

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance	Reclass	Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
VARIABLE PRODUCTION EXPENSES												
1	407	407430	Asbury Retire-KS19EPDE223RTS	TB 09-2020	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2	407	407431	Asbury Retire OKPUD201800133		-	-	-	0.00%	-	-	-	-
3	421	421022	MO lat I Amrt O&M ER-2010-0130		33,247	-	33,247	100.00%	33,247	-	-	-
4	421	421027	MO lat II Amrt OM ER-2011-0004		71,133	-	71,133	100.00%	71,133	-	-	-
5	421	421029	MO PlmPt Amrt O&M ER-2011-0004		1,185	-	1,185	100.00%	1,185	-	-	-
6	501	501001	Kansas Fuel Adj		11,636	-	11,636	0.00%	-	-	-	-
7	501	501002	MO Fuel Adj Current Period		3,704,916	-	3,704,916	100.00%	3,704,916	(3,704,916)	-	-
8	501	501003	MO Fuel Adj Recovery		(69,190)	-	(69,190)	100.00%	(69,190)	69,190	-	-
9	501	501004	Fuel Constr Acctg Iatan2 Def		(146,825)	-	(146,825)	100.00%	(146,825)	-	-	-
10	501	501005	Okla Fuel Cost Adj		(13,152)	-	(13,152)	0.00%	-	-	-	-
11	501	501011	Conv & Seminar-Fuel		331	-	331	84.47%	279	96	-	-
12	501	501042	Fuel - Coal		22,224,020	-	22,224,020	84.47%	18,772,842	6,457,929	-	-
13	501	501045	Fuel - Oil		504,263	-	504,263	84.47%	425,956	146,530	-	-
14	501	501183	Sales Of Ash		(32,068)	-	(32,068)	84.47%	(27,088)	(9,318)	-	-
15	501	501300	Fuel - Tires		-	-	-	84.47%	-	-	-	-
16	501	501400	Ops Labor-Fuel Handling		148,908	-	148,908	84.47%	125,784	43,270	-	-
17	501	501401	Ops Mtls-Fuel Handling		138,605	-	138,605	84.47%	117,081	40,276	-	-
18	501	501601	Fuel Administration - Asbury		11,036	-	11,036	84.47%	9,322	3,207	-	-
19	501	501604	Fuel Administration - Riverton		818	-	818	84.47%	691	238	-	-
20	501	501605	Fuel Administration Plum Point		97,833	-	97,833	84.47%	82,641	28,429	-	-
21	501	501910	Amrt SWPA Oz Beach-AR		(14,654)	-	(14,654)	0.00%	-	-	-	-
22	501	501920	Amrt SWPA Oz Beach-KS		(125,260)	-	(125,260)	0.00%	-	-	-	-
23	501	501930	Amrt SWPA Oz Beach-MO		(2,088,832)	-	(2,088,832)	100.00%	(2,088,832)	-	-	-
24	501	501940	Amrt SWPA Oz Beach-OK		(69,036)	-	(69,036)	0.00%	-	-	-	-
25	502	502084	Exp Of Coal Handling System		481	-	481	84.47%	406	-	-	-
26	502	502093	Exp Of Feedwater System		7,732	-	7,732	84.47%	6,531	-	-	(6,811)
27	502	502096	Exp To H2O Supply System		120,924	-	120,924	84.47%	102,146	-	9,379	(46,050)
28	502	502099	Exp Of Bottom & Fly Ash System		30,467	-	30,467	84.47%	25,736	-	-	-
29	502	502102	Exp Of Instrmnt & Meter Boiler		4,437	-	4,437	84.47%	3,748	-	-	-
30	502	502103	Expense of CEMS Equipment		13,939	-	13,939	84.47%	11,774	-	-	(12,279)
31	502	502105	Exp Of Draft Equipment		125	-	125	84.47%	106	-	-	-
32	502	502108	Exp Of Steam Boiler		95,819	-	95,819	84.47%	80,939	-	7,039	-
33	502	502109	Boiler Ops & Supervision		201,220	-	201,220	84.47%	169,973	-	7,149	-
34	502	502114	Steam Expenses - Other		1,221,660	-	1,221,660	84.47%	1,031,948	-	206,561	-
35	510	510030	Mtce Supervision & Engineer		998,164	-	998,164	84.47%	843,158	-	(123,142)	(4,399)
36	510	510994	Iatan2 Mtc Rg Adj Amortization		0	-	0	100.00%	0	-	-	-
37	510	510995	IatCom Mtc Rg Adj Amortization		(0)	-	(0)	100.00%	(0)	-	-	-
38	510	510996	PP Mtc Trk Rg Adj Amortization		0	-	0	100.00%	0	-	-	-
39	510	510999	PP Mtc Trk Reg Adj ER2011-0004		-	-	-	100.00%	-	-	-	-
40	512	512138	Mtce Coalhandling		240,863	-	240,863	84.47%	203,460	-	-	(138,237)
41	512	512139	Mtce Of Rotary Dumper		14,001	-	14,001	84.47%	11,827	-	-	(120)
42	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	84.47%	-	-	-	-
43	512	512144	Mtce Of C.E.M. Equipment		-	-	-	84.47%	-	-	-	-
44	512	512147	Mtce Of Coal Dozers		10,407	-	10,407	84.47%	8,791	-	-	(622)
45	512	512150	Mtce Of Feeders		44,206	-	44,206	84.47%	37,341	-	-	-
46	512	512153	Mtce Of Bottom & Fly Ash Syste		128,210	-	128,210	84.47%	108,300	-	1,631	(33,532)
47	512	512156	Mtce Instrmnt & Meters Boiler		337	-	337	84.47%	285	-	-	-
48	512	512160	Mtce Of Furnace		42,904	-	42,904	84.47%	36,242	-	-	(4,308)
49	512	512161	Mtce Of Cyclones		-	-	-	84.47%	-	-	-	-
50	512	512162	Mtce Of Draft Systems		15,359	-	15,359	84.47%	12,974	-	-	3,793
51	512	512163	Mtce Of Feedwater System Equip		7,474	-	7,474	84.47%	6,314	-	60	(4,596)
52	512	512164	Mtce Of Fuel Oil & Igniter Sys		971	-	971	84.47%	820	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
VARIABLE PRODUCTION EXPENSES												
1	407	407430	Asbury Retire-KS19EPDE223RTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	407	407431	Asbury Retire OKPUD201800133	-	-	-	-	-	-	-	-	-
3	421	421022	MO lat I Amrt O&M ER-2010-0130	-	-	-	-	(33,247)	-	-	-	-
4	421	421027	MO lat II Amrt OM ER-2011-0004	-	-	-	-	(71,133)	-	-	-	-
5	421	421029	MO PlmPt Amrt O&M ER-2011-0004	-	-	-	-	(1,185)	-	-	-	-
6	501	501001	Kansas Fuel Adj	-	-	-	-	-	-	-	-	-
7	501	501002	MO Fuel Adj Current Period	-	-	-	-	-	-	-	-	-
8	501	501003	MO Fuel Adj Recovery	-	-	-	-	-	-	-	-	-
9	501	501004	Fuel Constr Acctg Iatan2 Def	-	-	-	-	146,825	-	-	-	-
10	501	501005	Okla Fuel Cost Adj	-	-	-	-	-	-	-	-	-
11	501	501011	Conv & Seminar-Fuel	-	-	-	-	-	-	-	-	-
12	501	501042	Fuel - Coal	-	-	-	-	-	-	-	-	-
13	501	501045	Fuel - Oil	-	-	-	-	-	-	-	-	-
14	501	501183	Sales Of Ash	-	-	-	-	-	-	-	-	-
15	501	501300	Fuel - Tires	-	-	-	-	-	-	-	-	-
16	501	501400	Ops Labor-Fuel Handling	-	-	-	-	-	-	-	-	-
17	501	501401	Ops Mtls-Fuel Handling	-	-	-	-	-	-	-	-	-
18	501	501601	Fuel Administration - Asbury	-	-	-	-	-	-	-	-	-
19	501	501604	Fuel Administration - Riverton	-	-	-	-	-	-	-	-	-
20	501	501605	Fuel Administration Plum Point	-	-	-	-	-	-	-	-	-
21	501	501910	Amrt SWPA Oz Beach-AR	-	-	-	-	-	-	-	-	-
22	501	501920	Amrt SWPA Oz Beach-KS	-	-	-	-	-	-	-	-	-
23	501	501930	Amrt SWPA Oz Beach-MO	-	-	-	-	2,088,832	-	-	-	-
24	501	501940	Amrt SWPA Oz Beach-OK	-	-	-	-	-	-	-	-	-
25	502	502084	Exp Of Coal Handling System	-	-	-	-	-	-	-	-	-
26	502	502093	Exp Of Feedwater System	-	-	-	-	-	-	-	-	-
27	502	502096	Exp To H2O Supply System	-	-	-	-	-	-	-	-	-
28	502	502099	Exp Of Bottom & Fly Ash System	-	-	-	-	-	-	-	-	-
29	502	502102	Exp Of Instrmnt & Meter Boiler	-	-	-	-	-	-	-	-	-
30	502	502103	Expense of CEMS Equipment	-	-	-	-	-	-	-	-	-
31	502	502105	Exp Of Draft Equipment	-	-	-	-	-	-	-	-	-
32	502	502108	Exp Of Steam Boiler	-	-	-	-	-	-	-	-	-
33	502	502109	Boiler Ops & Supervision	-	-	-	-	-	-	-	-	-
34	502	502114	Steam Expenses - Other	-	-	-	-	-	-	-	-	-
35	510	510030	Mtce Supervision & Engineer	-	-	-	-	-	-	-	-	-
36	510	510994	Iatan2 Mtc Rg Adj Amortization	-	-	-	-	-	-	-	-	-
37	510	510995	IatCom Mtc Rg Adj Amortization	-	-	-	-	-	-	-	-	-
38	510	510996	PP Mtc Trk Rg Adj Amortization	-	-	-	-	-	-	-	-	-
39	510	510999	PP Mtc Trk Reg Adj ER2011-0004	-	-	-	-	-	-	-	-	-
40	512	512138	Mtce Coalhandling	-	-	-	-	-	-	-	-	-
41	512	512139	Mtce Of Rotary Dumper	-	-	-	-	-	-	-	-	-
42	512	512141	Mtce Of Coal Sampler & Lab	-	-	-	-	-	-	-	-	-
43	512	512144	Mtce Of C.E.M. Equipment	-	-	-	-	-	-	-	-	-
44	512	512147	Mtce Of Coal Dozers	-	-	-	-	-	-	-	-	-
45	512	512150	Mtce Of Feeders	-	-	-	-	-	-	-	-	-
46	512	512153	Mtce Of Bottom & Fly Ash Syste	-	-	-	-	-	-	-	-	-
47	512	512156	Mtce Instrmnt & Meters Boiler	-	-	-	-	-	-	-	-	-
48	512	512160	Mtce Of Furnace	-	-	-	-	-	-	-	-	-
49	512	512161	Mtce Of Cyclones	-	-	-	-	-	-	-	-	-
50	512	512162	Mtce Of Draft Systems	-	-	-	-	-	-	-	-	-
51	512	512163	Mtce Of Feedwater System Equip	-	-	-	-	-	-	-	-	-
52	512	512164	Mtce Of Fuel Oil & Igniter Sys	-	-	-	-	-	-	-	-	-

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Line No.	FERC (a)	GL Account (b)	Description (c)	EXP ADJ 14 TOU Customer Education (v)	EXP ADJ 15 Non-Recoverable Costs (w)	EXP ADJ 16 Annualized Payroll & Taxes (x)	EXP ADJ 17 Employee Benefits (y)	EXP ADJ 18 GFR Reallocation (z)	EXP ADJ 19 PSC Assessment (aa)	EXP ADJ 25 Wind Expense Non-FAC (bb)	EXP ADJ 26 AMI Expenses (cc)	EXP ADJ 27 Training/Travel Expense (dd)
VARIABLE PRODUCTION EXPENSES												
1	407	407430	Asbury Retire-KS19EPDE223RTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	407	407431	Asbury Retire OKPUD201800133	-	-	-	-	-	-	-	-	-
3	421	421022	MO lat I Amrt O&M ER-2010-0130	-	-	-	-	-	-	-	-	-
4	421	421027	MO lat II Amrt OM ER-2011-0004	-	-	-	-	-	-	-	-	-
5	421	421029	MO PlmPt Amrt O&M ER-2011-0004	-	-	-	-	-	-	-	-	-
6	501	501001	Kansas Fuel Adj	-	-	-	-	-	-	-	-	-
7	501	501002	MO Fuel Adj Current Period	-	-	-	-	-	-	-	-	-
8	501	501003	MO Fuel Adj Recovery	-	-	-	-	-	-	-	-	-
9	501	501004	Fuel Constr Acctg Iatan2 Def	-	-	-	-	-	-	-	-	-
10	501	501005	Okla Fuel Cost Adj	-	-	-	-	-	-	-	-	-
11	501	501011	Conv & Seminar-Fuel	-	-	-	-	12	-	-	-	20
12	501	501042	Fuel - Coal	-	-	-	-	803,695	-	-	-	-
13	501	501045	Fuel - Oil	-	-	-	-	18,236	-	-	-	-
14	501	501183	Sales Of Ash	-	-	-	-	(1,160)	-	-	-	-
15	501	501300	Fuel - Tires	-	-	-	-	-	-	-	-	-
16	501	501400	Ops Labor-Fuel Handling	-	-	36,425	-	5,385	-	-	-	-
17	501	501401	Ops Mtls-Fuel Handling	-	-	-	-	5,012	-	-	-	-
18	501	501601	Fuel Administration - Asbury	-	-	1,736	-	399	-	-	-	-
19	501	501604	Fuel Administration - Riverton	-	-	-	-	30	-	-	-	-
20	501	501605	Fuel Administration Plum Point	-	-	-	-	3,538	-	-	-	-
21	501	501910	Amrt SWPA Oz Beach-AR	-	-	-	-	-	-	-	-	-
22	501	501920	Amrt SWPA Oz Beach-KS	-	-	-	-	-	-	-	-	-
23	501	501930	Amrt SWPA Oz Beach-MO	-	-	-	-	-	-	-	-	-
24	501	501940	Amrt SWPA Oz Beach-OK	-	-	-	-	-	-	-	-	-
25	502	502084	Exp Of Coal Handling System	-	-	118	-	17	-	-	-	-
26	502	502093	Exp Of Feedwater System	-	-	-	-	280	-	-	-	-
27	502	502096	Exp To H2O Supply System	-	-	-	-	4,373	-	-	-	-
28	502	502099	Exp Of Bottom & Fly Ash System	-	-	7,453	-	1,102	-	-	-	-
29	502	502102	Exp Of Instrmnt & Meter Boiler	-	-	1,088	-	160	-	-	-	-
30	502	502103	Expense of CEMS Equipment	-	-	-	-	504	-	-	-	-
31	502	502105	Exp Of Draft Equipment	-	-	31	-	5	-	-	-	-
32	502	502108	Exp Of Steam Boiler	-	-	14,207	-	3,465	-	-	-	-
33	502	502109	Boiler Ops & Supervision	-	-	41,894	-	7,277	-	-	-	-
34	502	502114	Steam Expenses - Other	-	-	-	-	44,179	-	-	-	-
35	510	510030	Mtce Supervision & Engineer	-	-	105,766	-	36,097	-	-	-	-
36	510	510994	Iatan2 Mtc Rg Adj Amortization	-	-	-	-	-	-	-	-	-
37	510	510995	IatCom Mtc Rg Adj Amortization	-	-	-	-	-	-	-	-	-
38	510	510996	PP Mtc Trk Rg Adj Amortization	-	-	-	-	-	-	-	-	-
39	510	510999	PP Mtc Trk Reg Adj ER2011-0004	-	-	-	-	-	-	-	-	-
40	512	512138	Mtce Coalhandling	-	-	22,595	-	8,710	-	-	-	-
41	512	512139	Mtce Of Rotary Dumper	-	-	3,504	-	506	-	-	-	-
42	512	512141	Mtce Of Coal Sampler & Lab	-	-	-	-	-	-	-	-	-
43	512	512144	Mtce Of C.E.M. Equipment	-	-	-	-	-	-	-	-	-
44	512	512147	Mtce Of Coal Dozers	-	-	2,373	-	376	-	-	-	-
45	512	512150	Mtce Of Feeders	-	-	16,929	-	1,599	-	-	-	-
46	512	512153	Mtce Of Bottom & Fly Ash Syste	-	-	18,610	-	4,636	-	-	-	-
47	512	512156	Mtce Instrmnt & Meters Boiler	-	-	83	-	12	-	-	-	-
48	512	512160	Mtce Of Furnace	-	-	9,384	-	1,552	-	-	-	-
49	512	512161	Mtce Of Cyclones	-	-	-	-	-	-	-	-	-
50	512	512162	Mtce Of Draft Systems	-	-	4,881	-	555	-	-	-	-
51	512	512163	Mtce Of Feedwater System Equip	-	-	619	-	270	-	-	-	-
52	512	512164	Mtce Of Fuel Oil & Igniter Sys	-	-	238	-	35	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
VARIABLE PRODUCTION EXPENSES							
1	407	407430	Asbury Retire-KS19EPDE223RTS	\$ -	\$ -	\$ -	\$ -
2	407	407431	Asbury Retire OKPUD201800133	-	-	-	-
3	421	421022	MO lat I Amrt O&M ER-2010-0130	-	-	(33,247)	-
4	421	421027	MO lat II Amrt OM ER-2011-0004	-	-	(71,133)	-
5	421	421029	MO PlmPt Amrt O&M ER-2011-0004	-	-	(1,185)	-
6	501	501001	Kansas Fuel Adj	-	-	-	-
7	501	501002	MO Fuel Adj Current Period	-	-	(3,704,916)	-
8	501	501003	MO Fuel Adj Recovery	-	-	69,190	-
9	501	501004	Fuel Constr Acctg Iatan2 Def	-	-	146,825	-
10	501	501005	Okla Fuel Cost Adj	-	-	-	-
11	501	501011	Conv & Seminar-Fuel	-	-	128	407
12	501	501042	Fuel - Coal	-	-	7,261,624	26,034,466
13	501	501045	Fuel - Oil	-	-	164,766	590,722
14	501	501183	Sales Of Ash	-	-	(10,478)	(37,566)
15	501	501300	Fuel - Tires	-	-	-	-
16	501	501400	Ops Labor-Fuel Handling	-	-	85,080	210,864
17	501	501401	Ops Mtls-Fuel Handling	-	-	45,289	162,370
18	501	501601	Fuel Administration - Asbury	-	-	5,342	14,665
19	501	501604	Fuel Administration - Riverton	-	-	267	959
20	501	501605	Fuel Administration Plum Point	-	-	31,967	114,607
21	501	501910	Amrt SWPA Oz Beach-AR	-	-	-	-
22	501	501920	Amrt SWPA Oz Beach-KS	-	-	-	-
23	501	501930	Amrt SWPA Oz Beach-MO	-	-	2,088,832	-
24	501	501940	Amrt SWPA Oz Beach-OK	-	-	-	-
25	502	502084	Exp Of Coal Handling System	-	-	135	542
26	502	502093	Exp Of Feedwater System	-	-	(6,531)	-
27	502	502096	Exp To H2O Supply System	-	-	(32,297)	69,848
28	502	502099	Exp Of Bottom & Fly Ash System	-	-	8,555	34,291
29	502	502102	Exp Of Instrmnt & Meter Boiler	-	-	1,249	4,997
30	502	502103	Expense of CEMS Equipment	-	-	(11,774)	-
31	502	502105	Exp Of Draft Equipment	-	-	35	141
32	502	502108	Exp Of Steam Boiler	-	-	24,711	105,650
33	502	502109	Boiler Ops & Supervision	-	-	56,321	226,293
34	502	502114	Steam Expenses - Other	-	-	250,740	1,282,688
35	510	510030	Mtce Supervision & Engineer	-	-	14,322	857,481
36	510	510994	Iatan2 Mtc Rg Adj Amortization	-	-	-	0
37	510	510995	IatCom Mtc Rg Adj Amortization	-	-	-	(0)
38	510	510996	PP Mtc Trk Rg Adj Amortization	-	-	-	0
39	510	510999	PP Mtc Trk Reg Adj ER2011-0004	-	-	-	-
40	512	512138	Mtce Coalhandling	-	-	(106,931)	96,528
41	512	512139	Mtce Of Rotary Dumper	-	-	3,891	15,718
42	512	512141	Mtce Of Coal Sampler & Lab	-	-	-	-
43	512	512144	Mtce Of C.E.M. Equipment	-	-	-	-
44	512	512147	Mtce Of Coal Dozers	-	-	2,127	10,918
45	512	512150	Mtce Of Feeders	-	-	18,528	55,869
46	512	512153	Mtce Of Bottom & Fly Ash Syste	-	-	(8,654)	99,646
47	512	512156	Mtce Instrmnt & Meters Boiler	-	-	95	380
48	512	512160	Mtce Of Furnace	-	-	6,627	42,869
49	512	512161	Mtce Of Cyclones	-	-	-	-
50	512	512162	Mtce Of Draft Systems	-	-	9,229	22,203
51	512	512163	Mtce Of Feedwater System Equip	-	-	(3,647)	2,667
52	512	512164	Mtce Of Fuel Oil & Igniter Sys	-	-	273	1,093

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
53	512	512165	Mtce Of Boiler Plant-Other		2,538,949	-	2,538,949	84.47%	2,144,675	-	410,613	(123,961)
54	512	512166	Mtce Of Burners		-	-	-	84.47%	-	-	9,240	-
55	512	512167	Mtce Of Boiler Drums & Headers		(12)	(12)	(12)	84.47%	(10)	-	-	-
56	512	512168	Sel Catalytic Reduction - Mtce		6,969	6,969	6,969	84.47%	5,887	-	-	-
57	512	512169	Mtce - Water Supply System		7,368	7,368	7,368	84.47%	6,224	-	-	-
58	513	513122	Mtce Of Electrical Equipment		2,697	2,697	2,697	84.47%	2,278	-	-	-
59	513	513168	Mtce Of Turbine Plant		439,634	439,634	439,634	84.47%	371,363	-	268,131	347
60	513	513172	Mtce Of Turbine Inst. & Meters		(5)	(5)	(5)	84.47%	(4)	-	-	-
61	513	513173	Mtce Of Hydrogen System		102	102	102	84.47%	87	-	-	-
62	513	513174	Mtce Of Cooling Tower		81,454	81,454	81,454	84.47%	68,805	-	(25,075)	-
63	513	513175	Mtce Of Cooling Lake		91,447	91,447	91,447	84.47%	77,246	-	19,115	-
64	513	513178	Mtce Of Electrical Equipment		36,271	36,271	36,271	84.47%	30,638	-	-	(23,163)
65	513	513181	Mtce Of Condensing Equipment		2,403	2,403	2,403	84.47%	2,030	-	-	-
66	513	513182	Mtce Of Lube/Control Oil Equip		2,506	2,506	2,506	84.47%	2,117	-	-	(736)
67	547	547210	Combust Turb Fuel Natural Gas		50,436,262	50,436,262	50,436,262	84.47%	42,603,994	14,655,935	-	-
68	547	547213	Fuel - No 2 Oil Fuel		1,433,659	1,433,659	1,433,659	84.47%	1,211,026	416,597	-	-
69	547	547300	MO/KS Deriv Unrecov Fuel Exp		(152,367)	(152,367)	(152,367)	94.81%	(144,461)	144,461	-	-
70	547	547301	NonFAS133 Deriv (Gain)/Loss		1,575,000	1,575,000	1,575,000	84.47%	1,330,418	457,669	-	-
71	547	547603	Fuel Adm Riverton Gas		-	-	-	84.47%	-	-	-	-
72	547	547605	Fuel Adm State Line		-	-	-	84.47%	-	-	-	-
73	547	547606	Fuel Adm Energy Center		-	-	-	84.47%	-	-	-	-
74	547	547607	Fuel Adm E Traders Commission		2,696	2,696	2,696	84.47%	2,277	783	-	-
75	555	555430	Direct Purchases		48,092,669	(11,504,621)	36,588,048	84.47%	30,906,275	(6,473,609)	-	-
76	555	555700	TCR Unreal/Unrecov		-	-	-	84.47%	-	-	-	-
77	555	555800	DA Asset Energy Purchase		13,429,048	13,429,048	13,429,048	84.47%	11,343,646	108,617,139	-	-
78	555	555810	DA NonAsset Energy Purchase		1,125,878	1,125,878	1,125,878	84.47%	951,040	(991,756)	-	-
79	555	555820	DA Virtual Energy Purchase		248,173	248,173	248,173	84.47%	209,634	(218,609)	-	-
80	555	555840	DA Reg Up Cost		209,071	209,071	209,071	84.47%	176,604	216,587	-	-
81	555	555850	DA Reg Down Cost		76,443	76,443	76,443	84.47%	64,572	333,416	-	-
82	555	555860	DA Spin Reserve Cost		295,036	295,036	295,036	84.47%	249,220	140,862	-	-
83	555	555870	DA Supp Reserve Cost		70,736	70,736	70,736	84.47%	59,752	338,442	-	-
84	555	555880	DA Other PP Expense		1,073,346	1,073,346	1,073,346	84.47%	906,666	(945,482)	-	-
85	555	555900	RT Asset Energy Purchase		4,499,840	4,499,840	4,499,840	84.47%	3,801,058	2,375,499	-	-
86	555	555920	RT Virtual Energy Purchase		296,581	296,581	296,581	84.47%	250,525	(261,250)	-	-
87	555	555940	RT Reg Up Cost		422,643	422,643	422,643	84.47%	357,011	(372,295)	-	-
88	555	555950	RT Reg Down Cost		460,439	460,439	460,439	84.47%	388,938	(405,589)	-	-
89	555	555960	RT Spin Reserve Cost		151,636	151,636	151,636	84.47%	128,088	(133,572)	-	-
90	555	555970	RT Supp Reserve Cost		4,202	4,202	4,202	84.47%	3,549	(3,701)	-	-
91	555	555980	RT Other PP Expense		(944,895)	(944,895)	(944,895)	84.47%	(798,162)	832,333	-	-
92	555	555990	TCR Settlements		(5,127,180)	(5,127,180)	(5,127,180)	84.47%	(4,330,978)	(28,102)	-	-
93	555	555995	Auction Revenue Rights		(9,337,779)	(9,337,779)	(9,337,779)	84.47%	(7,887,712)	(67,667)	-	-
94	555	555999	Purchased Power-Net Metering		-	-	-	84.47%	-	60,752	-	-
95			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-	-	-
96			Total Variable Production Expenses:		139,139,537	(11,504,621)	127,634,917		108,210,276	121,763,776	790,703	(394,674)
FIXED PRODUCTION EXPENSE												
97	500	500011	Conv & Seminar-Operations	TB 09-2020	56,735	-	56,735	85.37%	48,433	-	-	(11,604)
98	500	500035	Professional Assc Dues-Prod		-	-	-	85.37%	-	-	-	-
99	500	500036	Opr Spr & Eng-Air Abate&Monit		116,770	116,770	116,770	85.37%	99,683	-	7,590	(20,518)
100	500	500037	Op Supv-Water Monit & Compliance		3,887	3,887	3,887	85.37%	3,318	-	-	(1,103)
101	500	500038	Op Supv-Solid Wste Monit&Compl		84	84	84	85.37%	72	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
53	512	512165	Mtce Of Boiler Plant-Other	-	-	-	-	-	-	-	-	-
54	512	512166	Mtce Of Burners	-	-	-	-	-	-	-	-	-
55	512	512167	Mtce Of Boiler Drums & Headers	-	-	-	-	-	-	-	-	-
56	512	512168	Sel Catalytic Reduction - Mtce	-	-	-	-	-	-	-	-	-
57	512	512169	Mtce - Water Supply System	-	-	-	-	-	-	-	-	-
58	513	513122	Mtce Of Electrical Equipment	-	-	-	-	-	-	-	-	-
59	513	513168	Mtce Of Turbine Plant	-	-	-	-	-	-	-	-	-
60	513	513172	Mtce Of Turbine Inst. & Meters	-	-	-	-	-	-	-	-	-
61	513	513173	Mtce Of Hydrogen System	-	-	-	-	-	-	-	-	-
62	513	513174	Mtce Of Cooling Tower	-	-	-	-	-	-	-	-	-
63	513	513175	Mtce Of Cooling Lake	-	-	-	-	-	-	-	-	-
64	513	513178	Mtce Of Electrical Equipment	-	-	-	-	-	-	-	-	-
65	513	513181	Mtce Of Condensing Equipment	-	-	-	-	-	-	-	-	-
66	513	513182	Mtce Of Lube/Control Oil Equip	-	-	-	-	-	-	-	-	-
67	547	547210	Combust Turb Fuel Natural Gas	-	-	-	-	-	-	-	-	-
68	547	547213	Fuel - No 2 Oil Fuel	-	-	-	-	-	-	-	-	-
69	547	547300	MO/KS Deriv Unrecov Fuel Exp	-	-	-	-	-	-	-	-	-
70	547	547301	NonFAS133 Deriv (Gain)/Loss	-	-	-	-	-	-	-	-	-
71	547	547603	Fuel Adm Riverton Gas	-	-	-	-	-	-	-	-	-
72	547	547605	Fuel Adm State Line	-	-	-	-	-	-	-	-	-
73	547	547606	Fuel Adm Energy Center	-	-	-	-	-	-	-	-	-
74	547	547607	Fuel Adm E Traders Commission	-	-	-	-	-	-	-	-	-
75	555	555430	Direct Purchases	-	-	-	-	-	-	-	-	-
76	555	555700	TCR Unreal/Unrecov	-	-	-	-	-	-	-	-	-
77	555	555800	DA Asset Energy Purchase	-	-	-	-	-	-	-	-	-
78	555	555810	DA NonAsset Energy Purchase	-	-	-	-	-	-	-	-	-
79	555	555820	DA Virtual Energy Purchase	-	-	-	-	-	-	-	-	-
80	555	555840	DA Reg Up Cost	-	-	-	-	-	-	-	-	-
81	555	555850	DA Reg Down Cost	-	-	-	-	-	-	-	-	-
82	555	555860	DA Spin Reserve Cost	-	-	-	-	-	-	-	-	-
83	555	555870	DA Supp Reserve Cost	-	-	-	-	-	-	-	-	-
84	555	555880	DA Other PP Expense	-	-	-	-	-	-	-	-	-
85	555	555900	RT Asset Energy Purchase	-	-	-	-	-	-	-	-	-
86	555	555920	RT Virtual Energy Purchase	-	-	-	-	-	-	-	-	-
87	555	555940	RT Reg Up Cost	-	-	-	-	-	-	-	-	-
88	555	555950	RT Reg Down Cost	-	-	-	-	-	-	-	-	-
89	555	555960	RT Spin Reserve Cost	-	-	-	-	-	-	-	-	-
90	555	555970	RT Supp Reserve Cost	-	-	-	-	-	-	-	-	-
91	555	555980	RT Other PP Expense	(38)	-	-	-	-	-	-	-	-
92	555	555990	TCR Settlements	-	-	-	-	-	-	-	-	-
93	555	555995	Auction Revenue Rights	-	-	-	-	-	-	-	-	-
94	555	555999	Purchased Power-Net Metering	-	-	-	-	-	-	-	-	-
95			Less: Off-System Fuel & Purchase Power (Energy):	-	-	-	-	-	-	-	-	-
96			Total Variable Production Expenses:	(38)	-	-	-	2,130,092	-	-	-	-
FIXED PRODUCTION EXPENSE												
97	500	500011	Conv & Seminar-Operations	-	-	-	-	-	-	-	-	-
98	500	500035	Professional Assc Dues-Prod	-	-	-	-	-	-	-	-	-
99	500	500036	Opr Spr & Eng-Air Abate&Monit	-	-	-	-	-	-	-	-	-
100	500	500037	Op Supv-Water Monit & Compliance	-	-	-	-	-	-	-	-	-
101	500	500038	Op Supv-Solid Wste Monit&Compl	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
53	512	512165	Mtce Of Boiler Plant-Other	-	-	14,027	-	91,817	-	-	-	-
54	512	512166	Mtce Of Burners	-	-	-	-	-	-	-	-	-
55	512	512167	Mtce Of Boiler Drums & Headers	-	-	(3)	-	(0)	-	-	-	-
56	512	512168	Sel Catalytic Reduction - Mtce	-	-	1,705	-	252	-	-	-	-
57	512	512169	Mtce - Water Supply System	-	-	2,219	-	266	-	-	-	-
58	513	513122	Mtce Of Electrical Equipment	-	-	660	-	98	-	-	-	-
59	513	513168	Mtce Of Turbine Plant	-	-	24,462	-	15,899	-	-	-	-
60	513	513172	Mtce Of Turbine Inst. & Meters	-	-	(1)	-	(0)	-	-	-	-
61	513	513173	Mtce Of Hydrogen System	-	-	25	-	4	-	-	-	-
62	513	513174	Mtce Of Cooling Tower	-	-	8,394	-	2,946	-	-	-	-
63	513	513175	Mtce Of Cooling Lake	-	-	(3)	-	3,307	-	-	-	-
64	513	513178	Mtce Of Electrical Equipment	-	-	2,514	-	1,312	-	-	-	-
65	513	513181	Mtce Of Condensing Equipment	-	-	588	-	87	-	-	-	-
66	513	513182	Mtce Of Lube/Control Oil Equip	-	-	476	-	91	-	-	-	-
67	547	547210	Combust Turb Fuel Natural Gas	-	-	-	-	1,823,945	-	-	-	-
68	547	547213	Fuel - No 2 Oil Fuel	-	-	-	-	51,846	-	-	-	-
69	547	547300	MO/KS Deriv Unrecov Fuel Exp	-	-	-	-	-	-	-	-	-
70	547	547301	NonFAS133 Deriv (Gain)/Loss	-	-	-	-	56,957	-	-	-	-
71	547	547603	Fuel Adm Riverton Gas	-	-	-	-	-	-	-	-	-
72	547	547605	Fuel Adm State Line	-	-	-	-	-	-	-	-	-
73	547	547606	Fuel Adm Energy Center	-	-	-	-	-	-	-	-	-
74	547	547607	Fuel Adm E Traders Commission	-	-	-	-	97	-	-	-	-
75	555	555430	Direct Purchases	-	-	-	-	1,323,147	-	-	-	-
76	555	555700	TCR Unreal/Unrecov	-	-	-	-	-	-	-	-	-
77	555	555800	DA Asset Energy Purchase	-	-	-	-	485,640	-	-	-	-
78	555	555810	DA NonAsset Energy Purchase	-	-	-	-	40,716	-	-	-	-
79	555	555820	DA Virtual Energy Purchase	-	-	-	-	8,975	-	-	-	-
80	555	555840	DA Reg Up Cost	-	-	-	-	7,561	-	-	-	-
81	555	555850	DA Reg Down Cost	-	-	-	-	2,764	-	-	-	-
82	555	555860	DA Spin Reserve Cost	-	-	-	-	10,670	-	-	-	-
83	555	555870	DA Supp Reserve Cost	-	-	-	-	2,558	-	-	-	-
84	555	555880	DA Other PP Expense	-	-	-	-	38,816	-	-	-	-
85	555	555900	RT Asset Energy Purchase	-	-	-	-	162,729	-	-	-	-
86	555	555920	RT Virtual Energy Purchase	-	-	-	-	10,725	-	-	-	-
87	555	555940	RT Reg Up Cost	-	-	-	-	15,284	-	-	-	-
88	555	555950	RT Reg Down Cost	-	-	-	-	16,651	-	-	-	-
89	555	555960	RT Spin Reserve Cost	-	-	-	-	5,484	-	-	-	-
90	555	555970	RT Supp Reserve Cost	-	-	-	-	152	-	-	-	-
91	555	555980	RT Other PP Expense	-	-	-	-	(34,171)	-	-	-	-
92	555	555990	TCR Settlements	-	-	-	-	(185,416)	-	-	-	-
93	555	555995	Auction Revenue Rights	-	-	-	-	(337,685)	-	-	-	-
94	555	555999	Purchased Power-Net Metering	-	-	-	-	-	-	-	-	-
95			Less: Off-System Fuel & Purchase Power (Energy):	-	-	-	-	-	-	-	-	-
96			Total Variable Production Expenses:	-	-	342,994	-	4,574,380	-	-	-	20
FIXED PRODUCTION EXPENSE												
97	500	500011	Conv & Seminar-Operations	-	-	9,402	-	1,650	-	-	-	(2,721)
98	500	500035	Professional Assc Dues-Prod	-	-	-	-	-	-	-	-	-
99	500	500036	Opr Spr & Eng-Air Abate&Monit	-	-	12,006	-	3,397	-	-	-	-
100	500	500037	Op Supv-Water Monit & Compliance	-	-	651	-	113	-	-	-	-
101	500	500038	Op Supv-Solid Wste Monit&Compl	-	-	-	-	2	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
53	512	512165	Mtce Of Boiler Plant-Other	-	-	392,496	2,537,171
54	512	512166	Mtce Of Burners	-	-	9,240	9,240
55	512	512167	Mtce Of Boiler Drums & Headers	-	-	(3)	(14)
56	512	512168	Sel Catalytic Reduction - Mtce	-	-	1,957	7,844
57	512	512169	Mtce - Water Supply System	-	-	2,485	8,709
58	513	513122	Mtce Of Electrical Equipment	-	-	757	3,035
59	513	513168	Mtce Of Turbine Plant	-	-	308,838	680,202
60	513	513172	Mtce Of Turbine Inst. & Meters	-	-	(1)	(5)
61	513	513173	Mtce Of Hydrogen System	-	-	29	115
62	513	513174	Mtce Of Cooling Tower	-	-	(13,735)	55,070
63	513	513175	Mtce Of Cooling Lake	-	-	22,419	99,665
64	513	513178	Mtce Of Electrical Equipment	-	-	(19,337)	11,301
65	513	513181	Mtce Of Condensing Equipment	-	-	675	2,704
66	513	513182	Mtce Of Lube/Control Oil Equip	-	-	(170)	1,947
67	547	547210	Combust Turb Fuel Natural Gas	-	-	16,479,880	59,083,873
68	547	547213	Fuel - No 2 Oil Fuel	-	-	468,443	1,679,469
69	547	547300	MO/KS Deriv Unrecov Fuel Exp	-	-	144,461	-
70	547	547301	NonFAS133 Deriv (Gain)/Loss	-	-	514,626	1,845,044
71	547	547603	Fuel Adm Riverton Gas	-	-	-	-
72	547	547605	Fuel Adm State Line	-	-	-	-
73	547	547606	Fuel Adm Energy Center	-	-	-	-
74	547	547607	Fuel Adm E Traders Commission	-	-	881	3,158
75	555	555430	Direct Purchases	-	-	(5,150,463)	25,755,812
76	555	555700	TCR Unreal/Unrecov	-	-	-	-
77	555	555800	DA Asset Energy Purchase	-	-	109,102,779	120,446,425
78	555	555810	DA NonAsset Energy Purchase	-	-	(951,040)	-
79	555	555820	DA Virtual Energy Purchase	-	-	(209,634)	-
80	555	555840	DA Reg Up Cost	-	-	224,148	400,752
81	555	555850	DA Reg Down Cost	-	-	336,180	400,752
82	555	555860	DA Spin Reserve Cost	-	-	151,532	400,752
83	555	555870	DA Supp Reserve Cost	-	-	341,000	400,752
84	555	555880	DA Other PP Expense	-	-	(906,666)	-
85	555	555900	RT Asset Energy Purchase	-	-	2,538,228	6,339,286
86	555	555920	RT Virtual Energy Purchase	-	-	(250,525)	-
87	555	555940	RT Reg Up Cost	-	-	(357,011)	-
88	555	555950	RT Reg Down Cost	-	-	(388,938)	-
89	555	555960	RT Spin Reserve Cost	-	-	(128,088)	-
90	555	555970	RT Supp Reserve Cost	-	-	(3,549)	-
91	555	555980	RT Other PP Expense	-	-	798,124	(38)
92	555	555990	TCR Settlements	-	-	(213,518)	(4,544,496)
93	555	555995	Auction Revenue Rights	-	-	(405,352)	(8,293,064)
94	555	555999	Purchased Power-Net Metering	-	-	60,752	60,752
95			<u>Less: Off-System Fuel & Purchase Power (Energy):</u>	-	-	-	-
96			<u>Total Variable Production Expenses:</u>	-	-	<u>129,207,252</u>	<u>237,417,528</u>
FIXED PRODUCTION EXPENSE							
97	500	500011	Conv & Seminar-Operations	-	-	(3,272)	45,161
98	500	500035	Professional Assc Dues-Prod	-	-	-	-
99	500	500036	Opr Spr & Eng-Air Abate&Monit	-	-	2,474	102,157
100	500	500037	Op Supv-Water Monit & Compliance	-	-	(339)	2,978
101	500	500038	Op Supv-Solid Wste Monit&Compl	-	-	2	74

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
102	500	500039	Operation Supervision & Eng		1,278,016	-	1,278,016	85.37%	1,091,004	-	(62,334)	(47,844)
103	500	500046	Micro Software-Production		-	-	-	85.37%	-	-	-	-
104	500	500180	Regulatory & Environm Report		-	-	-	85.37%	-	-	2,545	-
105	500	500994	IatanII Op Rg Adj Amortization		0	0	0	100.00%	0	-	-	-
106	500	500995	IatCom Op Reg Adj Amortization		(0)	(0)	(0)	100.00%	(0)	-	-	-
107	500	500996	PP Op Trk Reg Adj Amortization		0	0	0	100.00%	0	-	-	-
108	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	100.00%	-	-	-	-
109	505	505112	Exp-Condens & Cooling H2O Sys		164,770	-	164,770	85.37%	140,659	-	-	(30,516)
110	505	505117	Exp Of Lube Oil System		77	-	77	85.37%	65	-	-	-
111	505	505118	Expense of Generator		27,955	-	27,955	85.37%	23,864	-	-	(24,678)
112	505	505120	Exp Of Turbine Plant		494,943	-	494,943	85.37%	422,518	-	-	(11,014)
113	505	505422	Electric Expense - Iatan		401,631	-	401,631	85.37%	342,860	-	1,385	-
114	505	505426	Electric Ops & Supervision		172,702	-	172,702	85.37%	147,431	-	63	-
115	506	506025	Safety Expenses-Prod		144,970	-	144,970	85.37%	123,757	-	(2,605)	(60,069)
116	506	506126	Misc Steam Power Expenses		846,790	-	846,790	85.37%	722,880	-	53,541	(37,155)
117	506	506168	Exp of Catalytic Reducer - Opr		(9)	(9)	(9)	85.37%	(7)	-	-	-
118	506	506173	Exp of Scrubber		-	-	-	85.37%	-	-	-	-
119	506	506175	Exp of Baghouse		300	-	300	85.37%	256	-	-	(265)
120	506	506201	Limestone Expense		149,891	-	149,891	85.37%	127,958	33,257	-	-
121	506	506202	Ammonia Expense		114,127	-	114,127	85.37%	97,427	25,322	-	-
122	506	506203	Powdered Activated Carbon		68,826	-	68,826	85.37%	58,755	15,271	-	-
123	506	506204	Lime Expense		150,075	-	150,075	85.37%	128,115	33,298	-	-
124	506	506205	Ash and FGD By product Disposa		18,001	-	18,001	85.37%	15,367	-	-	(15,475)
125	507	507129	Rents - Energy Supply		17,656	-	17,656	85.37%	15,072	-	17,671	-
126	511	511127	Mtce Of Structures		925,626	-	925,626	85.37%	790,180	-	64,624	(48,919)
127	511	511132	Mtce Of Structures - Environ		854	-	854	85.37%	729	-	-	-
128	511	511135	Mtce Of Structures - Other		212,499	-	212,499	85.37%	181,404	-	29	(28,314)
129	514	514144	Mtce of C.E.M. Equipment		25,170	-	25,170	85.37%	21,487	-	-	(11,982)
130	514	514158	Mtce Of Auxillary Plant Equip		129,024	-	129,024	85.37%	110,144	-	(346)	(9,962)
131	514	514168	Mtce of SCR Catalytic Reducer		17,445	-	17,445	85.37%	14,892	-	-	(7,949)
132	514	514171	Mtce Of Misc Steam Plant		61,399	-	61,399	85.37%	52,414	-	52,775	-
133	514	514173	Mtce of Scrubber		14,156	-	14,156	85.37%	12,085	-	-	(1,824)
134	514	514174	Mtce of PAC System		177	-	177	85.37%	151	-	-	-
135	514	514175	Mtce of Baghouse		17,673	-	17,673	85.37%	15,087	-	-	(3,914)
136	514	514176	Mtce of Hydrator		1,829	-	1,829	85.37%	1,562	-	-	-
137	535	535011	Conv & Seminar-Hydro		878	-	878	85.37%	749	-	2	-
138	535	535301	Oper Supervision & Eng-Hydro		53,734	-	53,734	85.37%	45,871	-	100	-
139	537	537316	Other Expenses - Hydro		13,555	-	13,555	85.37%	11,571	-	2,157	-
140	538	538325	Electric Expenses - Hydro		92,660	-	92,660	85.37%	79,101	-	(19,646)	-
141	539	539025	Safety Expenses-Hydro		32,443	-	32,443	85.37%	27,696	-	1,088	-
142	539	539332	Misc Hydro Generation Exp		225,656	-	225,656	85.37%	192,636	-	2,721	-
143	541	541304	Maint Supervision & Eng-Hydro		28,664	-	28,664	85.37%	24,470	-	1,356	-
144	542	542307	House Expenses - Hydro		21,568	-	21,568	85.37%	18,412	-	3,789	-
145	542	542337	Maint Of Structures - Hydro		13,694	-	13,694	85.37%	11,690	-	(461)	-
146	543	543334	Maint Reservoirs Dam & Waterwy		91,177	-	91,177	85.37%	77,835	-	39,103	-
147	544	544340	Maint Of Electric Plant- Hydro		37,565	-	37,565	85.37%	32,068	-	5,158	-
148	545	545343	Maint-Hydro Plt Not Recreation		66,455	-	66,455	85.37%	56,731	-	1,975	-
149	545	545346	Maint-Misc Hydro Plt-Recreatn		55,372	-	55,372	85.37%	47,269	-	(18,304)	-
150	546	546011	Conv & Seminars		781	-	781	85.37%	667	-	2	13,279
151	546	546204	Oper Super&Eng-Air Abate&Monit		103,356	-	103,356	85.37%	88,232	-	(432)	-
152	546	546205	Op Supv - Environmental		114,530	-	114,530	85.37%	97,771	-	(18,516)	50,761
153	546	546207	Oper Supervision & Eng		797,683	-	797,683	85.37%	680,959	-	(4,351)	3,550
154	548	548123	Exp Of Prime Movers		3,249,182	-	3,249,182	85.37%	2,773,731	-	61,123	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
102	500	500039	Operation Supervision & Eng	-	-	-	-	-	-	-	-	-
103	500	500046	Micro Software-Production	-	-	-	-	-	-	-	-	-
104	500	500180	Regulatory & Environm Report	-	-	-	-	-	-	-	-	-
105	500	500994	IatanII Op Rg Adj Amortization	-	-	-	-	-	-	-	-	-
106	500	500995	IatCom Op Reg Adj Amortization	-	-	-	-	-	-	-	-	-
107	500	500996	PP Op Trk Reg Adj Amortization	-	-	-	-	-	-	-	-	-
108	500	500999	PP Op Trk Reg Adj ER-2011-0004	-	-	-	-	-	-	-	-	-
109	505	505112	Exp-Condens & Cooling H2O Sys	-	-	-	-	-	-	-	-	-
110	505	505117	Exp Of Lube Oil System	-	-	-	-	-	-	-	-	-
111	505	505118	Expense of Generator	-	-	-	-	-	-	-	-	-
112	505	505120	Exp Of Turbine Plant	-	-	-	-	-	-	-	-	-
113	505	505422	Electric Expense - Iatan	-	-	-	-	-	-	-	-	-
114	505	505426	Electric Ops & Supervision	-	-	-	-	-	-	-	-	-
115	506	506025	Safety Expenses-Prod	-	-	-	-	-	-	-	-	-
116	506	506126	Misc Steam Power Expenses	-	-	-	-	-	-	-	-	-
117	506	506168	Exp of Catalytic Reducer - Opr	-	-	-	-	-	-	-	-	-
118	506	506173	Exp of Scrubber	-	-	-	-	-	-	-	-	-
119	506	506175	Exp of Baghouse	-	-	-	-	-	-	-	-	-
120	506	506201	Limestone Expense	-	-	-	-	-	-	-	-	-
121	506	506202	Ammonia Expense	-	-	-	-	-	-	-	-	-
122	506	506203	Powdered Activated Carbon	-	-	-	-	-	-	-	-	-
123	506	506204	Lime Expense	-	-	-	-	-	-	-	-	-
124	506	506205	Ash and FGD By product Disposa	-	-	-	-	-	-	-	-	-
125	507	507129	Rents - Energy Supply	-	-	-	-	-	-	-	-	-
126	511	511127	Mtce Of Structures	-	-	-	-	-	-	-	-	-
127	511	511132	Mtce Of Structures - Environ	-	-	-	-	-	-	-	-	-
128	511	511135	Mtce Of Structures - Other	-	-	-	-	-	-	-	-	-
129	514	514144	Mtce of C.E.M. Equipment	-	-	-	-	-	-	-	-	-
130	514	514158	Mtce Of Auxiliary Plant Equip	-	-	-	-	-	-	-	-	-
131	514	514168	Mtce of SCR Catalytic Reducer	-	-	-	-	-	-	-	-	-
132	514	514171	Mtce Of Misc Steam Plant	-	-	-	-	-	-	-	-	-
133	514	514173	Mtce of Scrubber	-	-	-	-	-	-	-	-	-
134	514	514174	Mtce of PAC System	-	-	-	-	-	-	-	-	-
135	514	514175	Mtce of Baghouse	-	-	-	-	-	-	-	-	-
136	514	514176	Mtce of Hydrator	-	-	-	-	-	-	-	-	-
137	535	535011	Conv & Seminar-Hydro	-	-	-	-	-	-	-	-	-
138	535	535301	Oper Supervision & Eng-Hydro	-	-	-	-	-	-	-	-	-
139	537	537316	Other Expenses - Hydro	-	-	-	-	-	-	-	-	-
140	538	538325	Electric Expenses - Hydro	-	-	-	-	-	-	-	-	-
141	539	539025	Safety Expenses-Hydro	-	-	-	-	-	-	-	-	-
142	539	539332	Misc Hydro Generation Exp	-	-	-	-	-	-	-	-	-
143	541	541304	Maint Supervision & Eng-Hydro	-	-	-	-	-	-	-	-	-
144	542	542307	House Expenses - Hydro	-	-	-	-	-	-	-	-	-
145	542	542337	Maint Of Structures - Hydro	-	-	-	-	-	-	-	-	-
146	543	543334	Maint Reservoirs Dam & Waterwy	-	-	-	-	-	-	-	-	-
147	544	544340	Maint Of Electric Plant- Hydro	-	-	-	-	-	-	-	-	-
148	545	545343	Maint-Hydro Plt Not Recreation	-	-	-	-	-	-	-	-	-
149	545	545346	Maint-Misc Hydro Plt-Recreatn	-	-	-	-	-	-	-	-	-
150	546	546011	Conv & Seminars	-	-	-	-	-	-	-	-	-
151	546	546204	Oper Super&Eng-Air Abate&Monit	-	-	-	-	-	-	-	-	-
152	546	546205	Op Supv - Environmental	-	-	-	-	-	-	-	-	-
153	546	546207	Oper Supervision & Eng	-	-	-	-	-	-	-	-	-
154	548	548123	Exp Of Prime Movers	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
102	500	500039	Operation Supervision & Eng	-	-	190,364	-	37,175	-	-	-	-
103	500	500046	Micro Software-Production	-	-	-	-	-	-	-	-	-
104	500	500180	Regulatory & Environm Report	-	-	-	-	-	-	-	-	-
105	500	500994	IatanII Op Rg Adj Amortization	-	-	-	-	-	-	-	-	-
106	500	500995	IatCom Op Reg Adj Amortization	-	-	-	-	-	-	-	-	-
107	500	500996	PP Op Trk Reg Adj Amortization	-	-	-	-	-	-	-	-	-
108	500	500999	PP Op Trk Reg Adj ER-2011-0004	-	-	-	-	-	-	-	-	-
109	505	505112	Exp-Condens & Cooling H2O Sys	-	-	39,789	-	4,793	-	-	-	-
110	505	505117	Exp Of Lube Oil System	-	-	19	-	2	-	-	-	-
111	505	505118	Expense of Generator	-	-	-	-	813	-	-	-	-
112	505	505120	Exp Of Turbine Plant	-	-	141,915	-	14,397	-	-	-	-
113	505	505422	Electric Expense - Iatan	-	-	-	-	11,683	-	-	-	-
114	505	505426	Electric Ops & Supervision	-	-	42,643	-	5,024	-	-	-	-
115	506	506025	Safety Expenses-Prod	-	-	11,490	-	4,217	-	-	-	-
116	506	506126	Misc Steam Power Expenses	-	-	72,166	-	24,631	-	-	-	-
117	506	506168	Exp of Catalytic Reducer - Opr	-	-	(2)	-	(0)	-	-	-	-
118	506	506173	Exp of Scrubber	-	-	-	-	-	-	-	-	-
119	506	506175	Exp of Baghouse	-	-	-	-	9	-	-	-	-
120	506	506201	Limestone Expense	-	-	-	-	4,360	-	-	-	-
121	506	506202	Ammonia Expense	-	-	-	-	3,320	-	-	-	-
122	506	506203	Powdered Activated Carbon	-	-	-	-	2,002	-	-	-	-
123	506	506204	Lime Expense	-	-	-	-	4,365	-	-	-	-
124	506	506205	Ash and FGD By product Disposa	-	-	116	-	524	-	-	-	-
125	507	507129	Rents - Energy Supply	-	-	-	-	514	-	-	-	-
126	511	511127	Mtce Of Structures	-	-	41,293	-	26,924	-	-	-	-
127	511	511132	Mtce Of Structures - Environ	-	-	211	-	25	-	-	-	-
128	511	511135	Mtce Of Structures - Other	-	-	44,841	-	6,181	-	-	-	-
129	514	514144	Mtce of C.E.M. Equipment	-	-	3,033	-	732	-	-	-	-
130	514	514158	Mtce Of Auxiliary Plant Equip	-	-	29,624	-	3,753	-	-	-	-
131	514	514168	Mtce of SCR Catalytic Reducer	-	-	2,185	-	507	-	-	-	-
132	514	514171	Mtce Of Misc Steam Plant	-	-	5,481	-	1,786	-	-	-	-
133	514	514173	Mtce of Scrubber	-	-	2,985	-	412	-	-	-	-
134	514	514174	Mtce of PAC System	-	-	44	-	5	-	-	-	-
135	514	514175	Mtce of Baghouse	-	-	3,566	-	514	-	-	-	-
136	514	514176	Mtce of Hydrator	-	-	452	-	53	-	-	-	-
137	535	535011	Conv & Seminar-Hydro	-	-	-	-	26	-	-	-	2,102
138	535	535301	Oper Supervision & Eng-Hydro	-	-	8,155	-	1,563	-	-	-	-
139	537	537316	Other Expenses - Hydro	-	-	1,360	-	394	-	-	-	-
140	538	538325	Electric Expenses - Hydro	-	-	7,046	-	2,695	-	-	-	-
141	539	539025	Safety Expenses-Hydro	-	-	6,193	-	944	-	-	-	-
142	539	539332	Misc Hydro Generation Exp	-	-	11,722	-	6,564	-	-	-	-
143	541	541304	Maint Supervision & Eng-Hydro	-	-	6,799	-	834	-	-	-	-
144	542	542307	House Expenses - Hydro	-	-	5,408	-	627	-	-	-	-
145	542	542337	Maint Of Structures - Hydro	-	-	2,967	-	398	-	-	-	-
146	543	543334	Maint Reservoirs Dam & Waterwy	-	-	13,348	-	2,652	-	-	-	-
147	544	544340	Maint Of Electric Plant- Hydro	-	-	8,549	-	1,093	-	-	-	-
148	545	545343	Maint-Hydro Plt Not Recreation	-	-	14,390	-	1,933	-	-	-	-
149	545	545346	Maint-Misc Hydro Plt-Recreatn	-	-	3,834	-	1,611	-	-	-	-
150	546	546011	Conv & Seminars	-	-	-	-	23	-	-	-	1,211
151	546	546204	Oper Super&Eng-Air Abate&Monit	-	-	12,629	-	3,006	-	-	-	-
152	546	546205	Op Supv - Environmental	-	-	10,190	-	3,331	-	-	-	-
153	546	546207	Oper Supervision & Eng	-	-	180,335	-	23,203	-	-	-	-
154	548	548123	Exp Of Prime Movers	-	-	679,981	-	94,512	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
102	500	500039	Operation Supervision & Eng	-	-	117,361	1,208,366
103	500	500046	Micro Software-Production	-	-	-	-
104	500	500180	Regulatory & Environm Report	-	-	2,545	2,545
105	500	500994	IatanII Op Rg Adj Amortization	-	-	-	0
106	500	500995	IatCom Op Reg Adj Amortization	-	-	-	(0)
107	500	500996	PP Op Trk Reg Adj Amortization	-	-	-	0
108	500	500999	PP Op Trk Reg Adj ER-2011-0004	-	-	-	-
109	505	505112	Exp-Condens & Cooling H2O Sys	-	-	14,066	154,725
110	505	505117	Exp Of Lube Oil System	-	-	21	87
111	505	505118	Expense of Generator	-	-	(23,864)	-
112	505	505120	Exp Of Turbine Plant	-	-	145,298	567,815
113	505	505422	Electric Expense - Iatan	-	-	13,068	355,928
114	505	505426	Electric Ops & Supervision	-	-	47,730	195,161
115	506	506025	Safety Expenses-Prod	-	-	(46,967)	76,790
116	506	506126	Misc Steam Power Expenses	-	-	113,184	836,063
117	506	506168	Exp of Catalytic Reducer - Opr	-	-	(2)	(10)
118	506	506173	Exp of Scrubber	-	-	-	-
119	506	506175	Exp of Baghouse	-	-	(256)	-
120	506	506201	Limestone Expense	-	-	37,617	165,575
121	506	506202	Ammonia Expense	-	-	28,641	126,068
122	506	506203	Powdered Activated Carbon	-	-	17,273	76,027
123	506	506204	Lime Expense	-	-	37,663	165,778
124	506	506205	Ash and FGD By product Dispos	-	-	(14,835)	532
125	507	507129	Rents - Energy Supply	-	-	18,185	33,257
126	511	511127	Mtce Of Structures	-	-	83,923	874,103
127	511	511132	Mtce Of Structures - Environ	-	-	236	964
128	511	511135	Mtce Of Structures - Other	-	-	22,738	204,142
129	514	514144	Mtce of C.E.M. Equipment	-	-	(8,217)	13,270
130	514	514158	Mtce Of Auxilliary Plant Equip	-	-	23,069	133,213
131	514	514168	Mtce of SCR Catalytic Reducer	-	-	(5,256)	9,636
132	514	514171	Mtce Of Misc Steam Plant	-	-	60,042	112,456
133	514	514173	Mtce of Scrubber	-	-	1,573	13,658
134	514	514174	Mtce of PAC System	-	-	49	200
135	514	514175	Mtce of Baghouse	-	-	166	15,253
136	514	514176	Mtce of Hydrator	-	-	505	2,066
137	535	535011	Conv & Seminar-Hydro	-	-	2,130	2,879
138	535	535301	Oper Supervision & Eng-Hydro	-	-	9,818	55,689
139	537	537316	Other Expenses - Hydro	-	-	3,911	15,482
140	538	538325	Electric Expenses - Hydro	-	-	(9,905)	69,196
141	539	539025	Safety Expenses-Hydro	-	-	8,225	35,921
142	539	539332	Misc Hydro Generation Exp	-	-	21,007	213,642
143	541	541304	Maint Supervision & Eng-Hydro	-	-	8,989	33,459
144	542	542307	House Expenses - Hydro	-	-	9,825	28,237
145	542	542337	Maint Of Structures - Hydro	-	-	2,904	14,594
146	543	543334	Maint Reservoirs Dam & Waterwy	-	-	55,103	132,939
147	544	544340	Maint Of Electric Plant- Hydro	-	-	14,800	46,869
148	545	545343	Maint-Hydro Plt Not Recreation	-	-	18,299	75,030
149	545	545346	Maint-Misc Hydro Plt-Recreatn	-	-	(12,859)	34,410
150	546	546011	Conv & Seminars	-	-	14,514	15,181
151	546	546204	Oper Super&Eng-Air Abate&Monit	-	-	15,204	103,436
152	546	546205	Op Supv - Environmental	-	-	45,767	143,538
153	546	546207	Oper Supervision & Eng	-	-	202,737	883,696
154	548	548123	Exp Of Prime Movers	-	-	835,615	3,609,346

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
155	548	548124	Exp of Environmental Devices		231,937	-	231,937	85.37%	197,998	-	(31,219)	-
156	548	548125	Exp of Generators		42,007	-	42,007	85.37%	35,860	-	(3,150)	(212)
157	548	548126	Exp of Accessory Elec Equip		36,831	-	36,831	85.37%	31,441	-	(1,990)	-
158	548	548202	Ammonia Expense		342,643	-	342,643	85.37%	292,504	76,024	-	-
159	548	548216	Gener Exp - Water Injection Sys		-	-	-	85.37%	-	-	4,362	-
160	548	548219	Generation Expense - Other		548,480	-	548,480	85.37%	468,221	-	2,835	68,323
161	549	549025	Safety Expenses-Comb Turbine		212,184	-	212,184	85.37%	181,135	-	(31,937)	84,210
162	549	549046	Micro Software - Comb Turbine		-	-	-	85.37%	-	-	948	5,683
163	549	549120	Exp of Misc Other Power		1,228,029	-	1,228,029	85.37%	1,048,332	-	(155,868)	2,125
164	549	549169	Riverton OprTrk MO ER2016-0023		(405,145)	-	(405,145)	100.00%	(405,145)	-	-	-
165	549	549222	Misc Other Power Expense		188,400	-	188,400	85.37%	160,832	-	94,095	18,936
166	549	549223	Environmental Waste Disposal		-	-	-	85.37%	-	-	-	3,320
167	551	551201	Maint Supervision & Engineer		804,780	-	804,780	85.37%	687,017	-	(5,949)	-
168	551	551202	Maint Supervision and Engineer		7,345	-	7,345	85.37%	6,270	-	-	24,699
169	551	551204	Maint Superv&Eng-Environmental		80,198	-	80,198	85.37%	68,463	-	-	-
170	551	551225	Maint Of Structures-Turbine		9,010	-	9,010	85.37%	7,691	-	(4,363)	50,543
171	552	552121	Exp of Structures		111,994	-	111,994	85.37%	95,606	-	(14,610)	117,362
172	552	552122	Exp of Structures Fuel		2,219	-	2,219	85.37%	1,894	-	(88)	-
173	552	552135	Mtce Of Structures - SL		166,122	-	166,122	85.37%	141,813	-	30,885	-
174	552	552136	Mtce of Structures Fires		20,093	-	20,093	85.37%	17,153	-	6,175	-
175	552	552137	Mtce of Structures Fuel		23,037	-	23,037	85.37%	19,666	-	11,606	-
176	553	553157	Mtce of Duct Burners		27,046	-	27,046	85.37%	23,088	-	8,609	-
177	553	553160	Mtce of Turbines		5,143,224	-	5,143,224	85.37%	4,390,618	-	495,151	2,656
178	553	553161	Mtce of Turbine Aux Equip		273,382	-	273,382	85.37%	233,378	-	(26,937)	15,138
179	553	553162	Mtce Of Hrsq Enclosure&Structr		9,701	-	9,701	85.37%	8,282	-	29,142	-
180	553	553163	Mtce Of Hrsq Pressure Parts		439,171	-	439,171	85.37%	374,908	-	377,993	-
181	553	553164	Mtce of Environmental Devices		158,675	-	158,675	85.37%	135,456	-	4,163	-
182	553	553165	Mtce of Cooling Systems		236,490	-	236,490	85.37%	201,884	-	(6,418)	-
183	553	553166	Mtce of Feedwater Systems		247,831	-	247,831	85.37%	211,566	-	36,034	-
184	553	553167	Mtce of Steam & Wtr Systems		48,694	-	48,694	85.37%	41,569	-	1,209	-
185	553	553168	Riverton Deferred Maintenance		4,487,917	-	4,487,917	85.37%	3,831,202	-	714,385	-
186	553	553169	Riverton MtcTrk MO ER2014-0351		(3,646,303)	-	(3,646,303)	100.00%	(3,646,303)	-	-	-
187	553	553170	Mtce of Generators		69,471	-	69,471	85.37%	59,305	-	151,058	-
188	553	553171	Mtce of Gen Excitation Sys		57,563	-	57,563	85.37%	49,140	-	3,393	-
189	553	553172	Mtce of Generator Aux Equip		10,052	-	10,052	85.37%	8,581	-	(313)	-
190	553	553173	Mtce of Station Transformers		41,855	-	41,855	85.37%	35,731	-	(7,074)	3,951
191	553	553174	Mtce of Accessory Elec Equip		207,899	-	207,899	85.37%	177,478	-	(56,256)	-
192	553	553175	Mtce of Elec Control System		299,774	-	299,774	85.37%	255,908	-	(56,768)	-
193	553	553181	Mtce of Condenser		28,901	-	28,901	85.37%	24,672	-	(1,197)	-
194	553	553182	Mtce of Auxiliary steam system		80,862	-	80,862	85.37%	69,030	-	(25,299)	-
195	553	553184	Mtce of Cooling Water Supply		1,590	-	1,590	85.37%	1,358	-	100,248	-
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj		33,262	-	33,262	85.37%	28,395	-	3,741	-
197	553	553231	Maint Of Gen & Elect Eq-Other		1,963,373	-	1,963,373	85.37%	1,676,073	-	143,088	7,822
198	553	553232	Unit #12 Combustion Turbine		-	-	-	85.37%	-	-	110	-
199	553	553233	Maintenance Solar		-	-	-	100.00%	-	-	-	60,000
200	553	553234	Maintenance of H2O Supply System		-	-	-	85.37%	-	-	-	9,086
201	553	553260	Mtce of Turbines - Unit 10,11		63,196	-	63,196	85.37%	53,949	-	25,591	-
202	553	553XXX	Wind Service and Maintenance Agreement Net Expenses		-	-	-	85.37%	-	-	-	-
203	554	554110	Exp of Misc Power Plant Equip		113,284	-	113,284	85.37%	96,707	-	(9,413)	30,064
204	554	554130	Mtce of Misc Plant Systems		259,621	-	259,621	85.37%	221,631	-	25,666	-
205	554	554131	Mtce Of Misc Plant Tools		127,593	-	127,593	85.37%	108,923	-	(11,349)	6,958
206	554	554234	Maint- Misc Oth Power Gen Plt		296,360	-	296,360	85.37%	252,994	-	(21,053)	9,561
207	554	554235	Mtce of Cooling Lake		1,732	-	1,732	85.37%	1,479	-	-	1,771

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
155	548	548124	Exp of Environmental Devices	-	-	-	-	-	-	-	-	-
156	548	548125	Exp of Generators	-	-	-	-	-	-	-	-	-
157	548	548126	Exp of Accessory Elec Equip	-	-	-	-	-	-	-	-	-
158	548	548202	Ammonia Expense	-	-	-	-	-	-	-	-	-
159	548	548216	Gener Exp - Water Injection Sys	-	-	-	-	-	-	-	-	-
160	548	548219	Generation Expense - Other	-	-	-	-	-	-	-	-	-
161	549	549025	Safety Expenses-Comb Turbine	-	-	-	-	-	-	-	-	-
162	549	549046	Micro Software - Comb Turbine	-	-	-	-	-	-	-	-	-
163	549	549120	Exp of Misc Other Power	-	-	-	-	-	-	-	-	-
164	549	549169	Riverton OprTrk MO ER2016-0023	-	-	-	-	643,535	-	-	-	-
165	549	549222	Misc Other Power Expense	-	-	-	-	-	-	-	-	-
166	549	549223	Environmental Waste Disposal	-	-	-	-	-	-	-	-	-
167	551	551201	Maint Supervision & Engineer	-	-	-	-	-	-	-	-	-
168	551	551202	Maint Supervision and Engineer	-	-	-	-	-	-	-	-	-
169	551	551204	Maint Superv&Eng-Environmental	-	-	-	-	-	-	-	-	-
170	551	551225	Maint Of Structures-Turbine	-	-	-	-	-	-	-	-	-
171	552	552121	Exp of Structures	-	-	-	-	-	-	-	-	-
172	552	552122	Exp of Structures Fuel	-	-	-	-	-	-	-	-	-
173	552	552135	Mtce Of Structures - SL	-	-	-	-	-	-	-	-	-
174	552	552136	Mtce of Structures Fires	-	-	-	-	-	-	-	-	-
175	552	552137	Mtce of Structures Fuel	-	-	-	-	-	-	-	-	-
176	553	553157	Mtce of Duct Burners	-	-	-	-	-	-	-	-	-
177	553	553160	Mtce of Turbines	-	-	-	-	-	-	-	-	-
178	553	553161	Mtce of Turbine Aux Equip	-	-	-	-	-	-	-	-	-
179	553	553162	Mtce Of Hrsg Enclosure&Structr	-	-	-	-	-	-	-	-	-
180	553	553163	Mtce Of Hrsg Pressure Parts	-	-	-	-	-	-	-	-	-
181	553	553164	Mtce of Environmental Devices	-	-	-	-	-	-	-	-	-
182	553	553165	Mtce of Cooling Systems	-	-	-	-	-	-	-	-	-
183	553	553166	Mtce of Feedwater Systems	-	-	-	-	-	-	-	-	-
184	553	553167	Mtce of Steam & Wtr Systems	-	-	-	-	-	-	-	-	-
185	553	553168	Riverton Deferred Maintenance	-	-	-	-	-	-	-	-	-
186	553	553169	Riverton MtcTrk MO ER2014-0351	-	-	-	-	5,791,815	-	-	-	-
187	553	553170	Mtce of Generators	-	-	-	-	-	-	-	-	-
188	553	553171	Mtce of Gen Excitation Sys	-	-	-	-	-	-	-	-	-
189	553	553172	Mtce of Generator Aux Equip	-	-	-	-	-	-	-	-	-
190	553	553173	Mtce of Station Transformers	-	-	-	-	-	-	-	-	-
191	553	553174	Mtce of Accessory Elec Equip	-	-	-	-	-	-	-	-	-
192	553	553175	Mtce of Elec Control System	-	-	-	-	-	-	-	-	-
193	553	553181	Mtce of Condenser	-	-	-	-	-	-	-	-	-
194	553	553182	Mtce of Auxiliary steam system	-	-	-	-	-	-	-	-	-
195	553	553184	Mtce of Cooling Water Supply	-	-	-	-	-	-	-	-	-
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj	-	-	-	-	-	-	-	-	-
197	553	553231	Maint Of Gen & Elect Eq-Other	-	-	-	-	-	-	-	-	-
198	553	553232	Unit #12 Combustion Turbine	-	-	-	-	-	-	-	-	-
199	553	553233	Maintenance Solar	-	-	-	-	-	-	-	-	-
200	553	553234	Maintenance of H2O Supply System	-	-	-	-	-	-	-	-	-
201	553	553260	Mtce of Turbines - Unit 10,11	-	-	-	-	-	-	-	-	-
202	553	553XXX	Wind Service and Maintenance Agreement Net Expenses	-	-	-	-	-	-	-	-	-
203	554	554110	Exp of Misc Power Plant Equip	-	-	-	-	-	-	-	-	-
204	554	554130	Mtce of Misc Plant Systems	-	-	-	-	-	-	-	-	-
205	554	554131	Mtce Of Misc Plant Tools	-	-	-	-	-	-	-	-	-
206	554	554234	Maint- Misc Oth Power Gen Plt	-	-	-	-	-	-	-	-	-
207	554	554235	Mtce of Cooling Lake	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
155	548	548124	Exp of Environmental Devices	-	-	2,502	-	6,747	-	-	-	-
156	548	548125	Exp of Generators	-	-	7,153	-	1,222	-	-	-	-
157	548	548126	Exp of Accessory Elec Equip	-	-	8,633	-	1,071	-	-	-	-
158	548	548202	Ammonia Expense	-	-	-	-	9,967	-	-	-	-
159	548	548216	Gener Exp - Water Injection Sys	-	-	-	-	-	-	-	-	-
160	548	548219	Generation Expense - Other	-	-	155,313	-	15,954	-	-	-	-
161	549	549025	Safety Expenses-Comb Turbine	-	-	4,097	-	6,172	-	-	-	-
162	549	549046	Micro Software - Comb Turbine	-	-	-	-	-	-	-	-	-
163	549	549120	Exp of Misc Other Power	-	-	45,364	-	35,721	-	-	-	-
164	549	549169	Riverton OprTrk MO ER2016-0023	-	-	-	-	-	-	-	-	-
165	549	549222	Misc Other Power Expense	-	-	9,378	-	5,480	-	-	-	-
166	549	549223	Environmental Waste Disposal	-	-	-	-	-	-	-	-	-
167	551	551201	Maint Supervision & Engineer	-	-	200,809	-	23,409	-	-	-	-
168	551	551202	Maint Supervision and Engineer	-	-	1,814	-	214	-	-	-	-
169	551	551204	Maint Superv&Eng-Environmental	-	-	19,802	-	2,333	-	-	-	-
170	551	551225	Maint Of Structures-Turbine	-	-	458	-	262	-	-	-	-
171	552	552121	Exp of Structures	-	-	12,131	-	3,258	-	-	-	-
172	552	552122	Exp of Structures Fuel	-	-	40	-	65	-	-	-	-
173	552	552135	Mtce Of Structures - SL	-	-	10,234	-	4,832	-	-	-	-
174	552	552136	Mtce of Structures Fires	-	-	3,480	-	584	-	-	-	-
175	552	552137	Mtce of Structures Fuel	-	-	4,172	-	670	-	-	-	-
176	553	553157	Mtce of Duct Burners	-	-	5,232	-	787	-	-	-	-
177	553	553160	Mtce of Turbines	-	-	60,860	-	149,605	-	-	-	-
178	553	553161	Mtce of Turbine Aux Equip	-	-	21,904	-	7,952	-	-	-	-
179	553	553162	Mtce Of Hrsg Enclosure&Structr	-	-	922	-	282	-	-	-	-
180	553	553163	Mtce Of Hrsg Pressure Parts	-	-	33,650	-	12,775	-	-	-	-
181	553	553164	Mtce of Environmental Devices	-	-	4,534	-	4,616	-	-	-	-
182	553	553165	Mtce of Cooling Systems	-	-	26,414	-	6,879	-	-	-	-
183	553	553166	Mtce of Feedwater Systems	-	-	12,936	-	7,209	-	-	-	-
184	553	553167	Mtce of Steam & Wtr Systems	-	-	6,223	-	1,416	-	-	-	-
185	553	553168	Riverton Deferred Maintenance	-	-	-	-	130,544	-	-	-	-
186	553	553169	Riverton MtcTrk MO ER2014-0351	-	-	-	-	-	-	-	-	-
187	553	553170	Mtce of Generators	-	-	3,105	-	2,021	-	-	-	-
188	553	553171	Mtce of Gen Excitation Sys	-	-	917	-	1,674	-	-	-	-
189	553	553172	Mtce of Generator Aux Equip	-	-	1,395	-	292	-	-	-	-
190	553	553173	Mtce of Station Transformers	-	-	936	-	1,217	-	-	-	-
191	553	553174	Mtce of Accessory Elec Equip	-	-	7,085	-	6,047	-	-	-	-
192	553	553175	Mtce of Elec Control System	-	-	1,446	-	8,720	-	-	-	-
193	553	553181	Mtce of Condenser	-	-	2,073	-	841	-	-	-	-
194	553	553182	Mtce of Auxiliary steam system	-	-	6,422	-	2,352	-	-	-	-
195	553	553184	Mtce of Cooling Water Supply	-	-	-	-	46	-	-	-	-
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj	-	-	8,060	-	968	-	-	-	-
197	553	553231	Maint Of Gen & Elect Eq-Other	-	-	72,449	-	57,110	-	-	-	-
198	553	553232	Unit #12 Combustion Turbine	-	-	-	-	-	-	-	-	-
199	553	553233	Maintenance Solar	-	-	-	-	-	-	-	-	-
200	553	553234	Maintenance of H2O Supply System	-	-	-	-	-	-	-	-	-
201	553	553260	Mtce of Turbines - Unit 10,11	-	-	9,129	-	1,838	-	-	-	-
202	553	553XXX	Wind Service and Maintenance Agreement Net Expenses	-	-	-	-	-	-	7,403,871	-	-
203	554	554110	Exp of Misc Power Plant Equip	-	-	7,676	-	3,295	-	-	-	-
204	554	554130	Mtce of Misc Plant Systems	-	-	63,081	-	7,552	-	-	-	-
205	554	554131	Mtce Of Misc Plant Tools	-	-	1,668	-	3,711	-	-	-	-
206	554	554234	Maint- Misc Oth Power Gen Plt	-	-	54,364	-	8,620	-	-	-	-
207	554	554235	Mtce of Cooling Lake	-	-	428	-	50	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
155	548	548124	Exp of Environmental Devices	-	-	(21,970)	176,028
156	548	548125	Exp of Generators	-	-	5,013	40,873
157	548	548126	Exp of Accessory Elec Equip	-	-	7,714	39,155
158	548	548202	Ammonia Expense	-	-	85,990	378,494
159	548	548216	Gener Exp - Water Injection Sys	-	-	4,362	4,362
160	548	548219	Generation Expense - Other	-	-	242,425	710,646
161	549	549025	Safety Expenses-Comb Turbine	-	-	62,542	243,677
162	549	549046	Micro Software - Comb Turbine	-	-	6,631	6,631
163	549	549120	Exp of Misc Other Power	-	-	(72,658)	975,674
164	549	549169	Riverton OprTrk MO ER2016-0023	-	-	643,535	238,390
165	549	549222	Misc Other Power Expense	-	-	127,890	288,721
166	549	549223	Environmental Waste Disposal	-	-	3,320	3,320
167	551	551201	Maint Supervision & Engineer	-	-	218,269	905,286
168	551	551202	Maint Supervision and Engineer	-	-	26,726	32,997
169	551	551204	Maint Superv&Eng-Environmental	-	-	22,135	90,598
170	551	551225	Maint Of Structures-Turbine	-	-	46,901	54,592
171	552	552121	Exp of Structures	-	-	118,140	213,746
172	552	552122	Exp of Structures Fuel	-	-	16	1,911
173	552	552135	Mtce Of Structures - SL	-	-	45,951	187,764
174	552	552136	Mtce of Structures Fires	-	-	10,240	27,393
175	552	552137	Mtce of Structures Fuel	-	-	16,449	36,114
176	553	553157	Mtce of Duct Burners	-	-	14,628	37,716
177	553	553160	Mtce of Turbines	-	-	708,272	5,098,890
178	553	553161	Mtce of Turbine Aux Equip	-	-	18,058	251,436
179	553	553162	Mtce Of Hrsq Enclosure&Structr	-	-	30,346	38,627
180	553	553163	Mtce Of Hrsq Pressure Parts	-	-	424,417	799,325
181	553	553164	Mtce of Environmental Devices	-	-	13,312	148,769
182	553	553165	Mtce of Cooling Systems	-	-	26,876	228,760
183	553	553166	Mtce of Feedwater Systems	-	-	56,179	267,745
184	553	553167	Mtce of Steam & Wtr Systems	-	-	8,848	50,417
185	553	553168	Riverton Deferred Maintenance	-	-	844,928	4,676,130
186	553	553169	Riverton MtcTrk MO ER2014-0351	-	-	5,791,815	2,145,512
187	553	553170	Mtce of Generators	-	-	156,184	215,489
188	553	553171	Mtce of Gen Excitation Sys	-	-	5,984	55,124
189	553	553172	Mtce of Generator Aux Equip	-	-	1,374	9,956
190	553	553173	Mtce of Station Transformers	-	-	(969)	34,762
191	553	553174	Mtce of Accessory Elec Equip	-	-	(43,124)	134,353
192	553	553175	Mtce of Elec Control System	-	-	(46,602)	209,306
193	553	553181	Mtce of Condenser	-	-	1,716	26,388
194	553	553182	Mtce of Auxiliary steam system	-	-	(16,525)	52,504
195	553	553184	Mtce of Cooling Water Supply	-	-	100,295	101,652
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj	-	-	12,769	41,164
197	553	553231	Maint Of Gen & Elect Eq-Other	-	-	280,469	1,956,543
198	553	553232	Unit #12 Combustion Turbine	-	-	110	110
199	553	553233	Maintenance Solar	-	-	60,000	60,000
200	553	553234	Maintenance of H2O Supply System	-	-	9,086	9,086
201	553	553260	Mtce of Turbines - Unit 10,11	-	-	36,558	90,507
202	553	553XXX	Wind Service and Maintenance Agreement Net Expenses	-	-	7,403,871	7,403,871
203	554	554110	Exp of Misc Power Plant Equip	-	-	31,621	128,328
204	554	554130	Mtce of Misc Plant Systems	-	-	96,299	317,930
205	554	554131	Mtce Of Misc Plant Tools	-	-	989	109,911
206	554	554234	Maint- Misc Oth Power Gen Plt	-	-	51,492	304,486
207	554	554235	Mtce of Cooling Lake	-	-	2,249	3,727

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Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance	Reclass	Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
208	554	554236	Auxiliary Plant Equipment		454	-	454	85.37%	387	-	-	1,771
209	554	554XXX	Wind OMA Agreement Expenses		-	-	-	85.37%	-	-	-	-
210	554	554XXX	Wind AMA Agreement Expenses		-	-	-	85.37%	-	-	-	-
211	555	555XXX	Resource Capacity		-	11,504,621	11,504,621	85.37%	9,821,155	-	-	-
212	556	556001	Mgmt & Admin- Trans Operations		14,340	-	14,340	85.37%	12,241	-	1	-
213	556	556012	Sys Control/Load Disp Training		52,958	-	52,958	85.37%	45,208	-	-	-
214	556	556023	Building Operations-Sys Cntrl		10,325	-	10,325	85.37%	8,814	-	-	-
215	556	556025	Safety Exp		13,881	-	13,881	85.37%	11,849	-	7	-
216	556	556201	Janitorial Exp-System Ops		15,354	-	15,354	85.37%	13,107	-	-	-
217	556	556205	Utilities - System Operations		2,283	-	2,283	85.37%	1,949	-	-	-
218	556	556401	Sys Control & Generation Disp		445,204	-	445,204	85.37%	380,058	-	7,098	-
219	556	556410	EMS System Maintenance		204,341	-	204,341	85.37%	174,440	-	-	-
220	556	556411	Computer Operations		3,122	-	3,122	85.37%	2,665	-	-	-
221	556	556415	REC Fees & Commissions		31,592	-	31,592	85.37%	26,969	-	-	-
222	556	556412	Energy Trading		809,529	-	809,529	85.37%	691,071	-	-	-
223	556	556413	Energy Accounting		959,767	-	959,767	85.37%	819,325	-	-	-
224	556	556523	Other Fiber Utility		1,379,352	-	1,379,352	85.37%	1,177,512	-	-	-
225	556	556XXX	Wind EMSA Agreement Expenses		-	-	-	85.37%	-	-	-	-
226	556	556XXX	Wind Operating Company Lease Expenses		-	-	-	85.37%	-	-	-	-
227	557	557410	Pool Operation		290,078	-	290,078	85.37%	247,631	-	-	-
228	557	557448	Other Pwr Supply Expense		143,215	-	143,215	85.37%	122,259	-	39,177	-
229			<u>Less: Off-System Purchase Power (Demand):</u>		-	-	-	-	-	-	-	-
230			<u>Total Fixed Production Expenses:</u>		29,741,179	11,504,621	41,245,800		34,617,474	183,171	2,037,320	218,252
231			<u>Total Production Expenses:</u>		168,880,717	-	168,880,717		142,827,750	121,946,946	2,828,023	(176,422)
TRANSMISSION EXPENSES												
232	560	560011	Conv & Seminar-Transm Op	TB 09-2020	31,992	-	31,992	83.65%	26,761	-	-	-
233	560	560025	Safety Expenses-Line Eng		305	-	305	83.65%	255	-	-	-
234	560	560046	Computer Software-Engineer		37,822	-	37,822	83.65%	31,637	-	-	-
235	560	560449	Transm Operation Super & Engr		-	-	-	83.65%	-	-	1	-
236	560	560628	T & D Eng-Oper Supervision		26,757	-	26,757	83.65%	22,381	-	-	-
237	560	560629	Transmission System Planning		169,845	-	169,845	83.65%	142,070	-	-	-
238	561	561012	Load Dispatching Training		238	-	238	83.65%	199	-	-	-
239	561	561404	Transm System Operations		540,039	-	540,039	83.65%	451,725	-	-	-
240	561	561450	Transm Oper-Load Dispatching		2,275	-	2,275	83.65%	1,903	-	-	-
241	561	561505	Power Line Carrier Expenses		21,158	-	21,158	83.65%	17,698	-	-	-
242	562	562010	Transm Substation Operations		121,950	-	121,950	83.65%	102,007	-	-	-
243	562	562111	Exp of Substation & Switchyard		2,545	-	2,545	83.65%	2,129	-	19	-
244	562	562121	Substation Expenses		4,278	-	4,278	83.65%	3,579	-	-	-
245	562	562134	Mtce Of Substation Switchyard		391,117	-	391,117	83.65%	327,156	-	6,276	-
246	562	562452	Transmission Station Expenses		-	-	-	83.65%	-	-	1	-
247	562	562466	Relay Install - Power Plants		40	-	40	83.65%	34	-	-	-
248	563	563011	Overhead Trans Line Oper-161Kv		9,933	-	9,933	83.65%	8,309	-	-	-
249	563	563012	Overhead Trans Line Oper-69 Kv		22,748	-	22,748	83.65%	19,028	-	-	-
250	563	563014	Overhead Trans Ln Oper-34.5 Kv		217	-	217	83.65%	182	-	-	-
251	563	563015	Overhead Trans Line Oper-Other		626	-	626	83.65%	524	-	-	-
252	565	565414	SPP Fixed Chg - Native Load		13,476,725	-	13,476,725	88.47%	11,922,284	2,212,859	-	-
253	565	565415	SPP Var Chg - Native Load		476,591	-	476,591	83.65%	398,653	(8,394)	-	-
254	565	565416	Non SPP Fixed Chg -Native Load		4,583,855	-	4,583,855	83.65%	3,834,244	(126,692)	-	-
255	565	565420	OK SPPTC Adjustment		(28,015)	-	(28,015)	0.00%	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
208	554	554236	Auxiliary Plant Equipment	-	-	-	-	-	-	-	-	-
209	554	554XXX	Wind OMA Agreement Expenses	-	-	-	-	-	-	-	-	-
210	554	554XXX	Wind AMA Agreement Expenses	-	-	-	-	-	-	-	-	-
211	555	555XXX	Resource Capacity	-	451,205	-	-	-	-	-	-	-
212	556	556001	Mgmt & Admin- Trans Operations	-	-	-	-	-	-	-	-	-
213	556	556012	Sys Control/Load Disp Training	-	-	-	-	-	-	-	-	-
214	556	556023	Building Operations-Sys Cntrl	-	-	-	-	-	-	-	-	-
215	556	556025	Safety Exp	-	-	-	-	-	-	-	-	-
216	556	556201	Janitorial Exp-System Ops	-	-	-	-	-	-	-	-	-
217	556	556205	Utilities - System Operations	-	-	-	-	-	-	-	-	-
218	556	556401	Sys Control & Generation Disp	-	-	-	-	-	-	-	-	-
219	556	556410	EMS System Maintenance	-	-	-	-	-	-	-	-	-
220	556	556411	Computer Operations	-	-	-	-	-	-	-	-	-
221	556	556415	REC Fees & Commissions	-	-	-	-	-	-	-	-	-
222	556	556412	Energy Trading	-	-	-	-	-	-	-	-	-
223	556	556413	Energy Accounting	-	-	-	-	-	-	-	-	-
224	556	556523	Other Fiber Utility	-	-	-	-	-	-	-	-	-
225	556	556XXX	Wind EMSA Agreement Expenses	-	-	-	-	-	-	-	-	-
226	556	556XXX	Wind Operating Company Lease Expenses	-	-	-	-	-	-	-	-	-
227	557	557410	Pool Operation	-	-	-	-	-	-	-	-	-
228	557	557448	Other Pwr Supply Expense	-	-	-	-	-	-	-	-	-
229			<u>Less: Off-System Purchase Power (Demand):</u>	-	-	-	-	-	-	-	-	-
230			<u>Total Fixed Production Expenses:</u>	-	451,205	-	-	6,435,350	-	-	-	-
231			<u>Total Production Expenses:</u>	(38)	451,205	-	-	8,565,442	-	-	-	-
TRANSMISSION EXPENSES												
232	560	560011	Conv & Seminar-Transm Op	-	-	-	-	-	-	-	-	-
233	560	560025	Safety Expenses-Line Eng	-	-	-	-	-	-	-	-	-
234	560	560046	Computer Software-Engineer	-	-	-	-	-	-	-	-	-
235	560	560449	Transm Operation Super & Engr	-	-	-	-	-	-	-	-	-
236	560	560628	T & D Eng-Oper Supervision	-	-	-	-	-	-	-	-	-
237	560	560629	Transmission System Planning	-	-	-	-	-	-	-	-	-
238	561	561012	Load Dispatching Training	-	-	-	-	-	-	-	-	-
239	561	561404	Transm System Operations	-	-	-	-	-	-	-	-	-
240	561	561450	Transm Oper-Load Dispatching	-	-	-	-	-	-	-	-	-
241	561	561505	Power Line Carrier Expenses	-	-	-	-	-	-	-	-	-
242	562	562010	Transm Substation Operations	-	-	-	-	-	-	-	-	-
243	562	562111	Exp of Substation & Switchyard	-	-	-	-	-	-	-	-	-
244	562	562121	Substation Expenses	-	-	-	-	-	-	-	-	-
245	562	562134	Mtce Of Substation Switchyard	-	-	-	-	-	-	-	-	-
246	562	562452	Transmission Station Expenses	-	-	-	-	-	-	-	-	-
247	562	562466	Relay Install - Power Plants	-	-	-	-	-	-	-	-	-
248	563	563011	Overhead Trans Line Oper-161Kv	-	-	-	-	-	-	-	-	-
249	563	563012	Overhead Trans Line Oper-69 Kv	-	-	-	-	-	-	-	-	-
250	563	563014	Overhead Trans Ln Oper-34.5 Kv	-	-	-	-	-	-	-	-	-
251	563	563015	Overhead Trans Line Oper-Other	-	-	-	-	-	-	-	-	-
252	565	565414	SPP Fixed Chg - Native Load	-	-	-	-	-	-	-	-	-
253	565	565415	SPP Var Chg - Native Load	-	-	-	-	-	-	-	-	-
254	565	565416	Non SPP Fixed Chg -Native Load	-	-	-	-	-	-	-	-	-
255	565	565420	OK SPPTC Adjustment	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
208	554	554236	Auxiliary Plant Equipment	-	-	112	-	13	-	-	-	-
209	554	554XXX	Wind OMA Agreement Expenses	-	-	-	-	-	-	1,877,206	-	-
210	554	554XXX	Wind AMA Agreement Expenses	-	-	-	-	-	-	257,795	-	-
211	555	555XXX	Resource Capacity	-	-	-	-	334,645	-	-	-	-
212	556	556001	Mgmt & Admin- Trans Operations	-	-	-	-	417	-	-	-	-
213	556	556012	Sys Control/Load Disp Training	-	-	13,209	-	1,540	-	-	-	-
214	556	556023	Building Operations-Sys Cntrl	-	-	234	-	300	-	-	-	-
215	556	556025	Safety Exp	-	-	658	-	404	-	-	-	-
216	556	556201	Janitorial Exp-System Ops	-	-	-	-	447	-	-	-	-
217	556	556205	Utilities - System Operations	-	-	-	-	66	-	-	-	-
218	556	556401	Sys Control & Generation Disp	-	-	110,694	-	12,950	-	-	-	-
219	556	556410	EMS System Maintenance	-	-	16,789	-	5,944	-	-	-	-
220	556	556411	Computer Operations	-	-	-	-	91	-	-	-	-
221	556	556415	REC Fees & Commissions	-	-	-	-	919	-	-	-	-
222	556	556412	Energy Trading	-	-	152,260	-	23,547	-	-	-	-
223	556	556413	Energy Accounting	-	-	144,004	-	27,918	-	-	-	-
224	556	556523	Other Fiber Utility	-	-	-	-	40,122	-	-	-	-
225	556	556XXX	Wind EMSA Agreement Expenses	-	-	-	-	-	-	188,939	-	-
226	556	556XXX	Wind Operating Company Lease Expenses	-	-	-	-	-	-	2,731,947	-	-
227	557	557410	Pool Operation	-	-	-	-	8,438	-	-	-	-
228	557	557448	Other Pwr Supply Expense	-	-	-	-	4,166	-	-	-	-
229			<u>Less: Off-System Purchase Power (Demand):</u>	-	-	-	-	-	-	-	-	-
230			<u>Total Fixed Production Expenses:</u>	-	-	2,963,429	-	1,317,600	-	12,459,759	-	592
231			<u>Total Production Expenses:</u>	-	-	3,306,423	-	5,891,980	-	12,459,759	-	612
TRANSMISSION EXPENSES												
232	560	560011	Conv & Seminar-Transm Op	-	-	310	-	-	-	-	-	36,203
233	560	560025	Safety Expenses-Line Eng	-	-	-	-	-	-	-	-	-
234	560	560046	Computer Software-Engineer	-	-	-	-	-	-	-	-	-
235	560	560449	Transm Operation Super & Engr	-	-	-	-	-	-	-	-	-
236	560	560628	T & D Eng-Oper Supervision	-	-	3,106	-	-	-	-	-	-
237	560	560629	Transmission System Planning	-	-	12,622	-	-	-	-	-	-
238	561	561012	Load Dispatching Training	-	-	92	-	-	-	-	-	-
239	561	561404	Transm System Operations	-	-	112,445	-	-	-	-	-	-
240	561	561450	Transm Oper-Load Dispatching	-	-	-	-	-	-	-	-	-
241	561	561505	Power Line Carrier Expenses	-	-	3,426	-	-	-	-	-	-
242	562	562010	Transm Substation Operations	-	-	18,958	-	-	-	-	-	-
243	562	562111	Exp of Substation & Switchyard	-	-	650	-	-	-	-	-	-
244	562	562121	Substation Expenses	-	-	795	-	-	-	-	-	-
245	562	562134	Mtce Of Substation Switchyard	-	-	4,838	-	-	-	-	-	-
246	562	562452	Transmission Station Expenses	-	-	-	-	-	-	-	-	-
247	562	562466	Relay Install - Power Plants	-	-	-	-	-	-	-	-	-
248	563	563011	Overhead Trans Line Oper-161Kv	-	-	2,691	-	-	-	-	-	-
249	563	563012	Overhead Trans Line Oper-69 Kv	-	-	5,596	-	-	-	-	-	-
250	563	563014	Overhead Trans Ln Oper-34.5 Kv	-	-	54	-	-	-	-	-	-
251	563	563015	Overhead Trans Line Oper-Other	-	-	107	-	-	-	-	-	-
252	565	565414	SPP Fixed Chg - Native Load	-	-	-	-	-	-	-	-	-
253	565	565415	SPP Var Chg - Native Load	-	-	-	-	-	-	-	-	-
254	565	565416	Non SPP Fixed Chg -Native Load	-	-	-	-	-	-	-	-	-
255	565	565420	OK SPPTC Adjustment	-	-	-	-	-	-	-	-	-

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Line No.	FERC Account	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
208	554	554236	Auxiliary Plant Equipment	-	-	1,896	2,283
209	554	554XXX	Wind OMA Agreement Expenses	-	-	1,877,206	1,877,206
210	554	554XXX	Wind AMA Agreement Expenses	-	-	257,795	257,795
211	555	555XXX	Resource Capacity	-	-	785,850	10,607,005
212	556	556001	Mgmt & Admin- Trans Operations	-	-	418	12,659
213	556	556012	Sys Control/Load Disp Training	-	-	14,750	59,958
214	556	556023	Building Operations-Sys Cntrl	-	-	534	9,348
215	556	556025	Safety Exp	-	-	1,069	12,919
216	556	556201	Janitorial Exp-System Ops	-	-	447	13,554
217	556	556205	Utilities - System Operations	-	-	66	2,016
218	556	556401	Sys Control & Generation Disp	-	-	130,742	510,800
219	556	556410	EMS System Maintenance	-	-	22,733	197,173
220	556	556411	Computer Operations	-	-	91	2,756
221	556	556415	REC Fees & Commissions	-	-	919	27,888
222	556	556412	Energy Trading	-	-	175,807	866,878
223	556	556413	Energy Accounting	-	-	171,922	991,247
224	556	556523	Other Fiber Utility	-	-	40,122	1,217,634
225	556	556XXX	Wind EMSA Agreement Expenses	-	-	188,939	188,939
226	556	556XXX	Wind Operating Company Lease Expenses	-	-	2,731,947	2,731,947
227	557	557410	Pool Operation	-	-	8,438	256,068
228	557	557448	Other Pwr Supply Expense	-	-	43,343	165,601
229			Less: Off-System Purchase Power (Demand):	-	-	-	-
230			Total Fixed Production Expenses:	-	-	26,066,679	60,684,154
231			Total Production Expenses:	-	-	155,273,932	298,101,682
TRANSMISSION EXPENSES							
232	560	560011	Conv & Seminar-Transm Op	-	-	36,513	63,274
233	560	560025	Safety Expenses-Line Eng	-	-	-	255
234	560	560046	Computer Software-Engineer	-	-	-	31,637
235	560	560449	Transm Operation Super & Engr	-	-	1	1
236	560	560628	T & D Eng-Oper Supervision	-	-	3,106	25,488
237	560	560629	Transmission System Planning	-	-	12,622	154,692
238	561	561012	Load Dispatching Training	-	-	92	291
239	561	561404	Transm System Operations	-	-	112,445	564,170
240	561	561450	Transm Oper-Load Dispatching	-	-	-	1,903
241	561	561505	Power Line Carrier Expenses	-	-	3,426	21,124
242	562	562010	Transm Substation Operations	-	-	18,958	120,965
243	562	562111	Exp of Substation & Switchyard	-	-	669	2,798
244	562	562121	Substation Expenses	-	-	795	4,374
245	562	562134	Mtce Of Substation Switchyard	-	-	11,114	338,270
246	562	562452	Transmission Station Expenses	-	-	1	1
247	562	562466	Relay Install - Power Plants	-	-	-	34
248	563	563011	Overhead Trans Line Oper-161Kv	-	-	2,691	11,000
249	563	563012	Overhead Trans Line Oper-69 Kv	-	-	5,596	24,623
250	563	563014	Overhead Trans Ln Oper-34.5 Kv	-	-	54	236
251	563	563015	Overhead Trans Line Oper-Other	-	-	107	630
252	565	565414	SPP Fixed Chg - Native Load	-	-	2,212,859	14,135,143
253	565	565415	SPP Var Chg - Native Load	-	-	(8,394)	390,258
254	565	565416	Non SPP Fixed Chg -Native Load	-	-	(126,692)	3,707,552
255	565	565420	OK SPPTC Adjustment	-	-	-	-

The Empire District Electric Company
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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
256	566	566450	RTO/ISO Development		12,587	-	12,587	83.65%	10,529	-	-	-
257	566	566458	Misc Transmission Expenses		15,015	-	15,015	83.65%	12,559	-	43	-
258	566	566459	NERC Compliance/CIPS (706)		256	-	256	83.65%	214	-	-	-
259	566	566462	NERC Compliance/EOP (693)		9	-	9	83.65%	8	-	-	-
260	567	567007	Rents - Transmission		175	-	175	83.65%	146	-	-	-
261	568	568631	T & D Eng-Maint Supervision		53,206	-	53,206	83.65%	44,505	-	0	-
262	569	569037	Trans Substa Structure Maint		541	-	541	83.65%	453	-	-	-
263	569	569203	General Maint-System Ops		3,830	-	3,830	83.65%	3,204	-	-	-
264	570	570040	Trans Substa Equip Maintenance		418,793	-	418,793	83.65%	350,307	-	-	-
265	570	570043	Trans Sub Breaker Routine Mtce		12,080	-	12,080	83.65%	10,105	-	-	-
266	570	570044	TransSub Trnsfrmr Routine Mtce		18,121	-	18,121	83.65%	15,157	-	-	-
267	570	570060	Trans Substation Inspections		78,379	-	78,379	83.65%	65,561	-	-	-
268	570	570177	Substation Maintenance - Plant		189	-	189	83.65%	158	-	596	(17)
269	570	570472	Transmission-Relays & Misc Eq		369,371	-	369,371	83.65%	308,967	-	-	-
270	570	570475	Generation - Relays & Misc Eq		22,428	-	22,428	83.65%	18,760	-	-	-
271	570	570511	Protection Relaying Channel Eq		438	-	438	83.65%	367	-	-	-
272	570	570517	Scada		335,483	-	335,483	83.65%	280,620	-	-	-
273	571	571001	OH Trans Tree Trimming Superv		182,275	-	182,275	83.65%	152,467	-	-	-
274	571	571041	Oh Trans Line Maint-161Kv		4,186	-	4,186	83.65%	3,501	-	-	-
275	571	571042	Overhead Trans Line Maint-69Kv		10,197	-	10,197	83.65%	8,530	-	-	-
276	571	571043	Oh Trans Line Maint-345 Kv		1,740	-	1,740	83.65%	1,455	-	-	-
277	571	571044	Oh Trans Line Maint-34.5Kv		-	-	-	83.65%	-	-	-	-
278	571	571045	Oh Trans Line Maint-Other		-	-	-	83.65%	-	-	-	-
279	571	571046	Oh Trans Line Tree Trim-345 Kv		1,773	-	1,773	83.65%	1,483	-	-	-
280	571	571047	Oh Trans Line Tree Trim-161Kv		85,953	-	85,953	83.65%	71,897	-	-	-
281	571	571048	Oh Trans Line Tree Trim-69 Kv		111,103	-	111,103	83.65%	92,934	-	-	-
282	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		13,170	-	13,170	83.65%	11,017	-	-	-
283	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	83.65%	-	-	-	-
284	571	571062	Trans OH reliab - labor&other		25,476	-	25,476	83.65%	21,310	-	-	-
285	571	571146	Chemical Tree Trim 345Kv		26,209	-	26,209	83.65%	21,923	-	-	-
286	571	571147	Chemical Tree Trim 161Kv		1,025,123	-	1,025,123	83.65%	857,481	-	-	-
287	571	571148	Chemical Tree Trim 69Kv		114,217	-	114,217	83.65%	95,539	-	-	-
288	571	571150	Chemical Tree Trim 34.5Kv		14,000	-	14,000	83.65%	11,711	-	-	-
289	571	571179	Mtce Of Oh Trans Ln Eqp		1,780	-	1,780	83.65%	1,489	-	-	-
290	571	571247	Side Trimming 161Kv		6,065	-	6,065	83.65%	5,073	-	-	-
291	571	571248	Side Trimming 69Kv		1,178	-	1,178	83.65%	985	-	-	-
292	571	571347	Transm Tree Trimming 161Kv		1,998	-	1,998	83.65%	1,672	-	-	-
293	571	571348	Trans Tree Trimming 69Kv		-	-	-	83.65%	-	-	-	-
294	571	571447	Hydro-Ax Tree Trim 161Kv		154,526	-	154,526	83.65%	129,256	-	-	-
295	571	571448	Hydro-Ax Tree Trim 69Kv		24,821	-	24,821	83.65%	20,762	-	-	-
296	571	571450	Hydro-Ax Tree Trim 34.5Kv		4,458	-	4,458	83.65%	3,729	-	-	-
297	571	571547	Tree Grinder-Tree Trim 161kv		40,386	-	40,386	83.65%	33,781	-	-	-
298	571	571548	Tree Grinder-Tree Trim69kv		31,793	-	31,793	83.65%	26,593	-	-	-
299	571	571550	Tree Grinder-Tree Trim 34.5kv		2,323	-	2,323	83.65%	1,943	-	-	-
300	571	571646	Dozer-Tree Trim 345kv		-	-	-	83.65%	-	-	-	-
301	571	571647	Dozer-Tree Trim 161kv		81,340	-	81,340	83.65%	68,039	-	-	-
302	571	571648	Dozer-Tree Trim 69kv		120,758	-	120,758	83.65%	101,010	-	-	-
303	571	571652	Trans 69Kv Pole Inspctn&Trmnt		92,348	-	92,348	83.65%	77,246	-	-	-
304	571	571656	Trans 345Kv Pole Inspptn&Trmnt		-	-	-	83.65%	-	-	-	-
305	571	571658	Trans 34.5Kv Pole Inspptn&Trmnt		6,155	-	6,155	83.65%	5,149	-	-	-
306	571	571740	TGR Tree Trimming-Transmission		6,364	-	6,364	83.65%	5,324	-	-	-
307	571	571910	Transm Maint 161KV Reliability		17,280	-	17,280	83.65%	14,454	-	-	-
308	571	571911	Transm Maint 69KV Reliability		28,609	-	28,609	83.65%	23,931	-	-	-

The Empire District Electric Company
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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	GL Account		Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
	FERC (a)	(b)		Test Generation Wind Expenses (m)	Plum Point Demand Charge (n)	Customer Payment Fees (o)	Uncollectible Expense (p)	Reg. Asset/Liab. Amort. Expense (q)	Rate Case Expense (r)	Acquisition Costs (s)	Insurance Premiums (t)	Normalize Injuries and Damages (u)
256	566	566450	RTO/ISO Development	-	-	-	-	-	-	-	-	-
257	566	566458	Misc Transmission Expenses	-	-	-	-	-	-	-	-	-
258	566	566459	NERC Compliance/CIPS (706)	-	-	-	-	-	-	-	-	-
259	566	566462	NERC Compliance/EOP (693)	-	-	-	-	-	-	-	-	-
260	567	567007	Rents - Transmission	-	-	-	-	-	-	-	-	-
261	568	568631	T & D Eng-Maint Supervision	-	-	-	-	-	-	-	-	-
262	569	569037	Trans Substa Structure Maint	-	-	-	-	-	-	-	-	-
263	569	569203	General Maint-System Ops	-	-	-	-	-	-	-	-	-
264	570	570040	Trans Substa Equip Maintenance	-	-	-	-	-	-	-	-	-
265	570	570043	Trans Sub Breaker Routine Mtce	-	-	-	-	-	-	-	-	-
266	570	570044	TransSub Trnsfrmr Routine Mtce	-	-	-	-	-	-	-	-	-
267	570	570060	Trans Substation Inspections	-	-	-	-	-	-	-	-	-
268	570	570177	Substation Maintenance - Plant	-	-	-	-	-	-	-	-	-
269	570	570472	Transmission-Relays & Misc Eq	-	-	-	-	-	-	-	-	-
270	570	570475	Generation - Relays & Misc Eq	-	-	-	-	-	-	-	-	-
271	570	570511	Protection Relaying Channel Eq	-	-	-	-	-	-	-	-	-
272	570	570517	Scada	-	-	-	-	-	-	-	-	-
273	571	571001	OH Trans Tree Trimming Superv	-	-	-	-	-	-	-	-	-
274	571	571041	Oh Trans Line Maint-161Kv	-	-	-	-	-	-	-	-	-
275	571	571042	Overhead Trans Line Maint-69Kv	-	-	-	-	-	-	-	-	-
276	571	571043	Oh Trans Line Maint-345 Kv	-	-	-	-	-	-	-	-	-
277	571	571044	Oh Trans Line Maint-34.5Kv	-	-	-	-	-	-	-	-	-
278	571	571045	Oh Trans Line Maint-Other	-	-	-	-	-	-	-	-	-
279	571	571046	Oh Trans Line Tree Trim-345 Kv	-	-	-	-	-	-	-	-	-
280	571	571047	Oh Trans Line Tree Trim-161Kv	-	-	-	-	-	-	-	-	-
281	571	571048	Oh Trans Line Tree Trim-69 Kv	-	-	-	-	-	-	-	-	-
282	571	571050	Oh Trans Ln Tree Trim-34.5 Kv	-	-	-	-	-	-	-	-	-
283	571	571051	Oh Trans Line Tree Trim-Other	-	-	-	-	-	-	-	-	-
284	571	571062	Trans OH reliab - labor&other	-	-	-	-	-	-	-	-	-
285	571	571146	Chemical Tree Trim 345Kv	-	-	-	-	-	-	-	-	-
286	571	571147	Chemical Tree Trim 161Kv	-	-	-	-	-	-	-	-	-
287	571	571148	Chemical Tree Trim 69Kv	-	-	-	-	-	-	-	-	-
288	571	571150	Chemical Tree Trim 34.5Kv	-	-	-	-	-	-	-	-	-
289	571	571179	Mtce Of Oh Trans Ln Eqp	-	-	-	-	-	-	-	-	-
290	571	571247	Side Trimming 161Kv	-	-	-	-	-	-	-	-	-
291	571	571248	Side Trimming 69Kv	-	-	-	-	-	-	-	-	-
292	571	571347	Transm Tree Trimming 161Kv	-	-	-	-	-	-	-	-	-
293	571	571348	Trans Tree Trimming 69Kv	-	-	-	-	-	-	-	-	-
294	571	571447	Hydro-Ax Tree Trim 161Kv	-	-	-	-	-	-	-	-	-
295	571	571448	Hydro-Ax Tree Trim 69Kv	-	-	-	-	-	-	-	-	-
296	571	571450	Hydro-Ax Tree Trim 34.5Kv	-	-	-	-	-	-	-	-	-
297	571	571547	Tree Grinder-Tree Trim 161kv	-	-	-	-	-	-	-	-	-
298	571	571548	Tree Grinder-Tree Trim69kv	-	-	-	-	-	-	-	-	-
299	571	571550	Tree Grinder-Tree Trim 34.5kv	-	-	-	-	-	-	-	-	-
300	571	571646	Dozer-Tree Trim 345kv	-	-	-	-	-	-	-	-	-
301	571	571647	Dozer-Tree Trim 161kv	-	-	-	-	-	-	-	-	-
302	571	571648	Dozer-Tree Trim 69kv	-	-	-	-	-	-	-	-	-
303	571	571652	Trans 69Kv Pole Inspctn&Trmnt	-	-	-	-	-	-	-	-	-
304	571	571656	Trans 345Kv Pole Inspnt&Trmnt	-	-	-	-	-	-	-	-	-
305	571	571658	Trans 34.5Kv Pole Inspnt&Trmnt	-	-	-	-	-	-	-	-	-
306	571	571740	TGR Tree Trimming-Transmission	-	-	-	-	-	-	-	-	-
307	571	571910	Transm Maint 161KV Reliability	-	-	-	-	-	-	-	-	-
308	571	571911	Transm Maint 69KV Reliability	-	-	-	-	-	-	-	-	-

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Line No.	GL Account		Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
	FERC (a)	(b)		TOU Customer Education (v)	Non-Recoverable Costs (w)	Annualized Payroll & Taxes (x)	Employee Benefits (y)	GFR Reallocation (z)	PSC Assessment (aa)	Wind Expense Non-FAC (bb)	AMI Expenses (cc)	Training/Travel Expense (dd)
256	566	566450	RTO/ISO Development	-	-	1,574	-	-	-	-	-	-
257	566	566458	Misc Transmission Expenses	-	-	-	-	-	-	-	-	-
258	566	566459	NERC Compliance/CIPS (706)	-	-	-	-	-	-	-	-	-
259	566	566462	NERC Compliance/EOP (693)	-	-	-	-	-	-	-	-	-
260	567	567007	Rents - Transmission	-	-	-	-	-	-	-	-	-
261	568	568631	T & D Eng-Maint Supervision	-	-	6,224	-	-	-	-	-	-
262	569	569037	Trans Substa Structure Maint	-	-	90	-	-	-	-	-	-
263	569	569203	General Maint-System Ops	-	-	-	-	-	-	-	-	-
264	570	570040	Trans Substa Equip Maintenance	-	-	44,119	-	-	-	-	-	-
265	570	570043	Trans Sub Breaker Routine Mtce	-	-	2,654	-	-	-	-	-	-
266	570	570044	TransSub Trnsfrmr Routine Mtce	-	-	2,859	-	-	-	-	-	-
267	570	570060	Trans Substation Inspections	-	-	13,100	-	-	-	-	-	-
268	570	570177	Substation Maintenance - Plant	-	-	24	-	-	-	-	-	-
269	570	570472	Transmission-Relays & Misc Eq	-	-	71,540	-	-	-	-	-	-
270	570	570475	Generation - Relays & Misc Eq	-	-	4,564	-	-	-	-	-	-
271	570	570511	Protection Relaying Channel Eq	-	-	92	-	-	-	-	-	-
272	570	570517	Scada	-	-	58,653	-	-	-	-	-	-
273	571	571001	OH Trans Tree Trimming Superv	-	-	22,826	-	-	-	-	-	-
274	571	571041	Oh Trans Line Maint-161Kv	-	-	258	-	-	-	-	-	-
275	571	571042	Overhead Trans Line Maint-69Kv	-	-	2,576	-	-	-	-	-	-
276	571	571043	Oh Trans Line Maint-345 Kv	-	-	-	-	-	-	-	-	-
277	571	571044	Oh Trans Line Maint-34.5Kv	-	-	-	-	-	-	-	-	-
278	571	571045	Oh Trans Line Maint-Other	-	-	-	-	-	-	-	-	-
279	571	571046	Oh Trans Line Tree Trim-345 Kv	-	-	-	-	-	-	-	-	-
280	571	571047	Oh Trans Line Tree Trim-161Kv	-	-	-	-	-	-	-	-	-
281	571	571048	Oh Trans Line Tree Trim-69 Kv	-	-	-	-	-	-	-	-	-
282	571	571050	Oh Trans Ln Tree Trim-34.5 Kv	-	-	-	-	-	-	-	-	-
283	571	571051	Oh Trans Line Tree Trim-Other	-	-	-	-	-	-	-	-	-
284	571	571062	Trans OH reliab - labor&other	-	-	4,641	-	-	-	-	-	-
285	571	571146	Chemical Tree Trim 345Kv	-	-	-	-	-	-	-	-	-
286	571	571147	Chemical Tree Trim 161Kv	-	-	-	-	-	-	-	-	-
287	571	571148	Chemical Tree Trim 69Kv	-	-	-	-	-	-	-	-	-
288	571	571150	Chemical Tree Trim 34.5Kv	-	-	-	-	-	-	-	-	-
289	571	571179	Mtce Of Oh Trans Ln Eqp	-	-	491	-	-	-	-	-	-
290	571	571247	Side Trimming 161Kv	-	-	-	-	-	-	-	-	-
291	571	571248	Side Trimming 69Kv	-	-	-	-	-	-	-	-	-
292	571	571347	Transm Tree Trimming 161Kv	-	-	-	-	-	-	-	-	-
293	571	571348	Trans Tree Trimming 69Kv	-	-	-	-	-	-	-	-	-
294	571	571447	Hydro-Ax Tree Trim 161Kv	-	-	-	-	-	-	-	-	-
295	571	571448	Hydro-Ax Tree Trim 69Kv	-	-	-	-	-	-	-	-	-
296	571	571450	Hydro-Ax Tree Trim 34.5Kv	-	-	-	-	-	-	-	-	-
297	571	571547	Tree Grinder-Tree Trim 161kv	-	-	-	-	-	-	-	-	-
298	571	571548	Tree Grinder-Tree Trim69kv	-	-	-	-	-	-	-	-	-
299	571	571550	Tree Grinder-Tree Trim 34.5kv	-	-	-	-	-	-	-	-	-
300	571	571646	Dozer-Tree Trim 345kv	-	-	-	-	-	-	-	-	-
301	571	571647	Dozer-Tree Trim 161kv	-	-	-	-	-	-	-	-	-
302	571	571648	Dozer-Tree Trim 69kv	-	-	-	-	-	-	-	-	-
303	571	571652	Trans 69Kv Pole Inspctn&Trmnt	-	-	-	-	-	-	-	-	-
304	571	571656	Trans 345Kv Pole Inspntn&Trmnt	-	-	-	-	-	-	-	-	-
305	571	571658	Trans 34.5Kv Pole Inspntn&Trmnt	-	-	-	-	-	-	-	-	-
306	571	571740	TGR Tree Trimming-Transmission	-	-	-	-	-	-	-	-	-
307	571	571910	Transm Maint 161KV Reliability	-	-	547	-	-	-	-	-	-
308	571	571911	Transm Maint 69KV Reliability	-	-	657	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
256	566	566450	RTO/ISO Development	-	-	1,574	12,103
257	566	566458	Misc Transmission Expenses	-	-	43	12,602
258	566	566459	NERC Compliance/CIPS (706)	-	-	-	214
259	566	566462	NERC Compliance/EOP (693)	-	-	-	8
260	567	567007	Rents - Transmission	-	-	-	146
261	568	568631	T & D Eng-Maint Supervision	-	-	6,224	50,729
262	569	569037	Trans Substa Structure Maint	-	-	90	543
263	569	569203	General Maint-System Ops	-	-	-	3,204
264	570	570040	Trans Substa Equip Maintenance	-	-	44,119	394,426
265	570	570043	Trans Sub Breaker Routine Mtce	-	-	2,654	12,759
266	570	570044	TransSub Trnsfrmr Routine Mtce	-	-	2,859	18,016
267	570	570060	Trans Substation Inspections	-	-	13,100	78,662
268	570	570177	Substation Maintenance - Plant	-	-	603	761
269	570	570472	Transmission-Relays & Misc Eq	-	-	71,540	380,506
270	570	570475	Generation - Relays & Misc Eq	-	-	4,564	23,324
271	570	570511	Protection Relaying Channel Eq	-	-	92	458
272	570	570517	Scada	-	-	58,653	339,273
273	571	571001	OH Trans Tree Trimming Superv	-	-	22,826	175,293
274	571	571041	Oh Trans Line Maint-161Kv	-	-	258	3,760
275	571	571042	Overhead Trans Line Maint-69Kv	-	-	2,576	11,106
276	571	571043	Oh Trans Line Maint-345 Kv	-	-	-	1,455
277	571	571044	Oh Trans Line Maint-34.5Kv	-	-	-	-
278	571	571045	Oh Trans Line Maint-Other	-	-	-	-
279	571	571046	Oh Trans Line Tree Trim-345 Kv	-	-	-	1,483
280	571	571047	Oh Trans Line Tree Trim-161Kv	-	-	-	71,897
281	571	571048	Oh Trans Line Tree Trim-69 Kv	-	-	-	92,934
282	571	571050	Oh Trans Ln Tree Trim-34.5 Kv	-	-	-	11,017
283	571	571051	Oh Trans Line Tree Trim-Other	-	-	-	-
284	571	571062	Trans OH reliab - labor&other	-	-	4,641	25,950
285	571	571146	Chemical Tree Trim 345Kv	-	-	-	21,923
286	571	571147	Chemical Tree Trim 161Kv	-	-	-	857,481
287	571	571148	Chemical Tree Trim 69Kv	-	-	-	95,539
288	571	571150	Chemical Tree Trim 34.5Kv	-	-	-	11,711
289	571	571179	Mtce Of Oh Trans Ln Eqp	-	-	491	1,980
290	571	571247	Side Trimming 161Kv	-	-	-	5,073
291	571	571248	Side Trimming 69Kv	-	-	-	985
292	571	571347	Transm Tree Trimming 161Kv	-	-	-	1,672
293	571	571348	Trans Tree Trimming 69Kv	-	-	-	-
294	571	571447	Hydro-Ax Tree Trim 161Kv	-	-	-	129,256
295	571	571448	Hydro-Ax Tree Trim 69Kv	-	-	-	20,762
296	571	571450	Hydro-Ax Tree Trim 34.5Kv	-	-	-	3,729
297	571	571547	Tree Grinder-Tree Trim 161kv	-	-	-	33,781
298	571	571548	Tree Grinder-Tree Trim69kv	-	-	-	26,593
299	571	571550	Tree Grinder-Tree Trim 34.5kv	-	-	-	1,943
300	571	571646	Dozer-Tree Trim 345kv	-	-	-	-
301	571	571647	Dozer-Tree Trim 161kv	-	-	-	68,039
302	571	571648	Dozer-Tree Trim 69kv	-	-	-	101,010
303	571	571652	Trans 69Kv Pole Inspctn&Trmnt	-	-	-	77,246
304	571	571656	Trans 345Kv Pole Inspntn&Trmnt	-	-	-	-
305	571	571658	Trans 34.5Kv Pole Inspntn&Trmnt	-	-	-	5,149
306	571	571740	TGR Tree Trimming-Transmission	-	-	-	5,324
307	571	571910	Transm Maint 161KV Reliability	-	-	547	15,001
308	571	571911	Transm Maint 69KV Reliability	-	-	657	24,587

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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
					(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)
309	571	571912	Transm Maint 345KV Reliability		1,171	-	1,171	83.65%	980	-	-	-
310	571	571913	Trans Maint 34.5KV Reliability		2,718	-	2,718	83.65%	2,273	-	-	-
311	571	571920	Transm 69KV Pole Inspec Reliab		133,478	-	133,478	83.65%	111,650	-	-	-
312	571	571921	Transm 161KV Pole Inspec Reliab		250,962	-	250,962	83.65%	209,922	-	-	-
313	571	571998	Trans Reliab Reg Adj Amort		61,980	-	61,980	100.00%	61,980	-	-	-
314			Total Transmission Expenses:		23,921,856	-	23,921,856		20,692,861	2,077,773	6,935	(17)
DISTRIBUTION EXPENSES												
315	580	580001	Supervision Distribution Oper	TB 09-2020	776,460	-	776,460	87.68%	680,817	-	-	-
316	580	580002	System Perform Mgmt & Admin		8,465	-	8,465	87.68%	7,423	-	-	-
317	580	580011	Conv & Seminar-Distrib Op		44,892	-	44,892	87.68%	39,363	-	-	-
318	580	580016	Engineering Recruiting Exp		507	-	507	87.68%	445	-	-	-
319	580	580046	Software - Transf Supervisor		154	-	154	87.68%	135	-	-	-
320	580	580627	Line Eng - Distrib Operations		43,963	-	43,963	87.68%	38,548	-	1	-
321	580	580628	Distribution System Planning		5,595	-	5,595	87.68%	4,906	-	-	-
322	580	580686	Maintain Construction Standard		(5,269)	-	(5,269)	87.68%	(4,620)	-	-	-
323	580	580690	AVL Mobile Operations		8,827	-	8,827	87.68%	7,740	-	-	-
324	582	582016	Distribution Substa Operations		153,756	-	153,756	87.68%	134,817	-	-	-
325	583	583019	Oh Distribution Line Oper		1,242,754	-	1,242,754	87.68%	1,089,675	-	-	2
326	583	583020	Truck Down Time - Line Oper		176,212	-	176,212	87.68%	154,507	-	-	-
327	583	583021	Truck Traveling Time - Line Op		2,035	-	2,035	87.68%	1,784	-	-	-
328	583	583025	Safety Exp-Oh Distrib Lines		167,367	-	167,367	87.68%	146,751	-	(207)	-
329	583	583172	Electric Testing-Oh Dis Lines		75,390	-	75,390	87.68%	66,103	-	-	-
330	583	583500	Training Dist Operations-Ovhd		12,180	-	12,180	87.68%	10,679	-	-	-
331	583	583501	Distr OH Training Stipend		323	-	323	87.68%	283	-	-	-
332	584	584022	Underground Distrib Line Oper		134,891	-	134,891	87.68%	118,275	-	-	-
333	584	584025	URG Dist Line Locates		708,925	-	708,925	87.68%	621,602	-	-	-
334	585	585025	Street Lightg & Signal Sys Exp		36,255	-	36,255	87.68%	31,789	-	-	-
335	586	586025	Safety Expenses-Meters		7,737	-	7,737	87.68%	6,784	-	-	-
336	586	586028	Meter Expense		1,137,568	-	1,137,568	87.68%	997,445	-	(66)	-
337	586	586029	Disconnects & Reconnects		1,313,205	-	1,313,205	87.68%	1,151,448	-	-	-
338	586	586120	Field Testing - Old		321,729	-	321,729	87.68%	282,099	-	21	-
339	586	586135	Load Research-Meters		70,507	-	70,507	87.68%	61,822	-	-	-
340	586	586140	Power Quality Investiagtions		9,254	-	9,254	87.68%	8,114	-	-	-
341	586	586150	AMR Fixed Network - Meters		-	-	-	87.68%	-	-	-	-
342	586	586155	AMR Radio - Meters		12,611	-	12,611	87.68%	11,058	-	-	-
343	587	587031	Service Call Expense		200,942	-	200,942	87.68%	176,190	-	-	-
344	587	587038	Customer Facilities Expense		(71,806)	-	(71,806)	87.68%	(62,961)	-	(10)	-
345	587	587126	Complaint Test		66,490	-	66,490	87.68%	58,300	-	-	-
346	587	587146	Current Diversions		9,041	-	9,041	87.68%	7,928	-	-	-
347	587	587147	Meter Base Repair		6,109	-	6,109	87.68%	5,356	-	-	-
348	587	587148	Customer Co-Gen Facilities		(14,239)	-	(14,239)	87.68%	(12,485)	-	-	-
349	587	587165	Mtce mtr socket surge arrest		-	-	-	87.68%	-	-	-	-
350	587	587519	Location-Radio & Tv Interfer		538	-	538	87.68%	472	-	-	-
351	588	588011	Conv & Seminar-Misc Distrib		63,145	-	63,145	87.68%	55,367	-	-	-
352	588	588023	Building Operations - Expenses		664,867	-	664,867	87.68%	582,970	-	47	-
353	588	588025	Safety Equipment		203,444	-	203,444	87.68%	178,384	-	129	354
354	588	588100	Miscellaneous Distribution		166,937	-	166,937	87.68%	146,374	-	-	-
355	588	588101	Janitorial Exp - Meter Shop		-	-	-	87.68%	-	-	-	-
356	588	588105	Utilities - Meter Shop		1,120	-	1,120	87.68%	982	-	-	-
357	588	588120	Misc Dist - Right-of-way		2,361	-	2,361	87.68%	2,070	-	-	-
358	588	588130	Misc Dist. - Joint Use		(23,871)	-	(23,871)	87.68%	(20,931)	-	-	-
359	588	588401	Janitorial Exp - Garage		296	-	296	87.68%	259	-	-	-

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Line No.	GL Account		Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
	FERC (a)	(b)		Test Generation Wind Expenses (m)	Plum Point Demand Charge (n)	Customer Payment Fees (o)	Uncollectible Expense (p)	Reg. Asset/Liab. Amort. Expense (q)	Rate Case Expense (r)	Acquisition Costs (s)	Insurance Premiums (t)	Normalize Injuries and Damages (u)
309	571	571912	Transm Maint 345KV Reliability	-	-	-	-	-	-	-	-	-
310	571	571913	Trans Maint 34.5KV Reliability	-	-	-	-	-	-	-	-	-
311	571	571920	Transm 69KV Pole Inspec Reliab	-	-	-	-	-	-	-	-	-
312	571	571921	Transm 161KV Pole Inspec Reliab	-	-	-	-	-	-	-	-	-
313	571	571998	Trans Reliab Reg Adj Amort	-	-	-	-	(49,068)	-	-	-	-
314			Total Transmission Expenses:	-	-	-	-	(49,068)	-	-	-	-
DISTRIBUTION EXPENSES												
315	580	580001	Supervision Distribution Oper	-	-	-	-	-	-	-	-	-
316	580	580002	System Perform Mgmt & Admin	-	-	-	-	-	-	-	-	-
317	580	580011	Conv & Seminar-Distrib Op	-	-	-	-	-	-	-	-	-
318	580	580016	Engineering Recruiting Exp	-	-	-	-	-	-	-	-	-
319	580	580046	Software - Transf Supervisor	-	-	-	-	-	-	-	-	-
320	580	580627	Line Eng - Distrib Operations	-	-	-	-	-	-	-	-	-
321	580	580628	Distribution System Planning	-	-	-	-	-	-	-	-	-
322	580	580686	Maintain Construction Standard	-	-	-	-	-	-	-	-	-
323	580	580690	AVL Mobile Operations	-	-	-	-	-	-	-	-	-
324	582	582016	Distribution Substa Operations	-	-	-	-	-	-	-	-	-
325	583	583019	Oh Distribution Line Oper	-	-	-	-	-	-	-	-	-
326	583	583020	Truck Down Time - Line Oper	-	-	-	-	-	-	-	-	-
327	583	583021	Truck Traveling Time - Line Op	-	-	-	-	-	-	-	-	-
328	583	583025	Safety Exp-Oh Distrib Lines	-	-	-	-	-	-	-	-	-
329	583	583172	Electric Testing-Oh Dis Lines	-	-	-	-	-	-	-	-	-
330	583	583500	Training Dist Operations-Ovhd	-	-	-	-	-	-	-	-	-
331	583	583501	Distr OH Training Stipend	-	-	-	-	-	-	-	-	-
332	584	584022	Underground Distrib Line Oper	-	-	-	-	-	-	-	-	-
333	584	584025	URG Dist Line Locates	-	-	-	-	-	-	-	-	-
334	585	585025	Street Lightg & Signal Sys Exp	-	-	-	-	-	-	-	-	-
335	586	586025	Safety Expenses-Meters	-	-	-	-	-	-	-	-	-
336	586	586028	Meter Expense	-	-	-	-	-	-	-	-	-
337	586	586029	Disconnects & Reconnects	-	-	-	-	-	-	-	-	-
338	586	586120	Field Testing - Old	-	-	-	-	-	-	-	-	-
339	586	586135	Load Research-Meters	-	-	-	-	-	-	-	-	-
340	586	586140	Power Quality Investiagtions	-	-	-	-	-	-	-	-	-
341	586	586150	AMR Fixed Network - Meters	-	-	-	-	-	-	-	-	-
342	586	586155	AMR Radio - Meters	-	-	-	-	-	-	-	-	-
343	587	587031	Service Call Expense	-	-	-	-	-	-	-	-	-
344	587	587038	Customer Facilities Expense	-	-	-	-	-	-	-	-	-
345	587	587126	Complaint Test	-	-	-	-	-	-	-	-	-
346	587	587146	Current Diversions	-	-	-	-	-	-	-	-	-
347	587	587147	Meter Base Repair	-	-	-	-	-	-	-	-	-
348	587	587148	Customer Co-Gen Facilities	-	-	-	-	-	-	-	-	-
349	587	587165	Mtce mtr socket surge arrest	-	-	-	-	-	-	-	-	-
350	587	587519	Location-Radio & Tv Interfer	-	-	-	-	-	-	-	-	-
351	588	588011	Conv & Seminar-Misc Distrib	-	-	-	-	-	-	-	-	-
352	588	588023	Building Operations - Expenses	-	-	-	-	-	-	-	-	-
353	588	588025	Safety Equipment	-	-	-	-	-	-	-	-	-
354	588	588100	Miscellaneous Distribution	-	-	-	-	-	-	-	-	-
355	588	588101	Janitorial Exp - Meter Shop	-	-	-	-	-	-	-	-	-
356	588	588105	Utilities - Meter Shop	-	-	-	-	-	-	-	-	-
357	588	588120	Misc Dist - Right-of-way	-	-	-	-	-	-	-	-	-
358	588	588130	Misc Dist. - Joint Use	-	-	-	-	-	-	-	-	-
359	588	588401	Janitorial Exp - Garage	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
309	571	571912	Transm Maint 345KV Reliability	-	-	-	-	-	-	-	-	-
310	571	571913	Trans Maint 34.5KV Reliability	-	-	-	-	-	-	-	-	-
311	571	571920	Transm 69KV Pole Inspec Reliab	-	-	165	-	-	-	-	-	-
312	571	571921	Transm 161KV Pole Inspec Reliab	-	-	-	-	-	-	-	-	-
313	571	571998	Trans Reliab Reg Adj Amort	-	-	-	-	-	-	-	-	-
314			Total Transmission Expenses:	-	-	403,341	-	-	-	-	-	36,203
DISTRIBUTION EXPENSES												
315	580	580001	Supervision Distribution Oper	-	-	141,565	-	-	-	-	-	-
316	580	580002	System Perform Mgmt & Admin	-	-	1,752	-	-	-	-	-	-
317	580	580011	Conv & Seminar-Distrib Op	-	-	1,963	-	-	-	-	-	6,089
318	580	580016	Engineering Recruiting Exp	-	-	-	-	-	-	-	-	-
319	580	580046	Software - Transf Supervisor	-	-	-	-	-	-	-	-	-
320	580	580627	Line Eng - Distrib Operations	-	-	1,187	-	-	-	-	-	-
321	580	580628	Distribution System Planning	-	-	(35)	-	-	-	-	-	-
322	580	580686	Maintain Construction Standard	-	-	(2,080)	-	-	-	-	-	-
323	580	580690	AVL Mobile Operations	-	-	-	-	-	-	-	-	-
324	582	582016	Distribution Substa Operations	-	-	36,641	-	-	-	-	-	-
325	583	583019	Oh Distribution Line Oper	-	-	235,216	-	-	-	-	-	-
326	583	583020	Truck Down Time - Line Oper	-	-	32,456	-	-	-	-	-	-
327	583	583021	Truck Traveling Time - Line Op	-	-	293	-	-	-	-	-	-
328	583	583025	Safety Exp-Oh Distrib Lines	-	-	18	-	-	-	-	-	-
329	583	583172	Electric Testing-Oh Dis Lines	-	-	8,694	-	-	-	-	-	-
330	583	583500	Training Dist Operations-Ovhd	-	-	-	-	-	-	-	-	-
331	583	583501	Distr OH Training Stipend	-	-	70	-	-	-	-	-	-
332	584	584022	Underground Distrib Line Oper	-	-	30,011	-	-	-	-	-	-
333	584	584025	URG Dist Line Locates	-	-	548	-	-	-	-	-	-
334	585	585025	Street Lightg & Signal Sys Exp	-	-	100	-	-	-	-	-	-
335	586	586025	Safety Expenses-Meters	-	-	-	-	-	-	-	-	-
336	586	586028	Meter Expense	-	-	229,463	-	-	-	-	-	-
337	586	586029	Disconnects & Reconnects	-	-	277,346	-	-	-	-	-	-
338	586	586120	Field Testing - Old	-	-	59,415	-	-	-	-	-	-
339	586	586135	Load Research-Meters	-	-	11,455	-	-	-	-	-	-
340	586	586140	Power Quality Investiagtions	-	-	1,667	-	-	-	-	-	-
341	586	586150	AMR Fixed Network - Meters	-	-	-	-	-	-	-	-	-
342	586	586155	AMR Radio - Meters	-	-	2,250	-	-	-	-	-	-
343	587	587031	Service Call Expense	-	-	66,511	-	-	-	-	-	-
344	587	587038	Customer Facilities Expense	-	-	13,207	-	-	-	-	-	-
345	587	587126	Complaint Test	-	-	12,447	-	-	-	-	-	-
346	587	587146	Current Diversions	-	-	2,397	-	-	-	-	-	-
347	587	587147	Meter Base Repair	-	-	1,754	-	-	-	-	-	-
348	587	587148	Customer Co-Gen Facilities	-	-	684	-	-	-	-	-	-
349	587	587165	Mtce mtr socket surge arrest	-	-	-	-	-	-	-	-	-
350	587	587519	Location-Radio & Tv Interfer	-	-	46	-	-	-	-	-	-
351	588	588011	Conv & Seminar-Misc Distrib	-	-	3,152	-	-	-	-	-	5,968
352	588	588023	Building Operations - Expenses	-	-	75	-	-	-	-	-	-
353	588	588025	Safety Equipment	-	-	268	-	-	-	-	-	-
354	588	588100	Miscellaneous Distribution	-	-	29,059	-	-	-	-	-	-
355	588	588101	Janitorial Exp - Meter Shop	-	-	-	-	-	-	-	-	-
356	588	588105	Utilities - Meter Shop	-	-	-	-	-	-	-	-	-
357	588	588120	Misc Dist - Right-of-way	-	-	48	-	-	-	-	-	-
358	588	588130	Misc Dist. - Joint Use	-	-	(1,150)	-	-	-	-	-	-
359	588	588401	Janitorial Exp - Garage	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
309	571	571912	Transm Maint 345KV Reliability	-	-	-	980
310	571	571913	Trans Maint 34.5KV Reliability	-	-	-	2,273
311	571	571920	Transm 69KV Pole Inspec Reliab	-	-	165	111,815
312	571	571921	Transm 161KV Pole Inspec Reliab	-	-	-	209,922
313	571	571998	Trans Reliab Reg Adj Amort	-	-	(49,068)	12,913
314			Total Transmission Expenses:	-	-	2,475,169	23,168,030

DISTRIBUTION EXPENSES

315	580	580001	Supervision Distribution Oper	-	-	141,565	822,383
316	580	580002	System Perform Mgmt & Admin	-	-	1,752	9,175
317	580	580011	Conv & Seminar-Distrib Op	-	-	8,052	47,415
318	580	580016	Engineering Recruiting Exp	-	-	-	445
319	580	580046	Software - Transf Supervisor	-	-	-	135
320	580	580627	Line Eng - Distrib Operations	-	-	1,188	39,736
321	580	580628	Distribution System Planning	-	-	(35)	4,871
322	580	580686	Maintain Construction Standard	-	-	(2,080)	(6,700)
323	580	580690	AVL Mobile Operations	-	-	-	7,740
324	582	582016	Distribution Substa Operations	-	-	36,641	171,458
325	583	583019	Oh Distribution Line Oper	-	-	235,218	1,324,892
326	583	583020	Truck Down Time - Line Oper	-	-	32,456	186,963
327	583	583021	Truck Traveling Time - Line Op	-	-	293	2,077
328	583	583025	Safety Exp-Oh Distrib Lines	-	-	(189)	146,562
329	583	583172	Electric Testing-Oh Dis Lines	-	-	8,694	74,797
330	583	583500	Training Dist Operations-Ovhd	-	-	-	10,679
331	583	583501	Distr OH Training Stipend	-	-	70	353
332	584	584022	Underground Distrib Line Oper	-	-	30,011	148,286
333	584	584025	URG Dist Line Locates	-	-	548	622,150
334	585	585025	Street Lightg & Signal Sys Exp	-	-	100	31,889
335	586	586025	Safety Expenses-Meters	-	-	-	6,784
336	586	586028	Meter Expense	-	-	229,396	1,226,841
337	586	586029	Disconnects & Reconnects	-	-	277,346	1,428,794
338	586	586120	Field Testing - Old	-	-	59,436	341,535
339	586	586135	Load Research-Meters	-	-	11,455	73,277
340	586	586140	Power Quality Investiagtions	-	-	1,667	9,781
341	586	586150	AMR Fixed Network - Meters	-	-	-	-
342	586	586155	AMR Radio - Meters	-	-	2,250	13,308
343	587	587031	Service Call Expense	-	-	66,511	242,701
344	587	587038	Customer Facilities Expense	-	-	13,197	(49,764)
345	587	587126	Complaint Test	-	-	12,447	70,747
346	587	587146	Current Diversions	-	-	2,397	10,325
347	587	587147	Meter Base Repair	-	-	1,754	7,111
348	587	587148	Customer Co-Gen Facilities	-	-	684	(11,801)
349	587	587165	Mtce mtr socket surge arrest	-	-	-	-
350	587	587519	Location-Radio & Tv Interfer	-	-	46	519
351	588	588011	Conv & Seminar-Misc Distrib	-	-	9,120	64,487
352	588	588023	Building Operations - Expenses	-	-	122	583,093
353	588	588025	Safety Equipment	-	-	751	179,136
354	588	588100	Miscellaneous Distribution	-	-	29,059	175,433
355	588	588101	Janitorial Exp - Meter Shop	-	-	-	-
356	588	588105	Utilities - Meter Shop	-	-	-	982
357	588	588120	Misc Dist - Right-of-way	-	-	48	2,118
358	588	588130	Misc Dist. - Joint Use	-	-	(1,150)	(22,080)
359	588	588401	Janitorial Exp - Garage	-	-	-	259

The Empire District Electric Company
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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
360	588	588405	Utilities - Garage		861	-	861	87.68%	755	-	-	-
361	588	588621	GIS Operations		60,438	-	60,438	87.68%	52,994	-	-	-
362	588	588622	GIS Quality Assurance/Control		18,539	-	18,539	87.68%	16,256	-	-	-
363	588	588623	GIS Analysis		32,958	-	32,958	87.68%	28,898	-	-	-
364	588	588630	OMS Operations		126,312	-	126,312	87.68%	110,753	-	-	-
365	588	588701	Dist Mapping Hollister Area		76	-	76	87.68%	67	-	-	-
366	589	589034	Rents - Distribution		1,333	-	1,333	87.68%	1,169	-	-	-
367	590	590001	Supervision Distribution Maint		102,639	-	102,639	87.68%	89,996	-	-	-
368	590	590620	GIS Maintenance/Updates		51,626	-	51,626	87.68%	45,267	-	-	-
369	590	590630	Line Eng Distribution Maint		22,342	-	22,342	87.68%	19,590	-	-	-
370	591	591024	Building Maint-Line Operations		85,899	-	85,899	87.68%	75,318	-	-	-
371	591	591049	Dist Substa Structure Maint		3,292	-	3,292	87.68%	2,887	-	-	-
372	591	591103	General Maint. - Meter Shop		1,628	-	1,628	87.68%	1,427	-	-	-
373	591	591403	General Maint. - Garage		717	-	717	87.68%	629	-	-	-
374	592	592052	Dist Substation Equip Maint		795,392	-	795,392	87.68%	697,418	-	-	-
375	592	592053	Dist Sub Breaker Routine Mtce		10,015	-	10,015	87.68%	8,782	-	-	-
376	592	592054	Dist Sub Trnsfrmr Routine Mtce		(21,213)	-	(21,213)	87.68%	(18,600)	-	-	-
377	592	592060	Dist Substation Inspections		203,679	-	203,679	87.68%	178,590	-	-	-
378	592	592469	Distribution-Relays & Misc Eq		86,952	-	86,952	87.68%	76,241	-	-	-
379	593	593001	OH Dist Line Tree Trimming Spr		1,027,494	-	1,027,494	87.68%	900,930	-	-	-
380	593	593011	Conv & Seminar - Tree Trimming		4,570	-	4,570	87.68%	4,007	-	-	-
381	593	593025	Safety Expense - Tree Trimming		388	-	388	87.68%	340	-	-	-
382	593	593058	Oh Dist Line Tree Trimming		3,177,461	-	3,177,461	87.68%	2,786,070	-	-	-
383	593	593062	Dist OH reliab - labor & other		371,309	-	371,309	87.68%	325,573	-	-	-
384	593	593158	Chemical Tree Trim 12Kv		1,020,269	-	1,020,269	87.68%	894,595	-	-	-
385	593	593258	Side Trimming 12Kv		174,335	-	174,335	87.68%	152,861	-	-	-
386	593	593458	Hydro-Ax Tree Trimming 12 Kv		796,931	-	796,931	87.68%	698,768	-	-	-
387	593	593500	Misc Repair Expense		800	-	800	87.68%	701	-	-	-
388	593	593510	General Office Expense		129,364	-	129,364	87.68%	113,430	-	-	-
389	593	593555	Oh Dist Line Maintenance		2,641,980	-	2,641,980	87.68%	2,316,548	-	-	-
390	593	593556	OhDist Line Capacitor BankMtce		36,796	-	36,796	87.68%	32,263	-	-	-
391	593	593558	Tree Grinder-Tree Trim 12kv		120,174	-	120,174	87.68%	105,371	-	-	-
392	593	593560	OH Dist Line Oper Storms		1,587	-	1,587	87.68%	1,391	-	-	-
393	593	593570	Reclosers Sect & Oil Switches		34,896	-	34,896	87.68%	30,597	-	-	-
394	593	593575	Misc Repair & Testing		40,205	-	40,205	87.68%	35,253	-	-	-
395	593	593597	May 2011 Tornado O&M Amort		77,368	-	77,368	100.00%	77,368	-	-	-
396	593	593599	Amortization-ice storm expense		24,325	-	24,325	0.00%	-	-	-	-
397	593	593658	Dozer-Tree Trim 12kv		30,806	-	30,806	87.68%	27,011	-	-	-
398	593	593740	TGR Tree Trimming-Distribution		402,457	-	402,457	87.68%	352,884	-	-	-
399	593	593910	OH Dist Line Maint Reliability		482,363	-	482,363	87.68%	422,947	-	62	-
400	593	593920	OH Dist Pole Inspc Reliability		589,176	-	589,176	87.68%	516,603	-	-	-
401	593	593930	General Office Exp Reliability		-	-	-	87.68%	-	-	-	-
402	593	593932	Utilities Exp - Reliability		5,136	-	5,136	87.68%	4,503	-	-	-
403	593	593940	Reliability Wildlife Cover Up		4,588	-	4,588	87.68%	4,023	-	-	-
404	593	593998	Dist OH Reliab Reg Adj Amort		357,478	-	357,478	100.00%	357,478	-	-	-
405	594	594061	Underground Dist Line Maint		605,771	-	605,771	87.68%	531,154	-	-	-
406	594	594062	Dist UG reliab - labor & other		29,602	-	29,602	87.68%	25,955	-	-	-
407	594	594910	Dist UG Line Maint Reliability		285,085	-	285,085	87.68%	249,969	-	-	-
408	594	594998	Dist UG Reliab Reg Adj Amort		17,023	-	17,023	100.00%	17,023	-	-	-
409	595	595064	Dist Transformer Maintenance		-	-	-	87.68%	-	-	-	-
410	595	595161	Overhead Transformers - Old		48,672	-	48,672	87.68%	42,677	-	-	-
411	595	595164	Underground Transformers - Old		32,907	-	32,907	87.68%	28,854	-	-	-
412	596	596067	Strt Light&Signal Sys Maint Ex		432,860	-	432,860	87.68%	379,542	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
360	588	588405	Utilities - Garage	-	-	-	-	-	-	-	-	-
361	588	588621	GIS Operations	-	-	-	-	-	-	-	-	-
362	588	588622	GIS Quality Assurance/Control	-	-	-	-	-	-	-	-	-
363	588	588623	GIS Analysis	-	-	-	-	-	-	-	-	-
364	588	588630	OMS Operations	-	-	-	-	-	-	-	-	-
365	588	588701	Dist Mapping Hollister Area	-	-	-	-	-	-	-	-	-
366	589	589034	Rents - Distribution	-	-	-	-	-	-	-	-	-
367	590	590001	Supervision Distribution Maint	-	-	-	-	-	-	-	-	-
368	590	590620	GIS Maintenance/Updates	-	-	-	-	-	-	-	-	-
369	590	590630	Line Eng Distribution Maint	-	-	-	-	-	-	-	-	-
370	591	591024	Building Maint-Line Operations	-	-	-	-	-	-	-	-	-
371	591	591049	Dist Substa Structure Maint	-	-	-	-	-	-	-	-	-
372	591	591103	General Maint. - Meter Shop	-	-	-	-	-	-	-	-	-
373	591	591403	General Maint. - Garage	-	-	-	-	-	-	-	-	-
374	592	592052	Dist Substation Equip Maint	-	-	-	-	-	-	-	-	-
375	592	592053	Dist Sub Breaker Routine Mtce	-	-	-	-	-	-	-	-	-
376	592	592054	Dist Sub Trnsfrmr Routine Mtce	-	-	-	-	-	-	-	-	-
377	592	592060	Dist Substation Inspections	-	-	-	-	-	-	-	-	-
378	592	592469	Distribution-Relays & Misc Eq	-	-	-	-	-	-	-	-	-
379	593	593001	OH Dist Line Tree Trimming Spr	-	-	-	-	-	-	-	-	-
380	593	593011	Conv & Seminar - Tree Trimming	-	-	-	-	-	-	-	-	-
381	593	593025	Safety Expense - Tree Trimming	-	-	-	-	-	-	-	-	-
382	593	593058	Oh Dist Line Tree Trimming	-	-	-	-	-	-	-	-	-
383	593	593062	Dist OH reliab - labor & other	-	-	-	-	-	-	-	-	-
384	593	593158	Chemical Tree Trim 12Kv	-	-	-	-	-	-	-	-	-
385	593	593258	Side Trimming 12Kv	-	-	-	-	-	-	-	-	-
386	593	593458	Hydro-Ax Tree Trimming 12 Kv	-	-	-	-	-	-	-	-	-
387	593	593500	Misc Repair Expense	-	-	-	-	-	-	-	-	-
388	593	593510	General Office Expense	-	-	-	-	-	-	-	-	-
389	593	593555	Oh Dist Line Maintenance	-	-	-	-	-	-	-	-	-
390	593	593556	OhDist Line Capacitor BankMtce	-	-	-	-	-	-	-	-	-
391	593	593558	Tree Grinder-Tree Trim 12kv	-	-	-	-	-	-	-	-	-
392	593	593560	OH Dist Line Oper Storms	-	-	-	-	-	-	-	-	-
393	593	593570	Reclosers Sect & Oil Switches	-	-	-	-	-	-	-	-	-
394	593	593575	Misc Repair & Testing	-	-	-	-	-	-	-	-	-
395	593	593597	May 2011 Tornado O&M Amort	-	-	-	-	(77,368)	-	-	-	-
396	593	593599	Amortization-ice storm expense	-	-	-	-	-	-	-	-	-
397	593	593658	Dozer-Tree Trim 12kv	-	-	-	-	-	-	-	-	-
398	593	593740	TGR Tree Trimming-Distribution	-	-	-	-	-	-	-	-	-
399	593	593910	OH Dist Line Maint Reliability	-	-	-	-	-	-	-	-	-
400	593	593920	OH Dist Pole Inspc Reliability	-	-	-	-	-	-	-	-	-
401	593	593930	General Office Exp Reliability	-	-	-	-	-	-	-	-	-
402	593	593932	Utilities Exp - Reliability	-	-	-	-	-	-	-	-	-
403	593	593940	Reliability Wildlife Cover Up	-	-	-	-	-	-	-	-	-
404	593	593998	Dist OH Reliab Reg Adj Amort	-	-	-	-	(283,004)	-	-	-	-
405	594	594061	Underground Dist Line Maint	-	-	-	-	-	-	-	-	-
406	594	594062	Dist UG reliab - labor & other	-	-	-	-	-	-	-	-	-
407	594	594910	Dist UG Line Maint Reliability	-	-	-	-	-	-	-	-	-
408	594	594998	Dist UG Reliab Reg Adj Amort	-	-	-	-	(13,476)	-	-	-	-
409	595	595064	Dist Transformer Maintenance	-	-	-	-	-	-	-	-	-
410	595	595161	Overhead Transformers - Old	-	-	-	-	-	-	-	-	-
411	595	595164	Underground Transformers - Old	-	-	-	-	-	-	-	-	-
412	596	596067	Strt Light&Signal Sys Maint Ex	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
360	588	588405	Utilities - Garage	-	-	-	-	-	-	-	-	-
361	588	588621	GIS Operations	-	-	12,652	-	-	-	-	-	-
362	588	588622	GIS Quality Assurance/Control	-	-	2,197	-	-	-	-	-	-
363	588	588623	GIS Analysis	-	-	7,134	-	-	-	-	-	-
364	588	588630	OMS Operations	-	-	26,786	-	-	-	-	-	-
365	588	588701	Dist Mapping Hollister Area	-	-	-	-	-	-	-	-	-
366	589	589034	Rents - Distribution	-	-	-	-	-	-	-	-	-
367	590	590001	Supervision Distribution Maint	-	-	21,146	-	-	-	-	-	-
368	590	590620	GIS Maintenance/Updates	-	-	10,853	-	-	-	-	-	-
369	590	590630	Line Eng Distribution Maint	-	-	3,771	-	-	-	-	-	-
370	591	591024	Building Maint-Line Operations	-	-	8,906	-	-	-	-	-	-
371	591	591049	Dist Substa Structure Maint	-	-	573	-	-	-	-	-	-
372	591	591103	General Maint. - Meter Shop	-	-	-	-	-	-	-	-	-
373	591	591403	General Maint. - Garage	-	-	-	-	-	-	-	-	-
374	592	592052	Dist Substation Equip Maint	-	-	97,928	-	-	-	-	-	-
375	592	592053	Dist Sub Breaker Routine Mtce	-	-	1,445	-	-	-	-	-	-
376	592	592054	Dist Sub Trnsfrmr Routine Mtce	-	-	(51)	-	-	-	-	-	-
377	592	592060	Dist Substation Inspections	-	-	39,287	-	-	-	-	-	-
378	592	592469	Distribution-Relays & Misc Eq	-	-	15,994	-	-	-	-	-	-
379	593	593001	OH Dist Line Tree Trimming Spr	-	-	2,442	-	-	-	-	-	-
380	593	593011	Conv & Seminar - Tree Trimming	-	-	(8)	-	-	-	-	-	4,612
381	593	593025	Safety Expense - Tree Trimming	-	-	-	-	-	-	-	-	-
382	593	593058	Oh Dist Line Tree Trimming	-	-	7,927	-	-	-	-	-	-
383	593	593062	Dist OH reliab - labor & other	-	-	77,205	-	-	-	-	-	-
384	593	593158	Chemical Tree Trim 12Kv	-	-	-	-	-	-	-	-	-
385	593	593258	Side Trimming 12Kv	-	-	-	-	-	-	-	-	-
386	593	593458	Hydro-Ax Tree Trimming 12 Kv	-	-	-	-	-	-	-	-	-
387	593	593500	Misc Repair Expense	-	-	97	-	-	-	-	-	-
388	593	593510	General Office Expense	-	-	-	-	-	-	-	-	-
389	593	593555	Oh Dist Line Maintenance	-	-	394,891	-	-	-	-	-	-
390	593	593556	OhDist Line Capacitor BankMtce	-	-	5,717	-	-	-	-	-	-
391	593	593558	Tree Grinder-Tree Trim 12kv	-	-	-	-	-	-	-	-	-
392	593	593560	OH Dist Line Oper Storms	-	-	321	-	-	-	-	-	-
393	593	593570	Reclosers Sect & Oil Switches	-	-	152	-	-	-	-	-	-
394	593	593575	Misc Repair & Testing	-	-	609	-	-	-	-	-	-
395	593	593597	May 2011 Tornado O&M Amort	-	-	-	-	-	-	-	-	-
396	593	593599	Amortization-ice storm expense	-	-	-	-	-	-	-	-	-
397	593	593658	Dozer-Tree Trim 12kv	-	-	-	-	-	-	-	-	-
398	593	593740	TGR Tree Trimming-Distribution	-	-	-	-	-	-	-	-	-
399	593	593910	OH Dist Line Maint Reliability	-	-	4,721	-	-	-	-	-	-
400	593	593920	OH Dist Pole Inspc Reliability	-	-	-	-	-	-	-	-	-
401	593	593930	General Office Exp Reliability	-	-	-	-	-	-	-	-	-
402	593	593932	Utilities Exp - Reliability	-	-	-	-	-	-	-	-	-
403	593	593940	Reliability Wildlife Cover Up	-	-	732	-	-	-	-	-	-
404	593	593998	Dist OH Reliab Reg Adj Amort	-	-	-	-	-	-	-	-	-
405	594	594061	Underground Dist Line Maint	-	-	80,797	-	-	-	-	-	-
406	594	594062	Dist UG reliab - labor & other	-	-	6,272	-	-	-	-	-	-
407	594	594910	Dist UG Line Maint Reliability	-	-	43,159	-	-	-	-	-	-
408	594	594998	Dist UG Reliab Reg Adj Amort	-	-	-	-	-	-	-	-	-
409	595	595064	Dist Transformer Maintenance	-	-	-	-	-	-	-	-	-
410	595	595161	Overhead Transformers - Old	-	-	7,320	-	-	-	-	-	-
411	595	595164	Underground Transformers - Old	-	-	6,317	-	-	-	-	-	-
412	596	596067	Strt Light&Signal Sys Maint Ex	-	-	78,998	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
360	588	588405	Utilities - Garage	-	-	-	755
361	588	588621	GIS Operations	-	-	12,652	65,645
362	588	588622	GIS Quality Assurance/Control	-	-	2,197	18,453
363	588	588623	GIS Analysis	-	-	7,134	36,032
364	588	588630	OMS Operations	-	-	26,786	137,539
365	588	588701	Dist Mapping Hollister Area	-	-	-	67
366	589	589034	Rents - Distribution	-	-	-	1,169
367	590	590001	Supervision Distribution Maint	-	-	21,146	111,143
368	590	590620	GIS Maintenance/Updates	-	-	10,853	56,120
369	590	590630	Line Eng Distribution Maint	-	-	3,771	23,361
370	591	591024	Building Maint-Line Operations	-	-	8,906	84,224
371	591	591049	Dist Substa Structure Maint	-	-	573	3,460
372	591	591103	General Maint. - Meter Shop	-	-	-	1,427
373	591	591403	General Maint. - Garage	-	-	-	629
374	592	592052	Dist Substation Equip Maint	-	-	97,928	795,346
375	592	592053	Dist Sub Breaker Routine Mtce	-	-	1,445	10,227
376	592	592054	Dist Sub Trnsfrmr Routine Mtce	-	-	(51)	(18,651)
377	592	592060	Dist Substation Inspections	-	-	39,287	217,877
378	592	592469	Distribution-Relays & Misc Eq	-	-	15,994	92,235
379	593	593001	OH Dist Line Tree Trimming Spr	-	-	2,442	903,371
380	593	593011	Conv & Seminar - Tree Trimming	-	-	4,604	8,611
381	593	593025	Safety Expense - Tree Trimming	-	-	-	340
382	593	593058	Oh Dist Line Tree Trimming	-	-	7,927	2,793,997
383	593	593062	Dist OH reliab - labor & other	-	-	77,205	402,778
384	593	593158	Chemical Tree Trim 12Kv	-	-	-	894,595
385	593	593258	Side Trimming 12Kv	-	-	-	152,861
386	593	593458	Hydro-Ax Tree Trimming 12 Kv	-	-	-	698,768
387	593	593500	Misc Repair Expense	-	-	97	798
388	593	593510	General Office Expense	-	-	-	113,430
389	593	593555	Oh Dist Line Maintenance	-	-	394,891	2,711,439
390	593	593556	OhDist Line Capacitor BankMtce	-	-	5,717	37,981
391	593	593558	Tree Grinder-Tree Trim 12kv	-	-	-	105,371
392	593	593560	OH Dist Line Oper Storms	-	-	321	1,712
393	593	593570	Reclosers Sect & Oil Switches	-	-	152	30,749
394	593	593575	Misc Repair & Testing	-	-	609	35,862
395	593	593597	May 2011 Tornado O&M Amort	-	-	(77,368)	-
396	593	593599	Amortization-ice storm expense	-	-	-	-
397	593	593658	Dozer-Tree Trim 12kv	-	-	-	27,011
398	593	593740	TGR Tree Trimming-Distribution	-	-	-	352,884
399	593	593910	OH Dist Line Maint Reliability	-	-	4,783	427,730
400	593	593920	OH Dist Pole Inspc Reliability	-	-	-	516,603
401	593	593930	General Office Exp Reliability	-	-	-	-
402	593	593932	Utilities Exp - Reliability	-	-	-	4,503
403	593	593940	Reliability Wildlife Cover Up	-	-	732	4,756
404	593	593998	Dist OH Reliab Reg Adj Amort	-	-	(283,004)	74,475
405	594	594061	Underground Dist Line Maint	-	-	80,797	611,950
406	594	594062	Dist UG reliab - labor & other	-	-	6,272	32,227
407	594	594910	Dist UG Line Maint Reliability	-	-	43,159	293,127
408	594	594998	Dist UG Reliab Reg Adj Amort	-	-	(13,476)	3,546
409	595	595064	Dist Transformer Maintenance	-	-	-	-
410	595	595161	Overhead Transformers - Old	-	-	7,320	49,997
411	595	595164	Underground Transformers - Old	-	-	6,317	35,171
412	596	596067	Strt Light&Signal Sys Maint Ex	-	-	78,998	458,540

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
413	597	597123	Shop Test & Repair		344,520	-	344,520	87.68%	302,083	-	-	-
414	597	597138	Load Research Equipment Repair		2,198	-	2,198	87.68%	1,928	-	-	-
415	598	598073	Maint Of Misc Distrib Plant		206,200	-	206,200	87.68%	180,800	-	-	-
416			Total Distribution Expenses:		22,882,246	-	22,882,246		20,098,004	-	(22)	356
CUSTOMER ACCOUNT EXPENSES												
417	901	901001	Customer Service Mgmt & Admin	TB 09-2020	137,134	-	137,134	89.06%	122,133	-	-	-
418	901	901002	Cust Ser Mgmt & Admin - Exp		9,677	-	9,677	89.06%	8,618	-	-	-
419	901	901011	Conv & Seminar-Cust Accts Dist		6,523	-	6,523	89.06%	5,809	-	-	-
420	901	901025	Safety Exp-Customer Service		537	-	537	89.06%	479	-	-	-
421	901	901042	Outside Printing-Customer Serv		6,320	-	6,320	89.06%	5,628	-	-	-
422	901	901201	Mgmt & Administrative - Accoun		(22,328)	-	(22,328)	89.06%	(19,886)	-	-	-
423	902	902005	Check Meter Reads - Electric		97,502	-	97,502	89.06%	86,836	-	-	-
424	902	902007	Read Meters - Electric		2,753,603	-	2,753,603	89.06%	2,452,379	-	-	-
425	903	903002	Collection Activities - Gas		18,752	-	18,752	89.06%	16,701	-	-	-
426	903	903013	Power Billing		8,219	-	8,219	89.06%	7,320	-	-	-
427	903	903016	Collection Activities - Elec		131,443	-	131,443	89.06%	117,064	-	-	-
428	903	903022	Cust Serv Accounting - Ele/Gas		2,352,814	-	2,352,814	89.06%	2,095,433	-	-	-
429	903	903023	Remittance Processing		172,101	-	172,101	89.06%	153,274	-	-	-
430	903	903028	Credit & Collections		270,041	-	270,041	89.06%	240,501	-	-	-
431	903	903046	Micro Software-Rev Acct		1,149	-	1,149	89.06%	1,023	-	-	-
432	903	903110	Billing Of Metered Accts-Elec		1,239,100	-	1,239,100	89.06%	1,103,552	-	-	-
433	903	903146	Collectors' Fees		135,622	-	135,622	89.06%	120,786	-	-	-
434	903	903147	Banking Fees - JP Morgan		138,292	-	138,292	89.06%	123,164	-	-	-
435	903	903148	Banking Fees - Mercantile		4,872	-	4,872	89.06%	4,339	-	-	-
436	903	903150	Rating Agency Fees		159,672	-	159,672	89.06%	142,205	-	-	-
437	903	903151	Banking Fees - UMB		27,941	-	27,941	89.06%	24,885	-	-	-
438	904	904401	Covid Bad Debt AR		(20,817)	-	(20,817)	0.00%	-	-	-	-
439	904	904402	Covid Bad Debt KS		(41,484)	-	(41,484)	0.00%	-	-	-	-
440	904	904404	Covid Bad Debt OK		(20,214)	-	(20,214)	0.00%	-	-	-	-
441	904	904037	Uncollectible Accts-Electric		1,260,069	-	1,260,069	89.06%	1,122,227	-	-	-
442	905	905023	Building Operations-Cust Accts		96,040	-	96,040	89.06%	85,534	-	-	-
443	905	905031	General Office Exp-Cust Acct		10,045	-	10,045	89.06%	8,946	-	-	-
444	905	905032	Phone Directory Expense		22,789	-	22,789	89.06%	20,296	-	-	-
445	905	905042	Outages		483	-	483	89.06%	430	-	-	-
446	905	905045	Cyber Insurance		92,518	-	92,518	89.06%	82,397	-	-	-
447			Total Customer Account Expenses:		9,048,414	-	9,048,414		8,132,073	-	-	-
CUSTOMER ASSISTANCE EXPENSES												
448	907	907101	Customer Service Supervision	TB 09-2020	108,646	-	108,646	89.06%	96,761	-	-	-
449	908	908043	Customer Assistance-Cust Serv		228,078	-	228,078	89.06%	203,128	-	-	-
450	908	908044	LIPP AMORT MO Only		-	-	-	100.00%	-	-	-	-
451	908	908046	Micro Software-Mjrr Accts		-	-	-	89.06%	-	-	-	-
452	908	908101	Retail Indust Cust Assistance		506,612	-	506,612	89.06%	451,210	-	-	-
453	908	908103	Cust Prog Collaborative Exp		1,474,084	-	1,474,084	100.00%	1,474,084	-	-	-
454	908	908104	Wholesale Customer Assistance		76,565	-	76,565	0.00%	-	-	-	-
455	908	908106	Retail Commercial Cust Assist		542,849	-	542,849	89.06%	483,484	-	-	-
456	908	908107	Retail Residential Cust Assist		243,680	-	243,680	89.06%	217,032	-	-	-
457	908	908108	Low Income Weatherization Prgm		-	-	-	89.06%	-	-	-	-
458	908	908115	MO Solar Rebate Amortization		60,318	-	60,318	100.00%	60,318	-	-	-
459	908	908116	MO Low Inc Weather ER2014-0351		187,500	-	187,500	100.00%	187,500	-	-	-
460	908	908117	Solar Rebate Amrt ER-2016-0023		620,055	-	620,055	100.00%	620,055	-	-	-
461	908	908118	Mobile Charging Trailer Exp		1,683	-	1,683	89.06%	1,499	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
413	597	597123	Shop Test & Repair	-	-	-	-	-	-	-	-	-
414	597	597138	Load Research Equipment Repair	-	-	-	-	-	-	-	-	-
415	598	598073	Maint Of Misc Distrib Plant	-	-	-	-	-	-	-	-	-
416			Total Distribution Expenses:	-	-	-	-	(373,848)	-	-	-	-
CUSTOMER ACCOUNT EXPENSES												
417	901	901001	Customer Service Mgmt & Admin	-	-	-	-	-	-	-	-	-
418	901	901002	Cust Ser Mgmt & Admin - Exp	-	-	-	-	-	-	-	-	-
419	901	901011	Conv & Seminar-Cust Accts Dist	-	-	-	-	-	-	-	-	-
420	901	901025	Safety Exp-Customer Service	-	-	-	-	-	-	-	-	-
421	901	901042	Outside Printing-Customer Serv	-	-	-	-	-	-	-	-	-
422	901	901201	Mgmt & Administrative - Accoun	-	-	-	-	-	-	-	-	-
423	902	902005	Check Meter Reads - Electric	-	-	-	-	-	-	-	-	-
424	902	902007	Read Meters - Electric	-	-	-	-	-	-	-	-	-
425	903	903002	Collection Activities - Gas	-	-	-	-	-	-	-	-	-
426	903	903013	Power Billing	-	-	-	-	-	-	-	-	-
427	903	903016	Collection Activities - Elec	-	-	-	-	-	-	-	-	-
428	903	903022	Cust Serv Accounting - Ele/Gas	-	-	-	-	-	-	-	-	-
429	903	903023	Remittance Processing	-	-	-	-	-	-	-	-	-
430	903	903028	Credit & Collections	-	-	-	-	-	-	-	-	-
431	903	903046	Micro Software-Rev Acct	-	-	-	-	-	-	-	-	-
432	903	903110	Billing Of Metered Accts-Elec	-	-	-	-	-	-	-	-	-
433	903	903146	Collectors' Fees	-	-	710,173	-	-	-	-	-	-
434	903	903147	Banking Fees - JP Morgan	-	-	-	-	-	-	-	-	-
435	903	903148	Banking Fees - Mercantile	-	-	-	-	-	-	-	-	-
436	903	903150	Rating Agency Fees	-	-	-	-	-	-	-	-	-
437	903	903151	Banking Fees - UMB	-	-	-	-	-	-	-	-	-
438	904	904401	Covid Bad Debt AR	-	-	-	-	-	-	-	-	-
439	904	904402	Covid Bad Debt KS	-	-	-	-	-	-	-	-	-
440	904	904404	Covid Bad Debt OK	-	-	-	-	-	-	-	-	-
441	904	904037	Uncollectible Accts-Electric	-	-	-	779,558	-	-	-	-	-
442	905	905023	Building Operations-Cust Accts	-	-	-	-	-	-	-	-	-
443	905	905031	General Office Exp-Cust Acct	-	-	-	-	-	-	-	-	-
444	905	905032	Phone Directory Expense	-	-	-	-	-	-	-	-	-
445	905	905042	Outages	-	-	-	-	-	-	-	-	-
446	905	905045	Cyber Insurance	-	-	-	-	-	-	-	60,104	-
447			Total Customer Account Expenses:	-	-	710,173	779,558	-	-	-	60,104	-
CUSTOMER ASSISTANCE EXPENSES												
448	907	907101	Customer Service Supervision	-	-	-	-	-	-	-	-	-
449	908	908043	Customer Assistance-Cust Serv	-	-	-	-	(1,736)	-	-	-	-
450	908	908044	LIPP AMORT MO Only	-	-	-	-	63,186	-	-	-	-
451	908	908046	Micro Software-Mjr Accts	-	-	-	-	-	-	-	-	-
452	908	908101	Retail Indust Cust Assistance	-	-	-	-	-	-	-	-	-
453	908	908103	Cust Prog Collaborative Exp	-	-	-	-	(431,587)	-	-	-	-
454	908	908104	Wholesale Customer Assistance	-	-	-	-	-	-	-	-	-
455	908	908106	Retail Commercial Cust Assist	-	-	-	-	-	-	-	-	-
456	908	908107	Retail Residential Cust Assist	-	-	-	-	-	-	-	-	-
457	908	908108	Low Income Weatherization Prgm	-	-	-	-	-	-	-	-	-
458	908	908115	MO Solar Rebate Amortization	-	-	-	-	1,387,317	-	-	-	-
459	908	908116	MO Low Inc Weather ER2014-0351	-	-	-	-	-	-	-	-	-
460	908	908117	Solar Rebate Amrt ER-2016-0023	-	-	-	-	-	-	-	-	-
461	908	908118	Mobile Charging Trailer Exp	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14 TOU Customer Education	EXP ADJ 15 Non-Recoverable Costs	EXP ADJ 16 Annualized Payroll & Taxes	EXP ADJ 17 Employee Benefits	EXP ADJ 18 GFR Reallocation	EXP ADJ 19 PSC Assessment	EXP ADJ 25 Wind Expense Non-FAC	EXP ADJ 26 AMI Expenses	EXP ADJ 27 Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
413	597	597123	Shop Test & Repair	-	-	70,161	-	-	-	-	-	-
414	597	597138	Load Research Equipment Repair	-	-	513	-	-	-	-	-	-
415	598	598073	Maint Of Misc Distrib Plant	-	-	28,968	-	-	-	-	-	-
416			Total Distribution Expenses:	-	-	2,264,424	-	-	-	-	-	16,670
CUSTOMER ACCOUNT EXPENSES												
417	901	901001	Customer Service Mgmt & Admin	-	-	31,265	-	1	-	-	-	-
418	901	901002	Cust Ser Mgmt & Admin - Exp	-	-	-	-	0	-	-	-	-
419	901	901011	Conv & Seminar-Cust Accts Dist	-	-	-	-	0	-	-	-	4,058
420	901	901025	Safety Exp-Customer Service	-	-	-	-	0	-	-	-	-
421	901	901042	Outside Printing-Customer Serv	-	-	-	-	0	-	-	-	-
422	901	901201	Mgmt & Administrative - Accoun	-	-	143	-	(0)	-	-	-	-
423	902	902005	Check Meter Reads - Electric	-	-	19,727	-	1	-	-	-	-
424	902	902007	Read Meters - Electric	-	-	403,203	-	28	-	-	-	-
425	903	903002	Collection Activities - Gas	-	-	2,461	-	0	-	-	-	-
426	903	903013	Power Billing	-	-	2,153	-	0	-	-	-	-
427	903	903016	Collection Activities - Elec	-	-	-	-	1	-	-	-	-
428	903	903022	Cust Serv Accounting - Ele/Gas	-	-	676,143	-	24	-	-	-	-
429	903	903023	Remittance Processing	-	-	-	-	2	-	-	-	-
430	903	903028	Credit & Collections	-	-	81,217	-	3	-	-	-	-
431	903	903046	Micro Software-Rev Acct	-	-	-	-	0	-	-	-	-
432	903	903110	Billing Of Metered Accts-Elec	-	-	94,191	-	13	-	-	-	-
433	903	903146	Collectors' Fees	-	-	-	-	1	-	-	-	-
434	903	903147	Banking Fees - JP Morgan	-	-	-	-	1	-	-	-	-
435	903	903148	Banking Fees - Mercantile	-	-	-	-	0	-	-	-	-
436	903	903150	Rating Agency Fees	-	-	-	-	2	-	-	-	-
437	903	903151	Banking Fees - UMB	-	-	-	-	0	-	-	-	-
438	904	904401	Covid Bad Debt AR	-	-	-	-	-	-	-	-	-
439	904	904402	Covid Bad Debt KS	-	-	-	-	-	-	-	-	-
440	904	904404	Covid Bad Debt OK	-	-	-	-	-	-	-	-	-
441	904	904037	Uncollectible Accts-Electric	-	-	-	-	13	-	-	-	-
442	905	905023	Building Operations-Cust Accts	-	-	-	-	1	-	-	-	-
443	905	905031	General Office Exp-Cust Acct	-	-	-	-	0	-	-	-	-
444	905	905032	Phone Directory Expense	-	-	-	-	0	-	-	-	-
445	905	905042	Outages	-	-	742	-	0	-	-	-	-
446	905	905045	Cyber Insurance	-	-	-	-	1	-	-	-	-
447			Total Customer Account Expenses:	-	-	1,311,245	-	92	-	-	-	4,058
CUSTOMER ASSISTANCE EXPENSES												
448	907	907101	Customer Service Supervision	-	-	25,493	-	1	-	-	-	-
449	908	908043	Customer Assistance-Cust Serv	-	-	52,048	-	2	-	-	-	-
450	908	908044	LIPP AMORT MO Only	-	-	-	-	-	-	-	-	-
451	908	908046	Micro Software-Mjr Accts	-	-	-	-	-	-	-	-	-
452	908	908101	Retail Indust Cust Assistance	-	-	100,245	-	-	-	-	-	-
453	908	908103	Cust Prog Collaborative Exp	-	-	-	-	-	-	-	-	-
454	908	908104	Wholesale Customer Assistance	-	-	-	-	-	-	-	-	-
455	908	908106	Retail Commercial Cust Assist	-	-	128,570	-	-	-	-	-	-
456	908	908107	Retail Residential Cust Assist	-	-	58,733	-	-	-	-	-	-
457	908	908108	Low Income Weatherization Prgm	-	-	-	-	-	-	-	-	-
458	908	908115	MO Solar Rebate Amortization	-	-	-	-	-	-	-	-	-
459	908	908116	MO Low Inc Weather ER2014-0351	-	-	-	-	-	-	-	-	-
460	908	908117	Solar Rebate Amrt ER-2016-0023	-	-	-	-	-	-	-	-	-
461	908	908118	Mobile Charging Trailer Exp	-	-	-	-	0	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
413	597	597123	Shop Test & Repair	-	-	70,161	372,244
414	597	597138	Load Research Equipment Repair	-	-	513	2,441
415	598	598073	Maint Of Misc Distrib Plant	-	-	28,968	209,768
416			Total Distribution Expenses:	-	-	1,907,579	22,005,583
CUSTOMER ACCOUNT EXPENSES							
417	901	901001	Customer Service Mgmt & Admin	-	-	31,266	153,399
418	901	901002	Cust Ser Mgmt & Admin - Exp	-	-	0	8,619
419	901	901011	Conv & Seminar-Cust Accts Dist	-	-	4,058	9,867
420	901	901025	Safety Exp-Customer Service	-	-	0	479
421	901	901042	Outside Printing-Customer Serv	-	-	0	5,628
422	901	901201	Mgmt & Administrative - Accoun	-	-	143	(19,743)
423	902	902005	Check Meter Reads - Electric	-	-	19,728	106,564
424	902	902007	Read Meters - Electric	-	(1,005,247)	(602,016)	1,850,363
425	903	903002	Collection Activities - Gas	-	-	2,461	19,162
426	903	903013	Power Billing	-	-	2,153	9,473
427	903	903016	Collection Activities - Elec	-	-	1	117,065
428	903	903022	Cust Serv Accounting - Ele/Gas	-	-	676,167	2,771,600
429	903	903023	Remittance Processing	-	-	2	153,276
430	903	903028	Credit & Collections	-	-	81,220	321,721
431	903	903046	Micro Software-Rev Acct	-	-	0	1,023
432	903	903110	Billing Of Metered Accts-Elec	-	-	94,204	1,197,755
433	903	903146	Collectors' Fees	-	-	710,174	830,960
434	903	903147	Banking Fees - JP Morgan	-	-	1	123,165
435	903	903148	Banking Fees - Mercantile	-	-	0	4,340
436	903	903150	Rating Agency Fees	-	-	2	142,207
437	903	903151	Banking Fees - UMB	-	-	0	24,885
438	904	904401	Covid Bad Debt AR	-	-	-	-
439	904	904402	Covid Bad Debt KS	-	-	-	-
440	904	904404	Covid Bad Debt OK	-	-	-	-
441	904	904037	Uncollectible Accts-Electric	-	-	779,571	1,901,797
442	905	905023	Building Operations-Cust Accts	-	-	1	85,535
443	905	905031	General Office Exp-Cust Acct	-	-	0	8,946
444	905	905032	Phone Directory Expense	-	-	0	20,296
445	905	905042	Outages	-	-	742	1,172
446	905	905045	Cyber Insurance	-	-	60,105	142,501
447			Total Customer Account Expenses:	-	(1,005,247)	1,859,983	9,992,056
CUSTOMER ASSISTANCE EXPENSES							
448	907	907101	Customer Service Supervision	-	-	25,494	122,254
449	908	908043	Customer Assistance-Cust Serv	-	-	50,314	253,442
450	908	908044	LIPP AMORT MO Only	-	-	63,186	63,186
451	908	908046	Micro Software-Mjr Accts	-	-	-	-
452	908	908101	Retail Indust Cust Assistance	-	-	100,245	551,456
453	908	908103	Cust Prog Collaborative Exp	-	-	(431,587)	1,042,497
454	908	908104	Wholesale Customer Assistance	-	-	-	-
455	908	908106	Retail Commercial Cust Assist	-	-	128,570	612,054
456	908	908107	Retail Residential Cust Assist	-	-	58,733	275,765
457	908	908108	Low Income Weatherization Prgm	-	-	-	-
458	908	908115	MO Solar Rebate Amortization	-	-	1,387,317	1,447,635
459	908	908116	MO Low Inc Weather ER2014-0351	-	-	-	187,500
460	908	908117	Solar Rebate Amrt ER-2016-0023	-	-	-	620,055
461	908	908118	Mobile Charging Trailer Exp	-	-	0	1,499

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
462	908	908120	Energy Efficiency Cost Recover		239,717	-	239,717	0.00%	-	-	-	-
463	908	908124	Dem Side Mgmt Rider OK		-	-	-	0.00%	-	-	-	-
464	908	908XXX	SB-EDR		-	-	-	100.00%	-	-	-	-
465	908	908XXX	MO Solar Initiative		-	-	-	100.00%	-	-	-	-
466	909	909116	E.D. Advertising		5,687	-	5,687	89.06%	5,064	-	-	-
467	909	909231	Info & Instruct Ad - Radio		480	-	480	89.06%	427	-	-	-
468	909	909232	Info & Instruct Ad - Tv		18,678	-	18,678	89.06%	16,635	-	-	-
469	909	909233	Info & Instruct Ad - Newsppr		12,356	-	12,356	89.06%	11,004	-	-	-
470	909	909236	Info & Instruct Ad - Other		30,783	-	30,783	89.06%	27,415	-	-	-
471	909	909243	Info & Instr Ad - Gas Newspp		-	-	-	89.06%	-	-	-	-
472	909	909246	Info & Instr Ad - Gas - Other		-	-	-	89.06%	-	-	-	-
473	910	910008	Cust Serv & Public Info-Cler		17,946	-	17,946	89.06%	15,983	-	-	-
474	910	910740	Communications M&A		-	-	-	89.06%	-	-	-	-
475			Total Customer Assistance Expenses:		4,375,716	-	4,375,716		3,871,601	-	-	-
SALES EXPENSES												
476	912	912002	Municipal Activities	TB 09-2020	6,704	-	6,704	89.64%	6,009	-	-	-
477	912	912011	Conferences		3,749	-	3,749	89.64%	3,360	-	-	-
478	912	912025	New Business-Cust Serv		80,091	-	80,091	89.64%	71,792	-	-	-
479	912	912113	Ed Admin-Labor Veh & Other		3,323	-	3,323	89.64%	2,978	-	-	-
480	916	916046	Micro Software-Sales		-	-	-	89.64%	-	-	-	-
481			Total Sales Expenses:		93,867	-	93,867		84,140	-	-	-
ADMINISTRATIVE AND GENERAL EXPENSES												
482	426	426581	Elect/Gas Pension NnServiceCst	TB 09-2020	3,467,736	-	3,467,736	Direct Assigned	2,929,338	-	-	-
483	426	426582	SERP Pension NonServiceCost		2,071,245	(13,608)	2,057,637	Direct Assigned	1,738,072	-	-	-
484	426	426585	Elec/Gas OPEB NonServiceCost		2,350,656	-	2,350,656	Direct Assigned	1,983,790	-	-	-
485	426	426588	WGI NonService Pension Cost		(44,388)	-	(44,388)	Direct Assigned	(37,485)	-	-	-
486	426	426589	WGI NonService SERP Cost		(12,105)	80	(12,026)	Direct Assigned	(10,156)	-	-	-
487	426	426590	WGI NonService OPEB Cost		(10,477)	-	(10,477)	Direct Assigned	(8,851)	-	-	-
488	426	426591	Non Service Cost - Central Empire		-	-	-	Direct Assigned	-	-	-	-
489	920	920101	Mgmt & Admin - Executives		146,286	-	146,286	86.11%	125,967	-	-	-
490	920	920102	Mgmt Incentive - LTIP		148,460	-	148,460	86.11%	127,838	-	-	-
491	920	920109	Mgmt & Adm Salaries-Spec Proj		30,879	-	30,879	86.11%	26,589	-	-	-
492	920	920112	LUC Labor Allocs		236,613	-	236,613	86.11%	203,747	-	-	-
493	920	920130	M&A Transf Work Gas-GL001 Only		-	-	-	86.11%	-	-	-	-
494	920	920201	Mgmt & Admin - Salaries-Acct		50,749	-	50,749	86.11%	43,700	-	-	-
495	920	920212	APUC Labor Allocs		348,042	-	348,042	86.11%	299,699	-	-	-
496	920	920261	General Recordsaccounting		43,571	-	43,571	86.11%	37,519	-	-	-
497	920	920264	Accounts Payable-Accounting		20,046	-	20,046	86.11%	17,261	-	-	-
498	920	920301	Mgmt & Admin - Field Safety Ad		40,020	-	40,020	86.11%	34,461	-	-	-
499	920	920312	LUSC BS Labor Allocs		(18,137)	-	(18,137)	86.11%	(15,618)	-	-	-
500	920	920412	LABS CAN BS Labor Allocs		2,193,178	-	2,193,178	86.11%	1,888,542	-	-	-
501	920	920413	LABS BS Labor Allocs-Electric		212,961	-	212,961	86.11%	183,380	-	-	-
502	920	920449	Mgmt & Admini - Salaries-Info		-	-	-	86.11%	-	-	-	-
503	920	920450	Personnel - Salary - Info Serv		5,139	-	5,139	86.11%	4,425	-	-	-
504	920	920501	Mgmt & Admini - Salaries-Hr		2,746	-	2,746	86.11%	2,365	-	-	-
505	920	920503	Payroll Activi-Labor Only-Hr		-	-	-	86.11%	-	-	-	-
506	920	920504	Personnel Activi-Lbr Only-Hr		36,190	-	36,190	86.11%	31,163	-	-	-
507	920	920505	Train Program Dev - Labor-Hr		-	-	-	86.11%	-	-	-	-
508	920	920512	LABS CAN CS Labor Allocs		2,295,201	-	2,295,201	86.11%	1,976,395	-	-	-
509	920	920513	LABS CS Labor Allocs-Electric		67,510	-	67,510	86.11%	58,133	-	-	-
510	920	920601	Mgmt & Admin-General Services		64,981	-	64,981	86.11%	55,955	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
462	908	908120	Energy Efficiency Cost Recover	-	-	-	-	-	-	-	-	-
463	908	908124	Dem Side Mgmt Rider OK	-	-	-	-	-	-	-	-	-
464	908	908XXX	SB-EDR	-	-	-	-	155,011	-	-	-	-
465	908	908XXX	MO Solar Initiative	-	-	-	-	177,226	-	-	-	-
466	909	909116	E.D. Advertising	-	-	-	-	-	-	-	-	-
467	909	909231	Info & Instruct Ad - Radio	-	-	-	-	-	-	-	-	-
468	909	909232	Info & Instruct Ad - Tv	-	-	-	-	-	-	-	-	-
469	909	909233	Info & Instruct Ad - Newsppr	-	-	-	-	-	-	-	-	-
470	909	909236	Info & Instruct Ad - Other	-	-	-	-	-	-	-	-	-
471	909	909243	Info & Instr Ad - Gas Newspp	-	-	-	-	-	-	-	-	-
472	909	909246	Info & Instr Ad - Gas - Other	-	-	-	-	-	-	-	-	-
473	910	910008	Cust Serv & Public Info-Cler	-	-	-	-	-	-	-	-	-
474	910	910740	Communications M&A	-	-	-	-	-	-	-	-	-
475			Total Customer Assistance Expenses:	-	-	-	-	1,349,416	-	-	-	-
SALES EXPENSES												
476	912	912002	Municipal Activities	-	-	-	-	-	-	-	-	-
477	912	912011	Conferences	-	-	-	-	-	-	-	-	-
478	912	912025	New Business-Cust Serv	-	-	-	-	-	-	-	-	-
479	912	912113	Ed Admin-Labor Veh & Other	-	-	-	-	-	-	-	-	-
480	916	916046	Micro Software-Sales	-	-	-	-	-	-	-	-	-
481			Total Sales Expenses:	-	-	-	-	-	-	-	-	-
ADMINISTRATIVE AND GENERAL EXPENSES												
482	426	426581	Elect/Gas Pension NnServiceCst	-	-	-	-	-	-	-	-	-
483	426	426582	SERP Pension NonServiceCost	-	-	-	-	-	-	-	-	-
484	426	426585	Elec/Gas OPEB NonServiceCost	-	-	-	-	-	-	-	-	-
485	426	426588	WGI NonService Pension Cost	-	-	-	-	-	-	-	-	-
486	426	426589	WGI NonService SERP Cost	-	-	-	-	-	-	-	-	-
487	426	426590	WGI NonService OPEB Cost	-	-	-	-	-	-	-	-	-
488	426	426591	Non Service Cost - Central Empire	-	-	-	-	-	-	-	-	-
489	920	920101	Mgmt & Admin - Executives	-	-	-	-	-	-	-	-	-
490	920	920102	Mgmt Incentive - LTIP	-	-	-	-	-	-	-	-	-
491	920	920109	Mgmt & Adm Salaries-Spec Proj	-	-	-	-	-	-	-	-	-
492	920	920112	LUC Labor Allocs	-	-	-	-	-	-	-	-	-
493	920	920130	M&A Transf Work Gas-GL001 Only	-	-	-	-	-	-	-	-	-
494	920	920201	Mgmt & Admin - Salaries-Acct	-	-	-	-	-	-	-	-	-
495	920	920212	APUC Labor Allocs	-	-	-	-	-	-	-	-	-
496	920	920261	General Recordsaccounting	-	-	-	-	-	-	-	-	-
497	920	920264	Accounts Payable-Accounting	-	-	-	-	-	-	-	-	-
498	920	920301	Mgmt & Admin - Field Safety Ad	-	-	-	-	-	-	-	-	-
499	920	920312	LUSC BS Labor Allocs	-	-	-	-	-	-	-	-	-
500	920	920412	LABS CAN BS Labor Allocs	-	-	-	-	-	-	-	-	-
501	920	920413	LABS BS Labor Allocs-Electric	-	-	-	-	-	-	-	-	-
502	920	920449	Mgmt & Admini - Salaries-Info	-	-	-	-	-	-	-	-	-
503	920	920450	Personnel - Salary - Info Serv	-	-	-	-	-	-	-	-	-
504	920	920501	Mgmt & Admini - Salaries-Hr	-	-	-	-	-	-	-	-	-
505	920	920503	Payroll Activi-Labor Only-Hr	-	-	-	-	-	-	-	-	-
506	920	920504	Personnel Activi-Lbr Only-Hr	-	-	-	-	-	-	-	-	-
507	920	920505	Train Program Dev - Labor-Hr	-	-	-	-	-	-	-	-	-
508	920	920512	LABS CAN CS Labor Allocs	-	-	-	-	-	-	-	-	-
509	920	920513	LABS CS Labor Allocs-Electric	-	-	-	-	-	-	-	-	-
510	920	920601	Mgmt & Admin-General Services	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
462	908	908120	Energy Efficiency Cost Recover	-	-	-	-	-	-	-	-	-
463	908	908124	Dem Side Mgmt Rider OK	-	-	-	-	-	-	-	-	-
464	908	908XXX	SB-EDR	-	-	-	-	-	-	-	-	-
465	908	908XXX	MO Solar Initiative	-	-	-	-	-	-	-	-	-
466	909	909116	E.D. Advertising	-	-	-	-	0	-	-	-	-
467	909	909231	Info & Instruct Ad - Radio	71,238	-	-	-	0	-	-	-	-
468	909	909232	Info & Instruct Ad - Tv	26,714	-	-	-	0	-	-	-	-
469	909	909233	Info & Instruct Ad - Newsppr	-	-	-	-	0	-	-	-	-
470	909	909236	Info & Instruct Ad - Other	69,012	-	-	-	0	-	-	-	-
471	909	909243	Info & Instr Ad - Gas Newspp	-	-	-	-	-	-	-	-	-
472	909	909246	Info & Instr Ad - Gas - Other	-	-	-	-	-	-	-	-	-
473	910	910008	Cust Serv & Public Info-Cler	-	-	-	-	0	-	-	-	-
474	910	910740	Communications M&A	-	-	-	-	-	-	-	-	-
475			Total Customer Assistance Expenses:	166,965	-	365,089	-	4	-	-	-	-
SALES EXPENSES												
476	912	912002	Municipal Activities	-	-	1,729	-	(0)	-	-	-	-
477	912	912011	Conferences	-	-	-	-	(0)	-	-	-	-
478	912	912025	New Business-Cust Serv	-	-	14,902	-	(0)	-	-	-	-
479	912	912113	Ed Admin-Labor Veh & Other	-	-	-	-	(0)	-	-	-	-
480	916	916046	Micro Software-Sales	-	-	-	-	-	-	-	-	-
481			Total Sales Expenses:	-	-	16,631	-	(0)	-	-	-	-
ADMINISTRATIVE AND GENERAL EXPENSES												
482	426	426581	Elect/Gas Pension NnServiceCst	-	-	-	-	-	-	-	-	-
483	426	426582	SERP Pension NonServiceCost	-	-	-	-	-	-	-	-	-
484	426	426585	Elec/Gas OPEB NonServiceCost	-	-	-	-	-	-	-	-	-
485	426	426588	WGI NonService Pension Cost	-	-	-	-	-	-	-	-	-
486	426	426589	WGI NonService SERP Cost	-	-	-	-	-	-	-	-	-
487	426	426590	WGI NonService OPEB Cost	-	-	-	-	-	-	-	-	-
488	426	426591	Non Service Cost - Central Empire	-	-	-	-	-	-	-	-	-
489	920	920101	Mgmt & Admin - Executives	-	-	35,323	-	2,310	-	-	-	-
490	920	920102	Mgmt Incentive - LTIP	-	-	39,720	-	2,344	-	-	-	-
491	920	920109	Mgmt & Adm Salaries-Spec Proj	-	-	7,530	-	488	-	-	-	-
492	920	920112	LUC Labor Allocs	-	-	70,839	-	3,736	-	-	-	-
493	920	920130	M&A Transf Work Gas-GL001 Only	-	-	-	-	-	-	-	-	-
494	920	920201	Mgmt & Admin - Salaries-Acct	-	-	13,702	-	801	-	-	-	-
495	920	920212	APUC Labor Allocs	-	-	149,987	-	5,495	-	-	-	-
496	920	920261	General Recordsaccounting	-	-	13,685	-	688	-	-	-	-
497	920	920264	Accounts Payable-Accounting	-	-	6,841	-	317	-	-	-	-
498	920	920301	Mgmt & Admin - Field Safety Ad	-	-	11,638	-	632	-	-	-	-
499	920	920312	LUSC BS Labor Allocs	-	-	(4,717)	-	(286)	-	-	-	-
500	920	920412	LABS CAN BS Labor Allocs	-	-	620,872	-	34,629	-	-	-	-
501	920	920413	LABS BS Labor Allocs-Electric	-	-	63,340	-	3,363	-	-	-	-
502	920	920449	Mgmt & Admini - Salaries-Info	-	-	-	-	-	-	-	-	-
503	920	920450	Personnel - Salary - Info Serv	-	-	-	-	81	-	-	-	-
504	920	920501	Mgmt & Admini - Salaries-Hr	-	-	-	-	43	-	-	-	-
505	920	920503	Payroll Activi-Labor Only-Hr	-	-	-	-	-	-	-	-	-
506	920	920504	Personnel Activi-Lbr Only-Hr	-	-	9,805	-	571	-	-	-	-
507	920	920505	Train Program Dev - Labor-Hr	-	-	-	-	-	-	-	-	-
508	920	920512	LABS CAN CS Labor Allocs	-	-	639,007	-	36,240	-	-	-	-
509	920	920513	LABS CS Labor Allocs-Electric	-	-	26,640	-	1,066	-	-	-	-
510	920	920601	Mgmt & Admin-General Services	-	-	16,936	-	1,026	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
462	908	908120	Energy Efficiency Cost Recover	-	-	-	-
463	908	908124	Dem Side Mgmt Rider OK	-	-	-	-
464	908	908XXX	SB-EDR	-	-	155,011	155,011
465	908	908XXX	MO Solar Initiative	-	-	177,226	177,226
466	909	909116	E.D. Advertising	-	-	0	5,065
467	909	909231	Info & Instruct Ad - Radio	-	-	71,238	71,666
468	909	909232	Info & Instruct Ad - Tv	-	-	26,715	43,350
469	909	909233	Info & Instruct Ad - Newsppr	-	-	0	11,004
470	909	909236	Info & Instruct Ad - Other	-	-	69,012	96,428
471	909	909243	Info & Instr Ad - Gas Newspp	-	-	-	-
472	909	909246	Info & Instr Ad - Gas - Other	-	-	-	-
473	910	910008	Cust Serv & Public Info-Cler	-	-	0	15,983
474	910	910740	Communications M&A	-	-	-	-
475			Total Customer Assistance Expenses:	-	-	1,881,474	5,753,074
SALES EXPENSES							
476	912	912002	Municipal Activities	-	-	1,729	7,738
477	912	912011	Conferences	-	-	(0)	3,360
478	912	912025	New Business-Cust Serv	-	-	14,902	86,694
479	912	912113	Ed Admin-Labor Veh & Other	-	-	(0)	2,978
480	916	916046	Micro Software-Sales	-	-	-	-
481			Total Sales Expenses:	-	-	16,631	100,771
ADMINISTRATIVE AND GENERAL EXPENSES							
482	426	426581	Elect/Gas Pension NnServiceCst	4,077,224	-	4,077,224	7,006,562
483	426	426582	SERP Pension NonServiceCost	(141,545)	-	(141,545)	1,596,527
484	426	426585	Elec/Gas OPEB NonServiceCost	374,279	-	374,279	2,358,069
485	426	426588	WGI NonService Pension Cost	37,485	-	37,485	-
486	426	426589	WGI NonService SERP Cost	10,156	-	10,156	-
487	426	426590	WGI NonService OPEB Cost	8,851	-	8,851	-
488	426	426591	Non Service Cost - Central Empire	359,957	-	359,957	359,957
489	920	920101	Mgmt & Admin - Executives	-	-	37,633	163,600
490	920	920102	Mgmt Incentive - LTIP	-	-	42,064	169,903
491	920	920109	Mgmt & Adm Salaries-Spec Proj	-	-	8,018	34,607
492	920	920112	LUC Labor Allocs	-	-	74,575	278,322
493	920	920130	M&A Transf Work Gas-GL001 Only	-	-	-	-
494	920	920201	Mgmt & Admin - Salaries-Acct	-	-	14,503	58,203
495	920	920212	APUC Labor Allocs	-	-	155,483	455,182
496	920	920261	General Recordsaccounting	-	-	14,373	51,893
497	920	920264	Accounts Payable-Accounting	-	-	7,158	24,419
498	920	920301	Mgmt & Admin - Field Safety Ad	-	-	12,269	46,730
499	920	920312	LUSC BS Labor Allocs	-	-	(5,004)	(20,622)
500	920	920412	LABS CAN BS Labor Allocs	-	-	655,501	2,544,043
501	920	920413	LABS BS Labor Allocs-Electric	-	-	66,702	250,082
502	920	920449	Mgmt & Admini - Salaries-Info	-	-	-	-
503	920	920450	Personnel - Salary - Info Serv	-	-	81	4,506
504	920	920501	Mgmt & Admini - Salaries-Hr	-	-	43	2,408
505	920	920503	Payroll Activi-Labor Only-Hr	-	-	-	-
506	920	920504	Personnel Activi-Lbr Only-Hr	-	-	10,377	41,540
507	920	920505	Train Program Dev - Labor-Hr	-	-	-	-
508	920	920512	LABS CAN CS Labor Allocs	-	-	675,247	2,651,641
509	920	920513	LABS CS Labor Allocs-Electric	-	-	27,706	85,839
510	920	920601	Mgmt & Admin-General Services	-	-	17,962	73,917

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
511	920	920612	LABS US BS Labor Allocs		-	-	-	86.11%	-	-	-	-
512	920	920615	Purchasing Activities-Gen Serv		22,149	-	22,149	86.11%	19,072	-	-	-
513	920	920620	Record Retention - Labor		30,248	-	30,248	86.11%	26,046	-	-	-
514	920	920666	Receive & Deliver Company Mail		22,062	-	22,062	86.11%	18,997	-	-	-
515	920	920669	General Service Activities		34,334	-	34,334	86.11%	29,565	-	-	-
516	920	920701	Mgmt & Admin-Sal-Other Gen Off		76,728	-	76,728	86.11%	66,070	-	-	-
517	920	920703	Reporting Activities - Gen Off		22,354	-	22,354	86.11%	19,249	-	-	-
518	920	920715	LABS US CS Labor Allocs		-	-	-	86.11%	-	-	-	-
519	920	920720	Fuel & Purc Power Forecasting		57,648	-	57,648	86.11%	49,641	-	-	-
520	920	920721	Load Research		2,653	-	2,653	86.11%	2,284	-	-	-
521	920	920723	Forecasting - Labor		2,091	-	2,091	86.11%	1,800	-	-	-
522	920	920750	Mgmt & Admin - Land Rights		(5,479)	-	(5,479)	86.11%	(4,718)	-	-	-
523	920	920799	Transfer Acct for BU Errors		(5)	-	(5)	86.11%	(5)	-	-	-
524	920	920812	CENTRAL Labor Allocs		990,362	-	990,362	86.11%	852,800	-	-	-
525	920	920813	Central OC Labor Allocs-Electr		1,660,966	-	1,660,966	86.11%	1,430,256	-	-	-
526	920	920881	MO Renewable Energy Std Labor		42,005	-	42,005	100.00%	42,005	-	-	-
527	920	920882	Administrative & General Sal		16,464	-	16,464	86.11%	14,177	-	-	-
528	920	920883	KS Renewable Energy Std Labor		1,195	-	1,195	0.00%	-	-	-	-
529	920	920912	LIB CORP US Labor Allocs		107,443	-	107,443	86.11%	92,519	-	-	-
530	920	920913	LIB Corp US BS Labor Alloc-Ele		-	-	-	86.11%	-	-	-	-
531	921	921000	Office Supplies & Exp - Gas		-	-	-	86.11%	-	-	-	-
532	921	921045	Safety Expenses - EDG		-	-	-	86.11%	-	-	-	-
533	921	921102	Mgmt & Admin-Exp-Executives		33,236	-	33,236	86.11%	28,620	-	-	-
534	921	921103	SPP Administrative Expenses		-	-	-	86.11%	-	-	-	-
535	921	921104	United Way Expenses		7,693	-	7,693	86.11%	6,624	-	-	-
536	921	921105	Employee Engagement Program		-	-	-	86.11%	-	-	-	-
537	921	921111	M&A Expenses - Util Planning		171,841	-	171,841	86.11%	147,972	-	-	-
538	921	921112	LUC Other Allocs		26,329	-	26,329	86.11%	22,672	-	-	-
539	921	921202	Mgmt & Admin-Accounting		35,666	-	35,666	86.11%	30,712	-	-	-
540	921	921211	Conv & Seminar-Acct		30,072	-	30,072	86.11%	25,895	-	-	-
541	921	921225	Safety Expenses-Accounting		317	-	317	86.11%	273	-	-	-
542	921	921246	Micro Software-Acct		37,653	-	37,653	86.11%	32,423	-	-	-
543	921	921300	Pcb Oil & Used Oil		9,492	-	9,492	86.11%	8,173	-	-	-
544	921	921301	Mgmt & Admin - Exp - Field Saf		44,829	-	44,829	86.11%	38,602	-	-	-
545	921	921305	Required Certification Expense		1,074	-	1,074	86.11%	925	-	-	-
546	921	921306	Professional Membership & Dues		-	-	-	86.11%	-	-	-	-
547	921	921311	Conv & Seminars - Envir&Safety		176	-	176	86.11%	151	-	-	-
548	921	921312	LUSC BS Other Allocs		-	-	-	86.11%	-	-	-	-
549	921	921325	Misc Environmental Expenses		14,848	-	14,848	86.11%	12,785	-	-	-
550	921	921402	Return Postage		530	-	530	86.11%	456	-	-	-
551	921	921403	Offsite Expenses		(88)	-	(88)	86.11%	(76)	-	-	-
552	921	921411	Conv & Seminar-Computer Serv		7,669	-	7,669	86.11%	6,604	-	-	-
553	921	921412	LABS CAN BS Other Allocs		350,720	-	350,720	86.11%	302,005	-	-	-
554	921	921413	LABS BS Other Allocs-Electric		6,141	-	6,141	86.11%	5,288	-	-	-
555	921	921446	Micro Software-Info Serv		31,303	-	31,303	100.00%	31,303	-	-	-
556	921	921449	Mgmt & Admin Exp - Info Serv		2,599	-	2,599	86.11%	2,238	-	-	-
557	921	921450	Personnel Exp - Info Services		-	-	-	86.11%	-	-	-	-
558	921	921469	Hardware Purchases		10,230	-	10,230	86.11%	8,809	-	-	-
559	921	921470	Hardware Maintenance		7,737	-	7,737	86.11%	6,662	-	-	-
560	921	921471	Software Purchases		3,798	-	3,798	86.11%	3,271	-	-	-
561	921	921472	Software Rental		11,465	-	11,465	86.11%	9,873	-	-	-
562	921	921473	Data Processing Supplies		8,995	-	8,995	86.11%	7,746	-	-	-
563	921	921474	Software Maintenance		1,144,432	-	1,144,432	86.11%	985,469	-	-	-

The Empire District Electric Company
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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
511	920	920612	LABS US BS Labor Allocs	-	-	-	-	-	-	-	-	-
512	920	920615	Purchasing Activities-Gen Serv	-	-	-	-	-	-	-	-	-
513	920	920620	Record Retention - Labor	-	-	-	-	-	-	-	-	-
514	920	920666	Receive & Deliver Company Mail	-	-	-	-	-	-	-	-	-
515	920	920669	General Service Activities	-	-	-	-	-	-	-	-	-
516	920	920701	Mgmt & Admin-Sal-Other Gen Off	-	-	-	-	-	-	-	-	-
517	920	920703	Reporting Activities - Gen Off	-	-	-	-	-	-	-	-	-
518	920	920715	LABS US CS Labor Allocs	-	-	-	-	-	-	-	-	-
519	920	920720	Fuel & Purc Power Forecasting	-	-	-	-	-	-	-	-	-
520	920	920721	Load Research	-	-	-	-	-	-	-	-	-
521	920	920723	Forecasting - Labor	-	-	-	-	-	-	-	-	-
522	920	920750	Mgmt & Admin - Land Rights	-	-	-	-	-	-	-	-	-
523	920	920799	Transfer Acct for BU Errors	-	-	-	-	-	-	-	-	-
524	920	920812	CENTRAL Labor Allocs	-	-	-	-	-	-	-	-	-
525	920	920813	Central OC Labor Allocs-Electr	-	-	-	-	-	-	-	-	-
526	920	920881	MO Renewable Energy Std Labor	-	-	-	-	-	-	-	-	-
527	920	920882	Administrative & General Sal	-	-	-	-	-	-	-	-	-
528	920	920883	KS Renewable Energy Std Labor	-	-	-	-	-	-	-	-	-
529	920	920912	LIB CORP US Labor Allocs	-	-	-	-	-	-	-	-	-
530	920	920913	LIB Corp US BS Labor Alloc-Ele	-	-	-	-	-	-	-	-	-
531	921	921000	Office Supplies & Exp - Gas	-	-	-	-	-	-	-	-	-
532	921	921045	Safety Expenses - EDG	-	-	-	-	-	-	-	-	-
533	921	921102	Mgmt & Admin-Exp-Executives	-	-	-	-	-	-	-	-	-
534	921	921103	SPP Administrative Expenses	-	-	-	-	-	-	-	-	-
535	921	921104	United Way Expenses	-	-	-	-	-	-	-	-	-
536	921	921105	Employee Engagement Program	-	-	-	-	-	-	-	-	-
537	921	921111	M&A Expenses - Util Planning	-	-	-	-	-	-	-	-	-
538	921	921112	LUC Other Allocs	-	-	-	-	-	-	-	-	-
539	921	921202	Mgmt & Admin-Accounting	-	-	-	-	-	-	-	-	-
540	921	921211	Conv & Seminar-Acct	-	-	-	-	-	-	-	-	-
541	921	921225	Safety Expenses-Accounting	-	-	-	-	-	-	-	-	-
542	921	921246	Micro Software-Acct	-	-	-	-	-	-	-	-	-
543	921	921300	Pcb Oil & Used Oil	-	-	-	-	-	-	-	-	-
544	921	921301	Mgmt & Admin - Exp - Field Saf	-	-	-	-	-	-	-	-	-
545	921	921305	Required Certification Expense	-	-	-	-	-	-	-	-	-
546	921	921306	Professional Membership & Dues	-	-	-	-	-	-	-	-	-
547	921	921311	Conv & Seminars - Envir&Safety	-	-	-	-	-	-	-	-	-
548	921	921312	LUSC BS Other Allocs	-	-	-	-	-	-	-	-	-
549	921	921325	Misc Environmental Expenses	-	-	-	-	-	-	-	-	-
550	921	921402	Return Postage	-	-	-	-	-	-	-	-	-
551	921	921403	Offsite Expenses	-	-	-	-	-	-	-	-	-
552	921	921411	Conv & Seminar-Computer Serv	-	-	-	-	-	-	-	-	-
553	921	921412	LABS CAN BS Other Allocs	-	-	-	-	-	-	-	-	-
554	921	921413	LABS BS Other Allocs-Electric	-	-	-	-	-	-	-	-	-
555	921	921446	Micro Software-Info Serv	-	-	-	-	-	-	-	-	-
556	921	921449	Mgmt & Admin Exp - Info Serv	-	-	-	-	-	-	-	-	-
557	921	921450	Personnel Exp - Info Services	-	-	-	-	-	-	-	-	-
558	921	921469	Hardware Purchases	-	-	-	-	-	-	-	-	-
559	921	921470	Hardware Maintenance	-	-	-	-	-	-	-	-	-
560	921	921471	Software Purchases	-	-	-	-	-	-	-	-	-
561	921	921472	Software Rental	-	-	-	-	-	-	-	-	-
562	921	921473	Data Processing Supplies	-	-	-	-	-	-	-	-	-
563	921	921474	Software Maintenance	-	-	-	-	-	-	-	-	-

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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
511	920	920612	LABS US BS Labor Allocs	-	-	-	-	-	-	-	-	-
512	920	920615	Purchasing Activities-Gen Serv	-	-	8,356	-	350	-	-	-	-
513	920	920620	Record Retention - Labor	-	-	4,294	-	478	-	-	-	-
514	920	920666	Receive & Deliver Company Mail	-	-	5,775	-	348	-	-	-	-
515	920	920669	General Service Activities	-	-	8,985	-	542	-	-	-	-
516	920	920701	Mgmt & Admin-Sal-Other Gen Off	-	-	17,433	-	1,211	-	-	-	-
517	920	920703	Reporting Activities - Gen Off	-	-	6,992	-	353	-	-	-	-
518	920	920715	LABS US CS Labor Allocs	-	-	-	-	-	-	-	-	-
519	920	920720	Fuel & Purc Power Forecasting	-	-	14,058	-	910	-	-	-	-
520	920	920721	Load Research	-	-	647	-	42	-	-	-	-
521	920	920723	Forecasting - Labor	-	-	510	-	33	-	-	-	-
522	920	920750	Mgmt & Admin - Land Rights	-	-	(1,080)	-	(87)	-	-	-	-
523	920	920799	Transfer Acct for BU Errors	-	-	(1)	-	(0)	-	-	-	-
524	920	920812	CENTRAL Labor Allocs	-	-	263,418	-	15,637	-	-	-	-
525	920	920813	Central OC Labor Allocs-Electr	-	-	412,977	-	26,226	-	-	-	-
526	920	920881	MO Renewable Energy Std Labor	-	-	19,780	-	-	-	-	-	-
527	920	920882	Administrative & General Sal	-	-	1,017	-	260	-	-	-	-
528	920	920883	KS Renewable Energy Std Labor	-	-	-	-	-	-	-	-	-
529	920	920912	LIB CORP US Labor Allocs	-	-	29,255	-	1,696	-	-	-	-
530	920	920913	LIB Corp US BS Labor Alooc-Ele	-	-	-	-	-	-	-	-	-
531	921	921000	Office Supplies & Exp - Gas	-	-	-	-	-	-	-	-	-
532	921	921045	Safety Expenses - EDG	-	-	-	-	-	-	-	-	-
533	921	921102	Mgmt & Admin-Exp-Executives	-	-	-	-	525	-	-	-	-
534	921	921103	SPP Administrative Expenses	-	-	-	-	-	-	-	-	-
535	921	921104	United Way Expenses	-	-	-	-	121	-	-	-	-
536	921	921105	Employee Engagement Program	-	-	-	-	-	-	-	-	-
537	921	921111	M&A Expenses - Util Planning	-	-	-	-	2,713	-	-	-	-
538	921	921112	LUC Other Allocs	-	-	-	-	416	-	-	-	-
539	921	921202	Mgmt & Admin-Accounting	-	-	-	-	563	-	-	-	-
540	921	921211	Conv & Seminar-Acct	-	-	-	-	475	-	-	-	(6,253)
541	921	921225	Safety Expenses-Accounting	-	-	-	-	5	-	-	-	-
542	921	921246	Micro Software-Acct	-	-	-	-	595	-	-	-	-
543	921	921300	Pcb Oil & Used Oil	-	-	-	-	150	-	-	-	-
544	921	921301	Mgmt & Admin - Exp - Field Saf	-	-	-	-	708	-	-	-	-
545	921	921305	Required Certification Expense	-	-	-	-	17	-	-	-	-
546	921	921306	Professional Membership & Dues	-	-	-	-	-	-	-	-	-
547	921	921311	Conv & Seminars - Envir&Safety	-	-	-	-	3	-	-	-	2,716
548	921	921312	LUSC BS Other Allocs	-	-	-	-	-	-	-	-	-
549	921	921325	Misc Environmental Expenses	-	-	-	-	234	-	896,087	-	-
550	921	921402	Return Postage	-	-	-	-	8	-	-	-	-
551	921	921403	Offsite Expenses	-	-	-	-	(1)	-	-	-	-
552	921	921411	Conv & Seminar-Computer Serv	-	-	-	-	121	-	-	-	23,000
553	921	921412	LABS CAN BS Other Allocs	-	-	-	-	5,538	-	-	-	-
554	921	921413	LABS BS Other Allocs-Electric	-	-	-	-	97	-	-	-	-
555	921	921446	Micro Software-Info Serv	-	-	-	-	-	-	-	-	-
556	921	921449	Mgmt & Admin Exp - Info Serv	-	-	-	-	41	-	-	-	-
557	921	921450	Personnel Exp - Info Services	-	-	-	-	-	-	-	-	-
558	921	921469	Hardware Purchases	-	-	-	-	162	-	-	-	-
559	921	921470	Hardware Maintenance	-	-	-	-	122	-	-	-	-
560	921	921471	Software Purchases	-	-	-	-	60	-	-	-	-
561	921	921472	Software Rental	-	-	-	-	181	-	-	-	-
562	921	921473	Data Processing Supplies	-	-	-	-	142	-	-	-	-
563	921	921474	Software Maintenance	-	-	-	-	18,070	-	-	-	-

The Empire District Electric Company
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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
511	920	920612	LABS US BS Labor Allocs	-	-	-	-
512	920	920615	Purchasing Activities-Gen Serv	-	-	8,706	27,778
513	920	920620	Record Retention - Labor	-	-	4,771	30,818
514	920	920666	Receive & Deliver Company Mail	-	-	6,123	25,121
515	920	920669	General Service Activities	-	-	9,527	39,092
516	920	920701	Mgmt & Admin-Sal-Other Gen Off	-	-	18,644	84,714
517	920	920703	Reporting Activities - Gen Off	-	-	7,345	26,594
518	920	920715	LABS US CS Labor Allocs	-	-	-	-
519	920	920720	Fuel & Purc Power Forecasting	-	-	14,968	64,609
520	920	920721	Load Research	-	-	689	2,973
521	920	920723	Forecasting - Labor	-	-	543	2,343
522	920	920750	Mgmt & Admin - Land Rights	-	-	(1,167)	(5,885)
523	920	920799	Transfer Acct for BU Errors	-	-	(1)	(6)
524	920	920812	CENTRAL Labor Allocs	-	-	279,055	1,131,855
525	920	920813	Central OC Labor Allocs-Electr	-	-	439,202	1,869,458
526	920	920881	MO Renewable Energy Std Labor	-	-	19,780	61,785
527	920	920882	Administrative & General Sal	-	-	1,277	15,455
528	920	920883	KS Renewable Energy Std Labor	-	-	-	-
529	920	920912	LIB CORP US Labor Allocs	-	-	30,952	123,470
530	920	920913	LIB Corp US BS Labor Alooc-Ele	-	-	-	-
531	921	921000	Office Supplies & Exp - Gas	-	-	-	-
532	921	921045	Safety Expenses - EDG	-	-	-	-
533	921	921102	Mgmt & Admin-Exp-Executives	-	-	525	29,144
534	921	921103	SPP Administrative Expenses	-	-	-	-
535	921	921104	United Way Expenses	-	-	121	6,746
536	921	921105	Employee Engagement Program	-	-	-	-
537	921	921111	M&A Expenses - Util Planning	-	-	2,713	150,685
538	921	921112	LUC Other Allocs	-	-	416	23,087
539	921	921202	Mgmt & Admin-Accounting	-	-	563	31,275
540	921	921211	Conv & Seminar-Acct	-	-	(5,778)	20,117
541	921	921225	Safety Expenses-Accounting	-	-	5	278
542	921	921246	Micro Software-Acct	-	-	595	33,017
543	921	921300	Pcb Oil & Used Oil	-	-	150	8,323
544	921	921301	Mgmt & Admin - Exp - Field Saf	-	-	708	39,310
545	921	921305	Required Certification Expense	-	-	17	942
546	921	921306	Professional Membership & Dues	-	-	-	-
547	921	921311	Conv & Seminars - Envir&Safety	-	-	2,719	2,870
548	921	921312	LUSC BS Other Allocs	-	-	-	-
549	921	921325	Misc Environmental Expenses	-	-	896,321	909,107
550	921	921402	Return Postage	-	-	8	465
551	921	921403	Offsite Expenses	-	-	(1)	(77)
552	921	921411	Conv & Seminar-Computer Serv	-	-	23,121	29,725
553	921	921412	LABS CAN BS Other Allocs	-	-	5,538	307,542
554	921	921413	LABS BS Other Allocs-Electric	-	-	97	5,385
555	921	921446	Micro Software-Info Serv	-	-	-	31,303
556	921	921449	Mgmt & Admin Exp - Info Serv	-	-	41	2,279
557	921	921450	Personnel Exp - Info Services	-	-	-	-
558	921	921469	Hardware Purchases	-	-	162	8,970
559	921	921470	Hardware Maintenance	-	-	122	6,784
560	921	921471	Software Purchases	-	-	60	3,331
561	921	921472	Software Rental	-	-	181	10,054
562	921	921473	Data Processing Supplies	-	-	142	7,888
563	921	921474	Software Maintenance	-	-	18,070	1,003,539

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
564	921	921475	Telecommunications		17,004	-	17,004	86.11%	14,642	-	-	-
565	921	921484	Manuals		-	-	-	86.11%	-	-	-	-
566	921	921489	Supplies-Other		7,770	-	7,770	86.11%	6,691	-	-	-
567	921	921502	Mgmt & Administrative - Exp-Hr		27,206	-	27,206	86.11%	23,427	-	-	-
568	921	921506	Train Program Devel-No Lab-Hr		-	-	-	86.11%	-	-	-	-
569	921	921511	Conv & Seminar-No Labor		-	-	-	86.11%	-	-	-	-
570	921	921512	LABS CAN CS Other Allocs		443,930	-	443,930	86.11%	382,268	-	-	-
571	921	921513	LABS CS Other Allocs-Electric		43,536	-	43,536	86.11%	37,489	-	-	-
572	921	921516	Recruiting - No Labor-Hr		91	-	91	86.11%	78	-	-	-
573	921	921525	Safety Exp & Non-Lbr Incentive		267	-	267	86.11%	230	-	-	-
574	921	921602	Mgmt & Admin-Exp		28,220	-	28,220	86.11%	24,300	-	-	-
575	921	921603	General Office MatrIs & Sup		14,495	-	14,495	86.11%	12,482	-	-	-
576	921	921611	Conv & Seminar-Gen Office		-	-	-	86.11%	-	-	-	-
577	921	921612	LABS US BS Other Allocs		-	-	-	86.11%	-	-	-	-
578	921	921620	Record Retention - Other		1,893	-	1,893	86.11%	1,630	-	-	-
579	921	921625	Safety Exp-Bldg Serv		65	-	65	86.11%	56	-	-	-
580	921	921639	Janitorial Service - Expenses		89,533	-	89,533	86.11%	77,096	-	-	-
581	921	921648	Utilities		11,100	-	11,100	86.11%	9,558	-	-	-
582	921	921654	Printing Expenses		12,560	-	12,560	86.11%	10,816	-	-	-
583	921	921667	Rec & Del Company Mail - Exp		32,509	-	32,509	86.11%	27,994	-	-	-
584	921	921702	Mgmt & Admin - Expenses		55,692	-	55,692	86.11%	47,956	-	-	-
585	921	921703	Other General Office		30	-	30	86.11%	26	-	-	-
586	921	921705	Regulatory Applications - Exp		-	-	-	86.11%	-	-	-	-
587	921	921711	Conv & Seminar-Fras		-	-	-	86.11%	-	-	-	-
588	921	921712	Education Expense		328	-	328	86.11%	283	-	-	-
589	921	921717	Employee Clothing		(1,797)	-	(1,797)	86.11%	(1,547)	-	-	-
590	921	921720	Fuel & PP Forecasting Exp		14,625	-	14,625	86.11%	12,594	-	-	-
591	921	921721	Load Research Expenses		59,818	-	59,818	86.11%	51,509	-	-	-
592	921	921722	Financial Projection Exp		7,644	-	7,644	86.11%	6,582	-	-	-
593	921	921723	Forecasting - Other Expenses		6,804	-	6,804	86.11%	5,859	-	-	-
594	921	921750	Mgmt & Admin - Exp Land Rights		2,956	-	2,956	86.11%	2,546	-	-	-
595	921	921775	General Services Supplies		10,900	-	10,900	86.11%	9,386	-	-	(26)
596	921	921776	Microcomputer Supplies		734	-	734	86.11%	632	-	-	-
597	921	921812	CENTRAL Other Allocs		12,201	-	12,201	86.11%	10,506	-	-	-
598	921	921813	Central OC Other Alloc-Electr		155,023	-	155,023	86.11%	133,490	-	-	-
599	921	921881	Renewable Energy Std Veh Exp		11,311	-	11,311	86.11%	9,740	-	-	-
600	921	921885	A&G Expenses latan		1,098,997	-	1,098,997	86.11%	946,344	-	-	-
601	921	921886	Home Off Support Travel & Misc		-	-	-	86.11%	-	-	-	-
602	921	921912	LIB CORP US Other Allocs		7,788	-	7,788	86.11%	6,706	-	-	-
603	922	922000	Admin Exp Transf - Credit		(1,118,779)	-	(1,118,779)	86.11%	(963,379)	-	-	-
604	922	922101	Transfer charges- Subsidiaries		(1,129,362)	-	(1,129,362)	86.11%	(972,492)	-	-	-
605	922	922185	Transfer Charges - WGI		(206,134)	-	(206,134)	86.11%	(177,502)	-	-	-
606	922	922198	LUC Direct Other Capitalzd-B		(8,455)	-	(8,455)	86.11%	(7,281)	-	-	-
607	922	922199	LUC CAN BS Alloc Capitalized		(625,974)	-	(625,974)	86.11%	(539,026)	-	-	-
608	922	922299	APUC Corp CS Alloc Capitalized		(1,743,300)	-	(1,743,300)	86.11%	(1,501,153)	-	-	-
609	922	922398	LUSC Direct Other Capitalzd-B		-	-	-	86.11%	-	-	-	-
610	922	922399	LUSC BS Alloc Capitalized		5,819	-	5,819	86.11%	5,010	-	-	-
611	922	922498	LABS Direct Other Capitalzd-B		(115,387)	-	(115,387)	86.11%	(99,359)	-	-	-
612	922	922499	LABS BS Capitalized		(1,644,896)	-	(1,644,896)	86.11%	(1,416,418)	-	-	-
613	922	922500	Non-Prod Indirect Work - ELabs		(31,592)	-	(31,592)	86.11%	(27,204)	-	-	-
614	922	922501	Services for APUC		(2,299)	-	(2,299)	86.11%	(1,980)	-	-	-
615	922	922502	Services for LUC		(2,599)	-	(2,599)	86.11%	(2,238)	-	-	-
616	922	922503	Services for Labs Canada		(40,710)	-	(40,710)	86.11%	(35,055)	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
564	921	921475	Telecommunications	-	-	-	-	-	-	-	-	-
565	921	921484	Manuals	-	-	-	-	-	-	-	-	-
566	921	921489	Supplies-Other	-	-	-	-	-	-	-	-	-
567	921	921502	Mgmt & Administrative - Exp-Hr	-	-	-	-	-	-	-	-	-
568	921	921506	Train Program Devel-No Lab-Hr	-	-	-	-	-	-	-	-	-
569	921	921511	Conv & Seminar-No Labor	-	-	-	-	-	-	-	-	-
570	921	921512	LABS CAN CS Other Allocs	-	-	-	-	-	-	-	-	-
571	921	921513	LABS CS Other Allocs-Electric	-	-	-	-	-	-	-	-	-
572	921	921516	Recruiting - No Labor-Hr	-	-	-	-	-	-	-	-	-
573	921	921525	Safety Exp & Non-Lbr Incentive	-	-	-	-	-	-	-	-	-
574	921	921602	Mgmt & Admin-Exp	-	-	-	-	-	-	-	-	-
575	921	921603	General Office Matrils & Sup	-	-	-	-	-	-	-	-	-
576	921	921611	Conv & Seminar-Gen Office	-	-	-	-	-	-	-	-	-
577	921	921612	LABS US BS Other Allocs	-	-	-	-	-	-	-	-	-
578	921	921620	Record Retention - Other	-	-	-	-	-	-	-	-	-
579	921	921625	Safety Exp-Bldg Serv	-	-	-	-	-	-	-	-	-
580	921	921639	Janitorial Service - Expenses	-	-	-	-	-	-	-	-	-
581	921	921648	Utilities	-	-	-	-	-	-	-	-	-
582	921	921654	Printing Expenses	-	-	-	-	-	-	-	-	-
583	921	921667	Rec & Del Company Mail - Exp	-	-	-	-	-	-	-	-	-
584	921	921702	Mgmt & Admin - Expenses	-	-	-	-	-	-	-	-	-
585	921	921703	Other General Office	-	-	-	-	-	-	-	-	-
586	921	921705	Regulatory Applications - Exp	-	-	-	-	-	-	-	-	-
587	921	921711	Conv & Seminar-Fras	-	-	-	-	-	-	-	-	-
588	921	921712	Education Expense	-	-	-	-	-	-	-	-	-
589	921	921717	Employee Clothing	-	-	-	-	-	-	-	-	-
590	921	921720	Fuel & PP Forecasting Exp	-	-	-	-	-	-	-	-	-
591	921	921721	Load Research Expenses	-	-	-	-	-	-	-	-	-
592	921	921722	Financial Projection Exp	-	-	-	-	-	-	-	-	-
593	921	921723	Forecasting - Other Expenses	-	-	-	-	-	-	-	-	-
594	921	921750	Mgmt & Admin - Exp Land Rights	-	-	-	-	-	-	-	-	-
595	921	921775	General Services Supplies	-	-	-	-	-	-	-	-	-
596	921	921776	Microcomputer Supplies	-	-	-	-	-	-	-	-	-
597	921	921812	CENTRAL Other Allocs	-	-	-	-	-	-	-	-	-
598	921	921813	Central OC Other Alloc-Electr	-	-	-	-	-	-	-	-	-
599	921	921881	Renewable Energy Std Veh Exp	-	-	-	-	-	-	-	-	-
600	921	921885	A&G Expenses Iatan	-	-	-	-	-	-	-	-	-
601	921	921886	Home Off Support Travel & Misc	-	-	-	-	-	-	-	-	-
602	921	921912	LIB CORP US Other Allocs	-	-	-	-	-	-	-	-	-
603	922	922000	Admin Exp Transf - Credit	-	-	-	-	-	-	-	-	-
604	922	922101	Transfer charges- Subsidiaries	-	-	-	-	-	-	-	-	-
605	922	922185	Transfer Charges - WGI	-	-	-	-	-	-	-	-	-
606	922	922198	LUC Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
607	922	922199	LUC CAN BS Alloc Capitalized	-	-	-	-	-	-	-	-	-
608	922	922299	APUC Corp CS Alloc Capitalized	-	-	-	-	-	-	-	-	-
609	922	922398	LUSC Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
610	922	922399	LUSC BS Alloc Capitalized	-	-	-	-	-	-	-	-	-
611	922	922498	LABS Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
612	922	922499	LABS BS Capitalized	-	-	-	-	-	-	-	-	-
613	922	922500	Non-Prod Indirect Work - ELabs	-	-	-	-	-	-	-	-	-
614	922	922501	Services for APUC	-	-	-	-	-	-	-	-	-
615	922	922502	Services for LUC	-	-	-	-	-	-	-	-	-
616	922	922503	Services for Labs Canada	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
564	921	921475	Telecommunications	-	-	-	-	268	-	-	-	-
565	921	921484	Manuals	-	-	-	-	-	-	-	-	-
566	921	921489	Supplies-Other	-	-	-	-	123	-	-	-	-
567	921	921502	Mgmt & Administrative - Exp-Hr	-	-	-	-	430	-	-	-	-
568	921	921506	Train Program Devel-No Lab-Hr	-	-	-	-	-	-	-	-	-
569	921	921511	Conv & Seminar-No Labor	-	-	-	-	-	-	-	-	-
570	921	921512	LABS CAN CS Other Allocs	-	-	-	-	7,009	-	-	-	-
571	921	921513	LABS CS Other Allocs-Electric	-	-	-	-	687	-	-	-	-
572	921	921516	Recruiting - No Labor-Hr	-	-	-	-	1	-	-	-	-
573	921	921525	Safety Exp & Non-Lbr Incentive	-	-	-	-	4	-	-	-	-
574	921	921602	Mgmt & Admin-Exp	-	-	-	-	446	-	-	-	-
575	921	921603	General Office Matrils & Sup	-	-	-	-	229	-	-	-	-
576	921	921611	Conv & Seminar-Gen Office	-	-	-	-	-	-	-	-	-
577	921	921612	LABS US BS Other Allocs	-	-	-	-	-	-	-	-	-
578	921	921620	Record Retention - Other	-	-	-	-	30	-	-	-	-
579	921	921625	Safety Exp-Bldg Serv	-	-	-	-	1	-	-	-	-
580	921	921639	Janitorial Service - Expenses	-	-	-	-	1,414	-	-	-	-
581	921	921648	Utilities	-	-	-	-	175	-	-	-	-
582	921	921654	Printing Expenses	-	-	-	-	198	-	-	-	-
583	921	921667	Rec & Del Company Mail - Exp	-	-	-	-	513	-	-	-	-
584	921	921702	Mgmt & Admin - Expenses	-	-	-	-	879	-	-	-	-
585	921	921703	Other General Office	-	-	-	-	0	-	-	-	-
586	921	921705	Regulatory Applications - Exp	-	-	-	-	-	-	-	-	-
587	921	921711	Conv & Seminar-Fras	-	-	-	-	-	-	-	-	-
588	921	921712	Education Expense	-	-	-	-	5	-	-	-	-
589	921	921717	Employee Clothing	-	-	-	-	(28)	-	-	-	-
590	921	921720	Fuel & PP Forecasting Exp	-	-	-	-	231	-	-	-	-
591	921	921721	Load Research Expenses	-	-	-	-	944	-	-	-	-
592	921	921722	Financial Projection Exp	-	-	-	-	121	-	-	-	-
593	921	921723	Forecasting - Other Expenses	-	-	-	-	107	-	-	-	-
594	921	921750	Mgmt & Admin - Exp Land Rights	-	-	-	-	47	-	-	-	-
595	921	921775	General Services Supplies	-	-	-	-	172	-	-	-	-
596	921	921776	Microcomputer Supplies	-	-	-	-	12	-	-	-	-
597	921	921812	CENTRAL Other Allocs	-	-	-	-	193	-	-	-	-
598	921	921813	Central OC Other Alloc-Electr	-	-	-	-	2,448	-	-	-	-
599	921	921881	Renewable Energy Std Veh Exp	-	-	-	-	179	-	-	-	-
600	921	921885	A&G Expenses Iatan	-	-	-	-	17,352	-	-	-	-
601	921	921886	Home Off Support Travel & Misc	-	-	-	-	-	-	-	-	-
602	921	921912	LIB CORP US Other Allocs	-	-	-	-	123	-	-	-	-
603	922	922000	Admin Exp Transf - Credit	-	-	(85,124)	-	(17,665)	-	-	-	-
604	922	922101	Transfer charges- Subsidiaries	-	-	-	-	(17,832)	-	-	-	-
605	922	922185	Transfer Charges - WGI	-	-	-	-	(3,255)	-	-	-	-
606	922	922198	LUC Direct Other Capitalzd-B	-	-	-	-	(134)	-	-	-	-
607	922	922199	LUC CAN BS Alloc Capitalized	-	-	(18,529)	-	(9,884)	-	-	-	-
608	922	922299	APUC Corp CS Alloc Capitalized	-	-	(27,227)	-	(27,526)	-	-	-	-
609	922	922398	LUSC Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
610	922	922399	LUSC BS Alloc Capitalized	-	-	1,419	-	92	-	-	-	-
611	922	922498	LABS Direct Other Capitalzd-B	-	-	-	-	(1,822)	-	-	-	-
612	922	922499	LABS BS Capitalized	-	-	(188,971)	-	(25,972)	-	-	-	-
613	922	922500	Non-Prod Indirect Work - ELabs	-	-	(779)	-	(499)	-	-	-	-
614	922	922501	Services for APUC	-	-	-	-	(36)	-	-	-	-
615	922	922502	Services for LUC	-	-	-	-	(41)	-	-	-	-
616	922	922503	Services for Labs Canada	-	-	(5,265)	-	(643)	-	-	-	-

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Line No.	FERC Account	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
564	921	921475	Telecommunications	-	-	268	14,910
565	921	921484	Manuals	-	-	-	-
566	921	921489	Supplies-Other	-	-	123	6,814
567	921	921502	Mgmt & Administrative - Exp-Hr	-	-	430	23,857
568	921	921506	Train Program Devel-No Lab-Hr	-	-	-	-
569	921	921511	Conv & Seminar-No Labor	-	-	-	-
570	921	921512	LABS CAN CS Other Allocs	-	-	7,009	389,277
571	921	921513	LABS CS Other Allocs-Electric	-	-	687	38,176
572	921	921516	Recruiting - No Labor-Hr	-	-	1	80
573	921	921525	Safety Exp & Non-Lbr Incentive	-	-	4	234
574	921	921602	Mgmt & Admin-Exp	-	-	446	24,746
575	921	921603	General Office Matrils & Sup	-	-	229	12,711
576	921	921611	Conv & Seminar-Gen Office	-	-	-	-
577	921	921612	LABS US BS Other Allocs	-	-	-	-
578	921	921620	Record Retention - Other	-	-	30	1,660
579	921	921625	Safety Exp-Bldg Serv	-	-	1	57
580	921	921639	Janitorial Service - Expenses	-	-	1,414	78,510
581	921	921648	Utilities	-	-	175	9,734
582	921	921654	Printing Expenses	-	-	198	11,014
583	921	921667	Rec & Del Company Mail - Exp	-	-	513	28,507
584	921	921702	Mgmt & Admin - Expenses	-	-	879	48,836
585	921	921703	Other General Office	-	-	0	26
586	921	921705	Regulatory Applications - Exp	-	-	-	-
587	921	921711	Conv & Seminar-Fras	-	-	-	-
588	921	921712	Education Expense	-	-	5	288
589	921	921717	Employee Clothing	-	-	(28)	(1,576)
590	921	921720	Fuel & PP Forecasting Exp	-	-	231	12,824
591	921	921721	Load Research Expenses	-	-	944	52,454
592	921	921722	Financial Projection Exp	-	-	121	6,703
593	921	921723	Forecasting - Other Expenses	-	-	107	5,967
594	921	921750	Mgmt & Admin - Exp Land Rights	-	-	47	2,592
595	921	921775	General Services Supplies	-	-	147	9,533
596	921	921776	Microcomputer Supplies	-	-	12	644
597	921	921812	CENTRAL Other Allocs	-	-	193	10,699
598	921	921813	Central OC Other Alloc-Electr	-	-	2,448	135,937
599	921	921881	Renewable Energy Std Veh Exp	-	-	179	9,918
600	921	921885	A&G Expenses Iatan	-	-	17,352	963,697
601	921	921886	Home Off Support Travel & Misc	-	-	-	-
602	921	921912	LIB CORP US Other Allocs	-	-	123	6,829
603	922	922000	Admin Exp Transf - Credit	-	-	(102,788)	(1,066,168)
604	922	922101	Transfer charges- Subsidiaries	-	-	(17,832)	(990,324)
605	922	922185	Transfer Charges - WGI	-	-	(3,255)	(180,757)
606	922	922198	LUC Direct Other Capitalzd-B	-	-	(134)	(7,414)
607	922	922199	LUC CAN BS Alloc Capitalized	-	-	(28,412)	(567,438)
608	922	922299	APUC Corp CS Alloc Capitalized	-	-	(54,753)	(1,555,906)
609	922	922398	LUSC Direct Other Capitalzd-B	-	-	-	-
610	922	922399	LUSC BS Alloc Capitalized	-	-	1,511	6,521
611	922	922498	LABS Direct Other Capitalzd-B	-	-	(1,822)	(101,181)
612	922	922499	LABS BS Capitalized	-	-	(214,943)	(1,631,361)
613	922	922500	Non-Prod Indirect Work - ELabs	-	-	(1,278)	(28,482)
614	922	922501	Services for APUC	-	-	(36)	(2,016)
615	922	922502	Services for LUC	-	-	(41)	(2,279)
616	922	922503	Services for Labs Canada	-	-	(5,908)	(40,963)

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
617	922	922504	Services for LUSC 8880		2,665	-	2,665	86.11%	2,294	-	-	-
618	922	922505	Services for E-Labs (US) 8885		(14,583)	-	(14,583)	86.11%	(12,557)	-	-	-
619	922	922506	Services for Labs (Labs US) GP		38,686	-	38,686	86.11%	33,312	-	-	-
620	922	922507	Services for Liberty Corp US		-	-	-	86.11%	-	-	-	-
621	922	922508	Services for APCO		-	-	-	86.11%	-	-	-	-
622	922	922509	Services for LU Co.		22,779	-	22,779	86.11%	19,615	-	-	-
623	922	922510	Services for Sanger Power 5519		-	-	-	86.11%	-	-	-	-
624	922	922511	Services for Deerfield		-	-	-	86.11%	-	-	-	-
625	922	922512	Services for O'Dell		-	-	-	86.11%	-	-	-	-
626	922	922514	Services for Shady Oaks		-	-	-	86.11%	-	-	-	-
627	922	922515	Services for St. Leon		-	-	-	86.11%	-	-	-	-
628	922	922516	Services for Minonk		-	-	-	86.11%	-	-	-	-
629	922	922517	Services for Senate		-	-	-	86.11%	-	-	-	-
630	922	922518	Services for Great Bay Solar		-	-	-	86.11%	-	-	-	-
631	922	922598	LABS Direct Other Capitalzd-C		(145,414)	-	(145,414)	86.11%	(125,216)	-	-	-
632	922	922599	LABS CAN CS Allocs Capitalized		(2,099,056)	-	(2,099,056)	86.11%	(1,807,494)	-	-	-
633	922	922600	Services for East 8882		(1,664)	-	(1,664)	86.11%	(1,433)	-	-	-
634	922	922601	Services for NH 8810		(1,369)	-	(1,369)	86.11%	(1,179)	-	-	-
635	922	922602	Services for Granite St 8830		(1,377)	-	(1,377)	86.11%	(1,185)	-	-	-
636	922	922603	Services for Energy North 8840		2,506	-	2,506	86.11%	2,158	-	-	-
637	922	922604	Services for GA/Peach St 8862		2,460	-	2,460	86.11%	2,118	-	-	-
638	922	922605	Services for N Eng/Mass 8866		2,506	-	2,506	86.11%	2,158	-	-	-
639	922	922606	Services for New Brunswick Gas		4,920	-	4,920	86.11%	4,237	-	-	-
640	922	922699	LABS US BS Capitalized		(215,188)	-	(215,188)	86.11%	(185,298)	-	-	-
641	922	922700	Services for Central 8883		(90,143)	-	(90,143)	86.11%	(77,622)	-	-	-
642	922	922701	Services for Empire Consol		28	-	28	86.11%	24	-	-	-
643	922	922702	Services for Empire Elec 8905		1,839	-	1,839	86.11%	1,584	-	-	-
644	922	922703	Services for Empire Gas 8910		-	-	-	86.11%	-	-	-	-
645	922	922704	Services for Empire Fiber 8915		-	-	-	86.11%	-	-	-	-
646	922	922705	Services for Pine Bluff 8606		6,076	-	6,076	86.11%	5,232	-	-	-
647	922	922706	Services for WHall Water 8608		5,715	-	5,715	86.11%	4,921	-	-	-
648	922	922707	Services for WHall Sewer 8609		5,460	-	5,460	86.11%	4,701	-	-	-
649	922	922708	Services for Mid States 8850		46,735	-	46,735	86.11%	40,244	-	-	-
650	922	922709	Services for Mid States Water		3,379	-	3,379	86.11%	2,910	-	-	-
651	922	922711	Srvs for Woodson Hensley Water		(1)	-	(1)	86.11%	(1)	-	-	-
652	922	922713	Services for Savers Farm		-	-	-	86.11%	-	-	-	-
653	922	922714	8649-Liberty Util MoWater LLC		92,232	-	92,232	86.11%	79,421	-	-	-
654	922	922720	Services Midland Water - 8641		467	-	467	86.11%	402	-	-	-
655	922	922721	Services Bilyue Ridge Water -		433	-	433	86.11%	373	-	-	-
656	922	922722	Services Riverfork Water - 864		541	-	541	86.11%	466	-	-	-
657	922	922723	Services Valley Woods Water -		393	-	393	86.11%	338	-	-	-
658	922	922798	LABS US Direct Othr Capitalz-C		(105)	-	(105)	86.11%	(91)	-	-	-
659	922	922799	LABS US CS Capitalized		(403,825)	-	(403,825)	86.11%	(347,733)	-	-	-
660	922	922800	Services for West 8884		(882)	-	(882)	86.11%	(759)	-	-	-
661	922	922801	Services for Liberty Wtr 8020		(261)	-	(261)	86.11%	(225)	-	-	-
662	922	922802	Services for Calpeco 8800		10,863	-	10,863	86.11%	9,354	-	-	-
663	922	922803	Services for Park Water 8623		-	-	-	86.11%	-	-	-	-
664	922	922804	Services for Apple Valley 8635		(243)	-	(243)	86.11%	(210)	-	-	-
665	922	922899	Central Allocs Capitalized		(2,938,193)	-	(2,938,193)	86.11%	(2,530,074)	-	-	-
666	922	922900	Indirect Liberty Corp US		(1,793)	-	(1,793)	86.11%	(1,544)	-	-	-
667	922	922950	NERC Compliance Svcs Indirect		4,319	-	4,319	86.11%	3,719	-	-	-
668	922	922998	Lib Corp Direct Othr Capitalz		(2,546)	-	(2,546)	86.11%	(2,192)	-	-	-
669	922	922999	Liberty Corp US CS Capitalized		(450,285)	-	(450,285)	86.11%	(387,740)	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
617	922	922504	Services for LUSC 8880	-	-	-	-	-	-	-	-	-
618	922	922505	Services for E-Labs (US) 8885	-	-	-	-	-	-	-	-	-
619	922	922506	Services for Labs (Labs US) GP	-	-	-	-	-	-	-	-	-
620	922	922507	Services for Liberty Corp US	-	-	-	-	-	-	-	-	-
621	922	922508	Services for APCO	-	-	-	-	-	-	-	-	-
622	922	922509	Services for LU Co.	-	-	-	-	-	-	-	-	-
623	922	922510	Services for Sanger Power 5519	-	-	-	-	-	-	-	-	-
624	922	922511	Services for Deerfield	-	-	-	-	-	-	-	-	-
625	922	922512	Services for O'Dell	-	-	-	-	-	-	-	-	-
626	922	922514	Services for Shady Oaks	-	-	-	-	-	-	-	-	-
627	922	922515	Services for St. Leon	-	-	-	-	-	-	-	-	-
628	922	922516	Services for Minonk	-	-	-	-	-	-	-	-	-
629	922	922517	Services for Senate	-	-	-	-	-	-	-	-	-
630	922	922518	Services for Great Bay Solar	-	-	-	-	-	-	-	-	-
631	922	922598	LABS Direct Other Capitalzd-C	-	-	-	-	-	-	-	-	-
632	922	922599	LABS CAN CS Allocs Capitalized	-	-	-	-	-	-	-	-	-
633	922	922600	Services for East 8882	-	-	-	-	-	-	-	-	-
634	922	922601	Services for NH 8810	-	-	-	-	-	-	-	-	-
635	922	922602	Services for Granite St 8830	-	-	-	-	-	-	-	-	-
636	922	922603	Services for Energy North 8840	-	-	-	-	-	-	-	-	-
637	922	922604	Services for GA/Peach St 8862	-	-	-	-	-	-	-	-	-
638	922	922605	Services for N Eng/Mass 8866	-	-	-	-	-	-	-	-	-
639	922	922606	Services for New Brunswick Gas	-	-	-	-	-	-	-	-	-
640	922	922699	LABS US BS Capitalized	-	-	-	-	-	-	-	-	-
641	922	922700	Services for Central 8883	-	-	-	-	-	-	-	-	-
642	922	922701	Services for Empire Consol	-	-	-	-	-	-	-	-	-
643	922	922702	Services for Empire Elec 8905	-	-	-	-	-	-	-	-	-
644	922	922703	Services for Empire Gas 8910	-	-	-	-	-	-	-	-	-
645	922	922704	Services for Empire Fiber 8915	-	-	-	-	-	-	-	-	-
646	922	922705	Services for Pine Bluff 8606	-	-	-	-	-	-	-	-	-
647	922	922706	Services for WHall Water 8608	-	-	-	-	-	-	-	-	-
648	922	922707	Services for WHall Sewer 8609	-	-	-	-	-	-	-	-	-
649	922	922708	Services for Mid States 8850	-	-	-	-	-	-	-	-	-
650	922	922709	Services for Mid States Water	-	-	-	-	-	-	-	-	-
651	922	922711	Srvs for Woodson Hensley Water	-	-	-	-	-	-	-	-	-
652	922	922713	Services for Savers Farm	-	-	-	-	-	-	-	-	-
653	922	922714	8649-Liberty Util MoWater LLC	-	-	-	-	-	-	-	-	-
654	922	922720	Services Midland Water - 8641	-	-	-	-	-	-	-	-	-
655	922	922721	Services Bilyue Ridge Water -	-	-	-	-	-	-	-	-	-
656	922	922722	Services Riverfork Water - 864	-	-	-	-	-	-	-	-	-
657	922	922723	Services Valley Woods Water -	-	-	-	-	-	-	-	-	-
658	922	922798	LABS US Direct Othr Capitalz-C	-	-	-	-	-	-	-	-	-
659	922	922799	LABS US CS Capitalized	-	-	-	-	-	-	-	-	-
660	922	922800	Services for West 8884	-	-	-	-	-	-	-	-	-
661	922	922801	Services for Liberty Wtr 8020	-	-	-	-	-	-	-	-	-
662	922	922802	Services for Calpeco 8800	-	-	-	-	-	-	-	-	-
663	922	922803	Services for Park Water 8623	-	-	-	-	-	-	-	-	-
664	922	922804	Services for Apple Valley 8635	-	-	-	-	-	-	-	-	-
665	922	922899	Central Allocs Capitalized	-	-	-	-	-	-	-	-	-
666	922	922900	Indirect Liberty Corp US	-	-	-	-	-	-	-	-	-
667	922	922950	NERC Compliance Svcs Indirect	-	-	-	-	-	-	-	-	-
668	922	922998	Lib Corp Direct Othr Capitalzd	-	-	-	-	-	-	-	-	-
669	922	922999	Liberty Corp US CS Capitalized	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
617	922	922504	Services for LUSC 8880	-	-	(785)	-	42	-	-	-	-
618	922	922505	Services for E-Labs (US) 8885	-	-	-	-	(230)	-	-	-	-
619	922	922506	Services for Labs (Labs US) GP	-	-	(17,694)	-	611	-	-	-	-
620	922	922507	Services for Liberty Corp US	-	-	-	-	-	-	-	-	-
621	922	922508	Services for APCO	-	-	0	-	-	-	-	-	-
622	922	922509	Services for LU Co.	-	-	878	-	360	-	-	-	-
623	922	922510	Services for Sanger Power 5519	-	-	-	-	-	-	-	-	-
624	922	922511	Services for Deerfield	-	-	-	-	-	-	-	-	-
625	922	922512	Services for O'Dell	-	-	-	-	-	-	-	-	-
626	922	922514	Services for Shady Oaks	-	-	-	-	-	-	-	-	-
627	922	922515	Services for St. Leon	-	-	-	-	-	-	-	-	-
628	922	922516	Services for Minonk	-	-	-	-	-	-	-	-	-
629	922	922517	Services for Senate	-	-	-	-	-	-	-	-	-
630	922	922518	Services for Great Bay Solar	-	-	-	-	-	-	-	-	-
631	922	922598	LABS Direct Other Capitalz-C	-	-	-	-	(2,296)	-	-	-	-
632	922	922599	LABS CAN CS Allocs Capitalized	-	-	(185,611)	-	(33,143)	-	-	-	-
633	922	922600	Services for East 8882	-	-	(21)	-	(26)	-	-	-	-
634	922	922601	Services for NH 8810	-	-	(314)	-	(22)	-	-	-	-
635	922	922602	Services for Granite St 8830	-	-	(210)	-	(22)	-	-	-	-
636	922	922603	Services for Energy North 8840	-	-	-	-	40	-	-	-	-
637	922	922604	Services for GA/Peach St 8862	-	-	-	-	39	-	-	-	-
638	922	922605	Services for N Eng/Mass 8866	-	-	-	-	40	-	-	-	-
639	922	922606	Services for New Brunswick Gas	-	-	-	-	78	-	-	-	-
640	922	922699	LABS US BS Capitalized	-	-	-	-	(3,398)	-	-	-	-
641	922	922700	Services for Central 8883	-	-	(8,338)	-	(1,423)	-	-	-	-
642	922	922701	Services for Empire Consol	-	-	-	-	0	-	-	-	-
643	922	922702	Services for Empire Elec 8905	-	-	(0)	-	29	-	-	-	-
644	922	922703	Services for Empire Gas 8910	-	-	-	-	-	-	-	-	-
645	922	922704	Services for Empire Fiber 8915	-	-	-	-	-	-	-	-	-
646	922	922705	Services for Pine Bluff 8606	-	-	2,262	-	96	-	-	-	-
647	922	922706	Services for WHall Water 8608	-	-	0	-	90	-	-	-	-
648	922	922707	Services for WHall Sewer 8609	-	-	(63)	-	86	-	-	-	-
649	922	922708	Services for Mid States 8850	-	-	(21)	-	738	-	-	-	-
650	922	922709	Services for Mid States Water	-	-	(408)	-	53	-	-	-	-
651	922	922711	Srvs for Woodson Hensley Water	-	-	0	-	(0)	-	-	-	-
652	922	922713	Services for Savers Farm	-	-	-	-	-	-	-	-	-
653	922	922714	8649-Liberty Util MoWater LLC	-	-	13	-	1,456	-	-	-	-
654	922	922720	Services Midland Water - 8641	-	-	-	-	7	-	-	-	-
655	922	922721	Services Bilyue Ridge Water -	-	-	-	-	7	-	-	-	-
656	922	922722	Services Riverfork Water - 864	-	-	-	-	9	-	-	-	-
657	922	922723	Services Valley Woods Water -	-	-	-	-	6	-	-	-	-
658	922	922798	LABS US Direct Othr Capitalz-C	-	-	-	-	(2)	-	-	-	-
659	922	922799	LABS US CS Capitalized	-	-	-	-	(6,376)	-	-	-	-
660	922	922800	Services for West 8884	-	-	-	-	(14)	-	-	-	-
661	922	922801	Services for Liberty Wtr 8020	-	-	(0)	-	(4)	-	-	-	-
662	922	922802	Services for Calpeco 8800	-	-	(747)	-	172	-	-	-	-
663	922	922803	Services for Park Water 8623	-	-	-	-	-	-	-	-	-
664	922	922804	Services for Apple Valley 8635	-	-	-	-	(4)	-	-	-	-
665	922	922899	Central Allocs Capitalized	-	-	(66,961)	-	(46,392)	-	-	-	-
666	922	922900	Indirect Liberty Corp US	-	-	(240)	-	(28)	-	-	-	-
667	922	922950	NERC Compliance Svcs Indirect	-	-	-	-	68	-	-	-	-
668	922	922998	Lib Corp Direct Othr Capitalzd	-	-	-	-	(40)	-	-	-	-
669	922	922999	Liberty Corp US CS Capitalized	-	-	(8,451)	-	(7,110)	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
617	922	922504	Services for LUSC 8880	-	-	(743)	1,551
618	922	922505	Services for E-Labs (US) 8885	-	-	(230)	(12,787)
619	922	922506	Services for Labs (Labs US) GP	-	-	(17,083)	16,229
620	922	922507	Services for Liberty Corp US	-	-	-	-
621	922	922508	Services for APCO	-	-	0	0
622	922	922509	Services for LU Co.	-	-	1,238	20,853
623	922	922510	Services for Sanger Power 5519	-	-	-	-
624	922	922511	Services for Deerfield	-	-	-	-
625	922	922512	Services for O'Dell	-	-	-	-
626	922	922514	Services for Shady Oaks	-	-	-	-
627	922	922515	Services for St. Leon	-	-	-	-
628	922	922516	Services for Minonk	-	-	-	-
629	922	922517	Services for Senate	-	-	-	-
630	922	922518	Services for Great Bay Solar	-	-	-	-
631	922	922598	LABS Direct Other Capitalz-C	-	-	(2,296)	(127,512)
632	922	922599	LABS CAN CS Allocs Capitalized	-	-	(218,753)	(2,026,247)
633	922	922600	Services for East 8882	-	-	(48)	(1,481)
634	922	922601	Services for NH 8810	-	-	(336)	(1,515)
635	922	922602	Services for Granite St 8830	-	-	(231)	(1,417)
636	922	922603	Services for Energy North 8840	-	-	40	2,198
637	922	922604	Services for GA/Peach St 8862	-	-	39	2,157
638	922	922605	Services for N Eng/Mass 8866	-	-	40	2,198
639	922	922606	Services for New Brunswick Gas	-	-	78	4,314
640	922	922699	LABS US BS Capitalized	-	-	(3,398)	(188,696)
641	922	922700	Services for Central 8883	-	-	(9,762)	(87,384)
642	922	922701	Services for Empire Consol	-	-	0	24
643	922	922702	Services for Empire Elec 8905	-	-	29	1,613
644	922	922703	Services for Empire Gas 8910	-	-	-	-
645	922	922704	Services for Empire Fiber 8915	-	-	-	-
646	922	922705	Services for Pine Bluff 8606	-	-	2,358	7,590
647	922	922706	Services for WHall Water 8608	-	-	90	5,011
648	922	922707	Services for WHall Sewer 8609	-	-	23	4,724
649	922	922708	Services for Mid States 8850	-	-	717	40,961
650	922	922709	Services for Mid States Water	-	-	(355)	2,555
651	922	922711	Srvs for Woodson Hensley Water	-	-	(0)	(1)
652	922	922713	Services for Savers Farm	-	-	-	-
653	922	922714	8649-Liberty Util MoWater LLC	-	-	1,470	80,891
654	922	922720	Services Midland Water - 8641	-	-	7	409
655	922	922721	Services Bilyue Ridge Water -	-	-	7	380
656	922	922722	Services Riverfork Water - 864	-	-	9	474
657	922	922723	Services Valley Woods Water -	-	-	6	345
658	922	922798	LABS US Direct Othr Capitalz-C	-	-	(2)	(92)
659	922	922799	LABS US CS Capitalized	-	-	(6,376)	(354,109)
660	922	922800	Services for West 8884	-	-	(14)	(773)
661	922	922801	Services for Liberty Wtr 8020	-	-	(4)	(229)
662	922	922802	Services for Calpeco 8800	-	-	(575)	8,779
663	922	922803	Services for Park Water 8623	-	-	-	-
664	922	922804	Services for Apple Valley 8635	-	-	(4)	(213)
665	922	922899	Central Allocs Capitalized	-	-	(113,354)	(2,643,428)
666	922	922900	Indirect Liberty Corp US	-	-	(269)	(1,813)
667	922	922950	NERC Compliance Svcs Indirect	-	-	68	3,787
668	922	922998	Lib Corp Direct Othr Capitalzd	-	-	(40)	(2,232)
669	922	922999	Liberty Corp US CS Capitalized	-	-	(15,561)	(403,301)

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
670	923	923005	Forecasting Model Services		-	-	-	86.11%	-	-	-	-
671	923	923045	Outside Services		1,323,558	-	1,323,558	86.11%	1,139,714	-	-	-
672	923	923046	Outside Services - EDG Only		19,848	-	19,848	86.11%	17,091	-	-	-
673	923	923047	Outside Services - EDE Only		1,702,222	-	1,702,222	86.11%	1,465,781	-	-	-
674	923	923050	Management Fee		179,413	-	179,413	86.11%	154,493	-	-	-
675	923	923051	O&M Fee - NAES		52,711	-	52,711	86.11%	45,389	-	-	-
676	923	923110	LUC BS Indirect Allocs		1,703,114	-	1,703,114	86.11%	1,466,549	-	-	-
677	923	923145	Outside Serv - Liab Claims		78,312	-	78,312	86.11%	67,435	-	-	-
678	923	923182	Liab Claims - Denker Asbestos		-	-	-	86.11%	-	-	-	-
679	923	923184	Liab Claims - McCool		514	-	514	86.11%	443	-	-	-
680	923	923185	Liab Claims - Altis		13,088	-	13,088	86.11%	11,270	-	-	-
681	923	923186	Liability Claim - Romano		12,696	-	12,696	86.11%	10,933	-	-	-
682	923	923210	APUC CS Indirect Allocs		5,064,406	-	5,064,406	86.11%	4,360,953	-	-	-
683	923	923410	LABS CAN BS Indirect Allocs		2,684,200	-	2,684,200	86.11%	2,311,361	-	-	-
684	923	923509	Outside Services - Training		1,152	-	1,152	86.11%	992	-	-	-
685	923	923510	LABS CAN CS Indirect Allocs		4,110,580	-	4,110,580	86.11%	3,539,615	-	-	-
686	923	923514	Outside Services - 401K Plan		36,187	-	36,187	86.11%	31,160	-	-	-
687	923	923610	LABS US BS Indirect Allocs		666,591	-	666,591	86.11%	574,001	-	-	-
688	923	923710	LABS US CS Indirect Allocs		1,252,703	-	1,252,703	86.11%	1,078,701	-	-	-
689	923	923810	CENTRAL Indirect Allocs		7,941,929	-	7,941,929	86.11%	6,838,784	-	-	-
690	923	923910	LIB Corp US CS Indirect Allocs		1,287,033	-	1,287,033	86.11%	1,108,262	-	-	-
691	923	923XXX	AMI Third-Party Expenses		-	-	-	100.00%	-	-	-	-
692	924	924000	Property Insurance		2,989,173	-	2,989,173	86.11%	2,573,973	-	-	-
693	924	924001	Aviation Insurance		-	-	-	86.11%	-	-	-	-
694	925	925000	Injuries & Damages-Corp		38,258	-	38,258	86.11%	32,944	-	-	-
695	926	926000	Benefits Contra Account		(143,620)	-	(143,620)	86.11%	(123,671)	-	-	-
696	926	926145	Pension SERP Defined Benefit		10	(0)	10	Direct Assigned	8	-	-	-
697	926	926146	FAS 87 SLCC Reimbursement		(2)		(2)	Direct Assigned	(2)	-	-	-
698	926	926147	FAS87 Reg Asset Amort Exp		2,573,255	-	2,573,255	Direct Assigned	2,205,556	-	-	-
699	926	926148	FAS87 Pens - Elec/Gas (GAAP)		3,545,738	-	3,545,738	Direct Assigned	2,995,319	-	-	-
700	926	926149	FAS87 Pens - Reg Asset (5yr)		1,328,540	-	1,328,540	Direct Assigned	752,480	-	-	-
701	926	926150	FAS87 Pens - Empire Central		-	-	-	Direct Assigned	-	-	-	-
702	926	926197	Pensions - Iatan		1,117,161	-	1,117,161	86.11%	961,986	-	-	-
703	926	926201	Dental Plan		314,258	-	314,258	86.11%	270,607	-	-	-
704	926	926202	Vision Plan		51,300	-	51,300	86.11%	44,174	-	-	-
705	926	926212	Severence Benefits		-	-	-	86.11%	-	-	-	-
706	926	926214	Employee Refreshments		82,140	-	82,140	86.11%	70,730	-	-	(9,077)
707	926	926215	Comp Exp Employee Stk Purch		45,336	-	45,336	86.11%	39,039	-	-	-
708	926	926216	Employee Information		1,672	-	1,672	86.11%	1,440	-	-	-
709	926	926217	Flowers		278	-	278	86.11%	239	-	-	-
710	926	926218	Coffeeroom Supplies		7,802	-	7,802	86.11%	6,718	-	-	-
711	926	926219	Other Employee Benefits		63,818	-	63,818	86.11%	54,954	-	-	-
712	926	926222	Group Life Insurance		368,410	-	368,410	86.11%	317,238	-	-	-
713	926	926225	Executive Physicals		(0)	-	(0)	86.11%	(0)	-	-	-
714	926	926226	Employee Welfare Exp - Elec		18,069	-	18,069	86.11%	15,559	-	-	-
715	926	926227	Acc Death & Dismemb - Benefit		4,371	-	4,371	86.11%	3,764	-	-	-
716	926	926228	Medical OptOutPmt to Employees		16,653	-	16,653	86.11%	14,340	-	-	-
717	926	926230	Flex Benefit Plan Expense		1	-	1	86.11%	1	-	-	-
718	926	926231	Tuition Reimbursement		37,689	-	37,689	86.11%	32,454	-	-	-
719	926	926232	Taxable Educational Assistance		-	-	-	86.11%	-	-	-	-
720	926	926326	FAS106 OPEB - Reg Amortization		(59,888)	-	(59,888)	Direct Assigned	(118,494)	-	-	-
721	926	926327	FAS106 HC - Reg Asst Amort Exp		(1,418,698)	-	(1,418,698)	Direct Assigned	(1,184,917)	-	-	-
722	926	926328	FAS106 HC - Elec/Gas (GAAP)		2,155,312	-	2,155,312	Direct Assigned	1,828,754	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
670	923	923005	Forecasting Model Services	-	-	-	-	-	-	-	-	-
671	923	923045	Outside Services	-	-	-	-	-	-	-	-	-
672	923	923046	Outside Services - EDG Only	-	-	-	-	-	-	-	-	-
673	923	923047	Outside Services - EDE Only	-	-	-	-	-	-	-	-	-
674	923	923050	Management Fee	-	-	-	-	-	-	-	-	-
675	923	923051	O&M Fee - NAES	-	-	-	-	-	-	-	-	-
676	923	923110	LUC BS Indirect Allocs	-	-	-	-	-	-	-	-	-
677	923	923145	Outside Serv - Liab Claims	-	-	-	-	-	-	-	-	-
678	923	923182	Liab Claims - Denker Asbestos	-	-	-	-	-	-	-	-	-
679	923	923184	Liab Claims - McCool	-	-	-	-	-	-	-	-	-
680	923	923185	Liab Claims - Altis	-	-	-	-	-	-	-	-	-
681	923	923186	Liability Claim - Romano	-	-	-	-	-	-	-	-	-
682	923	923210	APUC CS Indirect Allocs	-	-	-	-	-	-	-	-	-
683	923	923410	LABS CAN BS Indirect Allocs	-	-	-	-	-	-	-	-	-
684	923	923509	Outside Services - Training	-	-	-	-	-	-	-	-	-
685	923	923510	LABS CAN CS Indirect Allocs	-	-	-	-	-	-	-	-	-
686	923	923514	Outside Services - 401K Plan	-	-	-	-	-	-	-	-	-
687	923	923610	LABS US BS Indirect Allocs	-	-	-	-	-	-	-	-	-
688	923	923710	LABS US CS Indirect Allocs	-	-	-	-	-	-	-	-	-
689	923	923810	CENTRAL Indirect Allocs	-	-	-	-	-	-	-	-	-
690	923	923910	LIB Corp US CS Indirect Allocs	-	-	-	-	-	-	-	-	-
691	923	923XXX	AMI Third-Party Expenses	-	-	-	-	-	-	-	-	-
692	924	924000	Property Insurance	-	-	-	-	-	-	-	264,309	-
693	924	924001	Aviation Insurance	-	-	-	-	-	-	-	-	-
694	925	925000	Injuries & Damages-Corp	-	-	-	-	-	-	-	701,601	1,301,379
695	926	926000	Benefits Contra Account	-	-	-	-	-	-	-	-	-
696	926	926145	Pension SERP Defined Benefit	-	-	-	-	-	-	-	-	-
697	926	926146	FAS 87 SLCC Reimbursement	-	-	-	-	-	-	-	-	-
698	926	926147	FAS87 Reg Asset Amort Exp	-	-	-	-	-	-	-	-	-
699	926	926148	FAS87 Pens - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-
700	926	926149	FAS87 Pens - Reg Asset (5yr)	-	-	-	-	-	-	-	-	-
701	926	926150	FAS87 Pens - Empire Central	-	-	-	-	-	-	-	-	-
702	926	926197	Pensions - Iatan	-	-	-	-	-	-	-	-	-
703	926	926201	Dental Plan	-	-	-	-	-	-	-	-	-
704	926	926202	Vision Plan	-	-	-	-	-	-	-	-	-
705	926	926212	Severance Benefits	-	-	-	-	-	-	-	-	-
706	926	926214	Employee Refreshments	-	-	-	-	-	-	-	-	-
707	926	926215	Comp Exp Employee Stk Purch	-	-	-	-	-	-	-	-	-
708	926	926216	Employee Information	-	-	-	-	-	-	-	-	-
709	926	926217	Flowers	-	-	-	-	-	-	-	-	-
710	926	926218	Coffeeroom Supplies	-	-	-	-	-	-	-	-	-
711	926	926219	Other Employee Benefits	-	-	-	-	-	-	-	-	-
712	926	926222	Group Life Insurance	-	-	-	-	-	-	-	-	-
713	926	926225	Executive Physicals	-	-	-	-	-	-	-	-	-
714	926	926226	Employee Welfare Exp - Elec	-	-	-	-	-	-	-	1,038	-
715	926	926227	Acc Death & Dismemb - Benefit	-	-	-	-	-	-	-	-	-
716	926	926228	Medical OptOutPmt to Employees	-	-	-	-	-	-	-	-	-
717	926	926230	Flex Benefit Plan Expense	-	-	-	-	-	-	-	-	-
718	926	926231	Tuition Reimbursement	-	-	-	-	-	-	-	-	-
719	926	926232	Taxable Educational Assistance	-	-	-	-	-	-	-	-	-
720	926	926326	FAS106 OPEB - Reg Amortization	-	-	-	-	-	-	-	-	-
721	926	926327	FAS106 HC - Reg Asst Amort Exp	-	-	-	-	-	-	-	-	-
722	926	926328	FAS106 HC - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27
				TOU Customer Education	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	GFR Reallocation	PSC Assessment	Wind Expense Non-FAC	AMI Expenses	Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
670	923	923005	Forecasting Model Services	-	-	-	-	-	-	-	-	-
671	923	923045	Outside Services	-	-	31,954	-	20,898	-	-	-	-
672	923	923046	Outside Services - EDG Only	-	-	-	-	313	-	-	-	-
673	923	923047	Outside Services - EDE Only	-	-	-	-	26,877	-	-	-	-
674	923	923050	Management Fee	-	-	12,061	-	2,833	-	-	-	-
675	923	923051	O&M Fee - NAES	-	-	-	-	832	-	-	-	-
676	923	923110	LUC BS Indirect Allocs	-	(174)	-	-	26,891	-	-	-	-
677	923	923145	Outside Serv - Liab Claims	-	-	-	-	1,237	-	-	-	-
678	923	923182	Liab Claims - Denker Asbestos	-	-	-	-	-	-	-	-	-
679	923	923184	Liab Claims - McCool	-	-	-	-	8	-	-	-	-
680	923	923185	Liab Claims - Altis	-	-	-	-	207	-	-	-	-
681	923	923186	Liability Claim - Romano	-	-	-	-	200	-	-	-	-
682	923	923210	APUC CS Indirect Allocs	-	(83,164)	-	-	79,964	-	-	-	-
683	923	923410	LABS CAN BS Indirect Allocs	-	(7,041)	-	-	42,382	-	-	-	-
684	923	923509	Outside Services - Training	-	-	-	-	18	-	138,910	-	-
685	923	923510	LABS CAN CS Indirect Allocs	-	(315)	-	-	64,904	-	-	-	-
686	923	923514	Outside Services - 401K Plan	-	-	-	-	571	-	-	-	-
687	923	923610	LABS US BS Indirect Allocs	-	-	-	-	10,525	-	-	-	-
688	923	923710	LABS US CS Indirect Allocs	-	-	-	-	19,779	-	-	-	-
689	923	923810	CENTRAL Indirect Allocs	-	(2,834)	(34,349)	-	125,398	-	-	-	-
690	923	923910	LIB Corp US CS Indirect Allocs	-	-	-	-	20,321	-	-	-	-
691	923	923XXX	AMI Third-Party Expenses	-	-	-	-	-	-	-	1,188,728	-
692	924	924000	Property Insurance	-	-	-	-	47,197	-	1,962,508	-	-
693	924	924001	Aviation Insurance	-	-	-	-	-	-	-	-	-
694	925	925000	Injuries & Damages-Corp	-	-	-	-	604	-	-	-	-
695	926	926000	Benefits Contra Account	-	-	(315)	-	(2,268)	-	-	-	-
696	926	926145	Pension SERP Defined Benefit	-	-	-	-	-	-	-	-	-
697	926	926146	FAS 87 SLCC Reimbursement	-	-	-	-	-	-	-	-	-
698	926	926147	FAS87 Reg Asset Amort Exp	-	-	-	-	-	-	-	-	-
699	926	926148	FAS87 Pens - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-
700	926	926149	FAS87 Pens - Reg Asset (5yr)	-	-	-	-	-	-	-	-	-
701	926	926150	FAS87 Pens - Empire Central	-	-	-	-	-	-	-	-	-
702	926	926197	Pensions - Iatan	-	-	-	-	17,639	-	-	-	-
703	926	926201	Dental Plan	-	-	-	(19,856)	4,962	-	-	-	-
704	926	926202	Vision Plan	-	-	-	9,173	810	-	-	-	-
705	926	926212	Severance Benefits	-	-	-	-	-	-	-	-	-
706	926	926214	Employee Refreshments	-	-	-	-	1,297	-	-	-	-
707	926	926215	Comp Exp Employee Stk Purch	-	-	-	-	716	-	-	-	-
708	926	926216	Employee Information	-	-	-	-	26	-	-	-	-
709	926	926217	Flowers	-	-	-	-	4	-	-	-	-
710	926	926218	Coffeeroom Supplies	-	-	-	-	123	-	-	-	-
711	926	926219	Other Employee Benefits	-	-	-	-	1,008	-	-	-	-
712	926	926222	Group Life Insurance	-	-	-	(233,827)	5,817	-	-	-	-
713	926	926225	Executive Physicals	-	-	-	-	(0)	-	-	-	-
714	926	926226	Employee Welfare Exp - Elec	-	-	-	-	285	-	-	-	-
715	926	926227	Acc Death & Dismemb - Benefit	-	-	-	18,589	69	-	-	-	-
716	926	926228	Medical OptOutPmt to Employees	-	-	281	1,033	263	-	-	-	-
717	926	926230	Flex Benefit Plan Expense	-	-	-	-	0	-	-	-	-
718	926	926231	Tuition Reimbursement	-	-	-	-	595	-	-	-	-
719	926	926232	Taxable Educational Assistance	-	-	-	-	-	-	-	-	-
720	926	926326	FAS106 OPEB - Reg Amortization	-	-	-	-	-	-	-	-	-
721	926	926327	FAS106 HC - Reg Asst Amort Exp	-	-	-	-	-	-	-	-	-
722	926	926328	FAS106 HC - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-

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Line No.	FERC Account	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
670	923	923005	Forecasting Model Services	-	-	-	-
671	923	923045	Outside Services	-	-	52,852	1,192,566
672	923	923046	Outside Services - EDG Only	-	-	313	17,404
673	923	923047	Outside Services - EDE Only	-	-	26,877	1,492,658
674	923	923050	Management Fee	-	-	14,894	169,386
675	923	923051	O&M Fee - NAES	-	-	832	46,222
676	923	923110	LUC BS Indirect Allocs	-	-	26,717	1,493,266
677	923	923145	Outside Serv - Liab Claims	-	-	1,237	68,671
678	923	923182	Liab Claims - Denker Asbestos	-	-	-	-
679	923	923184	Liab Claims - McCool	-	-	8	451
680	923	923185	Liab Claims - Altis	-	-	207	11,477
681	923	923186	Liability Claim - Romano	-	-	200	11,133
682	923	923210	APUC CS Indirect Allocs	-	-	(3,200)	4,357,753
683	923	923410	LABS CAN BS Indirect Allocs	-	-	35,340	2,346,702
684	923	923509	Outside Services - Training	-	-	138,929	139,921
685	923	923510	LABS CAN CS Indirect Allocs	-	-	64,589	3,604,203
686	923	923514	Outside Services - 401K Plan	-	-	571	31,732
687	923	923610	LABS US BS Indirect Allocs	-	-	10,525	584,526
688	923	923710	LABS US CS Indirect Allocs	-	-	19,779	1,098,481
689	923	923810	CENTRAL Indirect Allocs	-	-	88,216	6,926,999
690	923	923910	LIB Corp US CS Indirect Allocs	-	-	20,321	1,128,584
691	923	923XXX	AMI Third-Party Expenses	-	-	1,188,728	1,188,728
692	924	924000	Property Insurance	-	-	2,274,013	4,847,986
693	924	924001	Aviation Insurance	-	-	-	-
694	925	925000	Injuries & Damages-Corp	-	-	2,003,584	2,036,528
695	926	926000	Benefits Contra Account	-	-	(2,583)	(126,254)
696	926	926145	Pension SERP Defined Benefit	(8)	-	(8)	-
697	926	926146	FAS 87 SLCC Reimbursement	2	-	2	-
698	926	926147	FAS87 Reg Asset Amort Exp	(2,205,556)	-	(2,205,556)	-
699	926	926148	FAS87 Pens - Elec/Gas (GAAP)	(234,114)	-	(234,114)	2,761,205
700	926	926149	FAS87 Pens - Reg Asset (5yr)	(323,419)	-	(323,419)	429,061
701	926	926150	FAS87 Pens - Empire Central	196,383	-	196,383	196,383
702	926	926197	Pensions - Iatan	-	-	17,639	979,625
703	926	926201	Dental Plan	-	-	(14,894)	255,713
704	926	926202	Vision Plan	-	-	9,983	54,157
705	926	926212	Severence Benefits	-	-	-	-
706	926	926214	Employee Refreshments	-	-	(7,780)	62,950
707	926	926215	Comp Exp Employee Stk Purch	-	-	716	39,755
708	926	926216	Employee Information	-	-	26	1,466
709	926	926217	Flowers	-	-	4	244
710	926	926218	Coffeeroom Supplies	-	-	123	6,841
711	926	926219	Other Employee Benefits	-	-	1,008	55,962
712	926	926222	Group Life Insurance	-	-	(228,010)	89,227
713	926	926225	Executive Physicals	-	-	(0)	(0)
714	926	926226	Employee Welfare Exp - Elec	-	-	1,323	16,883
715	926	926227	Acc Death & Dismemb - Benefit	-	-	18,658	22,423
716	926	926228	Medical OptOutPmt to Employees	-	-	1,578	15,918
717	926	926230	Flex Benefit Plan Expense	-	-	0	1
718	926	926231	Tuition Reimbursement	-	-	595	33,049
719	926	926232	Taxable Educational Assistance	-	-	-	-
720	926	926326	FAS106 OPEB - Reg Amortization	(51,598)	-	(51,598)	(170,092)
721	926	926327	FAS106 HC - Reg Asst Amort Exp	1,184,917	-	1,184,917	-
722	926	926328	FAS106 HC - Elec/Gas (GAAP)	625,118	-	625,118	2,453,871

The Empire District Electric Company
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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance	Reclass	Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Dept 115 O&M Normalization
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	
723	926	926329	Healthcare - Electric/Gas		5,557,030	-	5,557,030	86.11%	4,785,151	-	-	-
724	926	926437	Employee Disability Plan Exp		88,666	-	88,666	86.11%	76,351	-	-	-
725	926	926555	401K - Electric/Gas		1,131,317	-	1,131,317	86.11%	974,175	-	-	-
726	928	928000	Regulatory Commission Exp-Corp		1,728,879	-	1,728,879	86.11%	939,004	-	-	-
727	929	929000	Duplicate Charges Credit		(297,409)	-	(297,409)	86.11%	(256,098)	-	-	-
728	930	930104	Franchise Elections		13,575	-	13,575	86.11%	11,690	-	-	-
729	930	930141	Institutional Ad - Radio		19,821	-	19,821	86.11%	17,068	-	-	-
730	930	930142	Institutional Ad - Tv		23,334	-	23,334	86.11%	20,093	-	-	-
731	930	930143	Institutional Ad - Newspaper		2,344	-	2,344	86.11%	2,018	-	-	-
732	930	930144	Institutional Ad - Other		13,114	-	13,114	86.11%	11,293	-	-	-
733	932	930210	Industry Association Dues		205,085	-	205,085	86.11%	176,599	-	-	-
734	930	930219	E.D. Association Dues		2,080	-	2,080	86.11%	1,791	-	-	-
735	930	930220	Dir-Stkhldr & Oth Investor Exp		336,284	-	336,284	86.11%	289,574	-	-	-
736	930	930234	Other		-	-	-	86.11%	-	-	-	-
737	930	930240	Misc Gen Exp-Other		39,872	-	39,872	86.11%	34,334	-	-	-
738	930	930248	Chamber Of Commerce Dues		11,925	-	11,925	86.11%	10,268	-	-	-
739	930	930299	Invest Adv Srv - Acquisition		26,675	-	26,675	86.11%	22,970	-	-	-
740	931	931026	Equipment Rental-Bld Serv		1,785	-	1,785	86.11%	1,537	-	-	-
741	931	931281	Building Rental		12,535	-	12,535	86.11%	10,794	-	-	-
742	935	935024	Building & Grounds Maintenance		232,552	-	232,552	86.11%	200,250	-	-	-
743	935	935026	Building Maintenance		306,852	-	306,852	86.11%	264,230	-	-	-
744	935	935027	Bldg Maint EDE owned rent prop		-	-	-	86.11%	-	-	-	-
745	935	935098	Computer Maintenance		18,100	-	18,100	86.11%	15,586	-	-	-
746	935	935289	Supplies-Info Serv		-	-	-	86.11%	-	-	-	-
747	935	935346	Furniture Maintenance		79	-	79	86.11%	68	-	-	-
748	935	935347	Telephone System Maintenance		-	-	-	86.11%	-	-	-	-
749	935	935389	Office Equipment Maintenance		(12)	-	(12)	86.11%	(10)	-	-	-
750	935	935515	Microwave Maintenance Expenses		40,924	-	40,924	86.11%	35,239	-	-	-
751	935	935520	Telephone Expenses-Telecomm		114	-	114	86.11%	99	-	-	-
752	935	935523	Telecomm Exp Other		13,752	-	13,752	86.11%	11,842	-	-	-
753			Total Administrative & General Expenses:		<u>59,023,281</u>	<u>(13,528)</u>	<u>59,009,753</u>		<u>49,625,817</u>	<u>-</u>	<u>-</u>	<u>(9,103)</u>
754			Total Operation and Maintenance Expenses:	Schedule 6	<u>\$ 288,226,096</u>	<u>\$ (13,528)</u>	<u>\$ 288,212,568</u>		<u>\$ 245,332,245</u>	<u>\$ 124,024,720</u>	<u>\$ 2,834,936</u>	<u>\$ (185,185)</u>

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro forma balance.

The Empire District Electric Company
 Test Year Ending September 30, 2020
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 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13
				Test Generation Wind Expenses	Plum Point Demand Charge	Customer Payment Fees	Uncollectible Expense	Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Acquisition Costs	Insurance Premiums	Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
723	926	926329	Healthcare - Electric/Gas	-	-	-	-	-	-	-	-	-
724	926	926437	Employee Disability Plan Exp	-	-	-	-	-	-	-	-	-
725	926	926555	401K - Electric/Gas	-	-	-	-	-	-	-	-	-
726	928	928000	Regulatory Commission Exp-Corp	-	-	-	-	-	1,600,652	-	-	-
727	929	929000	Duplicate Charges Credit	-	-	-	-	-	-	-	-	-
728	930	930104	Franchise Elections	-	-	-	-	-	-	-	-	-
729	930	930141	Institutional Ad - Radio	-	-	-	-	-	-	-	-	-
730	930	930142	Institutional Ad - Tv	-	-	-	-	-	-	-	-	-
731	930	930143	Institutional Ad - Newspaper	-	-	-	-	-	-	-	-	-
732	930	930144	Institutional Ad - Other	-	-	-	-	-	-	-	-	-
733	932	930210	Industry Association Dues	-	-	-	-	-	-	-	-	-
734	930	930219	E.D. Association Dues	-	-	-	-	-	-	-	-	-
735	930	930220	Dir-Stkhldr & Oth Investor Exp	-	-	-	-	-	-	-	-	-
736	930	930234	Other	-	-	-	-	-	-	-	-	-
737	930	930240	Misc Gen Exp-Other	-	-	-	-	-	-	-	2,006	-
738	930	930248	Chamber Of Commerce Dues	-	-	-	-	-	-	-	-	-
739	930	930299	Invest Adv Srv - Acquisition	-	-	-	-	-	-	(23,391)	-	-
740	931	931026	Equipment Rental-Bld Serv	-	-	-	-	-	-	-	-	-
741	931	931281	Building Rental	-	-	-	-	-	-	-	-	-
742	935	935024	Building & Grounds Maintenance	-	-	-	-	-	-	-	-	-
743	935	935026	Building Maintenance	-	-	-	-	-	-	-	-	-
744	935	935027	Bldg Maint EDE owned rent prop	-	-	-	-	-	-	-	-	-
745	935	935098	Computer Maintenance	-	-	-	-	-	-	-	-	-
746	935	935289	Supplies-Info Serv	-	-	-	-	-	-	-	-	-
747	935	935346	Furniture Maintenance	-	-	-	-	-	-	-	-	-
748	935	935347	Telephone System Maintenance	-	-	-	-	-	-	-	-	-
749	935	935389	Office Equipment Maintenance	-	-	-	-	-	-	-	-	-
750	935	935515	Microwave Maintenance Expenses	-	-	-	-	-	-	-	-	-
751	935	935520	Telephone Expenses-Telecomm	-	-	-	-	-	-	-	-	-
752	935	935523	Telecomm Exp Other	-	-	-	-	-	-	-	-	-
753			Total Administrative & General Expenses:	-	-	-	-	-	1,600,652	(23,391)	968,953	1,301,379
754			Total Operation and Maintenance Expenses:	<u>\$ (38)</u>	<u>\$ 451,205</u>	<u>\$ 710,173</u>	<u>\$ 779,558</u>	<u>\$ 9,491,942</u>	<u>\$ 1,600,652</u>	<u>\$ (23,391)</u>	<u>\$ 1,029,057</u>	<u>\$ 1,301,379</u>

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro for

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	EXP ADJ 14 TOU Customer Education	EXP ADJ 15 Non-Recoverable Costs	EXP ADJ 16 Annualized Payroll & Taxes	EXP ADJ 17 Employee Benefits	EXP ADJ 18 GFR Reallocation	EXP ADJ 19 PSC Assessment	EXP ADJ 25 Wind Expense Non-FAC	EXP ADJ 26 AMI Expenses	EXP ADJ 27 Training/Travel Expense
	(a)	(b)	(c)	(v)	(w)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)
723	926	926329	Healthcare - Electric/Gas	-	-	-	376,715	87,742	-	-	-	-
724	926	926437	Employee Disability Plan Exp	-	-	22,001	252,566	1,400	-	-	-	-
725	926	926555	401K - Electric/Gas	-	-	(0)	145,545	17,863	-	-	-	-
726	928	928000	Regulatory Commission Exp-Corp	-	-	-	-	-	88,457	-	-	-
727	929	929000	Duplicate Charges Credit	-	-	-	-	(4,696)	-	-	-	-
728	930	930104	Franchise Elections	-	-	3,269	-	214	-	-	-	-
729	930	930141	Institutional Ad - Radio	-	-	-	-	313	-	-	-	-
730	930	930142	Institutional Ad - Tv	-	-	-	-	368	-	-	-	-
731	930	930143	Institutional Ad - Newspaper	-	-	-	-	37	-	-	-	-
732	930	930144	Institutional Ad - Other	-	-	-	-	207	-	-	-	-
733	932	930210	Industry Association Dues	-	-	-	-	3,238	-	-	-	-
734	930	930219	E.D. Association Dues	-	-	-	-	33	-	-	-	-
735	930	930220	Dir-Stkhdr & Oth Investor Exp	-	-	-	-	5,310	-	-	-	-
736	930	930234	Other	-	-	-	-	-	-	-	-	-
737	930	930240	Misc Gen Exp-Other	-	-	-	-	630	-	-	-	-
738	930	930248	Chamber Of Commerce Dues	-	-	-	-	188	-	-	-	-
739	930	930299	Invest Adv Srv - Acquisition	-	-	-	-	421	-	-	-	-
740	931	931026	Equipment Rental-Bld Serv	-	-	-	-	28	-	-	-	-
741	931	931281	Building Rental	-	-	-	-	198	-	-	-	-
742	935	935024	Building & Grounds Maintenance	-	-	19,107	-	3,672	-	-	-	-
743	935	935026	Building Maintenance	-	-	-	-	4,845	-	-	-	-
744	935	935027	Bldg Maint EDE owned rent prop	-	-	-	-	-	-	-	-	-
745	935	935098	Computer Maintenance	-	-	-	-	286	-	-	-	-
746	935	935289	Supplies-Info Serv	-	-	-	-	-	-	-	-	-
747	935	935346	Furniture Maintenance	-	-	-	-	1	-	-	-	-
748	935	935347	Telephone System Maintenance	-	-	-	-	-	-	-	-	-
749	935	935389	Office Equipment Maintenance	-	-	-	-	(0)	-	-	-	-
750	935	935515	Microwave Maintenance Expenses	-	-	4,236	-	646	-	-	-	-
751	935	935520	Telephone Expenses-Telecomm	-	-	42	-	2	-	-	-	-
752	935	935523	Telecomm Exp Other	-	-	3,455	-	217	-	-	-	-
753			Total Administrative & General Expenses:	-	(93,528)	1,964,118	549,937	651,675	88,457	2,997,505	1,188,728	19,463
754			Total Operation and Maintenance Expenses:	\$ 166,965	\$ (93,528)	\$ 9,631,271	\$ 549,937	\$ 6,543,751	\$ 88,457	\$ 15,457,264	\$ 1,188,728	\$ 77,006

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro for

The Empire District Electric Company
Test Year Ending September 30, 2020
ER-2021-0312
WP 6.2 - Operation and Maintenance Expenses - Update

Line No.	FERC	GL Account	Description	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
723	926	926329	Healthcare - Electric/Gas	-	-	464,457	5,249,607
724	926	926437	Employee Disability Plan Exp	-	-	275,968	352,318
725	926	926555	401K - Electric/Gas	-	-	163,407	1,137,583
726	928	928000	Regulatory Commission Exp-Corp	-	-	1,689,109	2,628,113
727	929	929000	Duplicate Charges Credit	-	-	(4,696)	(260,794)
728	930	930104	Franchise Elections	-	-	3,484	15,173
729	930	930141	Institutional Ad - Radio	-	-	313	17,381
730	930	930142	Institutional Ad - Tv	-	-	368	20,461
731	930	930143	Institutional Ad - Newspaper	-	-	37	2,055
732	930	930144	Institutional Ad - Other	-	-	207	11,500
733	932	930210	Industry Association Dues	-	-	3,238	179,837
734	930	930219	E.D. Association Dues	-	-	33	1,824
735	930	930220	Dir-Stkhldr & Oth Investor Exp	-	-	5,310	294,883
736	930	930234	Other	-	-	-	-
737	930	930240	Misc Gen Exp-Other	-	-	2,635	36,969
738	930	930248	Chamber Of Commerce Dues	-	-	188	10,457
739	930	930299	Invest Adv Srv - Acquisition	-	-	(22,970)	-
740	931	931026	Equipment Rental-Bld Serv	-	-	28	1,565
741	931	931281	Building Rental	-	-	198	10,992
742	935	935024	Building & Grounds Maintenance	-	-	22,778	223,028
743	935	935026	Building Maintenance	-	-	4,845	269,075
744	935	935027	Bldg Maint EDE owned rent prop	-	-	-	-
745	935	935098	Computer Maintenance	-	-	286	15,871
746	935	935289	Supplies-Info Serv	-	-	-	-
747	935	935346	Furniture Maintenance	-	-	1	69
748	935	935347	Telephone System Maintenance	-	-	-	-
749	935	935389	Office Equipment Maintenance	-	-	(0)	(10)
750	935	935515	Microwave Maintenance Expenses	-	-	4,882	40,122
751	935	935520	Telephone Expenses-Telecomm	-	-	43	142
752	935	935523	Telecomm Exp Other	-	-	3,672	15,513
753			Total Administrative & General Expenses:	3,918,129	-	15,122,975	64,748,792
754			Total Operation and Maintenance Expenses:	\$ 3,918,129	\$ (1,005,247)	\$ 178,537,742	\$ 423,869,988

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro for