve	B	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	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

	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
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$36,700,876	42.13	12.00	30.13	0.082548	\$3,029,584
3	Federal Income Tax Withheld	\$20,164,615	42.13	15.50	26.63	0.072959	\$1,471,190
4	State Income Tax Withheld	\$340,877	42.13	20.06	22.07	0.060466	\$20,611
-	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
-	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						
	FICA - Employer Portion	\$3,232,991	42.13	15.50	26.63	0.072959	\$235,876
	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							
20 29	OTHER EXPENSES TOTAL OTHER EXPENSES	\$0					\$0
29	IOTAL OTHER EXPENSES	20					<b>\$</b> 0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,675,074
							\$1,010,011
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	1	J	<u>K</u>	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	i = K
													I
Rev-1	0.000		<b>*</b> 544.007.000			D		¢544.007.000	100.0000%	<b>*</b> 40 0 40 <b>77</b> 0	\$ 400 FOO FOO		1
Rev-2	0.000	Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308 \$23,061,343	0.0000%	-\$46,340,779 \$0	\$468,596,529 \$0		l I
Rev-3 Rev-4	0.000 0.000	Sales for Resale - On System Sales for Resale - Off System	\$23,061,343			Rev-3 Rev-4		\$29,683,276	82.5000%	\$0 \$2,521,575	ەر \$27,010,278		1
Rev-4 Rev-5	0.000	TOTAL RETAIL RATE REVENUE	\$29,683,276			Rev-4		\$567,681,927	82.5000%	-\$43,819,204	\$495,606,807		1
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$207,001,927		-\$43,819,204	\$495,606,807		I
Rev-6		OTHER OPERATING REVENUES											I
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		1
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		1
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		1
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		l I
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$41,241	\$986,268		1
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0671%	-\$38,661	\$564,815		l I
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$10,967	\$324,023		1
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,864,735	\$5,568,664		l I
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,772,849	\$9,864,103		I
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		<b>OPERATION &amp; MAINTENANCE EXPENSE</b>											I
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%	\$03,570	\$0	\$0	\$0 \$0
5	500.100	Only	φ11 <u>2</u> ,101	ψυ	φ11 <u>2</u> ,101	L-3	-4112,101	ΨŪ	100.000078	ψŪ	ψŪ	ψŪ	ΨŪ
6	501.000	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	501.100	Fuel - MO Only	\$8,574,265	\$0	\$8,574,265	E-7	\$0	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$0	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$246,286	\$2,419,799	82.5000%	\$0	\$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
11	507.000	Rents	\$35,099	\$0	\$35,099	E-11	-\$2,668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$63,399,785	\$3,316,950	\$60,082,835		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
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											I
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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	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	<u><u>H</u></u>	<u>I</u>	<u>J</u>	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
24		HYDRAULIC POWER GENERATION	(D+E)			1	(FIOIII Auj. Scii.)	(0+0)	1	(FIOIII AUJ. SCII.)	(n x i) + J	L + W	I = N
24		In DRAGEIGT OWER GENERATION											
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-32	-\$735	\$44,001	84.0400%	-\$1,127	\$36,978	\$31,756	\$5.222
34	543.000	Maintenance of Structures - Maint. 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
34	544.000	Mainenance of Electric Plant	\$35.882	\$34,279	\$1,603	E-34	\$5,567	\$124,714	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	0.00000	TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$70,461	\$348,570	0.110.1007/0	-\$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											
40		OPERATION - OP											
40	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 52	554.000	Prod Maint Misc Other Power Gener. TOTAL MAINTANENCE - OP	\$758,047 \$14,715,252	<u>\$457,935</u> \$2,474,807	\$300,112 \$12,240,445	E-51	\$43,264 \$4,692,654	<u>\$801,311</u> \$19,407,906	84.0400%	\$0 \$43,930	\$673,422 \$16,354,335	\$401,198 \$2,212,115	<u>\$272,224</u> \$14,142,220
52		TOTAL MAINTANENCE - OF	\$14,715,252	<b>\$2,474,007</b>	<b>\$12,240,44</b> 5		<b>\$4,092,034</b>	\$19,407,900		\$43,930	<b>\$10,334,335</b>	\$2,212,115	<b>\$14,142,220</b>
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
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	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	\$0	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$0	\$431,031	\$0	\$431,031
58	421.000	latan/Plum Point Deferred Exp	\$121,692	\$0	\$121,692	E-58	\$0	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769		\$8,465,498	\$71,602,272	1	\$76,911	\$59,220,688	\$1,668,793	\$57,551,895
~~		TOTAL DOWED DRODUCTION EXPENSES	\$000 074 47F	\$40.040.04F	\$000 <b>7</b> 00 400		\$4 044 <b>7</b> 00	\$004 0E0 000		\$107.100	\$404 000 44F	\$40 F07 070	\$170 101 070
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$1,611,789	\$221,059,686	1	\$497,129	\$184,998,445	\$12,567,373	\$172,431,072
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.							1				
62	560.000	OPERATION - TRANSMISSION EXP. 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
63 64	561.000	Tranmission Expense	\$601,555	\$161,724	\$138,566	E-63 E-64	\$0,870	\$626,675		\$7,164 \$10,447	\$265,301	\$148,850	\$116,451 \$8,617
04	301.000		ψ001,555	4J91,301	φ10,2J4	L-04	φ23,120	φ020,075	07.0400 %	φιυ,++/	φ <b>3</b> 37,104	ψ320,407	φ <b>0,0</b> 17

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		<b>D</b>	<u>^</u>	D	-	-	<u>^</u>				1Z		M
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.	<b>***</b>	A 4 9 4 9 5 5			A			45 070		<b>AAT A</b> (1)	<b>A</b> 4 <b>A A A</b>
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 74	569.000 570.000	Trans Maintenance of Structures	\$9,285	\$2,345 \$1.148.968	\$6,940	E-73 E-74	\$100 \$77 500	\$9,385	84.0400% 84.0400%	\$0 -\$6.504	\$7,887	\$2,055	\$5,832 \$559.735
74	570.000	Trans Maintenance of Station Equipment Trans Maintenance of Overhead Lines	\$1,786,284 \$2,946,856	\$1,148,968	\$637,316 \$2,745,023	E-74 E-75	\$77,529 \$8,574	\$1,863,813 \$2,955,430	84.0400%	-\$6,504 \$13,951	\$1,559,844 \$2,497,694	\$1,000,109 \$190,777	\$359,735 \$2,306,917
75	571.100	Tracker Adjustment - MO Only	\$2,940,850	\$201,833	\$2,745,025	E-75 E-76	\$8,574 \$0	\$2,955,450	100.0000%	\$13,951	\$2,497,094	\$190,777	\$2,306,917
70	571.100	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900	L-70	\$90.632	\$4,984,933	100.0000 /8	\$13,323	\$4,212,552	\$1,290,155	\$2,922,397
			ψτ,03τ,301	φ1, <del>4</del> 07,401	<b>\$3,430,300</b>		430,03Z	ψ4,304,333		ψ13,323	ψ <del>1</del> ,212,332	ψ1,230,133	<i><b>\</b>\\\\\\\\\\\\\</i>
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 \$0	\$347,412	\$193,670	\$153,742
101 102	596.000 597.000	Distrb. Maintenance of St Lights/Signal Distrb. Maintenance of Meters	\$379,836 \$336,256	\$243,202 \$326,409	\$136,634 \$9,847	E-101 E-102	\$10,332 \$13,867	\$390,168 \$350,123	87.5711% 87.5711%	\$0 \$0	\$341,675 \$306,606	\$222,023 \$297,983	\$119,652 \$8,623
102	598.000		\$205,342	\$326,409	\$75,081	E-102 E-103	\$5,534	\$350,123	87.5711%	\$0 \$0	\$184,666	\$118,917	\$65,749
103	299.000	Distrb. Maintenance of Misc. Distribution Plant TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$205,342 \$17,563,087	\$130,261 \$4,430,018	\$13,133,069	E-103	\$5,534	\$210,876 \$17,618,418	07.3711%	\$0	\$184,666 \$15,476,933	\$118,917 \$4,082,025	\$65,749 \$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

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	A	<u>B</u>	<u><u>c</u></u>	D	<u> </u>	<u>E</u>	G	<u><u> </u></u>		<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	In a second state of the s	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + M	Non Labor
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$225,950	\$2,142,368	89.0671%	(FIOIII Adj. Scil.) \$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 \$0	\$187,619	\$6,787	\$180,832
112	500.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,304,980	\$10,756,680	00.007170	\$117,662	\$9,698,324	\$4,691,838	\$5,006,486
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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	908.200	Cust Program Collaborative Exp MO Only	\$1,616,720	\$0	\$1,616,720	E-117	\$0	\$1,616,720	100.0000%	\$0	\$1,616,720	\$0	\$1,616,720
118	908.300	Wholesale Customer Assistance - Wholesale	\$96,207	\$95,888	\$319	E-118	\$4,074	\$100,281	0.0000%	\$0	\$0	\$0	\$0
119	908.400	Retail Commercial Cust Assist - Retail	\$550,431	\$499,522	\$50,909	E-119	\$21,221	\$571,652	89.0671%	\$0	\$509,154	\$463,811	\$45,343
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229,012	\$14,447	E-120	\$9,729	\$253,188	89.0671%	\$0	\$225,508	\$212,640	\$12,868
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0671%	\$0	\$328	\$0	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437,500	\$0	\$437,500	E-122	\$0	\$437,500	100.0000%	\$0	\$437,500	\$0	\$437,500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0671%	\$0	\$552,265	\$0	\$552,265
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0 \$0	\$98,875	E-124 E-125	\$0 \$0	\$98,875	89.0671%	\$0	\$88,065	\$0 \$0	\$88,065
125 126	909.000 910.000	Information & Instructional Advertising Misc. Customer Service Expense	\$120,804 \$15,494	\$0 \$0	\$120,804 \$15,494	E-125 E-126	\$0	\$120,804 \$15,494	89.0671% 89.0671%	-\$20,740 \$0	\$86,857 \$13,800	\$U \$0	\$86,857
120	910.000	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$15,494	\$0 \$1,611,794	\$3,031,230	E-120	\$68,474	\$4,711,498	89.0671%	\$93.448	\$13,800	\$0 \$1,527,910	<u>\$13,800</u> \$2,897,203
127		TOTAL COSTOMER SERVICE & INFO. EXF.	\$4,043,024	<b>\$1,011,794</b>	\$3,031,230		<b>Φ00,474</b>	φ4,711,490		\$93,440	<b>\$4,423,113</b>	\$1,527,910	\$2,097,203
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 Injuries and Damages	\$1,994,604	\$0	\$1,994,604	E-138 E-139	-\$116,757	\$1,877,847	87.5515%	\$0	\$1,644,083	\$0	\$1,644,083
139 140	925.000 926.000	Employee Pensions and Benefits	\$3,532,856 \$17,604,939	\$765 \$119,387	\$3,532,091 \$17,485,552	E-139 E-140	-\$940,306 \$61,374	\$2,592,550 \$17,666,313	87.5515% 87.5515%	\$0 \$3,457,535	\$2,269,817 \$18,924,657	\$698 \$3,491,627	\$2,269,119 \$15,433,030
140	928.000	Regulatory Commission Expenses	\$1,162,154	\$119,387 \$0	\$1,162,154	E-140 E-141	\$01,374	\$1,162,154	100.0000%	-\$37,076	\$1,125,078	\$3,491,627	\$1,125,078
141	929.000	Duplicate Charges - Credit	-\$287,296	\$0 \$0	-\$287,296	E-141	\$0	-\$287,296	87.5515%	-\$37,070	-\$251,532	\$0 \$0	-\$251,532
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$319,076	\$500,992	87.5515%	-\$1,621	\$437,005	\$23,536	\$413,469
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13,177	87.5515%	\$0	\$11,537	\$0	\$11,537
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$2,719,521	\$46,806,025	011001070	\$3,864,655	\$44,988,703	\$10,134,822	\$34,853,881
			<b>*</b>	<b>*</b> •,,,•	<b>*</b> · · · · · · · · · · · · · · · · · · ·		+_,,.	*,				<b>*</b> ···,···,·	***;***;***
146		MAINT., ADMIN. & GENERAL EXP.							1				
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	1	\$2,636	\$534,099	\$152,926	\$381,173
									1			I	
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	404 400	INTEREST ON CUSTOMER DEPOSITS	<b>64 044 645</b>	**	** ***	F 454		** ***	400 00000	A700 (0 )	*****		*****
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	\$0 \$0	\$2,006,744
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310	1	\$792,434	\$2,006,744	\$0	\$2,006,744
153		DEPRECIATION EXPENSE							1				
155			I I	I		I	I	I	1	I		ı I	

Line Number 154 155 156 157 158	Account Number 403.000	Income Description	Test Year Total	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Add Incode
154 155 156 157		Income Description	Total										MO Adj. Juris
155 156 157	403.000			Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
155 156 157	403.000	Democratical Francisco Democratica	(D+E)	0	0 (4)		(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		$\mathbf{A} = \mathbf{K}$
156 157		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)
157		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$5,782,214	\$71,423,882	\$0	\$0
157		AMORTIZATION EXPENSE											
	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
	0.000	Carrying Costs Plum Point	\$0 \$0	\$0 \$0	\$0 \$0	E-157	\$0	\$0	100.0000%	\$1,447,508	\$1,447,508	\$0	\$1,447,300
159	0.000	Carrying Costs I tain 1 Cint	\$0 \$0	\$0 \$0	\$0 \$0	E-150	\$0 \$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	100.0000%	\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PImPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-166	\$0	\$134,549	100.0000%	\$183,564	\$318,113	\$0	\$318,113
167	0.000	Low Income Pilot Program Amortization	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$41,667	\$41,667	\$0	\$41,667
168	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-168	\$26,236	\$3,969,265	85.3526%	\$0	\$3,387,871	\$0	\$3,387,871
169		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,526,082	\$5,144,262	\$0	\$5,144,262
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 \$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 \$0	\$25,138,294	\$0	\$25,138,294
176 177	408.910 408.930	Prov - Escorp Franchise Tax Prov - City Tax or Fee	\$27,000	\$0	\$27,000	E-176	\$0 -\$9.923.350	\$27,000 \$847,172	0.0000% 0.0000%	\$0 \$0	\$0	\$0 \$0	\$0
177	408.930	TOTAL OTHER OPERATING EXPENSES	\$10,770,522 \$35,873,864	<u>\$0</u> \$0	\$10,770,522 \$35.873.864	E-177	-\$9,923,350	\$32,435,430	0.0000%	\$0	<u>\$0</u> \$27.584.024	\$320,596	\$0 \$27,263,428
170		TOTAL OTHER OPERATING EXPENSES	\$33,673,004	φU	<b>\$33,673,604</b>		-\$3,430,434	\$32,435,430		φU	<b>φ21,304,024</b>	\$320,390	\$27,203,420
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		
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	400.100	TOTAL INCOME TAXES	\$0			2 102		\$0	00.020070	\$17,283,795	\$17,283,795	00011010(1)	
										··· ,··,· ··	··· ;;- · · ·		
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		
191		NET OPERATING INCOME	\$112,523,811				1	\$117,002,127		-\$53,835,096	\$102,603,303	1	I

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

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<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	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	<u>l</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	\$2,521,575
	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	\$11,728,453
	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	-\$41,241
	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	-\$38,661
	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	-\$10,967
	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	-\$2,864,735
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$767,708	
	2. To remove Missouri non-jurisdictional SPP transmission		\$0	\$0		\$0	-\$2,097,027	

<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	Jurisdictional 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-V	1 461	301.000	\$0,049	-91,213,001	-97,200,410	φ <del>4</del> ,217	φ <del>4</del> ,135	40, <b>3</b> 30
	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	\$109,38
	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	\$(
	1. 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	

<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)		<b>VU</b>	¢1,001		<b>\$</b>	<b>4</b> 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)		<b>Ф</b> 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)							

<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> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
Number	Income Adjustment Description 2. To normalize latan 2 Maintenance to a five-year average.	Number	Labor \$0	Non Labor -\$117,782	Total	Labor \$0	Non Labor \$0	Total
	(A. Sarver)		φU	-\$117,762		<b>4</b> 0	<b>Ф</b> О	
	3. To normalize latan Common Maintenance Expense to a		\$0	\$7,774		\$0	\$0	
	five-year average. (A. Sarver)							
	4. To normalize latan Maintenance Expense to a six-year		\$0	-\$2,635		\$0	\$0	
	average. (A. Sarver)							
	C. Ta name line Aslam, Maintenana (s. a filmana association		¢0.	¢044507		¢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		\$0	-\$87,690		\$0	\$0	
	year average. (A. Sarver)							
	7. To adjust test year payroll to reflect Staff annualized		\$8,903	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
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-		\$0	-\$43,894		\$0	\$0	
	year average. (A. Sarver)							
	2. To normalize latan 2 Maintenance to a five-year average.		\$0	-\$4,845		\$0	\$0	
	(A. Sarver)							
	3. To normalize latan Common Maintenance Expense to a		\$0	-\$202		\$0	\$0	
	five-year average. (A. Sarver)		ψŪ	-4202		40	40	
	4. To normalize latan Maintenance Expense to a six-year		\$0	-\$36,171		\$0	\$0	
	average. (A. Sarver)							
	5. To normalize Asbury Maintenance to a five-year average.		\$0	-\$1,099,490		\$0	\$0	
	(A. Sarver)							
	6. To normalize Riverton Maintenance Expense to a three		\$0	-\$501		\$0	\$0	
	year average. (A. Sarver)		ţ,	4001		ΨŬ	ψŪ	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,311	\$0		\$0	\$0	
E-26	One section Company/ 8 Engine Under	535 000	¢4 400	¢4.400	¢004	¢4 070	¢0.	¢4.0
E-20	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		\$0	-\$1,188		\$0	\$0	
	a five-year average. (A. Sarver)							
	2. To adjust test year payroll to reflect Staff annualized		\$1,409	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		•1,100	<b>*</b> •		ψ <b>υ</b>	<b>*</b> *	
						<b>.</b>		
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,273	\$0	
E 67		507.000	A	*	A			
E-27	Hydraulic Expenses	537.000	\$156	-\$27,620	-\$27,464	\$0	\$0	
	1. To normalize Ozark Beach Hydro Operations Expense to		\$0	-\$27,620		\$0	\$0	
	a five-year average. (A. Sarver)							
	2. To adjust test year payroll to reflect Staff annualized		\$156	\$0		\$0	\$0	
	2. To adjust test year payron to renect stan annualized		\$100	φU		φU	φU	
	Payroll Expense. (A. Arabian)							
	Payroll Expense. (A. Arabian)						\$0	
F-28		538 000	¢0E7	\$7 020	CO COF	E0		
E-28	Payroll Expense. (A. Arabian) Electric Expense Hydro	538.000	\$857	\$7,838	\$8,695	\$0	\$U	
E-28	Electric Expense Hydro 1. To normalize Ozark Beach Hydro Operations Expense to	538.000	\$857 \$0	\$7,838 \$7,838	\$8,695	\$0 \$0	\$0	
E-28	Electric Expense Hydro	538.000			\$8,695		·	
E-28	Electric Expense Hydro 1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)	538.000	\$0	\$7,838	\$8,695	\$0	\$0	
E-28	Electric Expense Hydro 1. To normalize Ozark Beach Hydro Operations Expense to	538.000			\$8,695		·	

<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. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-29	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	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
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		\$0	-\$9,156		\$0	\$0	
	year average. (A. Sarver)							
	5. To adjust test year payroll to reflect Staff annualized		\$41,916	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		•,•.•	ψ <b>υ</b>		<b>+</b> •	<b>4</b> 0	
						<b>•</b> • • <b>•</b> • • • •		
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$117,821	\$0	
E-42	Fuel - Operation OP	F 47 000	<b>*</b> 404	*** **** ***	AD 400 744	<b>*</b> 4 005	**	<b>*</b> 4 005
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)							
			**	<b>*</b> 4 • 4 •		<b>^</b>	**	
	2. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A.		\$0	-\$4,340		\$0	\$0	
	Sarver)							
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A.		\$0	-\$180,805		\$0	\$0	
	Sarver)							
	<ol> <li>To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)</li> </ol>		\$0	\$38,823		\$0	\$0	
	year average. (A. Sarver)							
	5. To normalize Riverton Operations Expense to a three		\$0	-\$75,701		\$0	\$0	
	year average. (A. Sarver)							
	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)		φU	<b>4</b> 0		\$5,049	<b>4</b> 0	
E-45	Misc. Other Power Generation Expense	549.000	\$8,820	\$481.672	\$490.492	\$6.000	\$0	\$6,000
L-43	mise. Other Power Generation Expense	343.000	φ0,020	\$401,072	φ <del>4</del> 50,452	\$0,000	φυ	\$0,000
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset		\$0	\$663,078		\$0	\$0	
	Amortization. (A. Sarver)		φU	\$003,078		<b>4</b> 0	φU	
	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.							
	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.							
	Sarver)							
	5. To normalize Energy Center Operations Expense to a five-		\$0	-\$44,089		\$0	\$0	
	5. To normalize Energy Center Operations Expense to a rive-							
	year average. (A. Sarver)							
			\$0	-\$61,469		\$0	\$0	

<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
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,820	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,000	\$0	
E-48	Prod Comb Maintenance Superv & Engin.	551.000	\$37,453	-\$2,818	\$34,635	\$43,930	\$0	\$43,93
	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 a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	\$4		\$0	\$0	
	3. 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	-\$627		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$248		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$375		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$37,453	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$43,930	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$4,349	-\$61,331	-\$56,982	\$0	\$0	\$
	1. To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$31,029		\$0	\$0	
	2. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$21,197		\$0	\$0	
	3. 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	-\$42,673		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$28,490		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,349	\$0		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$43,881	\$4,627,856	\$4,671,737	\$0	\$0	\$
	1. To adjust Riverton 12 tracker Regulatory Asset Amortization (A. Sarver)		\$0	\$5,967,704	÷.,,,,,,,,,,,,,	\$0	\$0	Ψ
	2. To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$252,138		\$0	\$0	
	3. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$93,601		\$0	\$0	
	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)		\$0	-\$371,035		\$0	\$0	
	5. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$642,583		\$0	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>l</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
	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	\$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	\$0
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$834,146		\$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	\$76,911
	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	\$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	

<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	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	\$10,4
	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		\$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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	l
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
	1. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$21		\$0	\$0	
	(A. Salver)							
	2. To normalize latan Maintenance Expense to a six-year		\$0	\$823		\$0	\$0	
	average. (A. Sarver)							
	3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver)		\$0	\$27,648		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$226		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$48,811	\$0		\$0	\$0	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$6,504	\$0	
E-75	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)		40,014	ψŪ		ψŪ	ΨŬ	
	2. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$13,951	\$0	
	Newkirk)		ţ.	<i>•••</i>		¢.0,001	••	
E-81	Distrb Operation Supervision & Engin.	580.000	\$38,887	-\$620	\$38,267	\$60,246	\$0	\$60,24
	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	
	Payroll Expense. (A. Arabian)		\$30,007	φυ		40	φŪ	
	3. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$60,246	\$0	
	Newkirk)		ţ.	ψŪ		\$00, <u>2</u> 40	ΨŬ	
E-82	Distrb Station Expense	582.000	\$6,994	\$0	\$6,994	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized		\$6,994	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
E-83	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	
	Payroll Expense. (A. Arabian)							
	2. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		-\$215	\$0	
	Newkirk)							
E-84	Distrb Underground Line Expenses	584.000	\$3,841	\$0	\$3,841	\$0	\$0	ş
- 97		001.000		· · ·	ψ0,041		· · · ·	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,841	\$0		\$0	\$0	
E-85	Distrb Street Lighting & Signal System Exp.	585.000	\$99	\$0	\$99	\$0	\$0	\$
				· · ·			· · · ·	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$99	\$0		\$0	\$0	
E-86	Distrb Meters	586.000	\$99,864	\$0	\$99,864	\$290	\$0	\$29
	1. To adjust test year payroll to reflect Staff annualized		\$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	

<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
Number	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)	Number	\$9,012	\$0	Total	\$0	\$0	Total
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$10,332	\$0	\$10,332	\$0	\$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	\$
	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	

<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

<u>A</u> ncome	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments 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	\$13,18
	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	\$330,6
	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	:
	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	
	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	\$3,457,5
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$50		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three		\$0	\$138		\$0	\$0	

	Income Adjustment Description 3. Adjustment to annualize Employee Benefits. (A. Arabian)	Account Number	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
	3. Adjustment to annualize Employee Benefits. (A. Arabian)		Labor	Non Labor	Total	Labor	Non Labor	Total
			\$0	\$142,353		\$0	\$0	
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$619		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,072	\$0		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (A. Arabian)		-\$85,520	\$0		\$0	\$0	
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$5,293,064	\$0	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$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 Payroll Expense. (A. Arabian)		\$1,096	\$0		\$0	\$0	
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	9
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
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 Payroll Expense. (A. Arabian)		\$6,995	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,636	\$0	
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	
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 O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amoritization		\$0	\$0	\$0	\$0	\$1,447,308	\$1,447,3
	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	\$1,9

<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 1. To amortize carrying cost for Plum Point. (K. Bolin)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$1,987	Total
E-159	Carrying Costs latan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying cost for latan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying cost for latan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E-161	Solar Rebate Amorization	403.001	\$0	\$0	\$0	\$0	\$2,067,690	\$2,067,690
	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,447,635	
	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
E-164	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,691	-\$2,345,691
	1. To amortize the stub period tax cut. (M. Oligschaeger)		\$0	\$0		\$0	-\$2,345,691	
E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-167	Low Income Pilot Program Amortization		\$0	\$0	\$0	\$0	\$41,667	\$41,667
	1. To amortize low income pilot program (K. Bolin)		\$0	\$0		\$0	\$41,667	
E-168	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-171	Prov - Foab Taxes - Electric	408.141	\$435,771	\$0	\$435,771	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$435,771	\$0		\$0	\$0	
E-173	Prov - Fed Unemp Compens Tax	408.511	\$411	\$0	\$411	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		\$411	\$0		\$0	\$0	
E-174	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. (A. Arabian)		\$3,895	\$0		\$0	\$0	
E-175	Property Tax	408.610	\$0	\$6,044,839	\$6,044,839	\$0	\$0	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	\$6,044,839		\$0	\$0	
E-177	Prov - City Tax or Fee	408.930	\$0	-\$9,923,350	-\$9,923,350	\$0	\$0	\$0
	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	-\$9,923,350		\$0	\$0	
E-182	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$17,283,795	\$17,283,795
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,283,795	

<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	, , , , , , , , , , , , , , , , , , ,
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	-\$8,540,550	<b>,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	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	С	D	<u>E</u>	F
Line	_	Percentage	Test	6.9 <u>2</u> %	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
•			φ100, <b>3</b> 43,234	\$100,515,550	\$102,441,075	φ107,713,320
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
-			<b>*</b> • •, • • •,• • •	••••	<i></i>	•••••
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
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14	PROVISION FOR FED. INCOME TAX					
15	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 18	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$69,892,349	\$0 \$62,157,496	\$0 \$64,010,282	\$0 \$69.092.250
10	Federal Income Tax at the Rate of	21.00%	\$09,892,349 \$14,677,393	\$13,053,074	\$13,442,159	\$14,509,373
20	Subtract Federal Income Tax Credits	21.00%	ψ14,011,000	ψ10,000,074	ψ10, <del>11</del> 2,100	ψ1 <del>4</del> ,000,070
21	Research Credit		\$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$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	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$65,160,054	\$57,948,916	\$59,676,252	\$64,414,128
31	Subtract Missouri Income Tax Credits					
32	MO State Credit	4 0000/	\$0	\$0 \$0 047 057	\$0	\$0 \$0 570 505
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
40	City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	SUMMADY OF CURRENT INCOME TAX					
42 43	SUMMARY OF CURRENT INCOME TAX 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	\$0	\$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	Amortization of Deferred ITC		-\$373,173	-\$373,173	-\$373,173	-\$373,173
50	Amort of Excess Deferred Income Taxes		-\$1,876,095	-\$1,876,095	-\$1,876,095	-\$1,876,095
51	Amortization of Protected Excess ADIT		-\$2,263,671	-\$2,263,671	-\$2,263,671	-\$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		-\$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

	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%