

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

Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	EXP ADJ 1 Fuel and Purchased Power Expenses	EXP ADJ 2 Generation O&M Normalization	EXP ADJ 3 Dept 115 O&M Normalization
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)
<b>VARIABLE PRODUCTION EXPENSES</b>												
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	37	-	-
12	501	501042	Fuel - Coal		22,224,020	-	22,224,020	84.47%	18,772,842	2,514,490	-	-
13	501	501045	Fuel - Oil		504,263	-	504,263	84.47%	425,956	57,054	-	-
14	501	501183	Sales Of Ash		(32,068)	-	(32,068)	84.47%	(27,088)	(3,628)	-	-
15	501	501300	Fuel - Tires		-	-	-	84.47%	-	-	-	-
16	501	501400	Ops Labor-Fuel Handling		148,908	-	148,908	84.47%	125,784	16,848	-	-
17	501	501401	Ops Mtls-Fuel Handling		138,605	-	138,605	84.47%	117,081	15,682	-	-
18	501	501601	Fuel Administration - Asbury		11,036	-	11,036	84.47%	9,322	1,249	-	-
19	501	501604	Fuel Administration - Riverton		818	-	818	84.47%	691	93	-	-
20	501	501605	Fuel Administration Plum Point		97,833	-	97,833	84.47%	82,641	11,069	-	-
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	-	9,159	(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	-	6,899	-
33	502	502109	Boiler Ops & Supervision		201,220	-	201,220	84.47%	169,973	-	7,043	-
34	502	502114	Steam Expenses - Other		1,221,660	-	1,221,660	84.47%	1,031,948	-	205,058	-
35	510	510030	Mtce Supervision & Engineer		998,164	-	998,164	84.47%	843,158	-	(123,725)	(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	-	1,585	(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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WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	EXP ADJ 4 Test Generation Wind Expenses	EXP ADJ 5 Plum Point Demand Charge	EXP ADJ 6 Customer Payment Fees	EXP ADJ 8 Uncollectible Expense	EXP ADJ 9 Reg. Asset/Liab. Amort. Expense	EXP ADJ 10 Rate Case Expense	EXP ADJ 11 Acquisition Costs	EXP ADJ 12 Insurance Premiums	EXP ADJ 13 Normalize Injuries and Damages
	(a)	(b)	(c)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
<b>VARIABLE PRODUCTION EXPENSES</b>												
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)
<b>VARIABLE PRODUCTION EXPENSES</b>												
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	-	-	-	19
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	-	-	35,074	-	5,385	-	-	-	-
17	501	501401	Ops Mtls-Fuel Handling	-	-	-	-	5,012	-	-	-	-
18	501	501601	Fuel Administration - Asbury	-	-	1,672	-	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	-	-	113	-	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	-	-	7,176	-	1,102	-	-	-	-
29	502	502102	Exp Of Instrmnt & Meter Boiler	-	-	1,045	-	160	-	-	-	-
30	502	502103	Expense of CEMS Equipment	-	-	-	-	504	-	-	-	-
31	502	502105	Exp Of Draft Equipment	-	-	30	-	5	-	-	-	-
32	502	502108	Exp Of Steam Boiler	-	-	12,536	-	3,465	-	-	-	-
33	502	502109	Boiler Ops & Supervision	-	-	40,341	-	7,277	-	-	-	-
34	502	502114	Steam Expenses - Other	-	-	-	-	44,179	-	-	-	-
35	510	510030	Mtce Supervision & Engineer	-	-	101,788	-	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	-	-	19,658	-	8,710	-	-	-	-
41	512	512139	Mtce Of Rotary Dumper	-	-	3,260	-	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	-	-	2,285	-	376	-	-	-	-
45	512	512150	Mtce Of Feeders	-	-	10,081	-	1,599	-	-	-	-
46	512	512153	Mtce Of Bottom & Fly Ash Syste	-	-	17,705	-	4,636	-	-	-	-
47	512	512156	Mtce Instrmnt & Meters Boiler	-	-	79	-	12	-	-	-	-
48	512	512160	Mtce Of Furnace	-	-	8,922	-	1,552	-	-	-	-
49	512	512161	Mtce Of Cyclones	-	-	-	-	-	-	-	-	-
50	512	512162	Mtce Of Draft Systems	-	-	4,628	-	555	-	-	-	-
51	512	512163	Mtce Of Feedwater System Equip	-	-	528	-	270	-	-	-	-
52	512	512164	Mtce Of Fuel Oil & Igniter Sys	-	-	229	-	35	-	-	-	-

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Line No.	FERC (a)	GL Account (b)	Description (c)	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense (ee)	AMI Meter Contractor Reader Savings (ff)	Pro Forma Adjustments (gg) = (j) thru (ff)	Pro Forma Balance (hh) = (i) + (gg)
<b>VARIABLE PRODUCTION EXPENSES</b>							
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	-	-	68	347
12	501	501042	Fuel - Coal	-	-	3,318,185	22,091,028
13	501	501045	Fuel - Oil	-	-	75,290	501,245
14	501	501183	Sales Of Ash	-	-	(4,788)	(31,876)
15	501	501300	Fuel - Tires	-	-	-	-
16	501	501400	Ops Labor-Fuel Handling	-	-	57,307	183,091
17	501	501401	Ops Mtls-Fuel Handling	-	-	20,695	137,776
18	501	501601	Fuel Administration - Asbury	-	-	3,320	12,642
19	501	501604	Fuel Administration - Riverton	-	-	122	814
20	501	501605	Fuel Administration Plum Point	-	-	14,607	97,248
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	-	-	131	537
26	502	502093	Exp Of Feedwater System	-	-	(6,531)	-
27	502	502096	Exp To H2O Supply System	-	-	(32,518)	69,628
28	502	502099	Exp Of Bottom & Fly Ash System	-	-	8,278	34,014
29	502	502102	Exp Of Instrmnt & Meter Boiler	-	-	1,206	4,954
30	502	502103	Expense of CEMS Equipment	-	-	(11,774)	-
31	502	502105	Exp Of Draft Equipment	-	-	34	140
32	502	502108	Exp Of Steam Boiler	-	-	22,900	103,839
33	502	502109	Boiler Ops & Supervision	-	-	54,661	224,634
34	502	502114	Steam Expenses - Other	-	-	249,237	1,281,185
35	510	510030	Mtce Supervision & Engineer	-	-	9,761	852,919
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	-	-	(109,869)	93,591
41	512	512139	Mtce Of Rotary Dumper	-	-	3,646	15,474
42	512	512141	Mtce Of Coal Sampler & Lab	-	-	-	-
43	512	512144	Mtce Of C.E.M. Equipment	-	-	-	-
44	512	512147	Mtce Of Coal Dozers	-	-	2,039	10,830
45	512	512150	Mtce Of Feeders	-	-	11,680	49,021
46	512	512153	Mtce Of Bottom & Fly Ash Syste	-	-	(9,606)	98,694
47	512	512156	Mtce Instrmnt & Meters Boiler	-	-	92	377
48	512	512160	Mtce Of Furnace	-	-	6,166	42,407
49	512	512161	Mtce Of Cyclones	-	-	-	-
50	512	512162	Mtce Of Draft Systems	-	-	8,976	21,950
51	512	512163	Mtce Of Feedwater System Equip	-	-	(3,738)	2,576
52	512	512164	Mtce Of Fuel Oil & Igniter Sys	-	-	264	1,084

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	-	403,948	(123,961)
54	512	512166	Mtce Of Burners		-	-	-	84.47%	-	-	-	-
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	84.47%	6,224	-	-	-
58	513	513122	Mtce Of Electrical Equipment		2,697	-	2,697	84.47%	2,278	-	-	-
59	513	513168	Mtce Of Turbine Plant		439,634	-	439,634	84.47%	371,363	-	266,499	347
60	513	513172	Mtce Of Turbine Inst. & Meters		(5)	(5)	(5)	84.47%	(4)	-	-	-
61	513	513173	Mtce Of Hydrogen System		102	-	102	84.47%	87	-	-	-
62	513	513174	Mtce Of Cooling Tower		81,454	-	81,454	84.47%	68,805	-	(25,129)	-
63	513	513175	Mtce Of Cooling Lake		91,447	-	91,447	84.47%	77,246	-	18,800	-
64	513	513178	Mtce Of Electrical Equipment		36,271	-	36,271	84.47%	30,638	-	-	(23,163)
65	513	513181	Mtce Of Condensing Equipment		2,403	-	2,403	84.47%	2,030	-	-	-
66	513	513182	Mtce Of Lube/Control Oil Equip		2,506	-	2,506	84.47%	2,117	-	-	(736)
67	547	547210	Combust Turb Fuel Natural Gas		50,436,262	-	50,436,262	84.47%	42,603,994	5,706,505	-	-
68	547	547213	Fuel - No 2 Oil Fuel		1,433,659	-	1,433,659	84.47%	1,211,026	162,208	-	-
69	547	547300	MO/KS Deriv Unrecov Fuel Exp		(152,367)	-	(152,367)	94.81%	(144,461)	134,216	-	-
70	547	547301	NonFAS133 Deriv (Gain)/Loss		1,575,000	-	1,575,000	84.47%	1,330,418	178,200	-	-
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	84.47%	2,277	305	-	-
75	555	555430	Direct Purchases		48,092,669	(11,504,621)	36,588,048	84.47%	30,906,275	(1,323,535)	-	-
76	555	555700	TCR Unreal/Unrecov		-	-	-	84.47%	-	-	-	-
77	555	555800	DA Asset Energy Purchase		13,429,048	-	13,429,048	84.47%	11,343,646	62,087,468	-	-
78	555	555810	DA NonAsset Energy Purchase		1,125,878	-	1,125,878	84.47%	951,040	5,205,352	-	-
79	555	555820	DA Virtual Energy Purchase		248,173	-	248,173	84.47%	209,634	1,147,394	-	-
80	555	555840	DA Reg Up Cost		209,071	-	209,071	84.47%	176,604	966,613	-	-
81	555	555850	DA Reg Down Cost		76,443	-	76,443	84.47%	64,572	353,423	-	-
82	555	555860	DA Spin Reserve Cost		295,036	-	295,036	84.47%	249,220	1,364,063	-	-
83	555	555870	DA Supp Reserve Cost		70,736	-	70,736	84.47%	59,752	327,040	-	-
84	555	555880	DA Other PP Expense		1,073,346	-	1,073,346	84.47%	906,666	4,962,477	-	-
85	555	555900	RT Asset Energy Purchase		4,499,840	-	4,499,840	84.47%	3,801,058	20,804,426	-	-
86	555	555920	RT Virtual Energy Purchase		296,581	-	296,581	84.47%	250,525	1,371,203	-	-
87	555	555940	RT Reg Up Cost		422,643	-	422,643	84.47%	357,011	1,954,037	-	-
88	555	555950	RT Reg Down Cost		460,439	-	460,439	84.47%	388,938	2,128,782	-	-
89	555	555960	RT Spin Reserve Cost		151,636	-	151,636	84.47%	128,088	701,068	-	-
90	555	555970	RT Supp Reserve Cost		4,202	-	4,202	84.47%	3,549	19,425	-	-
91	555	555980	RT Other PP Expense		(944,895)	-	(944,895)	84.47%	(798,162)	(4,368,600)	-	-
92	555	555990	TCR Settlements		(5,127,180)	-	(5,127,180)	84.47%	(4,330,978)	(19,566)	-	-
93	555	555995	Auction Revenue Rights		(9,337,779)	-	(9,337,779)	84.47%	(7,887,712)	(35,635)	-	-
94	555	555999	Purchased Power-Net Metering		-	-	-	84.47%	-	60,560	-	-
95			<u>Less: Off-System Fuel &amp; Purchase Power (Energy):</u>		-	-	-	-	-	-	-	-
96			<u>Total Variable Production Expenses:</u>		<u>139,139,537</u>	<u>(11,504,621)</u>	<u>127,634,917</u>		<u>108,210,276</u>	<u>102,864,596</u>	<u>770,195</u>	<u>(394,674)</u>
<b>FIXED PRODUCTION EXPENSE</b>												
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	85.37%	99,683	-	7,456	(20,518)
100	500	500037	Op Supv-Water Monit & Compliance		3,887	-	3,887	85.37%	3,318	-	-	(1,103)
101	500	500038	Op Supv-Solid Wste Monit&Compl		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	-	-	-	-
<b>FIXED PRODUCTION EXPENSE</b>												
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	-	-	13,507	-	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	-	-	1,642	-	252	-	-	-	-
57	512	512169	Mtce - Water Supply System	-	-	1,713	-	266	-	-	-	-
58	513	513122	Mtce Of Electrical Equipment	-	-	635	-	98	-	-	-	-
59	513	513168	Mtce Of Turbine Plant	-	-	23,369	-	15,899	-	-	-	-
60	513	513172	Mtce Of Turbine Inst. & Meters	-	-	(1)	-	(0)	-	-	-	-
61	513	513173	Mtce Of Hydrogen System	-	-	24	-	4	-	-	-	-
62	513	513174	Mtce Of Cooling Tower	-	-	7,908	-	2,946	-	-	-	-
63	513	513175	Mtce Of Cooling Lake	-	-	(3)	-	3,307	-	-	-	-
64	513	513178	Mtce Of Electrical Equipment	-	-	2,346	-	1,312	-	-	-	-
65	513	513181	Mtce Of Condensing Equipment	-	-	566	-	87	-	-	-	-
66	513	513182	Mtce Of Lube/Control Oil Equip	-	-	390	-	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:	-	-	319,243	-	4,574,380	-	-	-	19
<b>FIXED PRODUCTION EXPENSE</b>												
97	500	500011	Conv & Seminar-Operations	-	-	7,441	-	1,650	-	-	-	(2,855)
98	500	500035	Professional Assc Dues-Prod	-	-	-	-	-	-	-	-	-
99	500	500036	Opr Spr & Eng-Air Abate&Monit	-	-	11,579	-	3,397	-	-	-	-
100	500	500037	Op Supv-Water Monit & Compliance	-	-	628	-	113	-	-	-	-
101	500	500038	Op Supv-Solid Wste Monit&Compl	-	-	-	-	2	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
53	512	512165	Mtce Of Boiler Plant-Other	-	-	385,310	2,529,985
54	512	512166	Mtce Of Burners	-	-	-	-
55	512	512167	Mtce Of Boiler Drums & Headers	-	-	(3)	(13)
56	512	512168	Sel Catalytic Reduction - Mtce	-	-	1,894	7,781
57	512	512169	Mtce - Water Supply System	-	-	1,980	8,204
58	513	513122	Mtce Of Electrical Equipment	-	-	733	3,011
59	513	513168	Mtce Of Turbine Plant	-	-	306,113	677,477
60	513	513172	Mtce Of Turbine Inst. & Meters	-	-	(1)	(5)
61	513	513173	Mtce Of Hydrogen System	-	-	28	114
62	513	513174	Mtce Of Cooling Tower	-	-	(14,275)	54,530
63	513	513175	Mtce Of Cooling Lake	-	-	22,104	99,350
64	513	513178	Mtce Of Electrical Equipment	-	-	(19,505)	11,133
65	513	513181	Mtce Of Condensing Equipment	-	-	653	2,682
66	513	513182	Mtce Of Lube/Control Oil Equip	-	-	(256)	1,862
67	547	547210	Combust Turb Fuel Natural Gas	-	-	7,530,449	50,134,443
68	547	547213	Fuel - No 2 Oil Fuel	-	-	214,054	1,425,080
69	547	547300	MO/KS Deriv Unrecov Fuel Exp	-	-	134,216	(10,245)
70	547	547301	NonFAS133 Deriv (Gain)/Loss	-	-	235,157	1,565,575
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	-	-	402	2,679
75	555	555430	Direct Purchases	-	-	(388)	30,905,887
76	555	555700	TCR Unreal/Unrecov	-	-	-	-
77	555	555800	DA Asset Energy Purchase	-	-	62,573,108	73,916,754
78	555	555810	DA NonAsset Energy Purchase	-	-	5,246,068	6,197,108
79	555	555820	DA Virtual Energy Purchase	-	-	1,156,369	1,366,003
80	555	555840	DA Reg Up Cost	-	-	974,174	1,150,778
81	555	555850	DA Reg Down Cost	-	-	356,187	420,759
82	555	555860	DA Spin Reserve Cost	-	-	1,374,732	1,623,952
83	555	555870	DA Supp Reserve Cost	-	-	329,598	389,350
84	555	555880	DA Other PP Expense	-	-	5,001,293	5,907,959
85	555	555900	RT Asset Energy Purchase	-	-	20,967,156	24,768,213
86	555	555920	RT Virtual Energy Purchase	-	-	1,381,928	1,632,453
87	555	555940	RT Reg Up Cost	-	-	1,969,321	2,326,332
88	555	555950	RT Reg Down Cost	-	-	2,145,433	2,534,371
89	555	555960	RT Spin Reserve Cost	-	-	706,551	834,639
90	555	555970	RT Supp Reserve Cost	-	-	19,577	23,127
91	555	555980	RT Other PP Expense	-	-	(4,402,808)	(5,200,970)
92	555	555990	TCR Settlements	-	-	(204,982)	(4,535,961)
93	555	555995	Auction Revenue Rights	-	-	(373,320)	(8,261,032)
94	555	555999	Purchased Power-Net Metering	-	-	60,560	60,560
95			<u>Less: Off-System Fuel &amp; Purchase Power (Energy):</u>	-	-	-	-
96			<u>Total Variable Production Expenses:</u>	-	-	<u>110,263,813</u>	<u>218,474,089</u>
<b>FIXED PRODUCTION EXPENSE</b>							
97	500	500011	Conv & Seminar-Operations	-	-	(5,367)	43,066
98	500	500035	Professional Assc Dues-Prod	-	-	-	-
99	500	500036	Opr Spr & Eng-Air Abate&Monit	-	-	1,913	101,597
100	500	500037	Op Supv-Water Monit & Compliance	-	-	(363)	2,955
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 Allocation Factor	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)
102	500	500039	Operation Supervision & Eng		1,278,016	-	1,278,016	85.37%	1,091,004	-	(62,939)	(47,844)
103	500	500046	Micro Software-Production		-	-	-	85.37%	-	-	-	-
104	500	500180	Regulatory & Environm Report		-	-	-	85.37%	-	-	2,537	-
105	500	500994	IatanII Op Rg Adj Amortization		0	-	0	100.00%	0	-	-	-
106	500	500995	IatCom Op Reg Adj Amortization		(0)	-	(0)	100.00%	(0)	-	-	-
107	500	500996	PP Op Trk Reg Adj Amortization		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	-	1,099	-
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	-	(2,674)	(60,069)
116	506	506126	Misc Steam Power Expenses		846,790	-	846,790	85.37%	722,880	-	52,573	(37,155)
117	506	506168	Exp of Catalytic Reducer - Opr		(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	16,705	-	-
121	506	506202	Ammonia Expense		114,127	-	114,127	85.37%	97,427	12,719	-	-
122	506	506203	Powdered Activated Carbon		68,826	-	68,826	85.37%	58,755	7,670	-	-
123	506	506204	Lime Expense		150,075	-	150,075	85.37%	128,115	16,725	-	-
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	-	17,577	-
126	511	511127	Mtce Of Structures		925,626	-	925,626	85.37%	790,180	-	62,868	(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	Mtc Of Auxiliary Plant Equip		129,024	-	129,024	85.37%	110,144	-	(345)	(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	-	52,527	-
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	-	-	-
138	535	535301	Oper Supervision & Eng-Hydro		53,734	-	53,734	85.37%	45,871	-	95	-
139	537	537316	Other Expenses - Hydro		13,555	-	13,555	85.37%	11,571	-	2,132	-
140	538	538325	Electric Expenses - Hydro		92,660	-	92,660	85.37%	79,101	-	(19,720)	-
141	539	539025	Safety Expenses-Hydro		32,443	-	32,443	85.37%	27,696	-	1,065	-
142	539	539332	Misc Hydro Generation Exp		225,656	-	225,656	85.37%	192,636	-	2,266	-
143	541	541304	Maint Supervision & Eng-Hydro		28,664	-	28,664	85.37%	24,470	-	1,351	-
144	542	542307	House Expenses - Hydro		21,568	-	21,568	85.37%	18,412	-	3,779	-
145	542	542337	Maint Of Structures - Hydro		13,694	-	13,694	85.37%	11,690	-	(467)	-
146	543	543334	Maint Reservoirs Dam & Waterwy		91,177	-	91,177	85.37%	77,835	-	38,899	-
147	544	544340	Maint Of Electric Plant- Hydro		37,565	-	37,565	85.37%	32,068	-	5,136	-
148	545	545343	Maint-Hydro Plt Not Recreation		66,455	-	66,455	85.37%	56,731	-	1,949	-
149	545	545346	Maint-Misc Hydro Plt-Recreatn		55,372	-	55,372	85.37%	47,269	-	(18,352)	-
150	546	546011	Conv & Seminars		781	-	781	85.37%	667	-	-	13,241
151	546	546204	Oper Super&Eng-Air Abate&Monit		103,356	-	103,356	85.37%	88,232	-	(468)	-
152	546	546205	Op Supv - Environmental		114,530	-	114,530	85.37%	97,771	-	(18,536)	50,617
153	546	546207	Oper Supervision & Eng		797,683	-	797,683	85.37%	680,959	-	(4,355)	3,540
154	548	548123	Exp Of Prime Movers		3,249,182	-	3,249,182	85.37%	2,773,731	-	58,647	-

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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 Auxillary 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 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)
102	500	500039	Operation Supervision & Eng	-	-	183,592	-	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	-	-	30,602	-	4,793	-	-	-	-
110	505	505117	Exp Of Lube Oil System	-	-	18	-	2	-	-	-	-
111	505	505118	Expense of Generator	-	-	-	-	813	-	-	-	-
112	505	505120	Exp Of Turbine Plant	-	-	113,688	-	14,397	-	-	-	-
113	505	505422	Electric Expense - Iatan	-	-	-	-	11,683	-	-	-	-
114	505	505426	Electric Ops & Supervision	-	-	41,126	-	5,024	-	-	-	-
115	506	506025	Safety Expenses-Prod	-	-	10,665	-	4,217	-	-	-	-
116	506	506126	Misc Steam Power Expenses	-	-	61,245	-	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	-	-	112	-	524	-	-	-	-
125	507	507129	Rents - Energy Supply	-	-	-	-	514	-	-	-	-
126	511	511127	Mtce Of Structures	-	-	39,614	-	26,924	-	-	-	-
127	511	511132	Mtce Of Structures - Environ	-	-	203	-	25	-	-	-	-
128	511	511135	Mtce Of Structures - Other	-	-	42,950	-	6,181	-	-	-	-
129	514	514144	Mtce of C.E.M. Equipment	-	-	2,753	-	732	-	-	-	-
130	514	514158	Mtce Of Auxiliary Plant Equip	-	-	28,009	-	3,753	-	-	-	-
131	514	514168	Mtce of SCR Catalytic Reducer	-	-	2,005	-	507	-	-	-	-
132	514	514171	Mtce Of Misc Steam Plant	-	-	5,286	-	1,786	-	-	-	-
133	514	514173	Mtce of Scrubber	-	-	2,879	-	412	-	-	-	-
134	514	514174	Mtce of PAC System	-	-	42	-	5	-	-	-	-
135	514	514175	Mtce of Baghouse	-	-	3,137	-	514	-	-	-	-
136	514	514176	Mtce of Hydrator	-	-	436	-	53	-	-	-	-
137	535	535011	Conv & Seminar-Hydro	-	-	-	-	26	-	-	-	2,094
138	535	535301	Oper Supervision & Eng-Hydro	-	-	7,865	-	1,563	-	-	-	-
139	537	537316	Other Expenses - Hydro	-	-	1,264	-	394	-	-	-	-
140	538	538325	Electric Expenses - Hydro	-	-	6,527	-	2,695	-	-	-	-
141	539	539025	Safety Expenses-Hydro	-	-	5,838	-	944	-	-	-	-
142	539	539332	Misc Hydro Generation Exp	-	-	11,120	-	6,564	-	-	-	-
143	541	541304	Maint Supervision & Eng-Hydro	-	-	6,557	-	834	-	-	-	-
144	542	542307	House Expenses - Hydro	-	-	5,184	-	627	-	-	-	-
145	542	542337	Maint Of Structures - Hydro	-	-	2,480	-	398	-	-	-	-
146	543	543334	Maint Reservoirs Dam & Waterwy	-	-	12,803	-	2,652	-	-	-	-
147	544	544340	Maint Of Electric Plant- Hydro	-	-	8,175	-	1,093	-	-	-	-
148	545	545343	Maint-Hydro Plt Not Recreation	-	-	13,878	-	1,933	-	-	-	-
149	545	545346	Maint-Misc Hydro Plt-Recreatn	-	-	3,650	-	1,611	-	-	-	-
150	546	546011	Conv & Seminars	-	-	-	-	23	-	-	-	1,205
151	546	546204	Oper Super&Eng-Air Abate&Monit	-	-	12,180	-	3,006	-	-	-	-
152	546	546205	Op Supv - Environmental	-	-	9,828	-	3,331	-	-	-	-
153	546	546207	Oper Supervision & Eng	-	-	172,668	-	23,203	-	-	-	-
154	548	548123	Exp Of Prime Movers	-	-	536,473	-	94,512	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
102	500	500039	Operation Supervision & Eng	-	-	109,984	1,200,989
103	500	500046	Micro Software-Production	-	-	-	-
104	500	500180	Regulatory & Environm Report	-	-	2,537	2,537
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	-	-	4,879	145,538
110	505	505117	Exp Of Lube Oil System	-	-	20	86
111	505	505118	Expense of Generator	-	-	(23,864)	-
112	505	505120	Exp Of Turbine Plant	-	-	117,071	539,589
113	505	505422	Electric Expense - Iatan	-	-	12,781	355,642
114	505	505426	Electric Ops & Supervision	-	-	46,213	193,643
115	506	506025	Safety Expenses-Prod	-	-	(47,862)	75,895
116	506	506126	Misc Steam Power Expenses	-	-	101,295	824,174
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	-	-	21,065	149,022
121	506	506202	Ammonia Expense	-	-	16,038	113,465
122	506	506203	Powdered Activated Carbon	-	-	9,672	68,427
123	506	506204	Lime Expense	-	-	21,090	149,205
124	506	506205	Ash and FGD By product Dispos	-	-	(14,840)	527
125	507	507129	Rents - Energy Supply	-	-	18,090	33,163
126	511	511127	Mtce Of Structures	-	-	80,487	870,667
127	511	511132	Mtce Of Structures - Environ	-	-	228	957
128	511	511135	Mtce Of Structures - Other	-	-	20,847	202,251
129	514	514144	Mtce of C.E.M. Equipment	-	-	(8,498)	12,989
130	514	514158	Mtce Of Auxillary Plant Equip	-	-	21,455	131,599
131	514	514168	Mtce of SCR Catalytic Reducer	-	-	(5,437)	9,456
132	514	514171	Mtce Of Misc Steam Plant	-	-	59,599	112,013
133	514	514173	Mtce of Scrubber	-	-	1,467	13,552
134	514	514174	Mtce of PAC System	-	-	47	198
135	514	514175	Mtce of Baghouse	-	-	(263)	14,824
136	514	514176	Mtce of Hydrator	-	-	489	2,050
137	535	535011	Conv & Seminar-Hydro	-	-	2,120	2,869
138	535	535301	Oper Supervision & Eng-Hydro	-	-	9,523	55,394
139	537	537316	Other Expenses - Hydro	-	-	3,790	15,361
140	538	538325	Electric Expenses - Hydro	-	-	(10,497)	68,603
141	539	539025	Safety Expenses-Hydro	-	-	7,846	35,542
142	539	539332	Misc Hydro Generation Exp	-	-	19,950	212,586
143	541	541304	Maint Supervision & Eng-Hydro	-	-	8,742	33,212
144	542	542307	House Expenses - Hydro	-	-	9,590	28,002
145	542	542337	Maint Of Structures - Hydro	-	-	2,411	14,101
146	543	543334	Maint Reservoirs Dam & Waterwy	-	-	54,354	132,190
147	544	544340	Maint Of Electric Plant- Hydro	-	-	14,403	46,471
148	545	545343	Maint-Hydro Plt Not Recreation	-	-	17,761	74,492
149	545	545346	Maint-Misc Hydro Plt-Recreatn	-	-	(13,091)	34,178
150	546	546011	Conv & Seminars	-	-	14,469	15,136
151	546	546204	Oper Super&Eng-Air Abate&Monit	-	-	14,718	102,950
152	546	546205	Op Supv - Environmental	-	-	45,240	143,012
153	546	546207	Oper Supervision & Eng	-	-	195,056	876,015
154	548	548123	Exp Of Prime Movers	-	-	689,632	3,463,363

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	-	(31,689)	-
156	548	548125	Exp of Generators		42,007	-	42,007	85.37%	35,860	-	(3,178)	(212)
157	548	548126	Exp of Accessory Elec Equip		36,831	-	36,831	85.37%	31,441	-	(1,995)	-
158	548	548202	Ammonia Expense		342,643	-	342,643	85.37%	292,504	38,185	-	-
159	548	548216	Gener Exp - Water Injection Sys		-	-	-	85.37%	-	-	4,349	-
160	548	548219	Generation Expense - Other		548,480	-	548,480	85.37%	468,221	-	2,818	68,096
161	549	549025	Safety Expenses-Comb Turbine		212,184	-	212,184	85.37%	181,135	-	(32,338)	83,971
162	549	549046	Micro Software - Comb Turbine		-	-	-	85.37%	-	-	945	5,667
163	549	549120	Exp of Misc Other Power		1,228,029	-	1,228,029	85.37%	1,048,332	-	(158,075)	2,119
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	-	93,456	18,875
166	549	549223	Environmental Waste Disposal		-	-	-	85.37%	-	-	-	3,310
167	551	551201	Maint Supervision & Engineer		804,780	-	804,780	85.37%	687,017	-	(5,938)	-
168	551	551202	Maint Supervision and Engineer		7,345	-	7,345	85.37%	6,270	-	-	24,629
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	-	(4,369)	50,400
171	552	552121	Exp of Structures		111,994	-	111,994	85.37%	95,606	-	(14,744)	117,027
172	552	552122	Exp of Structures Fuel		2,219	-	2,219	85.37%	1,894	-	(93)	-
173	552	552135	Mtce Of Structures - SL		166,122	-	166,122	85.37%	141,813	-	30,467	-
174	552	552136	Mtce of Structures Fires		20,093	-	20,093	85.37%	17,153	-	6,130	-
175	552	552137	Mtce of Structures Fuel		23,037	-	23,037	85.37%	19,666	-	11,553	-
176	553	553157	Mtce of Duct Burners		27,046	-	27,046	85.37%	23,088	-	8,554	-
177	553	553160	Mtce of Turbines		5,143,224	-	5,143,224	85.37%	4,390,618	-	481,412	2,648
178	553	553161	Mtce of Turbine Aux Equip		273,382	-	273,382	85.37%	233,378	-	(27,375)	15,095
179	553	553162	Mtce Of Hrsq Enclosure&Structr		9,701	-	9,701	85.37%	8,282	-	29,041	-
180	553	553163	Mtce Of Hrsq Pressure Parts		439,171	-	439,171	85.37%	374,908	-	376,070	-
181	553	553164	Mtce of Environmental Devices		158,675	-	158,675	85.37%	135,456	-	3,795	-
182	553	553165	Mtce of Cooling Systems		236,490	-	236,490	85.37%	201,884	-	(6,797)	-
183	553	553166	Mtce of Feedwater Systems		247,831	-	247,831	85.37%	211,566	-	35,401	-
184	553	553167	Mtce of Steam & Wtr Systems		48,694	-	48,694	85.37%	41,569	-	1,130	-
185	553	553168	Riverton Deferred Maintenance		4,487,917	-	4,487,917	85.37%	3,831,202	-	701,151	-
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	-	150,484	-
188	553	553171	Mtce of Gen Excitation Sys		57,563	-	57,563	85.37%	49,140	-	3,248	-
189	553	553172	Mtce of Generator Aux Equip		10,052	-	10,052	85.37%	8,581	-	(329)	-
190	553	553173	Mtce of Station Transformers		41,855	-	41,855	85.37%	35,731	-	(7,152)	3,940
191	553	553174	Mtce of Accessory Elec Equip		207,899	-	207,899	85.37%	177,478	-	(56,564)	-
192	553	553175	Mtce of Elec Control System		299,774	-	299,774	85.37%	255,908	-	(57,346)	-
193	553	553181	Mtce of Condenser		28,901	-	28,901	85.37%	24,672	-	(1,248)	-
194	553	553182	Mtce of Auxiliary steam system		80,862	-	80,862	85.37%	69,030	-	(25,371)	-
195	553	553184	Mtce of Cooling Water Supply		1,590	-	1,590	85.37%	1,358	-	99,961	-
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj		33,262	-	33,262	85.37%	28,395	-	3,724	-
197	553	553231	Maint Of Gen & Elect Eq-Other		1,963,373	-	1,963,373	85.37%	1,676,073	-	138,374	7,800
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%	-	-	-	9,061
201	553	553260	Mtce of Turbines - Unit 10,11		63,196	-	63,196	85.37%	53,949	-	25,441	-
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	-	(9,598)	29,978
204	554	554130	Mtce of Misc Plant Systems		259,621	-	259,621	85.37%	221,631	-	25,440	-
205	554	554131	Mtce Of Misc Plant Tools		127,593	-	127,593	85.37%	108,923	-	(11,621)	6,938
206	554	554234	Maint- Misc Oth Power Gen Plt		296,360	-	296,360	85.37%	252,994	-	(21,206)	9,534
207	554	554235	Mtce of Cooling Lake		1,732	-	1,732	85.37%	1,479	-	-	1,766

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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	-	-	-	-	660,238	-	-	-	-
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	-	-	-	-	5,942,138	-	-	-	-
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 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)
155	548	548124	Exp of Environmental Devices	-	-	2,005	-	6,747	-	-	-	-
156	548	548125	Exp of Generators	-	-	6,369	-	1,222	-	-	-	-
157	548	548126	Exp of Accessory Elec Equip	-	-	7,666	-	1,071	-	-	-	-
158	548	548202	Ammonia Expense	-	-	-	-	9,967	-	-	-	-
159	548	548216	Gener Exp - Water Injection Sys	-	-	-	-	-	-	-	-	-
160	548	548219	Generation Expense - Other	-	-	124,470	-	15,954	-	-	-	-
161	549	549025	Safety Expenses-Comb Turbine	-	-	3,594	-	6,172	-	-	-	-
162	549	549046	Micro Software - Comb Turbine	-	-	-	-	-	-	-	-	-
163	549	549120	Exp of Misc Other Power	-	-	40,142	-	35,721	-	-	-	-
164	549	549169	Riverton OprTrk MO ER2016-0023	-	-	-	-	-	-	-	-	-
165	549	549222	Misc Other Power Expense	-	-	8,464	-	5,480	-	-	-	-
166	549	549223	Environmental Waste Disposal	-	-	-	-	-	-	-	-	-
167	551	551201	Maint Supervision & Engineer	-	-	193,665	-	23,409	-	-	-	-
168	551	551202	Maint Supervision and Engineer	-	-	1,749	-	214	-	-	-	-
169	551	551204	Maint Superv&Eng-Environmental	-	-	19,098	-	2,333	-	-	-	-
170	551	551225	Maint Of Structures-Turbine	-	-	406	-	262	-	-	-	-
171	552	552121	Exp of Structures	-	-	9,626	-	3,258	-	-	-	-
172	552	552122	Exp of Structures Fuel	-	-	38	-	65	-	-	-	-
173	552	552135	Mtce Of Structures - SL	-	-	8,016	-	4,832	-	-	-	-
174	552	552136	Mtce of Structures Fires	-	-	2,110	-	584	-	-	-	-
175	552	552137	Mtce of Structures Fuel	-	-	3,448	-	670	-	-	-	-
176	553	553157	Mtce of Duct Burners	-	-	3,370	-	787	-	-	-	-
177	553	553160	Mtce of Turbines	-	-	48,173	-	149,605	-	-	-	-
178	553	553161	Mtce of Turbine Aux Equip	-	-	15,790	-	7,952	-	-	-	-
179	553	553162	Mtce Of Hrsg Enclosure&Structr	-	-	598	-	282	-	-	-	-
180	553	553163	Mtce Of Hrsg Pressure Parts	-	-	22,782	-	12,775	-	-	-	-
181	553	553164	Mtce of Environmental Devices	-	-	3,843	-	4,616	-	-	-	-
182	553	553165	Mtce of Cooling Systems	-	-	18,067	-	6,879	-	-	-	-
183	553	553166	Mtce of Feedwater Systems	-	-	8,132	-	7,209	-	-	-	-
184	553	553167	Mtce of Steam & Wtr Systems	-	-	4,320	-	1,416	-	-	-	-
185	553	553168	Riverton Deferred Maintenance	-	-	-	-	130,544	-	-	-	-
186	553	553169	Riverton MtcTrk MO ER2014-0351	-	-	-	-	-	-	-	-	-
187	553	553170	Mtce of Generators	-	-	2,578	-	2,021	-	-	-	-
188	553	553171	Mtce of Gen Excitation Sys	-	-	817	-	1,674	-	-	-	-
189	553	553172	Mtce of Generator Aux Equip	-	-	805	-	292	-	-	-	-
190	553	553173	Mtce of Station Transformers	-	-	597	-	1,217	-	-	-	-
191	553	553174	Mtce of Accessory Elec Equip	-	-	4,860	-	6,047	-	-	-	-
192	553	553175	Mtce of Elec Control System	-	-	936	-	8,720	-	-	-	-
193	553	553181	Mtce of Condenser	-	-	1,684	-	841	-	-	-	-
194	553	553182	Mtce of Auxiliary steam system	-	-	5,549	-	2,352	-	-	-	-
195	553	553184	Mtce of Cooling Water Supply	-	-	-	-	46	-	-	-	-
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj	-	-	7,345	-	968	-	-	-	-
197	553	553231	Maint Of Gen & Elect Eq-Other	-	-	56,157	-	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	-	-	7,558	-	1,838	-	-	-	-
202	553	553XXX	Wind Service and Maintenance Agreement Net Expenses	-	-	-	-	-	-	7,429,050	-	-
203	554	554110	Exp of Misc Power Plant Equip	-	-	6,823	-	3,295	-	-	-	-
204	554	554130	Mtce of Misc Plant Systems	-	-	46,499	-	7,552	-	-	-	-
205	554	554131	Mtce Of Misc Plant Tools	-	-	1,368	-	3,711	-	-	-	-
206	554	554234	Maint- Misc Oth Power Gen Plt	-	-	50,308	-	8,620	-	-	-	-
207	554	554235	Mtce of Cooling Lake	-	-	412	-	50	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
155	548	548124	Exp of Environmental Devices	-	-	(22,937)	175,061
156	548	548125	Exp of Generators	-	-	4,201	40,061
157	548	548126	Exp of Accessory Elec Equip	-	-	6,742	38,184
158	548	548202	Ammonia Expense	-	-	48,152	340,656
159	548	548216	Gener Exp - Water Injection Sys	-	-	4,349	4,349
160	548	548219	Generation Expense - Other	-	-	211,338	679,559
161	549	549025	Safety Expenses-Comb Turbine	-	-	61,399	242,534
162	549	549046	Micro Software - Comb Turbine	-	-	6,612	6,612
163	549	549120	Exp of Misc Other Power	-	-	(80,094)	968,238
164	549	549169	Riverton OprTrk MO ER2016-0023	-	-	660,238	255,093
165	549	549222	Misc Other Power Expense	-	-	126,276	287,107
166	549	549223	Environmental Waste Disposal	-	-	3,310	3,310
167	551	551201	Maint Supervision & Engineer	-	-	211,136	898,153
168	551	551202	Maint Supervision and Engineer	-	-	26,592	32,862
169	551	551204	Maint Superv&Eng-Environmental	-	-	21,431	89,894
170	551	551225	Maint Of Structures-Turbine	-	-	46,699	54,390
171	552	552121	Exp of Structures	-	-	115,167	210,773
172	552	552122	Exp of Structures Fuel	-	-	10	1,904
173	552	552135	Mtce Of Structures - SL	-	-	43,315	185,128
174	552	552136	Mtce of Structures Fires	-	-	8,824	25,977
175	552	552137	Mtce of Structures Fuel	-	-	15,671	35,337
176	553	553157	Mtce of Duct Burners	-	-	12,711	35,799
177	553	553160	Mtce of Turbines	-	-	681,838	5,072,457
178	553	553161	Mtce of Turbine Aux Equip	-	-	11,462	244,840
179	553	553162	Mtce Of Hrsq Enclosure&Structr	-	-	29,922	38,203
180	553	553163	Mtce Of Hrsq Pressure Parts	-	-	411,626	786,534
181	553	553164	Mtce of Environmental Devices	-	-	12,254	147,710
182	553	553165	Mtce of Cooling Systems	-	-	18,149	220,034
183	553	553166	Mtce of Feedwater Systems	-	-	50,741	262,307
184	553	553167	Mtce of Steam & Wtr Systems	-	-	6,867	48,435
185	553	553168	Riverton Deferred Maintenance	-	-	831,695	4,662,897
186	553	553169	Riverton MtcTrk MO ER2014-0351	-	-	5,942,138	2,295,835
187	553	553170	Mtce of Generators	-	-	155,083	214,388
188	553	553171	Mtce of Gen Excitation Sys	-	-	5,739	54,879
189	553	553172	Mtce of Generator Aux Equip	-	-	769	9,350
190	553	553173	Mtce of Station Transformers	-	-	(1,397)	34,334
191	553	553174	Mtce of Accessory Elec Equip	-	-	(45,657)	131,821
192	553	553175	Mtce of Elec Control System	-	-	(47,690)	208,218
193	553	553181	Mtce of Condenser	-	-	1,277	25,948
194	553	553182	Mtce of Auxiliary steam system	-	-	(17,470)	51,560
195	553	553184	Mtce of Cooling Water Supply	-	-	100,007	101,365
196	553	553228	Mtc Oth Gen&Elec Equip Wat Inj	-	-	12,036	40,431
197	553	553231	Maint Of Gen & Elect Eq-Other	-	-	259,441	1,935,514
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	-	-	9,061	9,061
201	553	553260	Mtce of Turbines - Unit 10,11	-	-	34,837	88,786
202	553	553XXX	Wind Service and Maintenance Agreement Net Expenses	-	-	7,429,050	7,429,050
203	554	554110	Exp of Misc Power Plant Equip	-	-	30,499	127,205
204	554	554130	Mtce of Misc Plant Systems	-	-	79,491	301,123
205	554	554131	Mtce Of Misc Plant Tools	-	-	397	109,320
206	554	554234	Maint- Misc Oth Power Gen Plt	-	-	47,256	300,250
207	554	554235	Mtce of Cooling Lake	-	-	2,228	3,707



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Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri Allocation Factor	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance	Reclass	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)	
208	554	554236	Auxiliary Plant Equipment		454	-	454	85.37%	387	-	-	1,766
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	-	7,047	-
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	-	38,740	-
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	92,004	1,986,014	216,703
231			<u>Total Production Expenses:</u>		168,880,717	-	168,880,717	-	142,827,750	102,956,600	2,756,209	(177,971)
<b>TRANSMISSION EXPENSES</b>												
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	-	6,252	-
246	562	562452	Transmission Station Expenses		-	-	-	83.65%	-	-	-	-
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	2,174,905	-	-
253	565	565415	SPP Var Chg - Native Load		476,591	-	476,591	83.65%	398,653	(9,889)	-	-
254	565	565416	Non SPP Fixed Chg -Native Load		4,583,855	-	4,583,855	83.65%	3,834,244	(140,895)	-	-
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	-	421,188	-	-	-	-	-	-	-
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>	-	421,188	-	-	6,602,376	-	-	-	-
231			<b>Total Production Expenses:</b>	(38)	421,188	-	-	8,732,468	-	-	-	-
<b>TRANSMISSION EXPENSES</b>												
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	-	-	108	-	13	-	-	-	-
209	554	554XXX	Wind OMA Agreement Expenses	-	-	-	-	-	-	1,868,147	-	-
210	554	554XXX	Wind AMA Agreement Expenses	-	-	-	-	-	-	256,551	-	-
211	555	555XXX	Resource Capacity	-	-	-	-	334,645	-	-	-	-
212	556	556001	Mgmt & Admin- Trans Operations	-	-	-	-	417	-	-	-	-
213	556	556012	Sys Control/Load Disp Training	-	-	10,871	-	1,540	-	-	-	-
214	556	556023	Building Operations-Sys Cntrl	-	-	137	-	300	-	-	-	-
215	556	556025	Safety Exp	-	-	469	-	404	-	-	-	-
216	556	556201	Janitorial Exp-System Ops	-	-	-	-	447	-	-	-	-
217	556	556205	Utilities - System Operations	-	-	-	-	66	-	-	-	-
218	556	556401	Sys Control & Generation Disp	-	-	93,503	-	12,950	-	-	-	-
219	556	556410	EMS System Maintenance	-	-	16,192	-	5,944	-	-	-	-
220	556	556411	Computer Operations	-	-	-	-	91	-	-	-	-
221	556	556415	REC Fees & Commissions	-	-	-	-	919	-	-	-	-
222	556	556412	Energy Trading	-	-	146,843	-	23,547	-	-	-	-
223	556	556413	Energy Accounting	-	-	138,882	-	27,918	-	-	-	-
224	556	556523	Other Fiber Utility	-	-	-	-	40,122	-	-	-	-
225	556	556XXX	Wind EMSA Agreement Expenses	-	-	-	-	-	-	188,028	-	-
226	556	556XXX	Wind Operating Company Lease Expenses	-	-	-	-	-	-	2,722,735	-	-
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>	-	-	2,561,742	-	1,317,600	-	12,464,511	-	445
231			<u>Total Production Expenses:</u>	-	-	2,880,985	-	5,891,980	-	12,464,511	-	464
<b>TRANSMISSION EXPENSES</b>												
232	560	560011	Conv & Seminar-Transm Op	-	-	295	-	-	-	-	-	35,962
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	-	-	2,959	-	-	-	-	-	-
237	560	560629	Transmission System Planning	-	-	12,026	-	-	-	-	-	-
238	561	561012	Load Dispatching Training	-	-	38	-	-	-	-	-	-
239	561	561404	Transm System Operations	-	-	94,355	-	-	-	-	-	-
240	561	561450	Transm Oper-Load Dispatching	-	-	-	-	-	-	-	-	-
241	561	561505	Power Line Carrier Expenses	-	-	2,464	-	-	-	-	-	-
242	562	562010	Transm Substation Operations	-	-	14,141	-	-	-	-	-	-
243	562	562111	Exp of Substation & Switchyard	-	-	462	-	-	-	-	-	-
244	562	562121	Substation Expenses	-	-	758	-	-	-	-	-	-
245	562	562134	Mtce Of Substation Switchyard	-	-	3,113	-	-	-	-	-	-
246	562	562452	Transmission Station Expenses	-	-	-	-	-	-	-	-	-
247	562	562466	Relay Install - Power Plants	-	-	-	-	-	-	-	-	-
248	563	563011	Overhead Trans Line Oper-161Kv	-	-	1,193	-	-	-	-	-	-
249	563	563012	Overhead Trans Line Oper-69 Kv	-	-	2,825	-	-	-	-	-	-
250	563	563014	Overhead Trans Ln Oper-34.5 Kv	-	-	21	-	-	-	-	-	-
251	563	563015	Overhead Trans Line Oper-Other	-	-	102	-	-	-	-	-	-
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 28	EXP ADJ 29	Total Missouri	Total Missouri
				Pension/OPEB Expense	AMI Meter Contractor Reader Savings	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
208	554	554236	Auxiliary Plant Equipment	-	-	1,887	2,274
209	554	554XXX	Wind OMA Agreement Expenses	-	-	1,868,147	1,868,147
210	554	554XXX	Wind AMA Agreement Expenses	-	-	256,551	256,551
211	555	555XXX	Resource Capacity	-	-	755,833	10,576,988
212	556	556001	Mgmt & Admin- Trans Operations	-	-	418	12,659
213	556	556012	Sys Control/Load Disp Training	-	-	12,412	57,620
214	556	556023	Building Operations-Sys Cntrl	-	-	438	9,252
215	556	556025	Safety Exp	-	-	880	12,729
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	-	-	113,501	493,558
219	556	556410	EMS System Maintenance	-	-	22,136	196,575
220	556	556411	Computer Operations	-	-	91	2,756
221	556	556415	REC Fees & Commissions	-	-	919	27,888
222	556	556412	Energy Trading	-	-	170,391	861,462
223	556	556413	Energy Accounting	-	-	166,799	986,124
224	556	556523	Other Fiber Utility	-	-	40,122	1,217,634
225	556	556XXX	Wind EMSA Agreement Expenses	-	-	188,028	188,028
226	556	556XXX	Wind Operating Company Lease Expenses	-	-	2,722,735	2,722,735
227	557	557410	Pool Operation	-	-	8,438	256,068
228	557	557448	Other Pwr Supply Expense	-	-	42,905	165,164
229			<u>Less: Off-System Purchase Power (Demand):</u>	-	-	-	-
230			<u>Total Fixed Production Expenses:</u>	-	-	25,662,583	60,280,057
231			<u>Total Production Expenses:</u>	-	-	135,926,396	278,754,146
<b>TRANSMISSION EXPENSES</b>							
232	560	560011	Conv & Seminar-Transm Op	-	-	36,257	63,018
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	-	-	2,959	25,341
237	560	560629	Transmission System Planning	-	-	12,026	154,096
238	561	561012	Load Dispatching Training	-	-	38	237
239	561	561404	Transm System Operations	-	-	94,355	546,080
240	561	561450	Transm Oper-Load Dispatching	-	-	-	1,903
241	561	561505	Power Line Carrier Expenses	-	-	2,464	20,162
242	562	562010	Transm Substation Operations	-	-	14,141	116,148
243	562	562111	Exp of Substation & Switchyard	-	-	481	2,610
244	562	562121	Substation Expenses	-	-	758	4,336
245	562	562134	Mtce Of Substation Switchyard	-	-	9,365	336,521
246	562	562452	Transmission Station Expenses	-	-	-	-
247	562	562466	Relay Install - Power Plants	-	-	-	34
248	563	563011	Overhead Trans Line Oper-161Kv	-	-	1,193	9,501
249	563	563012	Overhead Trans Line Oper-69 Kv	-	-	2,825	21,853
250	563	563014	Overhead Trans Ln Oper-34.5 Kv	-	-	21	202
251	563	563015	Overhead Trans Line Oper-Other	-	-	102	625
252	565	565414	SPP Fixed Chg - Native Load	-	-	2,174,905	14,097,188
253	565	565415	SPP Var Chg - Native Load	-	-	(9,889)	388,763
254	565	565416	Non SPP Fixed Chg -Native Load	-	-	(140,895)	3,693,349
255	565	565420	OK SPPTC Adjustment	-	-	-	-

The Empire District Electric Company  
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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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)
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	-	593	(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	-	-	-

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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)
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 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	-	-	-	-	-	-	-	-	-
308	571	571911	Transm Maint 69KV Reliability	-	-	-	-	-	-	-	-	-

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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)
256	566	566450	RTO/ISO Development	-	-	1,500	-	-	-	-	-	-
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	-	-	5,930	-	-	-	-	-	-
262	569	569037	Trans Substa Structure Maint	-	-	86	-	-	-	-	-	-
263	569	569203	General Maint-System Ops	-	-	-	-	-	-	-	-	-
264	570	570040	Trans Substa Equip Maintenance	-	-	31,169	-	-	-	-	-	-
265	570	570043	Trans Sub Breaker Routine Mtce	-	-	1,488	-	-	-	-	-	-
266	570	570044	TransSub Trnsfrmr Routine Mtce	-	-	2,121	-	-	-	-	-	-
267	570	570060	Trans Substation Inspections	-	-	10,713	-	-	-	-	-	-
268	570	570177	Substation Maintenance - Plant	-	-	23	-	-	-	-	-	-
269	570	570472	Transmission-Relays & Misc Eq	-	-	52,785	-	-	-	-	-	-
270	570	570475	Generation - Relays & Misc Eq	-	-	3,793	-	-	-	-	-	-
271	570	570511	Protection Relaying Channel Eq	-	-	74	-	-	-	-	-	-
272	570	570517	Scada	-	-	51,005	-	-	-	-	-	-
273	571	571001	OH Trans Tree Trimming Superv	-	-	21,748	-	-	-	-	-	-
274	571	571041	Oh Trans Line Maint-161Kv	-	-	183	-	-	-	-	-	-
275	571	571042	Overhead Trans Line Maint-69Kv	-	-	1,557	-	-	-	-	-	-
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	-	-	4,363	-	-	-	-	-	-
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	-	-	301	-	-	-	-	-	-
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	-	-	493	-	-	-	-	-	-
308	571	571911	Transm Maint 69KV Reliability	-	-	419	-	-	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
256	566	566450	RTO/ISO Development	-	-	1,500	12,029
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	-	-	5,930	50,435
262	569	569037	Trans Substa Structure Maint	-	-	86	539
263	569	569203	General Maint-System Ops	-	-	-	3,204
264	570	570040	Trans Substa Equip Maintenance	-	-	31,169	381,476
265	570	570043	Trans Sub Breaker Routine Mtce	-	-	1,488	11,593
266	570	570044	TransSub Trnsfrmr Routine Mtce	-	-	2,121	17,278
267	570	570060	Trans Substation Inspections	-	-	10,713	76,274
268	570	570177	Substation Maintenance - Plant	-	-	599	757
269	570	570472	Transmission-Relays & Misc Eq	-	-	52,785	361,752
270	570	570475	Generation - Relays & Misc Eq	-	-	3,793	22,554
271	570	570511	Protection Relaying Channel Eq	-	-	74	441
272	570	570517	Scada	-	-	51,005	331,625
273	571	571001	OH Trans Tree Trimming Superv	-	-	21,748	174,215
274	571	571041	Oh Trans Line Maint-161Kv	-	-	183	3,684
275	571	571042	Overhead Trans Line Maint-69Kv	-	-	1,557	10,087
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	-	-	4,363	25,673
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	-	-	301	1,789
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	-	-	493	14,947
308	571	571911	Transm Maint 69KV Reliability	-	-	419	24,349



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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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			<b>Total Transmission Expenses:</b>		<b>23,921,856</b>	<b>-</b>	<b>23,921,856</b>		<b>20,692,861</b>	<b>2,024,121</b>	<b>6,908</b>	<b>(17)</b>
<b>DISTRIBUTION EXPENSES</b>												
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	-	(206)	-
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	-	(68)	-
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	-	22	-
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)	-	(8)	-
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	-	48	-
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.	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)
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			<b>Total Transmission Expenses:</b>	-	-	-	-	(49,068)	-	-	-	-
<b>DISTRIBUTION EXPENSES</b>												
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	-	-	104	-	-	-	-	-	-
312	571	571921	Transm 161KV Pole Inspec Reliab	-	-	-	-	-	-	-	-	-
313	571	571998	Trans Reliab Reg Adj Amort	-	-	-	-	-	-	-	-	-
314			<b>Total Transmission Expenses:</b>	-	-	324,603	-	-	-	-	-	35,962
<b>DISTRIBUTION EXPENSES</b>												
315	580	580001	Supervision Distribution Oper	-	-	148,394	-	-	-	-	-	-
316	580	580002	System Perform Mgmt & Admin	-	-	1,862	-	-	-	-	-	-
317	580	580011	Conv & Seminar-Distrib Op	-	-	2,085	-	-	-	-	-	7,020
318	580	580016	Engineering Recruiting Exp	-	-	-	-	-	-	-	-	-
319	580	580046	Software - Transf Supervisor	-	-	-	-	-	-	-	-	-
320	580	580627	Line Eng - Distrib Operations	-	-	1,262	-	-	-	-	-	-
321	580	580628	Distribution System Planning	-	-	(37)	-	-	-	-	-	-
322	580	580686	Maintain Construction Standard	-	-	(2,210)	-	-	-	-	-	-
323	580	580690	AVL Mobile Operations	-	-	-	-	-	-	-	-	-
324	582	582016	Distribution Substa Operations	-	-	28,699	-	-	-	-	-	-
325	583	583019	Oh Distribution Line Oper	-	-	188,474	-	-	-	-	-	-
326	583	583020	Truck Down Time - Line Oper	-	-	27,199	-	-	-	-	-	-
327	583	583021	Truck Traveling Time - Line Op	-	-	253	-	-	-	-	-	-
328	583	583025	Safety Exp-Oh Distrib Lines	-	-	20	-	-	-	-	-	-
329	583	583172	Electric Testing-Oh Dis Lines	-	-	9,151	-	-	-	-	-	-
330	583	583500	Training Dist Operations-Ovhd	-	-	-	-	-	-	-	-	-
331	583	583501	Distr OH Training Stipend	-	-	74	-	-	-	-	-	-
332	584	584022	Underground Distrib Line Oper	-	-	24,619	-	-	-	-	-	-
333	584	584025	URG Dist Line Locates	-	-	299	-	-	-	-	-	-
334	585	585025	Street Lightg & Signal Sys Exp	-	-	103	-	-	-	-	-	-
335	586	586025	Safety Expenses-Meters	-	-	-	-	-	-	-	-	-
336	586	586028	Meter Expense	-	-	214,255	-	-	-	-	-	-
337	586	586029	Disconnects & Reconnects	-	-	246,722	-	-	-	-	-	-
338	586	586120	Field Testing - Old	-	-	55,110	-	-	-	-	-	-
339	586	586135	Load Research-Meters	-	-	10,406	-	-	-	-	-	-
340	586	586140	Power Quality Investiagtions	-	-	1,555	-	-	-	-	-	-
341	586	586150	AMR Fixed Network - Meters	-	-	-	-	-	-	-	-	-
342	586	586155	AMR Radio - Meters	-	-	2,296	-	-	-	-	-	-
343	587	587031	Service Call Expense	-	-	36,475	-	-	-	-	-	-
344	587	587038	Customer Facilities Expense	-	-	9,676	-	-	-	-	-	-
345	587	587126	Complaint Test	-	-	11,874	-	-	-	-	-	-
346	587	587146	Current Diversions	-	-	1,794	-	-	-	-	-	-
347	587	587147	Meter Base Repair	-	-	1,072	-	-	-	-	-	-
348	587	587148	Customer Co-Gen Facilities	-	-	524	-	-	-	-	-	-
349	587	587165	Mtce mtr socket surge arrest	-	-	-	-	-	-	-	-	-
350	587	587519	Location-Radio & Tv Interfer	-	-	49	-	-	-	-	-	-
351	588	588011	Conv & Seminar-Misc Distrib	-	-	2,948	-	-	-	-	-	7,224
352	588	588023	Building Operations - Expenses	-	-	80	-	-	-	-	-	-
353	588	588025	Safety Equipment	-	-	201	-	-	-	-	-	-
354	588	588100	Miscellaneous Distribution	-	-	22,657	-	-	-	-	-	-
355	588	588101	Janitorial Exp - Meter Shop	-	-	-	-	-	-	-	-	-
356	588	588105	Utilities - Meter Shop	-	-	-	-	-	-	-	-	-
357	588	588120	Misc Dist - Right-of-way	-	-	51	-	-	-	-	-	-
358	588	588130	Misc Dist. - Joint Use	-	-	(1,222)	-	-	-	-	-	-
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 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	-	-	104	111,754
312	571	571921	Transm 161KV Pole Inspec Reliab	-	-	-	209,922
313	571	571998	Trans Reliab Reg Adj Amort	-	-	(49,068)	12,913
314			<b>Total Transmission Expenses:</b>	-	-	2,342,510	23,035,371
<b>DISTRIBUTION EXPENSES</b>							
315	580	580001	Supervision Distribution Oper	-	-	148,394	829,212
316	580	580002	System Perform Mgmt & Admin	-	-	1,862	9,285
317	580	580011	Conv & Seminar-Distrib Op	-	-	9,106	48,468
318	580	580016	Engineering Recruiting Exp	-	-	-	445
319	580	580046	Software - Transf Supervisor	-	-	-	135
320	580	580627	Line Eng - Distrib Operations	-	-	1,263	39,810
321	580	580628	Distribution System Planning	-	-	(37)	4,869
322	580	580686	Maintain Construction Standard	-	-	(2,210)	(6,830)
323	580	580690	AVL Mobile Operations	-	-	-	7,740
324	582	582016	Distribution Substa Operations	-	-	28,699	163,516
325	583	583019	Oh Distribution Line Oper	-	-	188,477	1,278,151
326	583	583020	Truck Down Time - Line Oper	-	-	27,199	181,706
327	583	583021	Truck Traveling Time - Line Op	-	-	253	2,037
328	583	583025	Safety Exp-Oh Distrib Lines	-	-	(186)	146,565
329	583	583172	Electric Testing-Oh Dis Lines	-	-	9,151	75,255
330	583	583500	Training Dist Operations-Ovhd	-	-	-	10,679
331	583	583501	Distr OH Training Stipend	-	-	74	357
332	584	584022	Underground Distrib Line Oper	-	-	24,619	142,894
333	584	584025	URG Dist Line Locates	-	-	299	621,901
334	585	585025	Street Lightg & Signal Sys Exp	-	-	103	31,892
335	586	586025	Safety Expenses-Meters	-	-	-	6,784
336	586	586028	Meter Expense	-	-	214,188	1,211,633
337	586	586029	Disconnects & Reconnects	-	-	246,722	1,398,170
338	586	586120	Field Testing - Old	-	-	55,132	337,231
339	586	586135	Load Research-Meters	-	-	10,406	72,229
340	586	586140	Power Quality Investiagtions	-	-	1,555	9,670
341	586	586150	AMR Fixed Network - Meters	-	-	-	-
342	586	586155	AMR Radio - Meters	-	-	2,296	13,354
343	587	587031	Service Call Expense	-	-	36,475	212,665
344	587	587038	Customer Facilities Expense	-	-	9,668	(53,293)
345	587	587126	Complaint Test	-	-	11,874	70,175
346	587	587146	Current Diversions	-	-	1,794	9,721
347	587	587147	Meter Base Repair	-	-	1,072	6,429
348	587	587148	Customer Co-Gen Facilities	-	-	524	(11,961)
349	587	587165	Mtce mtr socket surge arrest	-	-	-	-
350	587	587519	Location-Radio & Tv Interfer	-	-	49	521
351	588	588011	Conv & Seminar-Misc Distrib	-	-	10,172	65,539
352	588	588023	Building Operations - Expenses	-	-	128	583,098
353	588	588025	Safety Equipment	-	-	684	179,068
354	588	588100	Miscellaneous Distribution	-	-	22,657	169,031
355	588	588101	Janitorial Exp - Meter Shop	-	-	-	-
356	588	588105	Utilities - Meter Shop	-	-	-	982
357	588	588120	Misc Dist - Right-of-way	-	-	51	2,121
358	588	588130	Misc Dist. - Joint Use	-	-	(1,222)	(22,152)
359	588	588401	Janitorial Exp - Garage	-	-	-	259

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

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	-	64	-
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	-	-	13,444	-	-	-	-	-	-
362	588	588622	GIS Quality Assurance/Control	-	-	2,335	-	-	-	-	-	-
363	588	588623	GIS Analysis	-	-	7,580	-	-	-	-	-	-
364	588	588630	OMS Operations	-	-	28,157	-	-	-	-	-	-
365	588	588701	Dist Mapping Hollister Area	-	-	-	-	-	-	-	-	-
366	589	589034	Rents - Distribution	-	-	-	-	-	-	-	-	-
367	590	590001	Supervision Distribution Maint	-	-	22,470	-	-	-	-	-	-
368	590	590620	GIS Maintenance/Updates	-	-	11,515	-	-	-	-	-	-
369	590	590630	Line Eng Distribution Maint	-	-	3,689	-	-	-	-	-	-
370	591	591024	Building Maint-Line Operations	-	-	7,417	-	-	-	-	-	-
371	591	591049	Dist Substa Structure Maint	-	-	586	-	-	-	-	-	-
372	591	591103	General Maint. - Meter Shop	-	-	-	-	-	-	-	-	-
373	591	591403	General Maint. - Garage	-	-	-	-	-	-	-	-	-
374	592	592052	Dist Substation Equip Maint	-	-	83,785	-	-	-	-	-	-
375	592	592053	Dist Sub Breaker Routine Mtce	-	-	1,338	-	-	-	-	-	-
376	592	592054	Dist Sub Trnsfrmr Routine Mtce	-	-	524	-	-	-	-	-	-
377	592	592060	Dist Substation Inspections	-	-	34,584	-	-	-	-	-	-
378	592	592469	Distribution-Relays & Misc Eq	-	-	14,169	-	-	-	-	-	-
379	593	593001	OH Dist Line Tree Trimming Spr	-	-	2,594	-	-	-	-	-	-
380	593	593011	Conv & Seminar - Tree Trimming	-	-	(9)	-	-	-	-	-	4,788
381	593	593025	Safety Expense - Tree Trimming	-	-	-	-	-	-	-	-	-
382	593	593058	Oh Dist Line Tree Trimming	-	-	4,717	-	-	-	-	-	-
383	593	593062	Dist OH reliab - labor & other	-	-	80,698	-	-	-	-	-	-
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	-	-	103	-	-	-	-	-	-
388	593	593510	General Office Expense	-	-	-	-	-	-	-	-	-
389	593	593555	Oh Dist Line Maintenance	-	-	272,972	-	-	-	-	-	-
390	593	593556	OhDist Line Capacitor BankMtce	-	-	5,109	-	-	-	-	-	-
391	593	593558	Tree Grinder-Tree Trim 12kv	-	-	-	-	-	-	-	-	-
392	593	593560	OH Dist Line Oper Storms	-	-	176	-	-	-	-	-	-
393	593	593570	Reclosers Sect & Oil Switches	-	-	161	-	-	-	-	-	-
394	593	593575	Misc Repair & Testing	-	-	567	-	-	-	-	-	-
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	-	-	3,897	-	-	-	-	-	-
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	-	-	650	-	-	-	-	-	-
404	593	593998	Dist OH Reliab Reg Adj Amort	-	-	-	-	-	-	-	-	-
405	594	594061	Underground Dist Line Maint	-	-	54,747	-	-	-	-	-	-
406	594	594062	Dist UG reliab - labor & other	-	-	6,597	-	-	-	-	-	-
407	594	594910	Dist UG Line Maint Reliability	-	-	45,176	-	-	-	-	-	-
408	594	594998	Dist UG Reliab Reg Adj Amort	-	-	-	-	-	-	-	-	-
409	595	595064	Dist Transformer Maintenance	-	-	-	-	-	-	-	-	-
410	595	595161	Overhead Transformers - Old	-	-	7,760	-	-	-	-	-	-
411	595	595164	Underground Transformers - Old	-	-	6,694	-	-	-	-	-	-
412	596	596067	Strt Light&Signal Sys Maint Ex	-	-	62,965	-	-	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
360	588	588405	Utilities - Garage	-	-	-	755
361	588	588621	GIS Operations	-	-	13,444	66,438
362	588	588622	GIS Quality Assurance/Control	-	-	2,335	18,590
363	588	588623	GIS Analysis	-	-	7,580	36,479
364	588	588630	OMS Operations	-	-	28,157	138,909
365	588	588701	Dist Mapping Hollister Area	-	-	-	67
366	589	589034	Rents - Distribution	-	-	-	1,169
367	590	590001	Supervision Distribution Maint	-	-	22,470	112,467
368	590	590620	GIS Maintenance/Updates	-	-	11,515	56,782
369	590	590630	Line Eng Distribution Maint	-	-	3,689	23,279
370	591	591024	Building Maint-Line Operations	-	-	7,417	82,735
371	591	591049	Dist Substa Structure Maint	-	-	586	3,473
372	591	591103	General Maint. - Meter Shop	-	-	-	1,427
373	591	591403	General Maint. - Garage	-	-	-	629
374	592	592052	Dist Substation Equip Maint	-	-	83,785	781,203
375	592	592053	Dist Sub Breaker Routine Mtce	-	-	1,338	10,119
376	592	592054	Dist Sub Trnsfrmr Routine Mtce	-	-	524	(18,075)
377	592	592060	Dist Substation Inspections	-	-	34,584	213,174
378	592	592469	Distribution-Relays & Misc Eq	-	-	14,169	90,410
379	593	593001	OH Dist Line Tree Trimming Spr	-	-	2,594	903,524
380	593	593011	Conv & Seminar - Tree Trimming	-	-	4,780	8,787
381	593	593025	Safety Expense - Tree Trimming	-	-	-	340
382	593	593058	Oh Dist Line Tree Trimming	-	-	4,717	2,790,787
383	593	593062	Dist OH reliab - labor & other	-	-	80,698	406,270
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	-	-	103	805
388	593	593510	General Office Expense	-	-	-	113,430
389	593	593555	Oh Dist Line Maintenance	-	-	272,972	2,589,520
390	593	593556	OhDist Line Capacitor BankMtce	-	-	5,109	37,372
391	593	593558	Tree Grinder-Tree Trim 12kv	-	-	-	105,371
392	593	593560	OH Dist Line Oper Storms	-	-	176	1,567
393	593	593570	Reclosers Sect & Oil Switches	-	-	161	30,759
394	593	593575	Misc Repair & Testing	-	-	567	35,820
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	-	-	3,960	426,907
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	-	-	650	4,673
404	593	593998	Dist OH Reliab Reg Adj Amort	-	-	(283,004)	74,475
405	594	594061	Underground Dist Line Maint	-	-	54,747	585,900
406	594	594062	Dist UG reliab - labor & other	-	-	6,597	32,552
407	594	594910	Dist UG Line Maint Reliability	-	-	45,176	295,145
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	-	-	7,760	50,437
411	595	595164	Underground Transformers - Old	-	-	6,694	35,548
412	596	596067	Strt Light&Signal Sys Maint Ex	-	-	62,965	442,507



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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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			<b>Total Distribution Expenses:</b>		<b>22,882,246</b>	<b>-</b>	<b>22,882,246</b>		<b>20,098,004</b>	<b>-</b>	<b>(18)</b>	<b>356</b>
<b>CUSTOMER ACCOUNT EXPENSES</b>												
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			<b>Total Customer Account Expenses:</b>		<b>9,048,414</b>	<b>-</b>	<b>9,048,414</b>		<b>8,132,073</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CUSTOMER ASSISTANCE EXPENSES</b>												
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	908046	Micro Software-Mjr Accts		-	-	-	89.06%	-	-	-	-
451	908	908101	Retail Indust Cust Assistance		506,612	-	506,612	89.06%	451,210	-	-	-
452	908	908103	Cust Prog Collaborative Exp		1,474,084	-	1,474,084	100.00%	1,474,084	-	-	-
453	908	908104	Wholesale Customer Assistance		76,565	-	76,565	0.00%	-	-	-	-
454	908	908106	Retail Commercial Cust Assist		542,849	-	542,849	89.06%	483,484	-	-	-
455	908	908107	Retail Residential Cust Assist		243,680	-	243,680	89.06%	217,032	-	-	-
456	908	908108	Low Income Weatherization Prgm		-	-	-	89.06%	-	-	-	-
457	908	908115	MO Solar Rebate Amortization		60,318	-	60,318	100.00%	60,318	-	-	-
458	908	908116	MO Low Inc Weather ER2014-0351		187,500	-	187,500	100.00%	187,500	-	-	-
459	908	908117	Solar Rebate Amrt ER-2016-0023		620,055	-	620,055	100.00%	620,055	-	-	-
460	908	908118	Mobile Charging Trailer Exp		1,683	-	1,683	89.06%	1,499	-	-	-
461	908	908120	Energy Efficiency Cost Recover		239,717	-	239,717	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)
413	597	597123	Shop Test & Repair	-	-	-	-	-	-	-	-	-
414	597	597138	Load Research Equipment Repair	-	-	-	-	-	-	-	-	-
415	598	598073	Maint Of Misc Distrib Plant	-	-	-	-	-	-	-	-	-
416			<b>Total Distribution Expenses:</b>	-	-	-	-	(373,848)	-	-	-	-
<b>CUSTOMER ACCOUNT EXPENSES</b>												
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	-	-	685,352	-	-	-	-	-	-
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	-	-	-	882,316	-	-	-	-	-
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	-	-	-	-	-	-	-	31,199	-
447			<b>Total Customer Account Expenses:</b>	-	-	685,352	882,316	-	-	-	31,199	-
<b>CUSTOMER ASSISTANCE EXPENSES</b>												
448	907	907101	Customer Service Supervision	-	-	-	-	-	-	-	-	-
449	908	908043	Customer Assistance-Cust Serv	-	-	-	-	61,448	-	-	-	-
450	908	908046	Micro Software-Mjr Accts	-	-	-	-	-	-	-	-	-
451	908	908101	Retail Indust Cust Assistance	-	-	-	-	-	-	-	-	-
452	908	908103	Cust Prog Collaborative Exp	-	-	-	-	(405,281)	-	-	-	-
453	908	908104	Wholesale Customer Assistance	-	-	-	-	-	-	-	-	-
454	908	908106	Retail Commercial Cust Assist	-	-	-	-	-	-	-	-	-
455	908	908107	Retail Residential Cust Assist	-	-	-	-	-	-	-	-	-
456	908	908108	Low Income Weatherization Prgm	-	-	-	-	-	-	-	-	-
457	908	908115	MO Solar Rebate Amortization	-	-	-	-	1,387,317	-	-	-	-
458	908	908116	MO Low Inc Weather ER2014-0351	-	-	-	-	-	-	-	-	-
459	908	908117	Solar Rebate Amrt ER-2016-0023	-	-	-	-	-	-	-	-	-
460	908	908118	Mobile Charging Trailer Exp	-	-	-	-	-	-	-	-	-
461	908	908120	Energy Efficiency Cost Recover	-	-	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	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)
413	597	597123	Shop Test & Repair	-	-	71,076	-	-	-	-	-	-
414	597	597138	Load Research Equipment Repair	-	-	394	-	-	-	-	-	-
415	598	598073	Maint Of Misc Distrib Plant	-	-	27,048	-	-	-	-	-	-
416			<b>Total Distribution Expenses:</b>	-	-	1,932,460	-	-	-	-	-	19,033
<b>CUSTOMER ACCOUNT EXPENSES</b>												
417	901	901001	Customer Service Mgmt & Admin	-	-	30,536	-	1	-	-	-	-
418	901	901002	Cust Ser Mgmt & Admin - Exp	-	-	-	-	0	-	-	-	-
419	901	901011	Conv & Seminar-Cust Accts Dist	-	-	-	-	0	-	-	-	4,059
420	901	901025	Safety Exp-Customer Service	-	-	-	-	0	-	-	-	-
421	901	901042	Outside Printing-Customer Serv	-	-	-	-	0	-	-	-	-
422	901	901201	Mgmt & Administrative - Accoun	-	-	140	-	(0)	-	-	-	-
423	902	902005	Check Meter Reads - Electric	-	-	18,073	-	1	-	-	-	-
424	902	902007	Read Meters - Electric	-	-	341,524	-	28	-	-	-	-
425	903	903002	Collection Activities - Gas	-	-	2,352	-	0	-	-	-	-
426	903	903013	Power Billing	-	-	2,056	-	0	-	-	-	-
427	903	903016	Collection Activities - Elec	-	-	-	-	1	-	-	-	-
428	903	903022	Cust Serv Accounting - Ele/Gas	-	-	625,031	-	24	-	-	-	-
429	903	903023	Remittance Processing	-	-	-	-	2	-	-	-	-
430	903	903028	Credit & Collections	-	-	75,569	-	3	-	-	-	-
431	903	903046	Micro Software-Rev Acct	-	-	-	-	0	-	-	-	-
432	903	903110	Billing Of Metered Accts-Elec	-	-	88,668	-	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	-	-	534	-	0	-	-	-	-
446	905	905045	Cyber Insurance	-	-	-	-	1	-	-	-	-
447			<b>Total Customer Account Expenses:</b>	-	-	1,184,483	-	92	-	-	-	4,059
<b>CUSTOMER ASSISTANCE EXPENSES</b>												
448	907	907101	Customer Service Supervision	-	-	24,898	-	1	-	-	-	-
449	908	908043	Customer Assistance-Cust Serv	-	-	50,834	-	2	-	-	-	-
450	908	908046	Micro Software-Mjr Accts	-	-	-	-	-	-	-	-	-
451	908	908101	Retail Indust Cust Assistance	-	-	97,908	-	-	-	-	-	-
452	908	908103	Cust Prog Collaborative Exp	-	-	-	-	-	-	-	-	-
453	908	908104	Wholesale Customer Assistance	-	-	-	-	-	-	-	-	-
454	908	908106	Retail Commercial Cust Assist	-	-	125,572	-	-	-	-	-	-
455	908	908107	Retail Residential Cust Assist	-	-	57,364	-	-	-	-	-	-
456	908	908108	Low Income Weatherization Prgm	-	-	-	-	-	-	-	-	-
457	908	908115	MO Solar Rebate Amortization	-	-	-	-	-	-	-	-	-
458	908	908116	MO Low Inc Weather ER2014-0351	-	-	-	-	-	-	-	-	-
459	908	908117	Solar Rebate Amrt ER-2016-0023	-	-	-	-	-	-	-	-	-
460	908	908118	Mobile Charging Trailer Exp	-	-	-	-	0	-	-	-	-
461	908	908120	Energy Efficiency Cost Recover	-	-	-	-	-	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
413	597	597123	Shop Test & Repair	-	-	71,076	373,160
414	597	597138	Load Research Equipment Repair	-	-	394	2,322
415	598	598073	Maint Of Misc Distrib Plant	-	-	27,048	207,849
416			<b>Total Distribution Expenses:</b>	-	-	1,577,982	21,675,986
<b>CUSTOMER ACCOUNT EXPENSES</b>							
417	901	901001	Customer Service Mgmt & Admin	-	-	30,537	152,670
418	901	901002	Cust Ser Mgmt & Admin - Exp	-	-	0	8,619
419	901	901011	Conv & Seminar-Cust Accts Dist	-	-	4,059	9,869
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	-	-	139	(19,746)
423	902	902005	Check Meter Reads - Electric	-	-	18,074	104,911
424	902	902007	Read Meters - Electric	-	(1,005,247)	(663,695)	1,788,684
425	903	903002	Collection Activities - Gas	-	-	2,352	19,053
426	903	903013	Power Billing	-	-	2,056	9,376
427	903	903016	Collection Activities - Elec	-	-	1	117,065
428	903	903022	Cust Serv Accounting - Ele/Gas	-	-	625,054	2,720,488
429	903	903023	Remittance Processing	-	-	2	153,276
430	903	903028	Credit & Collections	-	-	75,572	316,073
431	903	903046	Micro Software-Rev Acct	-	-	0	1,023
432	903	903110	Billing Of Metered Accts-Elec	-	-	88,681	1,192,232
433	903	903146	Collectors' Fees	-	-	685,353	806,139
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	-	-	882,329	2,004,555
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	-	-	534	965
446	905	905045	Cyber Insurance	-	-	31,200	113,597
447			<b>Total Customer Account Expenses:</b>	-	(1,005,247)	1,782,255	9,914,328
<b>CUSTOMER ASSISTANCE EXPENSES</b>							
448	907	907101	Customer Service Supervision	-	-	24,899	121,660
449	908	908043	Customer Assistance-Cust Serv	-	-	112,285	315,413
450	908	908046	Micro Software-Mjr Accts	-	-	-	-
451	908	908101	Retail Indust Cust Assistance	-	-	97,908	549,119
452	908	908103	Cust Prog Collaborative Exp	-	-	(405,281)	1,068,803
453	908	908104	Wholesale Customer Assistance	-	-	-	-
454	908	908106	Retail Commercial Cust Assist	-	-	125,572	609,056
455	908	908107	Retail Residential Cust Assist	-	-	57,364	274,396
456	908	908108	Low Income Weatherization Prgm	-	-	-	-
457	908	908115	MO Solar Rebate Amortization	-	-	1,387,317	1,447,635
458	908	908116	MO Low Inc Weather ER2014-0351	-	-	-	187,500
459	908	908117	Solar Rebate Amrt ER-2016-0023	-	-	-	620,055
460	908	908118	Mobile Charging Trailer Exp	-	-	0	1,499
461	908	908120	Energy Efficiency Cost Recover	-	-	-	-

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	908124	Dem Side Mgmt Rider OK		-	-	0.00%	-	-	-	-	
463	908	908XXX	SB-EDR		-	-	100.00%	-	-	-	-	
464	908	908XXX	MO Solar Initiative		-	-	100.00%	-	-	-	-	
465	909	909116	E.D. Advertising		5,687	5,687	89.06%	5,064	-	-	-	
466	909	909231	Info & Instruct Ad - Radio		480	480	89.06%	427	-	-	-	
467	909	909232	Info & Instruct Ad - Tv		18,678	18,678	89.06%	16,635	-	-	-	
468	909	909233	Info & Instruct Ad - Newsppr		12,356	12,356	89.06%	11,004	-	-	-	
469	909	909236	Info & Instruct Ad - Other		30,783	30,783	89.06%	27,415	-	-	-	
470	909	909243	Info & Instr Ad - Gas Newspp		-	-	89.06%	-	-	-	-	
471	909	909246	Info & Instr Ad - Gas - Other		-	-	89.06%	-	-	-	-	
472	910	910008	Cust Serv & Public Info-Cler		17,946	17,946	89.06%	15,983	-	-	-	
473	910	910740	Communications M&A		-	-	89.06%	-	-	-	-	
474			<b>Total Customer Assistance Expenses:</b>		<u>4,375,716</u>	<u>-</u>	<u>4,375,716</u>	<u>3,871,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>SALES EXPENSES</b>												
475	912	912002	Municipal Activities	TB 09-2020	6,704	6,704	89.64%	6,009	-	-	-	
476	912	912011	Conferences		3,749	3,749	89.64%	3,360	-	-	-	
477	912	912025	New Business-Cust Serv		80,091	80,091	89.64%	71,792	-	-	-	
478	912	912113	Ed Admin-Labor Veh & Other		3,323	3,323	89.64%	2,978	-	-	-	
479	916	916046	Micro Software-Sales		-	-	89.64%	-	-	-	-	
480			<b>Total Sales Expenses:</b>		<u>93,867</u>	<u>-</u>	<u>93,867</u>	<u>84,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>												
481	426	426581	Elect/Gas Pension NnServiceCst	TB 09-2020	3,467,736	3,467,736	Direct Assigned	2,929,338	-	-	-	
482	426	426582	SERP Pension NonServiceCost		2,071,245	(13,608)	2,057,637	Direct Assigned	1,738,072	-	-	
483	426	426585	Elec/Gas OPEB NonServiceCost		2,350,656	-	2,350,656	Direct Assigned	1,983,790	-	-	
484	426	426588	WGI NonService Pension Cost		(44,388)	(44,388)	Direct Assigned	(37,485)	-	-	-	
485	426	426589	WGI NonService SERP Cost		(12,105)	80	(12,026)	Direct Assigned	(10,156)	-	-	
486	426	426590	WGI NonService OPEB Cost		(10,477)	-	(10,477)	Direct Assigned	(8,851)	-	-	
487	920	920101	Mgmt & Admin - Executives		146,286	-	146,286	86.11%	125,967	-	-	
488	920	920102	Mgmt Incentive - LTIP		148,460	-	148,460	86.11%	127,838	-	-	
489	920	920109	Mgmt & Adm Salaries-Spec Proj		30,879	-	30,879	86.11%	26,589	-	-	
490	920	920112	LUC Labor Allocs		236,613	-	236,613	86.11%	203,747	-	-	
491	920	920130	M&A Transf Work Gas-GL001 Only		-	-	86.11%	-	-	-	-	
492	920	920201	Mgmt & Admin - Salaries-Acct		50,749	-	50,749	86.11%	43,700	-	-	
493	920	920212	APUC Labor Allocs		348,042	-	348,042	86.11%	299,699	-	-	
494	920	920261	General Recordsaccounting		43,571	-	43,571	86.11%	37,519	-	-	
495	920	920264	Accounts Payable-Accounting		20,046	-	20,046	86.11%	17,261	-	-	
496	920	920301	Mgmt & Admin - Field Safety Ad		40,020	-	40,020	86.11%	34,461	-	-	
497	920	920312	LUSC BS Labor Allocs		(18,137)	-	(18,137)	86.11%	(15,618)	-	-	
498	920	920412	LABS CAN BS Labor Allocs		2,193,178	-	2,193,178	86.11%	1,888,542	-	-	
499	920	920413	LABS BS Labor Allocs-Electric		212,961	-	212,961	86.11%	183,380	-	-	
500	920	920449	Mgmt & Admini - Salaries-Info		-	-	86.11%	-	-	-	-	
501	920	920450	Personnel - Salary - Info Serv		5,139	-	5,139	86.11%	4,425	-	-	
502	920	920501	Mgmt & Admini - Salaries-Hr		2,746	-	2,746	86.11%	2,365	-	-	
503	920	920503	Payroll Activi-Labor Only-Hr		-	-	86.11%	-	-	-	-	
504	920	920504	Personnel Activi-Lbr Only-Hr		36,190	-	36,190	86.11%	31,163	-	-	
505	920	920505	Train Program Dev - Labor-Hr		-	-	86.11%	-	-	-	-	
506	920	920512	LABS CAN CS Labor Allocs		2,295,201	-	2,295,201	86.11%	1,976,395	-	-	
507	920	920513	LABS CS Labor Allocs-Electric		67,510	-	67,510	86.11%	58,133	-	-	
508	920	920601	Mgmt & Admin-General Services		64,981	-	64,981	86.11%	55,955	-	-	
509	920	920612	LABS US BS Labor Allocs		-	-	86.11%	-	-	-	-	
510	920	920615	Purchasing Activities-Gen Serv		22,149	-	22,149	86.11%	19,072	-	-	

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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	908124	Dem Side Mgmt Rider OK	-	-	-	-	-	-	-	-	-
463	908	908XXX	SB-EDR	-	-	-	-	196,240	-	-	-	-
464	908	908XXX	MO Solar Initiative	-	-	-	-	226,435	-	-	-	-
465	909	909116	E.D. Advertising	-	-	-	-	-	-	-	-	-
466	909	909231	Info & Instruct Ad - Radio	-	-	-	-	-	-	-	-	-
467	909	909232	Info & Instruct Ad - Tv	-	-	-	-	-	-	-	-	-
468	909	909233	Info & Instruct Ad - Newsppr	-	-	-	-	-	-	-	-	-
469	909	909236	Info & Instruct Ad - Other	-	-	-	-	-	-	-	-	-
470	909	909243	Info & Instr Ad - Gas Newspp	-	-	-	-	-	-	-	-	-
471	909	909246	Info & Instr Ad - Gas - Other	-	-	-	-	-	-	-	-	-
472	910	910008	Cust Serv & Public Info-Cler	-	-	-	-	-	-	-	-	-
473	910	910740	Communications M&A	-	-	-	-	-	-	-	-	-
474			<b>Total Customer Assistance Expenses:</b>	-	-	-	-	1,466,158	-	-	-	-
<b>SALES EXPENSES</b>												
475	912	912002	Municipal Activities	-	-	-	-	-	-	-	-	-
476	912	912011	Conferences	-	-	-	-	-	-	-	-	-
477	912	912025	New Business-Cust Serv	-	-	-	-	-	-	-	-	-
478	912	912113	Ed Admin-Labor Veh & Other	-	-	-	-	-	-	-	-	-
479	916	916046	Micro Software-Sales	-	-	-	-	-	-	-	-	-
480			<b>Total Sales Expenses:</b>	-	-	-	-	-	-	-	-	-
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>												
481	426	426581	Elect/Gas Pension NnServiceCst	-	-	-	-	-	-	-	-	-
482	426	426582	SERP Pension NonServiceCost	-	-	-	-	-	-	-	-	-
483	426	426585	Elec/Gas OPEB NonServiceCost	-	-	-	-	-	-	-	-	-
484	426	426588	WGI NonService Pension Cost	-	-	-	-	-	-	-	-	-
485	426	426589	WGI NonService SERP Cost	-	-	-	-	-	-	-	-	-
486	426	426590	WGI NonService OPEB Cost	-	-	-	-	-	-	-	-	-
487	920	920101	Mgmt & Admin - Executives	-	-	-	-	-	-	-	-	-
488	920	920102	Mgmt Incentive - LTIP	-	-	-	-	-	-	-	-	-
489	920	920109	Mgmt & Adm Salaries-Spec Proj	-	-	-	-	-	-	-	-	-
490	920	920112	LUC Labor Allocs	-	-	-	-	-	-	-	-	-
491	920	920130	M&A Transf Work Gas-GL001 Only	-	-	-	-	-	-	-	-	-
492	920	920201	Mgmt & Admin - Salaries-Acct	-	-	-	-	-	-	-	-	-
493	920	920212	APUC Labor Allocs	-	-	-	-	-	-	-	-	-
494	920	920261	General Recordsaccounting	-	-	-	-	-	-	-	-	-
495	920	920264	Accounts Payable-Accounting	-	-	-	-	-	-	-	-	-
496	920	920301	Mgmt & Admin - Field Safety Ad	-	-	-	-	-	-	-	-	-
497	920	920312	LUSC BS Labor Allocs	-	-	-	-	-	-	-	-	-
498	920	920412	LABS CAN BS Labor Allocs	-	-	-	-	-	-	-	-	-
499	920	920413	LABS BS Labor Allocs-Electric	-	-	-	-	-	-	-	-	-
500	920	920449	Mgmt & Admini - Salaries-Info	-	-	-	-	-	-	-	-	-
501	920	920450	Personnel - Salary - Info Serv	-	-	-	-	-	-	-	-	-
502	920	920501	Mgmt & Admini - Salaries-Hr	-	-	-	-	-	-	-	-	-
503	920	920503	Payroll Activi-Labor Only-Hr	-	-	-	-	-	-	-	-	-
504	920	920504	Personnel Activi-Lbr Only-Hr	-	-	-	-	-	-	-	-	-
505	920	920505	Train Program Dev - Labor-Hr	-	-	-	-	-	-	-	-	-
506	920	920512	LABS CAN CS Labor Allocs	-	-	-	-	-	-	-	-	-
507	920	920513	LABS CS Labor Allocs-Electric	-	-	-	-	-	-	-	-	-
508	920	920601	Mgmt & Admin-General Services	-	-	-	-	-	-	-	-	-
509	920	920612	LABS US BS Labor Allocs	-	-	-	-	-	-	-	-	-
510	920	920615	Purchasing Activities-Gen Serv	-	-	-	-	-	-	-	-	-

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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)
462	908	908124	Dem Side Mgmt Rider OK	-	-	-	-	-	-	-	-	-
463	908	908XXX	SB-EDR	-	-	-	-	-	-	-	-	-
464	908	908XXX	MO Solar Initiative	-	-	-	-	-	-	-	-	-
465	909	909116	E.D. Advertising	-	-	-	-	0	-	-	-	-
466	909	909231	Info & Instruct Ad - Radio	53,437	-	-	-	0	-	-	-	-
467	909	909232	Info & Instruct Ad - Tv	26,719	-	-	-	0	-	-	-	-
468	909	909233	Info & Instruct Ad - Newsppr	-	-	-	-	0	-	-	-	-
469	909	909236	Info & Instruct Ad - Other	59,671	-	-	-	0	-	-	-	-
470	909	909243	Info & Instr Ad - Gas Newspp	-	-	-	-	-	-	-	-	-
471	909	909246	Info & Instr Ad - Gas - Other	-	-	-	-	-	-	-	-	-
472	910	910008	Cust Serv & Public Info-Cler	-	-	-	-	0	-	-	-	-
473	910	910740	Communications M&A	-	-	-	-	-	-	-	-	-
474			<b>Total Customer Assistance Expenses:</b>	<u>139,827</u>	<u>-</u>	<u>356,577</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SALES EXPENSES</b>												
475	912	912002	Municipal Activities	-	-	1,724	-	(0)	-	-	-	-
476	912	912011	Conferences	-	-	-	-	(0)	-	-	-	-
477	912	912025	New Business-Cust Serv	-	-	14,856	-	(0)	-	-	-	-
478	912	912113	Ed Admin-Labor Veh & Other	-	-	-	-	(0)	-	-	-	-
479	916	916046	Micro Software-Sales	-	-	-	-	-	-	-	-	-
480			<b>Total Sales Expenses:</b>	<u>-</u>	<u>-</u>	<u>16,580</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>												
481	426	426581	Elect/Gas Pension NnServiceCst	-	-	-	-	-	-	-	-	-
482	426	426582	SERP Pension NonServiceCost	-	-	-	-	-	-	-	-	-
483	426	426585	Elec/Gas OPEB NonServiceCost	-	-	-	-	-	-	-	-	-
484	426	426588	WGI NonService Pension Cost	-	-	-	-	-	-	-	-	-
485	426	426589	WGI NonService SERP Cost	-	-	-	-	-	-	-	-	-
486	426	426590	WGI NonService OPEB Cost	-	-	-	-	-	-	-	-	-
487	920	920101	Mgmt & Admin - Executives	-	-	33,329	-	2,310	-	-	-	-
488	920	920102	Mgmt Incentive - LTIP	-	-	37,478	-	2,344	-	-	-	-
489	920	920109	Mgmt & Adm Salaries-Spec Proj	-	-	7,105	-	488	-	-	-	-
490	920	920112	LUC Labor Allocs	-	-	66,840	-	3,736	-	-	-	-
491	920	920130	M&A Transf Work Gas-GL001 Only	-	-	-	-	-	-	-	-	-
492	920	920201	Mgmt & Admin - Salaries-Acct	-	-	12,929	-	801	-	-	-	-
493	920	920212	APUC Labor Allocs	-	-	141,522	-	5,495	-	-	-	-
494	920	920261	General Recordsaccounting	-	-	12,913	-	688	-	-	-	-
495	920	920264	Accounts Payable-Accounting	-	-	6,115	-	317	-	-	-	-
496	920	920301	Mgmt & Admin - Field Safety Ad	-	-	10,599	-	632	-	-	-	-
497	920	920312	LUSC BS Labor Allocs	-	-	(4,451)	-	(286)	-	-	-	-
498	920	920412	LABS CAN BS Labor Allocs	-	-	585,829	-	34,629	-	-	-	-
499	920	920413	LABS BS Labor Allocs-Electric	-	-	59,765	-	3,363	-	-	-	-
500	920	920449	Mgmt & Admini - Salaries-Info	-	-	-	-	-	-	-	-	-
501	920	920450	Personnel - Salary - Info Serv	-	-	-	-	81	-	-	-	-
502	920	920501	Mgmt & Admini - Salaries-Hr	-	-	-	-	43	-	-	-	-
503	920	920503	Payroll Activi-Labor Only-Hr	-	-	-	-	-	-	-	-	-
504	920	920504	Personnel Activi-Lbr Only-Hr	-	-	9,252	-	571	-	-	-	-
505	920	920505	Train Program Dev - Labor-Hr	-	-	-	-	-	-	-	-	-
506	920	920512	LABS CAN CS Labor Allocs	-	-	602,940	-	36,240	-	-	-	-
507	920	920513	LABS CS Labor Allocs-Electric	-	-	25,136	-	1,066	-	-	-	-
508	920	920601	Mgmt & Admin-General Services	-	-	15,980	-	1,026	-	-	-	-
509	920	920612	LABS US BS Labor Allocs	-	-	-	-	-	-	-	-	-
510	920	920615	Purchasing Activities-Gen Serv	-	-	7,749	-	350	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
462	908	908124	Dem Side Mgmt Rider OK	-	-	-	-
463	908	908XXX	SB-EDR	-	-	196,240	196,240
464	908	908XXX	MO Solar Initiative	-	-	226,435	226,435
465	909	909116	E.D. Advertising	-	-	0	5,065
466	909	909231	Info & Instruct Ad - Radio	-	-	53,437	53,865
467	909	909232	Info & Instruct Ad - Tv	-	-	26,719	43,354
468	909	909233	Info & Instruct Ad - Newsprr	-	-	0	11,004
469	909	909236	Info & Instruct Ad - Other	-	-	59,672	87,087
470	909	909243	Info & Instr Ad - Gas Newsprr	-	-	-	-
471	909	909246	Info & Instr Ad - Gas - Other	-	-	-	-
472	910	910008	Cust Serv & Public Info-Cler	-	-	0	15,983
473	910	910740	Communications M&A	-	-	-	-
474			<b>Total Customer Assistance Expenses:</b>	-	-	1,962,566	5,834,167
<b>SALES EXPENSES</b>							
475	912	912002	Municipal Activities	-	-	1,724	7,733
476	912	912011	Conferences	-	-	(0)	3,360
477	912	912025	New Business-Cust Serv	-	-	14,856	86,648
478	912	912113	Ed Admin-Labor Veh & Other	-	-	(0)	2,978
479	916	916046	Micro Software-Sales	-	-	-	-
480			<b>Total Sales Expenses:</b>	-	-	16,580	100,719
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>							
481	426	426581	Elect/Gas Pension NnServiceCst	4,330,958	-	4,330,958	7,260,296
482	426	426582	SERP Pension NonServiceCost	(135,677)	-	(135,677)	1,602,395
483	426	426585	Elec/Gas OPEB NonServiceCost	617,892	-	617,892	2,601,682
484	426	426588	WGI NonService Pension Cost	37,485	-	37,485	-
485	426	426589	WGI NonService SERP Cost	10,156	-	10,156	-
486	426	426590	WGI NonService OPEB Cost	8,851	-	8,851	-
487	920	920101	Mgmt & Admin - Executives	-	-	35,639	161,606
488	920	920102	Mgmt Incentive - LTIP	-	-	39,823	167,661
489	920	920109	Mgmt & Adm Salaries-Spec Proj	-	-	7,593	34,182
490	920	920112	LUC Labor Allocs	-	-	70,576	274,324
491	920	920130	M&A Transf Work Gas-GL001 Only	-	-	-	-
492	920	920201	Mgmt & Admin - Salaries-Acct	-	-	13,730	57,430
493	920	920212	APUC Labor Allocs	-	-	147,017	446,716
494	920	920261	General Recordsaccounting	-	-	13,601	51,120
495	920	920264	Accounts Payable-Accounting	-	-	6,431	23,693
496	920	920301	Mgmt & Admin - Field Safety Ad	-	-	11,231	45,692
497	920	920312	LUSC BS Labor Allocs	-	-	(4,737)	(20,356)
498	920	920412	LABS CAN BS Labor Allocs	-	-	620,458	2,509,000
499	920	920413	LABS BS Labor Allocs-Electric	-	-	63,127	246,507
500	920	920449	Mgmt & Admini - Salaries-Info	-	-	-	-
501	920	920450	Personnel - Salary - Info Serv	-	-	81	4,506
502	920	920501	Mgmt & Admini - Salaries-Hr	-	-	43	2,408
503	920	920503	Payroll Activi-Labor Only-Hr	-	-	-	-
504	920	920504	Personnel Activi-Lbr Only-Hr	-	-	9,823	40,986
505	920	920505	Train Program Dev - Labor-Hr	-	-	-	-
506	920	920512	LABS CAN CS Labor Allocs	-	-	639,180	2,615,575
507	920	920513	LABS CS Labor Allocs-Electric	-	-	26,202	84,335
508	920	920601	Mgmt & Admin-General Services	-	-	17,006	72,961
509	920	920612	LABS US BS Labor Allocs	-	-	-	-
510	920	920615	Purchasing Activities-Gen Serv	-	-	8,099	27,171



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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	920620	Record Retention - Labor		30,248	-	30,248	86.11%	26,046	-	-	-
512	920	920666	Receive & Deliver Company Mail		22,062	-	22,062	86.11%	18,997	-	-	-
513	920	920669	General Service Activities		34,334	-	34,334	86.11%	29,565	-	-	-
514	920	920701	Mgmt & Admin-Sal-Other Gen Off		76,728	-	76,728	86.11%	66,070	-	-	-
515	920	920703	Reporting Activities - Gen Off		22,354	-	22,354	86.11%	19,249	-	-	-
516	920	920715	LABS US CS Labor Allocs		-	-	-	86.11%	-	-	-	-
517	920	920720	Fuel & Purc Power Forecasting		57,648	-	57,648	86.11%	49,641	-	-	-
518	920	920721	Load Research		2,653	-	2,653	86.11%	2,284	-	-	-
519	920	920723	Forecasting - Labor		2,091	-	2,091	86.11%	1,800	-	-	-
520	920	920750	Mgmt & Admin - Land Rights		(5,479)	-	(5,479)	86.11%	(4,718)	-	-	-
521	920	920799	Transfer Acct for BU Errors		(5)	-	(5)	86.11%	(5)	-	-	-
522	920	920812	CENTRAL Labor Allocs		990,362	-	990,362	86.11%	852,800	-	-	-
523	920	920813	Central OC Labor Allocs-Electr		1,660,966	-	1,660,966	86.11%	1,430,256	-	-	-
524	920	920881	MO Renewable Energy Std Labor		42,005	-	42,005	100.00%	42,005	-	-	-
525	920	920882	Administrative & General Sal		16,464	-	16,464	86.11%	14,177	-	-	-
526	920	920883	KS Renewable Energy Std Labor		1,195	-	1,195	0.00%	-	-	-	-
527	920	920912	LIB CORP US Labor Allocs		107,443	-	107,443	86.11%	92,519	-	-	-
528	920	920913	LIB Corp US BS Labor Alloc-Ele		-	-	-	86.11%	-	-	-	-
529	921	921000	Office Supplies & Exp - Gas		-	-	-	86.11%	-	-	-	-
530	921	921045	Safety Expenses - EDG		-	-	-	86.11%	-	-	-	-
531	921	921102	Mgmt & Admin-Exp-Executives		33,236	-	33,236	86.11%	28,620	-	-	-
532	921	921103	SPP Administrative Expenses		-	-	-	86.11%	-	-	-	-
533	921	921104	United Way Expenses		7,693	-	7,693	86.11%	6,624	-	-	-
534	921	921105	Employee Engagement Program		-	-	-	86.11%	-	-	-	-
535	921	921111	M&A Expenses - Util Planning		171,841	-	171,841	86.11%	147,972	-	-	-
536	921	921112	LUC Other Allocs		26,329	-	26,329	86.11%	22,672	-	-	-
537	921	921202	Mgmt & Admin-Accounting		35,666	-	35,666	86.11%	30,712	-	-	-
538	921	921211	Conv & Seminar-Acct		30,072	-	30,072	86.11%	25,895	-	-	-
539	921	921225	Safety Expenses-Accounting		317	-	317	86.11%	273	-	-	-
540	921	921246	Micro Software-Acct		37,653	-	37,653	86.11%	32,423	-	-	-
541	921	921300	Pcb Oil & Used Oil		9,492	-	9,492	86.11%	8,173	-	-	-
542	921	921301	Mgmt & Admin - Exp - Field Saf		44,829	-	44,829	86.11%	38,602	-	-	-
543	921	921305	Required Certification Expense		1,074	-	1,074	86.11%	925	-	-	-
544	921	921306	Professional Membership & Dues		-	-	-	86.11%	-	-	-	-
545	921	921311	Conv & Seminars - Envir&Safety		176	-	176	86.11%	151	-	-	-
546	921	921312	LUSC BS Other Allocs		-	-	-	86.11%	-	-	-	-
547	921	921325	Misc Environmental Expenses		14,848	-	14,848	86.11%	12,785	-	-	-
548	921	921402	Return Postage		530	-	530	86.11%	456	-	-	-
549	921	921403	Offsite Expenses		(88)	-	(88)	86.11%	(76)	-	-	-
550	921	921411	Conv & Seminar-Computer Serv		7,669	-	7,669	86.11%	6,604	-	-	-
551	921	921412	LABS CAN BS Other Allocs		350,720	-	350,720	86.11%	302,005	-	-	-
552	921	921413	LABS BS Other Allocs-Electric		6,141	-	6,141	86.11%	5,288	-	-	-
553	921	921446	Micro Software-Info Serv		31,303	-	31,303	100.00%	31,303	-	-	-
554	921	921449	Mgmt & Admin Exp - Info Serv		2,599	-	2,599	86.11%	2,238	-	-	-
555	921	921450	Personnel Exp - Info Services		-	-	-	86.11%	-	-	-	-
556	921	921469	Hardware Purchases		10,230	-	10,230	86.11%	8,809	-	-	-
557	921	921470	Hardware Maintenance		7,737	-	7,737	86.11%	6,662	-	-	-
558	921	921471	Software Purchases		3,798	-	3,798	86.11%	3,271	-	-	-
559	921	921472	Software Rental		11,465	-	11,465	86.11%	9,873	-	-	-
560	921	921473	Data Processing Supplies		8,995	-	8,995	86.11%	7,746	-	-	-
561	921	921474	Software Maintenance		1,144,432	-	1,144,432	86.11%	985,469	-	-	-
562	921	921475	Telecommunications		17,004	-	17,004	86.11%	14,642	-	-	-
563	921	921484	Manuals		-	-	-	86.11%	-	-	-	-

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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)
511	920	920620	Record Retention - Labor	-	-	-	-	-	-	-	-	-
512	920	920666	Receive & Deliver Company Mail	-	-	-	-	-	-	-	-	-
513	920	920669	General Service Activities	-	-	-	-	-	-	-	-	-
514	920	920701	Mgmt & Admin-Sal-Other Gen Off	-	-	-	-	-	-	-	-	-
515	920	920703	Reporting Activities - Gen Off	-	-	-	-	-	-	-	-	-
516	920	920715	LABS US CS Labor Allocs	-	-	-	-	-	-	-	-	-
517	920	920720	Fuel & Purc Power Forecasting	-	-	-	-	-	-	-	-	-
518	920	920721	Load Research	-	-	-	-	-	-	-	-	-
519	920	920723	Forecasting - Labor	-	-	-	-	-	-	-	-	-
520	920	920750	Mgmt & Admin - Land Rights	-	-	-	-	-	-	-	-	-
521	920	920799	Transfer Acct for BU Errors	-	-	-	-	-	-	-	-	-
522	920	920812	CENTRAL Labor Allocs	-	-	-	-	-	-	-	-	-
523	920	920813	Central OC Labor Allocs-Electr	-	-	-	-	-	-	-	-	-
524	920	920881	MO Renewable Energy Std Labor	-	-	-	-	-	-	-	-	-
525	920	920882	Administrative & General Sal	-	-	-	-	-	-	-	-	-
526	920	920883	KS Renewable Energy Std Labor	-	-	-	-	-	-	-	-	-
527	920	920912	LIB CORP US Labor Allocs	-	-	-	-	-	-	-	-	-
528	920	920913	LIB Corp US BS Labor Alloc-Ele	-	-	-	-	-	-	-	-	-
529	921	921000	Office Supplies & Exp - Gas	-	-	-	-	-	-	-	-	-
530	921	921045	Safety Expenses - EDG	-	-	-	-	-	-	-	-	-
531	921	921102	Mgmt & Admin-Exp-Executives	-	-	-	-	-	-	-	-	-
532	921	921103	SPP Administrative Expenses	-	-	-	-	-	-	-	-	-
533	921	921104	United Way Expenses	-	-	-	-	-	-	-	-	-
534	921	921105	Employee Engagement Program	-	-	-	-	-	-	-	-	-
535	921	921111	M&A Expenses - Util Planning	-	-	-	-	-	-	-	-	-
536	921	921112	LUC Other Allocs	-	-	-	-	-	-	-	-	-
537	921	921202	Mgmt & Admin-Accounting	-	-	-	-	-	-	-	-	-
538	921	921211	Conv & Seminar-Acct	-	-	-	-	-	-	-	-	-
539	921	921225	Safety Expenses-Accounting	-	-	-	-	-	-	-	-	-
540	921	921246	Micro Software-Acct	-	-	-	-	-	-	-	-	-
541	921	921300	Pcb Oil & Used Oil	-	-	-	-	-	-	-	-	-
542	921	921301	Mgmt & Admin - Exp - Field Saf	-	-	-	-	-	-	-	-	-
543	921	921305	Required Certification Expense	-	-	-	-	-	-	-	-	-
544	921	921306	Professional Membership & Dues	-	-	-	-	-	-	-	-	-
545	921	921311	Conv & Seminars - Envir&Safety	-	-	-	-	-	-	-	-	-
546	921	921312	LUSC BS Other Allocs	-	-	-	-	-	-	-	-	-
547	921	921325	Misc Environmental Expenses	-	-	-	-	-	-	-	-	-
548	921	921402	Return Postage	-	-	-	-	-	-	-	-	-
549	921	921403	Offsite Expenses	-	-	-	-	-	-	-	-	-
550	921	921411	Conv & Seminar-Computer Serv	-	-	-	-	-	-	-	-	-
551	921	921412	LABS CAN BS Other Allocs	-	-	-	-	-	-	-	-	-
552	921	921413	LABS BS Other Allocs-Electric	-	-	-	-	-	-	-	-	-
553	921	921446	Micro Software-Info Serv	-	-	-	-	-	-	-	-	-
554	921	921449	Mgmt & Admin Exp - Info Serv	-	-	-	-	-	-	-	-	-
555	921	921450	Personnel Exp - Info Services	-	-	-	-	-	-	-	-	-
556	921	921469	Hardware Purchases	-	-	-	-	-	-	-	-	-
557	921	921470	Hardware Maintenance	-	-	-	-	-	-	-	-	-
558	921	921471	Software Purchases	-	-	-	-	-	-	-	-	-
559	921	921472	Software Rental	-	-	-	-	-	-	-	-	-
560	921	921473	Data Processing Supplies	-	-	-	-	-	-	-	-	-
561	921	921474	Software Maintenance	-	-	-	-	-	-	-	-	-
562	921	921475	Telecommunications	-	-	-	-	-	-	-	-	-
563	921	921484	Manuals	-	-	-	-	-	-	-	-	-

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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)
511	920	920620	Record Retention - Labor	-	-	3,899	-	478	-	-	-	-
512	920	920666	Receive & Deliver Company Mail	-	-	5,349	-	348	-	-	-	-
513	920	920669	General Service Activities	-	-	8,416	-	542	-	-	-	-
514	920	920701	Mgmt & Admin-Sal-Other Gen Off	-	-	16,449	-	1,211	-	-	-	-
515	920	920703	Reporting Activities - Gen Off	-	-	6,597	-	353	-	-	-	-
516	920	920715	LABS US CS Labor Allocs	-	-	-	-	-	-	-	-	-
517	920	920720	Fuel & Purc Power Forecasting	-	-	13,265	-	910	-	-	-	-
518	920	920721	Load Research	-	-	610	-	42	-	-	-	-
519	920	920723	Forecasting - Labor	-	-	481	-	33	-	-	-	-
520	920	920750	Mgmt & Admin - Land Rights	-	-	(1,019)	-	(87)	-	-	-	-
521	920	920799	Transfer Acct for BU Errors	-	-	(1)	-	(0)	-	-	-	-
522	920	920812	CENTRAL Labor Allocs	-	-	248,550	-	15,637	-	-	-	-
523	920	920813	Central OC Labor Allocs-Electr	-	-	389,667	-	26,226	-	-	-	-
524	920	920881	MO Renewable Energy Std Labor	-	-	17,544	-	-	-	-	-	-
525	920	920882	Administrative & General Sal	-	-	960	-	260	-	-	-	-
526	920	920883	KS Renewable Energy Std Labor	-	-	-	-	-	-	-	-	-
527	920	920912	LIB CORP US Labor Allocs	-	-	27,604	-	1,696	-	-	-	-
528	920	920913	LIB Corp US BS Labor Alloc-Ele	-	-	-	-	-	-	-	-	-
529	921	921000	Office Supplies & Exp - Gas	-	-	-	-	-	-	-	-	-
530	921	921045	Safety Expenses - EDG	-	-	-	-	-	-	-	-	-
531	921	921102	Mgmt & Admin-Exp-Executives	-	-	-	-	525	-	-	-	-
532	921	921103	SPP Administrative Expenses	-	-	-	-	-	-	-	-	-
533	921	921104	United Way Expenses	-	-	-	-	121	-	-	-	-
534	921	921105	Employee Engagement Program	-	-	-	-	-	-	-	-	-
535	921	921111	M&A Expenses - Util Planning	-	-	-	-	2,713	-	-	-	-
536	921	921112	LUC Other Allocs	-	-	-	-	416	-	-	-	-
537	921	921202	Mgmt & Admin-Accounting	-	-	-	-	563	-	-	-	-
538	921	921211	Conv & Seminar-Acct	-	-	-	-	475	-	-	-	(6,415)
539	921	921225	Safety Expenses-Accounting	-	-	-	-	5	-	-	-	-
540	921	921246	Micro Software-Acct	-	-	-	-	595	-	-	-	-
541	921	921300	Pcb Oil & Used Oil	-	-	-	-	150	-	-	-	-
542	921	921301	Mgmt & Admin - Exp - Field Saf	-	-	-	-	708	-	-	-	-
543	921	921305	Required Certification Expense	-	-	-	-	17	-	-	-	-
544	921	921306	Professional Membership & Dues	-	-	-	-	-	-	-	-	-
545	921	921311	Conv & Seminars - Envir&Safety	-	-	-	-	3	-	-	-	2,693
546	921	921312	LUSC BS Other Allocs	-	-	-	-	-	-	-	-	-
547	921	921325	Misc Environmental Expenses	-	-	-	-	234	-	851,756	-	-
548	921	921402	Return Postage	-	-	-	-	8	-	-	-	-
549	921	921403	Offsite Expenses	-	-	-	-	(1)	-	-	-	-
550	921	921411	Conv & Seminar-Computer Serv	-	-	-	-	121	-	-	-	22,762
551	921	921412	LABS CAN BS Other Allocs	-	-	-	-	5,538	-	-	-	-
552	921	921413	LABS BS Other Allocs-Electric	-	-	-	-	97	-	-	-	-
553	921	921446	Micro Software-Info Serv	-	-	-	-	-	-	-	-	-
554	921	921449	Mgmt & Admin Exp - Info Serv	-	-	-	-	41	-	-	-	-
555	921	921450	Personnel Exp - Info Services	-	-	-	-	-	-	-	-	-
556	921	921469	Hardware Purchases	-	-	-	-	162	-	-	-	-
557	921	921470	Hardware Maintenance	-	-	-	-	122	-	-	-	-
558	921	921471	Software Purchases	-	-	-	-	60	-	-	-	-
559	921	921472	Software Rental	-	-	-	-	181	-	-	-	-
560	921	921473	Data Processing Supplies	-	-	-	-	142	-	-	-	-
561	921	921474	Software Maintenance	-	-	-	-	18,070	-	-	-	-
562	921	921475	Telecommunications	-	-	-	-	268	-	-	-	-
563	921	921484	Manuals	-	-	-	-	-	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
511	920	920620	Record Retention - Labor	-	-	4,377	30,423
512	920	920666	Receive & Deliver Company Mail	-	-	5,697	24,694
513	920	920669	General Service Activities	-	-	8,958	38,523
514	920	920701	Mgmt & Admin-Sal-Other Gen Off	-	-	17,660	83,730
515	920	920703	Reporting Activities - Gen Off	-	-	6,950	26,199
516	920	920715	LABS US CS Labor Allocs	-	-	-	-
517	920	920720	Fuel & Purc Power Forecasting	-	-	14,175	63,816
518	920	920721	Load Research	-	-	652	2,936
519	920	920723	Forecasting - Labor	-	-	514	2,314
520	920	920750	Mgmt & Admin - Land Rights	-	-	(1,106)	(5,824)
521	920	920799	Transfer Acct for BU Errors	-	-	(1)	(6)
522	920	920812	CENTRAL Labor Allocs	-	-	264,187	1,116,987
523	920	920813	Central OC Labor Allocs-Electr	-	-	415,893	1,846,149
524	920	920881	MO Renewable Energy Std Labor	-	-	17,544	59,549
525	920	920882	Administrative & General Sal	-	-	1,220	15,397
526	920	920883	KS Renewable Energy Std Labor	-	-	-	-
527	920	920912	LIB CORP US Labor Allocs	-	-	29,301	121,819
528	920	920913	LIB Corp US BS Labor Alooc-Ele	-	-	-	-
529	921	921000	Office Supplies & Exp - Gas	-	-	-	-
530	921	921045	Safety Expenses - EDG	-	-	-	-
531	921	921102	Mgmt & Admin-Exp-Executives	-	-	525	29,144
532	921	921103	SPP Administrative Expenses	-	-	-	-
533	921	921104	United Way Expenses	-	-	121	6,746
534	921	921105	Employee Engagement Program	-	-	-	-
535	921	921111	M&A Expenses - Util Planning	-	-	2,713	150,685
536	921	921112	LUC Other Allocs	-	-	416	23,087
537	921	921202	Mgmt & Admin-Accounting	-	-	563	31,275
538	921	921211	Conv & Seminar-Acct	-	-	(5,940)	19,955
539	921	921225	Safety Expenses-Accounting	-	-	5	278
540	921	921246	Micro Software-Acct	-	-	595	33,017
541	921	921300	Pcb Oil & Used Oil	-	-	150	8,323
542	921	921301	Mgmt & Admin - Exp - Field Saf	-	-	708	39,310
543	921	921305	Required Certification Expense	-	-	17	942
544	921	921306	Professional Membership & Dues	-	-	-	-
545	921	921311	Conv & Seminars - Envir&Safety	-	-	2,696	2,847
546	921	921312	LUSC BS Other Allocs	-	-	-	-
547	921	921325	Misc Environmental Expenses	-	-	851,991	864,776
548	921	921402	Return Postage	-	-	8	465
549	921	921403	Offsite Expenses	-	-	(1)	(77)
550	921	921411	Conv & Seminar-Computer Serv	-	-	22,883	29,486
551	921	921412	LABS CAN BS Other Allocs	-	-	5,538	307,542
552	921	921413	LABS BS Other Allocs-Electric	-	-	97	5,385
553	921	921446	Micro Software-Info Serv	-	-	-	31,303
554	921	921449	Mgmt & Admin Exp - Info Serv	-	-	41	2,279
555	921	921450	Personnel Exp - Info Services	-	-	-	-
556	921	921469	Hardware Purchases	-	-	162	8,970
557	921	921470	Hardware Maintenance	-	-	122	6,784
558	921	921471	Software Purchases	-	-	60	3,331
559	921	921472	Software Rental	-	-	181	10,054
560	921	921473	Data Processing Supplies	-	-	142	7,888
561	921	921474	Software Maintenance	-	-	18,070	1,003,539
562	921	921475	Telecommunications	-	-	268	14,910
563	921	921484	Manuals	-	-	-	-

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

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	921489	Supplies-Other		7,770	-	7,770	86.11%	6,691	-	-	-
565	921	921502	Mgmt & Administrative - Exp-Hr		27,206	-	27,206	86.11%	23,427	-	-	-
566	921	921506	Train Program Devel-No Lab-Hr		-	-	-	86.11%	-	-	-	-
567	921	921511	Conv & Seminar-No Labor		-	-	-	86.11%	-	-	-	-
568	921	921512	LABS CAN CS Other Allocs		443,930	-	443,930	86.11%	382,268	-	-	-
569	921	921513	LABS CS Other Allocs-Electric		43,536	-	43,536	86.11%	37,489	-	-	-
570	921	921516	Recruiting - No Labor-Hr		91	-	91	86.11%	78	-	-	-
571	921	921525	Safety Exp & Non-Lbr Incentive		267	-	267	86.11%	230	-	-	-
572	921	921602	Mgmt & Admin-Exp		28,220	-	28,220	86.11%	24,300	-	-	-
573	921	921603	General Office Matrls & Sup		14,495	-	14,495	86.11%	12,482	-	-	-
574	921	921611	Conv & Seminar-Gen Office		-	-	-	86.11%	-	-	-	-
575	921	921612	LABS US BS Other Allocs		-	-	-	86.11%	-	-	-	-
576	921	921620	Record Retention - Other		1,893	-	1,893	86.11%	1,630	-	-	-
577	921	921625	Safety Exp-Bldg Serv		65	-	65	86.11%	56	-	-	-
578	921	921639	Janitorial Service - Expenses		89,533	-	89,533	86.11%	77,096	-	-	-
579	921	921648	Utilities		11,100	-	11,100	86.11%	9,558	-	-	-
580	921	921654	Printing Expenses		12,560	-	12,560	86.11%	10,816	-	-	-
581	921	921667	Rec & Del Company Mail - Exp		32,509	-	32,509	86.11%	27,994	-	-	-
582	921	921702	Mgmt & Admin - Expenses		55,692	-	55,692	86.11%	47,956	-	-	-
583	921	921703	Other General Office		30	-	30	86.11%	26	-	-	-
584	921	921705	Regulatory Applications - Exp		-	-	-	86.11%	-	-	-	-
585	921	921711	Conv & Seminar-Fras		-	-	-	86.11%	-	-	-	-
586	921	921712	Education Expense		328	-	328	86.11%	283	-	-	-
587	921	921717	Employee Clothing		(1,797)	-	(1,797)	86.11%	(1,547)	-	-	-
588	921	921720	Fuel & PP Forecasting Exp		14,625	-	14,625	86.11%	12,594	-	-	-
589	921	921721	Load Research Expenses		59,818	-	59,818	86.11%	51,509	-	-	-
590	921	921722	Financial Projection Exp		7,644	-	7,644	86.11%	6,582	-	-	-
591	921	921723	Forecasting - Other Expenses		6,804	-	6,804	86.11%	5,859	-	-	-
592	921	921750	Mgmt & Admin - Exp Land Rights		2,956	-	2,956	86.11%	2,546	-	-	-
593	921	921775	General Services Supplies		10,900	-	10,900	86.11%	9,386	-	-	(26)
594	921	921776	Microcomputer Supplies		734	-	734	86.11%	632	-	-	-
595	921	921812	CENTRAL Other Allocs		12,201	-	12,201	86.11%	10,506	-	-	-
596	921	921813	Central OC Other Alloc-Electr		155,023	-	155,023	86.11%	133,490	-	-	-
597	921	921881	Renewable Energy Std Veh Exp		11,311	-	11,311	86.11%	9,740	-	-	-
598	921	921885	A&G Expenses Iatan		1,098,997	-	1,098,997	86.11%	946,344	-	-	-
599	921	921886	Home Off Support Travel & Misc		-	-	-	86.11%	-	-	-	-
600	921	921912	LIB CORP US Other Allocs		7,788	-	7,788	86.11%	6,706	-	-	-
601	922	922000	Admin Exp Transf - Credit		(1,118,779)	-	(1,118,779)	86.11%	(963,379)	-	-	-
602	922	922101	Transfer charges- Subsidiaries		(1,129,362)	-	(1,129,362)	86.11%	(972,492)	-	-	-
603	922	922185	Transfer Charges - WGI		(206,134)	-	(206,134)	86.11%	(177,502)	-	-	-
604	922	922198	LUC Direct Other Capitalzd-B		(8,455)	-	(8,455)	86.11%	(7,281)	-	-	-
605	922	922199	LUC CAN BS Alloc Capitalized		(625,974)	-	(625,974)	86.11%	(539,026)	-	-	-
606	922	922299	APUC Corp CS Alloc Capitalized		(1,743,300)	-	(1,743,300)	86.11%	(1,501,153)	-	-	-
607	922	922398	LUSC Direct Other Capitalzd-B		-	-	-	86.11%	-	-	-	-
608	922	922399	LUSC BS Alloc Capitalized		5,819	-	5,819	86.11%	5,010	-	-	-
609	922	922498	LABS Direct Other Capitalzd-B		(115,387)	-	(115,387)	86.11%	(99,359)	-	-	-
610	922	922499	LABS BS Capitalized		(1,644,896)	-	(1,644,896)	86.11%	(1,416,418)	-	-	-
611	922	922500	Non-Prod Indirect Work - ELabs		(31,592)	-	(31,592)	86.11%	(27,204)	-	-	-
612	922	922501	Services for APUC		(2,299)	-	(2,299)	86.11%	(1,980)	-	-	-
613	922	922502	Services for LUC		(2,599)	-	(2,599)	86.11%	(2,238)	-	-	-
614	922	922503	Services for Labs Canada		(40,710)	-	(40,710)	86.11%	(35,055)	-	-	-
615	922	922504	Services for LUSC 8880		2,665	-	2,665	86.11%	2,294	-	-	-
616	922	922505	Services for E-Labs (US) 8885		(14,583)	-	(14,583)	86.11%	(12,557)	-	-	-

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WP 6.2 - Operation and Maintenance Expenses

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	921489	Supplies-Other	-	-	-	-	-	-	-	-	-
565	921	921502	Mgmt & Administrative - Exp-Hr	-	-	-	-	-	-	-	-	-
566	921	921506	Train Program Devel-No Lab-Hr	-	-	-	-	-	-	-	-	-
567	921	921511	Conv & Seminar-No Labor	-	-	-	-	-	-	-	-	-
568	921	921512	LABS CAN CS Other Allocs	-	-	-	-	-	-	-	-	-
569	921	921513	LABS CS Other Allocs-Electric	-	-	-	-	-	-	-	-	-
570	921	921516	Recruiting - No Labor-Hr	-	-	-	-	-	-	-	-	-
571	921	921525	Safety Exp & Non-Lbr Incentive	-	-	-	-	-	-	-	-	-
572	921	921602	Mgmt & Admin-Exp	-	-	-	-	-	-	-	-	-
573	921	921603	General Office MatrIs & Sup	-	-	-	-	-	-	-	-	-
574	921	921611	Conv & Seminar-Gen Office	-	-	-	-	-	-	-	-	-
575	921	921612	LABS US BS Other Allocs	-	-	-	-	-	-	-	-	-
576	921	921620	Record Retention - Other	-	-	-	-	-	-	-	-	-
577	921	921625	Safety Exp-Bldg Serv	-	-	-	-	-	-	-	-	-
578	921	921639	Janitorial Service - Expenses	-	-	-	-	-	-	-	-	-
579	921	921648	Utilities	-	-	-	-	-	-	-	-	-
580	921	921654	Printing Expenses	-	-	-	-	-	-	-	-	-
581	921	921667	Rec & Del Company Mail - Exp	-	-	-	-	-	-	-	-	-
582	921	921702	Mgmt & Admin - Expenses	-	-	-	-	-	-	-	-	-
583	921	921703	Other General Office	-	-	-	-	-	-	-	-	-
584	921	921705	Regulatory Applications - Exp	-	-	-	-	-	-	-	-	-
585	921	921711	Conv & Seminar-Fras	-	-	-	-	-	-	-	-	-
586	921	921712	Education Expense	-	-	-	-	-	-	-	-	-
587	921	921717	Employee Clothing	-	-	-	-	-	-	-	-	-
588	921	921720	Fuel & PP Forecasting Exp	-	-	-	-	-	-	-	-	-
589	921	921721	Load Research Expenses	-	-	-	-	-	-	-	-	-
590	921	921722	Financial Projection Exp	-	-	-	-	-	-	-	-	-
591	921	921723	Forecasting - Other Expenses	-	-	-	-	-	-	-	-	-
592	921	921750	Mgmt & Admin - Exp Land Rights	-	-	-	-	-	-	-	-	-
593	921	921775	General Services Supplies	-	-	-	-	-	-	-	-	-
594	921	921776	Microcomputer Supplies	-	-	-	-	-	-	-	-	-
595	921	921812	CENTRAL Other Allocs	-	-	-	-	-	-	-	-	-
596	921	921813	Central OC Other Alloc-Electr	-	-	-	-	-	-	-	-	-
597	921	921881	Renewable Energy Std Veh Exp	-	-	-	-	-	-	-	-	-
598	921	921885	A&G Expenses Iatan	-	-	-	-	-	-	-	-	-
599	921	921886	Home Off Support Travel & Misc	-	-	-	-	-	-	-	-	-
600	921	921912	LIB CORP US Other Allocs	-	-	-	-	-	-	-	-	-
601	922	922000	Admin Exp Transf - Credit	-	-	-	-	-	-	-	-	-
602	922	922101	Transfer charges- Subsidiaries	-	-	-	-	-	-	-	-	-
603	922	922185	Transfer Charges - WGI	-	-	-	-	-	-	-	-	-
604	922	922198	LUC Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
605	922	922199	LUC CAN BS Alloc Capitalized	-	-	-	-	-	-	-	-	-
606	922	922299	APUC Corp CS Alloc Capitalized	-	-	-	-	-	-	-	-	-
607	922	922398	LUSC Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
608	922	922399	LUSC BS Alloc Capitalized	-	-	-	-	-	-	-	-	-
609	922	922498	LABS Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
610	922	922499	LABS BS Capitalized	-	-	-	-	-	-	-	-	-
611	922	922500	Non-Prod Indirect Work - ELabs	-	-	-	-	-	-	-	-	-
612	922	922501	Services for APUC	-	-	-	-	-	-	-	-	-
613	922	922502	Services for LUC	-	-	-	-	-	-	-	-	-
614	922	922503	Services for Labs Canada	-	-	-	-	-	-	-	-	-
615	922	922504	Services for LUSC 8880	-	-	-	-	-	-	-	-	-
616	922	922505	Services for E-Labs (US) 8885	-	-	-	-	-	-	-	-	-

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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	921489	Supplies-Other	-	-	-	-	123	-	-	-	-
565	921	921502	Mgmt & Administrative - Exp-Hr	-	-	-	-	430	-	-	-	-
566	921	921506	Train Program Devel-No Lab-Hr	-	-	-	-	-	-	-	-	-
567	921	921511	Conv & Seminar-No Labor	-	-	-	-	-	-	-	-	-
568	921	921512	LABS CAN CS Other Allocs	-	-	-	-	7,009	-	-	-	-
569	921	921513	LABS CS Other Allocs-Electric	-	-	-	-	687	-	-	-	-
570	921	921516	Recruiting - No Labor-Hr	-	-	-	-	1	-	-	-	-
571	921	921525	Safety Exp & Non-Lbr Incentive	-	-	-	-	4	-	-	-	-
572	921	921602	Mgmt & Admin-Exp	-	-	-	-	446	-	-	-	-
573	921	921603	General Office Matrls & Sup	-	-	-	-	229	-	-	-	-
574	921	921611	Conv & Seminar-Gen Office	-	-	-	-	-	-	-	-	-
575	921	921612	LABS US BS Other Allocs	-	-	-	-	-	-	-	-	-
576	921	921620	Record Retention - Other	-	-	-	-	30	-	-	-	-
577	921	921625	Safety Exp-Bldg Serv	-	-	-	-	1	-	-	-	-
578	921	921639	Janitorial Service - Expenses	-	-	-	-	1,414	-	-	-	-
579	921	921648	Utilities	-	-	-	-	175	-	-	-	-
580	921	921654	Printing Expenses	-	-	-	-	198	-	-	-	-
581	921	921667	Rec & Del Company Mail - Exp	-	-	-	-	513	-	-	-	-
582	921	921702	Mgmt & Admin - Expenses	-	-	-	-	879	-	-	-	-
583	921	921703	Other General Office	-	-	-	-	0	-	-	-	-
584	921	921705	Regulatory Applications - Exp	-	-	-	-	-	-	-	-	-
585	921	921711	Conv & Seminar-Fras	-	-	-	-	-	-	-	-	-
586	921	921712	Education Expense	-	-	-	-	5	-	-	-	-
587	921	921717	Employee Clothing	-	-	-	-	(28)	-	-	-	-
588	921	921720	Fuel & PP Forecasting Exp	-	-	-	-	231	-	-	-	-
589	921	921721	Load Research Expenses	-	-	-	-	944	-	-	-	-
590	921	921722	Financial Projection Exp	-	-	-	-	121	-	-	-	-
591	921	921723	Forecasting - Other Expenses	-	-	-	-	107	-	-	-	-
592	921	921750	Mgmt & Admin - Exp Land Rights	-	-	-	-	47	-	-	-	-
593	921	921775	General Services Supplies	-	-	-	-	172	-	-	-	-
594	921	921776	Microcomputer Supplies	-	-	-	-	12	-	-	-	-
595	921	921812	CENTRAL Other Allocs	-	-	-	-	193	-	-	-	-
596	921	921813	Central OC Other Alloc-Electr	-	-	-	-	2,448	-	-	-	-
597	921	921881	Renewable Energy Std Veh Exp	-	-	-	-	179	-	-	-	-
598	921	921885	A&G Expenses Iatan	-	-	-	-	17,352	-	-	-	-
599	921	921886	Home Off Support Travel & Misc	-	-	-	-	-	-	-	-	-
600	921	921912	LIB CORP US Other Allocs	-	-	-	-	123	-	-	-	-
601	922	922000	Admin Exp Transf - Credit	-	-	(80,319)	-	(17,665)	-	-	-	-
602	922	922101	Transfer charges- Subsidiaries	-	-	-	-	(17,832)	-	-	-	-
603	922	922185	Transfer Charges - WGI	-	-	-	-	(3,255)	-	-	-	-
604	922	922198	LUC Direct Other Capitalzd-B	-	-	-	-	(134)	-	-	-	-
605	922	922199	LUC CAN BS Alloc Capitalized	-	-	(17,483)	-	(9,884)	-	-	-	-
606	922	922299	APUC Corp CS Alloc Capitalized	-	-	(25,691)	-	(27,526)	-	-	-	-
607	922	922398	LUSC Direct Other Capitalzd-B	-	-	-	-	-	-	-	-	-
608	922	922399	LUSC BS Alloc Capitalized	-	-	1,339	-	92	-	-	-	-
609	922	922498	LABS Direct Other Capitalzd-B	-	-	-	-	(1,822)	-	-	-	-
610	922	922499	LABS BS Capitalized	-	-	(178,305)	-	(25,972)	-	-	-	-
611	922	922500	Non-Prod Indirect Work - ELabs	-	-	(735)	-	(499)	-	-	-	-
612	922	922501	Services for APUC	-	-	-	-	(36)	-	-	-	-
613	922	922502	Services for LUC	-	-	-	-	(41)	-	-	-	-
614	922	922503	Services for Labs Canada	-	-	(4,661)	-	(643)	-	-	-	-
615	922	922504	Services for LUSC 8880	-	-	(741)	-	42	-	-	-	-
616	922	922505	Services for E-Labs (US) 8885	-	-	-	-	(230)	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
564	921	921489	Supplies-Other	-	-	123	6,814
565	921	921502	Mgmt & Administrative - Exp-Hr	-	-	430	23,857
566	921	921506	Train Program Devel-No Lab-Hr	-	-	-	-
567	921	921511	Conv & Seminar-No Labor	-	-	-	-
568	921	921512	LABS CAN CS Other Allocs	-	-	7,009	389,277
569	921	921513	LABS CS Other Allocs-Electric	-	-	687	38,176
570	921	921516	Recruiting - No Labor-Hr	-	-	1	80
571	921	921525	Safety Exp & Non-Lbr Incentive	-	-	4	234
572	921	921602	Mgmt & Admin-Exp	-	-	446	24,746
573	921	921603	General Office Matrls & Sup	-	-	229	12,711
574	921	921611	Conv & Seminar-Gen Office	-	-	-	-
575	921	921612	LABS US BS Other Allocs	-	-	-	-
576	921	921620	Record Retention - Other	-	-	30	1,660
577	921	921625	Safety Exp-Bldg Serv	-	-	1	57
578	921	921639	Janitorial Service - Expenses	-	-	1,414	78,510
579	921	921648	Utilities	-	-	175	9,734
580	921	921654	Printing Expenses	-	-	198	11,014
581	921	921667	Rec & Del Company Mail - Exp	-	-	513	28,507
582	921	921702	Mgmt & Admin - Expenses	-	-	879	48,836
583	921	921703	Other General Office	-	-	0	26
584	921	921705	Regulatory Applications - Exp	-	-	-	-
585	921	921711	Conv & Seminar-Fras	-	-	-	-
586	921	921712	Education Expense	-	-	5	288
587	921	921717	Employee Clothing	-	-	(28)	(1,576)
588	921	921720	Fuel & PP Forecasting Exp	-	-	231	12,824
589	921	921721	Load Research Expenses	-	-	944	52,454
590	921	921722	Financial Projection Exp	-	-	121	6,703
591	921	921723	Forecasting - Other Expenses	-	-	107	5,967
592	921	921750	Mgmt & Admin - Exp Land Rights	-	-	47	2,592
593	921	921775	General Services Supplies	-	-	147	9,533
594	921	921776	Microcomputer Supplies	-	-	12	644
595	921	921812	CENTRAL Other Allocs	-	-	193	10,699
596	921	921813	Central OC Other Alloc-Electr	-	-	2,448	135,937
597	921	921881	Renewable Energy Std Veh Exp	-	-	179	9,918
598	921	921885	A&G Expenses Iatan	-	-	17,352	963,697
599	921	921886	Home Off Support Travel & Misc	-	-	-	-
600	921	921912	LIB CORP US Other Allocs	-	-	123	6,829
601	922	922000	Admin Exp Transf - Credit	-	-	(97,984)	(1,061,363)
602	922	922101	Transfer charges- Subsidiaries	-	-	(17,832)	(990,324)
603	922	922185	Transfer Charges - WGI	-	-	(3,255)	(180,757)
604	922	922198	LUC Direct Other Capitalzd-B	-	-	(134)	(7,414)
605	922	922199	LUC CAN BS Alloc Capitalized	-	-	(27,367)	(566,392)
606	922	922299	APUC Corp CS Alloc Capitalized	-	-	(53,216)	(1,554,370)
607	922	922398	LUSC Direct Other Capitalzd-B	-	-	-	-
608	922	922399	LUSC BS Alloc Capitalized	-	-	1,431	6,441
609	922	922498	LABS Direct Other Capitalzd-B	-	-	(1,822)	(101,181)
610	922	922499	LABS BS Capitalized	-	-	(204,277)	(1,620,695)
611	922	922500	Non-Prod Indirect Work - ELabs	-	-	(1,234)	(28,438)
612	922	922501	Services for APUC	-	-	(36)	(2,016)
613	922	922502	Services for LUC	-	-	(41)	(2,279)
614	922	922503	Services for Labs Canada	-	-	(5,304)	(40,359)
615	922	922504	Services for LUSC 8880	-	-	(699)	1,595
616	922	922505	Services for E-Labs (US) 8885	-	-	(230)	(12,787)



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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	922506	Services for Labs (Labs US) GP		38,686	-	38,686	86.11%	33,312	-	-	-
618	922	922507	Services for Liberty Corp US		-	-	-	86.11%	-	-	-	-
619	922	922508	Services for APCO		-	-	-	86.11%	-	-	-	-
620	922	922509	Services for LU Co.		22,779	-	22,779	86.11%	19,615	-	-	-
621	922	922510	Services for Sanger Power 5519		-	-	-	86.11%	-	-	-	-
622	922	922511	Services for Deerfield		-	-	-	86.11%	-	-	-	-
623	922	922512	Services for O'Dell		-	-	-	86.11%	-	-	-	-
624	922	922514	Services for Shady Oaks		-	-	-	86.11%	-	-	-	-
625	922	922515	Services for St. Leon		-	-	-	86.11%	-	-	-	-
626	922	922516	Services for Minonk		-	-	-	86.11%	-	-	-	-
627	922	922517	Services for Senate		-	-	-	86.11%	-	-	-	-
628	922	922518	Services for Great Bay Solar		-	-	-	86.11%	-	-	-	-
629	922	922598	LABS Direct Other Capitalzd-C		(145,414)	-	(145,414)	86.11%	(125,216)	-	-	-
630	922	922599	LABS CAN CS Allocs Capitalized		(2,099,056)	-	(2,099,056)	86.11%	(1,807,494)	-	-	-
631	922	922600	Services for East 8882		(1,664)	-	(1,664)	86.11%	(1,433)	-	-	-
632	922	922601	Services for NH 8810		(1,369)	-	(1,369)	86.11%	(1,179)	-	-	-
633	922	922602	Services for Granite St 8830		(1,377)	-	(1,377)	86.11%	(1,185)	-	-	-
634	922	922603	Services for Energy North 8840		2,506	-	2,506	86.11%	2,158	-	-	-
635	922	922604	Services for GA/Peach St 8862		2,460	-	2,460	86.11%	2,118	-	-	-
636	922	922605	Services for N Eng/Mass 8866		2,506	-	2,506	86.11%	2,158	-	-	-
637	922	922606	Services for New Brunswick Gas		4,920	-	4,920	86.11%	4,237	-	-	-
638	922	922699	LABS US BS Capitalized		(215,188)	-	(215,188)	86.11%	(185,298)	-	-	-
639	922	922700	Services for Central 8883		(90,143)	-	(90,143)	86.11%	(77,622)	-	-	-
640	922	922701	Services for Empire Consol		28	-	28	86.11%	24	-	-	-
641	922	922702	Services for Empire Elec 8905		1,839	-	1,839	86.11%	1,584	-	-	-
642	922	922703	Services for Empire Gas 8910		-	-	-	86.11%	-	-	-	-
643	922	922704	Services for Empire Fiber 8915		-	-	-	86.11%	-	-	-	-
644	922	922705	Services for Pine Bluff 8606		6,076	-	6,076	86.11%	5,232	-	-	-
645	922	922706	Services for WHall Water 8608		5,715	-	5,715	86.11%	4,921	-	-	-
646	922	922707	Services for WHall Sewer 8609		5,460	-	5,460	86.11%	4,701	-	-	-
647	922	922708	Services for Mid States 8850		46,735	-	46,735	86.11%	40,244	-	-	-
648	922	922709	Services for Mid States Water		3,379	-	3,379	86.11%	2,910	-	-	-
649	922	922711	Srvs for Woodson Hensley Water		(1)	-	(1)	86.11%	(1)	-	-	-
650	922	922713	Services for Savers Farm		-	-	-	86.11%	-	-	-	-
651	922	922714	8649-Liberty Util MoWater LLC		92,232	-	92,232	86.11%	79,421	-	-	-
652	922	922720	Services Midland Water - 8641		467	-	467	86.11%	402	-	-	-
653	922	922721	Services Bilyue Ridge Water -		433	-	433	86.11%	373	-	-	-
654	922	922722	Services Riverfork Water - 864		541	-	541	86.11%	466	-	-	-
655	922	922723	Services Valley Woods Water -		393	-	393	86.11%	338	-	-	-
656	922	922798	LABS US Direct Othr Capitalz-C		(105)	-	(105)	86.11%	(91)	-	-	-
657	922	922799	LABS US CS Capitalized		(403,825)	-	(403,825)	86.11%	(347,733)	-	-	-
658	922	922800	Services for West 8884		(882)	-	(882)	86.11%	(759)	-	-	-
659	922	922801	Services for Liberty Wtr 8020		(261)	-	(261)	86.11%	(225)	-	-	-
660	922	922802	Services for Calpeco 8800		10,863	-	10,863	86.11%	9,354	-	-	-
661	922	922803	Services for Park Water 8623		-	-	-	86.11%	-	-	-	-
662	922	922804	Services for Apple Valley 8635		(243)	-	(243)	86.11%	(210)	-	-	-
663	922	922899	Central Allocs Capitalized		(2,938,193)	-	(2,938,193)	86.11%	(2,530,074)	-	-	-
664	922	922900	Indirect Liberty Corp US		(1,793)	-	(1,793)	86.11%	(1,544)	-	-	-
665	922	922950	NERC Compliance Svcs Indirect		4,319	-	4,319	86.11%	3,719	-	-	-
666	922	922998	Lib Corp Direct Othr Capitalzd		(2,546)	-	(2,546)	86.11%	(2,192)	-	-	-
667	922	922999	Liberty Corp US CS Capitalized		(450,285)	-	(450,285)	86.11%	(387,740)	-	-	-
668	923	923005	Forecasting Model Services		-	-	-	86.11%	-	-	-	-
669	923	923045	Outside Services		1,323,558	-	1,323,558	86.11%	1,139,714	-	-	-

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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	922506	Services for Labs (Labs US) GP	-	-	-	-	-	-	-	-	-
618	922	922507	Services for Liberty Corp US	-	-	-	-	-	-	-	-	-
619	922	922508	Services for APCO	-	-	-	-	-	-	-	-	-
620	922	922509	Services for LU Co.	-	-	-	-	-	-	-	-	-
621	922	922510	Services for Sanger Power 5519	-	-	-	-	-	-	-	-	-
622	922	922511	Services for Deerfield	-	-	-	-	-	-	-	-	-
623	922	922512	Services for O'Dell	-	-	-	-	-	-	-	-	-
624	922	922514	Services for Shady Oaks	-	-	-	-	-	-	-	-	-
625	922	922515	Services for St. Leon	-	-	-	-	-	-	-	-	-
626	922	922516	Services for Minonk	-	-	-	-	-	-	-	-	-
627	922	922517	Services for Senate	-	-	-	-	-	-	-	-	-
628	922	922518	Services for Great Bay Solar	-	-	-	-	-	-	-	-	-
629	922	922598	LABS Direct Other Capitalzd-C	-	-	-	-	-	-	-	-	-
630	922	922599	LABS CAN CS Allocs Capitalized	-	-	-	-	-	-	-	-	-
631	922	922600	Services for East 8882	-	-	-	-	-	-	-	-	-
632	922	922601	Services for NH 8810	-	-	-	-	-	-	-	-	-
633	922	922602	Services for Granite St 8830	-	-	-	-	-	-	-	-	-
634	922	922603	Services for Energy North 8840	-	-	-	-	-	-	-	-	-
635	922	922604	Services for GA/Peach St 8862	-	-	-	-	-	-	-	-	-
636	922	922605	Services for N Eng/Mass 8866	-	-	-	-	-	-	-	-	-
637	922	922606	Services for New Brunswick Gas	-	-	-	-	-	-	-	-	-
638	922	922699	LABS US BS Capitalized	-	-	-	-	-	-	-	-	-
639	922	922700	Services for Central 8883	-	-	-	-	-	-	-	-	-
640	922	922701	Services for Empire Consol	-	-	-	-	-	-	-	-	-
641	922	922702	Services for Empire Elec 8905	-	-	-	-	-	-	-	-	-
642	922	922703	Services for Empire Gas 8910	-	-	-	-	-	-	-	-	-
643	922	922704	Services for Empire Fiber 8915	-	-	-	-	-	-	-	-	-
644	922	922705	Services for Pine Bluff 8606	-	-	-	-	-	-	-	-	-
645	922	922706	Services for WHall Water 8608	-	-	-	-	-	-	-	-	-
646	922	922707	Services for WHall Sewer 8609	-	-	-	-	-	-	-	-	-
647	922	922708	Services for Mid States 8850	-	-	-	-	-	-	-	-	-
648	922	922709	Services for Mid States Water	-	-	-	-	-	-	-	-	-
649	922	922711	Srvs for Woodson Hensley Water	-	-	-	-	-	-	-	-	-
650	922	922713	Services for Savers Farm	-	-	-	-	-	-	-	-	-
651	922	922714	8649-Liberty Util MoWater LLC	-	-	-	-	-	-	-	-	-
652	922	922720	Services Midland Water - 8641	-	-	-	-	-	-	-	-	-
653	922	922721	Services Bilyue Ridge Water -	-	-	-	-	-	-	-	-	-
654	922	922722	Services Riverfork Water - 864	-	-	-	-	-	-	-	-	-
655	922	922723	Services Valley Woods Water -	-	-	-	-	-	-	-	-	-
656	922	922798	LABS US Direct Othr Capitalz-C	-	-	-	-	-	-	-	-	-
657	922	922799	LABS US CS Capitalized	-	-	-	-	-	-	-	-	-
658	922	922800	Services for West 8884	-	-	-	-	-	-	-	-	-
659	922	922801	Services for Liberty Wtr 8020	-	-	-	-	-	-	-	-	-
660	922	922802	Services for Calpeco 8800	-	-	-	-	-	-	-	-	-
661	922	922803	Services for Park Water 8623	-	-	-	-	-	-	-	-	-
662	922	922804	Services for Apple Valley 8635	-	-	-	-	-	-	-	-	-
663	922	922899	Central Allocs Capitalized	-	-	-	-	-	-	-	-	-
664	922	922900	Indirect Liberty Corp US	-	-	-	-	-	-	-	-	-
665	922	922950	NERC Compliance Svcs Indirect	-	-	-	-	-	-	-	-	-
666	922	922998	Lib Corp Direct Othr Capitalzd	-	-	-	-	-	-	-	-	-
667	922	922999	Liberty Corp US CS Capitalized	-	-	-	-	-	-	-	-	-
668	923	923005	Forecasting Model Services	-	-	-	-	-	-	-	-	-
669	923	923045	Outside Services	-	-	-	-	-	-	-	-	-

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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	922506	Services for Labs (Labs US) GP	-	-	(16,695)	-	611	-	-	-	-
618	922	922507	Services for Liberty Corp US	-	-	-	-	-	-	-	-	-
619	922	922508	Services for APCO	-	-	0	-	-	-	-	-	-
620	922	922509	Services for LU Co.	-	-	829	-	360	-	-	-	-
621	922	922510	Services for Sanger Power 5519	-	-	-	-	-	-	-	-	-
622	922	922511	Services for Deerfield	-	-	-	-	-	-	-	-	-
623	922	922512	Services for O'Dell	-	-	-	-	-	-	-	-	-
624	922	922514	Services for Shady Oaks	-	-	-	-	-	-	-	-	-
625	922	922515	Services for St. Leon	-	-	-	-	-	-	-	-	-
626	922	922516	Services for Minonk	-	-	-	-	-	-	-	-	-
627	922	922517	Services for Senate	-	-	-	-	-	-	-	-	-
628	922	922518	Services for Great Bay Solar	-	-	-	-	-	-	-	-	-
629	922	922598	LABS Direct Other Capitalzd-C	-	-	-	-	(2,296)	-	-	-	-
630	922	922599	LABS CAN CS Allocs Capitalized	-	-	(175,134)	-	(33,143)	-	-	-	-
631	922	922600	Services for East 8882	-	-	(20)	-	(26)	-	-	-	-
632	922	922601	Services for NH 8810	-	-	(297)	-	(22)	-	-	-	-
633	922	922602	Services for Granite St 8830	-	-	(198)	-	(22)	-	-	-	-
634	922	922603	Services for Energy North 8840	-	-	-	-	40	-	-	-	-
635	922	922604	Services for GA/Peach St 8862	-	-	-	-	39	-	-	-	-
636	922	922605	Services for N Eng/Mass 8866	-	-	-	-	40	-	-	-	-
637	922	922606	Services for New Brunswick Gas	-	-	-	-	78	-	-	-	-
638	922	922699	LABS US BS Capitalized	-	-	-	-	(3,398)	-	-	-	-
639	922	922700	Services for Central 8883	-	-	(8,212)	-	(1,423)	-	-	-	-
640	922	922701	Services for Empire Consol	-	-	-	-	0	-	-	-	-
641	922	922702	Services for Empire Elec 8905	-	-	(0)	-	29	-	-	-	-
642	922	922703	Services for Empire Gas 8910	-	-	-	-	-	-	-	-	-
643	922	922704	Services for Empire Fiber 8915	-	-	-	-	-	-	-	-	-
644	922	922705	Services for Pine Bluff 8606	-	-	2,134	-	96	-	-	-	-
645	922	922706	Services for WHall Water 8608	-	-	0	-	90	-	-	-	-
646	922	922707	Services for WHall Sewer 8609	-	-	(60)	-	86	-	-	-	-
647	922	922708	Services for Mid States 8850	-	-	(20)	-	738	-	-	-	-
648	922	922709	Srvs for Mid States Water	-	-	(385)	-	53	-	-	-	-
649	922	922711	Srvs for Woodson Hensley Water	-	-	0	-	(0)	-	-	-	-
650	922	922713	Services for Savers Farm	-	-	-	-	-	-	-	-	-
651	922	922714	8649-Liberty Util MoWater LLC	-	-	(276)	-	1,456	-	-	-	-
652	922	922720	Services Midland Water - 8641	-	-	-	-	7	-	-	-	-
653	922	922721	Services Bilyue Ridge Water -	-	-	-	-	7	-	-	-	-
654	922	922722	Services Riverfork Water - 864	-	-	-	-	9	-	-	-	-
655	922	922723	Services Valley Woods Water -	-	-	-	-	6	-	-	-	-
656	922	922798	LABS US Direct Othr Capitalz-C	-	-	-	-	(2)	-	-	-	-
657	922	922799	LABS US CS Capitalized	-	-	-	-	(6,376)	-	-	-	-
658	922	922800	Services for West 8884	-	-	-	-	(14)	-	-	-	-
659	922	922801	Services for Liberty Wtr 8020	-	-	(0)	-	(4)	-	-	-	-
660	922	922802	Services for Calpeco 8800	-	-	(705)	-	172	-	-	-	-
661	922	922803	Services for Park Water 8623	-	-	-	-	-	-	-	-	-
662	922	922804	Services for Apple Valley 8635	-	-	-	-	(4)	-	-	-	-
663	922	922899	Central Allocs Capitalized	-	-	(63,182)	-	(46,392)	-	-	-	-
664	922	922900	Indirect Liberty Corp US	-	-	(227)	-	(28)	-	-	-	-
665	922	922950	NERC Compliance Svcs Indirect	-	-	-	-	68	-	-	-	-
666	922	922998	Lib Corp Direct Othr Capitalzd	-	-	-	-	(40)	-	-	-	-
667	922	922999	Liberty Corp US CS Capitalized	-	-	(7,974)	-	(7,110)	-	-	-	-
668	923	923005	Forecasting Model Services	-	-	-	-	-	-	-	-	-
669	923	923045	Outside Services	-	-	30,150	-	20,898	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
617	922	922506	Services for Labs (Labs US) GP	-	-	(16,084)	17,228
618	922	922507	Services for Liberty Corp US	-	-	-	-
619	922	922508	Services for APCO	-	-	0	0
620	922	922509	Services for LU Co.	-	-	1,189	20,803
621	922	922510	Services for Sanger Power 5519	-	-	-	-
622	922	922511	Services for Deerfield	-	-	-	-
623	922	922512	Services for O'Dell	-	-	-	-
624	922	922514	Services for Shady Oaks	-	-	-	-
625	922	922515	Services for St. Leon	-	-	-	-
626	922	922516	Services for Minonk	-	-	-	-
627	922	922517	Services for Senate	-	-	-	-
628	922	922518	Services for Great Bay Solar	-	-	-	-
629	922	922598	LABS Direct Other Capitalzd-C	-	-	(2,296)	(127,512)
630	922	922599	LABS CAN CS Alloccs Capitalized	-	-	(208,277)	(2,015,771)
631	922	922600	Services for East 8882	-	-	(46)	(1,480)
632	922	922601	Services for NH 8810	-	-	(318)	(1,497)
633	922	922602	Services for Granite St 8830	-	-	(219)	(1,405)
634	922	922603	Services for Energy North 8840	-	-	40	2,198
635	922	922604	Services for GA/Peach St 8862	-	-	39	2,157
636	922	922605	Services for N Eng/Mass 8866	-	-	40	2,198
637	922	922606	Services for New Brunswick Gas	-	-	78	4,314
638	922	922699	LABS US BS Capitalized	-	-	(3,398)	(188,696)
639	922	922700	Services for Central 8883	-	-	(9,635)	(87,257)
640	922	922701	Services for Empire Consol	-	-	0	24
641	922	922702	Services for Empire Elec 8905	-	-	29	1,613
642	922	922703	Services for Empire Gas 8910	-	-	-	-
643	922	922704	Services for Empire Fiber 8915	-	-	-	-
644	922	922705	Services for Pine Bluff 8606	-	-	2,230	7,462
645	922	922706	Services for WHall Water 8608	-	-	90	5,011
646	922	922707	Services for WHall Sewer 8609	-	-	27	4,728
647	922	922708	Services for Mid States 8850	-	-	718	40,962
648	922	922709	Srvcs for Mid States Water	-	-	(332)	2,578
649	922	922711	Srvs for Woodson Hensley Water	-	-	(0)	(1)
650	922	922713	Services for Savers Farm	-	-	-	-
651	922	922714	8649-Liberty Util MoWater LLC	-	-	1,180	80,601
652	922	922720	Services Midland Water - 8641	-	-	7	409
653	922	922721	Services Bilyue Ridge Water -	-	-	7	380
654	922	922722	Services Riverfork Water - 864	-	-	9	474
655	922	922723	Services Valley Woods Water -	-	-	6	345
656	922	922798	LABS US Direct Othr Capitalz-C	-	-	(2)	(92)
657	922	922799	LABS US CS Capitalized	-	-	(6,376)	(354,109)
658	922	922800	Services for West 8884	-	-	(14)	(773)
659	922	922801	Services for Liberty Wtr 8020	-	-	(4)	(229)
660	922	922802	Services for Calpeco 8800	-	-	(533)	8,821
661	922	922803	Services for Park Water 8623	-	-	-	-
662	922	922804	Services for Apple Valley 8635	-	-	(4)	(213)
663	922	922899	Central Alloccs Capitalized	-	-	(109,574)	(2,639,648)
664	922	922900	Indirect Liberty Corp US	-	-	(255)	(1,799)
665	922	922950	NERC Compliance Svcs Indirect	-	-	68	3,787
666	922	922998	Lib Corp Direct Othr Capitalzd	-	-	(40)	(2,232)
667	922	922999	Liberty Corp US CS Capitalized	-	-	(15,084)	(402,824)
668	923	923005	Forecasting Model Services	-	-	-	-
669	923	923045	Outside Services	-	-	51,048	1,190,762

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	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	923046	Outside Services - EDG Only		19,848	-	19,848	86.11%	17,091	-	-	-
671	923	923047	Outside Services - EDE Only		1,702,222	-	1,702,222	86.11%	1,465,781	-	-	-
672	923	923050	Management Fee		179,413	-	179,413	86.11%	154,493	-	-	-
673	923	923051	O&M Fee - NAES		52,711	-	52,711	86.11%	45,389	-	-	-
674	923	923110	LUC BS Indirect Allocs		1,703,114	-	1,703,114	86.11%	1,466,549	-	-	-
675	923	923145	Outside Serv - Liab Claims		78,312	-	78,312	86.11%	67,435	-	-	-
676	923	923182	Liab Claims - Denker Asbestos		-	-	-	86.11%	-	-	-	-
677	923	923184	Liab Claims - McCool		514	-	514	86.11%	443	-	-	-
678	923	923185	Liab Claims - Altis		13,088	-	13,088	86.11%	11,270	-	-	-
679	923	923186	Liability Claim - Romano		12,696	-	12,696	86.11%	10,933	-	-	-
680	923	923210	APUC CS Indirect Allocs		5,064,406	-	5,064,406	86.11%	4,360,953	-	-	-
681	923	923410	LABS CAN BS Indirect Allocs		2,684,200	-	2,684,200	86.11%	2,311,361	-	-	-
682	923	923509	Outside Services - Training		1,152	-	1,152	86.11%	992	-	-	-
683	923	923510	LABS CAN CS Indirect Allocs		4,110,580	-	4,110,580	86.11%	3,539,615	-	-	-
684	923	923514	Outside Services - 401K Plan		36,187	-	36,187	86.11%	31,160	-	-	-
685	923	923610	LABS US BS Indirect Allocs		666,591	-	666,591	86.11%	574,001	-	-	-
686	923	923710	LABS US CS Indirect Allocs		1,252,703	-	1,252,703	86.11%	1,078,701	-	-	-
687	923	923810	CENTRAL Indirect Allocs		7,941,929	-	7,941,929	86.11%	6,838,784	-	-	-
688	923	923910	LIB Corp US CS Indirect Allocs		1,287,033	-	1,287,033	86.11%	1,108,262	-	-	-
689	923	923XXX	AMI Third-Party Expenses		-	-	-	100.00%	-	-	-	-
690	924	924000	Property Insurance		2,989,173	-	2,989,173	86.11%	2,573,973	-	-	-
691	924	924001	Aviation Insurance		-	-	-	86.11%	-	-	-	-
692	925	925000	Injuries & Damages-Corp		38,258	-	38,258	86.11%	32,944	-	-	-
693	926	926000	Benefits Contra Account		(143,620)	-	(143,620)	86.11%	(123,671)	-	-	-
694	926	926145	Pension SERP Defined Benefit		10	(0)	10	Direct Assigned	8	-	-	-
695	926	926146	FAS 87 SLCC Reimbursement		(2)	-	(2)	Direct Assigned	(2)	-	-	-
696	926	926147	FAS87 Reg Asset Amort Exp		2,573,255	-	2,573,255	Direct Assigned	2,205,556	-	-	-
697	926	926148	FAS87 Pens - Elec/Gas (GAAP)		3,545,738	-	3,545,738	Direct Assigned	2,995,319	-	-	-
698	926	926149	FAS87 Pens - Reg Asset (5yr)		1,328,540	-	1,328,540	Direct Assigned	752,480	-	-	-
699	926	926197	Pensions - Iatan		1,117,161	-	1,117,161	86.11%	961,986	-	-	-
700	926	926201	Dental Plan		314,258	-	314,258	86.11%	270,607	-	-	-
701	926	926202	Vision Plan		51,300	-	51,300	86.11%	44,174	-	-	-
702	926	926212	Severance Benefits		-	-	-	86.11%	-	-	-	-
703	926	926214	Employee Refreshments		82,140	-	82,140	86.11%	70,730	-	-	(9,077)
704	926	926215	Comp Exp Employee Stk Purch		45,336	-	45,336	86.11%	39,039	-	-	-
705	926	926216	Employee Information		1,672	-	1,672	86.11%	1,440	-	-	-
706	926	926217	Flowers		278	-	278	86.11%	239	-	-	-
707	926	926218	Coffeeroom Supplies		7,802	-	7,802	86.11%	6,718	-	-	-
708	926	926219	Other Employee Benefits		63,818	-	63,818	86.11%	54,954	-	-	-
709	926	926222	Group Life Insurance		368,410	-	368,410	86.11%	317,238	-	-	-
710	926	926225	Executive Physicals		(0)	-	(0)	86.11%	(0)	-	-	-
711	926	926226	Employee Welfare Exp - Elec		18,069	-	18,069	86.11%	15,559	-	-	-
712	926	926227	Acc Death & Dismemb - Benefit		4,371	-	4,371	86.11%	3,764	-	-	-
713	926	926228	Medical OptOutPmt to Employees		16,653	-	16,653	86.11%	14,340	-	-	-
714	926	926230	Flex Benefit Plan Expense		1	-	1	86.11%	1	-	-	-
715	926	926231	Tuition Reimbursement		37,689	-	37,689	86.11%	32,454	-	-	-
716	926	926232	Taxable Educational Assistance		-	-	-	86.11%	-	-	-	-
717	926	926326	FAS106 OPEB - Reg Amortization		(59,888)	-	(59,888)	Direct Assigned	(118,494)	-	-	-
718	926	926327	FAS106 HC - Reg Asst Amort Exp		(1,418,698)	-	(1,418,698)	Direct Assigned	(1,184,917)	-	-	-
719	926	926328	FAS106 HC - Elec/Gas (GAAP)		2,155,312	-	2,155,312	Direct Assigned	1,828,754	-	-	-
720	926	926329	Healthcare - Electric/Gas		5,557,030	-	5,557,030	86.11%	4,785,151	-	-	-
721	926	926437	Employee Disability Plan Exp		88,666	-	88,666	86.11%	76,351	-	-	-
722	926	926555	401K - Electric/Gas		1,131,317	-	1,131,317	86.11%	974,175	-	-	-

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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	923046	Outside Services - EDG Only	-	-	-	-	-	-	-	-	-
671	923	923047	Outside Services - EDE Only	-	-	-	-	-	-	-	-	-
672	923	923050	Management Fee	-	-	-	-	-	-	-	-	-
673	923	923051	O&M Fee - NAES	-	-	-	-	-	-	-	-	-
674	923	923110	LUC BS Indirect Allocs	-	-	-	-	-	-	-	-	-
675	923	923145	Outside Serv - Liab Claims	-	-	-	-	-	-	-	-	-
676	923	923182	Liab Claims - Denker Asbestos	-	-	-	-	-	-	-	-	-
677	923	923184	Liab Claims - McCool	-	-	-	-	-	-	-	-	-
678	923	923185	Liab Claims - Altis	-	-	-	-	-	-	-	-	-
679	923	923186	Liability Claim - Romano	-	-	-	-	-	-	-	-	-
680	923	923210	APUC CS Indirect Allocs	-	-	-	-	-	-	-	-	-
681	923	923410	LABS CAN BS Indirect Allocs	-	-	-	-	-	-	-	-	-
682	923	923509	Outside Services - Training	-	-	-	-	-	-	-	-	-
683	923	923510	LABS CAN CS Indirect Allocs	-	-	-	-	-	-	-	-	-
684	923	923514	Outside Services - 401K Plan	-	-	-	-	-	-	-	-	-
685	923	923610	LABS US BS Indirect Allocs	-	-	-	-	-	-	-	-	-
686	923	923710	LABS US CS Indirect Allocs	-	-	-	-	-	-	-	-	-
687	923	923810	CENTRAL Indirect Allocs	-	-	-	-	-	-	-	-	-
688	923	923910	LIB Corp US CS Indirect Allocs	-	-	-	-	-	-	-	-	-
689	923	923XXX	AMI Third-Party Expenses	-	-	-	-	-	-	-	-	-
690	924	924000	Property Insurance	-	-	-	-	-	-	-	200,914	-
691	924	924001	Aviation Insurance	-	-	-	-	-	-	-	-	-
692	925	925000	Injuries & Damages-Corp	-	-	-	-	-	-	-	692,958	1,299,388.59
693	926	926000	Benefits Contra Account	-	-	-	-	-	-	-	-	-
694	926	926145	Pension SERP Defined Benefit	-	-	-	-	-	-	-	-	-
695	926	926146	FAS 87 SLCC Reimbursement	-	-	-	-	-	-	-	-	-
696	926	926147	FAS87 Reg Asset Amort Exp	-	-	-	-	-	-	-	-	-
697	926	926148	FAS87 Pens - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-
698	926	926149	FAS87 Pens - Reg Asset (5yr)	-	-	-	-	-	-	-	-	-
699	926	926197	Pensions - Iatan	-	-	-	-	-	-	-	-	-
700	926	926201	Dental Plan	-	-	-	-	-	-	-	-	-
701	926	926202	Vision Plan	-	-	-	-	-	-	-	-	-
702	926	926212	Severance Benefits	-	-	-	-	-	-	-	-	-
703	926	926214	Employee Refreshments	-	-	-	-	-	-	-	-	-
704	926	926215	Comp Exp Employee Stk Purch	-	-	-	-	-	-	-	-	-
705	926	926216	Employee Information	-	-	-	-	-	-	-	-	-
706	926	926217	Flowers	-	-	-	-	-	-	-	-	-
707	926	926218	Coffeeroom Supplies	-	-	-	-	-	-	-	-	-
708	926	926219	Other Employee Benefits	-	-	-	-	-	-	-	-	-
709	926	926222	Group Life Insurance	-	-	-	-	-	-	-	-	-
710	926	926225	Executive Physicals	-	-	-	-	-	-	-	-	-
711	926	926226	Employee Welfare Exp - Elec	-	-	-	-	-	-	-	668	-
712	926	926227	Acc Death & Dismemb - Benefit	-	-	-	-	-	-	-	-	-
713	926	926228	Medical OptOutPmt to Employees	-	-	-	-	-	-	-	-	-
714	926	926230	Flex Benefit Plan Expense	-	-	-	-	-	-	-	-	-
715	926	926231	Tuition Reimbursement	-	-	-	-	-	-	-	-	-
716	926	926232	Taxable Educational Assistance	-	-	-	-	-	-	-	-	-
717	926	926326	FAS106 OPEB - Reg Amortization	-	-	-	-	-	-	-	-	-
718	926	926327	FAS106 HC - Reg Asst Amort Exp	-	-	-	-	-	-	-	-	-
719	926	926328	FAS106 HC - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-
720	926	926329	Healthcare - Electric/Gas	-	-	-	-	-	-	-	-	-
721	926	926437	Employee Disability Plan Exp	-	-	-	-	-	-	-	-	-
722	926	926555	401K - Electric/Gas	-	-	-	-	-	-	-	-	-

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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)
670	923	923046	Outside Services - EDG Only	-	-	-	-	313	-	-	-	-
671	923	923047	Outside Services - EDE Only	-	-	-	-	26,877	-	-	-	-
672	923	923050	Management Fee	-	-	11,380	-	2,833	-	-	-	-
673	923	923051	O&M Fee - NAES	-	-	-	-	832	-	-	-	-
674	923	923110	LUC BS Indirect Allocs	-	(174)	-	-	26,891	-	-	-	-
675	923	923145	Outside Serv - Liab Claims	-	-	-	-	1,237	-	-	-	-
676	923	923182	Liab Claims - Denker Asbestos	-	-	-	-	-	-	-	-	-
677	923	923184	Liab Claims - McCool	-	-	-	-	8	-	-	-	-
678	923	923185	Liab Claims - Altis	-	-	-	-	207	-	-	-	-
679	923	923186	Liability Claim - Romano	-	-	-	-	200	-	-	-	-
680	923	923210	APUC CS Indirect Allocs	-	(83,164)	-	-	79,964	-	-	-	-
681	923	923410	LABS CAN BS Indirect Allocs	-	(7,041)	-	-	42,382	-	-	-	-
682	923	923509	Outside Services - Training	-	-	-	-	18	-	137,321	-	-
683	923	923510	LABS CAN CS Indirect Allocs	-	(315)	-	-	64,904	-	-	-	-
684	923	923514	Outside Services - 401K Plan	-	-	-	-	571	-	-	-	-
685	923	923610	LABS US BS Indirect Allocs	-	-	-	-	10,525	-	-	-	-
686	923	923710	LABS US CS Indirect Allocs	-	-	-	-	19,779	-	-	-	-
687	923	923810	CENTRAL Indirect Allocs	-	(2,834)	(32,410)	-	125,398	-	-	-	-
688	923	923910	LIB Corp US CS Indirect Allocs	-	-	-	-	20,321	-	-	-	-
689	923	923XXX	AMI Third-Party Expenses	-	-	-	-	-	-	-	1,205,127	-
690	924	924000	Property Insurance	-	-	-	-	47,197	-	1,102,790	-	-
691	924	924001	Aviation Insurance	-	-	-	-	-	-	-	-	-
692	925	925000	Injuries & Damages-Corp	-	-	-	-	604	-	-	-	-
693	926	926000	Benefits Contra Account	-	-	(297)	-	(2,268)	-	-	-	-
694	926	926145	Pension SERP Defined Benefit	-	-	-	-	-	-	-	-	-
695	926	926146	FAS 87 SLCC Reimbursement	-	-	-	-	-	-	-	-	-
696	926	926147	FAS87 Reg Asset Amort Exp	-	-	-	-	-	-	-	-	-
697	926	926148	FAS87 Pens - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-
698	926	926149	FAS87 Pens - Reg Asset (5yr)	-	-	-	-	-	-	-	-	-
699	926	926197	Pensions - Iatan	-	-	-	-	17,639	-	-	-	-
700	926	926201	Dental Plan	-	-	-	(24,671)	4,962	-	-	-	-
701	926	926202	Vision Plan	-	-	-	11,479	810	-	-	-	-
702	926	926212	Severance Benefits	-	-	-	-	-	-	-	-	-
703	926	926214	Employee Refreshments	-	-	-	-	1,297	-	-	-	-
704	926	926215	Comp Exp Employee Stk Purch	-	-	-	-	716	-	-	-	-
705	926	926216	Employee Information	-	-	-	-	26	-	-	-	-
706	926	926217	Flowers	-	-	-	-	4	-	-	-	-
707	926	926218	Coffeeroom Supplies	-	-	-	-	123	-	-	-	-
708	926	926219	Other Employee Benefits	-	-	-	-	1,008	-	-	-	-
709	926	926222	Group Life Insurance	-	-	-	(215,500)	5,817	-	-	-	-
710	926	926225	Executive Physicals	-	-	-	-	(0)	-	-	-	-
711	926	926226	Employee Welfare Exp - Elec	-	-	-	-	285	-	-	-	-
712	926	926227	Acc Death & Dismemb - Benefit	-	-	-	18,794	69	-	-	-	-
713	926	926228	Medical OptOutPmt to Employees	-	-	265	1,882	263	-	-	-	-
714	926	926230	Flex Benefit Plan Expense	-	-	-	-	0	-	-	-	-
715	926	926231	Tuition Reimbursement	-	-	-	-	595	-	-	-	-
716	926	926232	Taxable Educational Assistance	-	-	-	-	-	-	-	-	-
717	926	926326	FAS106 OPEB - Reg Amortization	-	-	-	-	-	-	-	-	-
718	926	926327	FAS106 HC - Reg Asst Amort Exp	-	-	-	-	-	-	-	-	-
719	926	926328	FAS106 HC - Elec/Gas (GAAP)	-	-	-	-	-	-	-	-	-
720	926	926329	Healthcare - Electric/Gas	-	-	-	659,684	87,742	-	-	-	-
721	926	926437	Employee Disability Plan Exp	-	-	20,760	323,727	1,400	-	-	-	-
722	926	926555	401K - Electric/Gas	-	-	(0)	25,939	17,863	-	-	-	-

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
670	923	923046	Outside Services - EDG Only	-	-	313	17,404
671	923	923047	Outside Services - EDE Only	-	-	26,877	1,492,658
672	923	923050	Management Fee	-	-	14,213	168,706
673	923	923051	O&M Fee - NAES	-	-	832	46,222
674	923	923110	LUC BS Indirect Allocs	-	-	26,717	1,493,266
675	923	923145	Outside Serv - Liab Claims	-	-	1,237	68,671
676	923	923182	Liab Claims - Denker Asbestos	-	-	-	-
677	923	923184	Liab Claims - McCool	-	-	8	451
678	923	923185	Liab Claims - Altis	-	-	207	11,477
679	923	923186	Liability Claim - Romano	-	-	200	11,133
680	923	923210	APUC CS Indirect Allocs	-	-	(3,200)	4,357,753
681	923	923410	LABS CAN BS Indirect Allocs	-	-	35,340	2,346,702
682	923	923509	Outside Services - Training	-	-	137,339	138,331
683	923	923510	LABS CAN CS Indirect Allocs	-	-	64,589	3,604,203
684	923	923514	Outside Services - 401K Plan	-	-	571	31,732
685	923	923610	LABS US BS Indirect Allocs	-	-	10,525	584,526
686	923	923710	LABS US CS Indirect Allocs	-	-	19,779	1,098,481
687	923	923810	CENTRAL Indirect Allocs	-	-	90,154	6,928,938
688	923	923910	LIB Corp US CS Indirect Allocs	-	-	20,321	1,128,584
689	923	923XXX	AMI Third-Party Expenses	-	-	1,205,127	1,205,127
690	924	924000	Property Insurance	-	-	1,350,901	3,924,874
691	924	924001	Aviation Insurance	-	-	-	-
692	925	925000	Injuries & Damages-Corp	-	-	1,992,951	2,025,894
693	926	926000	Benefits Contra Account	-	-	(2,565)	(126,236)
694	926	926145	Pension SERP Defined Benefit	(8)	-	(8)	-
695	926	926146	FAS 87 SLCC Reimbursement	2	-	2	-
696	926	926147	FAS87 Reg Asset Amort Exp	(2,205,556)	-	(2,205,556)	-
697	926	926148	FAS87 Pens - Elec/Gas (GAAP)	178,306	-	178,306	3,173,626
698	926	926149	FAS87 Pens - Reg Asset (5yr)	(302,536)	-	(302,536)	449,944
699	926	926197	Pensions - Iatan	-	-	17,639	979,625
700	926	926201	Dental Plan	-	-	(19,709)	250,898
701	926	926202	Vision Plan	-	-	12,289	56,463
702	926	926212	Severance Benefits	-	-	-	-
703	926	926214	Employee Refreshments	-	-	(7,780)	62,950
704	926	926215	Comp Exp Employee Stk Purch	-	-	716	39,755
705	926	926216	Employee Information	-	-	26	1,466
706	926	926217	Flowers	-	-	4	244
707	926	926218	Coffeeroom Supplies	-	-	123	6,841
708	926	926219	Other Employee Benefits	-	-	1,008	55,962
709	926	926222	Group Life Insurance	-	-	(209,683)	107,555
710	926	926225	Executive Physicals	-	-	(0)	(0)
711	926	926226	Employee Welfare Exp - Elec	-	-	953	16,512
712	926	926227	Acc Death & Dismemb - Benefit	-	-	18,863	22,628
713	926	926228	Medical OptOutPmt to Employees	-	-	2,411	16,751
714	926	926230	Flex Benefit Plan Expense	-	-	0	1
715	926	926231	Tuition Reimbursement	-	-	595	33,049
716	926	926232	Taxable Educational Assistance	-	-	-	-
717	926	926326	FAS106 OPEB - Reg Amortization	24,223	-	24,223	(94,272)
718	926	926327	FAS106 HC - Reg Asst Amort Exp	1,184,917	-	1,184,917	-
719	926	926328	FAS106 HC - Elec/Gas (GAAP)	742,222	-	742,222	2,570,975
720	926	926329	Healthcare - Electric/Gas	-	-	747,426	5,532,577
721	926	926437	Employee Disability Plan Exp	-	-	345,886	422,237
722	926	926555	401K - Electric/Gas	-	-	43,802	1,017,977



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Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri Allocation Factor	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3
					Test Year Ending Balance	Reclass	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)
723	928	928000	Regulatory Commission Exp-Corp		1,728,879	-	1,728,879	Direct Assigned	939,004	-	-	-
724	929	929000	Duplicate Charges Credit		(297,409)	-	(297,409)		(256,098)	-	-	-
725	930	930104	Franchise Elections		13,575	-	13,575	86.11%	11,690	-	-	-
726	930	930141	Institutional Ad - Radio		19,821	-	19,821	86.11%	17,068	-	-	-
727	930	930142	Institutional Ad - Tv		23,334	-	23,334	86.11%	20,093	-	-	-
728	930	930143	Institutional Ad - Newspaper		2,344	-	2,344	86.11%	2,018	-	-	-
729	930	930144	Institutional Ad - Other		13,114	-	13,114	86.11%	11,293	-	-	-
730	932	930210	Industry Association Dues		205,085	-	205,085	86.11%	176,599	-	-	-
731	930	930219	E.D. Association Dues		2,080	-	2,080	86.11%	1,791	-	-	-
732	930	930220	Dir-Stkhldr & Oth Investor Exp		336,284	-	336,284	86.11%	289,574	-	-	-
733	930	930234	Other		-	-	-	86.11%	-	-	-	-
734	930	930240	Misc Gen Exp-Other		39,872	-	39,872	86.11%	34,334	-	-	-
735	930	930248	Chamber Of Commerce Dues		11,925	-	11,925	86.11%	10,268	-	-	-
736	930	930299	Invest Adv Srv - Acquisition		26,675	-	26,675	86.11%	22,970	-	-	-
737	931	931026	Equipment Rental-Bld Serv		1,785	-	1,785	86.11%	1,537	-	-	-
738	931	931281	Building Rental		12,535	-	12,535	86.11%	10,794	-	-	-
739	935	935024	Building & Grounds Maintenance		232,552	-	232,552	86.11%	200,250	-	-	-
740	935	935026	Building Maintenance		306,852	-	306,852	86.11%	264,230	-	-	-
741	935	935027	Bldg Maint EDE owned rent prop		-	-	-	86.11%	-	-	-	-
742	935	935098	Computer Maintenance		18,100	-	18,100	86.11%	15,586	-	-	-
743	935	935289	Supplies-Info Serv		-	-	-	86.11%	-	-	-	-
744	935	935346	Furniture Maintenance		79	-	79	86.11%	68	-	-	-
745	935	935347	Telephone System Maintenance		-	-	-	86.11%	-	-	-	-
746	935	935389	Office Equipment Maintenance		(12)	-	(12)	86.11%	(10)	-	-	-
747	935	935515	Microwave Maintenance Expenses		40,924	-	40,924	86.11%	35,239	-	-	-
748	935	935520	Telephone Expenses-Telecomm		114	-	114	86.11%	99	-	-	-
749	935	935523	Telecomm Exp Other		13,752	-	13,752	86.11%	11,842	-	-	-
750			<b>Total Administrative &amp; General Expenses:</b>		<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>
751			<b>Total Operation and Maintenance Expenses:</b>	Schedule 6	<u>\$ 288,226,096</u>	<u>\$ (13,528)</u>	<u>\$ 288,212,568</u>		<u>\$ 245,332,245</u>	<u>\$ 104,980,721</u>	<u>\$ 2,763,099</u>	<u>\$ (186,734)</u>

Source: See reference column (d).

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

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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)
723	928	928000	Regulatory Commission Exp-Corp	-	-	-	-	-	1,502,450	-	-	-
724	929	929000	Duplicate Charges Credit	-	-	-	-	-	-	-	-	-
725	930	930104	Franchise Elections	-	-	-	-	-	-	-	-	-
726	930	930141	Institutional Ad - Radio	-	-	-	-	-	-	-	-	-
727	930	930142	Institutional Ad - Tv	-	-	-	-	-	-	-	-	-
728	930	930143	Institutional Ad - Newspaper	-	-	-	-	-	-	-	-	-
729	930	930144	Institutional Ad - Other	-	-	-	-	-	-	-	-	-
730	932	930210	Industry Association Dues	-	-	-	-	-	-	-	-	-
731	930	930219	E.D. Association Dues	-	-	-	-	-	-	-	-	-
732	930	930220	Dir-Stkhldr & Oth Investor Exp	-	-	-	-	-	-	-	-	-
733	930	930234	Other	-	-	-	-	-	-	-	-	-
734	930	930240	Misc Gen Exp-Other	-	-	-	-	-	-	-	2,942	-
735	930	930248	Chamber Of Commerce Dues	-	-	-	-	-	-	-	-	-
736	930	930299	Invest Adv Srv - Acquisition	-	-	-	-	-	-	(23,391)	-	-
737	931	931026	Equipment Rental-Bld Serv	-	-	-	-	-	-	-	-	-
738	931	931281	Building Rental	-	-	-	-	-	-	-	-	-
739	935	935024	Building & Grounds Maintenance	-	-	-	-	-	-	-	-	-
740	935	935026	Building Maintenance	-	-	-	-	-	-	-	-	-
741	935	935027	Bldg Maint EDE owned rent prop	-	-	-	-	-	-	-	-	-
742	935	935098	Computer Maintenance	-	-	-	-	-	-	-	-	-
743	935	935289	Supplies-Info Serv	-	-	-	-	-	-	-	-	-
744	935	935346	Furniture Maintenance	-	-	-	-	-	-	-	-	-
745	935	935347	Telephone System Maintenance	-	-	-	-	-	-	-	-	-
746	935	935389	Office Equipment Maintenance	-	-	-	-	-	-	-	-	-
747	935	935515	Microwave Maintenance Expenses	-	-	-	-	-	-	-	-	-
748	935	935520	Telephone Expenses-Telecomm	-	-	-	-	-	-	-	-	-
749	935	935523	Telecomm Exp Other	-	-	-	-	-	-	-	-	-
750			<b>Total Administrative &amp; General Expenses:</b>	-	-	-	-	-	1,502,450	(23,391)	897,482	1,299,389
751			<b>Total Operation and Maintenance Expenses:</b>	<b>\$ (38)</b>	<b>\$ 421,188</b>	<b>\$ 685,352</b>	<b>\$ 882,316</b>	<b>\$ 9,775,710</b>	<b>\$ 1,502,450</b>	<b>\$ (23,391)</b>	<b>\$ 928,681</b>	<b>\$ 1,299,389</b>

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

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	928	928000	Regulatory Commission Exp-Corp	-	-	-	-	-	88,457	-	-	-
724	929	929000	Duplicate Charges Credit	-	-	-	-	(4,696)	-	-	-	-
725	930	930104	Franchise Elections	-	-	3,085	-	214	-	-	-	-
726	930	930141	Institutional Ad - Radio	-	-	-	-	313	-	-	-	-
727	930	930142	Institutional Ad - Tv	-	-	-	-	368	-	-	-	-
728	930	930143	Institutional Ad - Newspaper	-	-	-	-	37	-	-	-	-
729	930	930144	Institutional Ad - Other	-	-	-	-	207	-	-	-	-
730	932	930210	Industry Association Dues	-	-	-	-	3,238	-	-	-	-
731	930	930219	E.D. Association Dues	-	-	-	-	33	-	-	-	-
732	930	930220	Dir-Stkhdr & Oth Investor Exp	-	-	-	-	5,310	-	-	-	-
733	930	930234	Other	-	-	-	-	-	-	-	-	-
734	930	930240	Misc Gen Exp-Other	-	-	-	-	630	-	-	-	-
735	930	930248	Chamber Of Commerce Dues	-	-	-	-	188	-	-	-	-
736	930	930299	Invest Adv Srv - Acquisition	-	-	-	-	421	-	-	-	-
737	931	931026	Equipment Rental-Bld Serv	-	-	-	-	28	-	-	-	-
738	931	931281	Building Rental	-	-	-	-	198	-	-	-	-
739	935	935024	Building & Grounds Maintenance	-	-	17,241	-	3,672	-	-	-	-
740	935	935026	Building Maintenance	-	-	-	-	4,845	-	-	-	-
741	935	935027	Bldg Maint EDE owned rent prop	-	-	-	-	-	-	-	-	-
742	935	935098	Computer Maintenance	-	-	-	-	286	-	-	-	-
743	935	935289	Supplies-Info Serv	-	-	-	-	-	-	-	-	-
744	935	935346	Furniture Maintenance	-	-	-	-	1	-	-	-	-
745	935	935347	Telephone System Maintenance	-	-	-	-	-	-	-	-	-
746	935	935389	Office Equipment Maintenance	-	-	-	-	(0)	-	-	-	-
747	935	935515	Microwave Maintenance Expenses	-	-	2,603	-	646	-	-	-	-
748	935	935520	Telephone Expenses-Telecomm	-	-	39	-	2	-	-	-	-
749	935	935523	Telecomm Exp Other	-	-	2,990	-	217	-	-	-	-
750			<b>Total Administrative &amp; General Expenses:</b>	<u>-</u>	<u>(93,528)</u>	<u>1,848,192</u>	<u>801,335</u>	<u>651,675</u>	<u>88,457</u>	<u>2,091,867</u>	<u>1,205,127</u>	<u>19,040</u>
751			<b>Total Operation and Maintenance Expenses:</b>	<u>\$ 139,827</u>	<u>\$ (93,528)</u>	<u>\$ 8,543,880</u>	<u>\$ 801,335</u>	<u>\$ 6,543,751</u>	<u>\$ 88,457</u>	<u>\$ 14,556,378</u>	<u>\$ 1,205,127</u>	<u>\$ 78,557</u>

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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 Balance
	(a)	(b)	(c)	(ee)	(ff)	(gg) = (j) thru (ff)	(hh) = (i) + (gg)
723	928	928000	Regulatory Commission Exp-Corp	-	-	1,590,907	2,529,912
724	929	929000	Duplicate Charges Credit	-	-	(4,696)	(260,794)
725	930	930104	Franchise Elections	-	-	3,299	14,989
726	930	930141	Institutional Ad - Radio	-	-	313	17,381
727	930	930142	Institutional Ad - Tv	-	-	368	20,461
728	930	930143	Institutional Ad - Newspaper	-	-	37	2,055
729	930	930144	Institutional Ad - Other	-	-	207	11,500
730	932	930210	Industry Association Dues	-	-	3,238	179,837
731	930	930219	E.D. Association Dues	-	-	33	1,824
732	930	930220	Dir-Stkhldr & Oth Investor Exp	-	-	5,310	294,883
733	930	930234	Other	-	-	-	-
734	930	930240	Misc Gen Exp-Other	-	-	3,572	37,906
735	930	930248	Chamber Of Commerce Dues	-	-	188	10,457
736	930	930299	Invest Adv Srv - Acquisition	-	-	(22,970)	-
737	931	931026	Equipment Rental-Bld Serv	-	-	28	1,565
738	931	931281	Building Rental	-	-	198	10,992
739	935	935024	Building & Grounds Maintenance	-	-	20,912	221,162
740	935	935026	Building Maintenance	-	-	4,845	269,075
741	935	935027	Bldg Maint EDE owned rent prop	-	-	-	-
742	935	935098	Computer Maintenance	-	-	286	15,871
743	935	935289	Supplies-Info Serv	-	-	-	-
744	935	935346	Furniture Maintenance	-	-	1	69
745	935	935347	Telephone System Maintenance	-	-	-	-
746	935	935389	Office Equipment Maintenance	-	-	(0)	(10)
747	935	935515	Microwave Maintenance Expenses	-	-	3,249	38,488
748	935	935520	Telephone Expenses-Telecomm	-	-	41	140
749	935	935523	Telecomm Exp Other	-	-	3,207	15,049
750			<b>Total Administrative &amp; General Expenses:</b>	<u>4,491,235</u>	<u>-</u>	<u>14,770,226</u>	<u>64,396,043</u>
751			<b>Total Operation and Maintenance Expenses:</b>	<u>\$ 4,491,235</u>	<u>\$ (1,005,247)</u>	<u>\$ 158,378,516</u>	<u>\$ 403,710,761</u>