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Exhibit No. 210P

Public Counsel – Exhibit 210P John A. Robinett Rebuttal Testimony File Nos. EO-2022-0040 & EO-2022-0193 Exhibit No.: Issue(s): Witness/Type of Exhibit: Sponsoring Party: Case No.: 210NP

Asbury Securitization Robinett/Rebuttal Public Counsel EO-2022-0193

REBUTTAL TESTIMONY

OF

JOHN A. ROBINETT

Submitted on Behalf of the Office of the Public Counsel

EMPIRE DISTRICT ELECTRIC COMPANY

CASE NOS. EO-2022-0193

** ** Denotes Confidential information that has been redacted

May 13, 2022

PUBLIC

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Petition of The Empire)	
District Electric Company d/b/a Liberty to)	
Obtain a Financial Order the Authorizes the)	Case No. EO-2022-0040
Issuance of Securitized Utility Tariff Bonds for)	
Qualified Extraordinary Costs)	
In the Matter of the Petition of The Empire)	
District Electric Company d/b/a Liberty to)	
Obtain a Financing Order that Authorizes the)	Case No. EO-2022-0193
Issuance of Securitized Utility Tariff Bonds for)	
Energy Transition Costs Related to the Asbury)	
Plant)	

AFFIDAVIT OF JOHN A. ROBINETT

STATE OF MISSOURI)) ss COUNTY OF COLE)

John A. Robinett, of lawful age and being first duly sworn, deposes and states:

1. My name is John A. Robinett. I am a Utility Engineering Specialist for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

John A. Robinett Utility Engineering Specialist

Subscribed and sworn to me this 13th day of May 2022.



TIFFANY HILDEBRAND My Commission Expires August 8, 2023 Cole County Commission #15637121

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Tiffany Hildebrand Notary Public

My Commission expires August 8, 2023.

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REBUTTAL TESTIMONY OF JOHN A. ROBINETT LIBERTY UTILITIES EMPIRE DISTRICT ELECTRIC COMPANY CASE NO. EO-2022-0193

1	Q.	What is your name and what is your business address?
2	A.	John A. Robinett, PO Box 2230, Jefferson City, Missouri 65102.
3	Q.	By whom are you employed and in what capacity?
4	A.	I am employed by the Missouri Office of the Public Counsel ("OPC") as a Utility Engineering
5		Specialist.
6	Q.	Have you previously provided testimony before the Missouri Public Service
7		Commission?
8	А.	Yes. Both as a former member of Commission Staff and on behalf of the OPC.
9	Q.	What is your work and educational background?
10	A.	A copy of my work and educational experience is attached to this testimony as Schedule
11		JAR-R-1.
12	Q.	What is the purpose of your rebuttal testimony?
13	A.	I respond to the direct testimonies of Liberty witnesses Shaen T. Rooney, Frank C. Graves,
14		Aaron J. Doll, and Drew W. Landoll relating to Asbury. I provide a more complete history of
15		Liberty's investments at its Asbury facility than the history provided by Liberty consultant
16		Mr. Frank C. Graves. ¹ My source for that history is Liberty's depreciation study from Case
17		No. ER-2016-0023. That history supports OPC witness Dr. Geoff Marke's recommended
18		treatment of Liberty's unrecovered investment balance in its retired Asbury Unit 1 generating
19		plant and associated retired facilities. OPC witness Mr. John S. Riley recommends what the

¹ To avoid confusion, I use the name "Liberty" to refer to The Empire District Electric Company before and after the company changed its name to Liberty.² OPC witness Lena Mantle describes these unrealized benefits within the context of resource adequacy.

Commission should do with the Asbury AAO. I provide Liberty's Asbury Unit 1 monthly 1 2 heat rates based on fuel reports Liberty provided to the Commission. They show the historical 3 efficiency of Asbury Unit 1, and how that efficiency changed as Liberty changed how it 4 operated the unit in 2018. **History of Significant Investments at Asbury** 5 6 Why is the history of Empire's investments in Asbury important? Q. 7 A. The history shows the major investments that extended the useful life of Asbury. Simply 8 put, ratepayers did not receive the full value of the assets they were promised and expected.² This fact supports OPC witness Dr. Marke's recommendation regarding 9 10 recovery of Asbury costs. Q. What is your understanding of the significant investments Empire made at its Asbury 11 12 generating facility prior to the year 2000? 13 In 1966, Empire spent nearly \$70,000 to acquire the 20 acre building site for its new Asbury A. plant.³ That plant went on line on June 1, 1970.⁴ On June 1, 1973, Empire filed its first rate 14 15 case after placing Asbury in service, Case No. 17816. Both Staff and Empire utilized the same original cost value of Asbury—\$25,907,435—to perform their trended original cost 16 less depreciation studies.⁵ Initially Empire fueled Asbury with coal mined nearby. Later 17 18 Empire switched to less corrosive western coal when it was more economical for Empire 19 to purchase and transport western coal than to continue to use local coal. To do that, in 20 1989, Empire secured coal purchase and rail contracts for supplying coal to Asbury and

² OPC witness Lena Mantle describes these unrealized benefits within the context of resource adequacy.

³ Belk, Brad: <u>Celebrating a Century of Service</u>; Pediment Publishing 2009 pg 106

⁴ Id. Pg. 112

⁵ Case No. 17816, Staff Schedule 1, and Empire exhibit 22 and 23

1		the Riverton power plant; the coal contract provided for coal through 2004. Empire also
2		spent approximately \$13 million dollars for new rail facilities, burner modifications and
3		coal handling equipment as well as 125 rail cars to transport coal from Wyoming and to
4		prepare Asbury and Riverton for the conversion to Western coal. ⁶
5	Q.	What large investments has Empire made at Asbury after 2000?
6	A.	Asbury has had three major investments since 2000. The first occurred in 2008 with the
7		addition of selective catalytic reduction ("SCR"). This project was also contemplated as
8		part of the Experimental Regulatory Plan approved by the Commission in Case No. EO-
9		2005-0263. The SCR project was completed to meet Empire's requirements on NO_X and
10		SO ₂ emissions from the Clean Air Interstate Rule ("CAIR") issued by the Environmental
11		Protection Agency on March 10, 2005. Empire's investment in the SCR at Asbury is
10		approximately \$31 million (excluding AFUDC). ⁷
12		approximatery \$31 minion (excluding AFODC).
12	Q.	Did the expected retirement date of the Asbury facility change after Empire installed
	Q.	
13	Q. A.	Did the expected retirement date of the Asbury facility change after Empire installed
13 14		Did the expected retirement date of the Asbury facility change after Empire installed the SCR in 2008?
13 14 15		Did the expected retirement date of the Asbury facility change after Empire installed the SCR in 2008? Yes. The expected retirement date was extended from 2014 prior to the SCR addition, to
13 14 15 16		Did the expected retirement date of the Asbury facility change after Empire installed the SCR in 2008? Yes. The expected retirement date was extended from 2014 prior to the SCR addition, to 2030, a life of 60 years as can be found in the depreciation study performed by Empire
13 14 15 16 17	A.	Did the expected retirement date of the Asbury facility change after Empire installed the SCR in 2008? Yes. The expected retirement date was extended from 2014 prior to the SCR addition, to 2030, a life of 60 years as can be found in the depreciation study performed by Empire consultant Mr. Thomas J. Sullivan in Case No. ER-2011-0004.
 13 14 15 16 17 18 	А. Q.	Did the expected retirement date of the Asbury facility change after Empire installed the SCR in 2008? Yes. The expected retirement date was extended from 2014 prior to the SCR addition, to 2030, a life of 60 years as can be found in the depreciation study performed by Empire consultant Mr. Thomas J. Sullivan in Case No. ER-2011-0004. What was Empire's second major investment in Asbury after 2000?

 ⁶ Belk, Brad: <u>Celebrating a Century of Service</u>; Pediment Publishing 2009 Pg. 130-131
 ⁷ ER-2008-0093, Mertens Direct, Page 6.

1	Q.	Did the expected retirement date of the Asbury facility change after Empire
2		constructed a new office and maintenance facility in 2012?
3	A.	No.
4	Q. A.	What was Empire's third major investment in Asbury after 2000?
4 5 6	A.	Empire installed an Air Quality Control System ("AQCS") in 2014 to meet the
6		requirements of the Mercury Air Toxic Standards ("MATS") and the Clean Air Interstate
7		Rule ("CAIR"). The AQCS project involved installing a scrubber, fabric filter, and a
8		powder activated carbon injection system at Asbury
9	Q.	How much did Empire invest in the AQCS project?
10	A.	Empire's total estimated cost of this project is \$122,412,831, which includes \$92,540,436,
11		expended through the end of April 2014, excluding AFUDC. ⁸
12	Q.	Did the expected retirement date of the Asbury facility change after Empire added
13		the AQCS in 2014-2015?
14	A.	Yes, from 2030 to 2035. Empire's outside depreciation consultant Mr. Sullivan testified
15		on direct in Case No. ER-2016-0023 as follows:
16 17 18 19 20		The retirement dates and resulting lifespan for Asbury 1 has been increase by 5 years, from a 60 year lifespan (in the 2010 Depreciation Study) to a 65 year lifespan. The proposed change to the lifespan for Asbury 1 was recommended in my testimony in Case No. ER-2012-0345; however, the lifespan underlying the current depreciation rates for Asbury is 60 years. ⁹
21		Schedule TJS-2, the depreciation study filed in Case No. ER-2016-0023 describes the
22 23		emission control additions and the need for future additions to reach the 2035 retirement date.
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 ⁸ ER-2014-0351, Mertens Direct, Pages 8-9, Schedule BAM-2.
 ⁹ ER-2016-0023, Sullivan Direct, Page 11.

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12016 & 2019 Rate Case values for Asbury2Q.What was your role for Case No. ER-2016-0023?

A. During this case I was still a member of the Commission Staff and was its depreciation expert.

Q. What did the Commission use for the original cost, depreciation, and net cost of Asbury for purposes of setting rates in Case No. ER-2016-0023?

7 While I cannot be certain what the Commission used for purpose of setting rates in this A. 8 case, its order approving the filed stipulations and agreements approved my recommended 9 depreciation rates and reserve adjustments that were stipulated to by the parties in that case. 10 In the stipulation and agreement a range was provided for return on equity of 9.5 to 9.9. 11 The order approving the stipulation and agreement in Case No. ER-2016-0023 is attached 12 as Schedule JAR-R-2. Based on the Staff accounting schedules filed in Case No. ER-2016-0023, values are as of September 30, 2015, and Asbury's plant-in-service was 13 14 \$284,283,587 for total company. When jurisdictional allocations are applied, Missouri's 15 portion of plant-in-service is \$243,899,966. When the depreciation rates are applied to the Missouri jurisdictional plant-in-service, an annual depreciation expense of \$11,541,209 is 16 17 generated. Total company reserves for Asbury was \$42,337,569 and Missouri 18 jurisdictional reserves of \$35,445,011. Attached to this testimony as Schedule JAR-R-3 is 19 the Staff direct accounting schedules filed in Case No. ER-2016-0023.

20 Q. Were the original cost, depreciation, and net cost of Asbury disputed in that case?

A. Attached as Schedule JAR-R-4 is the filed list of issues and order of witnesses from Case
No. ER-2016-0023. Both depreciation expense and cost of capital were disputed, but were

1		ultimately settled as part of the stipulation and agreement discussed above. It is important
2		to note that in the 2016 case Asbury was included in rates as used and useful by all parties.
3	Q.	What dates were the rates set in Case No. ER-2016-0023 in effect?
4	А.	The Commission issued its "Order approving Compliance Tariffs" in Case No. ER-2016-
5		0023 on September 6, 2016, with an effective date of rates of September 14, 2016. They
6		remained in effect until new rates from Case No. ER-2019-0374 went into effect on
7		September 16, 2020. The rates from Case No. ER-2019-0374 are still in effect; however,
8		Empire has filed compliance tariff sheets in Case No. ER-2021-0312 bearing a proposed
9		effective date of June 1, 2022.
10	Q.	What did the Commission use for the original cost, depreciation, and net cost of
11		Asbury for purposes of setting rates in Case No. ER-2019-0374?
12	А.	The depreciation rates for the 2019 case continued the use of the approved rates from the
13		2016 rate case. Commission Staff filed two accounting runs in Case No. ER-2019-0374,
14		the first was direct schedules, which brought plant-in-service and accumulated depreciation
15		reserves through September 30, 2019; this accounting schedule is attached as Schedule
16		JAR-R-5. Total company plant-in-service values from the direct accounting schedules is
17		\$287,212,608 for Asbury; when the jurisdictional allocator is applied to the total company
18		plant-in-service the Missouri portion is \$241,373,476. The accumulated reserves for
19		Asbury on this Staff direct accounting schedule are total company \$83,775,837 with a
20		Missouri jurisdictional value of \$70,405,214. Staff of the Commission additionally filed
21		true-up accounting schedules which updated plant-in-service and accumulated depreciation
22		reserve and other expenses out to January 31, 2020. The true-up accounting schedules from

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Case No. ER-2019-0374 are attached as Schedule JAR-R-6. This true-up accounting schedule shows Asbury had a plant-in-service total company value of \$281,172,836; when the jurisdictional allocator is applied the Missouri portion is \$236,297,653. The accumulated reserve collected for Asbury had a total company value of \$81,747,323 with a Missouri jurisdictional value of \$68,700,450. Based on Staff's true-up accounting schedules Asbury had an annual depreciation expense of \$11,179,375 for Missouri Jurisdictional plant-in-service using the depreciation rates from Case No. ER-2016-0023 that were stipulated to remain in effect for the 2019 rate case. It is important to note that all of the annual depreciation expenses that I have presented in this testimony contain plant-in-service of approximately nineteen million dollars of assets that Liberty transferred to the wind projects.

Q. Were the original cost, depreciation, or net cost of Asbury disputed in Case No.

ER- 2019-0374?

A. Attached as Schedule JAR-R-7 is the Joint List of Issues filed in Case No. ER-2019-0374.
Included in the contested issues were rate of return, capital structure, and, finally, should
the retired Asbury unit be included as operating in rates going forward. In its Amended
Report and Order at page 38 the Commission authorized a return on equity of 9.25%. The
Commission further determined on page 39 that:

LUCo's adjusted capital structure of 46 percent common equity and 54 percent long-term debt is the appropriate capital structure to use in setting rates in this case.

Based upon its determination related to capital structure, the Commission further finds that the cost of long-term debt should be based on LUCo's consolidated embedded cost of long-term debt of 4.65 percent, because it best aligns with the financial risk embedded in LUCo's capital structure.

1		Ultimately, the Commission determined that Asbury was to remain in rates, even though
2		the Commission found that it "last generated power in December 2019" and was retired
3		from Liberty's books before hearings were to be held in the 2019 case. Instead, the
4		Commission ordered Liberty to track assets and liabilities related to the facility.
5	Q.	What dates were the rates set in Case No. ER-2019-0374 in effect?
6	A.	As I testified earlier, the tariff rate sheets for Case No. ER-2019-0374 went into effect on
7		September 16, 2020, and as of the date of this filing these rates are still in effect. Liberty
8		has filed compliance tariffs for Case No. ER-2021-0312 with an anticipated effective date
9		of June 1, 2022. So the tracking of amounts for Asbury should be continue at least through
10		May of 2022.
11	Q.	When did Asbury last generate electricity?
12	A.	In the Amended Report and Order at paragraph 290 on page 110 from Case No. ER-2019-
13		0374 the Commission stated, "Asbury last generated power in December of 2019."
14	Q.	Why are you discussing both Case Nos. ER-2016-0023 and ER-2019-0374?
15	A.	In order to get the appropriate ultimate value for Liberty's unrecovered investment in
16		Asbury both cases must be utilized since what Liberty's customers paid in rates for the
17		retired Asbury assets are reflected in each and the rates from both were in effect during
18		different times during the period of January 2020 through May of 2022. In its Amended
19		Report and Order in Case No. ER-2019-0374 at paragraph 302 on page 112 the
20		Commission said:
21 22 23 24		Although deferral through an AAO may require customers to wait to receive the benefits of the Asbury retirement in rates, the deferral approach can capture all the savings, including savings that occur prior to when rates will go into effect in this case.

1		The Commission clearly acknowledges that recovery from customers through the 2016
2		rates should be captured by the AAO it ordered. The costs, expenses, plant-in-service and
3		accumulated depreciation reserves values related to Asbury differ between the 2016 and
4		2019 rate cases, so both cases must be used in order to determine the appropriate values
5		for the AAO. Specifically related to depreciation, the 2016 Staff direct accounting
6		schedules have approximately \$300,000 more in annual Asbury depreciation expense than
7		the true-up accounting schedules for the 2019 case. My review of Liberty's direct in this
8		case seems to indicate that the depreciation expense adjustment Liberty used was from the
9		2019 case alone, and not the 2016 and 2019 cases over the AAO period-likely the 29
10		months of January 2020 to May 2022. Knowing that the 2016 rates were in effect for 9
11		months of the AAO period and 75% of approximately \$300,000 would be \$225,000 of
12		additional depreciation accrual that needs to be reflected in the AAO to account for the
13		time and value difference of the 2016 rates being in effect for the AAO.
14	Q.	In its Amended Report and Order in Case No. ER-2019-0374 the Commission

repeatedly states that the impacts of the Asbury retirements should be considered in their entirety in the next rate case and not as an isolated adjustment. Did the Commission address them in that next rate case, Case No. ER-2021-0312?

No. Liberty, very late in that case, stated its elections to securitize both Storm Uri and its A. Asbury investment.

Are the Asbury timelines important? 20 Q.

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Yes. The timelines highlight the major investments that have been made to Asbury that have A. extended its useful life. The 2008 SCR addition extended the expected life of Asbury to 2030

Page 9 of 22

1		from 2014 prior to its installation. The 2014 investment in the AQCS was to further extend
2		the expected useful life to 2035. Neither of those expected life dates were achieved by the
3		Asbury facility and rate payers did not and will not receive the full value of these additions.
4		The date of Asbury's final generation predated all of the interveners' testimony rounds in Case
5		No. ER-2019-0374 with the OPC being the only party to recommend revenue requirement
6		adjustments to account for Asbury being retired and no longer used and useful for rates going
7		forward.
8	Q.	Did Liberty present a full history of its investments at Asbury?
9	A.	No.
10	Q.	Is understanding Liberty's capital spend at Asbury over its lifetime important?
10 11	Q. A.	Is understanding Liberty's capital spend at Asbury over its lifetime important? Yes.
	Q. A. Q.	
11	A.	Yes.
11 12	A.	Yes. Why?
11 12 13	A.	Yes. Why? The Commission should be aware that there are additions and retirements that occur over
11 12 13 14	A.	Yes. Why? The Commission should be aware that there are additions and retirements that occur over the life of a power plant to maintain the operation of the unit which are referred to in the
 11 12 13 14 15 	A.	Yes. Why? The Commission should be aware that there are additions and retirements that occur over the life of a power plant to maintain the operation of the unit which are referred to in the depreciation world as interim additions and retirements. In addition to those investments,

1	Q.	Does Liberty consultant Mr. Frank C. Graves present a full historical review of
2		Liberty's investment in Asbury Unit 1 in his direct testimony?
3	A.	No, Mr. Graves primarily focuses on Liberty's 2008 Selective Catalytic Reduction
4		("SCR") installation investment and 2014 Air Quality Control Systems ("AQCS") addition
5		investment in 2014.
6	Q.	Are those the only years where Liberty added to its investment in Asbury?
7	A.	No. These two investments equate to 62% ¹⁰ of Liberty's plant-in-service cost for Asbury
8		at the time Liberty retired Asbury. Liberty made routine additions over the course of
9		Asbury operating life which can been seen in the below graphs.
10	Q.	Why were these investments important?
11	A.	As I previously discussed, the life extension of Asbury related to the SCR 2008 addition
12		moved the projected Asbury Unit 1 retirement date from 2014 to 2030, a projected
13		retirement date which ultimately was not actually achieved. Additionally, the 2014 AQCS
14		investment further extended the projected life of Asbury from 2030 to 2035, a new
15		retirement date which was also not achieved.
16	Q.	Did Liberty's ratepayers realize the full benefit of Liberty's investment in these
17		environmental upgrades of 2008 and 2014?
18	A.	No. The SCR investment of 2008 was to extend the projected retirement date from 2014
19		to 2030, but, ultimately, the coal unit ceased generating electricity in December of 2019,
20		still eleven years short of the 2030 projected retirement date. The 2014 installation of the

¹⁰ Case No EO-2022-00193 Liberty Direct Testimony of witness Frank C. Graves, Table 1 Page 7.

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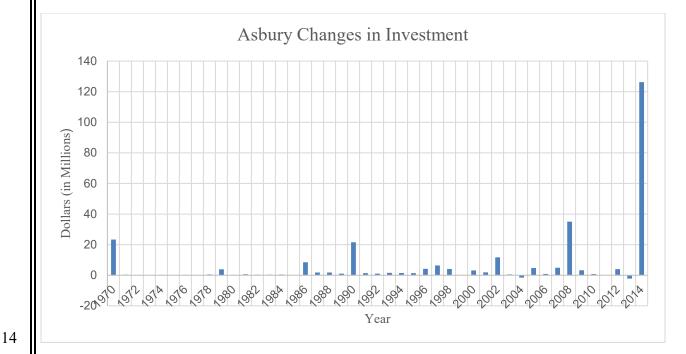
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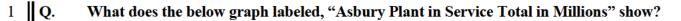
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AQCS further extended the projected retirement date from 2030 to 2035. Ultimately, ratepayers only received five years of the projected life and value of the AQCS investment.

Q. What does the following graph labeled, "Asbury Changes in Investment" show?

A. This graph depicts the scale of Liberty's investments and when it made them over the life of Asbury. This graph shows that Liberty made four very large significant investments in that facility. The first is the original cost to build the facility in 1970. The second is the 1989 conversion of the facility to make it capable of burning western coal. The third is the addition of the SCR in 2008, which increased plant in service by approximately 30% based on the investment number from Mr. Graves' Table 1 on page 7 of his direct testimony. The fourth, final, and most significant investment came in 2014 with the addition of the AQCS, an investment that doubled Liberty's plant-in-service investment at Asbury. Data for this graph was sourced from the 2016 depreciation study submitted to the Commission in Case No. ER-2016-0023.





A. Liberty's investment in Asbury annually over time.

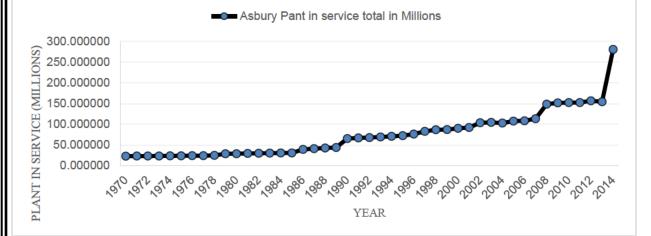
Q. Why did you create this graph?

A. I created this graph to give the Commission a running total of the plant-in-service of

Asbury. Data for this graph was pulled from the 2016 depreciation study performed by

Black & Veatch on behalf of Liberty in Case No. ER-2016-0023.

ASBURY PLANT IN SERVICE TOTAL IN MILLIONS



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Why is the running total of Liberty's investment in Asbury important?

A. This gives the Commission and others that view this graph an understanding that there is continual investment occurring at power plants. This also illustrates when the significant investments are made by a drastic upward change in the slope of the line. When reviewing the above graph it becomes apparent that Liberty significantly increased the plant-inservice balance at Asbury in 2014. The AQCS investment of 2014 doubled Liberty's total 1970-2013 investment in Asbury. Table 1 Current Net Book Value at Asbury found at Page 7 of Mr. Graves' testimony presents original cost and estimated accumulated

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depreciation. The table then calculates an estimated net book value which is original cost less the estimated accumulated depreciation reserves of the AQCS, SCR, and all other Asbury equipment. February 29, 2020, is the day before Liberty booked the retirement for accounting purposes and de-committed Asbury from the Southwest Power Pool Market. As of February 29, 2020, the AOCS investment at Asbury was \$142 million of a total investment of \$283 million. As of February 29, 2020, the AQCS estimated accumulated depreciation reserves at Asbury was \$20 million of a total estimated accumulated depreciation reserve of \$84 million. The estimated net book value for Asbury AOCS was \$122 million, Asbury SCR was \$23 million out of a total Asbury estimated book value of \$199 million.

11 Q.

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Why does this graph end with 2014?

12 A. I do not have data after 2014. Liberty has changed depreciation consultants since the 2016 depreciation study was performed by Black & Veatch. The current consultant's study no 13 14 longer contains a page that shows the historical additions and retirements by account for 15 each generating unit as the study by Black & Veatch previously did. This historical 16 additions and retirements page also projected future capital investments that would need to be made by account and year for the facility. The new depreciation consultant's study does not include a schedule that projects future expenditures at the generating facility. 18

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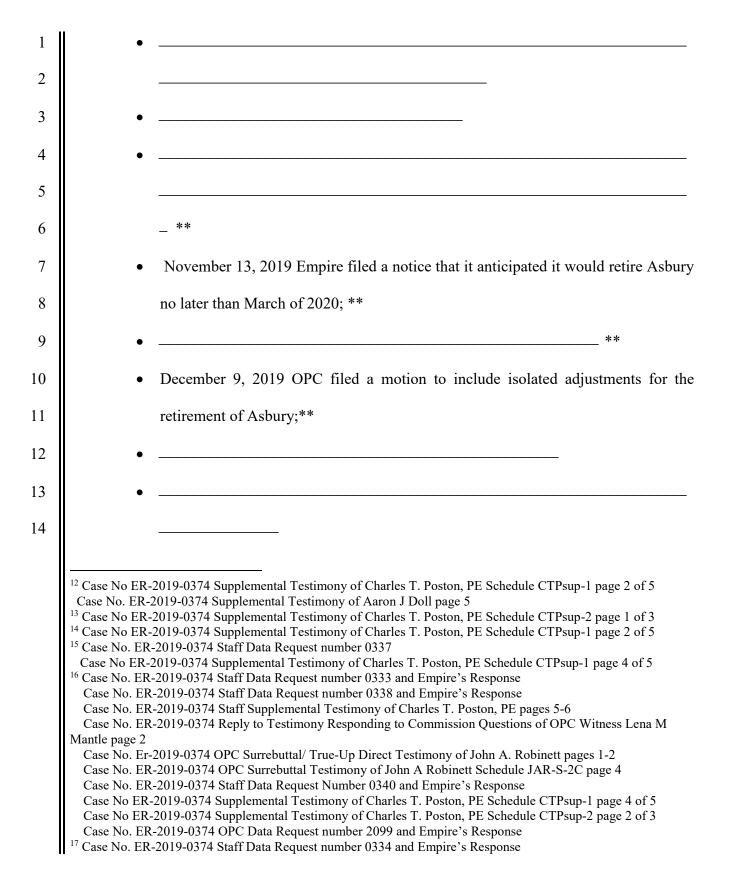
Q. What should the Commission understand about Liberty's historical investments at its Asbury facility?

A. The Commission's take away should be that ratepayers were asked to pay for environmental upgrades that were meant to extend the useful life of the facility. However,

1		Asbury did not reach the projected useful life that was to occur based on the environmental
2		additions. Ratepayers are being asked to continue to pay for Asbury when they did not
3		receive the full benefit of the upgrades with the significant life extensions that came with
4		them. OPC witness Dr. Geoff Marke is not recommending that the SCR investment should
5		not be recovered, even though ratepayers did not receive the full benefit promised with that
6		expenditure. What Dr. Marke is asking is that what Liberty has not recovered for Asbury
7		not be considered as rate base, and that Liberty not earn a return on it. Dr. Marke
8		additionally recommends that Liberty not recover any more through customer rates for the
9		unrecovered AQCS investment in Asbury.
10	Q.	What is the timeline of events regarding Empire's retirement of Asbury from Empire's
11		last general rate case?
11 12	А.	last general rate case? Following is a timeline of events for Case No. ER-2019-0374:
	A.	
12	А.	Following is a timeline of events for Case No. ER-2019-0374:
12 13	A.	 Following is a timeline of events for Case No. ER-2019-0374: May 29, 2019 Empire filed its notice of intended case filing;
12 13 14	A.	 Following is a timeline of events for Case No. ER-2019-0374: May 29, 2019 Empire filed its notice of intended case filing; August 9, 2019 Empire filed a notice that it planned to retire Asbury "no later than
12 13 14 15	A.	 Following is a timeline of events for Case No. ER-2019-0374: May 29, 2019 Empire filed its notice of intended case filing; August 9, 2019 Empire filed a notice that it planned to retire Asbury "no later than June 2020."
12 13 14 15 16	А.	 Following is a timeline of events for Case No. ER-2019-0374: May 29, 2019 Empire filed its notice of intended case filing; August 9, 2019 Empire filed a notice that it planned to retire Asbury "no later than June 2020." August 14, 2019 Empire filed its rate case that included testimony of Mr. Timothy
12 13 14 15 16 17	А.	 Following is a timeline of events for Case No. ER-2019-0374: May 29, 2019 Empire filed its notice of intended case filing; August 9, 2019 Empire filed a notice that it planned to retire Asbury "no later than June 2020." August 14, 2019 Empire filed its rate case that included testimony of Mr. Timothy N. Wilson who testified that Empire planned to retire Asbury "no later than June
12 13 14 15 16 17 18	A.	 Following is a timeline of events for Case No. ER-2019-0374: May 29, 2019 Empire filed its notice of intended case filing; August 9, 2019 Empire filed a notice that it planned to retire Asbury "no later than June 2020." August 14, 2019 Empire filed its rate case that included testimony of Mr. Timothy N. Wilson who testified that Empire planned to retire Asbury "no later than June 2020," and that Empire intended to notify the Southwest Power Pool of its Asbury

¹¹ Case No. ER-2019-0374 Empire/Liberty Direct Testimony of Timothy N. Wilson page 7

Rebuttal Testimony of John A. Robinett Case No. EO-2022-0193



1 2 ** January 15, 2020 All non-utility parties filed direct testimony for revenue 3 4 requirement 5 March 1, 2020 Empire's date for retiring Asbury assets for accounting purposes; 6 March 3, 2020 All parties filed rebuttal testimony; 7 March 27, 2020 All parties filed surrebuttal and true-up direct testimonies. **Asbury Efficiency** 8 9 What is the heat rate of a generating unit? Q. 10 A. The heat rate is a measure of generating station thermal efficiency, generally expressed in Btu per net kilowatt-hour (Btu/kWh). It is computed by dividing the total Btu content of 11 fuel burned for electric generation by the resulting net kilowatt-hours of electricity 12 13 generated. 14 Q. What is the importance of heat rate testing? 15 Staff discussed the importance of minimum equipment performance standards in the fuel A. adjustment clause (FAC) rulemaking case, File No. EX-2006-0472.¹⁹ 16 17 *Concern:* Some stakeholders believe that minimum equipment performance 18 standards are needed in these rules. 19 ¹⁸ Case No. ER-2019-0374 Staff Cost of Service Report Fuel Inventories pages 23-24 Case No. ER-2019-0374 Staff Data Request number 0044 and Empire's Response and attachments Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 5 of 5

- Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-1 page 5 of 5
 - Case No ER-2019-0374 Supplemental Testimony of Charles T. Poston, PE Schedule CTPsup-2 page 1 of 3

¹⁹ Staff Testimony in Support of and Suggested Changes to 4 CSR 240-3.161 and 4 CSR 240-20.090

EFIS item no. 15 Filed 9/7/2006 Attachment A-9 through A-10

1 2 3 4 5 6 7 8 9 10		Staff Response: Staff agrees that equipment performance standards should be a part of these rules and has included in the proposed rules requirements to develop generating unit efficiency testing and monitoring procedures. Staff will, as a result of receiving this data, have the ability to monitor each electric utilities' power plants in terms of their capability to efficiently convert fuel to electricity. Any observed reductions over time may be an indication of the utility's need to implement programs to improve efficiency. Staff views this as a very important and necessary detail since the efficiency of each electric utility's power plants directly relates to each electric utility's fuel and purchased power costs."
11		Any intervening party has the ability to monitor the efficiency performance of the plants
12		over time and can identify changes that may exceed normal wear and tear. Parties can then
13		discuss root causes and means to address the underlying issues.
14	Q.	What is the purpose of the requirement of Commission Rule 20 CSR 4240-
15		20.090(2(A)15. ²⁰ that heat rate tests of no more than 24 months prior to the filing of
16		a rate case?
17	A.	Heat rate tests and results are useful tools for monitoring the generation plant maintenance
18		practices of a utility. While over their lives generating facilities generally become less
19		efficient, sharp changes in the efficiencies may indicate a change in the philosophy
20		followed in maintaining a generating facility, and should draw inquiry of the root causes
21		of those changes. This information is a filing requirement so that the parties can evaluate
22		changes in efficiency output.

²⁰ 20 CSR 4240-20.090(2)A.15. A level of efficiency for each of the electric utility's generating units determined by the results of heat rate/efficiency tests or monitoring that were conducted or obtained on each of the electric utility's steam generators, including nuclear steam generators, heat recovery steam generators, steam turbines and combustion turbines within twenty-four (24) months preceding the filing of the general rate increase case.

A. The results should be filed in a table format by generating unit type, rated megawatt (MW) output rating, the numerical value of the latest result and the date of the latest result;

B. The electric utility shall provide documentation of the actual test/monitoring procedures. The electric utility may, in lieu of filing the documentation of these procedures with the commission, provide them to the staff, OPC, and to other parties as part of the workpapers it provides in connection with its direct case filing. If the electric utility submits

the results in workpapers, it will provide a statement in its testimony as to where the results can be found in workpapers;

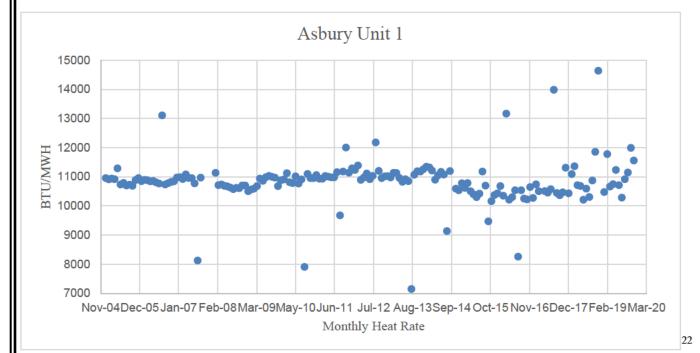
Q. Did Liberty change how it operated Asbury in an attempt to improve Asbury's market 1 2 performance? 3 A. Yes. At Page 4 of Mr. Shaen T. Rooney's direct testimony he discusses changes made to 4 improve Asbury's market performance and how Liberty focused on increasing ramp rate, 5 decreasing minimum downtime, reducing minimum runtime, and reducing startup duration.²¹ 6 Additionally, Mr. Doll discusses at page 12 of his direct testimony the operating 7 characteristics that Liberty modified at Asbury. 8 Q. Did any Liberty witness discuss other concerns about how Liberty was operating its 9 Asbury Unit 1? 10 Yes. Mr. Shaen T. Rooney discusses at page 5 of his direct testimony that during the final two A. 11 years of operation of Asbury the unit experienced a record number of starts, and cycling 12 fatigue became a concern. This is also discussed in the direct testimony of Aaron J. Doll. At. 13 Page 13 of Mr. Doll's direct testimony he provides a historical table of starts for the Asbury 14 unit per year since 2010. 15 Q. Do the historical heat rate data you reviewed and compiled support Mr. Rooney's stated 16 cycling fatigue concern? 17 A. I do not know for certain, but the efficiency of Asbury Unit 1 declined starting in 2018 18 with the change in how Liberty operated the unit. The Commission has data back to January 19 2005 that has been submitted to the Commission as a non-case related filing for monthly 20 fuel reports as a requirement to Commission rule 20 CSR 4240-3.190. When that data is 21 plotted for Asbury Unit 1 it becomes evident from the graph that starting in 2018 the

²¹ EO-2022-0193 Liberty Witness Shaen T. Rooney Direct Testimony page 4 line 18 through page 5 line 4.

Asbury unit's efficiency begins to vary and decrease as its heat rates fluctuated more and increased in value. That graph appears below and is titled, "Asbury Unit 1."

Q. Are there any other conclusions that can be drawn from heat rate data?

A. With the addition in 2014 of the Air Quality Control System ("AQCS") and a turbine upgrade, Asbury Unit 1 became more efficient at creating electricity from coal. The unit remained more efficient than prior to the AQCS addition until the time Liberty decided to operate Asbury differently in an attempt to improve Asbury's market performance.



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²² December 2019 heat rate data omitted from the graph as number was an extreme outlier (122,121 BTU/KWH) and skewed the scaling of the data dispersion. This heat rate is likely due to scrapping of base mat coal to finish off all usable coal at the facility.

Q. How does this heat rate graph compare with the Net Capacity Factor testimony from 1 2 Liberty witness Mr. Aaron J. Doll? 3 A. It doesn't really tie to Mr. Dolls' net capacity factor. Review of Asbury heat rates show 4 improved efficiency over the time frame 2014 through 2017, even as the net capacity factor 5 is decreasing. It is only in 2018 when Liberty makes operational changes in how it ran Asbury 6 that the reduced net capacity factor trends down as Asbury's efficiency declines (increase in 7 heat rate value). 8 Q. What should the Commission conclude from this observation that Asbury's net capacity 9 factor trended down as it efficiency declined? 10 Asbury was an efficient unit; it only became less efficient when Liberty decided to alter A. 11 how it historically operated the unit. Liberty in 2018 decided efficiency was less of a 12 concern and adjusted how it operated the unit. The goal was to make Asbury a more quickly dispatchable unit to help follow intermittent generating facilities that drop off or spike in 13 14 generating. Asbury was not designed to rapidly ramp up and down its generation 15 production. Asbury was not designed to come up to temperature quickly and then rapidly 16 cool back down; it was designed to come on and run for long periods of time and provide 17 stable consistent energy, which is what it did prior to 2018. **Dismantlement Costs** 18 19 Q. Are there any other costs you would like to discuss briefly? 20 A. Yes. I would like to address my concerns related to the estimated values of the likely 21 expenditures for dismantlement of the Asbury generating facility Liberty witness Mr. Drew

W. Landoll discusses in his direct testimony.

22

A.

Q. What are your specific concerns related to the cost estimates provided in Mr. 1 2 Landoll's testimony?

3 A. Based on my initial review of the cost estimates for the dismantlement of Asbury and ash 4 pond closure, the magnitude and variability of costs Liberty is projecting to spend for the 5 dismantlement of one generating unit is concerning unless the low estimate is achieve from 6 the Black & Veatch study when compared to the actual costs that Evergy Metro and Evergy 7 West expended to dismantle Montrose units 1, 2, and 3 and Sibley units 1, 2, and 3 as 8 disclosed in confidential data request responses I have received and reviewed in their 9 respective pending rate cases, Case Nos. ER-2022-0149 and ER-2022-0150.

10 Q. Do you have any other concerns related to Asbury decommissioning costs?

11 A. Yes. During my review of testimony for this case, I went back and reviewed the testimony 12 filed in the Wind CCN case, Case No. EO-2018-0092. I noticed in the Confidential Direct 13 Testimony of Liberty witness James McMahon that the values considered in the customer 14 savings plan and generation fleet savings analysis are much lower on the net value cost of 15 removal less salvage value for the decommissioning than the yet-to-be-finalized phase 2 of 16 the Black & Veatch study attached to Mr. Landoll's direct testimony in this case. Attached as 17 Schedule JAR-R-8C are selected excerpts from Mr. McMahon's direct testimony that identify the decommissioning cost for Asbury to be **___ 18 19 _ ** These estimates were based on the 20 recent experience Liberty had with the decommissioning of Riverton units 7,8, and 9. 21 Q. Does this conclude your rebuttal testimony? 22 Yes, it does.

John A. Robinett

I am employed as a Utility Engineering Specialist for The Missouri Office of the Public Counsel (OPC). I began employment with OPC in August of 2016. In May of 2008, I graduated from the University of Missouri-Rolla (now Missouri University of Science and Technology) with a Bachelor of Science degree in Mechanical Engineering.

During my time as an undergraduate, I was employed as an engineering intern for the Missouri Department of Transportation (MoDOT) in their Central Laboratory located in Jefferson City, Missouri for three consecutive summers. During my time with MoDOT, I performed various qualification tests on materials for the Soil, Aggregate, and General Materials sections. A list of duties and tests performed are below:

- Compressive strength testing of 4" and 6" concrete cylinders and fracture analysis
- Graduations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded, braided cable, and rebar
- Hardness testing of fasteners (plain black and galvanized washers, nuts, and bolts)
- Proof loading and tensile testing of bolts
- Sample collection from active road constructions sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operators manual for the Linear Traverse / Image Analysis Machine
- Trained a fulltime employee on how to operate the machine prior to my return to school
- Assisted in batching concrete mixes for testing, mixing the concrete, slump cone testing, percent air testing, and specimen molding of cylinders and beams

Upon graduation, I accepted a position as an Engineer I in the Product Evaluation Group for Hughes Christensen Company, a division of Baker Hughes, Inc. (Baker), an oil field service company. During my employment with Baker, I performed failure analysis on oil field drill bits as well as composed findings reports which were forwarded to the field engineers in order for them to report to the company the conclusions of the failure causes.

I previously was employed as a Utility Engineering Specialist I, II, III for the Missouri Public Service Commission (Commission). My employment with the Commission spanned from April of 2010 to August of 2016. My duties involved analyzing deprecation rates and studies for utility companies and presenting expert testimony in rate cases before the Commission.

Listed below are the cases in which I have supplied testimony, comments, and/or depreciation rates accompanied by a signed affidavit.

Company	Case Number	Issues	Party
Liberty Empire District Gas Company	GR-2021-0320	Rebuttal Testimony Depreciation	Office of the Public Counsel (OPC)
Liberty Empire District Electric Company	ER-2021-0312	Direct, Rebuttal, and Surrebuttal Testimony Asbury, Storm Uri, General Plant Amortization	OPC
Ameren Missouri	ER-2021-0240 GR-2021-0241	Rebuttal and Surrebuttal Testimony Depreciation	OPC
Ameren Missouri	EO-2022-0054	IRP Special issues	OPC
Empire District Electric Company	EO-2022-0057	IRP Special issues	OPC
Evergy Missouri West Evergy Missouri Metro	EO-2022-0056 EO-2022-0055	IRP Special issues	OPC
Spire Missouri	GR-2021-0108	Direct, Rebuttal, Surrebuttal, and Live Testimony Depreciation, Grow Missouri Program and Smart Meters	OPC
Missouri American Water Company	WR-2020-0344	Rebuttal, Surrebuttal Testimony Depreciation Expense	OPC
Ameren Missouri	EO-2021—0069	IRP Special issues	OPC
Empire District Electric Company	EO-2021-0066	IRP Special issues	OPC
Evergy Missouri West Evergy Missouri Metro	EO-2021-0067 EO-2021-0068	IRP Special issues	OPC
Evergy Missouri West	EO-2020-0281	Integrated Resource Plan Comments	OPC
Evergy Missouri Metro	EO-2020-0280	Integrated Resource Plan Comments	OPC
Spire Missouri	GO-2020-0416	Depreciation Authority Order	OPC
Empire District Electric Company	EO-2020-0284	Integrated Resource Plan Comments	OPC
Spire Missouri East Spire Missouri West	GO-2018-0309 GO-2018-0310	On Remand Direct and Rebuttal Testimony ISRS Refund	OPC
Empire District Electric Company	ER-2019-0374	Direct, Rebuttal, Surrebuttal, and True- up Direct Testimony Depreciation, Operations and Maintenance Expense	OPC
Ameren Missouri	ER-2019-0355	Direct Testimony Depreciation	OPC
Summit Natural Gas of Missouri	GE-2020-0009	Depreciation Study Waiver	OPC
Spire Missouri East Spire Missouri West	GO-2019-0356 GO-2019-0357	Direct and Live Rebuttal Testimony ISRS	OPC
Ameren Missouri Gas Company	GR-2019-0077	Rebuttal Testimony Depreciation and General Plant Amortization	OPC
Spire Missouri East Spire Missouri West	GO-2019-0115 GO-2019-0116	Direct and Live Rebuttal Testimony ISRS	OPC
Empire District Electric Company	EA-2019-0010	Rebuttal, Surrebuttal, and Live Testimony CCN Application	OPC
Kansas City Power & Light Company Greater Missouri Operations	EU-2019-0197 EC-2019-0200	Affidavit for an Accounting Order for plant retirement	OPC

Company	Case Number	Issues	Party
Ameren Missouri	EA-2018-0202	Surrebuttal Testimony	OPC
	GO-2018-0309	Depreciation Life Direct and Live Rebuttal Testimony	
Spire Missouri East Spire Missouri West	GO-2018-0309 GO-2018-0310	ISRS	OPC
Spire Missouri West	00 2010 0010	Direct and Rebuttal, Surrebuttal, and	
	ER-2018-0145	True-up direct Testimony, Depreciation	ODC
Kansas City Power & Light Company		and O&M expense related to retired	OPC
		generation units, ONE CIS Allocation	
		Direct and Rebuttal, Surrebuttal, and	
Kansas City Power & Light Company		True-up direct Testimony, Depreciation	
Greater Missouri Operations	ER-2018-0146	and O&M expense related to retired	OPC
		generation units, ONE CIS Allocation,	
		Removal of Additional Amortization	
Empire District Electric Company	EO-2018-0092	Rebuttal, Surrebuttal, Affidavit in	OPC
Empire District Electric Company	EO-2018-0092	Opposition, additional Affidavit and Live Testimony	Ort
Liberty Utilities (Midstates Natural		Rebuttal and Surrebuttal Testimony	
Gas) Corp. d/b/a Liberty Utilities	GR-2018-0013	depreciation, general plant amortization	OPC
, <u>F</u>	GO-2016-0332		
Laclede Gas Company	GO-2016-0333	ISBS Over collection of down of it	
Missouri Gas Energy	GO-2017-0201	ISRS Over collection of depreciation expense and ROE based on Western	OPC
Spire Missouri East	GO-2017-0202	District Opinion Docket No. WD80544	OPC
Spire Missouri West	GR-2017-0215	District Opinion Docket No. WD80344	
	GR-2017-0216		
Gascony Water Company, Inc.	WR-2017-0343	Rebuttal, Surrebuttal, and Live	ODC
		Testimony rate base, depreciation	OPC
		NARUC USoA Class designation Direct, Rebuttal, Surrebuttal, and Live	
Missouri American Water Company	WR-2017-0285	Testimony depreciation, ami, negative	OPC
Wissouri / Microan Water Company	WIC 2017 0205	reserve, Lead Line	010
		Direct, Rebuttal, Surrebuttal, and Live	
Indian Hills Utility Operating	WD 2017 0250	Testimony	ODC
Company, Inc.	WR-2017-0259	Rate Base (extension of electric	OPC
		service, leak repairs)	
		Direct, Rebuttal, Surrebuttal, True-up	
Laclede Gas Company	GR-2017-0215	Rebuttal, and Live Testimony	0.000
Missouri Gas Energy	GR-2017-0216	depreciation, retirement work in	OPC
		progress, combined heat and power, ISRS	
Empire District Electric Company	EO-2018-0048	IRP Special issues	OPC
Kansas City Power & Light Company	EO-2018-0046	IRP Special issues	OPC
Kansas City Power & Light Company	EO 2010 0045		OBC
Greater Missouri Operations	EO-2018-0045	IRP Special issues	OPC
Kansas City Power & Light Company Greater Missouri Operations	EO-2017-0230	2017 IRP annual update comments	OPC
	EO-2017-0065	Direct, Rebuttal, Surrebuttal, and Live	OPC
Empire District Electric Company		Testimony	
		FAC Prudence Review Heat Rate	
Ameren Missouri	ER-2016-0179	Direct, Rebuttal, Testimony	OPC
		Heat Rate Testing & Depreciation	

Company	Case Number	Issues	Party
Kansas City Power & Light Company	ER-2016-0285	Direct, Rebuttal, Surrebuttal, and Live Testimony Heat Rate Testing &Depreciation	OPC
Empire District Electric Company Merger with Liberty	EM-2016-0213	Rebuttal Testimony	Missouri Public Service Commission (MOPSC)
Empire District Electric Company	ER-2016-0023	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Hillcrest Utility Operating Company, Inc.	SR-2016-0065	Depreciation Review	MOPSC
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Depreciation Review	MOPSC
Missouri American Water Company	WR-2015-0301	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Bilyeu Ridge Water Company, LLC Midland Water Company, Inc. Moore Bend Water Utility, LLC Riverfork Water Company Taney County Water, LLC Valley Woods Utility, LLC(Water) Valley Woods Utility, LLC(Sewer) Consolidated into Ozark International, Inc.	WR-2015-0192 WR-2015-0193 WR-2015-0194 WR-2015-0195 WR-2015-0196 WR-2015-0197 SR-2015-0198 Consolidated into WR-2015-0192	Depreciation Review *filed depreciation rates not accompanied by signed affidavit	MOPSC
I. H. Utilities, Inc. sale to Indian Hills Utility Operating Company, Inc.	WO-2016-0045	Depreciation Rate Adoption CCN	MOPSC
Missouri American Water Company CCN City of Arnold	SA-2015-0150	Depreciation Rate Adoption CCN	MOPSC
Empire District Electric Company	ER-2014-0351	Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
West 16th Street Sewer Company, W.P.C. Sewer Company, Village Water and Sewer Company, Inc. and Raccoon Creek Utility Operating Company, Inc.	SM-2015-0014	Depreciation Rate Adoption	MOPSC
Brandco Investments LLC and Hillcrest Utility Operating Company, Inc.	WO-2014-0340	Depreciation Rate Adoption, Rebuttal Testimony	MOPSC
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2014-0152	Direct, Rebuttal, Surrebuttal and Live Testimony	MOPSC
Summit Natural Gas of Missouri, Inc	GR-2014-0086	Depreciation Study, Direct and Rebuttal Testimony	MOPSC
P.C.B., Inc.	SR-2014-0068	Depreciation Review	MOPSC
M.P.B., Inc.	SR-2014-0067	Depreciation Review	MOPSC
Roy-L Utilities	WR-2013-0543	Depreciation Review	MOPSC
Roy-L Utilities	SR-2013-0544	Depreciation Review	MOPSC
Missouri Gas Energy Division of Laclede Gas Company	GR-2014-0007	Depreciation Study, Direct and Rebuttal Testimony	MOPSC

Company	Case Number	Issues	Party
Central Rivers Wastewater Utility, Inc.	SA-2014-00005	Depreciation Rate Adoption	MOPSC
Empire District Electric Company	ER-2012-0345	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Empire District Electric Company	WR-2012-0300	Depreciation Review	MOPSC
Laclede Gas Company	GO-2012-0363	Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony	MOPSC
Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)	WM-2012-0335	Depreciation Rate Adoption	MOPSC
Oakbrier Water Company, Inc.	WR-2012-0267	Depreciation Review	MOPSC
Lakeland Heights Water Co., Inc.	WR-2012-0266	Depreciation Review	MOPSC
R.D. Sewer Co., L.L.C.	SR-2012-0263	Depreciation Review	MOPSC
Canyon Treatment Facility, LLC	SA-2010-0219	Depreciation Rate Adoption- CCN	MOPSC
Taney County Water, LLC	WR-2012-0163	Depreciation Review	MOPSC
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)	SA-2012-0067	Rebuttal Testimony	MOPSC
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)	WA-2012-0066	Rebuttal Testimony	MOPSC
Midland Water Company, Inc.	WR-2012-0031	Depreciation Review	MOPSC
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)	SO-2011-0351	Depreciation Rate Adoption	MOPSC
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0350	Depreciation Rate Adoption	MOPSC
Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0328	Depreciation Rate Adoption	MOPSC
Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)	WM-2011-0143	Depreciation Rate Adoption	MOPSC
Empire District Electric Company	ER-2011-0004	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Rex Deffenderfer Enterprises, Inc.	WR-2011-0056	Depreciation Review	MOPSC
Tri-States Utility, Inc	WR-2011-0037	Depreciation Review	MOPSC
Southern Missouri Gas Company, L.P.	GE-2011-0096	Depreciation Study Waiver	MOPSC
Southern Missouri Gas Company, L.P.	GR-2010-0347	Depreciation Review	MOPSC
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review	MOPSC

Company	Case Number	Issues	Party
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review	MOPSC
Middlefork Water Company	WR-2010-0309	Depreciation Review	MOPSC

STATE OF MISSOURI PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 10th day of August, 2016.

In the Matter of The Empire District Electric Company's Request For Authority to Implement a General Rate Increase for Electric Service

File No. ER-2016-0023 Tracking No.: YE-2016-0104

ORDER APPROVING STIPULATION AND AGREEMENT

Issue Date: August 10, 2016

Effective Date: September 9, 2016

Procedural History:

On July 31, 2015, The Empire District Electric Company ("Empire") submitted a *Notice of Intended Case Filing*. On October 16, Empire filed a tariff (Tracking No. YE-2016-0104) designed to implement a general rate increase. The Commission issued an order suspending Empire's tariff and directed notice be provided of the contested case. The City of Joplin, Missouri ("Joplin"), Midwest Energy Consumers Group ("MECG"), Midwest Energy Users' Association ("MEUA"), and Missouri Division of Energy were all granted applications to intervene. The Commission conducted three local public hearings. The Commission conducted an evidentiary hearing on June 2, 2016. On June 20, 2016, Empire, the Office of the Public Counsel, the Commission's Staff, Joplin, MECG, and the Missouri Division of Energy submitted a *Stipulation and Agreement* settling all contested issues in the case. The following day, MEUA filed a *Joinder in Settlement*. The Commission conducted on-the-record hearings on June 8 and June 29.

Stipulation and Agreement:

All parties have either signed the Stipulation and Agreement or joined in the settlement. The Commission will therefore treat the agreement as a unanimous agreement. The parties agreed to waive procedural rights for all issues resolved in the Stipulation and Agreement if approved by the Commission without condition or modification. The parties also consent to the admission of pre-filed written testimony by the parties. The Stipulation and Agreement includes an increase in Empire's annual revenues by \$20,390,000, exclusive of any applicable license, occupation, franchise, gross receipts taxes, of similar fees or taxes, to become effective on September 14, 2016. The revenue requirement is based on a return on equity range of 9.5 to 9.9 percent. Under the Stipulation and Agreement, the monthly residential customer charge will be increased to \$13.00 and a \$3 million revenue neutral shift to the residential class is credited to the general power, commercial service, and large power service classes. The Stipulation and Agreement also supports the Commission's approval of Staff's depreciation amortization discontinued rates. the rates for Vegetation/Infrastructure and O&M trackers for latan Common, latan 2 and Plum Point, and the sharing of rate case expense by the mechanism ordered in ER-2014-0370, which links Empire's recovery of rate case expense to the percentage of its rate increase request found or agreed to be just and reasonable. The agreement supports the continuation of the trackers for Riverton 12 O&M and Pension/OPEB expenses.

The *Stipulation and Agreement* also requests the Commission adopt Staff's recommended in-service criteria for the conversion of Empire's Riverton Unit 12 from a simple cycle gas turbine to a combined cycle gas turbine. Riverton Unit 12 first went into

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JAR-R-2 Page 2

service in 2007, but became fully operational and used for service as a combined cycle gas turbine on May 1, 2016.¹

Decision:

Empire is an electric corporation and public utility subject to Commission regulations pursuant to Chapters 386 and 393, RSMo.² When seeking to increase the rates it charges its customers, Empire has the burden of proof to show by a preponderance of the evidence that increased rates are just and reasonable.³ The Commission will balance the interests of Empire's investors in making a reasonable return with the interest of the consumers.⁴ The Commission is not bound to the use of any single formula when determining just and reasonable rates.⁵ It is the results reached, not the method employed which are controlling.⁶

The Commission will grant the parties' request to enter all pre-filed testimony prepared by the parties into the record. Evaluating the *Stipulation and Agreement* based on the competent evidence of the whole record, the Commission independently finds and concludes that Empire has met its burden of proof that the rates proposed in the *Stipulation and Agreement* are just and reasonable. After reviewing the whole record and the terms of the unanimous *Stipulation and Agreement*, the Commission independently concludes that the terms of the agreement support safe and adequate

JAR-R-2 Page 3

¹ See EFIS Item No. 160, pre-filed true-up testimony of Timothy Wilson, pg. 1-2.

² All statutory references are to the 2000 Missouri Revised Statutes, as cumulatively supplemented.

³ Section 393.150. Bonney v. Environmental Engineering, Inc., 224 S.W.3d 109, (Mo.App. 2007).

⁴ Federal Power Commission v. Hope Natural Gas Co., 320 U.S. 591 (1944).

⁵ State ex rel. Associated Natural Gas Co. v. Pub. Serv. Comm'n, 706 S.W.2d 870, (Mo.App. W.D. 1985).
⁶ Id.

service and result in just and reasonable rates. The Commission will therefore approve the Stipulation and Agreement.

The Commission is not required to state separately findings of facts or conclusions of law for those issues disposed of by stipulation and agreement.⁷

Low-Income Pilot Program:

The Stipulation and Agreement also states that if the Commission orders a lowincome rate pilot program, the cost of the program will receive the same regulatory asset/ rate base treatment as demand side management program costs.⁸ At the on-therecord hearing on June 29, it was acknowledged that the inclusion of this language in the Stipulation and Agreement represented an agreement by the parties as to how to fund a program, if ordered by the Commission.⁹ Counsel for Empire stated that the parties were unable to reach a consensus on the amount to be included and the parameters for a potential low-income pilot program and would be looking for an order by the Commission directing the amount to be used for such a program and possibly the program's design.¹⁰

Decision:

Section 393.140(11) authorizes the Commission to regulate the rates Empire charges its customers. The Commission has the authority to grant interim test rates or experimental rates as a matter of necessary implication from practical necessity.¹¹ The Commission will authorize Empire to implement an experimental residential low-income

⁷ §536.090.

⁸ See paragraph 13, h of the Stipulation and Agreement and paragraph 15, in which the signatories agree Empire will continue to amortize demand side management costs incurred after the end of the Regulatory Plan and prior to the implementation of any plan under MEEIA for a total term of six years. EFIS Item no. 172.

⁹ Transcript June 29, 2016, Volume 7, Hearing, pg. 211. ¹⁰ Transcript June 29, 2016, Volume 7, Hearing, pg. 216.

¹¹ State ex rel. Laclede Gas Co. v. Pub. Serv. Comm'n, 535 S.W.2d 561, 567, n1 (Mo.App. 1976).

pilot program that provides a 100 percent discount on the customer charge for eligible low-income customers, based on LIHEAP eligibility. The goal of the temporary pilot program shall be to evaluate the impact a discount in the customer charge for lowincome residential customers has on the disconnection and bad debt rates for Empire both during and after participation in the program. The results of the experimental program shall be reviewed in Empire's next general rate case.

THE COMMISSION ORDERS THAT:

The following exhibits are admitted into the record: Empire Exhibits 1-31;
 Staff Exhibits 1-24, OPC Exhibits 1-18, Division of Energy Exhibits 1-5, Joplin Exhibit 1;
 MEUA Exhibits 1-3, and MECG Exhibits 1-5.

2. The *Stipulation and Agreement*, filed on June 20, 2016, is approved. The parties shall comply with the terms of the *Stipulation and Agreement*. A copy of the *Stipulation and Agreement* shall be attached to this order as "Attachment A" and is incorporated by reference as if fully set forth herein.

3. The tariff submitted by Empire on October 16, 2015, and assigned Tracking No. YE-2016-0104, is rejected.

4. No later than August 15, 2016, Empire shall file new tariff sheets consistent with this order and the terms of the *Stipulation and Agreement* bearing an effective date of September 14, 2016.

5. Empire shall establish an experimental low-income pilot program with a total program budget of \$250,000, no later than January 1, 2017, with a goal of studying the impact removing the customer charge for certain low-income residential customers has on the company's disconnection and bad debt percentages. The

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program shall be implemented by January 1, 2017, or as soon as possible thereafter, and shall run until either the funds are exhausted or until rates are implemented from Empire's next general rate case, whichever occurs first. Empire shall track the program's cost as a regulatory asset for recovery consideration by the Commission in the company's next general rate case. The Commission shall assign a separate file from File No. ER-2016-0023 for monitoring the low-income pilot program and establishing standards and guidelines for the program. All parties to this general rate case shall be made parties to the low-income pilot program file.

6. The Commission adopts Staff's recommended in-service criteria for the conversion of Riverton Unit 12 to a combined cycle gas turbine and finds that it was operational and used for service as of May 1, 2016.

7. Empire shall file the information required by Section 393.275.1, RSMo. 2000, and Commission Rule 4 CSR 240-10-060 no later than October 5, 2016.

8. This order shall become effective on September 9, 2016.

BY THE COMMISSION

Morris I Woodruff

Morris L. Woodruff Secretary

Hall, Chm., Stoll, Kenney, and Rupp, CC., concur; Coleman, C., absent.

Burton, Senior Regulatory Law Judge.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area

Case No. ER-2016-0023

STIPULATION AND AGREEMENT

)

COME NOW The Empire District Electric Company ("Empire" or "Company"), the Staff of the Commission ("Staff"), the Office of the Public Counsel ("OPC"), the City of Joplin ("Joplin"), the Missouri Department of Economic Development – Division of Energy ("DE"), and the Midwest Energy Consumers Group ("MECG") (collectively, the "Signatories"), by and through their respective counsel, and for their Stipulation and Agreement (this "Stipulation"), respectfully state as follows to the Missouri Public Service Commission ("Commission"):

1. All parties to this rate case proceeding, with the exception of the Midwest Energy Users' Association ("MEUA"), are Signatories to this Stipulation. MEUA has been involved with all settlement negotiations and reached an agreement in principle with the Signatories on all issues. MEUA, however, has not had an opportunity to fully review this settlement document, and, as such, is not a signatory at this time. MEUA will make a separate filing regarding its position, or all parties will submit an amended stipulation as soon as possible.

2. This Stipulation is being entered into solely for the purpose of settling all contested issues in this case. Unless otherwise explicitly provided herein, none of the Signatories shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any method of cost of service or valuation determination or cost allocation, rate design, revenue recovery, or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Stipulation in this or any other proceeding.

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3. This Stipulation has resulted from extensive negotiations among the parties, and the terms hereof are interdependent. If the Commission does not approve this Stipulation unconditionally and without modification, then this Stipulation shall be void and none of the Signatories shall be bound by any of the agreements or provisions hereof.

4. In the event the Commission accepts the specific terms of this Stipulation without condition or modification, the Signatories waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Stipulation without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any issues not explicitly addressed by this Stipulation.

5. Admission of Testimony: The Signatories consent to the admission of and request that the Commission admit into the record in this proceeding the following pre-filed written testimony: Empire Exhibits 1-31; Staff Exhibits 1-24; OPC Exhibits 1-18; DE Exhibits 1-5; Joplin Exhibit 1; MEUA Exhibits 1-3; and MECG Exhibits 1-5.

6. **Total Revenue Requirement:** The Signatories agree that Empire should be authorized to file tariffs designed to increase the Company's revenues by \$20,390,000 annually, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or similar fees or taxes, to become effective on September 14, 2016. The Signatories intend to submit specimen tariff sheets within one week.

The Signatories further agree that Staff's billing determinants and current revenues for this case, plus an overall increase of \$20,390,000, should be used as the revenue requirement in the setting of rates in this case.

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This revenue requirement is based on a return on equity ("ROE") range of 9.5 to 9.9 percent.

This revenue requirement reflects rate case expense calculated pursuant to the sharing mechanism ordered by the Commission for use in Commission Case No. ER-2014-0370 (linking Empire's recovery of rate case expense to the percentage of its rate increase request found or agreed to be just and reasonable).

The electric rates to be established for Empire pursuant to this Stipulation reflect a normalized level of fuel and purchased power costs, which is used to set the fuel adjustment clause ("FAC") base factor.

7. **Depreciation:** Staff's depreciation rates are authorized by the Commission in this case, and the Commission should order Empire to use the depreciation rates as shown in <u>Schedule A</u> attached hereto. Staff's reserve adjustments, attached hereto as <u>Schedules B and C</u>, are recorded on Empire's books reflecting amounts updated through the effective date of new rates. Empire will no longer engage in the process of discontinuing depreciation on assets when reserves are equal to or higher than original costs.

8. **Discontinued Trackers:** As of March 31, 2016, the unamortized regulatory asset balances are as follows:

Vegetation/Infrastructure	\$2,182,407
O&M – Iatan Common	\$759,080
O&M – Iatan 2	(\$196,421)
O&M – Plum Point	\$110,308

For Vegetation/Infrastructure, \$436,481 shall be amortized annually, over a period of five (5) years. For O&M – Iatan Common, \$253,027 shall be amortized annually, over a period of three (3) years. For O&M – Iatan 2, (\$65,474) shall be amortized annually, over a period of three (3)

years. For O&M – Plum Point, \$36,769 shall be amortized annually, over a period of three (3) years.

9. **Riverton 12 O&M Tracker:** The Signatories agree that the tracker for Riverton 12 shall continue, with the base set at \$2.7 million, Missouri jurisdictional. Given that Riverton 12 was recently converted from a simple cycle to a combined cycle unit, there is no operational history by which to determine an appropriate level of Riverton O&M costs. As such, the parties agree that this is an extraordinary situation that allows for the use of a tracker mechanism. All non-labor O&M shall be tracked (FERC accounts attached hereto as <u>Schedule D</u>). Fluctuations in actual charges above and below the annual level of expense (base) shall continue to be recorded in a regulatory asset/liability account.

10. **Pension/OPEB:** The Signatories request that the Commission authorize the continuation of a tracker mechanism for pension and OPEB expenses. The annual level of ongoing Missouri jurisdictional pension and OPEBs expense is \$8,269,970 and \$2,683,757, respectively. This includes the actuarially determined expenses for 2015 of \$7,664,807 for pensions and \$2,731,018 for OPEBs, and the five (5) year amortization of Missouri jurisdictional amounts of \$605,163 for pensions and (\$47,261) for OPEBs.

The Missouri jurisdictional regulatory asset as of March 31, 2016, is a total of \$3,025,815 for pensions and (\$236,305) for OPEBs. The prepaid pension asset balance as of March 31, 2016 is \$23,314,960, Missouri jurisdictional. The Accounting Standards 715-30 and 715-60 (FAS 87/106) tracker language shall continue in effect.

11. **Solar Rebates:** The following language shall be added to Empire's solar rebate tariff, included in the contract between Empire and the customer, and shall be placed on Empire's website:

Disclaimer: Possible Future Rules and/or Rate Changes Affecting Your Photovoltaic ("PV") System

1. Your PV system is subject to the Commission's current rates, rules, and regulations. The Commission may alter its rules and regulations and/or change rates in the future. If this occurs, your PV system is subject to those changes, and you will be responsible for paying any future increases to electricity rates, charges, or service fees from the Company.

2. The Company's electricity rates, charges, and service fees are determined by the Commission and are subject to change based upon the decisions of the Commission. These future adjustments may positively or negatively impact any potential savings or the value of your PV system.

3. Any future electricity rate projections which may be presented to you are not produced, analyzed, or approved by the Company or the Commission. They are based on projections formulated by external third parties not affiliated with the Company or the Commission.

The solar rebate regulatory asset is included in rate base (\$6,200,545 as of March 31, 2016) and shall be amortized over ten (10) years, pursuant to the Commission's Renewable Energy Standard ("RES") rule, 4 CSR 240-20.100.

12. **Current DSM / Energy Efficiency:** The Signatories agree that the Company's current Demand Side Management ("DSM") programs will continue to be offered, with the total annual budget for all DSM programs remaining at \$1.25 million.

a. The incentive structure for the current Commercial and Industrial ("C&I")

program will be modified to a range of \$0.06 to \$0.10/kWh of first year energy savings, which the Company can adjust to maximize program participation.

b. Remaining DSM portfolio funds for the 2016 calendar year not anticipated to be used by residential programs may be utilized by the C&I program, so that the C&I program will again be made available to customers as soon as possible following Commission approval of this Stipulation. c. The Company will spend at least 5% of the annual DSM budget on marketing DSM programs other than C&I and will report quarterly marketing expenditures in its quarterly reports to the DSM Advisory Group ("DSMAG").

d. Rates shall be designed so that DSM expenditures will be collected from the Residential and C&I rate groups according to which groups those programs are offered.

e. Current regulatory asset treatment and rate base inclusion for costs will be continued.

f. The Signatories agree that the current DSM programs will be discontinued when the Company's new DSM program tariffs become effective. Pursuant to paragraph 13 below, the new DSM programs shall take effect on January 1, 2017, or as soon as possible after January 1, 2017.

13. Planned DSM / Energy Efficiency: The Signatories agree that between the effective date of this Stipulation and January 1, 2017, or as soon as possible after January 1, 2017, they will work together through the existing DSMAG to develop four (4) new DSM programs, namely, a Residential HVAC, a C&I custom rebate, a low-income multi-family, and either a non-low-income multi-family, single family low-income or an on-bill financing program targeted at low-income families.

a. The DSMAG will model these programs to the extent possible on existing programs in the state of Missouri and/or other best practices identified by the DSMAG.

b. Each program developed will include a proposed annual budget, energy and demand savings target(s), and marketing strategy.

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c. All programs will have impact and process evaluation, measurement and verification ("EM&V") performed by a third party independent contractor for the first two (2) full programs years at a budget of 5% of the actual expenditures for the two (2) full program years.

d. The DSMAG will investigate Pay As You Save ("PAYS") Financing and similar programs, the feasibility of administering PAYS Financing and similar programs in Empire's service territory, and Empire will arrange for a presentation on PAYS Financing or a similar program at a Commission Agenda meeting.

e. Signatories agree that the Company will implement these or similar programs on January 1, 2017, or as soon as possible after January 1, 2017.

f. Signatories agree that the programs implemented on January 1, 2017, or as soon as possible after January 1, 2017, will have a term of not less than two (2) years.

g. Current regulatory asset treatment and rate base inclusion for costs will be continued as specified in Paragraph 15.

h. If the Commission orders a low-income rate pilot program in this case, the cost of the program will also receive regulatory asset/rate base treatment as specified in Paragraph 15.

14. **DSM Regulatory Asset:** The Signatories agree that Empire will continue amortization of the DSM regulatory asset for costs incurred during the Regulatory Plan, Case No. EO-2005-0263, for a total term of ten (10) years.

15. **DSM Program Costs:** The Signatories agree Empire will continue amortization for the DSM program costs incurred after the end of the Regulatory Plan and prior to any program implementation under MEEIA for a total term of six (6) years.

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16. **Low-Income Weatherization:** The Signatories agree that Empire will continue its current low-income weatherization program, with an annual budget of \$250,000 (increased from \$225,000). If the budget amount is not spent in any given Empire budget year, the balance will roll over to be spent cumulatively with the annual budget amount in the next Empire budget year. On a going forward basis, the low-income weatherization program is not a "demand-side measure" or program for purposes of RSMo. §393.1075.7. Costs for this program are built into and will be recovered through the agreed-upon revenue requirement.

The Signatories agree to a process evaluation ("Evaluation"), to be conducted by an independent evaluator, of the Company's Low-Income Weatherization Program. The Evaluation shall conduct a process review including: (1) the Company and Community Action Agencies' ("CAAs") administration of Company funded weatherization funds, and (2) communication between the Company and CAAs regarding these funds. The Evaluation will identify why funds for Low-Income Weatherization remain unspent, whether barriers exist to full utilization of Company funded weatherizes to remedy these barriers.

Aside from the above-identified evaluation topics and goals, and the process evaluation topics the evaluator may generally choose to review, the Signatories will develop a list of data to be collected from the CAAs for the process evaluation to analyze potential barriers to program participation.

The Signatories agree that the cost of the low-income weatherization process evaluation should not exceed \$15,000, with the cost of the evaluation being funded through the Company's weatherization program funding.

17. FAC Tariff and Base: The Signatories agree that Empire should be allowed to continue its FAC, as modified herein. The sharing mechanism shall remain at 95%/5%, and the

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transmission percentages shall remain the same (50% of MISO non-administrative costs, 34% of SPP non-administrative costs).

The listing of accounts for costs and revenues flowing through the FAC are attached hereto as <u>Schedule E</u>. Empire shall include in its monthly FAC submission, the FAC costs in each of the general ledger accounts in Schedule E for that month and the twelve months ending that month.

The electric rates to be established for Empire pursuant to this Stipulation reflect a base level of fuel and purchased power costs of \$24.15/MWh.

18. **Residential Customer Charge.** The Signatories agree that the residential customer charge will be increased to \$13.00.

19. **Rate Design:** There shall be a \$3 million revenue neutral shift to the residential class, allocated as follows: -\$2 million to GP; -\$525,000 to CB; -\$340,000 to LP; and -\$135,000 to the Praxair class.

After the revenue neutral shifts, the non-energy efficiency overall rate increase will be allocated on an equal percentage basis to all classes except feed mill and lighting.

For the LP class, the volumetric energy charges shall not be increased as part of this case.

The following Small Heating Rate charges should be matched to their Commercial Building counterparts:

a. Customer Charge,

b. Summer First Block Charge,

c. Summer Second Block Charge, and

d. Non-Summer First Block Charge.

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The Total Electric Building customer charge should be realigned with the corresponding General Power rate charge.

After these adjustments, including setting the residential customer charge, all remaining rates within each class shall be increased by the same percentage.

20. Volumetric Rate Design / Block Rates: Staff, OPC, DE, and Empire agree to work together to develop an analysis regarding responsible energy use as related to residential block rates, with said analysis to be filed by Empire as part of its direct testimony in Empire's next general rate case.

21. **Reporting:** The Signatories agree that Empire should continue to provide monthly quality of service reporting, should continue submitting monthly revenue and usage reports to Staff, and should continue providing the following information as part of its monthly FAC reports (as agreed to in the Non-Unanimous Stipulation and Agreement filed May 12, 2010, in Case No. ER-2010-0130):

a. Monthly SPP market settlements and revenue neutrality uplift charges;

b. Notify Staff within 30 days of entering a new long-term contract for transportation, coal, natural gas or other fuel; natural gas spot transactions are specifically excluded;

c. Provide Staff with a monthly natural gas fuel report that includes all transactions, spot and longer term; the report will include term, volumes, price and analysis of number of bids;

d. Notify Staff within 30 days of any material change in Empire's fuel hedging policy, and provide the Staff with access to new written policy;

e. Provide Staff its Missouri Fuel Adjustment Interest calculation work papers in electronic format with all formulas intact when Empire files for a change in the cost adjustment factor;

f. Notify Staff within 30 days of any change in Empire's internal policies for participating in the SPP; and

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g. Continue to provide Staff access to all contracts and policies upon Staff's request, at Empire's corporate office in Joplin, Missouri.

Further, Empire will provide its quarterly FAC report to David Woodsmall, as counsel for MECG.

22. **Cost Allocation Manual ("CAM")**: Within two weeks of the filing of this Stipulation, Empire, Staff, and OPC shall present a jointly proposed procedural schedule in Empire's CAM docket, Case No. AO-2012-0062.

23. **Riverton 12:** The Signatories request that the Commission adopt Staff's recommended in-service criteria regarding the conversion of the existing Riverton Unit 12 simple cycle gas turbine, which went into service in 2007, to a combined cycle gas turbine and find Riverton 12 to be "fully operational and used for service."

24. **True-Up and Briefing:** The Signatories agree that true-up testimony and a trueup hearing in this case are no longer needed and also agree that no post-hearing briefing is needed.

The Empire District Electric Company:

<u>/s/ Diana C. Carter</u> Diana C. Carter MBE #50527 Brydon, Swearengen & England P.C. 312 E. Capitol Avenue P. O. Box 456 Jefferson City, MO 65102 Phone: (573) 635-7166 Fax: (573) 634-7431 E-Mail: DCarter@BrydonLaw.com

The Staff of the Commission:

<u>/s/ Kevin A. Thompson</u> Kevin A. Thompson MBE 36288 Chief Staff Counsel Attorney for the Staff of the Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102 573-751-6514 (Voice) 573-526-6969 (Fax) kevin.thompson@psc.mo.gov

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The City of Joplin, Missouri:

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Midwest Energy Consumers Group:

Ducotmall

David L. Woodsmall, MBE #40747 308 E. High Street, Suite 204 Jefferson City, Missouri 65101 (573) 636-6006 Facsimile: (573) 636-6007 david.woodsmall@woodsmalllaw.com

Settlement Sch. A 6-20-2016

Schedule JAR(DEP)-td1 The Empire District Electric Company **Staff Recommended Annual Depreciation Rates** ER-2016-0023

Account <u>Number</u>	Account Description	Remaining Life <u>(years)</u>	Recommended <u>Net Salvage</u>	Reccomended Remaining Life Depreciation <u>Rate (%)</u>
신학(영화	STEAM PROL Riverton	DUCTION PLANT		
044		3	-10.00%	10.00%
	Structures and Improvements	3	-10.00%	10.00%
	Boiler Plant Equipment Turbogenerator Units	3	-10.00%	10.00%
	Accessory Electric Equipment	3	-10.00%	10.009
	Miscellaneous Power Plant Equipment	3	-10.00%	10.007
510	Asbury	1	10.0076	10.007
211	Structures and Improvements	20	-10.00%	4.29%
	Boiler Plant Equipment	20	-10.00%	4.829
	Turbogenerator Units	20	-10.00%	4.89%
	Accessory Electric Equipment	20	-10.00%	3.78%
	Miscellaneous Power Plant Equipment	20	-10.00%	3.26%
310	latan 1	20	-10.0076	5.207
211	Structures and Improvements	25	-10.00%	1.939
	Boiler Plant Equipment	25	-10.00%	2.78%
	Unit Train	11	0.00%	6.67%
	Turbogenerator Units	25	-10.00%	2.749
	Accessory Electric Equipment	25	-10.00%	2.819
	Miscellaneous Power Plant Equipment	25	-10.00%	2.80%
510	latan 2	20	10.0070	2.007
311	Structures and Improvements	55	-10.00%	1.53%
	Boiler Plant Equipment	55	-10.00%	1.53%
	Turbogenerator Units	55	-10.00%	1.539
	Accessory Electric Equipment	55	-10.00%	1.549
	Miscellaneous Power Plant Equipment	55	-10.00%	1.66%
	latan Common			
311	Structures and Improvements	55	-10.00%	1.92%
	Boller Plant Equipment	55	-10.00%	1.80%
	Turbogenerator Units	55	-10.00%	1.92%
	Accessory Electric Equipment	55	-10.00%	1.92%
	Miscellaneous Power Plant Equipment	55	-10.00%	1.89%
	Plum Point			
311	Structures and Improvements	45	-10.00%	2.44%
312	Boiler Plant Equipment	45	-10.00%	2.26%
312	Unit Train	10	0.00%	6.67%
314	Turbogenerator Units	45	-10.00%	2.26%
	Accessory Electric Equipment	45	-10.00%	2.20%
316	Miscellaneous Power Plant Equipment	45	-10.00%	2.15%
		ODUCTION PLANT		
331	Structures and Improvements	38	-10.00%	1.80%
332	Reservoirs, Dams and Waterways	38	-10.00%	1.82%
333	Waterwheels, Turbines and Generators	38	-10.00%	2.45%
	Accessory Electric Equipment	38	-10.00%	2.38%
	Miscellaneous Power Plant Equipment	38	-10.00%	1.729

Schedule JAR(DEP)-td1 The Empire District Electric Company Staff Recommended Annual Depreciation Rates ER-2016-0023

Account <u>Number</u>	Account Description	Remaining Life <u>(years)</u>	Recommended <u>Net Salvage</u>	Remaining Life Depreciation <u>Rate (%)</u>
		DUCTION PLANT		
	Riverton 10 &11	1	T	
	Structures and Improvements	18	-5.00%	4.52%
	Fuel Holders, Producers and Access.	18	-5.00%	2.98%
00000000	Prime Movers	18	5.00%	2.54%
	Generators	18	5.00%	2.43%
	Accessory Electric Equipment	18	-5.00%	3,56%
346	Miscellaneous Power Plant Equipment	18	-5.00%	3.31%
	Riverton 12 CC			
	Structures and Improvements	41	-5.00%	2.55%
342	Fuel Holders, Producers and Access.	41	-5.00%	2.08%
343	Prime Movers	41	5.00%	2.28%
344	Generators	41	5.00%	2.06%
345	Accessory Electric Equipment	41	-5.00%	2.41%
346	Miscellaneous Power Plant Equipment	41	-5.00%	2.20%
	Energy Center 1&2			
341	Structures and Improvements	10	-5.00%	4.50%
342	Fuel Holders, Producers and Access.	10	-5.00%	4.50%
343	Prime Movers	10	5.00%	3.42%
344	Generators	10	5.00%	3.50%
345	Accessory Electric Equipment	10	-5.00%	5.47%
346	Miscellaneous Power Plant Equipment	10	-5.00%	4.50%
	Energy Center 3&4 (FT8)			
341	Structures and Improvements	28	-5.00%	3.20%
342	Fuel Holders, Producers and Access.	28	-5.00%	2.87%
343	Prime Movers	28	5.00%	2.84%
344	Generators	28	5.00%	3.15%
345	Accessory Electric Equipment	28	-5.00%	2.99%
346	Miscellaneous Power Plant Equipment	28	-5.00%	2.78%
	Stateline CT			
341	Structures and Improvements	25	-5.00%	1.80%
342	Fuel Holders, Producers and Access.	25	-5.00%	1.50%
343	Prime Movers	25	5.00%	1.84%
344	Generators	25	5.00%	1.30%
345	Accessory Electric Equipment	25	-5.00%	1.82%
	Miscellaneous Power Plant Equipment	25	-5.00%	1.80%
and the second second	Stateline CC	·· ···································		
341	Structures and Improvements	36	-5.00%	2.08%
	Fuel Holders, Producers and Access.	36	-5.00%	2.08%
	Prime Movers	36	5.00%	1.88%
	Generators	36	5.00%	2.18%
10000	Accessory Electric Equipment	36	-5.00%	2.01%
	Miscellaneous Power Plant Equipment	36	-5,00%	2.43%

Schedule JAR(DEP)-td1 The Empire District Electric Company Staff Recommended Annual Depreciation Rates ER-2016-0023

Account <u>Number</u>	Account Description	Retirement <u>Rate (%)</u>	Recommended Net Salvage	Reccomended Depreciation <u>Rate (%)</u>
19.23	TRANS	MISSION PLANT	- 1 T / 4 M 4	
352	Structures & Improvements	1.82%	-10.00%	2.00%
353	Station Equipment	1.67%	-10.00%	1.83%
354	Towers & Fixtures	1.54%	-10.00%	1.69%
355	Poles & Fixtures	1.67%	-100.00%	3.33%
356	Overhead Conductors	1.43%	-25.00%	1.79%
	DISTRI	BUTION PLANT	二、竹 小田和山	時代の代表
361	Structures & Improvements	1.67%	-10.00%	1.83%
362	Station Equipment	2.00%	-10.00%	2.20%
364	Poles, Towers & Fixtures	1.82%	-100.00%	3.64%
365	Overhead Conductors	1.79%	-100.00%	3.57%
366	Underground Conduit	2.50%	-35.00%	3.38%
367	Underground Conductors	3.13%	-15.00%	3.59%
368	Transformers	2.22%	-10.00%	2.44%
369	Services	2.22%	-100.00%	4.44%
370	Meters	2.27%	0.00%	2.27%
371	Meter Installations	3.33%	-40.00%	4.67%
	Street Lighting	2.22%	-50.00%	3,339
2 C \$ 34	GEN	ERAL PLANT		•**:1 ·
390	Structures & Improvements	2.38%	-10.00%	2.62%
391.1	Office Furniture and Equipment	4.17%	0.00%	4.17%
391.2	Computer Equipment	10.00%	0.00%	10.00%
392	Transportation Equipment	7.14%	10.00%	6.43%
393	Stores Equipment	2.86%	0.00%	2.86%
394	Tools, Shop & Garage Equipment	5.00%	0.00%	5.00%
395	Laboratory Equipment	2.38%	0.00%	2.38%
396	Power Operated Equipment	5.56%	5.00%	5,28%
397	Communication Equipment	4.55%	0.00%	4.55%
398	Miscellaneous Equipment	3.70%	0.00%	3.70%

Settlement Sch. B 6-20-2016

ESTIMATED ACCRUED DEPRECIATION ADJUSTMENTS EMPIRE DISTRICT ELECTRIC COMPANY ER-2016-0023 2005-2015

Plant/ Facility		Depreciation	Adjustment						
Fiancy Facility	Group								
	342E	\$480,325							
14	344E	Generators	\$742,576						
Energy Center	345E Accessory Electric Equipment								
	346E	346E Miscellaneous Power Plant Equipment							
	1	Plant Total	\$1,820,717						
Energy Center FT8	342FT	Fuel Holders, Producers & Access.	\$3,354						
	312IT	Boiler Plant Equipment	\$15,724						
latan	316IT	\$35,459							
		Plant Total	\$51,183						
latan 2	31612	Miscellaneous Power Plant Equipment	\$526,273						
	314IC	Turbogenerator Units	\$2						
latan Common	315IC	\$25							
		Plant Total	\$27						
latan	3521	Structures & Improvements	\$25,213						
Transmission	3531	Station Equipment	\$11,339						
		Plant Total	\$36,552						
	314R	Turbogenerator Units	\$166,558						
Riverton	315R	Accessory Electric Equipment	\$94,621						
Riverton	316R	Miscellaneous Power Plant Equipment	\$24						
		Plant Total	\$261,203						
	341S	Structures & Improvements	\$227,197						
Stateline	346S	Miscellaneous Power Plant Equipment	\$85,345						
		Plant Total	\$312,542						
Stateline CC	342C	Fuel Holders, Producers & Access.	\$62,170						
	354	Towers & Fixtures	\$8,345						
		GRAND TOTAL	\$3,082,367						

SINGLE SHEET DEPRECIATION AND NET SALVAGE CALCULATIONS PLANT BALANCE @ 9/30/2015 FOR OCTOBER 2015 DEPRECIATION

DEPR GRP	FERC DESCR	Adjustraents
RIVER	TON 788	
311R	Structures	\$3,442,188
312R	Boiler Plant	\$4,831,496
314R	Turbogenerators	\$1,390,628
315R	Access. Electric	\$410,252
3168	Mise, Equipment	-\$41,047
IATAN	1	
3161	Misc. Equipment	-\$436,275
ENERG	Y CENTER	
341E	Structures	-\$697,697
342E	Fuel Holders	-\$791,573
3446	Generators	-\$3,894,864
346E	Misc, Equipment	-\$2,045,394
STATE	LINE UNIT 1	
341S	Structures	-\$528,654
3465	Misc. Equipment	-\$127,963
STATE	LINE CC	
342C	Fuel Holders	-\$1,510,097

Settlement Sch. C 6-20-2016

U:VI Client Fles/Utility Clients/Empire Electric/324 - 2015 Rate case/SetHernentveserve adjustment table.visx $JAR-R-2\ Page\ ^{2}23^{016}$

Settlement Sch. D 6-20-2016

Title	Internal Account Number	FERC Account
Conv & Seminar-Operations	500011	500
Opr Spr & Eng-Air Abate&Monit	500036	500
Operation Supervision & Eng	500039	500
Micro Software-Production	500046	500
Regulatory & Environm Report	500180	500
Exp Of Feedwater System	502093	502
Exp Of Steam Boiler	502108	502
Exp-Condens & Cooling H2O Sys	505112	505
Exp Of H2 System	505119	505
Safety Expenses-Prod	506025	506
Misc Steam Power Expenses	506126	506
Exp Of Prime Movers	548123	548
Exp of Environmental Devices	548124	548
Safety Expenses-Comb Turbine	549025	549
Exp of Misc Other Power	549120	549
Maint Supervision & Engineer	551201	551
Exp of Structures	552121	552
Mtce Of Structures - SL	552135	552
Wnt CEM Equip Combustion Turb	553144	553
Vitce of Turbines	553160	553
Vitce Of Hrsg Pressure Parts	553163	553
Vitce of Environmental Devices	553164	553
Vitce of Feedwater Systems	553166	553
Riverton Deferred Maintenance	553168	553
Riverton MtcTrk MO ER2014-0351	553169	553
Vitce of Generators	553170	553
Vitce of Turbine Aux Equip	553161	553
Vitce of Elec Control System	553175	553
Vlaint Of Gen & Elect Eq-Other	553231	553
Jnit #12 Combustion Turbine	553232	553
Exp of Misc Power Plant Equip	554110	554
Atce of Misc Plant Systems	554130	554
Atce Of Misc Plant Tools	554131	554

List of Sub-Accounts Included and Excluded for FAC

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Descriptions	Included: Limestone Expense -latan Powdered Activated Carbon Ammonia Expense Limestone Expense Powdered Activated Carbon Lime Expense Included: Ammonia Expense	Included: Gen Ark Off-Sys Sale-Resale Gen Ko Off-Sys Sale-Resale Gen Mo Off-Sys Sale-Resale Gen Mo Off-Sys Sales-Resale Gen OK Off-Sys Sales-Resale SPP IM Revenue -AR SPP IM Revenue -AR SPP IM Revenue -OK SPP IM Revenue -O	okalinung or NJ voli Pyskeni Energy imbalance -Arkansas Energy imbalance -Arkansas Energy imbalance -Missouri Energy imbalance -Oklahoma Excluded: Ot El RvOffSys LTFSTF PTP Trns Ot El RvOffSys NnFrm PTP Trns	Ot El RvOffSys NITS Rev Oth El Rev-Off-Sys Losses Sch 11 NITS Sch 11 PTP Sch 1 PTP
<u>ल</u>	506 506127 506128 506129 506201 506202 506203 506203 506204 506203 506204 548203	447 447113 447113 447133 447133 447133 447330 447830 447830 447850 447850 447850 447850 447850 447850 447850 447850	457130 447610 447650 447640 447640 457137 457137 457138	457139 457140 457141 457142 457160
<u>Descriptions</u>	Included: Fuel -Coal Fuel -Oil Fuel -Natural Gas Sales Of Ash Ineffect (Gain)Loss Deri Steam Effective (Gn)Lss Deri Steam NonFAS133Deriv(Gain)/LossSteam Fuel -Tires Ops Mtts-Fuel Handling Fuel Adm E Trader Commission	Excluded: Conv & Seminar-Fuel Ops Labor-Fuel Handling Fuel Administration -Asbury Fuel Administration Fiverton Fuel Administration Plum Point Leel Administration Plum Point Matural Gas SLCC Tolling Nat Gas-Tolling SLCC Ineffectiv Nat Gas-Tolling SLCC Ineffectiv Nat Gas-Tolling SLCC Fifective Combust Turb Fuel Sales -Nat Gas Combust Turb Fuel Natural Gas Ineffect (Gain)Loss Deriv Gas Effective (Gain)Loss Deriv Gas	Fuel Adm Errades Centrades Fuel Adm E Traders Commission Fuel Adm State Line Fuel Adm State Line Fuel Adm Energy Center Natural gas fixed transportation & fixed storage only	<u>Included:</u> Gains-Disposition Emmiss Allow <u>Included:</u> Emission Allowance Exp

Descriptions	Included:	Direct Purchases Purchase Power Tolling Fees	Energy Imbalance	Interrupt Svc Compensation	DA Asset Energy	DA Non-Asset Energy	DA Virtual Energy	DA Reg-Up	DA Reg-Down	DA Spinning	DA Supplemental	DA Other	RT Asset Energy	RT Non-Asset Energy	RT Virtual Energy	RT Reg-Up	RT Reg-Down	RT Spinning	RT Supplemental	RT Other	Excluded.		I CR Activity	ARR Activity	Included:	Trans Of Electricity By Others	SPP Fixed Chg -Native Load Exclude S1-A	Non SPP Fixed Chg -Native Load	PP Non SPP Var -Native Load	Gen Non SPP Var -Native Load	Off Sys Sales Trans Costs	Excluded:		SPP Schedule 1-A only	SPP Var Chg Schedule 12	Included:	Misc Elec Rev-Green Credits-AR	Misc Elec Rev-Green Credits-KS	Misc Elec Rev-Green Credits-MO	Misc Elec Rev-Green Credits-OK	REC Revenue
<u>छ</u>	555	555430 555431	555432	555437	555800	555810	555820	555840	555850	555860	555870	555880	555900	555910	555920	555940	555950	555960	555970	555980	555	222	066555	555995	565	565413	565414	565416	565417	565418	565419	565	1	565414	565415	456	456071	456072	456073	456074	456075

<u>411</u> <u>547</u>

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 10th day of August 2016.



Noodu

Morkis L. Woodruff Secretary

MOPSC Disca-MOPSC Disca-MOPSC

MISSOURI PUBLIC SERVICE COMMISSION

August 10, 2016

File/Case No. ER-2016-0023

Missouri Public Service Commission Staff Counsel Department 200 Madison Street, Suite 800 P.O. Box 360 Jefferson City, MO 65102 staffcounselservice@psc.mo.gov	Office of the Public Counsel James Owen 200 Madison Street, Suite 650 P.O. Box 2230 Jefferson City, MO 65102 opcservice@ded.mo.gov	City of Joplin, Missouri Stephanie S Bell 308 East High Street, Suite 301 Jefferson City, MO 65101 sbell@bbdlc.com
City of Joplin, Missouri Marc H Ellinger 308 E. High Street, Ste. 301 Jefferson City, MO 65101 mellinger@blitzbardgett.com	Empire District Electric Company, The Diana C Carter 312 E. Capitol Avenue P.O. Box 456 Jefferson City, MO 65102 DCarter@brydonlaw.com	Midwest Energy Consumers Group David Woodsmall 807 Winston Court Jefferson City, MO 65101 david.woodsmall@woodsmalllaw.com
Midwest Energy Users' Association Stuart Conrad 3100 Broadway, Suite 1209 Kansas City, MO 64111 stucon@swclaw.net	Missouri Division of Energy Alexander Antal 301 West High St. P.O. Box 1157 Jefferson City, MO 65102 Alexander.Antal@ded.mo.gov	Missouri Public Service Commission Kevin Thompson 200 Madison Street, Suite 800 P.O. Box 360 Jefferson City, MO 65102

Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,

Jorris I Woodruf

Kevin.Thompson@psc.mo.gov

Morris L. Woodruff Secretary

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.

Exhibit No.: 0 Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2016-0023 Date Prepared: March 25, 2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, MO

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Revenue Requirement

Line	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.36% Return	7.48% Return	7.61% Return
Number	Description		Return	Return
1	Net Orig Cost Rate Base	\$1,173,393,428	\$1,173,393,428	\$1,173,393,428
2	Rate of Return	7.36%	7.48%	7.61%
3	Net Operating Income Requirement	\$86,385,224	\$87,816,764	\$89,236,570
4	Net Income Available	\$86,466,879	\$86,466,879	\$86,466,879
5	Additional Net Income Required	-\$81,655	\$1,349,885	\$2,769,691
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$81,655	\$1,349,885	\$2,769,691
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$19,563,847	\$19,563,847	\$19,563,847
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$19,482,192	\$20,913,732	\$22,333,538

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 RATE BASE SCHEDULE

Line	A	<u>B</u>	<u>C</u>
		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
Turiber			Amount
1	Plant In Service		\$2,079,973,418
-			<i>•</i> _,•·••,••••,••••
2	Less Accumulated Depreciation Reserve		\$673,089,201
			<u> </u>
3	Net Plant In Service		\$1,406,884,217
4	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$9,480,968
	Contributions in Aid of Construction Amortization		\$0
	Materials and Supplies		\$22,600,911
	Prepayments		\$4,874,844
	Fuel Inventory		\$18,618,251
	Vegetation Management Tracker		\$2,870,695
	Regulatory Asset/Carrying Costs - latan 1		\$4,306,937
	Regulatory Asset/Carrying Costs - latan 2		\$2,342,397
	Regulatory Asset - latan Common O&M		\$1,147,862
	Regulatory Asset/Carrying Costs - Plum Point		\$109,533
	Reg Asset/DSM- Pre MEEIA Costs		\$5,668,175
	Peoplesoft Cost ER-2011-0004		\$5,668,175
	Pension Tracker		
			\$2,945,242
	Prepaid Pension Asset MO Solar Initiative		\$22,169,990
			\$1,728,068
20	TOTAL ADD TO NET PLANT IN SERVICE		\$99,061,082
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	9.0000%	\$0
23	State Tax Offset	-10.7918%	\$0
24	City Tax Offset	-13.1014%	\$0
	Interest Expense Offset	11.8986%	\$3,814,347
	Contributions in Aid of Construction		\$0
27	OPEB Tracker		\$819,451
28	Customer Deposits		\$10,892,877
	Customer Advances for Construction		\$2,036,851
	Deferred Income Taxes - Accumulated		\$289,905,752
	SWAP Capacity Loss Reimbursement		\$11,149,905
	Plum Point O&M ER-2016-0023 Tracker		\$857,746
	latan 2 O&M ER-2016-0023 Tracker		\$335,016
	Amortization of Electric Plant		\$12,739,926
	TOTAL SUBTRACT FROM NET PLANT		\$332,551,871
			<i>tccz,cci,ciiiiiiiiiiiii</i>
36	Total Rate Base		\$1,173,393,428

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	l
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	(Optional)	Flant Account Description	Fidil	Number	Aujustinents	Fidil	Allocations	Aujustments	Junsuictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.7946%	\$0	\$25,687
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.7946%	\$0	\$926,408
4	303.000	Miscellaneous Intangibles (like 353)	\$38,154,496	P-4	\$0	\$38,154,496	85.7946%	\$0	\$32,734,497
5		TOTAL INTANGIBLE PLANT	\$39,264,234		\$0	\$39,264,234		\$0	\$33,686,592
-									
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
1		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$125,248	P-9	\$0	\$125,248	85.7946%	\$0	\$107,456
10	311.000	Structures & Improvements	\$2,654,253	P-10	\$0	\$2,654,253	85.7946%	\$0	\$2,277,206
11	312.000	Boiler Plant Equipment	\$127,842	P-11	\$0	\$127,842	85.7946%	\$0	\$109,682
12	314.000	Turbo Generator Units	\$0	P-12	\$0	\$0	85.7946%	\$0	\$0
13	315.000	Accessory Electric Equipment	\$409,165	P-13	\$0	\$409,165	85.7946%	\$0	\$351,041
14	316.000	Misc. Power Plant Equipment	\$0	P-14	\$0	\$0	85.7946%	\$0	\$0
15		TOTAL PRODUCTION - RIVERTON -	\$3,316,508		\$0	\$3,316,508		\$0	\$2,845,385
		STEAM	<i>Q(0), D(0), D(0)</i>		•••	<i>40,010,000</i>		40	+_,• .•,•••
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$1,224,747	P-17	\$0	\$1,224,747	85.7946%	\$0	\$1,050,767
18	311.000	Structures and Improvements	\$20,652,648	P-18	\$0	\$20,652,648	85.7946%	\$0	\$17,718,857
19	312.300	Boiler Plant and Equip Asbury	\$217,312,702	P-19	\$0	\$217,312,702	85.7946%	\$0	\$186,442,563
20	314.000	Turbo Generator Units - Asbury	\$35,950,090	P-20	\$0	\$35,950,090	85.7946%	\$0	\$30,843,236
21	315.000	Accessory Electric Equipment - Asbury	\$6,852,562	P-21	\$0	\$6,852,562	85.7946%	\$0	\$5,879,128
22	316.000	Misc. Power Plant Equipment - Asbury	\$2,290,838	P-22	\$0	\$2,290,838	85.7946%	\$0	\$1,965,415
23		TOTAL PRODUCTION - ASBURY -	\$284,283,587		\$0	\$284,283,587		\$0	\$243,899,966
		STEAM							
24		PRODUCTION - IATAN - STEAM							
25	310.000	Land & Land Rights - latan	\$121,639	P-25	\$0	\$121,639	85.7946%	\$0	\$104,360
26	311.000	Structures & Improvements - latan	\$4,137,855	P-26	\$0	\$4,137,855	85.7946%	\$0	\$3,550,056
27	312.000	Boiler Plant Equipment - latan	\$74,099,891	P-27	\$0	\$74,099,891	85.7946%	\$0	\$63,573,705
28	312.000	Unit Train - latan	\$329,005	P-28	\$0	\$329,005	85.7946%	\$0	\$282,269
29	314.000	Turbo Generator Units - latan	\$11,880,083	P-29	\$0	\$11,880,083	85.7946%	\$0	\$10,192,470
30	315.000	Accessory Electric Equipment - latan	\$7,910,599	P-30	\$0	\$7,910,599	85.7946%	\$0	\$6,786,867
31	316.000	Misc. Power Plant Equipment - latan	\$1,437,314	P-31	\$0	\$1,437,314	85.7946%	\$0	\$1,233,138
32		TOTAL PRODUCTION - IATAN - STEAM	\$99,916,386		\$0	\$99,916,386		\$0	\$85,722,865
22		PRODUCTION JATAN & STEAM							
33 34	311.000	PRODUCTION - IATAN 2 - STEAM Structures & Improvements - latan 2	\$20,380,987	P-34	¢0.	¢20.200.007	85.7946%	\$0	\$47 A95 796
34 35	311.000	Structures & Improvements - latan 2 Structures & Improvements - latan 2R		P-34 P-35	\$0 \$0	\$20,380,987	85.7946% 100.0000%	\$0 \$0	\$17,485,786
35	311.005	-	\$0 \$127 722 252	P-35 P-36	\$0 \$0	\$0 \$137,722,353	85.7946%	\$0 \$0	\$0 \$119 159 242
36 37	312.000	Boiler Plant Equipment - latan 2 Boiler Plant Equipment - latan 2R	\$137,722,353 \$0	P-36 P-37	\$0 \$0	\$137,722,353	85.7946% 100.0000%	\$0 \$0	\$118,158,342 \$0
38	312.005	Turbo Generator Units - latan 2	\$47,758,587	P-37	\$0 \$0	\$0 \$47,758,587	85.7946%	\$0 \$0	\$0 \$40,974,289
30	314.000	Turbo Generator Units - latan 2 Turbo Generator Units - latan 2R	\$47,756,587 \$0	P-30	\$0 \$0	\$47,756,587 \$0	100.0000%	\$0 \$0	\$40,974,289 \$0
40	315.000	Accessory Electric Equipment - latan 2	\$12,277,904	P-40	\$0 \$0	\$12,277,904	85.7946%	\$0 \$0	\$10,533,779
40	315.005	Accessory Electric Equipment - latan 2 Accessory Electric Equipment - latan 2R	\$12,277,304	P-41	\$0 \$0	\$12,277,304	100.0000%	\$0 \$0	\$10,555,779
	010.000	Accessory Electric Equipment - Intal 2K	ψυ		ΨŪ	ψυ	100.000070	ψυ	ΨŬ
42	316.000	Misc. Power Plant Equipment - latan 2	\$237,602	P-42	\$0	\$237,602	85.7946%	\$0	\$203,850
43	316.005	Misc. Power Plant Equipment - latan 2R	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$218,377,433		\$0	\$218,377,433		\$0	\$187,356,046
45		PRODUCTION - IATAN COMMON -							
		STEAM		_	. -			* -	· · · · -
46	310.000	Structures - latan Common	\$7,217	P-46	\$0	\$7,217	85.7946%	\$0	\$6,192
47	311.000	Structures & Improvements - latan	\$14,274,774	P-47	\$0	\$14,274,774	85.7946%	\$0	\$12,246,985
40	24.2.202	Common	\$20.000 0C f	D 40	**	\$20,000,00 <i>1</i>	05 70 400/	**	¢00.040.000
48	312.000	Boiler Plant Equipment - latan Common	\$39,220,284	P-48	\$0	\$39,220,284	85.7946%	\$0	\$33,648,886
40	214 000	Turbo Generator Units - latan Common	¢4 044 000	P-49	**	\$4 044 000	85.7946%	¢~	\$4 004 704
49 50	314.000 315.000	Accessory Electric Equipment - latan	\$1,241,093 \$4,760,916	-	\$0 \$0	\$1,241,093 \$4,760,916	85.7946% 85.7946%	\$0 \$0	\$1,064,791 \$4,084,609
50	313.000	Common	φ-,100,310	1-50	φU	φ-,/00,310	03.1 340 /0	φU	φ - ,004,009
	1			1	l I		1 I		I

Accounting Schedule: 03 Sponsor: Jennifer Grisham Page: 1 of 4 JAR-R-3 Page 4

	A	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	<u>I</u>
-	Account #		Total	Adjust.	• • • •	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number 51	(Optional) 316.000	Plant Account Description Misc. Power Plant Equipment - latan	Plant \$626,177	Number P-51	Adjustments \$0	Plant \$626,177	Allocations 85.7946%	Adjustments \$0	Jurisdictional \$537,226
		Common	+ ,		• -				
52		TOTAL PRODUCTION - IATAN COMMON -	\$60,130,461		\$0	\$60,130,461		\$0	\$51,588,689
		STEAM							
53		PRODUCTION - PLUM POINT - STEAM							
54	310.000	Land & Land Rights - Plum Point	\$956,529	P-54	\$0	\$956,529	85.7946%	\$0	\$820,650
55	311.000	Structures & Improvements - Plum Point	\$20,665,934	P-55	\$0	\$20,665,934	85.7946%	\$0	\$17,730,255
56	312.000	Boiler Point Equipment - Plum Point	\$53,615,419	P-56	\$0	\$53,615,419	85.7946%	\$0	\$45,999,134
57	312.000	Unit Train - Plum Point	\$5,279,537	P-57	\$0	\$5,279,537	85.7946%	\$0	\$4,529,558
58 59	314.000 315.000	Turbo Generator Units - Plum Point Accessory Electric Equipment - Plum	\$16,961,881 \$5,254,093	P-58 P-59	\$0 \$0	\$16,961,881 \$5,254,093	85.7946% 85.7946%	\$0 \$0	\$14,552,378 \$4,507,728
55	515.000	Point	ψ 0,20 4,000	1-00	ψŪ	40,204,000	00.1 04070	ψŪ	ψ 1 ,507,720
60	316.000	Misc. Power Plant Equipment - Plum	\$2,968,554	P-60	\$0	\$2,968,554	85.7946%	\$0	\$2,546,859
61		Point TOTAL PRODUCTION - PLUM POINT -	\$105,701,947		\$0	\$105,701,947	•	\$0	\$90,686,562
01		STEAM	\$105,701,947		ΦŪ	\$105,701,947		φU	\$90,000,502
							.		
62		TOTAL STEAM PRODUCTION	\$771,726,322		\$0	\$771,726,322		\$0	\$662,099,513
63		NUCLEAR PRODUCTION							
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
			ţ.		ţ.	4 0		V	
65		HYDRAULIC PRODUCTION							
66		PRODUCTION - OZARK BEACH - HYDRO							
67	330.000	Land & Land Rights - Ozark	\$226,488	P-67	\$0	\$226,488	85.7946%	\$0	\$194,314
68 69	331.000 332.000	Structures & Improvements - Ozark Reservoirs, Dams, Waterways - Ozark	\$799,011 \$3,414,912	P-68 P-69	\$0 \$0	\$799,011 \$3,414,912	85.7946% 85.7946%	\$0 \$0	\$685,508 \$2,929,810
69 70	333.000	Water Wheels, Turbines & Generators	\$3,134,261	P-09	\$0 \$0	\$3,134,261	85.7946%	\$0 \$0	\$2,689,027
71	334.000	Accessory Electric Equipment - Ozark	\$1,404,531	P-71	\$0	\$1,404,531	85.7946%	\$0	\$1,205,012
72	335.000	Misc. Power Plant Equipment - Ozark	\$493,981	P-72	\$0	\$493,981	85.7946%	\$0	\$423,809
73		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$9,473,184		\$0	\$9,473,184		\$0	\$8,127,480
74		TOTAL HYDRAULIC PRODUCTION	\$9,473,184		\$0	\$9,473,184		\$0	\$8,127,480
75		OTHER PRODUCTION							
76		PRODUCTION - ENERGY CENTER							
77	340.000	Land & Land Rights - Energy	\$163,097	P-77	\$0	\$163,097	85.7946%	\$0	\$139,928
78	341.000	Structures & Improvements - Energy	\$2,134,907	P-78	\$0	\$2,134,907	85.7946%	\$0	\$1,831,635
79	342.000	Fuel Holders, Producers & Access	\$1,290,095	P-79	\$0	\$1,290,095	85.7946%	\$0	\$1,106,832
80	343.000	Energy Prime Movers - Energy	\$27,770,564	P-80	\$0	\$27,770,564	85.7946%	\$0	\$23,825,644
81	344.000	Generators - Energy	\$4,737,700	P-81	\$0	\$4,737,700	85.7946%	\$0	\$4,064,691
82	345.000	Accessory Electric Equipment - Energy	\$2,263,612	P-82	\$0	\$2,263,612	85.7946%	\$0	\$1,942,057
83	346.000	Misc. Power Plant Equipment - Energy	\$1,861,803	P-83	\$0	\$1,861,803	85.7946%	\$0	\$1,597,326
84		TOTAL PRODUCTION - ENERGY CENTER	\$40,221,778		\$0	\$40,221,778		\$0	\$34,508,113
85		PRODUCTION - ENERGY CENTER FT8							
86	341.000	Structures & Improvements - FT8	\$1,133,884	P-86	\$0	\$1,133,884	85.7946%	\$0	\$972,811
87	342.000	Fuel Holders, Producers & Access FT8	\$1,467,460	P-87	\$0	\$1,467,460	85.7946%	\$0	\$1,259,001
88	343.000	Prime Movers - FT8	\$48,234,546	P-88	\$0	\$48,234,546	85.7946%	\$0	\$41,382,636
89	344.000	Generator - FT8	\$519,289	P-89	\$0	\$519,289	85.7946%	\$0	\$445,522
90	345.000	Accessory Electric Equipment - FT8	\$3,338,042	P-90	\$0	\$3,338,042	85.7946%	\$0	\$2,863,860
91 02	346.000	Misc. Power Plant Equipment - FT8	\$1,105,379	P-91	<u>\$0</u> \$0	\$1,105,379	85.7946%	<u>\$0</u>	\$948,355
92		TOTAL PRODUCTION - ENERGY CENTER FT8	\$55,798,600		\$ 0	\$55,798,600		\$0	\$47,872,185
93		RIVERTON COMMON							
94	340.000	Land	\$253,184	P-94	<u>\$0</u>	\$253,184	85.7946%	\$0	\$217,218
95		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$217,218
96		PRODUCTION - RIVERTON UNIT 10 & 11							

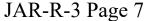
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	A	B	<u>C</u>	D	E	E	G	H	
Line	Account #		Total	Adjust.	-		Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description		Number		Plant	Allocations	Adjustments	Jurisdictional
97	341.000	Structures & Improvements - RU 10 & 11	\$7,469,505	P-97	\$0	\$7,469,505	85.7946%	\$0	\$6,408,432
98	342.000	Fuel Holders, Producers & Access RU	\$456,988	P-98	\$0	\$456,988	85.7946%	\$0	\$392,071
		10 & 11			••	•• • •			
99	343.000	Prime Movers - RU 10 & 11	\$6,673,187	P-99	\$0 \$0	\$6,673,187	85.7946%	\$0 \$0	\$5,725,234
100 101	344.000 345.000	Generators - RU 10 & 11 Accessory Electric Equip- RU 10 & 11	\$1,764,497 \$1,452,687	P-100 P-101	\$0 \$0	\$1,764,497 \$1,452,687	85.7946% 85.7946%	\$0 \$0	\$1,513,843 \$1,246,327
102	346.000	Misc. Power Plant Equip - RU 10 & 11	\$746,248	P-102	\$0 \$0	\$746,248	85.7946%	\$0 \$0	\$640,240
103		TOTAL PRODUCTION - RIVERTON UNIT	\$18,563,112		\$0	\$18,563,112		\$0	\$15,926,147
		10 & 11							
104 105	341.000	PRODUCTION - RIVERTON UNIT 12 Structures & Improvements - RU 12	\$494,249	P-105	\$0	\$494,249	85.7946%	\$0	\$424,039
105	342.000	Fuel Holders, Producers & Access RU	\$945,601	P-106	\$0	\$945,601	85.7946%	\$0 \$0	\$811,275
		12	+			****			** ***,**
107	343.000	Prime Movers - RU 12	\$14,928,464	P-107	\$0	\$14,928,464	85.7946%	\$0	\$12,807,816
108	344.000	Generators - RU 12	\$11,537,062		\$0	\$11,537,062	85.7946%	\$0	\$9,898,176
109	345.000	Accessory Electric Equipment - RU 12	\$10,233,956	P-109	\$0 \$0	\$10,233,956	85.7946%	\$0	\$8,780,182
110 111	346.000	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT	\$1,484,187 \$39,623,519	P-110	<u>\$0</u> \$0	<u>\$1,484,187</u> \$39,623,519	85.7946%	<u>\$0</u> \$0	<u>\$1,273,352</u> \$33,994,840
		12	\$39,023,319		φU	<i>\$</i> 39,023,319		4 0	\$33,554,640
112		PRODUCTION - STATE LINE COMBINED							
		CYCLE	* • • ••••			* ~ * ~	05 70 4004		* =~~ / ==
113 114	340.000 341.000	Land and Land Rights - SL CC Structures and Improvements - SL CC	\$850,260 \$10,635,737	P-113 P-114	\$0 \$0	\$850,260 \$10,635,737	85.7946% 85.7946%	\$0 \$0	\$729,477 \$9,124,888
114	341.000	Fuel Holders, Producers & Accessories -	\$409,439	P-114 P-115	\$0 \$0	\$409,439	85.7946%	\$0 \$0	\$351,277
	0.2.000	SL CC	* ,			¢ 100, 100		Ψ°	*** ,
116	343.000	Prime Movers - SL CC	\$106,593,855	P-116	\$0	\$106,593,855	85.7946%	\$0	\$91,451,772
117	344.000	Generators - SL CC	\$31,261,116	P-117	\$0	\$31,261,116	85.7946%	\$0	\$26,820,349
118	345.000	Accessory Electric Equipment - SL CC	\$8,293,831	P-118	\$0	\$8,293,831	85.7946%	\$0	\$7,115,659
119 120	346.000	Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION - STATE LINE	\$3,679,458 \$161,723,696	P-119	<u>\$0</u> \$0	\$3,679,458 \$161,723,696	85.7946%	<u>\$0</u> \$0	\$3,156,776 \$138,750,198
120		COMBINED CYCLE	\$101,723,090		φU	\$101,723,090		φU	\$130,750,190
121		PRODUCTION - STATE LINE CT'S (UNIT							
		1)				• · · ·			
122 123	340.000 341.000	Land and Land Rights - SL UT1	\$11,897	P-122 P-123	\$0 \$0	\$11,897	85.7946% 85.7946%	\$0 \$0	\$10,207 \$946,452
123	341.000	Structures & Improvements - SL UT1 Fuel Holders, Producers & Accessories -	\$1,103,160 \$3,187,313	P-123 P-124	\$0 \$0	\$1,103,160 \$3,187,313	85.7946%	\$0 \$0	\$946,452
124	342.000	SL UT1	\$5,107,515	1 - 124	ΨŬ	\$5,107,515	00.1 040 /0	ψŬ	Ψ2,7 04,042
125	343.000	Prime Movers - SL UT1	\$26,308,743	P-125	\$0	\$26,308,743	85.7946%	\$0	\$22,571,481
126	344.000	Generators - SL UT1	\$7,049,204	P-126	\$0	\$7,049,204	85.7946%	\$0	\$6,047,836
127	345.000	Accessory Electric Equipment - SL UT1	\$2,880,194	P-127	\$0	\$2,880,194	85.7946%	\$0	\$2,471,051
128 129	346.000	Misc. Power Plant Equipment - SL UT1 TOTAL PRODUCTION - STATE LINE	\$292,744 \$40,833,255	P-128	\$0 \$0	<u>\$292,744</u> \$40,833,255	85.7946%	<u>\$0</u> \$0	<u>\$251,159</u> \$35,032,728
123		CT'S (UNIT 1)	φ 4 0,033,233		φu	φ 4 0,033,233		φυ	<i>4</i> 33,032,720
130		TOTAL OTHER PRODUCTION	\$357,017,144		\$0	\$357,017,144		\$0	\$306,301,429
131		TOTAL PRODUCTION PLANT	\$1,138,216,650		\$0	\$1,138,216,650		\$0	\$976,528,422
132		TRANSMISSION PLANT							
133	350.000	Land- TP	\$11,891,091	P-133	\$0	\$11,891,091	85.7946%	\$0	\$10,201,914
134	352.000	Structures & Improvements - TP	\$2,865,262	P-134	\$0	\$2,865,262	85.7946%	\$0	\$2,458,240
135	352.010	Structures & Improvements latan	\$23,013	P-135	\$0	\$23,013	85.7946%	\$0	\$19,744
136	353.000	Station Equipment - TP	\$129,559,034	P-136	\$0 \$0	\$129,559,034	85.7946%	\$0 \$0	\$111,154,655
137 138	353.010 354.000	Station Equipment - latan Towers and Fixtures - TP	\$529,906 \$2,136,752	P-137 P-138	\$0 \$0	\$529,906 \$2,136,752	85.7946% 85.7946%	\$0 \$0	\$454,631 \$1,833,218
138	354.000	Poles and Fixtures - TP	\$79,502,051	P-138 P-139	\$0 \$0	\$79,502,051	85.7946% 85.7946%	\$0 \$0	\$68,208,467
140	356.000	Overhead Conductors & Devices - TP	\$79,672,348	P-140	\$0	\$79,672,348	85.7946%	\$0 \$0	\$68,354,572
141		TOTAL TRANSMISSION PLANT	\$306,179,457		\$0	\$306,179,457		\$0	\$262,685,441
142	200.000	DISTRIBUTION PLANT	¢4 000 000	D 4 40	60	¢4 000 000	05 70 400	**	#0 457 000
143	360.000 361.000	Land/Land Rights - DP Structures & Improvements - DP	\$4,029,626 \$27,439,655	P-143 P-144	\$0 \$0	\$4,029,626	85.7946% 85.7046%	\$0 \$0	\$3,457,202 \$22,541,742
144 145	361.000	Station Equipment - DP	\$27,439,655 \$102,515,574		\$0 \$0	\$27,439,655 \$102,515,574	85.7946% 85.7946%	\$0 \$0	\$23,541,742 \$87,952,827
146	364.000	Poles, Towers, & Fixtures - DP	\$185,779,581		\$0 \$0	\$185,779,581	85.7946%	\$0 \$0	\$159,388,848
147		Overhead Conductors & Devices - DP	\$194,863,921		\$0	\$194,863,921	85.7946%	\$0	\$167,182,722

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	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
148	366.000	Underground Conduit - DP	\$38,526,662	P-148	\$0	\$38,526,662	85.7946%	\$0	\$33,053,796
149	367.000	Underground Conductors & Devices - DP	\$60,151,210	P-149	\$0	\$60,151,210	85.7946%	\$0	\$51,606,490
150	368.000	Line Transformers - DP	\$109,759,371	P-150	\$0	\$109,759,371	85.7946%	\$0	\$94,167,613
151	369.000	Services - DP	\$78,409,357	P-151	\$0	\$78,409,357	85.7946%	\$0	\$67,270,994
152	370.000	Meters - DP	\$22,953,392	P-152	\$0	\$22,953,392	85.7946%	\$0	\$19,692,771
153	371.000	Meter Installations / Private Lights - DP	\$16,948,354	P-153	\$0	\$16,948,354	85.7946%	\$0	\$14,540,773
154	373.000	Street Lighting and Signal Systems - DP	\$19,068,055	P-154	\$0	\$19,068,055	85.7946%	\$0	\$16,359,362
155		TOTAL DISTRIBUTION PLANT	\$860,444,758		\$0	\$860,444,758		\$0	\$738,215,140
156		INCENTIVE COMPENSATION							
		CAPITALIZATION							
157		Compensation Employee Stock Purchase	\$0	P-157	-\$139,831	-\$139,831	85.7946%	\$0	-\$119,967
		Plan							
158		TOTAL INCENTIVE COMPENSATION	\$0		-\$139,831	-\$139,831		\$0	-\$119,967
		CAPITALIZATION							
159		GENERAL PLANT							
160		Land & Land Rights - GP	\$659,081	P-160	-\$39,892	\$619,189	85.7946%	\$0	\$531,231
161	390.000	Structures & Improvements - GP	\$11,011,734	P-161	-\$740,130	\$10,271,604	85.7946%	\$0	\$8,812,482
162	391.000	Office Furniture & Equipment - GP	\$6,217,433		-\$379,112	\$5,838,321	85.7946%	\$0	\$5,008,964
163	391.010	Computer Equipment- GP	\$13,902,480	P-163	-\$624,006	\$13,278,474	85.7946%	\$0	\$11,392,214
164	392.000	Transportation Equipment - GP	\$12,197,288	P-164	\$0	\$12,197,288	85.7946%	\$0	\$10,464,614
165	393.000	Stores Equipment - GP	\$831,723	P-165	\$0	\$831,723	85.7946%	\$0	\$713,573
166	394.000	Tools, Shop, & Garage Equipment- GP	\$5,948,060	P-166	\$0	\$5,948,060	85.7946%	\$0	\$5,103,114
167	395.000	Laboratory Equipment - GP	\$1,292,173	P-167	\$0	\$1,292,173	85.7946%	\$0	\$1,108,615
168	396.000	Power Operated Equipment - GP	\$18,371,284	P-168	\$0	\$18,371,284	85.7946%	\$0	\$15,761,570
169	397.000	Communication Equipment - GP	\$12,016,360	P-169	-\$525,402	\$11,490,958	85.7946%	\$0	\$9,858,621
170	398.000	Miscellaneous Equipment - GP	\$273,321	P-170	-\$13,640	\$259,681	85.7946%	\$0	\$222,792
171		TOTAL GENERAL PLANT	\$82,720,937		-\$2,322,182	\$80,398,755		\$0	\$68,977,790
172		TOTAL PLANT IN SERVICE	\$2,426,826,036		-\$2,462,013	\$2,424,364,023		\$0	\$2,079,973,418

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P-157 Compensation Employee Stock Purchase Plan -\$139,831 1. To remove capitalized portion of Employee -\$139,831 \$0 Stock Purchase Compensation Plan. (J. \$0 \$100	
Stock Purchase Compensation Plan. (J.	0\$
	¢ŋ
P-160 Land & Land Rights - GP 389.000 -\$39,892	φυ
1. Adjustment to exclude gas portion. (J\$39,892 \$0 Grisham)	
P-161 Structures & Improvements - GP 390.000 -\$740,130	\$0
1. Adjustment to exclude gas portion. (J\$740,130\$0Grisham)	
P-162 Office Furniture & Equipment - GP 391.000 -\$379,112	\$0
1. Adjustment to exclude gas portion. (J\$379,112 \$0 Grisham)	
P-163 Computer Equipment- GP 391.010 -\$624,006	\$0
1. Adjustment to exclude gas portion. (J\$624,006 \$0 Grisham)	
P-169 Communication Equipment - GP 397.000 -\$525,402	\$0
1. Adjustment to exclude gas portion. (J\$525,402 \$0 Grisham)	
P-170 Miscellaneous Equipment - GP 398.000 -\$13,640	\$0
1. Adjustment to exclude gas portion. (J\$13,640 \$0 Grisham)	
Total Plant Adjustments	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,687	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$926,408	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$32,734,497	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$33,686,592		\$0		
•							
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - RIVERTON - STEAM	A407 450	0.000/			0.000/
9	310.000	Land & Land Rights	\$107,456	0.00%	\$0 \$007 704	0	0.00%
10	311.000	Structures & Improvements	\$2,277,206	10.00%	\$227,721	3	-10.00%
11 12	312.000 314.000	Boiler Plant Equipment Turbo Generator Units	\$109,682 \$0	10.00% 10.00%	\$10,968 \$0	3	-10.00% -10.00%
12	314.000	Accessory Electric Equipment	\$0 \$351,041	10.00%	\$0 \$35,104	3	-10.00%
13	316.000	Misc. Power Plant Equipment	\$351,041 \$0	10.00%	\$35,104 \$0	3	-10.00%
15	510.000	TOTAL PRODUCTION - RIVERTON -	\$2,845,385	10.00 /8	\$273,793	5	-10.00 /8
10		STEAM	\$ 2,040,000		<i>\\\\\\\\\\\\\</i>		
16		PRODUCTION - ASBURY - STEAM					
17	310.000	Land and Land Rights	\$1,050,767	0.00%	\$0	0	0.00%
18	311.000	Structures and Improvements	\$17,718,857	4.29%	\$760,139	20	-10.00%
19	312.300	Boiler Plant and Equip Asbury	\$186,442,563	4.82%	\$8,986,532	20	-10.00%
20	314.000	Turbo Generator Units - Asbury	\$30,843,236	4.89%	\$1,508,234	20	-10.00%
21	315.000	Accessory Electric Equipment - Asbury	\$5,879,128	3.78%	\$222,231	20	-10.00%
22 23	316.000	Misc. Power Plant Equipment - Asbury	\$1,965,415	3.26%	\$64,073	20	-10.00%
23		TOTAL PRODUCTION - ASBURY - STEAM	\$243,899,966		\$11,541,209		
24		PRODUCTION - IATAN - STEAM					
25	310.000	Land & Land Rights - latan	\$104,360	0.00%	\$0	0	0.00%
26	311.000	Structures & Improvements - latan	\$3,550,056	1.93%	\$68,516	25	-10.00%
27	312.000	Boiler Plant Equipment - latan	\$63,573,705	2.78%	\$1,767,349	25	-10.00%
28	312.000	Unit Train - latan	\$282,269	6.67%	\$18,827	11	0.00%
29	314.000	Turbo Generator Units - latan	\$10,192,470	2.74%	\$279,274	25	-10.00%
30	315.000	Accessory Electric Equipment - latan	\$6,786,867	2.81%	\$190,711	25	-10.00%
31	316.000	Misc. Power Plant Equipment - latan	\$1,233,138	2.80%	\$34,528	25	-10.00%
32		TOTAL PRODUCTION - IATAN - STEAM	\$85,722,865		\$2,359,205		
33		PRODUCTION - IATAN 2 - STEAM					
34	311.000	Structures & Improvements - latan 2	\$17,485,786	1.53%	\$267,533	55	-10.00%
35	311.005	Structures & Improvements - latan 2R	\$0	0.00%	\$0	0	0.00%
36	312.000	Boiler Plant Equipment - latan 2	\$118,158,342	1.53%	\$1,807,823	55	-10.00%
37	312.005	Boiler Plant Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
38	314.000	Turbo Generator Units - latan 2	\$40,974,289	1.53%	\$626,907	55	-10.00%
39	314.005	Turbo Generator Units - latan 2R	\$0	0.00%	\$0	0	0.00%
40	315.000	Accessory Electric Equipment - latan 2	\$10,533,779	1.54%	\$162,220	55	-10.00%
41	315.005	Accessory Electric Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
40	246 000	Miss Dewer Blant Fruinmant, Jotan 2	¢202.050	4.000/	¢0.004		40.000/
42 43	316.000 316.005	Misc. Power Plant Equipment - latan 2 Misc. Power Plant Equipment - latan 2R	\$203,850 \$0	1.66%	\$3,384	55 0	-10.00%
43	310.005	Misc. Fower Flant Equipment - latan 2R	φU	0.00%	\$0	U	0.00%
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$187,356,046		\$2,867,867		
<i>.</i> -							
45		PRODUCTION - IATAN COMMON - STEAM					
46	310.000	Structures - latan Common	\$6,192	0.00%	\$0	0	0.00%
			<i>•••</i> ,•• =	0.0070	ţ,	•	0.0070

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47	311.000	Structures & Improvements - latan Common	\$12,246,985	1.92%	\$235,142	55	-10.00%
48	312.000	Boiler Plant Equipment - latan Common	\$33,648,886	1.80%	\$605,680	55	-10.00%
49	314.000	Turbo Generator Units - latan Common	\$1,064,791	1.92%	\$20,444	55	-10.00%
50	315.000	Accessory Electric Equipment - latan Common	\$4,084,609	1.92%	\$78,424	55	-10.00%
51	316.000	Misc. Power Plant Equipment - latan Common	\$537,226	1.89%	\$10,154	55	-10.00%
52		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$51,588,689		\$949,844		
53		PRODUCTION - PLUM POINT - STEAM					
54	310.000	Land & Land Rights - Plum Point	\$820,650	0.00%	\$0	0	0.00%
55	311.000	Structures & Improvements - Plum Point	\$17,730,255	2.44%	\$432,618	45	-10.00%
56	312.000	Boiler Point Equipment - Plum Point	\$45,999,134	2.26%	\$1,039,580	45	-10.00%
57	312.000	Unit Train - Plum Point	\$4,529,558	6.67%	\$302,122	10	0.00%
58	314.000	Turbo Generator Units - Plum Point	\$14,552,378	2.26%	\$328,884	45	-10.00%
59	315.000	Accessory Electric Equipment - Plum Point	\$4,507,728	2.20%	\$99,170	45	-10.00%
60	316.000	Misc. Power Plant Equipment - Plum Point	\$2,546,859	2.15%	\$54,757	45	-10.00%
61		TOTAL PRODUCTION - PLUM POINT - STEAM	\$90,686,562		\$2,257,131		
62		TOTAL STEAM PRODUCTION	\$662,099,513		\$20,249,049		
63		NUCLEAR PRODUCTION					
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
65		HYDRAULIC PRODUCTION					
66		PRODUCTION - OZARK BEACH - HYDRO					
67	330.000	Land & Land Rights - Ozark	\$194,314	0.00%	\$0	0	0.00%
68	331.000	Structures & Improvements - Ozark	\$685,508	1.80%	\$12,339	38	-10.00%
69	332.000	Reservoirs, Dams, Waterways - Ozark	\$2,929,810	1.82%	\$53,323	38	-10.00%
70	333.000	Water Wheels, Turbines & Generators	\$2,689,027	2.45%	\$65,881	38	-10.00%
71	334.000	Accessory Electric Equipment - Ozark	\$1,205,012	2.28%	\$27,474	38	-10.00%
72	335.000	Misc. Power Plant Equipment - Ozark	\$423,809	1.72%	\$7,290	38	-10.00%
73		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$8,127,480		\$166,307		
74		TOTAL HYDRAULIC PRODUCTION	\$8,127,480		\$166,307		
75		OTHER PRODUCTION					
76		PRODUCTION - ENERGY CENTER					
77	340.000	Land & Land Rights - Energy	\$139,928	0.00%	\$0	0	0.00%
78	341.000	Structures & Improvements - Energy	\$1,831,635	4.50%	\$82,424	10	-5.00%
79	342.000	Fuel Holders, Producers & Access Enerav	\$1,106,832	4.50%	\$49,807	10	-5.00%
80	343.000	Prime Movers - Energy	\$23,825,644	3.42%	\$814,837	10	5.00%
81	344.000	Generators - Energy	\$4,064,691	3.50%	\$142,264	10	5.00%
82	345.000	Accessory Electric Equipment - Energy	\$1,942,057	5.47%	\$106,231	10	-5.00%
83	346.000	Misc. Power Plant Equipment - Energy	\$1,597,326	4.50%	\$71,880	10	-5.00%
84		TOTAL PRODUCTION - ENERGY CENTER	\$34,508,113		\$1,267,443		

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Line NumberAccount NumberPlant Account DescriptionMO Adjusted JurisdictionalDepreciation RateDepreciation Expense85 86 87341.000 342.000PRODUCTION - ENERGY CENTER FT8 Structures & Improvements - FT8 Fuel Holders, Producers & Access FT8\$972,811 \$1,259,0013.20% 2.87%\$31,130 \$36,13388 89 90 91 91 92Prime Movers - FT8 Generator - FT8 Holders, Producers & Access FT8\$41,382,636 \$44,5222.84% \$1,175,267 \$14,034 \$2,863,8602.84% \$1,175,267 \$14,034 \$2,863,86091 92346.000 FT8 FT8 FT8 FT8 FT8 FT8RIVERTON COMMON Land\$217,2180.00%\$0	Average Life 28 28 28 28 28 28 28 28 28 28 28	Net Salvage -5.00% -5.00% 5.00% -5.00% -5.00%
85 86 341.000 PRODUCTION - ENERGY CENTER FT8 Structures & Improvements - FT8 \$972,811 3.20% \$31,130 87 342.000 Fuel Holders, Producers & Access FT8 \$1,259,001 2.87% \$36,133 88 343.000 Prime Movers - FT8 \$41,382,636 2.84% \$1,175,267 89 344.000 Generator - FT8 \$445,522 3.15% \$14,034 90 345.000 Accessory Electric Equipment - FT8 \$2,863,860 2.99% \$85,629 91 346.000 Misc. Power Plant Equipment - FT8 \$948,355 2.78% \$26,364 92 FT8 RIVERTON COMMON \$47,872,185 \$1,368,557	28 28 28 28 28 28 28	-5.00% -5.00% 5.00% 5.00% -5.00%
86 341.000 Structures & Improvements - FT8 \$972,811 3.20% \$31,130 87 342.000 Fuel Holders, Producers & Access FT8 \$1,259,001 2.87% \$36,133 88 343.000 Prime Movers - FT8 \$41,382,636 2.84% \$1,175,267 89 344.000 Generator - FT8 \$445,522 3.15% \$14,034 90 345.000 Accessory Electric Equipment - FT8 \$2,863,860 2.99% \$85,629 91 346.000 Misc. Power Plant Equipment - FT8 \$948,355 2.78% \$26,364 92 TOTAL PRODUCTION - ENERGY CENTER \$47,872,185 \$1,368,557 \$1,368,557 93 RIVERTON COMMON RIVERTON COMMON \$1,368,557 \$1,368,557	28 28 28 28	-5.00% 5.00% -5.00%
87 342.000 Fuel Holders, Producers & Access FT8 \$1,259,001 2.87% \$36,133 88 343.000 Prime Movers - FT8 \$41,382,636 2.84% \$1,175,267 89 344.000 Generator - FT8 \$445,522 3.15% \$14,034 90 345.000 Accessory Electric Equipment - FT8 \$2,863,860 2.99% \$85,629 91 346.000 Misc. Power Plant Equipment - FT8 \$948,355 2.78% \$26,364 92 TOTAL PRODUCTION - ENERGY CENTER \$47,872,185 \$1,368,557 \$1,368,557 93 RIVERTON COMMON FT8 \$47,872,185 \$1,368,557	28 28 28 28	-5.00% 5.00% -5.00%
88 343.000 Prime Movers - FT8 \$41,382,636 2.84% \$1,175,267 89 344.000 Generator - FT8 \$445,522 3.15% \$14,034 90 345.000 Accessory Electric Equipment - FT8 \$2,863,860 2.99% \$85,629 91 346.000 Misc. Power Plant Equipment - FT8 \$948,355 2.78% \$26,364 92 TOTAL PRODUCTION - ENERGY CENTER \$47,872,185 \$1,368,557 \$1,368,557 93 RIVERTON COMMON Image: Common commo	28 28 28	5.00% 5.00% -5.00%
89 90 91 91 92 344.000 345.000 91 346.000 Generator - FT8 Accessory Electric Equipment - FT8 Misc. Power Plant Equipment - FT8 TOTAL PRODUCTION - ENERGY CENTER FT8 \$445,522 \$2,863,860 \$9948,355 3.15% 2.99% \$948,355 \$14,034 \$85,629 \$26,364 93 RIVERTON COMMON RIVERTON COMMON 1	28 28	5.00% -5.00%
89 90 91 91 92 344.000 345.000 91 346.000 Generator - FT8 Accessory Electric Equipment - FT8 Misc. Power Plant Equipment - FT8 TOTAL PRODUCTION - ENERGY CENTER FT8 \$445,522 \$2,863,860 \$9948,355 3.15% 2.99% \$948,355 \$14,034 \$85,629 \$26,364 93 RIVERTON COMMON RIVERTON COMMON 1	28 28	5.00% -5.00%
90 345.000 Accessory Electric Equipment - FT8 \$2,863,860 2.99% \$85,629 \$26,364 \$26,364 \$27,866 \$21,368,557 \$1,368,557 \$1,368,557 \$1,368,557 \$21,3666 \$	28	-5.00%
91 346.000 Misc. Power Plant Equipment - FT8 \$948,355 2.78% \$26,364 92 TOTAL PRODUCTION - ENERGY CENTER \$47,872,185 \$1,368,557 93 RIVERTON COMMON Image: Second Seco	-	
92 TOTAL PRODUCTION - ENERGY CENTER \$47,872,185 \$1,368,557 93 RIVERTON COMMON \$1,368,557 \$1,368,557	10	0.0070
93 RIVERTON COMMON		
94 340 000 land \$217 218 0 00% \$		
	0	0.00%
95 TOTAL RIVERTON COMMON \$217,218 \$0		
96 PRODUCTION - RIVERTON UNIT 10 & 11		
97 341.000 Structures & Improvements - RU 10 & 11 \$6,408,432 4.52% \$289,661	18	-5.00%
	10	-3.0070
98 342.000 Fuel Holders, Producers & Access RU \$392,071 2.98% \$11,684	18	-5.00%
10 & 11		
99 343.000 Prime Movers - RU 10 & 11 \$5,725,234 2.54% \$145,421	18	5.00%
100 344.000 Generators - RU 10 & 11 \$1,513,843 2.43% \$36,786	18	5.00%
101 345.000 Accessory Electric Equip- RU 10 & 11 \$1,246,327 3.56% \$44,369	18	-5.00%
102 346.000 Misc. Power Plant Equip - RU 10 & 11 \$640,240 3.31% \$21,192	18	-5.00%
103 TOTAL PRODUCTION - RIVERTON UNIT \$15,926,147 \$549,113		
10 & 11		
104 PRODUCTION - RIVERTON UNIT 12		
105 341.000 Structures & Improvements - RU 12 \$424,039 2.26% \$9,583	42	-5.00%
106 342.000 Fuel Holders, Producers & Access RU \$811,275 2.11% \$17,118	42	-5.00%
12		
107 343.000 Prime Movers - RU 12 \$12,807,816 1.77% \$226,698	42	5.00%
108 344.000 Generators - RU 12 \$9,898,176 1.88% \$186,086	42	5.00%
109 345.000 Accessory Electric Equipment - RU 12 \$8,780,182 2.19% \$192,286 110 346.000 Misc. Power Plant Equipment - RU 12 \$1,273,352 1.95% \$24,830	42 42	-5.00% -5.00%
111 TOTAL PRODUCTION - RIVERTON UNIT \$33,994,840 \$656,601	42	-5.00 %
112 PRODUCTION - STATE LINE COMBINED		
CYCLE		
113 340.000 Land and Land Rights - SL CC \$729,477 0.00% \$0	0	0.00%
114 341.000 Structures and Improvements - SL CC \$9,124,888 2.08% \$189,798 115 349.000 5.111111 3.122 <td>36</td> <td>-5.00%</td>	36	-5.00%
115 342.000 Fuel Holders, Producers & Accessories - \$351,277 2.08% \$7,307 SL CC SL CC \$351,277	36	-5.00%
116 343.000 Prime Movers - SL CC \$91,451,772 1.88% \$1,719,293	36	5.00%
117 344.000 Generators - SL CC \$26,820,349 2.18% \$584,684	36	5.00%
118 345.000 Accessory Electric Equipment - SL CC \$7,115,659 2.01% \$143,025	36	-5.00%
119 346.000 Misc. Power Plant Equipment - SL CC \$3,156,776 2.43% \$76,710	36	-5.00%
120 TOTAL PRODUCTION - STATE LINE \$138,750,198 \$2,720,817		
COMBINED CYCLE		
121 PRODUCTION - STATE LINE CT'S (UNIT 1)		
122 340.000 Land and Land Rights - SL UT1 \$10,207 0.00% \$0	o	0.00%
123 341.000 Structures & Improvements - SL UT1 \$946,452 1.80% \$17,036	25	-5.00%
124 342.000 Fuel Holders, Producers & Accessories - \$2,734,542 1.50% \$41,018	25	-5.00%
SL UT1	-	
125 343.000 Prime Movers - SL UT1 \$22,571,481 1.84% \$415,315	25	5.00%
126 344.000 Generators - SL UT1 \$6,047,836 1.30% \$78,622	25	5.00%
127 345.000 Accessory Electric Equipment - SL UT1 \$2,471,051 1.82% \$44,973	25	-5.00%

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
400	0.40,000	Miss Bauer Bland Freeinmand OL UT4	¢054.450	4.000/	\$4 F04	05	E 00%
128	346.000	Misc. Power Plant Equipment - SL UT1	\$251,159	1.80%	\$4,521	25	-5.00%
129		TOTAL PRODUCTION - STATE LINE CT'S	\$35,032,728		\$601,485		
		(UNIT 1)					
130		TOTAL OTHER PRODUCTION	\$306,301,429		\$7,164,016		
150		TOTAL OTHER TRODUCTION	ψ 500 , 501 , 4 25		<i>ψ1</i> ,104,010		
131		TOTAL PRODUCTION PLANT	\$976,528,422		\$27,579,372		
101			<i>401 0,020,122</i>		<i>\\\\\\\\\\\\\</i>		
132		TRANSMISSION PLANT					
133	350.000	Land- TP	\$10,201,914	0.00%	\$0	0	0.00%
134	352.000	Structures & Improvements - TP	\$2,458,240	2.00%	\$49,165	55	-10.00%
135	352.010	Structures & Improvements latan	\$19,744	2.00%	\$395	55	-10.00%
136	353.000	Station Equipment - TP	\$111,154,655	1.83%	\$2,034,130	60	-10.00%
137	353.010	Station Equipment - latan	\$454,631	1.83%	\$8,320	60	-10.00%
138	354.000	Towers and Fixtures - TP	\$1,833,218	1.69%	\$30,981	65	-10.00%
139	355.000	Poles and Fixtures - TP	\$68,208,467	3.33%	\$2,271,342	60	-100.00%
140	356.000	Overhead Conductors & Devices - TP	\$68,354,572	1.79%	\$1,223,547	70	-25.00%
141		TOTAL TRANSMISSION PLANT	\$262,685,441		\$5,617,880		
142		DISTRIBUTION PLANT					
143	360.000	Land/Land Rights - DP	\$3,457,202	0.00%	\$0	0	0.00%
144	361.000	Structures & Improvements - DP	\$23,541,742	1.83%	\$430,814	60	-10.00%
145	362.000	Station Equipment - DP	\$87,952,827	2.20%	\$1,934,962	50	-10.00%
146	364.000	Poles, Towers, & Fixtures - DP	\$159,388,848	3.64%	\$5,801,754	55	-100.00%
147	365.000	Overhead Conductors & Devices - DP	\$167,182,722	3.57%	\$5,968,423	56	-100.00%
148	366.000	Underground Conduit - DP	\$33,053,796	3.38%	\$1,117,218	40	-35.00%
149	367.000	Underground Conductors & Devices - DP	\$51,606,490	3.59%	\$1,852,673	32	-15.00%
150	368.000	Line Transformers - DP	\$94,167,613	2.44%	\$2,297,690	45	-10.00%
151	369.000	Services - DP	\$67,270,994	4.44%	\$2,986,832	45	-100.00%
152	370.000	Meters - DP	\$19,692,771	2.27%	\$447,026	44	0.00%
153	371.000	Meter Installations / Private Lights - DP	\$14,540,773	4.67%	\$679,054	30 45	-40.00%
154 155	373.000	Street Lighting and Signal Systems - DP TOTAL DISTRIBUTION PLANT	\$16,359,362	3.33%	\$544,767	40	-50.00%
155		TOTAL DISTRIBUTION PLANT	\$738,215,140		\$24,061,213		
156		INCENTIVE COMPENSATION					
150		CAPITALIZATION					
157		Compensation Employee Stock Purchase Plan	-\$119,967	0.00%	\$0	0	0.00%
			* • • • • • • • • • • • • • • • • • • •	0.0070	**	•	010070
158		TOTAL INCENTIVE COMPENSATION	-\$119,967		\$0		
		CAPITALIZATION	• • • • •		, -		
159		GENERAL PLANT					
160	389.000	Land & Land Rights - GP	\$531,231	0.00%	\$0	0	0.00%
161	390.000	Structures & Improvements - GP	\$8,812,482	2.62%	\$230,887	42	-10.00%
162	391.000	Office Furniture & Equipment - GP	\$5,008,964	4.17%	\$208,874	24	0.00%
163	391.010	Computer Equipment- GP	\$11,392,214	10.00%	\$1,139,221	10	0.00%
164	392.000	Transportation Equipment - GP	\$10,464,614	6.43%	\$672,875	14	10.00%
165	393.000	Stores Equipment - GP	\$713,573	2.86%	\$20,408	35	0.00%
166	394.000	Tools, Shop, & Garage Equipment- GP	\$5,103,114	5.00%	\$255,156	20	0.00%
167	395.000	Laboratory Equipment - GP	\$1,108,615	2.38%	\$26,385	42	0.00%
168	396.000	Power Operated Equipment - GP	\$15,761,570	5.28%	\$832,211	18	5.00%
169	397.000	Communication Equipment - GP	\$9,858,621	4.55%	\$448,567	22	0.00%
170	398.000	Miscellaneous Equipment - GP	\$222,792	3.70%	\$8,243	27	0.00%
171		TOTAL GENERAL PLANT	\$68,977,790		\$3,842,827		
15-1							
172		Total Depreciation	\$2,079,973,418		\$61,101,292		

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	1
-	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	\$0	\$0	83.7200%	\$0	\$0
	302.000	Franchises and Consents	\$0 \$0	R-2	\$0 \$0	\$0 \$0	83.7200%	\$0 \$0	\$0 \$0
	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	83.7200%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.7200%	\$0	\$0
	311.000	Structures & Improvements	\$937,329	R-10	\$3,442,188	\$4,379,517	83.7200%	\$0	\$3,666,532
	312.000 314.000	Boiler Plant Equipment Turbo Generator Units	-\$4,503,405 -\$1,390,628	R-11 R-12	\$4,831,496 \$1,557,186	\$328,091 \$166,558	83.7200% 83.7200%	\$0 \$0	\$274,678 \$139,442
	314.000	Accessory Electric Equipment	-\$1,390,628 \$264,871	R-12 R-13	\$504,873	\$769,744	83.7200%	\$0 \$0	\$644,430
-	316.000	Misc. Power Plant Equipment	\$41,047	R-14	-\$41,023	\$24	83.7200%	\$0	\$20
15		TOTAL PRODUCTION - RIVERTON -	-\$4,650,786		\$10,294,720	\$5,643,934		\$0	\$4,725,102
		STEAM							
16		PRODUCTION - ASBURY - STEAM							
	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	83.7200%	\$0	\$0
	311.000	Structures and Improvements	\$5,007,909	R-18	\$0	\$5,007,909	83.7200%	\$0	\$4,192,621
	312.300	Boiler Plant and Equip Asbury	\$29,578,922	R-19	\$0	\$29,578,922	83.7200%	\$0	\$24,763,473
	314.000 315.000	Turbo Generator Units - Asbury Accessory Electric Equipment - Asbury	\$4,375,467 \$2,350,808	R-20 R-21	\$0 \$0	\$4,375,467 \$2,350,808	83.7200% 83.7200%	\$0 \$0	\$3,663,141 \$1,968,096
	316.000	Misc. Power Plant Equipment - Asbury	\$1,024,463	R-21	\$0 \$0	\$1,024,463	83.7200%	\$0 \$0	\$857,680
23		TOTAL PRODUCTION - ASBURY -	\$42,337,569		\$0	\$42,337,569		\$0	\$35,445,011
		STEAM							
24		PRODUCTION - IATAN - STEAM							
	310.000	Land & Land Rights - latan	\$0	R-25	\$0	\$0	83.7200%	\$0	\$0
	311.000	Structures & Improvements - latan	\$2,559,812	R-26	\$0	\$2,559,812	83.7200%	\$0	\$2,143,075
	312.000	Boiler Plant Equipment - latan	\$29,971,032	R-27	\$15,724	\$29,986,756	83.7200%	\$0	\$25,104,912
	312.000	Unit Train - latan	\$92,665	R-28	\$0	\$92,665	83.7200%	\$0	\$77,579
	314.000 315.000	Turbo Generator Units - latan Accessory Electric Equipment - latan	\$4,937,925 \$3,141,741	R-29 R-30	\$0 \$0	\$4,937,925 \$3,141,741	83.7200% 83.7200%	\$0 \$0	\$4,134,031 \$2,630,266
	316.000	Misc. Power Plant Equipment - latan	\$1,011,201	R-31	-\$400,816	\$610,385	83.7200%	\$0 \$0	\$511,014
32		TOTAL PRODUCTION - IATAN - STEAM	\$41,714,376		-\$385,092	\$41,329,284		\$0	\$34,600,877
33		PRODUCTION - IATAN 2 - STEAM							
	311.000	Structures & Improvements - latan 2	\$1,748,244	R-34	\$0	\$1.748.244	83.7200%	\$0	\$1.463.630
	311.005	Structures & Improvements - latan 2R	\$3,544,751	R-35	\$0	\$3,544,751	100.0000%	\$0	\$3,544,751
	312.000	Boiler Plant Equipment - latan 2	\$12,108,269	R-36	\$0	\$12,108,269	83.7200%	\$0	\$10,137,043
	312.005	Boiler Plant Equipment - latan 2R	\$23,321,791	R-37	\$0	\$23,321,791	100.0000%	\$0	\$23,321,791
	314.000 314.005	Turbo Generator Units - latan 2	\$3,947,520 \$8,319,550	R-38 R-39	\$0 \$0	\$3,947,520	83.7200%	\$0 \$0	\$3,304,864 \$8,310,550
	315.000	Turbo Generator Units - latan 2R Accessory Electric Equipment - latan 2	\$998,194	R-39 R-40	\$0 \$0	\$8,319,550 \$998,194	100.0000% 83.7200%	\$0 \$0	\$8,319,550 \$835,688
-	315.005	Accessory Electric Equipment - latan 2R	\$2,101,102	R-41	\$0	\$2,101,102	100.0000%	\$0	\$2,101,102
40	246 000	Mice Dower Blant Environment Later C	\$40 07F	D 40	¢500.070	¢=44.040	83.7200%	**	¢ 455 700
	316.000 316.005	Misc. Power Plant Equipment - latan 2 Misc. Power Plant Equipment - latan 2R	\$18,075 \$25,758	R-42 R-43	\$526,273 \$0	\$544,348 \$25,758	83.7200% 100.0000%	\$0 \$0	\$455,728 \$25,758
44		TOTAL PRODUCTION - IATAN 2 - STEAM	\$56,133,254		\$526,273	\$56,659,527		\$0	\$53,509,905
45		PRODUCTION - IATAN COMMON - STEAM							
46	310.000	STEAM Structures - latan Common	\$0	R-46	\$0	\$0	83.7200%	\$0	\$0
	311.000	Structures & Improvements - latan	\$604,875	R-47	\$0	\$604,875	83.7200%	\$0	\$506,401
		Common							
48	312.000	Boiler Plant Equipment - latan Common	\$4,237,688	R-48	\$0	\$4,237,688	83.7200%	\$0	\$3,547,792
49	314.000	Turbo Generator Units - Iatan Common	\$53,895	R-49	\$2	\$53,897	83.7200%	\$0	\$45,123
	315.000	Accessory Electric Equipment - latan	\$212,282	R-50	\$25	\$212,307	83.7200%	\$0	\$177,743
l		Common		1 1	ļ				

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	Δ	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	<u>l</u>
Line	Account	Demociation December December(ion	Total	Adjust.	A		Jurisdictional		MO Adjusted
Number 51	Number 316.000	Depreciation Reserve Description Misc. Power Plant Equipment - latan	Reserve \$36,630	Number R-51	Adjustments \$0	Reserve \$36,630	Allocations 83.7200%	Adjustments \$0	Jurisdictional \$30,667
		Common							
52		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$5,145,370		\$27	\$5,145,397		\$0	\$4,307,726
		JI LAW							
53		PRODUCTION - PLUM POINT - STEAM	A A			••		AA	^
54 55	310.000 311.000	Land & Land Rights - Plum Point Structures & Improvements - Plum Point	\$0 \$1,720,913	R-54 R-55	\$0 \$0	\$0 \$1,720,913	83.7200% 83.7200%	\$0 \$0	\$0 \$1,440,748
56 57	312.000 312.000	Boiler Point Equipment - Plum Point Unit Train - Plum Point	\$4,809,905 \$1,773,886	R-56 R-57	\$0 \$0	\$4,809,905 \$1,773,886	83.7200% 83.7200%	\$0 \$0	\$4,026,852 \$1,485,097
58	312.000	Turbo Generator Units - Plum Point	\$1,417,064	R-57	\$0 \$0	\$1,417,064	83.7200%	\$0 \$0	\$1,186,366
59	315.000	Accessory Electric Equipment - Plum	\$576,196	R-59	\$0	\$576,196	83.7200%	\$0	\$482,391
60	316.000	Point Misc. Power Plant Equipment - Plum	\$395,048	R-60	\$0	\$395,048	83.7200%	\$0	\$330,734
		Point	¢000,010			<i>4000,010</i>			
61		TOTAL PRODUCTION - PLUM POINT -	\$10,693,012		\$0	\$10,693,012		\$0	\$8,952,188
		STEAM							
62		TOTAL STEAM PRODUCTION	\$151,372,795		\$10,435,928	\$161,808,723		\$0	\$141,540,809
63		NUCLEAR PRODUCTION							
00									
64		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
65		HYDRAULIC PRODUCTION							
66 67	330.000	PRODUCTION - OZARK BEACH - HYDRO Land & Land Rights - Ozark	\$0	R-67	\$0	\$0	83.7200%	\$0	\$0
68	331.000	Structures & Improvements - Ozark	\$331,749	R-68	\$0 \$0	\$331,749	83.7200%	\$0 \$0	\$0 \$277,740
69	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,395,819	R-69	\$0	\$1,395,819	83.7200%	\$0	\$1,168,580
70	333.000	Water Wheels, Turbines & Generators	\$526,643	R-70	\$0	\$526,643	83.7200%	\$0	\$440,906
71	334.000	Accessory Electric Equipment - Ozark	\$329,240	R-71	\$0	\$329,240	83.7200%	\$0	\$275,640
72	335.000	Misc. Power Plant Equipment - Ozark	\$219,737	R-72	<u>\$0</u>	\$219,737	83.7200%	\$0	\$183,964
73		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,803,188		\$0	\$2,803,188		\$0	\$2,346,830
74		TOTAL HYDRAULIC PRODUCTION	\$2,803,188		\$0	\$2,803,188		\$0	\$2,346,830
			+_,,			+_,,			+_, ,
75		OTHER PRODUCTION							
76		PRODUCTION - ENERGY CENTER							
77	340.000	Land & Land Rights - Energy	\$0	R-77	\$0	\$0	83.7200%	\$0	\$0
78	341.000	Structures & Improvements - Energy	\$1,978,641	R-78	-\$697,697	\$1,280,944	83.7200%	\$0	\$1,072,406
79	342.000	Fuel Holders, Producers & Access Energy	\$1,565,630	R-79	-\$311,248	\$1,254,382	83.7200%	\$0	\$1,050,169
80	343.000	Prime Movers - Energy	\$16,883,874	R-80	\$0	\$16,883,874	83.7200%	\$0	\$14,135,179
81	344.000	Generators - Energy	\$6,737,484	R-81	-\$3,152,288	\$3,585,196	83.7200%	\$0	\$3,001,526
82	345.000	Accessory Electric Equipment - Energy	\$1,138,651	R-82	\$60,329	\$1,198,980	83.7200%	\$0	\$1,003,786
83	346.000	Misc. Power Plant Equipment - Energy	\$3,163,476	R-83	-\$1,508,906	\$1,654,570	83.7200%	\$0	\$1,385,206
84		TOTAL PRODUCTION - ENERGY CENTER	\$31,467,756		-\$5,609,810	\$25,857,946		\$0	\$21,648,272
85	241.000	PRODUCTION - ENERGY CENTER FT8	¢174 751	D oc	¢0	¢474 754	83.7200%	¢0	¢146 202
86 87	341.000 342.000	Structures & Improvements - FT8 Fuel Holders, Producers & Access FT8	\$174,751 \$362,688	R-86 R-87	\$0 \$3,354	\$174,751 \$366,042	83.7200% 83.7200%	\$0 \$0	\$146,302 \$306,450
88	343.000	Prime Movers - FT8	\$7,474,369	R-88	\$0 \$0	\$7,474,369	83.7200%	\$0 \$0	\$6,257,542
89 90	344.000 345.000	Generator - FT8	\$35,232 \$712,661	R-89 R-90	\$0 \$0	\$35,232 \$712,661	83.7200% 83.7200%	\$0 \$0	\$29,496 \$596,640
90 91	345.000	Accessory Electric Equipment - FT8 Misc. Power Plant Equipment - FT8	\$301,410	R-90	\$0 \$0	\$301,410	83.7200%	\$0 \$0	\$252,340
92	040.000	TOTAL PRODUCTION - ENERGY	\$9,061,111		\$3,354	\$9,064,465	00.120070	\$0	\$7,588,770
		CENTER FT8						• -	• • • • • • •
93		RIVERTON COMMON							
94	340.000	Land	\$0	R-94	\$0	\$0	83.7200%	\$0_	\$0
95		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
96		PRODUCTION - RIVERTON UNIT 10 & 11							
30	1 1			1	I I		1 1		

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	A	B	<u>C</u>	D	<u>E</u>	E	G	Н	
Line	Account	<u>D</u>	Total	Adjust.	F	As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
97	341.000	Structures & Improvements - RU 10 & 11	\$1,769,808	R-97	\$0	\$1,769,808	83.7200%	\$0	\$1,481,683
98	342.000	Fuel Holders, Producers & Access RU	\$234,540	R-98	\$0	\$234,540	83.7200%	\$0	\$196,357
		10 & 11				. ,			
99	343.000	Prime Movers - RU 10 & 11	\$3,290,982	R-99	\$0	\$3,290,982	83.7200%	\$0	\$2,755,210
100	344.000	Generators - RU 10 & 11	\$905,928	R-100	\$0 ©	\$905,928	83.7200%	\$0 \$0	\$758,443
101 102	345.000 346.000	Accessory Electric Equip- RU 10 & 11 Misc. Power Plant Equip - RU 10 & 11	\$594,498 \$338,469	R-101 R-102	\$0 \$0	\$594,498 \$338,469	83.7200% 83.7200%	\$0 \$0	\$497,714 \$283,366
102	340.000	TOTAL PRODUCTION - RIVERTON UNIT	\$7,134,225	102	\$0	\$7,134,225	03.720078	\$0	\$5,972,773
		10 & 11	• • • • •		• -	• • • • •		• •	
104	244.000	PRODUCTION - RIVERTON UNIT 12	¢40,442	D 405	¢0.	¢40,442	02 7200%	¢0.	£44.200
105 106	341.000 342.000	Structures & Improvements - RU 12 Fuel Holders, Producers & Access RU	\$49,413 \$156,082		\$0 \$0	\$49,413 \$156,082	83.7200% 83.7200%	\$0 \$0	\$41,369 \$130,672
100	342.000	12	\$1 50,00 2	11-100	φυ	φ1 30,00 2	03.720078	40	\$130,07Z
107	343.000	Prime Movers - RU 12	\$3,103,272	R-107	\$0	\$3,103,272	83.7200%	\$0	\$2,598,059
108	344.000	Generators - RU 12	\$1,839,308	R-108	\$0	\$1,839,308	83.7200%	\$0	\$1,539,869
109	345.000	Accessory Electric Equipment - RU 12	\$1,320,029		\$0	\$1,320,029	83.7200%	\$0	\$1,105,128
110	346.000	Misc. Power Plant Equipment - RU 12	\$342,869	R-110	<u>\$0</u>	\$342,869	83.7200%	<u>\$0</u>	\$287,050
111		TOTAL PRODUCTION - RIVERTON UNIT 12	\$6,810,973		\$0	\$6,810,973		\$0	\$5,702,147
		12							
112		PRODUCTION - STATE LINE COMBINED							
		CYCLE							
113	340.000	Land and Land Rights - SL CC	\$0	R-113	\$0	\$0	83.7200%	\$0	\$0
114 115	341.000 342.000	Structures and Improvements - SL CC Fuel Holders, Producers & Accessories -	\$3,214,627 \$1,632,929	R-114 R-115	\$0 \$1,447,927-	\$3,214,627 \$185,002	83.7200% 83.7200%	\$0 \$0	\$2,691,286 \$154,884
115	342.000	SL CC	\$1,032,929	K-113	-\$1,447,527	\$165,002	03.720076	φU	φ1 J 4,004
116	343.000	Prime Movers - SL CC	\$29,074,755	R-116	\$0	\$29,074,755	83.7200%	\$0	\$24,341,385
117	344.000	Generators - SL CC	\$5,152,854	R-117	\$0	\$5,152,854	83.7200%	\$0	\$4,313,969
118	345.000	Accessory Electric Equipment - SL CC	\$2,711,717	R-118	\$0	\$2,711,717	83.7200%	\$0	\$2,270,249
119	346.000	Misc. Power Plant Equipment - SL CC	\$647,105	R-119	\$0	\$647,105	83.7200%	\$0	\$541,756
120		TOTAL PRODUCTION - STATE LINE	\$42,433,987		-\$1,447,927	\$40,986,060		\$0	\$34,313,529
		COMBINED CYCLE							
121		PRODUCTION - STATE LINE CT'S (UNIT							
		1)							
122	340.000	Land and Land Rights - SL UT1	\$0	R-122	\$0	\$0	83.7200%	\$0	\$0
123	341.000	Structures & Improvements - SL UT1	\$1,190,550	R-123	-\$301,457	\$889,093	83.7200%	\$0 \$0	\$744,349
124	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,149,569	R-124	\$0	\$2,149,569	83.7200%	\$0	\$1,799,619
125	343.000	Prime Movers - SL UT1	\$12,897,083	R-125	\$0	\$12,897,083	83.7200%	\$0	\$10,797,438
126	344.000	Generators - SL UT1	\$4,414,522	R-126	\$0	\$4,414,522	83.7200%	\$0	\$3,695,838
127	345.000	Accessory Electric Equipment - SL UT1	\$1,717,059	R-127	\$0	\$1,717,059	83.7200%	\$0	\$1,437,522
128	346.000	Misc. Power Plant Equipment - SL UT1	\$303,610	R-128	-\$42,618	\$260,992	83.7200%	\$0	\$218,503
129		TOTAL PRODUCTION - STATE LINE	\$22,672,393		-\$344,075	\$22,328,318		\$0	\$18,693,269
		CT'S (UNIT 1)							
130		TOTAL OTHER PRODUCTION	\$119,580,445		-\$7,398,458	\$112,181,987		\$0	\$93,918,760
131		TOTAL PRODUCTION PLANT	\$273,756,428		\$3,037,470	\$276,793,898		\$0	\$237,806,399
132		TRANSMISSION PLANT							
132	350.000	Land- TP	\$0	R-133	\$0	\$0	83.7200%	\$0	\$0
134	352.000	Structures & Improvements - TP	\$1,343,409	R-134	\$0	\$1,343,409	83.7200%	\$0	\$1,124,702
135	352.010	Structures & Improvements latan	\$23,161	R-135	\$25,213	\$48,374	83.7200%	\$0	\$40,499
136	353.000	Station Equipment - TP	\$42,583,502		\$0	\$42,583,502	83.7200%	\$0	\$35,650,908
137	353.010	Station Equipment - latan	\$499,470	R-137	\$11,339	\$510,809	83.7200%	\$0	\$427,649
138 139	354.000 355.000	Towers and Fixtures - TP Poles and Fixtures - TP	\$895,450 \$23,475,206	R-138 R-139	\$8,345 \$0	\$903,795 \$23,475,206	83.7200% 83.7200%	\$0 \$0	\$756,657 \$19,653,518
139 140	355.000	Overhead Conductors & Devices - TP	\$23,475,296 \$25,010,672	R-139 R-140	\$0 \$0	\$23,475,296 \$25,010,672	83.7200% 83.7200%	\$0 \$0	\$19,653,518 \$20,938,935
140	330.000	TOTAL TRANSMISSION PLANT	\$93,830,960	11-1-10	\$44,897	\$93,875,857	00.1200/0	\$0 \$0	\$78,592,868
			,,		···,·	,,		ç.	,,
142		DISTRIBUTION PLANT							
143	360.000	Land/Land Rights - DP		R-143	\$0 \$0	\$0	83.7200%	\$0 \$0	\$0
144 145	361.000 362.000	Structures & Improvements - DP Station Equipment - DP	\$5,342,479 \$36,358,671	R-144 R-145	\$0 \$0	\$5,342,479 \$36,358,671	83.7200% 83.7200%	\$0 \$0	\$4,472,723 \$30,439,479
145	362.000	Poles, Towers, & Fixtures - DP		R-145 R-146	\$0 \$0	\$92,126,987	83.7200%	\$0 \$0	\$30,439,479 \$77,128,714
147	365.000	Overhead Conductors & Devices - DP	\$84,104,829		\$0	\$84,104,829		\$0 \$0	\$70,412,563
			. , . ,.=-	•	1	. , . ,.=-			. , ,

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	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
148	366.000	Underground Conduit - DP	\$16,529,601	R-148	\$0	\$16,529,601	83.7200%	\$0	\$13,838,582
149	367.000	Underground Conductors & Devices - DP	\$31,167,448	R-149	\$0	\$31,167,448	83.7200%	\$0	\$26,093,387
150	368.000	Line Transformers - DP	\$40,025,319	R-150	\$0	\$40,025,319	83.7200%	\$0	\$33,509,197
151	369.000	Services - DP	\$52,274,256	R-151	\$0	\$52,274,256	83.7200%	\$0	\$43,764,007
152	370.000	Meters - DP	\$7,989,356	R-152	\$0	\$7,989,356	83.7200%	\$0	\$6,688,689
153	371.000	Meter Installations / Private Lights - DP	\$12,202,550	R-153	\$0	\$12,202,550	83.7200%	\$0	\$10,215,975
154	373.000	Street Lighting and Signal Systems - DP	\$4,953,907	R-154	\$0	\$4,953,907	83.7200%	\$0	\$4,147,411
155		TOTAL DISTRIBUTION PLANT	\$383,075,403		\$0	\$383,075,403		\$0	\$320,710,727
156		INCENTIVE COMPENSATION							
157		CAPITALIZATION	¢0	R-157	¢0.704	-\$3.761	83.7200%	\$0	¢2 4 40
157		Compensation Employee Stock Purchase Plan	\$U	K-157	-\$3,761	-\$3,761	83.7200%	\$U	-\$3,149
158		TOTAL INCENTIVE COMPENSATION	\$0	· ·	-\$3,761	-\$3,761	·	\$0	-\$3,149
150		CAPITALIZATION	φU		-\$3,701	-93,701		φU	-\$3,145
		CAPITALIZATION							
159		GENERAL PLANT							
160	389.000	Land & Land Rights - GP	\$0	R-160	\$0	\$0	83.7200%	\$0	\$0
161	390.000	Structures & Improvements - GP	\$6,410,505	R-161	-\$456,428	\$5,954,077	83.7200%	\$0	\$4,984,753
162	391.000	Office Furniture & Equipment - GP	\$2,027,464	R-162	-\$144,355	\$1,883,109	83.7200%	\$0	\$1,576,539
163	391.010	Computer Equipment- GP	\$10,122,329	R-163	-\$720,710	\$9,401,619	83.7200%	\$0	\$7,871,035
164	392.000	Transportation Equipment - GP	\$6,796,333	R-164	\$0	\$6,796,333	83.7200%	\$0	\$5,689,890
165	393.000	Stores Equipment - GP	\$381,507	R-165	\$0	\$381,507	83.7200%	\$0	\$319,398
166	394.000	Tools, Shop, & Garage Equipment- GP	\$3,460,891	R-166	\$0	\$3,460,891	83.7200%	\$0	\$2,897,458
167	395.000	Laboratory Equipment - GP	\$853,201	R-167	\$0	\$853,201	83.7200%	\$0	\$714,300
168	396.000	Power Operated Equipment - GP	\$8,280,591	R-168	\$0	\$8,280,591	83.7200%	\$0	\$6,932,511
169	397.000	Communication Equipment - GP	\$6,247,602	R-169	-\$444,829	\$5,802,773	83.7200%	\$0	\$4,858,082
170	398.000	Miscellaneous Equipment - GP	\$177,973	R-170	-\$12,672	\$165,301	83.7200%	\$0	\$138,390
171		TOTAL GENERAL PLANT	\$44,758,396		-\$1,778,994	\$42,979,402		\$0	\$35,982,356
172	I	TOTAL DEPRECIATION RESERVE	\$795,421,187	. 1	\$1,299,612	\$796,720,799		\$0	\$673,089,201
172		TOTAL DEFREGIATION RESERVE	\$150,421,101	-	\$1,233,01Z	\$150,120,199	-	\$ U	4013,009,201

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A	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Reserve Adjustment		Account	Adjustment	Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-10	Structures & Improvements	311.000		\$3,442,188		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)	511.000	\$3,442,188	40,772,100	\$0	ψU
R-11	Boiler Plant Equipment	312.000		\$4,831,496		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$4,831,496		\$0	
R-12	Turbo Generator Units	314.000		\$1,557,186		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$1,390,628		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$166,558		\$0	
R-13	Accessory Electric Equipment	315.000		\$504,873		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		\$410,252		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$94,621		\$0	
R-14	Misc. Power Plant Equipment	316.000		-\$41,023		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$41,047		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$24		\$0	
R-27	Boiler Plant Equipment - latan	312.000		\$15,724		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$15,724		\$0	

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-31	Misc. Power Plant Equipment - latan	316.000		-\$400,816		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$436,275		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$35,459		\$0	
R-42	Misc. Power Plant Equipment - latan 2	316.000		\$526,273		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$526,273		\$0	
R-49	Turbo Generator Units - latan Common	314.000		\$2		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$2		\$0	
R-50	Accessory Electric Equipment - latan Commor	315,000		\$25		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$25	ψ.L.	\$0	ţ.
R-78	Structures & Improvements - Energy	341.000		-\$697,697		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$697,697		\$0	
R-79	Fuel Holders, Producers & Access Energy	342.000		-\$311,248		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$791,573		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$480,325		\$0	
R-81	Generators - Energy	344.000		-\$3,152,288		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$3,894,864		\$0	

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<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>
Reserve	Accumulated Depresistion December	Account	Adiustment	Total	luriadiational	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$742,576	Anount	\$0	Aujustments
R-82	Accessory Electric Equipment - Energy	345.000		\$60,329		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$60,329		\$0	
R-83	Misc. Power Plant Equipment - Energy	346.000		-\$1,508,906		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$2,046,394	¥ - , ,	\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$537,488		\$0	
R-87	Fuel Holders, Producers & Access FT8	342.000		\$3,354		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$3,354		\$0	
R-115	Fuel Holders, Producers & Accessories - SL C	342.000		-\$1,447,927		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$1,510,097		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$62,170		\$0	
R-123	Structures & Improvements - SL UT1	341.000		-\$301,457		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$528,654		\$0	
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$227,197		\$0	
R-128	Misc. Power Plant Equipment - SL UT1	346.000		-\$42,618		\$0
	1. To adjust depreciation reserve to cover the deficiency at Riverton 7 & 8. (J. Robinett)		-\$127,963		\$0	

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A	<u>B</u>	<u>C</u>	D	<u> </u>	<u>E</u>	<u><u>G</u></u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	2. To adjust for stopped depreciation accurals. (J. Robinett)		\$85,345		\$0	
R-135	Structures & Improvements latan	352.010		\$25,213		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$25,213		\$0	
R-137	Station Equipment - latan	353.010		\$11,339		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$11,339		\$0	
R-138	Towers and Fixtures - TP	354.000		\$8,345		\$0
	1. To adjust for stopped depreciation accurals. (J. Robinett)		\$8,345		\$0	
R-157	Compensation Employee Stock Purchase Plan			-\$3,761		\$0
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$3,761		\$0	
R-161	Structures & Improvements - GP	390.000		-\$456,428		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$456,428	¥ 100, 120	\$0	ψ υ
R-162	Office Furniture & Equipment - GP	391.000		-\$144,355		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$144,355		\$0	
R-163	Computer Equipment- GP	391.010		-\$720,710		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$720,710		\$0	
R-169	Communication Equipment - GP	397.000		-\$444,829		\$0
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Accounting Schedule: 07 Sponsor: Jennifer Grisham Page: 4 of 5

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$444,829	Anount	\$0	Aujustments
R-170	Miscellaneous Equipment - GP	398.000		-\$12,672		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (J. Grisham)		-\$12,672		\$0	
	Total Reserve Adjustments	п П		\$1,299,612		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Cash Working Capital

	A	<u>B</u> Test Veer	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Description	Test Year Adj. Expenses	Revenue Lag	Expense Lag	Net Lag C - D	Factor (Col E / 365)	CWC Req B x F
Number	Description	Auj. Expenses	Lay	Lay	C-D	(COLE / 303)	DXF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$37,034,137	47.82	11.50	36.32	0.099507	\$3,685,156
3	Federal Income Tax Withheld - 1	\$10,413,299	47.82	14.50	33.32	0.091288	\$950,609
4	State Income Tax Withheld - 1	\$1,521,863	47.82	18.88	28.94	0.079288	\$120,665
5	FICA Taxes Withheld - Employee - 1	\$3,170,848	47.82	14.50	33.32	0.091288	\$289,460
6	Accrued Vacation	\$410,202	47.82	365.00	-317.18	-0.868986	-\$356,460
7	Fuel - Coal	\$51,983,557	47.82	15.07	32.75	0.089726	\$4,664,277
8	Fuel - Gas	\$20,809,172	47.82	37.61	10.21	0.027973	\$582,095
9	Fuel - Oil	\$1,013,652	47.82	11.49	36.33	0.099534	\$100,893
10	Purchased Power	\$42,171,521	47.82	33.15	14.67	0.040192	\$1,694,958
11	Employee 401 K Withheld - 1	\$3,860,714	47.82	11.50	36.32	0.099507	\$384,168
12	Employee 401 K Matching	\$1,959,412	47.82	52.98	-5.16	-0.014137	-\$27,700
13	Employers Life Insurance Matching	\$162,938	47.82	8.87	38.95	0.106712	\$17,387
14 15	Employers Healthcare	\$6,270,323	47.82	-5.67	53.49 35.95	0.146548	\$918,903
15	Employers AD&D	\$34,541	47.82 47.82	11.87 8.31	35.95 39.51	0.098493 0.108247	\$3,402
16	Employers Dental/Vision Pension & OPEB Expense	\$187,142 \$11,009,608	47.82 47.82	56.63	-8.81	-0.024137	\$20,258 -\$265,739
17	Cash Vouchers	\$72,886,025	47.82	35.28	-0.01	0.024137	\$2,504,072
19	TOTAL OPERATION AND MAINT. EXPENSE	\$264,898,954	47.02	55.20	12.54	0.034330	\$15,286,404
10		<i>\\</i> 204,000,004					ψ10,200,404
20	TAXES						
21	FICA - Employer Portion	\$3,170,848	47.82	14.50	33.32	0.091288	\$289,460
22	Federal Unemployment Taxes	\$20,983	47.82	70.64	-22.82	-0.062521	-\$1,312
23	State Unemployment Taxes	\$24,877	47.82	67.41	-19.59	-0.053671	-\$1,335
24	MO Gross Receipts Tax	\$8,811,809	29.78	16.90	12.88	0.035288	\$310,951
25	Corporate Franchise Tax	\$114,578	47.82	-77.50	125.32	0.343342	\$39,339
26	Property Tax	\$19,570,192	47.82	182.50	-134.68	-0.368986	-\$7,221,127
27	Sales Tax	\$11,811,463	29.78	5.72	24.06	0.065918	\$778,588
28	TOTAL TAXES	\$43,524,750					-\$5,805,436
29	OTHER EXPENSES						
30	TOTAL OTHER EXPENSES	\$0					\$0
31							¢0.490.060
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,480,968
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$0	47.82	80.67	-32.85	-0.090000	\$0
34	State Tax Offset	\$0 \$0	47.82	8.43	39.39	0.107918	\$0
35	City Tax Offset	\$0	47.82	0.00	47.82	0.131014	\$0
36	Interest Expense Offset	\$32,057,108	47.82	91.25	-43.43	-0.118986	-\$3,814,347
37	TOTAL OFFSET FROM RATE BASE	\$32,057,108					-\$3,814,347
							· · ·
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$5,666,621

		P	<u> </u>	D	F	-	<u> </u>	LI		•	K		14
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		RETAIL RATE REVENUE	• · · · · · · · · · · · · · · · · · · ·										
Rev-2	0.000	Retail Revenue	\$492,729,627			Rev-2		\$492,729,627	89.1637%	\$15,274,592	\$454,610,558		
Rev-3	0.000	Franchise Fees - Retail Revenue	\$9,551,258			Rev-3		\$9,551,258	92.2581%	-\$8,811,809	\$0		
Rev-4	0.000	Sales for Resale - On System	\$20,745,313			Rev-4		\$20,745,313	0.0000% 82.8300%	\$0	\$0		
Rev-5	0.000	Sales for Resale - Off System TOTAL RETAIL RATE REVENUE	\$26,333,613			Rev-5		\$26,333,613	82.8300%	-\$14,896,485	\$6,915,647		
Rev-6		TOTAL RETAIL RATE REVENUE	\$549,359,811					\$549,359,811		-\$8,433,702	\$461,526,205		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	449.000	Provision for Rate Refunds	-\$23,072			Rev-8		-\$23,072	0.0000%	\$0	\$0		
Rev-9	450.000	Forfeited Discounts	\$2,039,088			Rev-9		\$2,039,088	78.2748%	\$0	\$1,596,092		
Rev-10	451.000	Reconnect/Surge Arrestor/Misc.	\$189,575			Rev-10		\$189,575	56.2136%	-\$3,480	\$103,087		
Rev-11	454.000	Rent	\$912,431			Rev-11		\$912,431	89.0665%	\$123,113	\$935,783		
Rev-12	456.000	Other Electric Revenue	\$1,647,385			Rev-12		\$1,647,385	88.9214%	-\$875,449	\$589,429		
Rev-13	456.100	Other Electric Revenue - DA	\$306,392			Rev-13		\$306,392	97.0574%	\$0	\$297,376		
Rev-14	457.000	Other Electric - Transmission	\$9,230,407			Rev-14		\$9,230,407	83.7200%	-\$1,292,293	\$6,435,404		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$14,302,206					\$14,302,206		-\$2,048,109	\$9,957,171		
5 / 6			4500 000 017					A500 000 0/7		* *** *** ***			
Rev-16		TOTAL OPERATING REVENUES	\$563,662,017					\$563,662,017		-\$10,481,811	\$471,483,376		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$2,316,485	\$1,161,102	\$1,155,383	E-4	\$212,708	\$2,529,193	83.7200%	\$0	\$2,117,440	\$953,193	\$1,164,247
5	500.100	latan/Plum Point Deferred Oper. Exp - MO	\$1,057,794	\$0	\$1,057,794	E-5	\$0	\$1,057,794	100.0000%	\$0	\$1,057,794	\$0	\$1,057,794
6	501.000	Only Fuel	¢57 510 252	\$726 107	\$56,784,146	E-6	\$2 924 062	¢E4 679 200	82.3800%	\$0	\$45,043,975	¢506 540	\$44,457,427
6	501.000	Fuel - MO Only	\$57,510,253 -\$9,466,643	\$726,107 \$0	-\$9,466,643	E-0 E-7	-\$2,831,963 \$0	\$54,678,290 -\$9,466,643	100.0000%	\$0 \$389,653	\$45,043,975 -\$9,076,990	\$586,548 \$0	\$44,457,427 -\$9,076,990
8	502.000	Steam Expense	\$3,132,420	\$0 \$1,122,230	\$2,010,190	E-8	\$479,836	\$3,612,256	82.3800%	\$369,055 \$0	\$2,975,777	\$0 \$906,536	\$2,069,241
9	505.000	Electric Expense	\$1,144,644	\$370,621	\$774,023	E-9	\$27,083	\$1,171,727	83.7200%	\$0	\$980,970	\$304,257	\$676,713
10	506.000	Misc. Steam Power Expense	\$2,405,220	\$223,161	\$2,182,059	E-10	\$248,290	\$2,653,510	83.7200%	\$0	\$2,221,518	\$183,201	\$2,038,317
11	507.000	Rents	\$2,684	\$0	\$2,684	E-11	-\$540	\$2,144	83.7200%	\$0	\$1,795	\$0	\$1,795
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,102,857	\$3,603,221	\$54,499,636		-\$1,864,586	\$56,238,271		\$389,653	\$45,322,279	\$2,933,735	\$42,388,544
13		TOTAL STEAM POWER GENERATION	\$58,102,857	\$3,603,221	\$54,499,636		-\$1,864,586	\$56,238,271		\$389,653	\$45,322,279	\$2,933,735	\$42,388,544
14	E40.000	ELECTRIC MAINTENANCE EXPENSE	¢075 000	¢ 450 407	£447.000	E 45	\$44E 404	£004 054	82.3800%	**	£046 500	¢070.047	¢446.070
15 16	510.000 510.100	Maintenance Supervision latan/Plum Point Deferred Elec. Exp - MO Only	\$875,820	\$458,427 \$0	\$417,393 \$336,670	E-15 E-16	\$115,431 \$0	\$991,251 \$336,670	82.3800%	\$0 \$0	\$816,593 \$336,670	\$370,317 \$0	\$446,276 \$336,670
10	510.100	latan/Plum Point Deferred Elec. Exp - MO Only	\$336,670	\$U	\$336,670	E-10	\$0	\$330,070	100.0000%	\$U	\$336,670	φU	\$336,670
17	511.000	Maintenance of Structures	\$966,159	\$478,078	\$488,081	E-17	\$220,311	\$1,186,470	83.7200%	\$0	\$993,313	\$392,473	\$600,840
18	512.000	Maintenance of Boiler Plant	\$5,605,897	\$1,249,481	\$4,356,416	E-18	\$444,418	\$6,050,315	82.3800%	\$0	\$4,984,250	\$1,009,329	\$3,974,921
19	513.000	Maintenance of Electric Plant	\$1,699,919	\$426,601	\$1,273,318	E-19	\$6,928	\$1,706,847	82.3800%	\$0	\$1,406,101	\$344,608	\$1,061,493
20	514.000	Maintenance of Misc. Steam Plant	\$1,018,828	\$642,277	\$376,551	E-20	\$56,701	\$1,075,529	83.7200%	\$0	\$900,432	\$527,269	\$373,163
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$10,503,293	\$3,254,864	\$7,248,429		\$843,789	\$11,347,082		\$0	\$9,437,359	\$2,643,996	\$6,793,363
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
											••		v ·

Accounting Schedule: 09 Sponsor: Keith Foster Page: 1 of 6

	A	В	<u>C</u>	D	E	E	G	н	-		K		M
Line	Account	<u>P</u>	Test Year	Test Year	⊑ Test Year	Adjust.		Total Company	<u>lurisdictional</u>	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		····•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		/I = K
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Superv/ & Engin. Hydro	\$77,188	\$73,497	\$3,691	E-26	-\$129	\$77,059	83.7200%	\$0	\$64,514	\$60,336	\$4,178
27	536.000	Water for Power	\$36,440	\$0	\$36,440	E-27	\$90	\$36,530	82.3800%	\$0	\$30,093	\$0	\$30,093
28	537.000	Hydraulic Expenses	\$10,445	\$6,648	\$3,797	E-28	\$667	\$11,112	83.7200%	\$0	\$9,303	\$5,458	\$3,845
29	538.000	Electric Expense Hyrdo	\$38,124	\$32,896	\$5,228	E-29	-\$1,150	\$36,974	83.7200%	\$0	\$30,955	\$27,006	\$3,949
30	539.000	Misc. Hydraulic Power Gen. Expenses	\$279,687	\$123,249	\$156,438	E-30	\$12,801	\$292,488	83.7200%	\$0	\$244,871	\$101,180	\$143,691
31		TOTAL OPERATION - HP	\$441,884	\$236,290	\$205,594		\$12,279	\$454,163		\$0	\$379,736	\$193,980	\$185,756
32		MAINTANENCE - HP											
33	541.000	Maintenance Superv. & Engineering	\$81,446	\$79,334	\$2,112	E-33	-\$507	\$80,939	83.7200%	\$0	\$67,762	\$65,128	\$2,634
34	542.000	Maintenance of Structures - Maint.	\$36,464	\$28,015	\$8,449	E-34	-\$581	\$35,883	83.7200%	\$0	\$30,042	\$22,999	\$7,043
35	543.000	Maint. of Reservoirs, Dams & Waterways	\$123,764	\$70,628	\$53,136	E-35	-\$26,123	\$97,641	83.7200%	\$0	\$81,745	\$57,981	\$23,764
36	544.000	Mainenance of Electric Plant	\$67,337	\$63,786	\$3,551	E-36	-\$2,534	\$64,803	83.7200%	\$0	\$54,253	\$52,364	\$1,889
37	545.000	Maint. of Misc. Hydraulic Plant	\$58,122	\$55,086	\$3,036	E-37	\$3,400	\$61,522	83.7200%	\$0	\$51,506	\$45,222	\$6,284
38		TOTAL MAINTANENCE - HP	\$367,133	\$296,849	\$70,284		-\$26,345	\$340,788		\$0	\$285,308	\$243,694	\$41,614
39		TOTAL HYDRAULIC POWER GENERATION	\$809,017	\$533,139	\$275,878		-\$14,066	\$794,951		\$0	\$665,044	\$437,674	\$227,370
40		OTHER POWER GENERATION											
41		OPERATION - OP											
42	546.000	Operation Superv. & Engineering	\$520,143	\$667,776	-\$147,633	E-42	-\$11,417	\$508.726	83.7200%	\$0	\$425,906	\$548,203	-\$122.297
43	547.000	Fuel - Operation OP	\$57,618,635	\$3,096	\$57,615,539	E-43	-\$2,686,698	\$54.931.937	82.3800%	\$0	\$45.252.930	\$2,501	\$45.250.429
44	547.200	Fuel - Operation OP - Partial Allocation	-\$195,969	\$0	-\$195,969	E-44	\$0	-\$195.969	83.7200%	\$0	-\$164,065	\$0	-\$164,065
		KS/MO	•••••		••••,•••						* ···,···		
45	548.000	Generation Expenses	\$2,105,298	\$1,658,429	\$446,869	E-45	-\$65,741	\$2,039,557	83.7200%	\$0	\$1,707,517	\$1,361,468	\$346,049
46	549.000	Misc. Other Power Generation Expense	\$642,459	\$92,144	\$550,315	E-46	-\$28,817	\$613,642	83.7200%	\$0	\$513,741	\$75,644	\$438,097
47		TOTAL OPERATION - OP	\$60,690,566	\$2,421,445	\$58,269,121		-\$2,792,673	\$57,897,893		\$0	\$47,736,029	\$1,987,816	\$45,748,213
48		MAINTANENCE - OP											
49	551.000	Prod Comb Maintenance Superv & Engin.	\$383,800	\$457,364	-\$73,564	E-49	-\$18,186	\$365,614	83.7200%	\$0	\$306,092	\$375,467	-\$69,375
50	552.000	Prod Comb Turbo - Main. Of Structures	\$150,548	\$151,386	-\$838	E-50	\$32,376	\$182,924	83.7200%	\$0	\$153,144	\$124,278	\$28,866
51	553.000	Prod - Maint of Gen & Electric Plant	\$6,235,328	\$782,621	\$5,452,707	E-51	\$1,322,578	\$7,557,906	83.7200%	\$0	\$6,327,479	\$642,483	\$5,684,996
52	554.000	Prod Maint Misc Other Power Gener.	\$590,809	\$486,118	\$104,691	E-52	\$7,333	\$598,142	83.7200%	\$0	\$500,764	\$399,073	\$101,691
53		TOTAL MAINTANENCE - OP	\$7,360,485	\$1,877,489	\$5,482,996		\$1,344,101	\$8,704,586		\$0	\$7,287,479	\$1,541,301	\$5,746,178
54		TOTAL OTHER POWER GENERATION	\$68,051,051	\$4,298,934	\$63,752,117		-\$1,448,572	\$66,602,479		\$0	\$55,023,508	\$3,529,117	\$51,494,391
55		OTHER POWER SUPPLY EXPENSES											
56	555.000	Purchased Power (Energy Only)	\$58.565.065	\$0	\$58.565.065	E-56	-\$2,379,375	\$56,185,690	82.3800%	\$0	\$46.285.771	\$0	\$46.285.771
57	555.300	Purchased Power (Demand Only)	\$10,008,811	\$0 \$0	\$10,008,811	E-57	\$0	\$10,008,811	83.7200%	\$0	\$8,379,377	\$0	\$8.379.377
58	556.000	System Control & Load Dispatching	\$3,331,683	\$1,366,549	\$1,965,134	E-58	-\$1,199,107	\$2,132,576	83.7200%	\$0	\$1,785,392	\$1,121,852	\$663,540
59	557.000	Other Expense - Power Supply	\$556,211	\$0	\$556,211	E-59	\$183,154	\$739,365	83.7200%	\$0	\$618,996	\$0	\$618,996
60	421.100	latan/Plum Point Deferred Exp	\$201,333	\$0	\$201,333	E-60	\$0	\$201,333	83.7200%	\$0	\$168,556	\$0	\$168,556
61		TOTAL OTHER POWER SUPPLY EXPENSES	\$72,663,103	\$1,366,549	\$71,296,554		-\$3,395,328	\$69,267,775		\$0	\$57,238,092	\$1,121,852	\$56,116,240
62		TOTAL POWER PRODUCTION EXPENSES	\$210,129,321	\$13,056,707	\$197,072,614		-\$5,878,763	\$204,250,558		\$389,653	\$167,686,282	\$10,666,374	\$157,019,908
63		TRANSMISSION EXPENSES											

Accounting Schedule: 09 Sponsor: Keith Foster Page: 2 of 6 JAR-R-3 Page 24

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	Adjust.	<u>G</u> Total Company	Total Company	lurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	,	(From Adj. Sch.)	(H x I) + J	L + N	
													-
64		OPERATION - TRANSMISSION EXP.											
65	560.000	Operation Suprv. and Engin.	\$384,930	\$196,822	\$188,108	E-65	-\$3,823	\$381,107	83.7200%	\$0	\$319,063	\$161,579	\$157,484
66	561.000	Transmission Expense	\$678,627	\$462,483	\$216,144	E-66	-\$8,983	\$669,644	83.7200%	\$0	\$560,626	\$379,670	\$180,956
67	562.000	Station Expenses	\$198,496	\$98,854	\$99,642	E-67	\$1,122	\$199,618	83.7200%	\$0	\$167,120	\$81,153	\$85,967
68	563.000	Overhead Line Expenses	\$95,531	\$75,325	\$20,206	E-68	-\$1,463	\$94,068	83.7200%	\$0	\$78,753	\$61,837	\$16,916
69	565.000	Transmission of Electric By Others	\$17,166,161	\$0	\$17,166,161	E-69	\$890,329	\$18,056,490	83.7200%	\$0	\$15,116,893	\$0	\$15,116,893
70	566.000	Misc. Transmission Expenses	\$789,277	\$580,776	\$208,501	E-70	-\$11,281	\$777,996	83.7200%	\$0	\$651,338	\$476,781	\$174,557
71	567.000	Rents - Transmission	\$175	\$0	\$175	E-71	\$0	\$175	83.7200%	\$0	\$147	\$0	\$147
72		TOTAL OPERATION - TRANSMISSION EXP.	\$19,313,197	\$1,414,260	\$17,898,937		\$865,901	\$20,179,098		\$0	\$16,893,940	\$1,161,020	\$15,732,920
73		MAINTENANCE - TRANSMISSION EXP.											
74	568.000	Maintenance Supervision & Engin.	\$142,648	\$126,855	\$15,793	E-74	-\$2,464	\$140,184	83.7200%	\$0	\$117,362	\$104,140	\$13,222
75	569.000	Trans Maintenance of Structures	\$6,046	\$0	\$6,046	E-75	\$0	\$6,046	83.7200%	\$0	\$5,062	\$0	\$5,062
76	570.000	Trans Maintenance of Station Equipment	\$1,282,087	\$802,161	\$479,926	E-76	-\$15,454	\$1,266,633	83.7200%	\$0	\$1,060,425	\$658,525	\$401,900
77	571.000	Trans Maintenance of Overhead Lines	\$1,844,062	\$182,780	\$1,661,282	E-77	\$21,568	\$1,865,630	83.7200%	-\$64,931	\$1,496,974	\$150,051	\$1,346,923
78	571.100	Tracker Adjustment - MO Only	\$335,133	\$0	\$335,133	E-78	\$0	\$335,133	100.0000%	\$0	\$335,133	\$0	\$335,133
79		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,609,976	\$1,111,796	\$2,498,180		\$3,650	\$3,613,626		-\$64,931	\$3,014,956	\$912,716	\$2,102,240
80		TOTAL TRANSMISSION EXPENSES	\$22,923,173	\$2,526,056	\$20,397,117		\$869,551	\$23,792,724		-\$64,931	\$19,908,896	\$2,073,736	\$17,835,160
81		DISTRIBUTION EXPENSES											
82		OPERATION - DIST. EXPENSES											
83	580.000	Distrb Operation Supervision & Engin.	\$1.069.205	\$715.189	\$354.016	E-83	-\$13,892	\$1,055,313	89.2773%	\$0	\$942.155	\$626.099	\$316.056
84	582.000	Distrb Station Expense	\$426,849	\$319.848	\$107,001	E-84	-\$6,462	\$420.387	89.2773%	\$0	\$375,310	\$280.005	\$95.305
85	583.000	Distrb Overhead Line Expense	\$2.001.617	\$1.378.386	\$623.231	E-85	-\$26,774	\$1.974.843	89.2773%	\$0	\$1.763.087	\$1,206,683	\$556,404
86	584.000	Distrb Underground Line Expense	\$694.703	\$282.418	\$412,285	E-86	-\$5,486	\$689.217	89.2773%	\$0	\$615,314	\$247,237	\$368,077
87	585.000	Distrb Street Lighting & Signal System Exp.	\$67,978	\$26,703	\$41,275	E-87	-\$519	\$67,459	89.2773%	\$0	\$60,225	\$23,376	\$36,849
88	586.000	Distrb Meters	\$2,862,507	\$2,120,827	\$741,680	E-88	-\$41,195	\$2,821,312	89.2773%	\$0	\$2,518,791	\$1,856,639	\$662,152
89	587.000	Distrb Customer Installations Expense	\$116,391	\$128,561	-\$12,170	E-89	-\$2,497	\$113,894	89.2773%	\$0	\$101,682	\$112,547	-\$10,865
90	588.000	Distrb Misc. Distribution Expense	\$1,346,855	\$553,016	\$793,839	E-90	-\$10,755	\$1,336,100	89.2773%	\$0	\$1,192,834	\$484,128	\$708,706
91	589.000	Distrb Rents	\$2,168	\$0	\$2,168	E-91	\$0	\$2,168	89.2773%	\$0	\$1,936	\$0	\$1,936
92		TOTAL OPERATION - DIST. EXPENSES	\$8,588,273	\$5,524,948	\$3,063,325		-\$107,580	\$8,480,693		\$0	\$7,571,334	\$4,836,714	\$2,734,620
93		MAINTENANCE - DISTRIB. EXPENSES											
93 94	590.000	Distrb. Maintenance Supervision & Engin.	\$260,634	\$237,292	\$23,342	E-94	-\$4,609	\$256,025	89.2773%	\$0	\$228,572	\$207,733	\$20,839
94 95	590.000	Distrb. Maintenance of Structures	\$200,034 \$52,982	\$237,292 \$16,783	\$25,542	E-94 E-95	-\$4,609 -\$326	\$52,656	89.2773%	\$0 \$0	\$47,009	\$14,692	\$20,039
96	592.000	Distrib. Maintenance of Station Equipment	\$2,055,353	\$843,017	\$1,212,336	E-96	-\$16,375	\$2,038,978	89.2773%	\$0	\$1,820,345	\$738,004	\$1,082,341
97	593.000	Distrb. Maintenance of Overhead Lines	\$13,748,224	\$1,938,008	\$11,810,216	E-90	\$61,171	\$13,809,395	89.2773%	-\$375,286	\$11,953,369	\$1,696,594	\$10,256,775
98	593.100	Distrb. Overh. Line Tracker Adj MO Only	\$2,218,012	\$0	\$2,218,012	E-98	\$01,171	\$2,218,012	100.0000%	-\$373,200	\$2,218,012	\$0 \$0	\$2,218,012
99	594.000	Distrb. Maintenance of Underground Line	\$876,877	\$409,827	\$467,050	E-99	-\$4,682	\$872,195	89.2773%	-\$18,076	\$760,596	\$358,776	\$401,820
100	594.100	Distrb. Und. Line Tracker Adjust - MO Only	\$84,583	\$0	\$84,583	E-100	\$0	\$84,583	100.0000%	\$0	\$84,583	\$0	\$84.583
101	595.000	Distrb. Maintenance of Line Transformers	\$336,693	\$208,289	\$128,404	E-100	-\$4,046	\$332,647	89.2773%	\$0	\$296,979	\$182,343	\$114,636
101	596.000	Distrb. Maintenance of St Lights/Signal	\$244,026	\$138,883	\$105,143	E-101	-\$2,698	\$241,328	89.2773%	\$0	\$215,451	\$121,582	\$93,869
102	597.000	Distrb. Maintenance of Meters	\$270,439	\$280,130	-\$9,691	E-102	-\$5,441	\$264,998	89.2773%	\$0	\$236,583	\$245,235	-\$8,652
104	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$117.757	\$67.162	\$50,595	E-100	-\$1,305	\$116,452	89.2773%	\$0	\$103,965	\$58,795	\$45,170
105	200.000	TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$20,265,580	\$4,139,391	\$16,126,189		\$21,689	\$20,287,269	20.2.1.070	-\$393,362	\$17,965,464	\$3,623,754	\$14,341,710
106		TOTAL DISTRIBUTION EXPENSES	\$28,853,853	\$9,664,339	\$19,189,514		-\$85,891	\$28,767,962		-\$393,362	\$25,536,798	\$8,460,468	\$17,076,330
107		CUSTOMER ACCOUNTS EXPENSE											

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		D	0	5	-	-	•				K.		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Tatal Commons	<u>H</u> Total Company	<u>l</u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NON Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
108	901.000	Customer Accounts Supervision	\$594.945	\$502.191	\$92.754	E-108	-\$9.755	\$585.190	88.9214%	(110iii Adj. 0cii.) \$0	\$520,359	\$437.881	\$82.478
109	902.000	Customer Acts. Meter Reading Expense	\$1,841,698	\$1.575.890	\$265,808	E-109	-\$30,610	\$1.811.088	88.9214%	\$0	\$1,610,445	\$1,374,085	\$236.360
110	903.000	Customer Records & Collection	\$4,611,512	\$2,485,728	\$2,125,784	E-110	-\$61,256	\$4,550,256	88.9214%	\$0	\$4,046,151	\$2,167,410	\$1,878,741
111	904.000	Uncollectible Accounts	\$2,534,854	\$0	\$2,534,854	E-111	\$153,410	\$2,688,264	88.9214%	\$0	\$2,390,442	\$0	\$2,390,442
112	905.000	Misc. Customer Accounts Expense	\$204,226	\$9,081	\$195,145	E-112	\$79	\$204,305	88.9214%	\$0	\$181,670	\$7,918	\$173,752
113		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,787,235	\$4,572,890	\$5,214,345		\$51,868	\$9,839,103		\$0	\$8,749,067	\$3,987,294	\$4,761,773
114		CUSTOMER SERVICE & INFO. EXP.											
115	907.000	Customer Service Supervision	\$308,812	\$262,325	\$46,487	E-115	-\$5,095	\$303,717	88.9214%	\$0	\$270,070	\$228,733	\$41,337
116	908.000	Customer Assistance Expense	\$156,166	\$904,461	-\$748,295	E-116	-\$17,568	\$138,598	88.9214%	\$0	\$123,244	\$788,638	-\$665,394
117	908.101	Retail Indut Cust Assistance - Retail	\$298,062	\$0	\$298,062	E-117	\$0	\$298,062	88.9214%	\$0	\$265,041	\$0	\$265,041
118	908.103	Cust Program Collaborative Exp MO Only	\$0	\$0	\$0	E-118	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
119	908.104	Wholesale Customer Assistance - Wholesale	\$25,790	\$0	\$25,790	E-119	\$0	\$25,790	0.0000%	\$0	\$0	\$0	\$0
120	908.106	Retail Commercial Cust Assist - Retail	\$346,804	\$0	\$346,804	E-120	\$0	\$346,804	88.9214%	\$0	\$308,383	\$0	\$308,383
121	908.107	Retail Residential Cust Assist - Retail	\$136,624	\$0	\$136,624	E-121	\$0	\$136,624	88.9214%	\$0	\$121,488	\$0	\$121,488
122	908.113	DSM Implementation - Retail	\$9,001	\$0	\$9,001	E-122	\$0	\$9,001	88.9214%	\$0	\$8,004	\$0	\$8,004
123	908.114	Net Metering / Cogen Avtivities - MO Only	\$14,369	\$0	\$14,369	E-123	\$0	\$14,369	100.0000%	\$0	\$14,369	\$0	\$14,369
124	908.120	Energy Efficiency Cost Recover - AR Only	\$346,283	\$0	\$346,283	E-124	\$0	\$346,283	0.0000%	\$0	\$0	\$0	\$0
125	908.123	KS En Eff 10-EPDE-497-TAR - KS Only	\$38,335	\$0	\$38,335	E-125	\$0	\$38,335	0.0000%	\$0	\$0	\$0	\$0
126	908.124	Dem Side Mgmt Rider OK Only	-\$108,874	\$0	-\$108,874	E-126	\$0	-\$108,874	0.0000%	\$0	\$0	\$0	\$0
127 128	909.000	Information & Instructional Advertising	\$57,426	\$0 \$0	\$57,426	E-127 E-128	\$0 \$0	\$57,426	88.9214% 88.9214%	\$0 \$0	\$51,064 \$8.613	\$0 \$0	\$51,064
128	910.000	Misc. Customer Service Expense TOTAL CUSTOMER SERVICE & INFO. EXP.	\$9,686	\$U \$1.166.786	\$9,686	E-128	-\$22.663	\$9,686	88.9214%	<u>\$0</u> \$0	\$8,613	\$0	<u>\$8,613</u> \$152,905
129		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,638,484	\$1,166,786	\$471,698		-\$22,663	\$1,615,821		\$U	\$1,170,276	\$1,017,371	\$152,905
130		SALES EXPENSES											
130	911.000	Sales Supervision	-\$373	\$0	-\$373	E-131	\$0	-\$373	89.0665%	\$0	-\$332	\$0	-\$332
132	912.000	Sales Demonstrating & Selling Expense	\$283,185	\$213,733	\$69,452	E-132	-\$4,152	\$279.033	89.0665%	\$0	\$248,524	\$186.666	\$61,858
133	916.000	Miscellaneous Sales Expense	\$521	\$0	\$521	E-132	\$0	\$521	89.0665%	\$0 \$0	\$464	\$0	\$464
134	0.0000	TOTAL SALES EXPENSES	\$283,333	\$213,733	\$69,600		-\$4,152	\$279,181	001000070	\$0	\$248,656	\$186,666	\$61.990
			+200,000	410100	<i>400,000</i>		• .,	+=,		•••	+= 10,000	\$100,000	\$01,000
135		ADMIN. & GENERAL EXPENSES											
136		OPERATION- ADMIN. & GENERAL EXP.											
137	920.000	Administrative & General Salaries	\$10,288,668	\$10,673,663	-\$384,995	E-137	-\$536,788	\$9,751,880	88.6719%	\$0	\$8,647,178	\$9,280,701	-\$633,523
138	921.000	Office Supplies & Expenses	\$3,611,288	\$0	\$3,611,288	E-138	-\$281,122	\$3,330,166	88.6719%	\$0	\$2,952,921	\$0	\$2,952,921
139	922.000	Administrative Expenses Transferred - Credit	-\$2,754,773	\$0	-\$2,754,773	E-139	\$0	-\$2,754,773	88.6719%	\$0	-\$2,442,710	\$0	-\$2,442,710
140	923.000	Outside Services Employed	\$3,295,542	\$0	\$3,295,542	E-140	-\$211,877	\$3,083,665	88.6719%	\$0	\$2,734,344	\$0	\$2,734,344
141	924.000	Property Insurance	\$3,027,659	\$0	\$3,027,659	E-141	-\$149,187	\$2,878,472	88.6719%	\$0	\$2,552,396	\$0	\$2,552,396
142	925.000	Injuries and Damages	\$1,700,012	\$0	\$1,700,012	E-142	-\$89,607	\$1,610,405	88.6719%	\$0	\$1,427,977	\$0	\$1,427,977
143	926.000	Employee Pensions and Benefits	\$21,039,724	\$544,301	\$20,495,423	E-143	\$1,082,391	\$22,122,115	88.6719%	\$2,258,841	\$21,874,940	\$3,268,998	\$18,605,942
144	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$1,002,053	\$1,002,053	\$0	\$1,002,053
145	929.000	Duplicate Charges - Credit	-\$230,147	\$0	-\$230,147	E-145	\$0	-\$230,147	88.6719%	\$0	-\$204,076	\$0	-\$204,076
146	930.000	General Advertising Expense	\$2,324,060	\$9,845	\$2,314,215	E-146	-\$5,148	\$2,318,912	88.6719%	\$0	\$2,056,223	\$8,560	\$2,047,663
147	931.000	Admin. & General - Rents	\$118,236	\$0	\$118,236	E-147	\$0	\$118,236	88.6719%	\$0	\$104,842	\$0	\$104,842
148		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$42,420,269	\$11,227,809	\$31,192,460		-\$191,338	\$42,228,931		\$3,260,894	\$40,706,088	\$12,558,259	\$28,147,829
149		MAINT., ADMIN. & GENERAL EXP.											
149	935.000	Maintenance of General Plant	\$486,748	\$96,615	\$390,133	E-150	-\$1,877	\$484,871	88.6719%	\$0	\$429,944	\$84.006	\$345,938
150	333.000	TOTAL MAINT., ADMIN. & GENERAL EXP.	\$486,748	\$96,615	\$390,133	L-100	-\$1,877	\$484,871	00.0719%	\$0	\$429,944	\$84,006	\$345,938
151		IVIAL MAINT, ADMIN. & GENERAL EAF.	φ 4 00,740	<i>4</i> 50,015	<i>\$330,133</i>		-91,077	φ 4 04,07 Ι		φU	φ 4 23,344	φ 0 4 ,000	4343,330
152		TOTAL ADMIN. & GENERAL EXPENSES	\$42.907.017	\$11,324,424	\$31,582,593		-\$193,215	\$42,713,802		\$3,260,894	\$41,136,032	\$12.642.265	\$28.493.767
			÷,007,017	÷,•=+,+=4	<i>40.,002,000</i>		÷100,210	÷,, 10,002		<i>40,200,004</i>	÷,100,002	÷.=,572,200	<i>q_0,.00,101</i>
			•			•		•	•	•			

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	A	<u>B</u>	<u><u>c</u></u>	<u>D</u>	<u> </u>	E	G	<u><u> </u></u>	1	<u>J</u>	<u>.</u> <u>K</u>	<u>L</u>	<u>M</u>
Line	Account	han and Description	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juri
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
153		INTEREST ON CUSTOMER DEPOSITS		[[(From Auj. Och.)	(0+0)	1	(From Auj. Och.)	(11 x 1) + 0		
154	431.100	Customer Deposit Interest	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$462,947	\$462,947	\$0	\$462,94
155		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$0	\$0		\$462,947	\$462,947	\$0	\$462,9
156		DEPRECIATION EXPENSE											
150	403.000	Depreciation Expense, Dep. Exp.	\$62.701.471	See note (1)	See note (1)	E-157	See note (1)	\$62.701.471	89.2773%	\$3.190.116	\$59,168,296	See note (1)	See note (1
158	400.000	TOTAL DEPRECIATION EXPENSE	\$62,701,471	\$0	\$0	2 107	\$0	\$62,701,471	00.211070	\$3,190,116	\$59,168,296	\$0	
159		AMORTIZATION EXPENSE											
160	0.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-160	\$0	\$0	0.0000%	\$1,251,453	\$1,251,453	\$0	\$1,251,4
161	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-161	\$0	\$0	0.0000%	\$1,987	\$1,987	\$0	\$1,9
162	0.000	Carrying Costs latan 1	\$0	\$0	\$0	E-162	\$0	\$0	0.0000%	\$84,729	\$84,729	\$0	\$84,7
163	0.000	Carrying Costs latan 2	\$0	\$0	\$0	E-163	\$0	\$0	0.0000%	\$44,828	\$44,828	\$0	\$44,8
164	0.000	Joplin Tornado May 2011 AAO Amort	\$0	\$0	\$0	E-164	\$0	\$0	0.0000%	\$183,564	\$183,564	\$0	\$183,5
165	403.001	Solar Rebate Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$172,807	\$172,807	\$0	\$172,8
166	403.003	MO latan I AmDp ER-2010-0130 - MO Only	\$47,265	\$0	\$47,265	E-166	\$0	\$47,265	100.0000%	\$0	\$47,265	\$0	\$47,2
167	403.009	MO latan II AmDp ER-2011-0004 - MO Only	\$44,356	\$0	\$44,356	E-167	\$0	\$44,356	100.0000%	\$0	\$44,356	\$0	\$44,3
168	403.011	MO PImPt Amrt Dep ER-2011-0004 - MO Only	\$578	\$0	\$578	E-168	\$0	\$578	100.0000%	\$0	\$578	\$0	\$5
169	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-169	\$0	\$134,549	100.0000%	\$0	\$134,549	\$0	\$134,5
170	403.013	Plum Point, latan 2, and latan Common O&M Tracker - MO Only	\$0	\$0	\$0	E-170	\$0	\$0	100.0000%	-\$176,694	-\$176,694	\$0	-\$176,6
171	404.000	Common Stock Issuance Exp. Amortiz	\$304,613	\$0	\$304,613	E-171	-\$304,613	\$0	85.4155%	\$0	\$0	\$0	
172	404.000	Amortization of Electric Plant	\$2,611,413	\$0	\$2,611,413	E-172	\$311,510	\$2,922,923	86.1023%	\$0	\$2,516,704	\$0	\$2,516,7
173	404.000	Amortization of ITC	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	-\$156,203	-\$156,203	\$0	-\$156,2
174		TOTAL AMORTIZATION EXPENSE	\$3,142,774	\$0	\$3,142,774		\$6,897	\$3,149,671		\$1,406,471	\$4,149,923	\$0	\$4,149,92
175		OTHER OPERATING EXPENSES											
176	408.141	Prov - Foab Taxes - Electric	\$3,209,983	\$0	\$3.209.983	E-176	-\$39,135	\$3,170,848	73.0400%	\$0	\$2,315,988	-\$28,584	\$2.344.5
177	408.144	Payroll Taxes - latan	\$193,824	\$0	\$193,824	E-177	\$0	\$193,824	73.0400%	\$0	\$141,569	\$0	\$141,5
178	408.511	Prov - Fed Unemp Compens Tax	\$22,421	\$0	\$22,421	E-178	-\$1.438	\$20,983	73.0400%	\$0	\$15,326	-\$1,050	\$16,3
179	408.512	Prov - St Unemp Compens Tax	\$35,758	\$0	\$35,758	E-179	-\$10,882	\$24,876	73.0400%	\$0	\$18,170	-\$7,948	\$26,1
180	408.610	Property Tax	\$19,398,811	\$0	\$19,398,811	E-180	\$2,515,347	\$21,914,158	89.6491%	\$0	\$19,645,845	\$0	\$19,645,8
181	408.910	Prov - Ecorp Franchise Tax	\$114,578	\$0	\$114,578	E-181	\$0	\$114,578	0.0000%	\$0	\$0	\$0	¢10,010,0
182	408.930	Prov - City Tax or Fee	\$0	\$0	\$0	E-182	\$0	\$0	0.0000%	\$0	\$0	\$0	
183	400.000	TOTAL OTHER OPERATING EXPENSES	\$22,975,375	\$0	\$22,975,375	2 102	\$2,463,892	\$25,439,267	0.000076	\$0	\$22,136,898	-\$37,582	\$22,174,4
184		TOTAL OPERATING EXPENSE	\$405,342,036	\$42,524,935	\$300,115,630		-\$2,792,476	\$402,549,560		\$8,251,788	\$350,354,071	\$38,996,592	\$252,189,18
104			\$403,342,030	ψτ2,324,333	\$300,113,030		- 42,132,410	\$402,343,300		φ0,231,700	4550,554,071	\$30,330,332	ψ252,105,1
185		NET INCOME BEFORE TAXES	\$158,319,981					\$161,112,457		-\$18,733,599	\$121,129,305		
186		INCOME TAXES											
187	409.100	Current Income Taxes	\$15,694,879	See note (1)	See note (1)	E-187	See note (1)	\$15,694,879	89.6135%	-\$14,064,730	\$0	See note (1)	See note (1
188		TOTAL INCOME TAXES	\$15,694,879					\$15,694,879		-\$14,064,730	\$0		
189		DEFERRED INCOME TAXES											
190	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$22,177,862	See note (1)	See note (1)	E-190	See note (1)	\$22,177,862	89.6135%	\$15,194,945	\$35,069,303	See note (1)	See note (1
191	411.000	Amortization of Deferred ITC	\$0	(-)	(/)	E-191		\$0	100.0000%	-\$332,056	-\$332,056		
192	411.411	Amort of Excess Deferred Income Taxes	\$0			E-192		\$0	100.0000%	-\$74.821	-\$74.821		
193		TOTAL DEFERRED INCOME TAXES	\$22,177,862					\$22,177,862		\$14,788,068	\$34,662,426		
		NET OPERATING INCOME	\$120,447,240				1	\$123,239,716	1	-\$19,456,937	\$86,466,879	I	

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		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	E	<u>G</u>	<u>H</u>	Ī	<u>J</u>	<u>K</u>	L	M
	Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Nu	umber	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
				(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+	M = K

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

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<u>A</u> ncome	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdiction
Adj. lumber	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustment Total
Rev-2	Retail Revenue		\$0	\$0	\$0	\$0	\$15,274,592	\$15,274,5
	1. To adjust to update period retail revenues. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$1,102,230	
	2. To include billing adjustments. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$7,373,486	
	3. To adjust Energy Efficiency Pre-MEEIA. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$1,392,503	
	4. To adjust Annual Excess Facilities. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$2,427,647	
	5. To annualize and normalize large customer growth. (B. Fortson)		\$0	\$0		\$0	-\$724,284	
	6. To adjust for customers that switched rate classes. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$721,924	
	7. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	-\$4,906,632	
	8. To annualize rate case. (R. Kliethermes)		\$0	\$0		\$0	\$13,041,475	
	9. To annualize and normalize revenues for customer growth. (A. Sarver)		\$0	\$0		\$0	\$1,268,664	
	10. To update time period adjustment. (R. Kliethermes)		\$0	\$0		\$0	-\$6,422,421	
Rev-3	Franchise Fees - Retail Revenue		\$0	\$0	\$0	\$0	-\$8,811,809	-\$8,811,8
	1. To eliminate franchise fees from test year. (A. Sarver)		\$0	\$0		\$0	-\$8,811,809	
Rev-5	Sales for Resale - Off System		\$0	\$0	\$0	\$0	-\$14,896,485	-\$14,896,
	1. To annualize SPP IM sales. (A. McMellen)		\$0	\$0		\$0	\$4,495,872	
	2. To annualize SPP IM sales (Ancillary & Misc). (A. McMellen)		\$0	\$0		\$0	-\$1,599,730	
	3. To remove off-system sales. (A. McMellen)		\$0	\$0		\$0	-\$17,792,627	
Rev-10	Reconnect/Surge Arrestor/Misc.	451.000	\$0	\$0	\$0	\$0	-\$3,480	-\$3,
	1. To remove water revenues from updated test year. (A. Sarver)		\$0	\$0		\$0	-\$3,480	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	\$123,113	\$123,
	1. To adjust rent from electric property. (A. Sarver)		\$0	\$0		\$0	\$123,113	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$875,449	-\$875,
	1. To remove Missouri non-Jurisdictional revenue. (A. Sarver)		\$0	\$0		\$0	-\$398,047	
	2. To adjust REC's to 9/30/2015. (A. Sarver)		\$0	\$0		\$0	-\$477,402	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$1,292,293	-\$1,292,

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ncome Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor	Total
	 To normalize SPP transmission revenues. (A. McMellen) To remove Missouri non-jurisdictional revenue. (A McMellen) 		\$0 \$0	\$0 \$0		\$0 \$0	\$222,925 -\$1,515,218	
E-4	Operation Supervision & Engineering	500.000	-\$22,553	\$235,261	\$212,708	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff' annualized payroll expense. (J. Green)		-\$22,553	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$9,938		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$50,364		\$0	\$0	
	4. To normalize latan Operations Expense to a six-year average. (J. Green)		\$0	-\$18,174		\$0	\$0	
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	\$18,623		\$0	\$0	
	6. To noramlize latan Common Operations Expense to a five- year average. (J. Green)		\$0	\$197,694		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a five- year average. (J. Green)		\$0	\$77,544		\$0	\$0	
E-6	Fuel	501.000	-\$14,104	-\$2,817,859	-\$2,831,963	\$0	\$0	
	 To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) To adjust Fuel Expense to Staff's annualized level. (K. 		-\$14,104 \$0	\$0 -\$2,817,859		\$0 \$0	\$0 \$0	
	Foster)			. ,. ,		•••		
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$389,653	\$389,6
	1. To annualize the SWPA amortization. (A. McMellen)		\$0	\$0		\$0	\$389,653	
E-8	Steam Expense	502.000	-\$21,798	\$501,634	\$479,836	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$21,798	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$50,818		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year		\$0 \$0	-\$50,818 \$427		\$0 \$0	\$0 \$0	
	 To normalize Asbury Operations Expense to a five-year average. (J. Green) To normalize Riverton Operations Expense to a five-year 			. ,				
	 2. To normalize Asbury Operations Expense to a five-year average. (J. Green) 3. To normalize Riverton Operations Expense to a five-year average. (J. Green) 4. To normalize latan Operations Expense to a six-year 		\$0	\$427		\$0	\$0	
	 To normalize Asbury Operations Expense to a five-year average. (J. Green) To normalize Riverton Operations Expense to a five-year average. (J. Green) To normalize latan Operations Expense to a six-year average. (J. Green) To normalize latan 2 Operations Expense to a five-year 		\$0 \$0	\$427 -\$10,483		\$0 \$0	\$0 \$0	
	 To normalize Asbury Operations Expense to a five-year average. (J. Green) To normalize Riverton Operations Expense to a five-year average. (J. Green) To normalize latan Operations Expense to a six-year average. (J. Green) To normalize latan 2 Operations Expense to a five-year average. (J. Green) To normalize latan 2 Operations Expense to a five-year average. (J. Green) 		\$0 \$0 \$0	\$427 -\$10,483 -\$66,195		\$0 \$0 \$0	\$0 \$0 \$0	

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<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u>	<u>F</u>	<u>G</u> Iurisdictional	<u>H</u> Iuricdictional	<u> </u> uriodictions
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description 1. To adjust test year payroll to reflect Staff's annualized	Number	Labor -\$7,199	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	payroll expense. (J. Green)		.,					
	2. To normalize Asbury Operations Expense to a five-year		\$0	-\$16,184		\$0	\$0	
	average. (J. Green)		ΨŪ	-\$10,104		ΨŪ	ψŪ	
	2. To normalize Diverton Operations Expanse to a five year		\$0	¢E 447		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		φU	-\$5,147		φŪ	φU	
			\$ 0	* •• • • • •		**	* •	
	 To normalize latan Operations Expense to a six-year average. (J. Green) 		\$0	-\$24,128		\$0	\$0	
				•••				
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$38,719		\$0	\$0	
				• · · • • • • •				
	6. To normalize latan Common Operations Expense to a five- year average. (J. Green)		\$0	\$118,460		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	-\$4,335	\$252,625	\$248,290	\$0	\$0	
				. ,	. ,			
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,335	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$21,353		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$3,738		\$0	\$0	
	 To normalize latan Operations Expense to a six-year average. (J. Green) 		\$0	-\$33,281		\$0	\$0	
	average. (J. Green)							
	5. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$25,046		\$0	\$0	
	average. (J. Green)							
	6. To normalize latan Common Operations Expense to a five		\$0	\$173,890		\$0	\$0	
	year average. (J. Green)							
	7. To normalize Plum Point Operations Expense to a five-		\$0	\$111,971		\$0	\$0	
	year average. (J. Green)							
E-11	Rents	507.000	\$0	-\$540	-\$540	\$0	\$0	5
		001.000			\$640		· · · ·	
	1. To normalize latan Operations Expense to a six-year average. (J. Green)		\$0	\$59		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (J. Green)		\$0	-\$1,533		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (J. Green)		\$0	\$934		\$0	\$0	
	year average. (J. Green)							
E-15	Maintenance Supervision	510.000	-\$8,904	\$124,335	\$115,431	\$0	\$0	:
			. ,		÷,		· · · ·	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,904	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,892		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	\$1,591		\$0	\$0	
	yoar average. (v. Green)							
	4. To normalize latan Maintenance Expense to a six-year		\$0	-\$2,541		\$0	\$0	
	average. (J. Green)							
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,455		\$0	\$0	

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$8,159		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$113,779		\$0	\$0	
E-17	Maintenance of Structures	511.000	-\$9,286	\$229,597	\$220,311	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,286	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$4,155		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	\$18,889		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$7,630		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$19,957		\$0	\$0	
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$178,794		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$55,346		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	-\$24,270	\$468,688	\$444,418	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$24,270	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$43,458		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$81,477		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$40,747		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$180,994		\$0	\$0	
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$211,486		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$603,878		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	-\$8,286	\$15,214	\$6,928	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,286	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$4,169		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$124,702		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	\$58,531		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$15,243		\$0	\$0	

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$639		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$100,158		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	-\$12,476	\$69,177	\$56,701	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$12,476	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$42,406		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$17,878		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$76		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$5,132		\$0	\$0	
	6. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$192		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$39,401		\$0	\$0	
E-26	Operation Superv/ & Engin. Hydro	535.000	-\$1,428	\$1,299	-\$129	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,428	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$1,299		\$0	\$0	
E-27	Water for Power	536.000	\$0	\$90	\$90	\$0	\$0	
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$90		\$0	\$0	
E-28	Hydraulic Expenses	537.000	-\$129	\$796	\$667	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$129	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$796		\$0	\$0	
E-29	Electric Expense Hyrdo	538.000	-\$639	-\$511	-\$1,150	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$639	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	-\$511		\$0	\$0	
E-30	Misc. Hydraulic Power Gen. Expenses	539.000	-\$2,394	\$15,195	\$12,801	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,394	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$15,195		\$0	\$0	

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Adj. NumberAccount Income Adjustment DescriptionAdcount NumberAdjustment LaborAdjustment Non LaborAdjustment TotalE-33Maintenance Superv. & Engineering541.000-\$1.541\$1.034-\$5071. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)-\$1.541\$0-\$1.541\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)542.000-\$544-\$37-\$5811. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)542.000-\$544\$0E-34Maintenance of Structures - Maint.542.000-\$544\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)543.000-\$1.372-\$24.751E-35Maint. of Reservoirs, Dams & Waterways543.000-\$1.372-\$24.751-\$26,1231. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)-\$1.372\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)-\$1.372\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)-\$1.239-\$1.295-\$2,5341. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)-\$1.239\$0-\$1.239\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)-\$1.239\$0-\$1.239\$02. To normalize Ozark Beach Hydro Maintenance Expense to a	Adjustment Labor Adjustmen Non Labo \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)-\$1,541\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)542.000-\$544-\$37-\$5811. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)542.000-\$544\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)543.000-\$544\$02. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)543.000-\$1,372-\$24,751-\$26,1231. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)543.000-\$1,372\$0\$1,372\$24,751-\$26,1232. To normalize Ozark Beach Hydro Maintenance Expense 	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
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payroll expense. (J. Green) 2. To normalize Ozark Beach Hydro Maintenance Expense \$0 -\$1,295 to a five-year average. (J. Green)	\$0	\$0 \$0
to a five-year average. (J. Green)	\$0	\$0
E-37 Maint, of Misc, Hydraulic Plant 545,000 -\$1,070 \$4,470 \$3,400	\$0	\$0
	\$0	\$0 \$0
1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) -\$1,070 \$0	\$0	\$0
2. To normalize Ozark Beach Hydro Maintenance Expense \$0 \$4,470 to a five-year average. (J. Green)	\$0	\$0
E-42 Operation Superv. & Engineering 546.000 -\$12,971 \$1,554 -\$11,417	\$0	\$0 \$0
1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green) -\$12,971 \$0	\$0	\$0
2. To normalize Energy Center Operations Expense to a five- year average. (J. Green) \$0 \$250	\$0	\$0
3. To normalize Stateline Operations Expense to a five-year \$0 -\$341 average. (J. Green)	\$0	\$0
4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green) \$0 \$1,645	\$0	\$0
E-43 Fuel - Operation OP 547.000 -\$60 -\$2,686,638 -\$2,686,698	\$0	\$0 \$0
1. To adjust test year payroll to reflect Staff's annualized -\$60 \$0 payroll expense. (J. Green) \$0	\$0	\$0
2. To adjust Fuel Expense to Staff's annualized level. (K. \$0 -\$2,686,638 Foster)	\$0	\$0
E-45 Generation Expenses 548.000 -\$32,213 -\$33,528 -\$65,741		

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<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$32,213	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five- year average. (J. Green)		\$0	-\$6,549		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$1,418		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$18,246		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$7,315		\$0	\$0	
E-46	Misc. Other Power Generation Expense	549.000	-\$1,790	-\$27,027	-\$28,817	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,790	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five- year average. (J. Green)		\$0	-\$4,415		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	-\$212		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$4,444		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$26,844		\$0	\$0	
E-49	Prod Comb Maintenance Superv & Engin.	551.000	-\$8,884	-\$9,302	-\$18,186	\$0	\$0	9
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,884	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	-\$8,835		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	-\$813		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$501		\$0	\$0	
	5. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	-\$155		\$0	\$0	
E-50	Prod Comb Turbo - Main. Of Structures	552.000	-\$2,941	\$35,317	\$32,376	\$0	\$0	5
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,941	\$0		\$0	\$0	
	2. To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	\$34,117		\$0	\$0	
	3. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$2,748		\$0	\$0	

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<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdiction
Adj. Number		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
vumber	Income Adjustment Description 4. To normalize Stateline Common Maintenance Expense to	Number	Labor \$0	Non Labor \$3,948	Total	Labor \$0	Non Labor \$0	Total
	a five-year average, Empire 66.7% ownership interest. (J. Green)							
E-51	Prod - Maint of Gen & Electric Plant	553.000	-\$15,202	\$1,337,780	\$1,322,578	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$15,202	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	\$94,577		\$0	\$0	
	3. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$456,134		\$0	\$0	
	4.To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	\$31,141		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$752,217		\$0	\$0	
	6. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	\$3,711		\$0	\$0	
E-52	Prod Maint Misc Other Power Gener.	554.000	-\$9,442	\$16,775	\$7,333	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	004.000	-\$9,442	\$0	\$1,000	\$0	\$0 \$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,131		\$0	\$0	
	3.To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	-\$2,193		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	-\$4,811		\$0	\$0	
	5. To normalize Stateline Common Maintenance Expense to a five-year average, Empire 66.7% ownership interest. (J. Green)		\$0	\$22,648		\$0	\$0	
E-56	Purchased Power (Energy Only)	555.000	\$0	-\$2,379,375	-\$2,379,375	\$0	\$0	
	1. To annualize SPP IM Expense (Ancillary & Misc). (A. McMellen)		\$0	-\$1,776,900		\$0	\$0	
	2. To adjust purchased power expense to Staff's annualized level of Energy Charges. (K. Foster)		\$0	\$1,382,238		\$0	\$0	
	3. To adjust purchased power expense to Staff's annualized level of Demand Charges. (K. Foster)		\$0	-\$1,518,883		\$0	\$0	
	4. To annualize Plum Point PPA O&M variable costs. (K. Foster)		\$0	-\$465,830		\$0	\$0	
E-58	System Control & Load Dispatching	556.000	-\$26,544	-\$1,172,563	-\$1,199,107	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26,544	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$391		\$0	\$0	

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$20		\$0	\$0	
	4. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$63,248		\$0	\$0	
	5. To remove costs related to EDI. (A. McMellen)		\$0	-\$1,236,182		\$0	\$0	
E-59	Other Expense - Power Supply	557.000	\$0	\$183,154	\$183,154	\$0	\$0	
	1. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$9,906		\$0	\$0	
	2. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	-\$2,647		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$54,593		\$0	\$0	
	4. To normalize Plum Point Maintenance Expense to a five- year average. (J. Green)		\$0	\$141,114		\$0	\$0	
E-65	Operation Suprv. and Engin.	560.000	-\$3,823	\$0	-\$3,823	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,823	\$0		\$0	\$0	
E-66	Transmission Expense	561.000	-\$8,983	\$0	-\$8,983	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$8,983	\$0		\$0	\$0	
E-67	Station Expenses	562.000	-\$1,920	\$3,042	\$1,122	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,920	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$466		\$0	\$0	
	3.To normalize Stateline Maintenance Expense to a five- year average. (J. Green)		\$0	\$874		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average, Empire 60% ownership interest. (J. Green)		\$0	\$2,634		\$0	\$0	
E-68	Overhead Line Expenses	563.000	-\$1,463	\$0	-\$1,463	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,463	\$0		\$0	\$0	
E-69	Transmission of Electric By Others	565.000	\$0	\$890,329	\$890,329	\$0	\$0	
	1. To normalize SPP transmission expense. (A. McMellen)		\$0	\$743,084		\$0	\$0	
	2. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (J. Green)		\$0	\$147,245		\$0	\$0	
E-70	Misc. Transmission Expenses	566.000	-\$11,281	\$0	-\$11,281	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized		-\$11,281	\$0		\$0	\$0	

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-74	Maintanana Cumanizian & Essin	E69 000	¢0.464	\$0	124 63	\$0	\$0	¢\$
	Maintenance Supervision & Engin. 1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)	568.000	-\$2,464 -\$2,464	\$0 \$0	-\$2,464	\$0	\$0 \$0	\$0
E-76	Trans Maintenance of Station Equipment	570.000	-\$15,581	\$127	-\$15,454	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$15,581	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$279		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$26		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$105		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a five-year average. (J. Green)		\$0	\$537		\$0	\$0	
E-77	Trans Maintenance of Overhead Lines	571.000	-\$3,550	\$25,118	\$21,568	\$0	-\$64,931	-\$64,931
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,550	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	-\$64,931	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$25,118		\$0	\$0	
E-83	Distrb Operation Supervision & Engin.	580.000	-\$13,892	\$0	-\$13,892	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$13,892	\$0		\$0	\$0	
E-84	Distrb Station Expense	582.000	-\$6,213	-\$249	-\$6,462	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,213	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$249		\$0	\$0	
E-85	Distrb Overhead Line Expense	583.000	-\$26,774	\$0	-\$26,774	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26,774	\$0		\$0	\$0	
E-86	Distrb Underground Line Expense	584.000	-\$5,486	\$0	-\$5,486	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,486	\$0		\$0	\$0	
E-87	Distrb Street Lighting & Signal System Exp.	585.000	-\$519	\$0	-\$519	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$519	\$0		\$0	\$0	
E-88	Distrb Meters	586.000	-\$41,195	\$0	-\$41,195	\$0	\$0	\$0

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$41,195	\$0		\$0	\$0	
E-89	Distrb Customer Installations Expense	587.000	-\$2,497	\$0	-\$2,497	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,497	\$0		\$0	\$0	
E-90	Distrb Misc. Distribution Expense	588.000	-\$10,742	-\$13	-\$10,755	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$10,742	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five- year average. (J. Green)		\$0	-\$13		\$0	\$0	
E-94	Distrb. Maintenance Supervision & Engin.	590.000	-\$4,609	\$0	-\$4,609	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,609	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Structures	591.000	-\$326	\$0	-\$326	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$326	\$0		\$0	\$0	
E-96	Distrb. Maintenance of Station Equipment	592.000	-\$16,375	\$0	-\$16,375	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$16,375	\$0		\$0	\$0	
E-97	Distrb. Maintenance of Overhead Lines	593.000	-\$37,644	\$98,815	\$61,171	\$0	-\$375,286	-\$375,2
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$37,644	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five-years. (J. Green)		\$0	\$0		\$0	-\$375,286	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$98,815		\$0	\$0	
E-99	Distrb. Maintenance of Underground Line	594.000	-\$7,960	\$3,278	-\$4,682	\$0	-\$18,076	-\$18,0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,960	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	-\$18,076	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$3,278		\$0	\$0	
E-101	Distrb. Maintenance of Line Transformers	595.000	-\$4,046	\$0	-\$4,046	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,046	\$0		\$0	\$0	
E-102	Distrb. Maintenance of St Lights/Signal	596.000	-\$2,698	\$0	-\$2,698	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,698	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 11 of 15 JAR-R-3 Page 39

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-103	Distrb. Maintenance of Meters	597.000	-\$5,441	\$0	-\$5,441	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,441	\$0		\$0	\$0	
E-104	Distrb. Maintenance of Misc. Distribution Plant	598.000	-\$1,305	\$0	-\$1,305	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,305	\$0		\$0	\$0	
E-108	Customer Accounts Supervision	901.000	-\$9,755	\$0	-\$9,755	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,755	\$0		\$0	\$0	
E-109	Customer Acts. Meter Reading Expense	902.000	-\$30,610	\$0	-\$30,610	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$30,610	\$0		\$0	\$0	
E-110	Customer Records & Collection	903.000	-\$48,283	-\$12,973	-\$61,256	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$48,283	\$0		\$0	\$0	
	2. Annualize Software Maintenance expense. (K. Foster)		\$0	-\$4,107		\$0	\$0	
	3. Adjustments to annualize postage expense. (J. Grisham)		\$0	-\$8,866		\$0	\$0	
E-111	Uncollectible Accounts	904.000	\$0	\$153,410	\$153,410	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense. (A. Sarver)		\$0	\$153,410		\$0	\$0	
E-112	Misc. Customer Accounts Expense	905.000	-\$176	\$255	\$79	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$176	\$0		\$0	\$0	
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	\$255		\$0	\$0	
E-115	Customer Service Supervision	907.000	-\$5,095	\$0	-\$5,095	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,095	\$0		\$0	\$0	
E-116	Customer Assistance Expense	908.000	-\$17,568	\$0	-\$17,568	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$17,568	\$0		\$0	\$0	
E-132	Sales Demonstrating & Selling Expense	912.000	-\$4,152	\$0	-\$4,152	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,152	\$0		\$0	\$0	
E-137	Administrative & General Salaries	920.000	-\$207,325	-\$329,463	-\$536,788	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Keith Foster Page: 12 of 15

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
	1. To adjust test year payroll to reflect Staff' annualized payroll expense. (J. Green)		-\$207,325	\$0		\$0	\$0	
	2. To remove A&G expenses related to water. (A. McMellen)		\$0	-\$329,463		\$0	\$0	
E-138	Office Supplies & Expenses	921.000	\$0	-\$281,122	-\$281,122	\$0	\$0	
	1. Annualize Software Maintenance expense. (K. Foster)		\$0	-\$165,482		\$0	\$0	
	2. To remove A&G expenses related to water. (A. McMellen)		\$0	-\$115,640		\$0	\$0	
E-140	Outside Services Employed	923.000	\$0	-\$211,877	-\$211,877	\$0	\$0	
	1. To normalized outside services. (K. Foster)		\$0	-\$211,877		\$0	\$0	
E-141	Property Insurance	924.000	\$0	-\$149,187	-\$149,187	\$0	\$0	
	1. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	-\$149,187		\$0	\$0	
E-142	Injuries and Damages	925.000	\$0	-\$89,607	-\$89,607	\$0	\$0	
	1. To adjust for normalized injuries and damages on actual payments. (A. Sarver)		\$0	-\$129,210		\$0	\$0	
	2. To adjust O&M total from test year to update period for insurance. (J. Grisham)		\$0	\$9,136		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Sarver)		\$0	\$30,467		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	\$594,907	\$487,484	\$1,082,391	\$2,258,841	\$0	\$2,258,8
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,139	\$0		\$0	\$0	
	2. On-going FAS 87 Pension Expense. (P. Harrison)		\$0	\$0		\$1,313,149	\$0	
	3. On-going FAS 106 OPEBs Expense. (P. Harrison)		\$0	\$0		\$945,692	\$0	
	4. To adjust O&M total from test year to update period for insurance. (J. Grisham)		-\$1,963	\$0		\$0	\$0	
	5. Adjustment to annualize employee benefits. (J. Green)		\$0	\$487,484		\$0	\$0	
	6. To adjust for Staff's annualized amount of 401(K). (J. Green)		\$606,009	\$0		\$0	\$0	
E-144	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,002,053	\$1,002,0
	1. To normalize rate case expense. (A. Sarver)		\$0	\$0		\$0	\$7,769	
	2. To normalize depreciation study expense. (A. Sarver)		\$0	\$0		\$0	\$14,227	
	3. To normalize line loss study expense. (A. Sarver)		\$0	\$0		\$0	\$3,180	
	4. To include PSC Assessment. (J. Grisham)		\$0	\$0		\$0	\$976,877	
E-146	General Advertising Expense	930.000	-\$191	-\$4,957	-\$5,148	\$0	\$0	

Accounting Schedule: 10 Sponsor: Keith Foster Page: 13 of 15

A	B	<u>C</u>	D	E	E	G	H	
Income	<u> –</u>	<u>u</u>	Company	<u>–</u> Company	<u>.</u> Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 1. To adjust test year payroll to reflect Staff's annualized	Number	Labor -\$191	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	payroll expense. (J. Green)		-\$151	φŪ		φυ	φŪ	
	2. To adjust O&M total from test year to update period for		\$0	-\$4,957		\$0	\$0	
	insurance. (J. Grisham)		ΨŪ	-44,001		ΨŪ	ψŪ	
E-150	Maintenance of General Plant	935.000	-\$1,877	\$0	-\$1,877	\$0	\$0	\$0
	4. To adjust that was not all to adjust Staffle annualized		¢4 077	¢0.		¢0.	**	
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,877	\$0		\$0	\$0	
E-154	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$462,947	\$462,947
	1. Interest on Customer Deposits. (J. Grisham)		\$0	\$0		\$0	\$462,947	
E-157	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,190,116	\$3,190,116
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,123,112	
	2 To eliminate depression on transportation againment		\$0	\$0		\$0	-\$1,932,996	
	2. To eliminate depreciation on transportation equipment charged to O&M and construction. (A. McMellen)		\$ U	\$ 0		Φ 0	-\$1,932,990	
E-160	DSM/Pre-MEEIA Amortization		\$0	\$0	\$0	\$0	\$1,251,453	\$1,251,453
	1. To amortize DSM/Pre-MEEIA costs. (A. Sarver)		\$0	\$0		\$0	\$1,251,453	
	······································			•			.,.,.	
E-161	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
				•-			.	
	1. To amortize carrying costs for Plum Point. (K. Foster)		\$0	\$0		\$0	\$1,987	
E-162	Carrying Costs latan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
					•			
	1. To amortize carrying costs for latan 1. (K. Foster)		\$0	\$0		\$0	\$84,729	
E-163	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying costs for latan 2. (K. Foster)		\$0	\$0		\$0	\$44,828	
E-164	Joplin Tornado May 2011 AAO Amort		\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin tornado AAO. (A. McMellen)		\$0	\$0		\$0	\$183,564	
	n. To amortize Jopini tornado AAO. (A. MCMellen)		φυ	\$U		\$0	φ10 3, 304	
E-165	Solar Rebate Amortization	403.001	\$0	\$0	\$0	\$0	\$172,807	\$172,807
L-105		403.001			پ ۵	۵ ۵	φ172,007	φ172,007
	1. To amortize solar rebate costs. (A. Sarver)		\$0	\$0		\$0	\$172,807	
	Plum Point, latan 2, and latan Common O&M Tracker - MO	403.013	\$0	\$0	\$0	\$0	-\$176,694	-\$176,694
E-170	Only							
	1. Amortization of latan Common, latan 2, and Plum Point		\$0	\$0		\$0	-\$176,694	
	O&M Tracker. (J. Green)							
E-171	Common Stock Issuance Exp. Amortiz	404.000	\$0	-\$304,613	-\$304,613	\$0	\$0	\$0
	1. To eliminate the amortization of Stock Issuance Costs.		\$0	-\$304,613		\$0	\$0	
	(A. Sarver)							
E-172	Amortization of Electric Plant	404.000	\$0	\$311,510	\$311,510	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Keith Foster Page: 14 of 15

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. Adjustment to annualize Amortization Expense. (J. Grisham)		\$0	\$311,510		\$0	\$0	
E-173	Amortization of ITC	404.000	\$0	\$0	\$0	\$0	-\$156,203	-\$156,203
	1. To refund ITC amortization. (A. McMellen)		\$0	\$0		\$0	-\$156,203	
E-176	Prov - Foab Taxes - Electric	408.141	-\$39,135	\$0	-\$39,135	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (J. Green)		-\$39,135	\$0		\$0	\$0	
E-178	Prov - Fed Unemp Compens Tax	408.511	-\$1,438	\$0	-\$1,438	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (J. Green)		-\$1,438	\$0		\$0	\$0	
E-179	Prov - St Unemp Compens Tax	408.512	-\$10,882	\$0	-\$10,882	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (J. Green)		-\$10,882	\$0		\$0	\$0	
E-180	Property Tax	408.610	\$0	\$2,515,347	\$2,515,347	\$0	\$0	\$0
	1. Adjustment to annualize property tax. (A. Sarver)		\$0	\$2,515,347		\$0	\$0	
E-187	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$14,064,730	-\$14,064,730
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$14,064,730	
	No Adjustment		\$0	\$0		\$0	\$0	
E-190	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$15,194,945	\$15,194,945
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$15,194,945	
E-191	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$332,056	-\$332,056
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$332,056	
E-192	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$74,821	-\$74,821
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$74,821	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$10,481,811	-\$10,481,811
	Total Operating & Maint. Expense	-	-\$271,981	-\$2,520,495	-\$2,792,476	\$2,258,841	\$6,716,285	\$8,975,126

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Income Tax Calculation

Line Percentage Test 7.3% 7.4% 7.6% 1 TOTAL NET INCOME BEFORE TAXES 5121,122,305 \$122,047,650 \$122,479,190 \$123,899,996 2 ADD TO MET INCOME BEFORE TAXES \$121,122,305 \$121,047,650 \$122,479,190 \$123,899,996 3 Book Repretation Expense \$147,830 \$149,847,957 \$155,677,767 \$153,660		A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>
1 TOTAL NET INCOME BEFORE TAXES 5121,129,305 S121,047,650 S122,478,190 S123,88,966 2 ADD TO MET INCOME BEFORE TAXES S50,168,296 S50,158,290 S55,250,255 S53,552,550 S53,550,550 S52,652,75 S53,650,275 S558,600,275 S558,600,275 S558,600,275 S558,600,275 S558,600,275 S558,600,275 S559,138,663 S59,138,663 S59,138,663 S59,138,663 S59,13		Deparimin	-				
2 ADD TO NET INCOME BEFORE TAXES 559,166,296 \$50,156,767 \$51,56,767 \$51,56,767 \$51,56,767 \$51,56,767 \$51,56,767 \$52,600,275 \$55,600,275	Number	Description	Rate	rear	Return	Return	Return
3 Book Depreciation Exponse 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 51,888,391 51,888,767 561,588,767 561,588,767 561,588,767 561,588,767 561,588,767 551,585,777 551,588,767 <td>1</td> <td>TOTAL NET INCOME BEFORE TAXES</td> <td></td> <td>\$121,129,305</td> <td>\$121,047,650</td> <td>\$122,479,190</td> <td>\$123,898,996</td>	1	TOTAL NET INCOME BEFORE TAXES		\$121,129,305	\$121,047,650	\$122,479,190	\$123,898,996
3 Book Depreciation Exponse 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 559,168,266 51,888,391 51,888,767 561,588,767 561,588,767 561,588,767 561,588,767 561,588,767 551,585,777 551,588,767 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
4 Nondedictible Expense \$147,830				\$50 168 206	\$50 168 206	\$50 168 206	\$50 168 206
5 CIAC Book Amortization TOTAL ADD TO NETI NCOME BEFORE TAXES \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$1,898,391 \$51,898,767 \$61,568,767 \$		-					
6 Book Amortization 3354,250 3354,250 3354,250 3354,250 3354,250 3354,250 3354,250 3354,250 3354,250 3354,250 \$356,00,275 \$580,0		-					
8 SUBT. FROM NET INC. BEFORE TAXES 2.7320% S32,057,108 S32,057,03 S32,057,03 S32,050	6	Book Amortization					
9 Interest Expanse calculated at the Rate of 10 27.320% \$22.07/108 \$23.07/108 \$23.07/108 \$23.07/108 \$23.06/10 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 <td>7</td> <td>TOTAL ADD TO NET INCOME BEFORE TAXES</td> <td></td> <td>\$61,568,767</td> <td>\$61,568,767</td> <td>\$61,568,767</td> <td>\$61,568,767</td>	7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$61,568,767	\$61,568,767	\$61,568,767	\$61,568,767
9 Interest Expanse calculated at the Rate of 10 27.320% \$22.07/108 \$23.07/108 \$23.07/108 \$23.07/108 \$23.06/10 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 \$20.07/108 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•						
10 Tax Straight-Line Depreciation 558,600,275<			2 7320%	\$32 057 108	\$32,057,108	\$32 057 108	\$32 057 108
11 Corporate Deterred Taxes S32,002,026 S32,02,026 S32,026 S30,050 S0		-	2.7 020 /0				
12 Tax Depreciation Excess 559,138,663 559,138,653 550,150,50 50 10 50 50 50 50 50 50 50 50 50 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
13 TOTAL SUBT. FROM NET INC. BEFORE TAXES \$182,698,072 \$182,616,417 \$184,047,957 \$185,467,763 14 NET TAXABLE INCOME \$0 \$0 \$0 \$0 \$0 \$0 \$0 15 PROVISION FOR FED. INCOME TAX \$0 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>		-					
14 NET TAXABLE INCOME 50 50 50 50 15 PROVISION FOR FED. INCOME TAX 50 50 50 50 16 Net Taxable IncTex at the Rate of 0.000% 50 50 50 17 Deduct Missouri Income Tax at the Rate of 0.000% 50 50 50 18 Deduct Missouri Income Tax at the Rate of 0.000% 50 50 50 19 Federal Taxable IncTed. Inc. Tax 50 50 50 50 20 Federal Income Tax at the Rate of 35.00% 50 50 50 21 Research Credit 50 50 50 50 50 22 Research Credit 50 50 50 50 50 23 Empoverment Zone Credit 50 50 50 50 50 24 State Credit 50 50 50 50 50 25 Productin At Mo. Inc. Tax 50 50 50 5		-	-				
15 PROVISION FOR FED. INCOME TAX 50 50 50 50 50 16 Net Taxable Inc Fed. Inc. Tax 0.000% 50 50 50 50 50 17 Deduct Missouri Income Tax at the Rate of 0.000% 50 50 50 50 50 18 Deduct Otly In Tax at the Rate of 0.000% 50	13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$182,698,072	\$182,616,417	\$184,047,957	\$185,467,763
15 PROVISION FOR FED. INCOME TAX 50 50 50 50 50 16 Net Taxable Inc Fed. Inc. Tax 0.000% 50 50 50 50 50 17 Deduct Missouri Income Tax at the Rate of 0.000% 50 50 50 50 50 18 Deduct Otly In Tax at the Rate of 0.000% 50	14	NET TAXABLE INCOME		\$0	\$0	\$0	\$0
16 Net Taxable Inco Fed. Inc. Tax 50 50 50 50 17 Deduct City Income Tax at the Rate of 0.000% 50 50 50 50 19 Federal Taxable Income Tax at the Rate of 35.00% 50 50 50 50 20 Federal Taxable Income Tax Credits 50 50 50 50 21 Subtract Federal Income Tax Credit 50 50 50 50 22 Research Credit 50 50 50 50 50 23 Empowerment Zone Credit 50 50 50 50 50 24 Solar Credit 50 50 50 50 50 26 Net Taxable Income Tax 50 50 50 50 50 27 PROVISION FOR MO. INCOME TAX 50 50 50 50 50 30 Deduct Federal Income Tax 50 50 50 50 50 30 Deduct Federal Income Ta	14			ψυ	ΨŬ	ΨŪ	ψυ
16 Net Taxable Inco Fed. Inc. Tax 50 50 50 50 17 Deduct City Income Tax at the Rate of 0.000% 50 50 50 50 19 Federal Taxable Income Tax at the Rate of 35.00% 50 50 50 50 20 Federal Taxable Income Tax Credits 50 50 50 50 21 Subtract Federal Income Tax Credit 50 50 50 50 22 Research Credit 50 50 50 50 50 23 Empowerment Zone Credit 50 50 50 50 50 24 Solar Credit 50 50 50 50 50 26 Net Taxable Income Tax 50 50 50 50 50 27 PROVISION FOR MO. INCOME TAX 50 50 50 50 50 30 Deduct Federal Income Tax 50 50 50 50 50 30 Deduct Federal Income Ta	15	PROVISION FOR FED. INCOME TAX					
18 Deduct City Inc Tax - Fed. Inc. Tax \$0		Net Taxable Inc Fed. Inc. Tax		\$0	\$0	\$0	\$0
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53 TOTAL INCOME TAX \$34.662.426 \$32.413.494 \$33.845.034 \$35.264.840	52	I U I AL DEFERRED INCOME TAXES		\$34,662,426	\$32,413,494	\$33,845,034	\$35,264,840
	53	TOTAL INCOME TAX	-	\$34,662,426	\$32,413,494	\$33,845,034	\$35,264,840

Accounting Schedule: 11 Sponsor: Amanda McMellen Page: 1 of 1

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 9.50%	Capital 9.75%	Capital 10.00%
Number	Description	Amount	Structure	Capital	3.3078	5.1578	10.00 /8
1	Common Stock	\$802,462,963	48.73%		4.630%	4.752%	4.873%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$844,161,047	51.27%	5.33%	2.732%	2.732%	2.732%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,646,624,010	100.00%		7.362%	7.484%	7.605%
8	PreTax Cost of Capital				0.000%	0.000%	#DIV/0!

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Rate Revenue Summary

A	B	<u>C</u>	D	<u>E</u> Adiust	<u>F</u> tments	<u>G</u>	H
Line Number	Description	As Billed	Updated Period Adjustment	Billing Adjustment		Weather & Day Adj	Growth Adj at Sept 15
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential - RG	\$197,732,206	\$493,476	\$4,474,839	\$0	-\$4,037,280	-\$36,224
4	Commercial - CB	\$41,721,245	\$63,714	\$608,367		-\$294,724	\$47,453
5	Small Heating - SH	\$10,058,543	\$19,915	\$86,912	\$5,938	-\$123,185	\$73,262
6	General Power - GP	\$83,726,330	\$92,168	\$1,952,328	\$843,164	-\$161,298	\$1,158,511
7	Special Transmission - SC-P	\$3,651,938	\$378,010	\$176,432	\$0	\$0	\$0
8	Total Electric Building - TEB	\$36,401,968	\$52,334	\$314,271	\$127,175	-\$290,145	\$25,662
9	Feed Mill - PFM	\$100,640	\$0	\$12,686	\$0	\$0	\$0
10	Large Power - LP	\$52,824,438	\$2,613	-\$256,227	\$0	\$0	\$0
11	Miscellaneous Service - MS	\$14,113	\$0	\$93	\$0	\$0	\$0
12	Street Lighting - SPL	\$2,281,125	\$0	\$10,511	\$0	\$0	\$0
13	Private Lighting - PL	\$4,280,833	\$0	-\$630	\$0	\$0	\$0
14	Special Lighting - LS	\$120,166	\$0	-\$6,096	\$0	\$0	\$0
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$432,913,545	\$1,102,230	\$7,373,486	\$721,924	-\$4,906,632	\$1,268,664
16	OTHER RATE REVENUE						
17	NM - Net Metering	\$0	\$0	\$0	\$0	\$0	\$0
18	Excess Facilities	\$0	\$0	\$0	\$0		
19	FAC	\$0	\$0	\$0			
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	
21	EDE - Calculated Unbilled Revenue	\$0	\$0	\$0			
22	Time Period Adj	\$0	\$0	\$0	\$0	\$0	
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	
25	TOTAL MISSOURI RATE REVENUES	\$432,913,545	\$1,102,230	\$7,373,486	\$721,924	-\$4,906,632	\$1,268,664

Schedule: Rate Revenue Summary Sponsor: R. Kliethermes, B. Fortson JAR-R-3 Page 46

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2016-0023 Updated through September 30, 2015 Rate Revenue Summary

A	<u>B</u>	Ī	<u>1</u>	<u>K</u> Adjustments	L	<u>M</u>	<u>N</u>
				Energy		•	
Line		Rate Case	Large Cust.	Efficiency Pre-	Annual Excess	Total	MO Adjusted
Number	Description	Annualization	Annualization	MEEIA	Facilities	Adjustments	Jurisdictional
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential - RG	\$9,377,244	\$0		\$0	\$10,932,196	\$208,664,402
4	Commercial - CB	\$1,055,943	\$0		\$5,107	\$1,356,447	\$43,077,692
5	Small Heating - SH	\$252,277	\$0	\$35,435	\$0	\$350,554	\$10,409,097
6	General Power - GP	\$1,111,678			\$319,288	\$5,640,867	\$89,367,197
7	Special Transmission - SC-P	\$113,146	\$0	\$0	\$864	\$668,452	\$4,320,390
8	Total Electric Building - TEB	\$554,726	\$0	\$142,079	\$25,859	\$951,961	\$37,353,929
9	Feed Mill - PFM	\$0	\$868	\$258	\$0	\$13,812	\$114,452
10	Large Power - LP	\$576,461	-\$725,152	\$104,622	\$1,077,426	\$779,743	\$53,604,181
11	Miscellaneous Service - MS	\$0	\$0	\$0	\$0	\$93	\$14,206
12	Street Lighting - SPL	\$0	\$0	\$0	\$993,819	\$1,004,330	\$3,285,455
13	Private Lighting - PL	\$0	\$0	\$0	\$5,284	\$4,654	\$4,285,487
14	Special Lighting - LS	\$0	\$0	\$0	\$0	-\$6,096	\$114,070
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$13,041,475	-\$724,284	\$1,392,503	\$2,427,647	\$21,697,013	\$454,610,558
16	OTHER RATE REVENUE						
17	NM - Net Metering	\$0	\$0	\$0	\$0	\$0	\$0
18	Excess Facilities	\$0	\$0	\$0	\$0	\$0	\$0
19	FAC	\$0			\$0	\$0	\$0
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	\$0
21	EDE - Calculated Unbilled Revenue	\$0			\$0	\$0	\$0 \$0
22	Time Period Adj	\$0	\$0			\$0	\$0
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$0 \$0
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0		\$0	\$0
25	TOTAL MISSOURI RATE REVENUES	\$13,041,475	-\$724,284	\$1,392,503	\$2,427,647	\$21,697,013	\$454,610,558

Schedule: Rate Revenue Summary Sponsor: R. Kliethermes, B. Fortson JAR-R-3 Page 47

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric Company's Request For Authority to Implement a General Rate Increase for Electric Service

Case No. ER-2016-0023 Tracking No.: YE-2016-0104

LIST OF ISSUES, LIST AND ORDER OF WITNESSES, ORDER OF OPENING STATEMENTS, AND ORDER OF CROSS-EXAMINATION

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and on behalf of all of the parties,¹ submits the following *List of Issues, List and Order of Witnesses, Order of Opening Statements, and Order of Cross-Examination:*

List of Issues, List and Order of Witnesses, Order of Opening:

This *List of Issues* includes contributions by several parties with adverse positions in this action; it is necessarily a compromise. Not all parties agree that every issue herein listed is properly an issue to be decided by the Commission in this case. Not all parties agree on the wording of every issue.

Tuesday, May 31, 2016:

9:00 A.M. Preliminary Matters Mark Exhibits Entries of Appearance Motions and Outstanding Matters

¹ Most of the parties affirmatively indicated their agreement with this *List of Issues*; however, some had not as of the time of filing. No party affirmatively indicated its disagreement with this *List of Issues*.

10:00 A.M. Opening Statements

Empire Staff Office of the Public Counsel (OPC) Missouri Division of Energy (DE) Missouri Energy Consumers' Group (MECG) Missouri Energy Users' Association (MEUA) City of Joplin Renew Missouri

1:00 P.M. Testimony

1. Regulatory Policy

Beecher (Empire) Bolin (Staff) Marke (OPC)

Wednesday, June 1, 2016:

8:30 A.M. Testimony, continued.

2. Prepayments

Should the prepayments related to the working funds for latan, Plum Point

and KCP&L land lease be included in rate base?

Woods (Empire) Grisham (Staff) Connor (OPC)

1:00 P.M. Testimony, continued.

3. Property Tax Expense:

What is the appropriate amount of property tax expense to include

in rates?

Williams (Empire) Sarver (Staff) ~~~~

Thursday, June 2, 2016:

8:30 A.M. Testimony, continued.

4. Fuel Adjustment Clause

A. Should Empire's FAC be continued?

B. If the Commission approves a FAC, should it contain costs that Empire does not currently include?

C. If the Commission approves a FAC, what additional reporting requirements should it include?

D. If the Commission approves a FAC, should the incentive mechanism be changed to 90%/10%?

Tarter (Empire) Roos (Staff) Mantle (OPC)

1:00 P.M. Testimony, continued.

5. SERP Expense:

What is the appropriate amount of SERP expense to include in rates?

Beecher (Empire) Harrison (Staff) Hyneman (OPC)

6. Bad Debt Expense

What level of Bad Debt Expense should be included in rates?

Owens (Empire) Sarver (Staff) Roth (OPC)

3

Friday, June 3, 2016:

8:30 A.M. Testimony, continued.

7. Demand Side Management (DSM) Programs:

What DSM programs should Empire offer after the effective dates of rates

from this case?

Keith (Empire) Fortson (Staff) Hyman (DE) Marke (OPC)

8. Low-Income Weatherization:

A. Should there be an increase to the amount of weatherization funds

Empire collects in base rates?

B. Should there be an evaluation of Empire's weatherization program,

and if so what should be the scope of the evaluation?

Keith (Empire) Boustead (Staff) Kroll (DE) Marke (OPC)

1:00 P.M. Testimony, continued.

- 9. Incentive Compensation Expense:
 - A. What level of cash incentives based on performance goals should

be included in the cost of service?

- B. Should executive stock awards be included?
- C. Should "Lightning Bolts" be included?

Beecher (Empire) Green (Staff) Hyneman (OPC)

10. Merger Payroll Adjustment

Should there be a disallowance of payroll expense related to the pending

merger with Algonquin utilities?

Beecher (Empire) McMellen (Staff)

Monday, June 6, 2016:

8:30 A.M. Testimony, continued.

- 11. Depreciation:
 - A. What depreciation rates should be approved in this case?
 - B. Are Staff's adjustments with respect to Empire's "stopped depreciation" accounts appropriate?

C. Are Staff's adjustments with respect to Empire's Riverton Reserve

Deficiency appropriate?

Sullivan (Empire) Robinett (Staff) Hyneman (OPC)

1:00 P.M. Testimony, continued.

- 12. Riverton 12:
 - A. What is the appropriate Riverton 12 O&M Tracker base level?
 - B. What accounts should be included in the tracker?
 - C. What level of O&M expense should be included in the cost of

service for Riverton 12?

Woods (Empire) Green (Staff) Roth (OPC)

5

13. Cost of Removal and State Flow-Through

A. Should an adjustment be made for cost of removal issues related to

prior years?

B. Should an adjustment be made related to state income tax flow

through for prior years?

Williams (Empire) McMellen (Staff) Hyneman (OPC)

Tuesday, June 7, 2016:

8:30 A.M. Testimony, continued.

- 14. Cost of Capital
 - A. What is the appropriate value for Return on Equity ("ROE") that the

Commission should use in setting Empire's Rate of Return?

B. What capital structure should the Commission use to determine the

rate of return?

C. What is the appropriate value for embedded cost of debt?

Sager (Empire) Vander Weide (Empire) Griffin (Staff)

1:00 P.M. Testimony, continued.

15. Production Cost Model:

What is the appropriate base amount of fuel expense to include in rates?

Tarter (Empire) Lange (Staff) Mantle (OPC)

16. Special Contract Revenues

Should Empire's other Missouri retail customers be held harmless of the revenue impact of the interruptible bill credits Empire offers to its Special Contract customer?

Keith (Empire) Kliethermes, S. (Staff) Marke (OPC) Maini (MECG) (Will testify on this issue on June 8)

Wednesday, June 8, 2016:

8:30 A.M. Testimony, continued.

17. Class Cost of Service and Rate Design:

A. What, if any, revenue neutral interclass shifts are supported by Class Cost of Service studies?

B. What, if any, revenue neutral interclass shifts should be made in

designing the rates resulting from this case?

C. What, if any, changes to the residential customer charge are supported by Class Cost of Service studies?

D. What, if any, changes to the residential customer charge should be

made in designing the rates resulting from this case?

E. How should revenue requirement related to energy efficiency programs be allocated to the customer classes?

F. How should any revenue requirement increase be implemented in this case?

7

G. Should the Commission open a working docket so the parties to this case can discuss the implementation of revised block rate designs for Empire's residential customers?

H. What, if any, changes to the General Power, SC-P and Large Power customer, demand and energy rate elements should be made in designing the rates resulting from this case?

> Keith (Empire) Kliethermes, S. (Staff) Kliethermes, R. (Staff) Hyman (DE) Marke (OPC) Haase (Joplin) Johnstone (MEUA) Nelson (MECG) Chriss (MECG) Maini (MECG)

1:00 P.M. Testimony, continued.

18. Trackers

A. Should the Vegetation Management Tracker balance be included in rate base?

B. Should the May 2011 Tornado Deferrals Tracker balance be included in rate base?

C. Should the Carrying Costs Tracker balance for latan 1, latan 2 and

Plum Point be included in rate base?

D. Should the O&M Tracker balance for latan 1, latan 2 and Plum

Point Tracker balance be included in rate base?

- E. Should the Pension Tracker balance be included in rate base?
- F. Should the OPEBs Tracker balance be included in rate base?

G. Should the SWPA Capacity Loss Reimbursement Tracker balance be included in rate base?

H. Should the PeopleSoft software deferred balance be included in rate base?

Owens (Empire) Bolin (staff) McMellen (Staff) Roth (OPC) Hyneman (OPC)

Thursday, June 9, 2016:

8:30 A.M. Testimony, continued.

19. Allocations

A. Should there be an adjustment to allocate corporate costs to Empire's affiliate EDI?

B. Should there be an adjustment to allocate corporate costs to Empire's water department?

C. What is the appropriate way to calculate A&G expenses for Empire's water department?

D. Should the Commission approve the Cost Allocation Manual ("CAM") submitted by Empire for Commission approval on August 23, 2011, or otherwise take action on Empire's CAM in Case No. AO-2012-0062, or should the Commission direct Empire to adopt the CAM proposed by Office of Public Counsel in this case?

> Keith (Empire) McMellen (Staff) Hyneman (OPC)

> > 9

1:00 P.M. Testimony, continued.

- 20. Accumulated Deferred Income Tax
 - A. Should the FAS123 deferred tax asset for stock based

compensation be included in rate base?

B. Should the deferred tax asset for alternative minimum tax be

included in rate base?

Williams (Empire) McMellen (Staff) Hyneman (OPC)

Friday, June 10, 2016:

- 8:30 A.M. Testimony, continued.
 - 21. Natural Gas Hedging Policy

Should Empire continue hedging for natural gas?

Mertens (Empire) (Staff – No witness) Riley (OPC)

Empire's Witnesses	Staff's Witnesses	OPC's Witnesses	DE's Witnesses	MECG's Witnesses	MEUA's Witnesses	Joplin's Witnesses
DE	OPC	Staff	Staff	Staff	Staff	Staff
MEUA	DE	DE	OPC	OPC	OPC	OPC
MECG	MEUA	MEUA	MEUA	DE	DE	DE
Joplin	Joplin	Joplin	Joplin	Joplin	Joplin	MEUA
Renew	Renew	Renew	Renew	Renew	Renew	Renew
Missouri	Missouri	Missouri	Missouri	Missouri	Missouri	Missouri
OPC	MECG	MECG	MECG	MEUA	MECG	MECG
Staff	Empire	Empire	Empire	Empire	Empire	Empire

Order of Cross-Examination:

WHEREFORE, Staff prays on behalf of all of the parties herein that the Commission will accept this *List of Issues, List and Order of Witnesses, Order of Opening Statements, and Order of Cross-Examination.*

Respectfully submitted,

<u>/s/ Kevin A. Thompson</u>

Kevin A. Thompson Missouri Bar Number 36288 Chief Staff Counsel

Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102 573-751-6514 (Voice) 573-526-6969 (Fax) <u>kevin.thompson@psc.mo.gov</u>

Attorneys for the Staff of the Missouri Public Service Commission

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by hand delivery or by First Class United States Mail, postage prepaid, on this **18th day of May, 2016,** on the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case.

<u>s/ Kevin A. Thompson</u>

11

Exhibit No.: :--Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2019-0374 Date Prepared: January 15, 2020



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

January 2020

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

		-	•
	A	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,492,982,196
I			φ 2,4 92,902,190
2	Less Accumulated Depreciation Reserve		\$832,056,079
•			<u> </u>
3	Net Plant In Service		\$1,660,926,117
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,547,849
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$31,582,948
8	Prepayments		\$6,954,889
9	Fuel Inventory		\$11,333,851
10	Vegetation Management Tracker		\$854,776
11	Regulatory Asset/Carrying Costs - latan 1		\$3,968,021
12	Regulatory Asset/Carrying Costs - latan 2		\$2,163,085
13	Regulatory Asset/Carrying Costs - Plum Point		\$101,585
14	Prepaid Pension Asset		\$18,865,955
15	People Soft Cost ER-2011-0004		\$93,909
16	MO Solar Initiative		\$13,879,329
17	Solar Rebate ER-2016-0023		\$4,314,546
18	Riverton 12 LTM Tracker		\$13,033,719
19	Customer Demand Program		\$4,160,645
20	TOTAL ADD TO NET PLANT IN SERVICE		\$112,855,107
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	-0.7534%	-\$112,653
23	State Tax Offset	-0.7534%	-\$20,005
24	City Tax Offset	0.0000%	\$0
25	Interest Expense Offset	13.4192%	\$4,118,673
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$13,610,695
28	Customer Advances for Construction		\$4,142,008
29	SWPA Capacity Loss Reimbursement		\$2,100,623
30	Pension Tracker Liability		\$182,978
31	OPEB Tracker Liability		\$4,768,543
32	Return of Excess Deferred Tax		\$126,767,653
33	Amortization of Electric Plant		\$21,933,340
34	Deferred Income Taxes - Accumulated		\$226,093,422
35	TOTAL SUBTRACT FROM NET PLANT		\$403,585,277
			,,
36	Total Rate Base		\$1,370,195,947

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	<u>l</u>
-	Account #		Total	Adjust.	A		Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3333%	\$0	\$25,549
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3333%	\$0	\$921,427
4	303.000	Miscellaneous Intangibles (like 353)	\$43,152,525	P-4	\$0	\$43,152,525	85.3333%	\$0	\$36,823,474
5		TOTAL INTANGIBLE PLANT	\$44,262,263		\$0	\$44,262,263		\$0	\$37,770,450
6		PRODUCTION PLANT							
Ū									
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$21,543,613	P-10	\$0	\$21,543,613	84.0400%	\$0	\$18,105,252
11 12	312.300 314.000	Boiler Plant and Equip Asbury Turbo Generator Units - Asbury	\$218,214,930 \$36,723,935	P-11 P-12	\$0 \$0	\$218,214,930 \$36,723,935	84.0400% 84.0400%	\$0 \$0	\$183,387,827 \$30,862,795
12	315.000	Accessory Electric Equipment - Asbury	\$6,893,818	P-12	\$0 \$0	\$6,893,818	84.0400%	\$0 \$0	\$5,793,565
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,486,317	P-14	\$0 \$0	\$2,486,317	84.0400%	\$0	\$2,089,501
15		TOTAL PRODUCTION - ASBURY -	\$287,212,608		\$0	\$287,212,608	0.100.0070	\$0	\$241,373,476
		STEAM	. , ,			. , ,			. , ,
16		PRODUCTION - IATAN - STEAM	• · · · · · · ·			• · · · · · · ·			
17	310.000	Land & Land Rights - latan	\$121,639	P-17	\$0	\$121,639	84.0400%	\$0	\$102,225
18	311.000 312.000	Structures & Improvements - latan	\$4,096,077	P-18 P-19	\$0 \$0	\$4,096,077 \$76,443,550	84.0400% 84.0400%	\$0 \$0	\$3,442,343 \$64,243,159
19 20	312.000	Boiler Plant Equipment - Iatan Unit Train - Iatan	\$76,443,550 \$329,005	P-19 P-20	\$0 \$0	\$76,443,550 \$329.005	84.0400% 84.0400%	\$0 \$0	\$04,243,159 \$276,496
20	312.000	Turbo Generator Units - latan	\$15,140,937	P-20	\$0 \$0	\$15,140,937	84.0400%	\$0 \$0	\$12,724,443
22	315.000	Accessory Electric Equipment - latan	\$8,353,311	P-22	\$0 \$0	\$8,353,311	84.0400%	\$0	\$7,020,123
23	316.000	Misc. Power Plant Equipment - latan	\$1,350,919	P-23	\$0	\$1,350,919	84.0400%	\$0	\$1,135,312
24		TOTAL PRODUCTION - IATAN - STEAM	\$105,835,438		\$0	\$105,835,438		\$0	\$88,944,101
25		PRODUCTION- IATAN 2 - STEAM		_					•
26	311.000	Structures & Improvements - latan 2	\$20,954,482	P-26	\$0	\$20,954,482	84.0400%	\$0	\$17,610,147
27 28	312.000 314.000	Boiler Plant Equipment - latan 2 Turbo Generator Units - latan 2	\$146,470,870 \$49,043,295	P-27 P-28	\$0 \$0	\$146,470,870 \$49,043,295	84.0400% 84.0400%	\$0 \$0	\$123,094,119 \$41,215,985
20	315.000	Accessory Electric Equipment - latan 2	\$12,340,511	P-20	\$0 \$0	\$12,340,511	84.0400%	\$0 \$0	\$10,370,965
30	316.000	Misc. Power Plant Equipment - latan 2	\$350,002	P-30	\$0 \$0	\$350,002	84.0400%	\$0 \$0	\$294,142
31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,159,160		\$0	\$229,159,160		\$0	\$192,585,358
32		PRODUCTION - IATAN - COMMON -							
		STEAM		_		•			
33	310.000	Land & Land Rights - latan Common	\$7,217	P-33	\$0	\$7,217	84.0400%	\$0	\$6,065
34	311.000	Structures & Improvements - latan	\$18,312,734	P-34	\$0	\$18,312,734	84.0400%	\$0	\$15,390,022
35	312.000	Common Boiler Plant Equipment - latan Common	\$39,889,528	P-35	\$0	\$39,889,528	84.0400%	\$0	\$33,523,159
35	312.000	Boner Flant Equipment - latan Common	\$35,005,320	F-33	4 0	\$35,005,320	84.0400 %	φU	\$33,323,139
36	314.000	Turbo Generator Units - latan Common	\$1,290,680	P-36	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
37	315.000	Accessory Electric Equipment - latan	\$5,085,098	P-37	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
		Common							
38	316.000	Misc. Power Plant Equipment - latan	\$716,828	P-38	\$0	\$716,828	84.0400%	\$0	\$602,422
		Common							
39		TOTAL PRODUCTION - IATAN -	\$65,302,085		\$0	\$65,302,085		\$0	\$54,879,871
		COMMON - STEAM							
40		PRODUCTION - PLUM POINT - STEAM							
40	310.000	Land & land Rights - Plum Point	\$956,529	P-41	\$0	\$956,529	84.0400%	\$0	\$803,867
42	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-42	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
		·							
43	312.000	Boiler Point Equipment - Plum Point	\$53,845,333	P-43	\$0	\$53,845,333	84.0400%	\$0	\$45,251,618
44	312.000	Train Lease	\$5,196,478	P-44	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
45	312.000	Unit Train - Plum Point	\$12,311	P-45	\$0	\$12,311	84.0400%	\$0	\$10,346
46	314.000	Turbo Generator Units - Plum Point	\$17,270,264	P-46	\$0 \$0	\$17,270,264	84.0400%	\$0 \$0	\$14,513,930
47	315.000	Accessory Electric Equipment - Plum Point	\$5,390,591	P-47	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253
48	316.000	Point Misc. Power Plant Equipment - Plum	\$2,968,456	P-48	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
	510.000	Point	φ2,300,430	1-40	φU	φ 2,300,4 00	07.0400/0	φυ	φ 2, 7 34,030
49		TOTAL PRODUCTION - PLUM POINT -	\$106,207,741		\$0	\$106,207,741		\$0	\$89,256,985
		STEAM							
		1							

Accounting Schedule: 03 Sponsor: Barron Page: 1 of 4 JAR-R-5 Page 4

	Α	В	<u>C</u>	D	E	E	G	H	
	Account # (Optional)	– Plant Account Description	Total	Adjust. Number			Jurisdictional Allocations		MO Adjusted Jurisdictional
Number	(Optional)		Flant	Number		Fidilt	Allocations	Adjustments	Juristictional
50		TOTAL STEAM PRODUCTION	\$793,717,032		\$0	\$793,717,032		\$0	\$667,039,791
51		NUCLEAR PRODUCTION							
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		HYDRAULIC PRODUCTION							
54		PRODUCTION - OZARK BEACH - HYDRO							
55 56	330.000 331.000	Land & Land Rights - Ozark	\$226,488	P-55 P-56	\$0 \$0	\$226,488	84.0400% 84.0400%	\$0 \$0	\$190,341
56 57	332.000	Structures & Improvements - Ozark Reservoirs, Dams, Waterways - Ozark	\$1,250,134 \$3,418,678	P-56 P-57	\$0 \$0	\$1,250,134 \$3,418,678	84.0400% 84.0400%	\$0 \$0	\$1,050,613 \$2,873,057
58	333.000	Water Wheels, Turbines & Generators	\$4,341,414	P-58	\$0	\$4,341,414	84.0400%	\$0	\$3,648,524
59	334.000	Accessory Electric Equipment - Ozark	\$1,502,098	P-59	\$0	\$1,502,098	84.0400%	\$0	\$1,262,363
60	335.000	Misc. Power Plant Equipment - Ozark	\$1,012,284	P-60	\$0	\$1,012,284	84.0400%	\$0	\$850,723
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
62		TOTAL HYDRAULIC PRODUCTION	\$11,751,096		\$0	\$11,751,096		\$0	\$9,875,621
63		OTHER PRODUCTION							
64		PRODUCTION - ENERGY CENTER							
65	340.000	Land & Land Rights - Energy	\$163,097	P-65	\$0	\$163,097	84.0400% 84.0400%	\$0	\$137,067
66 67	341.000 342.000	Structures & Improvements - Energy Fuel Holders, Producers & Access Energy	\$2,403,518 \$1,391,747	P-66 P-67	\$0 \$0	\$2,403,518 \$1,391,747	84.0400% 84.0400%	\$0 \$0	\$2,019,917 \$1,169,624
68	343.000	Prime Movers - Energy	\$26,745,014	P-68	\$0	\$26,745,014	84.0400%	\$0	\$22,476,510
69	344.000	Generators - Energy	\$6,621,439	P-69	\$0	\$6,621,439	84.0400%	\$0	\$5,564,657
70	345.000	Accessory Electric Equipment - Energy	\$2,188,669	P-70	\$0	\$2,188,669	84.0400%	\$0	\$1,839,357
71	346.000	Misc. Power Plant Equipment - Energy	\$2,001,016	P-71	<u>\$0</u>	\$2,001,016	84.0400%	\$0	\$1,681,654
72		TOTAL PRODUCTION - ENERGY CENTER	\$41,514,500		\$0	\$41,514,500		\$0	\$34,888,786
73		PRODUCTION - ENERGY CENTER FT8							
74	341.000	Structures & Improvements - FT8	\$1,124,306	P-74	\$0	\$1,124,306	84.0400%	\$0	\$944,867
75	342.000	Fuel Holders, Producers & Access FT8	\$1,453,081	P-75	\$0	\$1,453,081	84.0400%	\$0	\$1,221,169
76	343.000	Prime Movers - FT8	\$52,051,925	P-76	\$0	\$52,051,925	84.0400%	\$0	\$43,744,438
77	344.000	Generator - FT8	\$4,886,740	P-77	\$0	\$4,886,740	84.0400%	\$0	\$4,106,816
78	345.000	Accessory Electric Equipment - FT8	\$3,539,957	P-78	\$0	\$3,539,957	84.0400%	\$0	\$2,974,980
79 80	346.000	Misc. Power Plant Equipment - FT8 TOTAL PRODUCTION - ENERGY	<u>\$1,041,864</u> \$64,097,873	P-79	<u>\$0</u> \$0	<u>\$1,041,864</u> \$64,097,873	84.0400%	<u>\$0</u> \$0	<u>\$875,583</u> \$53,867,853
00		CENTER FT8	φ0 4 ,097,073		40	404,037,073		ψŪ	433,007,033
81			* • • ••••		••	* • • •••			* ***
82 83	340.000	Land TOTAL RIVERTON COMMON	<u>\$253,184</u> \$253,184	P-82	\$0 \$0	<u>\$253,184</u> \$253,184	84.0400%	<u>\$0</u> \$0	<u>\$212,776</u> \$212,776
00			¥200,104		ΨŪ	<i>\\</i> 200,104		ψŪ	<i>\\</i> 212,110
84	244.000	PRODUCTION - RIVERTON UNIT 10 & 11	¢0 450 004	D 05	* 0	¢0.450.024	84.04009/	¢0	¢7 400 000
85	341.000	Structures & Improvements - RU 10 & 11	\$8,458,931	P-85	\$0	\$8,458,931	84.0400%	\$0	\$7,108,886
86	342.000	Fuel Holders, Producers & Access RU 10 & 11	\$579,486	P-86	\$0	\$579,486	84.0400%	\$0	\$487,000
87	343.000	Prime Movers - RU 10 & 11	\$7,127,000	P-87	\$0	\$7,127,000	84.0400%	\$0	\$5,989,531
88	344.000	Generators - RU 10 & 11	\$1,779,491	P-88 P-89	\$0 \$0	\$1,779,491	84.0400%	\$0 \$0	\$1,495,484
89 90	345.000 346.000	Accessory Electric Equip. RU 10 & 11 Misc. Power Plant Equip - RU 10 & 11	\$1,648,145 \$1,282,620	P-89 P-90	\$0 \$0	\$1,648,145 \$1,282,620	84.0400% 84.0400%	\$0 \$0	\$1,385,101 \$1,077,914
91	340.000	TOTAL PRODUCTION - RIVERTON UNIT	\$20,875,673	1-50	\$0 \$0	\$20,875,673	04.040070	\$0 \$0	\$17,543,916
92		PRODUCTION - RIVERTON UNIT 12							
93	341.000	Structures & Improvements - RU 12	\$17,818,454	P-93	\$0	\$17,818,454	84.0400%	\$0	\$14,974,629
94	342.000	Fuel Holders, Producers & Access RU 12	\$945,601	P-94	\$0	\$945,601	84.0400%	\$0	\$794,683
95	343.000	Prime Movers - RU 12	\$150,760,576	P-95	\$0	\$150,760,576	84.0400%	\$0	\$126,699,188
96 07	344.000	Generators - RU 12	\$21,337,811	P-96	\$0 ©	\$21,337,811	84.0400%	\$0 \$0	\$17,932,296
97	345.000	Accessory Electric Equipment - RU 12	\$26,048,263	P-97	\$0	\$26,048,263	84.0400%	\$0	\$21,890,960

Accounting Schedule: 03 Sponsor: Barron Page: 2 of 4 JAR-R-5 Page 5

Line Account at Total Adjustment Adjustm		Α	B	<u>C</u>	D	<u>E</u>	E	G	Н	
98 946.00 Mis. Proof Plant Equipment - RU 12 TOTAL PRODUCTION - STATE LINE COMBINED CYCLE 52,78,427 S218,674,142 94.000% 94.000% 90 53,232,382 99 94.000 FRODUCTION - STATE LINE COMBINED CYCLE 530,833 P.167 50 523,823,97 P.105 50 530,833,9 MA000% 50 577,453,07 P.105 50 530,833,9 MA000% 50 577,453,07 P.105 50 530,833,9 MA000% 50 577,453,07 P.105 50 530,833,7 P.105 50 530,933,75 MA000% 50 557,644,27 84,000% 50 557,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 558,644,27 84,000% 50 52,87,00,027 84,000% 50 52,87,74,73 84,000% 50 52,87,74,73 84,000% <th>Line</th> <th></th> <th><u> </u></th> <th></th> <th></th> <th><u> </u></th> <th></th> <th></th> <th></th> <th>MO Adjusted</th>	Line		<u> </u>			<u> </u>				MO Adjusted
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Image: Production - STATE LINE COMBINED CYCLE State Line Combined by the state of	99			\$219,674,142		\$0	\$219,674,142		\$0	\$184,614,148
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10 34.000 CVCLE SS38.836 P-10 30 SS38.838 84.000% 50 S704.07% <	100		PRODUCTION - STATE LINE COMBINED							
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118 341.000 Structures & Improvements - SL UT1 \$1,111,584 P-118 \$0 \$1,111,584 84.0400% \$0 \$294,175 120 342.000 Fuel Holders, Producers & Accessories - SL UT1 \$3,187,313 P-119 \$0 \$3,187,313 84.0400% \$0 \$2,263,566 121 344.000 Perine Movers - SL UT1 \$7,813,342 P-120 \$0 \$3,26,307 84.0400% \$0 \$2,263,566 121 344.000 Generators - SL UT1 \$7,813,342 P-121 \$0 \$3,312,038 84.0400% \$0 \$2,279,723 122 346.000 Misc. Power Plant Equipment - SL UT1 \$3,329,037 P-122 \$0 \$3,320,037 84.0400% \$0 \$3,35,927,027 124 46.000 Misc. Power Plant Equipment - SL UT1 \$3,42,749,911 \$0 \$3,42,749,911 \$0 \$3,42,749,911 \$0 \$3,42,749,911 \$0 \$3,42,749,911 \$0 \$4,64,520,577 126 TOTAL OTHER PRODUCTION \$552,737,477 \$0 \$1,358,205,605 \$0 \$1,31,939,103 \$1,83 \$1,939,103 \$1,939,103 \$1,939,103 \$1,93,100 <t< td=""><td>447</td><td>240.000</td><td>-</td><td>£44.007</td><td>D 447</td><td>¢0.</td><td>¢44.007</td><td>04.04009/</td><td>¢0</td><td>¢0,000</td></t<>	447	240.000	-	£44.007	D 447	¢0.	¢44.007	04.04009/	¢0	¢0,000
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120 343.000 Prime Movers - SL UT1 \$26,933,087 P-120 \$0 \$26,933,087 \$84,0400%, \$0 \$22,263,566 121 346.000 Accessory Electric Equipment - SL UT1 \$7,813,342 P-121 \$0 \$5,7813,342 \$84,0400%, \$0 \$52,797,723 123 346.000 Misc. Power Plant Equipment - SL UT1 \$3,329,037 P-123 \$0 \$3,329,037 \$84,0400%, \$0 \$52,797,723 124 Accessory Electric Equipment - SL UT1 \$3,329,037 P-123 \$0 \$3,329,037 \$84,0400%, \$0 \$52,797,723 124 TOTAL OTHER PRODUCTION STATE LINE \$42,769,911 \$0 \$352,737,477 \$0 \$46,6520,577 126 TOTAL OTHER PRODUCTION PLANT \$1,358,205,605 \$0 \$1,141,435,989 127 TANSMISSION PLANT \$1,358,205,605 \$0 \$11,939,103 \$4,0400%, \$0 \$10,033,622 128 350.000 Land - TP \$11,939,103 P-128 \$0 \$4,626,428 \$4,0400%, \$0 \$19,340 130 352.000 Structures & Improvements - TP \$4,626,428 P-129 \$0 \$4,6400%, \$0 \$19,340 133 350.000 Station Equipment - TP \$14,814,429 \$13 \$0 \$22,014,444 \$40,0400%, \$0 <	115	342.000		ψ3,107,313	1-115	ψυ	<i>40,107,010</i>	04.040070	ψυ	<i>\\</i> 2,070,010
122 345.000 Accessory Electric Equipment - SL UT1 \$3,320,037 P-122 \$0 \$3,320,037 84.0400% \$0 \$2,797,723 124	120	343.000		\$26,933,087	P-120	\$0	\$26,933,087	84.0400%	\$0	\$22,634,566
123 346.000 Misc. Power Plant Equipment - SL UT1 TOTAL PRODUCTION - STATE LINE \$363.651 P-123 \$0 \$363.651 84.0400% \$0 \$305.612 125 TOTAL OTHER PRODUCTION \$552,737,477 \$0 \$552,737,477 \$0 \$552,737,477 \$0 \$464,520.577 126 TOTAL OTHER PRODUCTION PLANT \$1,358,205,605 \$0 \$1,358,205,605 \$0 \$1,141,435,989 127 TRANSMISSION PLANT \$1,358,205,605 \$0 \$1,358,205,605 \$0 \$1,141,435,989 128 350.000 Land - TP \$1,1939,103 P-128 \$0 \$11,939,103 84.0400% \$0 \$1,00,33,622 129 352.000 Structures & Improvements - TP \$4,626,428 \$10,400% \$0 \$13,351,002 \$13,351,002,39 84,0400% \$0 \$13,351,01,31 \$0 \$133,10,239 84,0400% \$0 \$13,821,10,239 84,0400% \$0 \$13,82,102,50 \$0 \$13,82,102,50 \$0 \$13,351,02,50 \$133,351,02 \$0 \$133,350,10 \$133,50,10 \$144,400% <td< td=""><td>121</td><td>344.000</td><td>Generators - SL UT1</td><td>\$7,813,342</td><td>P-121</td><td>\$0</td><td>\$7,813,342</td><td>84.0400%</td><td>\$0</td><td>\$6,566,333</td></td<>	121	344.000	Generators - SL UT1	\$7,813,342	P-121	\$0	\$7,813,342	84.0400%	\$0	\$6,566,333
124 TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) \$42,749,911 \$0 \$42,749,911 \$0 \$35,927,025 125 TOTAL OTHER PRODUCTION \$552,737,477 \$0 \$552,737,477 \$0 \$446,4520,577 126 TOTAL PRODUCTION PLANT \$1,358,205,605 \$0 \$1,358,205,605 \$0 \$1,141,435,989 127 TOTAL PRODUCTION PLANT \$1,358,205,605 \$0 \$1,139,3103 84,0400% \$0 \$10,033,622 128 350,000 Structures & Improvements - TP \$14,402,329 P-128 \$0 \$11,939,103 84,0400% \$0 \$15,3,140,05% \$0 \$13,386,050 130 352,010 Structures & Improvements latan \$23,013 P+130 \$0 \$23,013 84,0400% \$0 \$15,3,140,05% \$0 \$13,351,910,577 \$0 \$24,626,428 \$1,929,103 \$14,400% \$0 \$15,3,910,657 \$13,340,00% \$0 \$15,3,910,657 \$0 \$13,354,000 \$0 \$123,910,03% \$21,44,44 \$0 \$0 \$12,21,823 \$13,21,21,21,21,21,21,21,21,21,21,21,21,21,										
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126 TOTAL PRODUCTION PLANT \$1,358,205,605 \$0 \$1,358,205,605 \$0 \$1,358,205,605 \$0 \$1,141,435,989 127 TRANSMISSION PLANT Land - TP \$11,939,103 P-128 \$0 \$11,939,103 84.0400% \$0 \$10,033,622 129 352.000 Structures & Improvements atan \$22,013 P-129 \$0 \$23,013 84.0400% \$0 \$13,93,103 84.0400% \$0 \$13,93,003 84.0400% \$0 \$13,98,050 130 352.010 Structures & Improvements Iatan \$22,013 P-130 \$0 \$23,104 84.0400% \$0 \$13,91,057 132 353.000 Station Equipment - Iatan \$620,922 P-132 \$0 \$620,922 84.0400% \$0 \$18,21,91 134 355.000 Powers and Fixtures - TP \$298,476,574 P-133 \$0 \$2,144,444 P-133 \$0 \$2,144,444 P-133 \$0 \$2,81,80,700 \$0 \$1,82,236,700 \$0 \$1,82,236,70 \$0 \$1,82,236,77,165 \$0<			CT'S (UNIT 1)							
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127 TRANSMISSION PLANT \$11,939,103 P-128 \$0 \$11,939,103 84.0400% \$0 \$10,033,622 129 352.000 Structures & Improvements - TP \$4,626,428 P-129 \$0 \$4,626,428 84,0400% \$0 \$3,888,050 130 352.010 Structures & Improvements latan \$23,013 P-131 \$0 \$183,140,239 84,0400% \$0 \$19,340 131 353.000 Station Equipment - TP \$113,140,239 P-131 \$0 \$183,140,239 84,0400% \$0 \$153,11,057 132 353.000 Station Equipment - TP \$21,44,444 P-133 \$0 \$2,144,444 84.0400% \$0 \$18,36,719 134 355.000 Poles and Fixtures - TP \$29,476,577 P-134 \$0 \$88,476,577 84.0400% \$0 \$18,36,707 135 356.000 Overhead Conductors & Devices - TP \$98,476,577 P-134 \$0 \$39,538,512 \$0 \$399,538,512 \$0 \$28,476,574 137 DISTRIBUTION PLANT <td>125</td> <td></td> <td>TOTAL OTHER PRODUCTION</td> <td>\$JJZ,131,411</td> <td></td> <td>40</td> <td>\$JJ2,131,411</td> <td></td> <td>40</td> <td>\$404,320,377</td>	125		TOTAL OTHER PRODUCTION	\$JJZ,131,411		40	\$JJ2,131,411		4 0	\$404, 320, 377
127 TRANSMISSION PLANT \$11,939,103 P-128 \$0 \$11,939,103 84.0400% \$0 \$10,033,622 129 352.000 Structures & Improvements - TP \$4,626,428 P-129 \$0 \$4,626,428 84,0400% \$0 \$3,888,050 130 352.010 Structures & Improvements latan \$23,013 P-131 \$0 \$183,140,239 84,0400% \$0 \$19,340 131 353.000 Station Equipment - TP \$113,140,239 P-131 \$0 \$183,140,239 84,0400% \$0 \$153,11,057 132 353.000 Station Equipment - TP \$21,44,444 P-133 \$0 \$2,144,444 84.0400% \$0 \$18,36,719 134 355.000 Poles and Fixtures - TP \$29,476,577 P-134 \$0 \$88,476,577 84.0400% \$0 \$18,36,707 135 356.000 Overhead Conductors & Devices - TP \$98,476,577 P-134 \$0 \$39,538,512 \$0 \$399,538,512 \$0 \$28,476,574 137 DISTRIBUTION PLANT <td>126</td> <td></td> <td>TOTAL PRODUCTION PLANT</td> <td>\$1.358.205.605</td> <td></td> <td>\$0</td> <td>\$1.358.205.605</td> <td></td> <td>\$0</td> <td>\$1.141.435.989</td>	126		TOTAL PRODUCTION PLANT	\$1.358.205.605		\$0	\$1.358.205.605		\$0	\$1.141.435.989
128 350.000 Land - TP \$11,939,103 P-128 \$0 \$11,939,103 84.0400% \$0 \$3,888,050 129 352.000 Structures & Improvements latan \$23,013 P-129 \$0 \$4,626,428 84.0400% \$0 \$3,888,050 130 352.010 Structures & Improvements latan \$23,013 P-130 \$0 \$23,013 84.0400% \$0 \$13,340 131 353.000 Station Equipment - TP \$183,140,239 P-131 \$0 \$183,140,239 84.0400% \$0 \$513,911,057 132 353.010 Station Equipment - latan \$620,922 P-132 \$0 \$620,922 84.0400% \$0 \$52,18,23 133 354.000 Towers and Fixtures - TP \$98,567,789 P-133 \$0 \$2,144,44 84.0400% \$0 \$82,86,371 135 356.000 Overhead Conductors & Devices - TP \$98,476,574 P-135 \$0 \$98,476,574 84.0400% \$0 \$82,86,737 136 360.000 Land/Land Rights - DP \$4,641,021 P-138 \$0 \$32,918,919 87,5689% <td< td=""><td></td><td></td><td></td><td>• • • • • • • • • • • • • • • •</td><td></td><td>• •</td><td>• • • • • • • • • • • • • • •</td><td></td><td>• -</td><td>• • • • • • • • • •</td></td<>				• • • • • • • • • • • • • • • •		• •	• • • • • • • • • • • • • • •		• -	• • • • • • • • • •
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147 370.000 Meters - DP \$25,450,116 P-147 \$0 \$25,450,116 87.5689% \$0 \$22,286,387										
148 371.000 Meter Installations/Private Lights - DP \$18,125,418 P-148 \$0 \$18,125,418 87.5689% \$0 \$15,872,229										
	148	371.000	Meter Installations/Private Lights - DP	\$18,125,418	P-148	\$0	\$18,125,418	87.5689%	\$0	\$15,872,229

Accounting Schedule: 03 Sponsor: Barron Page: 3 of 4 JAR-R-5 Page 6

	Α	B	<u>C</u>	D	E	E	G	H	<u>I</u>
Line	Account #		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
149	373.000	Street Lighting and Signal Systems - DP	\$20,797,327	P-149	\$0	\$20,797,327	87.5689%	\$0	\$18,211,990
150	375.000	Charging Stations - DP	\$161,631	P-150	\$0	\$161,631	87.5689%	\$0	\$141,538
151		TOTAL DISTRIBUTION PLANT	\$1,031,347,839		\$0	\$1,031,347,839		\$0	\$903,139,956
152		INCENTIVE COMPENSATION							
		CAPITALIZATION							
153	0.000	Compenstation Employee Stock Purchase	\$0	P-153	\$0	\$0	100.0000%	\$0	\$0
		Plan							
154		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
155		GENERAL PLANT							
156		Land/Land Rights - GP	\$1,057,907		-\$140,490	\$917,417		\$0	\$782,862
157		Structures & Improvements - GP	\$12,796,096	P-157	-\$1,699,322	\$11,096,774	85.3333%	\$0	\$9,469,243
158		Office Furniture & Equipment - GP	\$6,570,717	P-158	-\$872,591	\$5,698,126	85.3333%	\$0	\$4,862,399
159		Computer Equipment - GP	\$13,985,921	P-159	-\$1,857,330	\$12,128,591	85.3333%	\$0	\$10,349,727
160		Furniture Lease - GP	\$16,569	P-160	\$0	\$16,569	85.3333%	\$0	\$14,139
161	392.000	Transportation Equipment - GP	\$16,921,535		\$0	\$16,921,535	85.3333%	\$0	\$14,439,704
162	393.000	Stores Equipment - GP	\$1,060,867	P-162	\$0	\$1,060,867	85.3333%	\$0	\$905,273
163	394.000	Tools, Shop, & Garage Equipment - GP	\$7,983,120	P-163	\$0	\$7,983,120	85.3333%	\$0	\$6,812,260
164	395.000	Laboratory Equipment - GP	\$2,898,216		\$0	\$2,898,216	85.3333%	\$0	\$2,473,143
165		Power Operated Equipment - GP	\$18,359,125	P-165	\$0	\$18,359,125	85.3333%	\$0	\$15,666,447
166		Communication Equipment - GP	\$11,999,737	P-166	-\$1,593,565	\$10,406,172		\$0	\$8,879,930
167	398.000	Miscellaneous Equipment - GP	\$281,763	P-167	-\$37,418	\$244,345	85.3333%	\$0	\$208,508
168		TOTAL GENERAL PLANT	\$93,931,573		-\$6,200,716	\$87,730,857		\$0	\$74,863,635
169		TOTAL PLANT IN SERVICE	\$2,927,285,792	=	-\$6,200,716	\$2,921,085,076		\$0	\$2,492,982,196

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Land/Land Rights - GP 1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)	389.000	-\$140,490	-\$140,490	\$0	\$0
P-157	Structures & Improvements - GP	390.000		-\$1,699,322		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)	390.000	-\$1,699,322	- #1,033, 322	\$0	φU
P-158	Office Furniture & Equipment - GP	391.000		-\$872,591		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$872,591		\$0	
P-159	Computer Equipment - GP	391.010		-\$1,857,330		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,857,330		\$0	
P-166	Communication Equipment - GP	397.000		-\$1,593,565		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$1,593,565		\$0	
P-167	Miscellaneous Equipment - GP	398.000		-\$37,418		\$0
	1. To remove water, non-utility operating, EDG, fibercom, MO water, and MO Midstates Gas (C. Barron)		-\$37,418		\$0	
	Total Plant Adjustments			-\$6,200,716		\$0

Number Plant Account Description Jurisdictional Rate Expense Life [*] Salva 1 301.00 INTANGIBLE PLANT 525,549 0.00% \$50 0 3 302.00 Franchises and Consents \$327,770,660 0 50 0 0 6 PRODUCTION PLANT \$327,770,660 0 50 0 0 7 STEAM PRODUCTION SAUY \$11,34,535 0.00% \$50 0 0 8 310,000 Land and Rights \$11,134,535 0.00% \$50 0 0 11 311,000 Burcurus and improvements \$10,102,227 4.29% \$31,509,191 0 12 314,000 Miss.cementar Units - sharry \$53,09,277 4.39% \$31,509,191 0 13 315,000 Maccessory Electric Equipment - Abury \$52,09,571 3.28% \$35,591,997 0 14 316,000 Miss.cements - Istan \$310,225 0.00% \$53 0 0		<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G
1 301.000 INTANGIBLE PLANT Organization 525.549 302.000 0.00% S0 50 0 3 302.000 Franchises and Consents Miscollencevil immegibles (like 353) TOTAL INTANGIBLE PLANT 527.770.450 0.00% S0 50 0 6 PRODUCTION PLANT 51.134.556 0.00% S10.020 50 0 7 STEAM PRODUCTION ABBURN 51.134.556 0.00% S10.022 4.29% S77.75 0 0 8 310.000 PRODUCTION - ASBURY - STEAM Istructures and improvement - shoury S10.862.795 51.134.556 0.00% S10.0222 52.00% S10.337.877.15 0 11 312.000 Bolier Plant and Equip- Antsury S10.862.795 4.89% S15.33.567 32.897 0 12 314.000 Turbo Generator Units - Asbury TUrbo Generator Units - RABURY - STEAM \$241.377.476 \$26.88,110 \$11.412.314 0 16 310.000 Bolier Plant Equipment - Asbury TUrbo Generator Units - Istan \$12.427.443 1.278% \$17.81.67 \$14.23.42 17 310.000 Bolier Plant Equipment - Istan \$12.42.33 1.93% \$56.437 0	-				•	•	-	Net
2 301.000 Organization \$25,549 0.00% \$0 3 303.000 Franchises and Consents \$324,747 0.00% \$0 5 303.000 Miscellaneous Intanglibles (like 353) \$36,823,474 0.00% \$0 6 PRODUCTION PLANT STEAM PRODUCTION St 30 0 7 STEAM PRODUCTION - ASBURY - STEAM St 1,134,536 0.00% \$50 0 8 310.000 Land and Land Rights \$113,315,737 48,29% \$18,339,755 0 13 315,000 Accessory Electric Equipment - Asbury \$30,862,795 4.89% \$11,609,191 0 13 315,000 Accessory Electric Equipment - Asbury \$5,735,555 3.78% \$218,897,891 0 14 316,000 Misc. Power Plant Equipment - Asbury \$2,089,501 3.28% \$168,118 0 15 TortAL PRODUCTION - IATA - STEAM \$102,225 0.00% \$56,437 0 14 316,000 Land & Rights - Iatan \$142,243,153 </th <th>Number</th> <th>Number</th> <th>Plant Account Description</th> <th>Jurisdictional</th> <th>Rate</th> <th>Expense</th> <th>Life</th> <th>Salvage</th>	Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
2 301.000 Organization \$25,549 0.00% \$0 3 303.000 Franchises and Consents \$324,747 0.00% \$0 5 303.000 Miscellaneous Intanglibles (like 353) \$36,823,474 0.00% \$0 6 PRODUCTION PLANT STEAM PRODUCTION St 30 0 7 STEAM PRODUCTION - ASBURY - STEAM St 1,134,536 0.00% \$50 0 8 310.000 Land and Land Rights \$113,315,737 48,29% \$18,339,755 0 13 315,000 Accessory Electric Equipment - Asbury \$30,862,795 4.89% \$11,609,191 0 13 315,000 Accessory Electric Equipment - Asbury \$5,735,555 3.78% \$218,897,891 0 14 316,000 Misc. Power Plant Equipment - Asbury \$2,089,501 3.28% \$168,118 0 15 TortAL PRODUCTION - IATA - STEAM \$102,225 0.00% \$56,437 0 14 316,000 Land & Rights - Iatan \$142,243,153 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
2 301.000 Organization \$25,549 0.00% \$0 3 303.000 Franchises and Consents \$324,247 0.00% \$0 6 PRODUCTION PLANT \$0 \$0 \$0 7 STEAM PRODUCTION ABURY - STEAM \$0 \$0 8 310.000 Land and Land Rights \$11,34,536 0.00% \$50 0 11 312,000 Structures and Improvements \$18,105,522 4.29% \$58,332,233 0 12 314,000 Turbo Generator Units - Asbury \$30,362,795 4.89% \$11,809,191 0 13 315,000 Accessory Electric Equipment - Asbury \$5,735,553 3.7% \$2,88,392,203 0 14 316,000 Misc. Power Plant Equipment - Asbury \$5,235,553 3.28% \$56,418 0 15 316,000 Land & Land Rights - latan \$12,225 0.00% \$56,457 0 14 316,000 Land & Land Rights - latan \$12,724,443 2.7% \$18,442 0 <td>1</td> <td></td> <td>INTANGIBI E PI ANT</td> <td></td> <td></td> <td></td> <td></td> <td></td>	1		INTANGIBI E PI ANT					
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4 303.000 Miscellaneous Intangibles (like 35:) TOTAL INFORMET ANDIGUE PLANT 586,823,474 S37,770,450 0.00% 50 6 PRODUCTION PLANT 50 50 50 7 STEAM PRODUCTION N 50 0 8 310.000 Januares and Junk Rights 51,124,556 0.00% 50 0 9 311.000 Boiler Plant and Equip- Asbury \$18,105,252 4.29% \$58,832,233 0 11 312.000 Misc. Power Plant Equipment - Asbury \$30,867,755 4.89% \$31,409,190 0 13 315.000 Accessory Electric Equipment - Asbury \$5,735,555 3.78% \$21,437,476 \$51,42,314 0 16 PRODUCTION - IATAN - STEAM \$102,225 0.00% \$50 0 13 13.000 Structures & Improvements - Iatan \$31,42,343 1,337,42,545 0 0 13 13.000 Boiler Hand Equipment - Iatan \$31,42,343 1,337,42,343 0 0 13 13.000 Boiler Hand Equipment - Iatan <td< td=""><td></td><td></td><td>=</td><td></td><td></td><td></td><td></td><td>0.00%</td></td<>			=					0.00%
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26 311.000 Structures & Improvements - Iatan 2 \$17,610,147 1.53% \$269,435 0 27 312.000 Boiler Plant Equipment - Iatan 2 \$14,1215,985 1.53% \$483,340 0 28 314.000 Accessory Electric Equipment - Iatan 2 \$41,215,985 1.53% \$460,605 0 30 316.000 Misc. Power Plant Equipment - Iatan 2 \$10,370,965 1.54% \$159,713 0 31 TOTAL PRODUCTION - IATAN 2 - STEAM \$192,585,358 \$192,585,358 \$2,947,976 \$2,947,976 32 PRODUCTION - IATAN - COMMON - STEAM \$192,585,358 \$192,585,358 \$0 \$2,947,976 33 310.000 Structures & Improvements - Iatan Common \$16,605 0.00% \$0 0 34 311.000 Structures & Improvements - Iatan Common \$1,084,687 1.92% \$20,826 0 35 312.000 Boiler Plant Equipment - Iatan Common \$1,084,687 1.92% \$20,826 0 36 314.000 Turbo Generator Units - Iatan Common \$1,084,687 1.92% \$20,826 0 37 315.000	25		PRODUCTION INTAN 2 STEAM					
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28 314.000 Turbo Generator Units - latan 2 \$41,215,985 1.53% \$630,605 0 29 315.000 Accessory Electric Equipment - latan 2 \$10,370,965 1.54% \$159,713 0 30 316.000 Misc. Power Plant Equipment - latan 2 \$192,585,358 1.66% \$2,947,976 0 32 PRODUCTION - IATAN - COMMON - STEAM \$192,585,358 1.66% \$2,947,976 0 33 310.000 Land & Land Rights - latan Common \$6,065 0.00% \$0 0 34 311.000 Structures & Improvements - latan Common \$15,390,022 1.92% \$295,488 0 35 312.000 Boiler Plant Equipment - latan Common \$1,084,687 1.92% \$20,826 0 36 314.000 Turbo Generator Units - latan Common \$1,084,687 1.92% \$20,826 0 37 315.000 Accessory Electric Equipment - latan Common \$1,084,687 1.92% \$20,826 0 38 316.000 Misc. Power Plant Equipment - latan Common \$4,273,516 1.89% \$11,386 0 39 TOTAL PRODU						. ,		0.00%
29 315.000 Accessory Electric Equipment - latan 2 Misc. Power Plant Equipment - latan 2 TOTAL PRODUCTION - IATAN 2 - STEAM \$10,370,965 \$294,142 1.54% \$192,585,358 \$159,713 \$4,883 \$2,947,976 0 32 PRODUCTION - IATAN - COMMON - STEAM \$112,585,358 \$10,370,965 \$2,947,976 \$1,66% \$2,947,976 33 310.000 Land & Land Rights - latan Common Structures & Improvements - latan Common \$6,065 \$15,390,022 0.00% \$0 0 35 312.000 Boiler Plant Equipment - latan Common Boiler Plant Equipment - latan Common Accessory Electric Equipment - latan \$10,84,687 \$4,273,516 1.92% \$20,826 \$20,826 0 0 38 316.000 Turbo Generator Units - latan Common Accessory Electric Equipment - latan Common TOTAL PRODUCTION - IATAN - COMMON - STEAM \$602,422 1.89% 1.89% \$11,386 \$11,013,169 39 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point 311.000 \$803,867 Structures & Improvements - Plum Point \$17,285,161 \$40 2.44% \$421,758 0								0.00%
30 316.000 Misc. Power Plant Equipment - latan 2 TOTAL PRODUCTION - IATAN 2 - STEAM \$294,142 \$192,585,358 1.66% \$4,883 \$2,947,976 0 32 PRODUCTION - IATAN 2 - STEAM \$192,585,358 \$1.66% \$2,947,976 \$ 33 310.000 Land & Land Rights - latan Common Structures & Improvements - latan Common \$6,065 0.00% \$0 0 34 311.000 Structures & Improvements - latan Common \$15,390,022 1.92% \$295,488 0 35 312.000 Boiler Plant Equipment - latan Common Accessory Electric Equipment - latan Common \$1,084,687 1.92% \$20,826 0 38 316.000 Turbo Generator Units - latan Common Accessory Electric Equipment - latan Common \$602,422 1.89% \$11,386 0 39 PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 \$1,013,169 40 11 310.000 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 41 310.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0							-	0.00%
31 TOTAL PRODUCTION - IATAN 2 - STEAM \$192,585,358 \$2,947,976 32 PRODUCTION - IATAN - COMMON - STEAM \$192,585,358 \$2,947,976 33 310.000 Land & Land Rights - latan Common \$6,065 0.00% \$0 34 311.000 Structures & Improvements - latan \$15,390,022 1.92% \$295,488 0 35 312.000 Boiler Plant Equipment - latan Common \$33,523,159 1.80% \$603,417 0 36 314.000 Turbo Generator Units - latan Common \$1,084,687 1.92% \$20,826 0 37 315.000 Accessory Electric Equipment - latan \$602,422 1.89% \$11,386 0 38 316.000 Misc. Power Plant Equipment - latan \$602,422 1.89% \$11,013,169 0 39 TOTAL PRODUCTION - PLUM POINT - STEAM \$803,867 0.00% \$0 0 40 310.000 Land & land Rights - Plum Point \$803,867 0.00% \$0 0 41 310.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0								0.00%
33 310.000 STEAM Land & Land Rights - latan Common Structures & Improvements - latan Common \$6,065 0.00% \$0 0 34 311.000 Structures & Improvements - latan Common \$15,330,022 1.92% \$295,488 0 35 312.000 Boiler Plant Equipment - latan Common \$33,523,159 1.80% \$603,417 0 36 314.000 Accessory Electric Equipment - latan Common \$1,084,687 1.92% \$20,826 0 38 316.000 Turbo Generator Units - latan Common \$602,422 1.89% \$11,386 0 39 Nisc. Power Plant Equipment - latan Common \$602,422 1.89% \$11,386 0 39 PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,00% \$1,00% \$0 0 0 40 1.1,000 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 0	31		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,585,358		\$2,947,976		
33 310.000 STEAM Land & Land Rights - latan Common Structures & Improvements - latan Common \$6,065 0.00% \$0 0 34 311.000 Structures & Improvements - latan Common \$15,330,022 1.92% \$295,488 0 35 312.000 Boiler Plant Equipment - latan Common \$33,523,159 1.80% \$603,417 0 36 314.000 Accessory Electric Equipment - latan Common \$1,084,687 1.92% \$20,826 0 38 316.000 Turbo Generator Units - latan Common \$602,422 1.89% \$11,386 0 39 Nisc. Power Plant Equipment - latan Common \$602,422 1.89% \$11,386 0 39 PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,013,169 \$1,00% \$1,00% \$0 0 0 40 1.1,000 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 0								
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	32		PRODUCTION - IATAN - COMMON -					
34 311.000 Structures & Improvements - latan \$15,390,022 1.92% \$295,488 0 35 312.000 Boiler Plant Equipment - latan Common \$33,523,159 1.80% \$603,417 0 36 314.000 Turbo Generator Units - latan Common \$1,084,687 1.92% \$20,826 0 37 315.000 Accessory Electric Equipment - latan \$4,273,516 1.92% \$20,826 0 38 316.000 Misc. Power Plant Equipment - latan \$602,422 1.89% \$11,386 0 39 TOTAL PRODUCTION - IATAN - COMMON \$54,879,871 \$1,013,169 \$1,013,169 \$1,013,169 40 10.000 PRODUCTION - PLUM POINT - STEAM \$803,867 0.00% \$0 0 41 310.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0								
35 312.000 Common Boiler Plant Equipment - latan Common \$33,523,159 1.80% \$603,417 0 36 314.000 Turbo Generator Units - latan Common Accessory Electric Equipment - latan Common \$1,084,687 1.92% \$20,826 0 38 316.000 Misc. Power Plant Equipment - latan Common \$602,422 1.89% \$11,386 0 39 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 40 310.000 Land & land Rights - Plum Point \$803,867 0.00% \$0 0 41 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0								0.00%
35 312.000 Boiler Plant Equipment - latan Common \$33,523,159 1.80% \$603,417 0 36 314.000 Turbo Generator Units - latan Common \$1,084,687 1.92% \$20,826 0 37 315.000 Accessory Electric Equipment - latan \$4,273,516 1.92% \$82,052 0 38 316.000 Misc. Power Plant Equipment - latan \$602,422 1.89% \$11,386 0 39 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 \$1,013,169 40 310.000 PRODUCTION - PLUM POINT - STEAM \$803,867 0.00% \$0 0 42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0	34	311.000	•	\$15,390,022	1.92%	\$295,488	0	0.00%
36 37 314.000 315.000 Turbo Generator Units - latan Common Accessory Electric Equipment - latan Common \$1,084,687 \$4,273,516 1.92% 1.92% \$20,826 \$82,052 0 38 316.000 Misc. Power Plant Equipment - latan Common \$602,422 1.89% \$11,386 0 39 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 40 41 310.000 Land & land Rights - Plum Point \$803,867 0.00% \$0 \$42,1758 0	05	040.000		\$22 502 450	4.00%	¢000.447		0.00%
37 315.000 Accessory Electric Equipment - latan Common \$4,273,516 1.92% \$82,052 0 38 316.000 Misc. Power Plant Equipment - latan Common \$602,422 1.89% \$11,386 0 39 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 40 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0	35	312.000	Boller Plant Equipment - latan Common	\$33,523,159	1.80%	\$603,417	U	0.00%
37 315.000 Accessory Electric Equipment - latan Common \$4,273,516 1.92% \$82,052 0 38 316.000 Misc. Power Plant Equipment - latan Common \$602,422 1.89% \$11,386 0 39 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 \$1,013,169 40 PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0	26	214 000	Turbo Congrator Unite Jatan Common	¢1 004 607	1 0 29/	¢20.926	0	0.00%
38 316.000 Common Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN - COMMON - STEAM \$602,422 1.89% \$11,386 0 40 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 <								0.00%
38 316.000 Misc. Power Plant Equipment - latan Common TOTAL PRODUCTION - IATAN - COMMON - STEAM \$602,422 1.89% \$11,386 0 40 - STEAM PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 41 310.000 Structures & Improvements - Plum Point \$803,867 2.44% \$421,758 0	57	515.000	· · ·	ψ4,275,510	1.52/0	ψ02,032	Ū	0.0078
39 Common TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 40 - STEAM PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% \$0 0 42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0	38	316 000		\$602 422	1 89%	\$11 386	0	0.00%
39 TOTAL PRODUCTION - IATAN - COMMON - STEAM \$54,879,871 \$1,013,169 40 - STEAM PRODUCTION - PLUM POINT - STEAM Land & land Rights - Plum Point \$803,867 0.00% 42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44%	00	010.000		4002 , 422	1.00 /0	ψ11,000	v	0.0070
40 PRODUCTION - PLUM POINT - STEAM 41 310.000 Land & land Rights - Plum Point \$803,867 0.00% \$0 0 42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0	39			\$54.879.871		\$1.013.169		
41 310.000 Land & land Rights - Plum Point \$803,867 0.00% \$0 0 42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0				<i>•••••••••••••••••••••••••••••••••••••</i>		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>		
41 310.000 Land & land Rights - Plum Point \$803,867 0.00% \$0 0 42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0								
42 311.000 Structures & Improvements - Plum Point \$17,285,161 2.44% \$421,758 0	40		PRODUCTION - PLUM POINT - STEAM					
	41	310.000	Land & land Rights - Plum Point	\$803,867	0.00%		0	0.00%
43 312 000 Boiler Point Equipment - Plum Point \$45 251 618 2 26% \$1 022 687 0	42	311.000	Structures & Improvements - Plum Point	\$17,285,161	2.44%	\$421,758	0	0.00%
43 312 000 Boiler Point Equinment - Plum Point \$45 251 618 2 26% \$1 022 687 0								
	43	312.000	Boiler Point Equipment - Plum Point	\$45,251,618	2.26%	\$1,022,687	0	0.00%
44 312.000 Train Lease \$4,367,120 6.67% \$291,287 0	44	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	0	0.00%

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
45	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	o	0.00%
46	314.000	Turbo Generator Units - Plum Point	\$14,513,930	2.26%	\$328,015	0	0.00%
47	315.000	Accessory Electric Equipment - Plum	\$4,530,253	2.20%	\$99,666	ů 0	0.00%
	0101000	Point	\$1,000,200	2.2070	400,000	°,	010070
48	316.000	Misc. Power Plant Equipment - Plum	\$2,494,690	2.15%	\$53,636	0	0.00%
		Point					
49		TOTAL PRODUCTION - PLUM POINT -	\$89,256,985		\$2,217,739		
		STEAM					
50		TOTAL STEAM PRODUCTION	\$667,039,791		\$20,039,741		
51		NUCLEAR PRODUCTION					
21		NUCLEAR PRODUCTION					
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
•-			ΨŬ		40		
53		HYDRAULIC PRODUCTION					
54		PRODUCTION - OZARK BEACH - HYDRO					
55	330.000	Land & Land Rights - Ozark	\$190,341	0.00%	\$0	0	0.00%
56	331.000	Structures & Improvements - Ozark	\$1,050,613	1.80%	\$18,911	0	0.00%
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$2,873,057	1.82%	\$52,290	0	0.00%
58	333.000	Water Wheels, Turbines & Generators	\$3,648,524	2.45%	\$89,389	0	0.00%
59	334.000	Accessory Electric Equipment - Ozark	\$1,262,363	2.38%	\$30,044	0	0.00%
60	335.000	Misc. Power Plant Equipment - Ozark	\$850,723	1.72%	\$14,632	0	0.00%
61		TOTAL PRODUCTION - OZARK BEACH -	\$9,875,621		\$205,266		
		HYDRO					
62		TOTAL HYDRAULIC PRODUCTION	\$9,875,621		\$205,266		
			+-,,		+,		
63		OTHER PRODUCTION					
64		PRODUCTION - ENERGY CENTER					
65	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
66	341.000	Structures & Improvements - Energy	\$2,019,917	4.50%	\$90,896	0	0.00%
67	342.000	Fuel Holders, Producers & Access	\$1,169,624	4.50%	\$52,633	0	0.00%
<u>co</u>	343.000	Energy	¢00 470 540	2 420/	¢700.007	•	0.00%
68 69	343.000	Prime Movers - Energy	\$22,476,510	3.42% 3.50%	\$768,697 \$104 762	0	0.00%
69 70	344.000	Generators - Energy Accessory Electric Equipment - Energy	\$5,564,657 \$1,839,357	5.47%	\$194,763 \$100,613	0	0.00%
70	345.000	Misc. Power Plant Equipment - Energy	\$1,681,654	4.50%	\$75,674	0	0.00%
72	340.000	TOTAL PRODUCTION - ENERGY CENTER	\$34,888,786	4.50%	\$1,283,276	Ŭ	0.0070
12		TOTAL TROBUCTION ENERGY CENTER	<i>404,000,100</i>		<i><i><i>ψ</i>1,200,210</i></i>		
73		PRODUCTION - ENERGY CENTER FT8					
74	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
75	342.000	Fuel Holders, Producers & Access FT8	\$1,221,169	2.87%	\$35,048	0	0.00%
70	0.40.000	Deine Maure FTO	\$40 7 44 465		¢4.040.045		
76 77	343.000	Prime Movers - FT8	\$43,744,438	2.84%	\$1,242,342	0	0.00%
77	344.000	Generator - FT8	\$4,106,816 \$2,074,080	3.15%	\$129,365	0	0.00%
78 79	345.000 346.000	Accessory Electric Equipment - FT8	\$2,974,980 \$875 583	2.99% 2.78%	\$88,952 \$24,341	0	0.00% 0.00%
79 80	340.000	Misc. Power Plant Equipment - FT8 TOTAL PRODUCTION - ENERGY CENTER	<u>\$875,583</u> \$53,867,853	2.78%	<u>\$24,341</u> \$1,550,284	U	0.00%
00		FT8	φ υ υ,ου <i>ι</i> ,ουυ		φ1,330,204		
81		RIVERTON COMMON					
82	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
83		TOTAL RIVERTON COMMON	\$212,776		\$0		
ſ							
84		PRODUCTION - RIVERTON UNIT 10 & 11					

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

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	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
125		TOTAL OTHER PRODUCTION	\$464,520,577		\$10,987,151		
			+,				
126		TOTAL PRODUCTION PLANT	\$1,141,435,989		\$31,232,158		
127		TRANSMISSION PLANT					
128	350.000	Land - TP	\$10,033,622	0.00%	\$0	0	0.00%
129	352.000	Structures & Improvements - TP	\$3,888,050	2.00%	\$77,761	0	0.00%
130	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
131	353.000	Station Equipment - TP	\$153,911,057	1.83%	\$2,816,572	0	0.00%
132 133	353.010 354.000	Station Equipment - latan Towers and Fixtures - TP	\$521,823	1.83% 1.69%	\$9,549	0	0.00% 0.00%
133	355.000	Poles and Fixtures - TP	\$1,802,191 \$82,836,370	3.33%	\$30,457 \$2,758,451	0	0.00%
134	356.000	Overhead Conductors & Devices - TP	\$82,759,713	1.79%	\$1,481,399	0 0	0.00%
136	330.000	TOTAL TRANSMISSION PLANT	\$335,772,166	1.7 5 /0	\$7,174,576	Ŭ	0.0070
100			<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		ψr, rr 4,0r 0		
137		DISTRIBUTION PLANT					
138	360.000	Land/Land Rights - DP	\$4,064,091	0.00%	\$0	0	0.00%
139	361.000	Structures & Improvements - DP	\$28,826,735	1.83%	\$527,529	0	0.00%
140	362.000	Station Equipment - DP	\$125,041,230	2.20%	\$2,750,907	0	0.00%
141	364.000	Poles, Towers, & Fixtures - DP	\$195,754,042	3.64%	\$7,125,447	0	0.00%
142	365.000	Overhead Conductors & Devices - DP	\$191,382,027	3.57%	\$6,832,338	0	0.00%
143	366.000	Underground Conduit - DP	\$44,152,131	3.38%	\$1,492,342	0	0.00%
144	367.000	Underground Conductors & Devices - DP	\$61,771,096	3.59%	\$2,217,582	0	0.00%
145	368.000	Line Transformers - DP	\$115,093,707	2.44%	\$2,808,286	0	0.00%
146	369.000	Services - DP	\$80,542,753	4.44%	\$3,576,098	0	0.00%
147	370.000	Meters - DP	\$22,286,387	2.27%	\$505,901	0	0.00%
148	371.000 373.000	Meter Installations/Private Lights - DP	\$15,872,229	2.50% 2.50%	\$396,806 \$455,200	0	0.00% 0.00%
149 150	375.000	Street Lighting and Signal Systems - DP Charging Stations - DP	\$18,211,990 \$141,538	5.00%	\$455,300 \$7,077	0	0.00%
150	375.000	TOTAL DISTRIBUTION PLANT	\$903,139,956	5.00 %	\$28,695,613	0	0.00 /6
131		TOTAL DISTRIBUTION FLANT	\$305,153,350		φ 20,09 3,013		
152		INCENTIVE COMPENSATION					
		CAPITALIZATION					
153		Compenstation Employee Stock Purchase	\$0	2.50%	\$0	0	0.00%
454							
154		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
155		GENERAL PLANT					
156	389.000	Land/Land Rights - GP	\$782,862	0.00%	\$0	0	0.00%
157	390.000	Structures & Improvements - GP	\$9,469,243	2.62%	\$248,094	0	0.00%
158	391.000	Office Furniture & Equipment - GP	\$4,862,399	4.17%	\$202,762	0	0.00%
159	391.010	Computer Equipment - GP	\$10,349,727	10.00%	\$1,034,973	0	0.00%
160	391.000	Furniture Lease - GP	\$14,139	4.17%	\$590	0	0.00%
161	392.000	Transportation Equipment - GP	\$14,439,704	6.43%	\$928,473	0	0.00%
162	393.000	Stores Equipment - GP	\$905,273	2.86%	\$25,891	0	0.00%
163	394.000	Tools, Shop, & Garage Equipment - GP	\$6,812,260	5.00%	\$340,613	0	0.00%
164	395.000	Laboratory Equipment - GP	\$2,473,143	2.38%	\$58,861	0	0.00%
165	396.000	Power Operated Equipment - GP	\$15,666,447	5.28%	\$827,188	0	0.00%
166	397.000	Communication Equipment - GP	\$8,879,930	4.55%	\$404,037	0	0.00%
167	398.000	Miscellaneous Equipment - GP	\$208,508	3.70%	\$7,715	0	0.00%
168		TOTAL GENERAL PLANT	\$74,863,635		\$4,079,197		
169	1	Total Depreciation	\$2,492,982,196		\$71,181,544		
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Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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	A	B	<u><u>C</u></u>	D	E	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
4		INTANGIBLE PLANT							
1 2	301.000	Organization	\$0	R-2	\$0	\$0	85.3333%	\$0	\$0
3	302.000	Franchises and Consents	\$0 \$0	R-3	\$0 \$0	\$0 \$0	85.3333%	\$0 \$0	\$0 \$0
4	303.000	Miscellaneous Intangibles (like 353)	\$0	R-4	\$0	\$0	85.3333%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM							
9	310.000	Land and Land Rights	\$0	R-9	\$0	\$0	84.0400%	\$0	\$0
10	311.000	Structures and Improvements	\$7,665,872	R-10	\$0	\$7,665,872	84.0400%	\$0	\$6,442,399
11 12	312.300 314.000	Boiler Plant and Equip Asbury Turbo Generator Units - Asbury	\$63,359,832	R-11 R-12	\$0 \$0	\$63,359,832 \$8,219,491	84.0400% 84.0400%	\$0 \$0	\$53,247,603 \$6,907,660
12	315.000	Accessory Electric Equipment - Asbury	\$8,219,491 \$3,259,550	R-12 R-13	\$0 \$0	\$3,259,550	84.0400% 84.0400%	\$0 \$0	\$2,739,326
13	316.000	Misc. Power Plant Equipment - Asbury	\$1,271,092	R-13 R-14	\$0 \$0	\$1,271,092	84.0400%	\$0 \$0	\$1,068,226
15	010.000	TOTAL PRODUCTION - ASBURY -	\$83,775,837		\$0	\$83,775,837	041040070	\$0	\$70,405,214
		STEAM							* • • , • • • , = • •
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - latan	\$0	R-17	\$0	\$0	84.0400%	\$0	\$0
18	311.000	Structures & Improvements - latan	\$2,810,731	R-18	\$0	\$2,810,731	84.0400%	\$0	\$2,362,138
19	312.000	Boiler Plant Equipment - latan	\$36,626,259	R-19	\$0 ©0	\$36,626,259	84.0400%	\$0 \$0	\$30,780,708
20 21	312.000 314.000	Unit Train - Iatan Turbo Generator Units - Iatan	\$176,573 \$6,024,947	R-20 R-21	\$0 \$0	\$176,573 \$6,024,947	84.0400% 84.0400%	\$0 \$0	\$148,392 \$5,063,365
21	314.000	Accessory Electric Equipment - latan	\$3,775,806	R-21	\$0 \$0	\$3,775,806	84.0400%	\$0 \$0	\$3,173,187
23	316.000	Misc. Power Plant Equipment - latan	\$719,768	R-22	\$0 \$0	\$719,768	84.0400%	\$0 \$0	\$604,893
24	010.000	TOTAL PRODUCTION - IATAN - STEAM	\$50,134,084		\$0	\$50,134,084	01.010070	\$0	\$42,132,683
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - latan 2	\$3,051,443	R-26	\$0	\$3,051,443	84.0400%	\$0	\$2,564,433
27	312.000	Boiler Plant Equipment - latan 2	\$18,839,167	R-27	\$0	\$18,839,167	84.0400%	\$0	\$15,832,436
28 29	314.000 315.000	Turbo Generator Units - latan 2 Accessory Electric Equipment - latan 2	\$6,987,255 \$1,616,057	R-28 R-29	\$0 \$0	\$6,987,255 \$1,616,057	84.0400% 84.0400%	\$0 \$0	\$5,872,089 \$1,358,134
30	316.000	Misc. Power Plant Equipment - latan 2	\$480,193	R-29 R-30	\$0 \$0	\$480,193	84.0400%	\$0 \$0	\$403,554
31	010.000	TOTAL PRODUCTION- IATAN 2 - STEAM	\$30,974,115		\$0	\$30,974,115	01.040070	\$0	\$26,030,646
32		PRODUCTION - IATAN - COMMON -							
02		STEAM							
33	310.000	Land & Land Rights - latan Common	\$0	R-33	\$0	\$0	84.0400%	\$0	\$0
34	311.000	Structures & Improvements - latan	\$1,385,663	R-34	\$0	\$1,385,663	84.0400%	\$0	\$1,164,511
35	312.000	Common Boiler Plant Equipment - latan Common	\$5,789,774	R-35	\$0	\$5,789,774	84.0400%	\$0	\$4,865,726
35	312.000	Boller Flant Equipment - latan Common	\$5,769,774	R-35	φU	\$5,769,774	04.0400%	ΦŪ	\$4,00 5,720
36	314.000	Turbo Generator Units - latan Common	\$151,990	R-36	\$0	\$151,990	84.0400%	\$0	\$127,732
37	315.000	Accessory Electric Equipment - latan	\$591,194	R-37	\$0	\$591,194	84.0400%	\$0	\$496,839
20	216 000	Common Mice Rewer Blant Equipment Jotan	¢ 40 405	D 20	¢0.	¢ 40 405	84.04009/	¢o	¢40 747
38	316.000	Misc. Power Plant Equipment - latan Common	\$48,485	R-38	\$0	\$48,485	84.0400%	\$0	\$40,747
39		TOTAL PRODUCTION - IATAN -	\$7,967,106		\$0	\$7,967,106		\$0	\$6,695,555
		COMMON - STEAM							
40		PRODUCTION - PLUM POINT - STEAM							
41	310.000	Land & land Rights - Plum Point	\$0	R-41	\$0	\$0	84.0400%	\$0	\$0
42	311.000	Structures & Improvements - Plum Point	\$3,407,660	R-42	\$0	\$3,407,660	84.0400%	\$0	\$2,863,797
42	312.000	Boiler Point Equipment - Plum Point	¢0 070 152	R-43	0.9	¢0.070.152	84.0400%	\$0	\$7 600 557
43 44	312.000	Train Lease	\$9,070,153 \$3,037,659	R-43 R-44	\$0 \$0	\$9,070,153 \$3,037,659	84.0400% 84.0400%	\$0 \$0	\$7,622,557 \$2,552,849
44 45	312.000	Unit Train - Plum Point	\$3,037,659 \$3,271	R-44 R-45	\$0 \$0	\$3,037,659	84.0400%	\$0 \$0	\$2,552,649 \$2,749
46	314.000	Turbo Generator Units - Plum Point	\$2,869,866	R-46	\$0 \$0	\$2,869,866	84.0400%	\$0 \$0	\$2,411,835
47	315.000	Accessory Electric Equipment - Plum	\$1,002,144	R-47	\$0	\$1,002,144	84.0400%	\$0	\$842,202
		Point							
48	316.000	Misc. Power Plant Equipment - Plum	\$644,441	R-48	\$0	\$644,441	84.0400%	\$0	\$541,588
49		Point TOTAL PRODUCTION - PLUM POINT -	\$20,035,194		\$0	\$20,035,194		\$0	\$16,837,577
43		STEAM	φ 20,03 3,194		φU	φ 20,03 3,194		φŪ	φ10,037,377
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	<u>A</u>	<u>B</u>	<u>c</u>	D	Ē	E	<u>G</u>	H	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
50		TOTAL STEAM PRODUCTION	\$192,886,336		\$0	\$192,886,336		\$0	\$162,101,675
51		NUCLEAR PRODUCTION							
52		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		HYDRAULIC PRODUCTION							
54		PRODUCTION - OZARK BEACH - HYDRO							
55 56	330.000 331.000	Land & Land Rights - Ozark Structures & Improvements - Ozark	\$0 \$325,276	R-55 R-56	\$0 \$0	\$0 \$325,276	84.0400% 84.0400%	\$0 \$0	\$0 \$273,362
57	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,597,706	R-57	\$0	\$1,597,706	84.0400%	\$0	\$1,342,712
58 59	333.000 334.000	Water Wheels, Turbines & Generators Accessory Electric Equipment - Ozark	\$833,288 \$450,845	R-58 R-59	\$0 \$0	\$833,288 \$450,845	84.0400% 84.0400%	\$0 \$0	\$700,295 \$378,890
59 60	335.000	Misc. Power Plant Equipment - Ozark	\$234,106	R-59 R-60	\$0 \$0	\$234,106	84.0400%	\$0 \$0	\$196,743
61		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$3,441,221		\$0	\$3,441,221		\$0	\$2,892,002
62		TOTAL HYDRAULIC PRODUCTION	\$3,441,221		\$0	\$3,441,221		\$0	\$2,892,002
63		OTHER PRODUCTION							
64 65	340.000	PRODUCTION - ENERGY CENTER	\$0	R-65	\$0	\$0	84.0400%	\$0	\$0
65 66	340.000	Land & Land Rights - Energy Structures & Improvements - Energy	ەن \$1,713,501	R-65 R-66	\$0 \$0	ەت \$1,713,501	84.0400% 84.0400%	\$0 \$0	ەت \$1,440,026
67	342.000	Fuel Holders, Producers & Access Energy	\$1,476,057	R-67	\$0	\$1,476,057	84.0400%	\$0	\$1,240,478
68	343.000	Prime Movers - Energy	\$18,357,231	R-68	\$0	\$18,357,231	84.0400%	\$0	\$15,427,417
69 70	344.000	Generators - Energy	\$4,303,484	R-69	\$0 \$0	\$4,303,484	84.0400%	\$0	\$3,616,648
70 71	345.000 346.000	Accessory Electric Equipment - Energy Misc. Power Plant Equipment - Energy	\$1,557,612 \$2,073,639	R-70 R-71	\$0 \$0	\$1,557,612 \$2,073,639	84.0400% 84.0400%	\$0 \$0	\$1,309,017 \$1,742,686
72		TOTAL PRODUCTION - ENERGY CENTER	\$29,481,524		\$0	\$29,481,524		\$0	\$24,776,272
73		PRODUCTION - ENERGY CENTER FT8							
74 75	341.000 342.000	Structures & Improvements - FT8 Fuel Holders, Producers & Access FT8	\$281,992 \$518,641	R-74 R-75	\$0 \$0	\$281,992 \$518,641	84.0400% 84.0400%	\$0 \$0	\$236,986 \$435,866
76	343.000	Prime Movers - FT8	\$10,523,478	R-76	\$0	\$10,523,478	84.0400%	\$0	\$8,843,931
77	344.000	Generator - FT8	\$129,503	R-77	\$0	\$129,503	84.0400%	\$0	\$108,834
78 79	345.000 346.000	Accessory Electric Equipment - FT8 Misc. Power Plant Equipment - FT8	\$1,088,891	R-78 R-79	\$0 \$0	\$1,088,891	84.0400%	\$0 \$0	\$915,104 \$270,200
79 80	346.000	TOTAL PRODUCTION - ENERGY CENTER FT8	<u>\$332,234</u> \$12,874,739	K-79	<u>\$0</u> \$0	<u>\$332,234</u> \$12,874,739	84.0400%	<u>\$0</u> \$0	<u>\$279,209</u> \$10,819,930
81		RIVERTON COMMON	•					•	
82 83	340.000	Land TOTAL RIVERTON COMMON	<u>\$0</u> \$0	R-82	<u>\$0</u> \$0	<u>\$0</u> \$0	84.0400%	<u>\$0</u> \$0	\$0 \$0
84 85	341.000	PRODUCTION - RIVERTON UNIT 10 & 11 Structures & Improvements - RU 10 & 11	\$2,697,003	R-85	\$0	\$2,697,003	84.0400%	\$0	\$2,266,561
86	342.000	Fuel Holders, Producers & Access RU	\$284,696	R-86	\$0	\$284,696	84.0400%	\$0	\$239,259
87	343.000	10 & 11 Prime Movers - RU 10 & 11	\$2,548,957	R-87	\$0	\$2,548,957	84.0400%	\$0	\$2,142,143
88	344.000	Generators - RU 10 & 11	\$919,869	R-88	\$0 \$0	\$919,869	84.0400%	\$0 \$0	\$773,058
89	345.000	Accessory Electric Equip. RU 10 & 11	\$587,531	R-89	\$0	\$587,531	84.0400%	\$0	\$493,761
90 91	346.000	Misc. Power Plant Equip - RU 10 & 11 TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	<u>\$359,498</u> \$7,397,554	R-90	<u>\$0</u> \$0	<u>\$359,498</u> \$7,397,554	84.0400%	<u>\$0</u> \$0	<u>\$302,122</u> \$6,216,904
92		PRODUCTION - RIVERTON UNIT 12							
93 94	341.000 342.000	Structures & Improvements - RU 12 Fuel Holders, Producers & Access RU	\$1,626,138 \$241,836	R-93 R-94	\$0 \$0	\$1,626,138 \$241,836	84.0400% 84.0400%	\$0 \$0	\$1,366,606 \$203,239
94 95	342.000	12 Prime Movers - RU 12		R-94			84.0400%		
95 96	343.000 344.000	Generators - RU 12	\$12,617,552 \$3,437,727	R-95 R-96	\$0 \$0	\$12,617,552 \$3,437,727	84.0400% 84.0400%	\$0 \$0	\$10,603,791 \$2,889,066
97	345.000	Accessory Electric Equipment - RU 12	\$3,018,744		\$0	\$3,018,744		\$0	\$2,536,952

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Line Account Total Adjust. Adjust. Adjust. Adjust. 38 346.000 Mile. Power Plant Equipment : RU 12 \$277,427 Reserve Adjust. Reserve <th>Allocations Adjustments Jurisdictional \$574,247 84.0400% \$0 \$482,597 21,516,244 84.0400% \$0 \$18,082,251 \$0 84.0400% \$0 \$18,082,251 \$0 84.0400% \$0 \$18,082,251 \$0 84.0400% \$0 \$2,338,481 \$213,209 84.0400% \$0 \$29,250,912 \$7,823,498 84.0400% \$0 \$22,385,602 \$707,171 84.0400% \$0 \$24,385,602 \$707,171 84.0400% \$0 \$24,3351 \$1,271,914 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$210,083 \$37,694 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$14,384 \$1,799,863 \$0 \$1,512,605 \$0 \$40,00% \$0 \$1,512,605 \$0 \$4,0400% \$0</th> <th>Reserve \$574,247 \$21,516,244 \$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171</th> <th>\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0</th> <th>R-98 R-101 R-102</th> <th>Reserve \$574,247</th> <th>Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT</th> <th>Number</th> <th>Number</th>	Allocations Adjustments Jurisdictional \$574,247 84.0400% \$0 \$482,597 21,516,244 84.0400% \$0 \$18,082,251 \$0 84.0400% \$0 \$18,082,251 \$0 84.0400% \$0 \$18,082,251 \$0 84.0400% \$0 \$2,338,481 \$213,209 84.0400% \$0 \$29,250,912 \$7,823,498 84.0400% \$0 \$22,385,602 \$707,171 84.0400% \$0 \$24,385,602 \$707,171 84.0400% \$0 \$24,3351 \$1,271,914 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$210,083 \$37,694 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$14,384 \$1,799,863 \$0 \$1,512,605 \$0 \$40,00% \$0 \$1,512,605 \$0 \$4,0400% \$0	Reserve \$574,247 \$21,516,244 \$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	R-98 R-101 R-102	Reserve \$574,247	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT	Number	Number
98 346.000 Mis. Power Plant Equipment - RU 12 5574.227 R-8 50 5574.247 84.0400% 50 100 TOTAL PRODUCTION - RIVERTON UNIT 12 S21,516.244 S0 S21,516.244 S0 S21,516.244 S0	\$574,247 84.0400% \$0 \$482,597 21,516,244 \$0 \$18,082,251 \$0 \$18,082,251 \$0 \$442,597 \$0 \$18,082,251 \$0 \$2,782,581 84.0400% \$0 \$2,338,481 \$179,181 \$4,805,940 \$4.0400% \$0 \$29,250,912 \$6,574,868 \$2,782,3498 84.0400% \$0 \$2,385,602 \$6,574,868 \$2,838,651 84.0400% \$0 \$2,385,602 \$594,307 \$707,171 84.0400% \$0 \$594,307 \$49,171,050 \$40,0400% \$0 \$1,068,917 \$239,271 84.0400% \$0 \$210,083 \$37,694 84.0400% \$0 \$210,083 \$37,694 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$40,040% \$0 \$1,512,605 \$0 \$40,040% \$0 \$2,016,178 \$0	\$574,247 \$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	R-98 R-101 R-102	\$574,247	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT		
99 TOTAL PRODUCTION - RIVERTON UNIT 12 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$21,516,244 \$50 \$51 \$51 \$64,0400% \$50 \$52,722,581 \$64,0400% \$50 \$64,0400% \$50 \$64,0400% \$50 \$64,0400% \$50 \$64,0400% \$50 \$64,0400% \$50 \$64,0400% \$60 \$51,221,981 \$64,0400% \$60 \$51,221,981 \$64,0400% \$60 \$51,221,981 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60 \$51,271,914 \$64,0400% \$60	\$0 84.0400% \$0 \$18,082,251 \$0 \$4.0400% \$0 \$0 \$18,082,251 \$2,782,581 \$4.0400% \$0 \$2,338,481 \$0 \$213,209 \$4.0400% \$0 \$2,338,481 \$0 \$24,823,498 \$4.0400% \$0 \$29,250,912 \$6,574,868 \$2,838,651 \$4.0400% \$0 \$2,335,602 \$2,335,602 \$707,171 \$4.0400% \$0 \$594,307 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$21,068,917 \$239,271 \$4.0400% \$0 \$21,083 \$37,694 \$4.0400% \$0 \$22,543 \$219,400 \$4.0400% \$0 \$24,543 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$14,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178 <th>\$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171</th> <th>\$0 \$0 \$0 \$0 \$0</th> <th>R-101 R-102</th> <th></th> <th>TOTAL PRODUCTION - RIVERTON UNIT</th> <th>346.000</th> <th>98</th>	\$21,516,244 \$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0 \$0 \$0	R-101 R-102		TOTAL PRODUCTION - RIVERTON UNIT	346.000	98
12 PRODUCTION - STATE LINE COMBINED CYCLE No. Status	\$0 84.0400% \$0 \$0 \$2,782,581 84.0400% \$0 \$2,338,481 \$213,209 84.0400% \$0 \$179,181 34,805,940 84.0400% \$0 \$22,338,481 \$7,823,498 84.0400% \$0 \$29,250,912 \$7,823,498 84.0400% \$0 \$22,385,602 \$2,838,651 84.0400% \$0 \$23,385,602 \$707,171 84.0400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$219,400 \$1,799,863 \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$41,0400% \$0 \$1,512,605 \$0 \$44,0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$22,016,178 \$2,399,070 84.0400% \$0 \$2,016,178 <	\$0 \$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0 \$0	R-102	\$21,516,244			~~
100 PRODUCTION - STATE LINE COMBINED CVCLE 50 R-161 50 50 84.0400% 50 101 340.000 Land and Lind Rights - SL CC S2 782.381 R-161 50 52 782.381 84.0400% 50 102 340.000 Filme Movers - SL CC S2 782.381 R-161 50 52 782.388 84.0400% 50 104 343.000 Generators - SL CC S2 480.5040 R-164 50 53 782.3488 84.0400% 50 106 344.000 Generators - SL CC S2 480.5404 R-164 50 53 782.3488 84.0400% 50 106 345.000 Accessory Electric Equipment - SL CC 3797.171 70 50 545.171,000 40.000% 50 110 341.000 Structures a Improvements - SL 51.271,914 R-111 50 52.37,944 84.0400% 50 111 342.000 Prime Movers - SL CCmmon S1.746,44 S1.747,944 84.0400% 50 112 345.000 Prime Movers - SL UT1	\$2,782,581 \$4.0400% \$0 \$2,338,481 \$213,209 \$4.0400% \$0 \$179,181 34,805,940 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$22,385,602 \$707,171 \$4.0400% \$0 \$23,3561 \$40,400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$1,068,917 \$239,271 \$4.0400% \$0 \$201,083 \$37,694 \$4.0400% \$0 \$226,543 \$219,400 \$4.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0	R-102		12		99
101 340.00 CYCLE 50 R-101 50 50 54.0400% 50 102 341.00 Bructures and Improvements - SL CC 52.782.581 R-101 50 52.782.581 84.4000% 50 104 343.000 BL CC S2.782.581 R-101 50 52.782.581 84.4000% 50 104 343.000 BL CC S2.782.581 R-101 S0 52.782.581 84.4000% 50 106 345.000 Accessory Electric Equipment - SL CC S2.838.651 R-104 50 52.238.651 84.4000% 50 107 346.000 Miss. Prover Plant Equipment - SL CC S2.838.651 R-101 S0 52.71.71 84.4000% 50 101 341.000 STATE LINE COMMON S1.271.914 R-101 S0 S1.271.914 84.4000% 50 111 342.000 Accessory Electric Equipment - SL S1.271.914 R-111 S0 S1.271.914 84.400% 50 111 342.000 Pri	\$2,782,581 \$4.0400% \$0 \$2,338,481 \$213,209 \$4.0400% \$0 \$179,181 34,805,940 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$22,385,602 \$707,171 \$4.0400% \$0 \$23,3561 \$40,400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$1,068,917 \$239,271 \$4.0400% \$0 \$201,083 \$37,694 \$4.0400% \$0 \$226,543 \$219,400 \$4.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0	R-102				
101 340.00 CYCLE 50 R-101 50 50 54.0400% 50 102 341.00 Bructures and Improvements - SL CC 52.782.581 R-101 50 52.782.581 84.4000% 50 104 343.000 BL CC S2.782.581 R-101 50 52.782.581 84.4000% 50 104 343.000 BL CC S2.782.581 R-101 S0 52.782.581 84.4000% 50 106 345.000 Accessory Electric Equipment - SL CC S2.838.651 R-104 50 52.238.651 84.4000% 50 107 346.000 Miss. Prover Plant Equipment - SL CC S2.838.651 R-101 S0 52.71.71 84.4000% 50 101 341.000 STATE LINE COMMON S1.271.914 R-101 S0 S1.271.914 84.4000% 50 111 342.000 Accessory Electric Equipment - SL S1.271.914 R-111 S0 S1.271.914 84.400% 50 111 342.000 Pri	\$2,782,581 \$4.0400% \$0 \$2,338,481 \$213,209 \$4.0400% \$0 \$179,181 34,805,940 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$22,385,602 \$707,171 \$4.0400% \$0 \$23,3561 \$40,400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$1,068,917 \$239,271 \$4.0400% \$0 \$201,083 \$37,694 \$4.0400% \$0 \$226,543 \$219,400 \$4.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0	R-102				400
101 340.000 Land and Land Rights - SL CC S0 R-101 S0 S0 84.0400% S0 102 341.000 Structures and Improvements - SL CC \$2.782.581 \$4.0400% \$30 104 343.000 Prime Movers - SL CC \$34.805.940 R-104 \$30 \$32.32.08 84.0400% \$30 104 343.000 Generators - SL CC \$37.833.489 \$43.805.940 84.0400% \$30 106 344.000 Generators - SL CC \$707.771 R-107 \$30 \$7723.494 84.0400% \$30 108 Structures & Improvements - SL CC \$707.771 R-107 \$30 \$31,271,914 84.0400% \$30 110 341.000 Structures & Improvements - SL \$12,771,914 R-110 \$30 \$31,271,914 84.0400% \$30 113 345.000 Structures & Improvements - SL \$12,771,914 R-112 \$30 \$31,584 84.0400% \$30 113 345.000 Mosc. Power Plant Equipment - SL \$21,271,914 R-112 </td <td>\$2,782,581 \$4.0400% \$0 \$2,338,481 \$213,209 \$4.0400% \$0 \$179,181 34,805,940 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$22,385,602 \$707,171 \$4.0400% \$0 \$23,3561 \$40,400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$1,068,917 \$239,271 \$4.0400% \$0 \$201,083 \$37,694 \$4.0400% \$0 \$226,543 \$219,400 \$4.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178</td> <td>\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171</td> <td>\$0 \$0 \$0</td> <td>R-102</td> <td></td> <td></td> <td></td> <td>100</td>	\$2,782,581 \$4.0400% \$0 \$2,338,481 \$213,209 \$4.0400% \$0 \$179,181 34,805,940 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$22,385,602 \$707,171 \$4.0400% \$0 \$23,3561 \$40,400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$1,068,917 \$239,271 \$4.0400% \$0 \$201,083 \$37,694 \$4.0400% \$0 \$226,543 \$219,400 \$4.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0	R-102				100
102 241.000 Structures and improvements - SL CC SZ, 722,581 84.0400% 50 103 342.000 Foul Holdes, Producers & Accessories - SL CC SZ, 84,805,940 84.0400% S0 104 343.000 Generators - SL CC SZ, 84,805,940 84.0400% S0 105 346.000 Generators - SL CC SZ, 823,651 84.0400% S0 106 345.000 Macc. Power Plant Exipment - SL CC SZ, 823,651 84.0400% S0 107 346.000 Macc. Power Plant Exipment - SL CC SZ, 722,561 84.0400% S0 108 STATE LINE COMMON STUCTURE & Improvements - SL S1, 271,914 R-110 S0 S1, 271,914 84.0400% S0 110 340.000 STUCTURE & Improvements - SL S1, 271,914 R-111 S0 S23,92,71 84.0400% S0 111 342.000 Florit Foldpinent - SL S1,576 R-111 S0 S3,584 84.0400% S0 111 342.000 Florit Foldpinent - SL S1,798,83 S0	\$2,782,581 \$4.0400% \$0 \$2,338,481 \$213,209 \$4.0400% \$0 \$179,181 34,805,940 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$29,250,912 \$7,823,498 \$4.0400% \$0 \$22,385,602 \$707,171 \$4.0400% \$0 \$23,3561 \$40,400% \$0 \$594,307 \$49,171,050 \$0 \$41,323,351 \$1,271,914 \$4.0400% \$0 \$1,068,917 \$239,271 \$4.0400% \$0 \$201,083 \$37,694 \$4.0400% \$0 \$226,543 \$219,400 \$4.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$1,799,863 \$0 \$0 \$2,016,178 \$2,399,070 \$4.0400% \$0 \$2,016,178	\$2,782,581 \$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0 \$0	R-102	**			404
103 342.000 Fuel Holders, Producers & Accessories - SL CC \$213.209 R-103 S0 \$213.209 84.0400% S0 104 343.000 Prime Movers - SL CC S34.605.40 R-104 S0 S34.405.94 84.0400% S0 106 344.000 Generators - SL CC S7.823.49 R-105 S0 S7.223.49 84.0400% S0 107 346.00 Macc. Power Plant Equipment - SL CC S7.823.49 R-105 S0 S7.223.49 84.0400% S0 108 4000 Macc. Power Plant Equipment - SL CC S7.721.914 R-105 S0 S7.272.494 84.0400% S0 110 341.000 STATE LINE COMNON S1.271.914 R-111 S0 S37.634 84.0400% S0 113 342.000 Prime Movers - SL Common S37.634 R-112 S0 S37.634 84.0400% S0 114 346.000 Common TTATE LINE COMMON S1.799.663 S0 S1.799.663 S0 S1.994.84.000% S0	\$213,209 84.0400% \$0 \$179,181 34,805,940 84.0400% \$0 \$29,250,912 \$7,823,498 84.0400% \$0 \$29,250,912 \$2,838,651 84.0400% \$0 \$22,385,602 \$707,171 84.0400% \$0 \$23,85,602 \$707,171 84.0400% \$0 \$23,836,602 \$1,271,914 84.0400% \$0 \$41,323,351 \$1,271,914 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$218,384 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$40,00% \$0 \$1,512,605 \$0 \$44,0400% \$0 \$1,512,605 \$0 \$44,0400% \$0 \$1,512,605 \$0 \$2,399,070 84.0400% \$0 \$2,016,178	\$213,209 \$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0 \$0					
144 343.000 Prime Movers - SL CC 534,805,940 R-104 50 534,805,940 R-104 50 534,805,940 R-106 50 532,805,846 84.0400% 50 106 345,000 Misc. Power Plant Equipment - SL CC 57,823,498 R-106 50 52,838,661 84,0400% 50 107 346,000 Misc. Power Plant Equipment - SL CC 549,171,050 50 5445,171,050 50 5445,171,050 50 545,171,050 50 545,171,050 50	34,805,940 84.0400% \$0 \$29,250,912 \$6,574,868 \$2,385,661 \$4.0400% \$00 \$6,574,868 \$2,385,602 \$6,574,868 \$2,385,602 \$2,385,602 \$2,385,602 \$594,307 \$00 \$594,307 \$00 \$594,307 \$00 \$594,307 \$00 \$41,323,351 \$00 \$41,323,351 \$00 \$41,323,351 \$00 \$41,323,351 \$00 \$41,323,351 \$00 \$239,271 \$4.0400% \$00 \$201,083 \$337,694 \$4.0400% \$00 \$201,083 \$331,678 \$31,584 \$4.0400% \$00 \$219,400 \$26,543 \$219,400 \$4.0400% \$00 \$184,384 \$00 \$1,512,605 \$00 \$1,512,605 \$00 \$239,070 \$4.0400% \$00 \$1,512,605 \$0 \$4.0400% \$00 \$1,512,605 \$00 \$201,6178 \$00 \$2,016,178 \$0 \$4.0400% \$00 \$2,016,178 \$00 \$2,016,178 \$00 \$2,016,178	\$34,805,940 \$7,823,498 \$2,838,651 \$707,171	\$0					
104 343.000 Prime Movers - SL CC 33.4,805,340 R-104 50 57.823,488 84.0400% 50 106 345.000 Generators - SL CC 32.83,851 R-105 50 57.823,488 84.0400% 50 107 346.000 Misc. Power Platt Equipment - SL CC 57.827.49 84.0400% 50 108 STATE LINE COMMON STATE LINE COMMON S1.271,914 R-110 50 51.271,914 84.0400% 50 110 341.000 STATE LINE COMMON S1.271,914 R-111 50 52.327,71 84.0400% 50 112 343.000 Prowine Movers - SL Common S37.694 R-112 50 S37.694 84.0400% 50 113 345.000 Accessory Electric Equipment - SL S1.798.48 R-113 50 S37.694 84.0400% 50 114 346.000 Misc. Power Plant Equipment - SL S1.799.863 S0 S1.799.863 S0 S1.799.863 S0 S1.799.863 S0 S1.799.863 S0 <	\$7,823,498 84.0400% \$0 \$6,574,868 \$2,838,651 84.0400% \$0 \$2,385,602 \$707,171 84.0400% \$0 \$594,307 \$49,171,050 \$0 \$1,068,917 \$1,271,914 84.0400% \$0 \$1,068,917 \$239,271 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$2201,083 \$31,584 84.0400% \$0 \$2201,083 \$219,400 84.0400% \$0 \$26,543 \$1,799,863 \$0 \$11,512,605 \$0 \$41,323,7189 \$2,016,178 \$2,399,070 84.0400% \$0 \$1,512,605	\$7,823,498 \$2,838,651 \$707,171			φz 13,209		342.000	105
106 344.000 Generators - SL CC 37,823.48 8-0.600% 50 52,323,488 8-0.400% 50 106 345.000 Accessory Electric Equipment - SL CC 32,838,681 8-0.400% 50 107 345.000 Misc. Power Plant Equipment - SL CC 37,871,717 R-107 50 \$7,873,488 8-0.400% 50 109 STATE LINE COMMON State Common S1,271,914 R-110 50 \$51,271,914 8-0.400% 50 111 342,000 Fuel Holders, Producers & Accessories - S239,271 R-111 50 \$51,271,914 8-0.400% \$50 112 343,000 Fuel Holders, Producers & Accessories - S239,271 R-111 \$50 \$51,279,863 \$40,400% \$50 113 345,000 Common \$51,799,863 \$50 \$51,799,863 \$50 \$51,799,863 \$50 114 346,000 Land and Rights - SL UT1 \$51,899,677 R-118 \$50 \$51,999,863,078 \$4,0400% \$50 117 346,000 Land and Rights - SL U	\$7,823,498 84.0400% \$0 \$6,574,868 \$2,838,651 84.0400% \$0 \$2,385,602 \$707,171 84.0400% \$0 \$594,307 \$49,171,050 \$0 \$1,068,917 \$1,271,914 84.0400% \$0 \$1,068,917 \$239,271 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$2201,083 \$31,584 84.0400% \$0 \$2201,083 \$219,400 84.0400% \$0 \$26,543 \$1,799,863 \$0 \$11,512,605 \$0 \$41,323,7189 \$2,016,178 \$2,399,070 84.0400% \$0 \$1,512,605	\$7,823,498 \$2,838,651 \$707,171		R-104	\$34 805 940		343 000	104
106 345.000 Accessory Electric Equipment - SL CC 22,838,651 R-106 50 52,283,651 84,0400% 50 108 36,000 Misc. Power Plant Equipment - SL CC S07,171 R-107 50 \$549,171,050 \$40,400% \$50 109 341,000 STATE LINE COMMON STATE LINE COMMON \$1,271,914 R-110 \$0 \$239,271 84,0400% \$0 111 342,000 Prime Movers - SL Common \$37,694 R-111 \$0 \$239,271 84,0400% \$0 113 345,000 Prime Movers - SL Common \$37,694 R-111 \$0 \$239,271 84,0400% \$0 114 346,000 Prime Movers - SL Common \$37,694 R-111 \$0 \$239,271 84,0400% \$0 114 346,000 Misc. Power Plant Equipment - SL \$219,400 R-114 \$0 \$239,271 84,0400% \$0 114 340,000 Fuel Moders, Producers & Accessories - SL OT1 \$31,349,795 \$4,0400% \$0 \$1,799,863 \$0	\$2,838,651 84.0400% \$0 \$2,385,602 \$594,307 \$0 \$594,307 \$0 \$594,307 \$0 \$594,307 \$0 \$1,271,914 84.0400% \$0 \$1,068,917 \$239,271 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$201,083 \$31,578 \$31,584 84.0400% \$0 \$226,543 \$226,543 \$219,400 84.0400% \$0 \$184,384 \$0 \$1,512,605 \$0 \$37,189 \$2,399,070 \$44,0400% \$0 \$1,512,605 \$0 \$22,385,100 \$0 \$22,385,100 \$0 \$0 \$22,106,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 \$0 \$22,016,178 <t< td=""><td>\$2,838,651 \$707,171</td><td>ΨŬ</td><td></td><td></td><td></td><td></td><td></td></t<>	\$2,838,651 \$707,171	ΨŬ					
107 346.000 Misc. Power Plant Equipment - SL CC TOTAL PRODUCTION STATE LINE COMBINED CYCLE 5707.171 8.40400% 50 109 341.000 STATE LINE COMMON STATE LINE COMMON 540.171,050 \$40,171,050 \$40,171,050 \$40,171,050 \$40,171,050 \$40,400% \$50 110 342.000 Fuel Holders, Producers & Accessories - SL Common \$239,271 R-111 \$50 \$1,271,914 84.0400% \$50 112 343.000 Prime Movers - SL Common - SL Common \$37,694 R-112 \$50 \$37,694 84.0400% \$50 113 345.000 Misc. Power Plant Equipment - SL Common \$31,584 R-112 \$50 \$37,694 84.0400% \$50 114 346.000 Misc. Power Plant Equipment - SL Common \$219,400 R-114 \$50 \$219,400 84.0400% \$50 115 OTAL STATE LINE COMON \$1,799,863 \$0 \$1,799,863 \$50 \$4,0400% \$50 116 PRODUCTION - STATE LINE CTS (UNIT 1 \$1,349,798 R-117 \$50 \$51,4000% \$50	\$707,171 49,171,050 84.0400% \$0 \$594,307 \$41,323,351 \$1,271,914 84.0400% \$0 \$41,323,351 \$1,271,914 84.0400% \$0 \$1,068,917 \$239,271 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$31,678 \$31,584 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4,0400% \$0 \$1,512,605 \$0 \$4,0400% \$0 \$2,399,070 \$4,0400% \$0 \$2,016,178	\$707,171	\$0		. , ,			
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COMBINED CYCLE COMBINED CYCLE 109 341.00 STATE LINE COMMON Statutes & Improvements - SL Common S1,271,914 R-110 S0 S1,271,914 84.0400% S0 111 342.000 Fuel Holders, Producers & Accessories - SL Common S239,271 R-111 S0 S239,271 84.0400% S0 112 343.000 Prime Movers - SL Common S37,694 R-111 S0 S239,271 84.0400% S0 113 345.000 Accessory Electric Equipment - SL Common S31,584 R-1114 S0 S219,400 84.0400% S0 114 346.000 Misc. Power Plant Equipment - SL Common S1,799,863 S0 S1,799,863 S0 S1,799,863 S0 116 PRODUCTION STATE LINE COMMON S1,799,861 R-117 S0 S96,179 84.0400% S0 120 343.000 Fruel Holders, Producers & Accessories - SL UT1 S1,349,0795 R-112 S0 S1,369,079 84.0400% S0 123 346.000 Generators -SL UT1 S1,349,	\$1,271,914 84.0400% \$0 \$1,068,917 \$239,271 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$21,068,917 \$31,584 84.0400% \$0 \$2201,083 \$219,400 84.0400% \$0 \$26,543 \$1,799,863 \$0 \$184,384 \$0 \$1,512,605 \$0 \$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178	••••						
109 110 341.000 341.000 STATE LINE COMMON Structures & Improvements - SL Common Priel Holders, Producers & Accessories - SL Common Priel Holders, Producers & Accessories - SL Common Accessory Electric Equipment - SL Common Miss. Power Plant Equipment - SL Common Common Accessory Electric Equipment - SL Common Niss. Power Plant Equipment - SL Common Niss. Production - STATE LINE CTS (UNIT 117 340.000 R-114 S0 \$21,37,94 S1,799,863 84,0400% S40,0400% S0 116 PRODUCTION - STATE LINE CTS (UNIT 118 S1,799,863 S0 \$11,799,863 S0 \$4,0400%, S0 S0 116 PRODUCTION - STATE LINE CTS (UNIT 11 S1,864,717 S10 S0 \$2,399,070 \$4,0400%, S0 S0 120 345.000 Generators - SL UT1 \$13,490,795 \$4,0400%, S0 S0 \$2,399,070 \$4,0400%, S0 S0 121 344.000 Generators - SL UT1 \$13,490,795 \$4,0400%, S0 S0 \$111,115 \$140,00%, S0 S0 122 345.000 Misc.Power Plant Equipment - SL UT1	\$239,271 84.0400% \$0 \$201,083 \$37,694 84.0400% \$0 \$31,678 \$31,584 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$2,399,070 \$4.0400% \$0 \$2,016,178				<i>•••••••••••••••••••••••••••••••••••••</i>			
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111 342.000 Fuel Holders, Producers & Accessories - SL Common \$239,271 R-111 \$0 \$239,271 84.0400% \$0 112 343.000 Accessory Electric Equipment - SL Common \$37,694 R-112 \$0 \$37,694 84.0400% \$0 114 346.000 Misc. Power Plant Equipment - SL Common \$219,400 R-114 \$0 \$229,271 84.0400% \$0 115 FORLESON Forthal STATE LINE COMMON \$1,799,863 \$0 \$1,799,863 \$0 \$1,799,863 \$0 116 PRODUCTION - STATE LINE CTS (UNIT 1 \$1 \$0 R-117 \$0 \$1,799,863 \$0 \$0 \$4,0400% \$0 118 341.000 Strutres & Improvements - SL UT1 \$996,179 R-118 \$0 \$13,490,795 \$8,0400% \$0 120 343.000 Prime Movers - SL UT1 \$13,490,795 R-120 \$0 \$13,490,795 \$8,0400% \$0 121 344.000 Generators - SL UT1 \$13,490,795 R-128 \$0 \$11,41,576,763 <td>\$37,694 84.0400% \$0 \$31,678 \$31,584 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$11,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$2,399,070 84.0400% \$0 \$2,390,070</td> <td>• 7 7-</td> <td>• -</td> <td>_</td> <td>• • • •</td> <td>•</td> <td></td> <td></td>	\$37,694 84.0400% \$0 \$31,678 \$31,584 84.0400% \$0 \$26,543 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$11,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$2,399,070 84.0400% \$0 \$2,390,070	• 7 7-	• -	_	• • • •	•		
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113 345.000 Accessory Electric Equipment - SL Common \$31,584 R-113 \$0 \$31,584 84.0400% \$0 114 346.000 Misc, Power Plant Equipment - SL Common \$219,400 R-114 \$0 \$219,400 \$4.0400% \$0 115 PRODUCTION - STATE LINE COMMON \$1,799,863 \$0 \$1,799,863 \$0	\$31,584 84.0400% \$0 \$22,543 \$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$0 \$2,399,070 84.0400% \$0 \$2,016,178	. ,			. ,			
114 346.000 Common TOTAL STATE LINE COMMON \$219,400 R-114 \$0 \$219,400 84.0400% \$0 115 TOTAL STATE LINE COMMON \$1,799,863 \$0 \$1,799,863 \$0 \$1,799,863 \$0 116 PRODUCTION - STATE LINE CT'S (UNIT 10 11 \$0 \$0 \$1,799,863 \$0 \$1,799,863 \$0 \$1,799,863 \$0 </td <td>\$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$996,179 \$4.0400% \$0 \$0 \$2,399,070 \$4.0400% \$0 \$2,016,178</td> <td>\$37,694</td> <td>\$0</td> <td>R-112</td> <td>\$37,694</td> <td>Prime Movers - SL Common</td> <td>343.000</td> <td>112</td>	\$219,400 84.0400% \$0 \$184,384 \$1,799,863 \$0 \$1,512,605 \$0 \$4.0400% \$0 \$1,512,605 \$996,179 \$4.0400% \$0 \$0 \$2,399,070 \$4.0400% \$0 \$2,016,178	\$37,694	\$0	R-112	\$37,694	Prime Movers - SL Common	343.000	112
114 346.000 Common TOTAL STATE LINE COMMON \$219,400 R-114 \$0 \$219,400 84.0400% \$0 115 TOTAL STATE LINE COMMON \$1,799,863 \$0 \$1,799,863 \$0 \$1,799,863 \$0 116 PRODUCTION - STATE LINE CT'S (UNIT 10 11 \$0 \$0 \$1,799,863 \$0 \$1,799,863 \$0 \$1,799,863 \$0 </td <td>\$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$0 \$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178</td> <td>\$31,584</td> <td>\$0</td> <td>R-113</td> <td>\$31,584</td> <td>Accessory Electric Equipment - SL</td> <td>345.000</td> <td>113</td>	\$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$0 \$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178	\$31,584	\$0	R-113	\$31,584	Accessory Electric Equipment - SL	345.000	113
Common TOTAL STATE LINE COMMON \$1,799,863 \$0 \$1,799,863 \$0 116 PRODUCTION - STATE LINE CT'S (UNIT 117 340.000 Land and Land Rights - SL UT1 \$0 R-117 \$0 \$0 \$4.0400% \$0 118 341.000 Structures & Improvements - SL UT1 \$996,179 R-118 \$0 \$2,399,070 \$4.0400% \$0 120 343.000 Prime Movers - SL UT1 \$13,490,795 R-120 \$0 \$13,490,795 \$4.0400% \$0 120 343.000 Prime Movers - SL UT1 \$1,490,795 R-120 \$0 \$13,490,795 \$4.0400% \$0 122 346.000 Accessory Electric Equipment - SL UT1 \$1,699,018 R-122 \$0 \$1,699,018 \$4.0400% \$0 123 346.000 Accessory Electric Equipment - SL UT1 \$1,699,018 \$121,335,789 \$0 \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0 \$143,577,773 \$1 \$0	\$0 84.0400% \$0 \$1,512,605 \$0 84.0400% \$0 \$0 \$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178							
115 TOTAL STATE LINE COMMON \$1,799,863 \$0 \$1,799,863 \$0 116 PRODUCTION - STATE LINE CT'S (UNIT 1) \$1,799,863 \$0 \$1,799,863 \$0 \$1,799,863 \$0 118 341.000 Structures & Improvements - SL UT1 \$996,179 \$18 \$0 \$996,179 \$4.0400% \$0 119 342.000 Fuel Holders, Producers & Accessories - SL UT1 \$13,490,795 \$8.1000% \$0 \$13,490,795 \$8.0400% \$0 120 34.000 Generators - SL UT1 \$13,490,795 \$8.10400% \$0 \$114,916 \$8.0400% \$0 122 345.000 Misc. Power Plant Equipment - SL UT1 \$13,490,795 \$8.10400% \$0 \$111,916 \$8.0400% \$0 122 346.000 Misc. Power Plant Equipment - SL UT1 \$13,490,795 \$8.10400% \$0 \$111,916 \$0 \$21,335,789 \$111,916 \$0 \$21,335,789 \$111,916 \$0 \$21,335,789 \$0 \$114,315 \$0 \$0 \$114,315 \$0 \$14,000% <	\$0 84.0400% \$0 \$0 \$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178	\$219,400	\$0	R-114	\$219,400	Misc. Power Plant Equipment - SL	346.000	114
116 PRODUCTION - STATE LINE CT'S (UNIT 1) 50 R-117 50 50 84.0400% 50 118 341.000 Structures & Improvements - SL UT1 \$996,179 R-118 \$0 \$996,179 84.0400% \$0 119 342.000 Fuel Holders, Producers & Accessories - SL UT1 \$2,399,070 R-119 \$0 \$2,399,070 84.0400% \$0 120 343.000 Prime Movers - SL UT1 \$13,490,795 R-120 \$0 \$13,490,795 84.0400% \$0 122 345.000 Accessory Electric Equipment - SL UT1 \$13,490,795 R-122 \$0 \$13,609,018 84.0400% \$0 124 TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0 126 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$143,576,763 \$0 \$143,576,763 \$0 127 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$143,576,773 \$4,0400% \$0 128 350,000 Landr - P	\$0 84.0400% \$0 \$0 \$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178					Common		
11 340.000 1 Land and Land Rights - SL UT1 \$0 R-117 \$0	\$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178	\$1,799,863	\$0		\$1,799,863	TOTAL STATE LINE COMMON		115
11 340.000 1 Land and Land Rights - SL UT1 \$0 R-117 \$0	\$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178							
117 340.000 Land and Land Rights - SL UT1 \$0 R-117 \$0 \$13,490.795 \$4.0400% \$0 \$0 \$13,490.795 \$4.0400% \$0 <td>\$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178</td> <td></td> <td></td> <td></td> <td></td> <td>PRODUCTION - STATE LINE CT'S (UNIT</td> <td></td> <td>116</td>	\$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178					PRODUCTION - STATE LINE CT'S (UNIT		116
118 341.000 Structures & Improvements - SL UT1 \$996,179 R-118 \$0 \$996,179 R-109 \$0 119 342.000 Fuel Holders, Producers & Accessories - SL UT1 \$13,490,795 R-119 \$0 \$2,399,070 R-119 \$0 \$2,728,811 R-120 \$0 \$13,490,795 R-108 R-120 \$0 \$1,609,018 R-120 \$0 \$1,609,018 R-120 \$0 \$1,609,018 R-120 \$0 \$1,609,018 R-120 \$0 \$111,916 R-128 \$0 \$111,916 \$10 \$0 \$111,916 \$10 \$0 \$111,916 \$10 \$0 \$111,916 \$10 \$0 \$111,916 \$10 \$0 \$110,010 \$10<	\$996,179 84.0400% \$0 \$837,189 \$2,399,070 84.0400% \$0 \$2,016,178					1)		
119 342.000 Fuel Holders, Producers & Accessories - SL UT1 \$2,399,070 R-119 \$0 \$2,399,070 84.0400% \$0 120 343.000 Generators - SL UT1 \$13,490,795 R-120 \$0 \$13,490,795 84.0400% \$00 121 344.000 Generators - SL UT1 \$12,728,811 R-121 \$0 \$2,728,811 84.0400% \$00 122 346.000 Accessory Electric Equipment - SL UT1 \$11,916 R-122 \$0 \$16,09,018 84.0400% \$00 124 46.000 Misc. Power Plant Equipment - SL UT1 \$11,916 R-123 \$0 \$111,916 \$4,0400% \$00 124 TOTAL OTHER PRODUCTION - STATE LINE \$143,576,763 R-123 \$0 \$143,576,763 \$0 \$0 \$21,335,789 \$0	\$2,399,070 84.0400% \$0 \$2,016,178	\$0	\$0	R-117	\$0	Land and Land Rights - SL UT1	340.000	117
120 343.000 SL UT1 Prime Movers - SL UT1 Generators - SL UT1 Misc. Power Plant Equipment - SL UT1 TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) \$13,490,795 S1,690,018 R-122 \$0 \$13,490,795 S2,728,811 R-121 \$4,0400% S0 \$4,0400% S0 \$0 124 346.000 Misc. Power Plant Equipment - SL UT1 Misc. Power Plant Equipment - SL UT1 TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) \$111,916 S21,335,789 R-122 S0 \$0 \$143,576,763 84.0400% S0 \$0 125 TOTAL OTHER PRODUCTION \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0		\$996,179	\$0	R-118	\$996,179	Structures & Improvements - SL UT1		118
120 343.000 Prime Movers - SL UT1 \$13,490,795 R-120 \$0 \$13,490,795 84.0400% \$0 121 344.000 Generators - SL UT1 \$2,728,811 R-121 \$0 \$2,728,811 84.0400% \$0 122 345.000 Accessory Electric Equipment - SL UT1 \$1,609,018 R-122 \$0 \$11,916 84.0400% \$0 123 346.000 Misc. Power Plant Equipment - SL UT1 \$111,916 R-122 \$0 \$111,916 84.0400% \$0 124 TOTAL PRODUCTION - STATE LINE \$143,576,763 \$0 \$143,576,763 \$0 \$21,335,789 \$0 \$143,576,763 \$0	13,490,795 84.0400% \$0 \$11.337.664	\$2,399,070	\$0	R-119	\$2,399,070	Fuel Holders, Producers & Accessories -	342.000	119
121 344.000 Generators - SL UT1 \$2,728,811 \$1,609,018 \$2,728,811 \$4.0400% \$0 122 346.000 Misc. Power Plant Equipment - SL UT1 \$1,609,018 \$1,609,018 \$4.0400% \$0 124 346.000 Misc. Power Plant Equipment - SL UT1 \$111,916 \$0 \$111,916 \$0 \$111,916 \$0 \$11,916 \$0 \$0 \$11,916 \$0	13,490,795 84.0400% \$0 \$11.337.664							
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123 346.000 Misc. Power Plant Equipment - SL UT1 TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) \$111,916 \$-123 \$0 \$111,916 \$4.0400% \$0 125 TOTAL OTHER PRODUCTION \$143,576,763 \$0 \$143,576,763 \$0 \$143,576,763 \$0 126 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$339,904,320 \$0 \$339,904,320 \$0 127 TRANSMISSION PLANT \$335,000 kand - TP \$1,501,157 R-128 \$0 \$1,501,157 84,0400% \$0 129 352,000 Structures & Improvements - TP \$1,501,157 R-128 \$0 \$1,501,157 84,0400% \$0 131 353,000 Station Equipment - Iatan \$45,670 R-132 \$0 \$45,775,773 84,0400% \$0 132 355,000 Poles and Fixtures - TP \$1,02,300 R-132 \$0 \$45,070 84,0400% \$0 134 356,000 Doverhead Conductors & Devices - TP \$1,02,300 \$1,023,300 \$44,0400% \$0 135 356,000 Poles and Fixtures - TP \$1,023,300 \$1,01,020,769 \$0<								
124 TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1) \$21,335,789 \$0 \$0 \$21,335,789 \$0 \$0 \$21,335,789 \$0 \$0 125 TOTAL OTHER PRODUCTION \$143,576,763 \$0 \$143,576,763 \$0 \$0 126 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$13339,904,320 \$0 \$339,904,320 \$0 127 TRANSMISSION PLANT \$330,904,320 \$0 \$143,576,763 \$0 \$0 129 352.000 Structures & Improvements - TP \$1,501,157 \$1,501,157 \$4,0400% \$0 130 352.010 Structures & Improvements latan \$45,670 \$131 \$0 \$45,777,77 \$8,131 \$0 \$44,0400% \$0 131 353.010 Station Equipment - 14an \$547,982 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,023,300 \$1,0,								
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125 TOTAL OTHER PRODUCTION \$143,576,763 \$0 \$143,576,763 \$0 126 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$339,904,320 \$0 \$0 \$339,904,320 \$0 127 TRANSMISSION PLANT Land - TP \$0 \$1,501,157 \$4,0400% \$0 \$0 129 352.000 Structures & Improvements - TP \$1,501,157 \$1,501,157 \$4,0400% \$0 130 352.010 Structures & Improvements latan \$45,670 \$-131 \$0 \$45,670 \$4,0400% \$0 131 353.000 Station Equipment - Iatan \$547,982 \$-132 \$0 \$547,982 \$4,0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 \$-132 \$0 \$51,023,300 \$40,400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,300 \$-133 \$0 \$1,023,300 \$45,670 \$4,0400% \$0 134 355.000 Overhead Conductors & Devices - TP \$31,901,661 \$-1	21,335,789 \$0 \$17,930,597	\$21,335,789	\$0		\$21,335,789			124
126 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$339,904,320 \$0 \$339,904,320 \$0 127 TRANSMISSION PLANT \$128 350.000 Land - TP \$0 \$1,501,157 \$1,501,157 \$4,0400% \$0 129 352.000 Structures & Improvements - TP \$1,501,157 \$-129 \$0 \$1,501,157 \$44,0400% \$0 130 352.010 Structures & Improvements latan \$45,775,773 \$-131 \$0 \$45,775,773 \$44,0400% \$0 131 353.000 Station Equipment - Iatan \$45,77,773 \$-131 \$0 \$45,775,773 \$4,0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 \$-133 \$0 \$1,023,300 \$4,0400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,300 \$-133 \$0 \$1,023,300 \$4,0400% \$0 135 356.000 Poles and Fixtures - TP \$31,901,661 \$-134 \$0 \$22,225,226 \$0 \$22,22,25,226 \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>CT'S (UNIT 1)</td> <td></td> <td></td>						CT'S (UNIT 1)		
126 TOTAL PRODUCTION PLANT \$339,904,320 \$0 \$339,904,320 \$0 \$339,904,320 \$0 127 TRANSMISSION PLANT \$128 350.000 Land - TP \$0 \$1,501,157 \$1,501,157 \$4,0400% \$0 129 352.000 Structures & Improvements - TP \$1,501,157 \$-129 \$0 \$1,501,157 \$44,0400% \$0 130 352.010 Structures & Improvements latan \$45,775,773 \$-131 \$0 \$45,775,773 \$4,0400% \$0 131 353.010 Station Equipment - Iatan \$45,77,773 \$-131 \$0 \$45,775,773 \$4,0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 \$-133 \$0 \$1,023,300 \$4,0400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,300 \$-133 \$0 \$1,023,300 \$4,0400% \$0 135 356.000 Poles and Fixtures - TP \$31,901,661 \$-134 \$0 \$31,901,661 \$4,0400% \$0		A		-	A			405
127 TRANSMISSION PLANT \$0 R-128 \$0 \$0 84.0400% \$0 129 352.000 Structures & Improvements latan \$45,670 R-129 \$0 \$1,501,157 84.0400% \$0 130 352.010 Structures & Improvements latan \$45,670 R-130 \$0 \$45,670 84.0400% \$0 131 353.000 Station Equipment - TP \$45,775,773 R-131 \$0 \$45,775,773 84.0400% \$0 132 353.010 Station Equipment - latan \$547,982 R-132 \$0 \$547,982 84.0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 84.0400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,200 R-134 \$0 \$31,901,661 84.0400% \$0 135 356.000 Poles and Fixtures - TP \$1,023,200 R-134 \$0 \$29,225,226 R-135 \$0 \$29,225,226 80 \$29,225,226 \$0 \$29,225,226 \$0 \$29,225,226 \$0 \$110,020,769	43,576,763 \$0 \$120,661,910	\$143,576,763	\$0		\$143,576,763	TOTAL OTHER PRODUCTION		125
127 TRANSMISSION PLANT \$0 R-128 \$0 \$0 84.0400% \$0 129 352.000 Structures & Improvements latan \$45,670 R-129 \$0 \$1,501,157 84.0400% \$0 130 352.010 Structures & Improvements latan \$45,670 R-130 \$0 \$45,670 84.0400% \$0 131 353.000 Station Equipment - TP \$45,775,773 R-131 \$0 \$45,775,773 84.0400% \$0 132 353.010 Station Equipment - latan \$547,982 R-132 \$0 \$547,982 84.0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 84.0400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,200 R-134 \$0 \$31,901,661 84.0400% \$0 135 356.000 Poles and Fixtures - TP \$1,023,200 R-134 \$0 \$29,225,226 R-135 \$0 \$29,225,226 80 \$29,225,226 \$0 \$29,225,226 \$0 \$29,225,226 \$0 \$110,020,769		¢220.004.220	<u>^</u>	-	¢220.004.220			400
128 350.000 Land - TP \$0 R-128 \$0 \$0 \$4.0400% \$0 129 352.000 Structures & Improvements - TP \$1,501,157 R-129 \$0 \$1,501,157 84.0400% \$0 130 352.010 Structures & Improvements latan \$45,670 R-130 \$0 \$45,670 84.0400% \$0 131 353.000 Station Equipment - TP \$45,777,373 R-131 \$0 \$547,792 84.0400% \$0 132 353.010 Station Equipment - latan \$547,982 R-132 \$0 \$547,793 84.0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 84.0400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 84.0400% \$0 135 356.000 Overhead Conductors & Devices - TP \$29,225,226 R-135 \$0 \$29,225,226 84.0400% \$0 136 Jond Land/Land Rights - DP \$10,020,769 \$0 \$110,020,769 \$0 \$10,02 <td>39,904,320 \$0 \$285,655,587</td> <td>\$339,904,320</td> <td>20</td> <td></td> <td>\$339,904,320</td> <td>TOTAL PRODUCTION PLANT</td> <td></td> <td>126</td>	39,904,320 \$0 \$285,655,587	\$339,904,320	20		\$339,904,320	TOTAL PRODUCTION PLANT		126
128 350.000 Land - TP \$0 R-128 \$0 \$0 \$4.0400% \$0 129 352.000 Structures & Improvements - TP \$1,501,157 R-129 \$0 \$1,501,157 84.0400% \$0 130 352.010 Structures & Improvements latan \$45,670 R-130 \$0 \$45,670 84.0400% \$0 131 353.000 Station Equipment - TP \$45,777,373 R-131 \$0 \$547,792 84.0400% \$0 132 353.010 Station Equipment - latan \$547,982 R-132 \$0 \$547,793 84.0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 84.0400% \$0 134 355.000 Poles and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 84.0400% \$0 135 356.000 Overhead Conductors & Devices - TP \$29,225,226 R-135 \$0 \$29,225,226 84.0400% \$0 136 Jond Land/Land Rights - DP \$10,020,769 \$0 \$110,020,769 \$0 \$10,02 <td></td> <td></td> <td></td> <td></td> <td></td> <td>TRANSMISSION DI ANT</td> <td></td> <td>107</td>						TRANSMISSION DI ANT		107
129 352.000 Structures & Improvements - TP \$1,501,157 R-129 \$0 \$1,501,157 84.0400% \$0 130 352.010 Structures & Improvements latan \$45,670 R-130 \$0 \$45,670 84.0400% \$0 131 353.000 Station Equipment - TP \$45,775,773 R-131 \$0 \$45,775,773 84.0400% \$0 132 353.010 Station Equipment - latan \$547,982 R-132 \$0 \$547,982 84.0400% \$0 133 354.000 Towers and Fixtures - TP \$1,023,300 R-133 \$0 \$1,023,300 \$4400% \$0 134 355.000 Poles and Fixtures - TP \$31,901,661 R-134 \$0 \$31,901,661 \$4.0400% \$0 135 356.000 Overhead Conductors & Devices - TP \$29,225,226 R-135 \$0 \$29,225,226 \$4.0400% \$0 136 DISTRIBUTION PLANT \$110,020,769 \$0 \$110,020,769 \$0 \$110,020,769 \$0 138 360.000 Land/Land Rights - DP \$0 R-138 \$0 \$0 <t< td=""><td>\$0 84.0400% \$0 \$0</td><td>\$0</td><td>¢n</td><td>D-129</td><td>¢n</td><td></td><td>250 000</td><td></td></t<>	\$0 84.0400% \$0 \$0	\$0	¢n	D-129	¢n		250 000	
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135 356.000 Overhead Conductors & Devices - TP \$29,225,226 R-135 \$0 \$29,225,226 \$4.0400% \$0 136 136 DISTRIBUTION PLANT \$110,020,769 \$0 \$110,020,769 \$0 \$110,020,769 \$0								
136 TOTAL TRANSMISSION PLANT \$110,020,769 \$0 \$110,020,769 \$0 \$110,020,769 \$0 \$10 \$111,119,787 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>								
137 DISTRIBUTION PLANT 138 360.000 Land/Land Rights - DP \$0 R-138 \$0 \$0 87.5689% \$0 139 361.000 Structures & Improvements - DP \$5,990,791 R-139 \$0 \$5,990,791 87.5689% \$0 140 362.000 Station Equipment - DP \$39,872,612 R-140 \$0 \$39,872,612 87.5689% \$0 141 364.000 Poles, Towers, & Fixtures - DP \$111,119,787 R-141 \$0 \$111,119,787 87.5689% \$0				1100			330.000	
138 360.000 Land/Land Rights - DP \$0 R-138 \$0 \$0 \$7.5689% \$0 139 361.000 Structures & Improvements - DP \$5,990,791 R-139 \$0 \$5,990,791 87.5689% \$0 140 362.000 Station Equipment - DP \$39,872,612 R-140 \$0 \$39,872,612 87.5689% \$0 141 364.000 Poles, Towers, & Fixtures - DP \$111,119,787 R-141 \$0 \$111,119,787 87.5689% \$0	φυ φυ2,τ01,τ01	φ110,020,703	ΨŪ		ψ110,020,703			100
138 360.000 Land/Land Rights - DP \$0 R-138 \$0 \$0 \$7.5689% \$0 139 361.000 Structures & Improvements - DP \$5,990,791 R-139 \$0 \$5,990,791 87.5689% \$0 140 362.000 Station Equipment - DP \$39,872,612 R-140 \$0 \$39,872,612 87.5689% \$0 141 364.000 Poles, Towers, & Fixtures - DP \$111,119,787 R-141 \$0 \$111,119,787 87.5689% \$0						DISTRIBUTION PLANT		137
139 361.000 Structures & Improvements - DP \$5,990,791 R-139 \$0 \$5,990,791 87.5689% \$0 140 362.000 Station Equipment - DP \$39,872,612 R-140 \$0 \$39,872,612 87.5689% \$0 141 364.000 Poles, Towers, & Fixtures - DP \$111,119,787 R-141 \$0 \$111,119,787 87.5689% \$0	\$0 87.5689% \$0 \$0	\$0	\$0	R-138	\$0		360.000	
140 362.000 Station Equipment - DP \$39,872,612 R-140 \$0 \$39,872,612 87.5689% \$0 141 364.000 Poles, Towers, & Fixtures - DP \$111,119,787 R-141 \$0 \$111,119,787 87.5689% \$0								
141 364.000 Poles, Towers, & Fixtures - DP \$111,119,787 R-141 \$0 \$111,119,787 87.5689% \$0								
		400,01 £,01 £						
		\$111,119,787						
		\$111,119,787 \$109,525,359						
		\$111,119,787 \$109,525,359 \$21,602,321		R-144				
		\$111,119,787 \$109,525,359 \$21,602,321 \$39,350,158	\$0			Line Transformers - DP		
147 370.000 Meters - DP \$7,978,677 R-147 \$0 \$7,978,677 87.5689% \$0		\$111,119,787 \$109,525,359 \$21,602,321 \$39,350,158 \$47,822,706	\$0 \$0	R-145	\$47,822,706	Line Transformers - DP Services - DP		146
	14,264,344 87.5689% \$0 \$12,491,129	\$111,119,787 \$109,525,359 \$21,602,321 \$39,350,158 \$47,822,706 \$66,519,256	\$0 \$0 \$0	R-145 R-146	\$47,822,706 \$66,519,256	Services - DP	369.000	

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

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
	ODED ATION AND MAINT EXPENSE						
1	OPERATION AND MAINT. EXPENSE	¢25,024,070	40.40	40.00	20.42	0 0005 40	¢0.040.740
2	Payroll Expense	\$35,624,278	42.13 42.13	12.00 15.50	30.13	0.082548	\$2,940,713
3 4	Federal Income Tax Withheld State Income Tax Withheld	\$20,164,615	42.13	20.06	26.63 22.07	0.072959 0.060466	\$1,471,190
4 5	FICA Taxes Withheld	\$340,877 \$3,141,159	42.13	20.06	22.07	0.060466	\$20,611 \$229,176
5	Accrued Vacation		42.13	365.00	-322.87	-0.884575	
6 7	Fuel - Coal	\$1,566,966	42.13	25.11	-322.87	-0.884575	-\$1,386,099 \$1,698,549
8	Fuel - Gas	\$36,426,102 \$40,664,865	42.13	37.17	4.96	0.046630	\$552,595
o 9	Fuel - Gas	\$40,664,865 \$628,960	42.13	21.47	4.96 20.66	0.056603	\$35,601
9 10		\$40,778,894	42.13	34.95	20.00	0.056603	\$802,162
10	Purchased Power 401K		42.13	34.95 11.06	31.07	0.085123	
11	Life Insurance and AD&D	\$6,481,406	42.13	25.75	31.07 16.38	0.085123	\$551,717
12		\$155,165	-				\$6,963
13	Employers Healthcare/Dental/Vision	\$4,652,391	42.13	11.29	30.84	0.084493	\$393,094
14	Pension & OPEB Expense	\$9,806,685	42.13 42.13	60.75 -25.50	-18.62 67.63	-0.051014	-\$500,278
	PSC Assessment	\$903,545				0.185288	\$167,416
16	Incentive Compensation	\$222,780	42.13	290.50	-248.37	-0.680466	-\$151,594
17 18	Bad Debt Expense Cash Vouchers	\$1,875,800	0.00 42.13	0.00	0.00 6.99	0.000000	\$0 \$1 coc 470
		\$88,062,129	42.13	35.14	6.99	0.019151	\$1,686,478
19	TOTAL OPERATION AND MAINT. EXPENSE	\$291,496,617					\$8,518,294
20	TAXES						
21	FICA - Employer Portion	\$3,141,159	42.13	15.50	26.63	0.072959	\$229,176
22	Federal Unemployment Taxes	\$19,919	42.13	75.20	-33.07	-0.090603	-\$1,805
23	State Unemployment Taxes	\$101,132	42.13	75.20	-33.07	-0.090603	-\$9,163
24	MO Gross Receipts Tax	\$9,923,690	26.92	16.90	10.02	0.027452	\$272,425
25	Property Tax	\$18,610,532	42.13	204.80	-162.67	-0.445671	-\$8,294,174
26	Sales Tax	\$13,581,160	26.92	4.53	22.39	0.061342	\$833,096
27	TOTAL TAXES	\$45,377,592					-\$6,970,445
		· · · · · · · · · · · ·					
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,547,849
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$14,952,613	42.13	39.38	2.75	0.007534	\$112,653
33	State Tax Offset	\$2,655,275	42.13	39.38	2.75	0.007534	\$20,005
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,692,389	42.13	91.11	-48.98	-0.134192	-\$4,118,673
36	TOTAL OFFSET FROM RATE BASE	\$48,300,277					-\$3,986,015
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,438,166

	A	B	<u>C</u>	<u>D</u>	E	E	G	Н			ĸ		М
Line	Account	<u> </u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		····•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$47,883,326	\$467,053,982		
Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-3		\$23,061,343	0.0000%	\$0	\$0		
Rev-4 Rev-5	0.000	Sales for Resale - Off System TOTAL RETAIL RATE REVENUE	\$29,683,276			Rev-4		\$29,683,276	82.5000%	\$8,850,409	\$33,339,112		
Rev-5		TOTAL RETAIL RATE REVENUE	\$567,681,927					\$567,681,927		-\$39,032,917	\$500,393,094		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$1,047	\$1,026,462		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0863%	-\$13,286	\$590,320		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$11,679	\$323,311		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,780,348	\$5,653,051		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,922,093	\$10,013,477		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$30,110,824	\$510,406,571		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$2,059,920	\$1,507,859	\$552,061	E-4	\$29,637	\$2,089,557	84.0400%	\$23,832	\$1,779,896	\$1,306,119	\$473,777
5	500.100	latan/Plum Point Deferred Oper. Exp - MO	\$112,161	\$0	\$112,161	E-5	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
•	504 000	Only	A 45 070 004	\$450 FOF	¢ 45 000 050	F 0	* 5 000 400	¢ 40,000,400	82.5000%	**	**** ***	\$400.0F4	\$32.937.985
6 7	501.000 501.100	Fuel Fuel - MO Only	\$45,979,364 \$8,574,265	\$156,505 \$0	\$45,822,859 \$8,574,265	E-6 E-7	-\$5,896,166 \$0	\$40,083,198 \$8,574,265	82.5000%	\$0 \$109,385	\$33,068,639 \$8,683,650	\$130,654 \$0	\$32,937,985 \$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$0 \$383,620	\$1,789,893	E-8	\$234,555	\$2,408,068	82.5000%	\$109,385	\$1,986,656	\$320,253	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$47,971	\$1,773,248	84.0400%	\$0 \$0	\$1,490,238	\$846,571	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$167,124	\$2,907,310	84.0400%	\$0 \$0	\$2,443,304	\$232,561	\$2,210,743
11	507.000	Rents	\$35,099	\$0	\$35,099	E-11	-\$2,668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$5,531,708	\$57,868,077		\$133,217	\$49,479,638	\$2,836,158	\$46,643,480
			<i>400,000,100</i>	\$0,010,000	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		\$0,001,100	<i>wor</i> ,000,077		¥100,217	¥+0,+10,000	\$2,000,100	\$10,010,400
14		ELECTRIC MAINTENANCE EXPENSE			.			.			·	A	A
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$70,551	\$1,050,229	82.5000%	\$12,086	\$878,525	\$534,070	\$344,455
16	510.100	latan/Plum Point Deferred Elec. Exp MO Only	\$112,161	\$0	\$112,161	E-16	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,196,519	\$229,604	\$966,915	E-17	-\$16,906	\$1,179,613	84.0400%	\$0	\$991,347	\$195,256	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,212,823	\$5,585,208	82.5000%	\$0	\$4,607,797	\$687,218	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$201,117	\$1,688,051	82.5000%	\$0	\$1,392,642	\$174,951	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,178,012	\$1,541,895	84.0400%	\$0	\$1,295,809	\$506,674	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$36,310	\$11,044,996		\$12,086	\$9,166,120	\$2,098,169	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23		I OTAL NUCLEAR FOWER GENERATION	\$U	\$U	\$0	I	\$0	\$0	I	\$0	\$0	ş0	<u>۵</u> ۵

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adi, Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
24		HYDRAULIC POWER GENERATION											
24		HIDRAULIC FOWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39,341	\$33,170	\$6,171	E-26	-\$793	\$38,548	84.0400%	\$2,852	\$35,248	\$31,060	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,576	\$12,485	84.0400%	\$0	\$10,492	\$3,128	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,078	\$27,745	84.0400%	\$0	\$23,317	\$17,155	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$26,240	\$288,367	84.0400%	\$0	\$242,343	\$85,917	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$46,531	\$367,145		\$2,852	\$311,400	\$137,260	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$3,264	\$34,075	84.0400%	\$2,209	\$30,846	\$27,742	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$1,844	\$42,892	84.0400%	\$0	\$36,046	\$30,824	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217,370	\$59,445	\$157,925	E-34	-\$94,473	\$122,897	84.0400%	\$0	\$103,283	\$50,553	\$52,730
35	544.000	Mainenance of Electric Plant	\$35,882	\$34,279	\$1,603	E-35	\$4,519	\$40,401	84.0400%	\$0	\$33,953	\$29,151	\$4,802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$10,797	\$101,029	84.0400%	\$0	\$84,904	\$66,276	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$77,737	\$341,294		\$2,209	\$289,032	\$204,546	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$124,268	\$708,439		\$5,061	\$600,432	\$341,806	\$258,626
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1.046.643	\$986,652	\$59.991	E-41	-\$15,157	\$1,031,486	84.0400%	\$40,580	\$907.441	\$879,631	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$6,876,567	\$56,831,548	82.5000%	\$0	\$46,886,027	\$1,990	\$46.884.037
43	547.300	Fuel - Operation OP - Partial Allocation	-\$103.281	\$0	-\$103,281	E-43	\$0	-\$103.281	84.0400%	\$0	-\$86.797	\$0	-\$86.797
44	548.000	Generation Expenses	\$3,762,689	\$2.257.472	\$1.505.217	E-44	-\$194.554	\$3.568.135	84.0400%	\$1.993	\$3.000.653	\$1.921.752	\$1.078.901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$459,651	\$1,623,756	84.0400%	\$3,360	\$1,367,965	\$179,925	\$1,188,040
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$6,626,627	\$62,951,644		\$45,933	\$52,075,289	\$2,983,298	\$49,091,991
47		MAINTANENCE - OP											
48	551.000	Prod Comb Maintenance Superv & Engin.	\$872.738	\$881.605	-\$8.867	E-48	\$7.667	\$880.405	84.0400%	\$13,378	\$753,270	\$763.097	-\$9.827
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429.887	\$102.363	\$327.524	E-49	-\$61.383	\$368.504	84.0400%	\$0	\$309.690	\$87.049	\$222.641
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,387,109	\$17,041,689	84.0400%	\$0	\$14,321,835	\$878,384	\$13.443.451
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457,935	\$300,112	E-51	\$28,655	\$786,702	84.0400%	\$0	\$661,145	\$389,429	\$271,716
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,362,048	\$19,077,300		\$13,378	\$16,045,940	\$2,117,959	\$13,927,981
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$2,264,579	\$82,028,944		\$59,311	\$68,121,229	\$5,101,257	\$63,019,972
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58,633,660	\$0	\$58,633,660	E-55	\$8,284,228	\$66,917,888	82.5000%	\$0	\$55,207,258	\$0	\$55,207,258
56	556.000	System Control & Load Dispatching	\$3,950,165	\$1,817,005	\$2,133,160	E-56	-\$1,092,664	\$2,857,501	84.0400%	\$22,489	\$2,423,932	\$1,567,674	\$856,258
57	557.000	Other Expense - Power Supply	\$431,257	\$0	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$0	\$431,031	\$0	\$431,031
58	421.000	latan/Plum Point Deferred Exp	\$121,692	\$0	\$121,692	E-58	\$0	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769		\$7,273,195	\$70,409,969		\$22,489	\$58,164,491	\$1,567,674	\$56,596,817
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$611,050	\$222,060,425		\$232,164	\$185,531,910	\$11,945,064	\$173,586,846
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$1,925	\$302,215	84.0400%	\$2,721	\$256,703	\$140,252	\$116,451

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12.00	<u>A</u>	B	<u>C</u>	<u>D</u> Taat Vaar	<u>E</u>	<u>E</u>	<u>G</u> Tatal Commons	<u>H</u> Tatal Commons	<u> </u>	<u>J</u>	<u>K</u> MO Final Adi		MO Adia Junia
Line	Account	har and December for	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
	504 000	Translation Frances	(D+E)	4504 004	A10.051	=	(From Adj. Sch.)	(C+G)	04.04000/	(From Adj. Sch.)	(H x I) + J	L + N	
64	561.000	Tranmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$7,038	\$608,593	84.0400%	\$1,834	\$513,295	\$504,678	\$8,617
65 66	562.000 563.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65 E-66	-\$3,969 \$381	\$497,545	84.0400%	\$0 \$0	\$418,137	\$114,223	\$303,914 \$10,793
67		Overhead Line Expenses	\$44,827	\$31,984	\$12,843			\$45,208	84.0400% 84.0400%	\$0 \$0	\$37,993	\$27,200 \$0	
68	565.000	Transmission of Electric By Others	\$19,343,445	\$0 \$12 582	\$19,343,445	E-67 E-68	\$1,238,791	\$20,582,236 \$32,597	84.0400%	\$0 \$0	\$17,297,311		\$17,297,311
69	566.000 567.000	Misc. Transmission Expenses	\$32,435 \$175	\$13,582 \$0	\$18,853	E-60 E-69	\$162 \$0	\$32,597	84.0400%	\$0 \$0	\$27,394 \$147	\$11,550 \$0	\$15,844
69 70	567.000	Rents - Transmission TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	<u>\$175</u> \$19,891,334	E-09	\$1,244,328	\$22.068.569	84.0400%	\$4,555	\$18,550,980	\$797,903	<u>\$147</u> \$17,753,077
70		TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	\$19,691,334		\$1,244,328	\$22,008,309		\$4,000	\$18,550,980	\$797,903	\$17,753,077
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89.896	\$104.255	-\$14,359	E-72	\$1,241	\$91.137	84.0400%	\$5,474	\$82.066	\$94.133	-\$12.067
73	569.000	Trans Maintenance of Structures	\$9.285	\$2.345	\$6,940	E-73	\$28	\$9.313	84.0400%	\$0	\$7.826	\$1,994	\$5.832
74	570.000	Trans Maintenance of Station Equipment	\$1.786.284	\$1,148,968	\$637,316	E-74	\$42,393	\$1,828,677	84.0400%	\$6,189	\$1.543.009	\$983.274	\$559.735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$2,402	\$2.949.258	84.0400%	\$5,139	\$2,483,695	\$176,778	\$2,306,917
76	571.100	Tracker Adjustment - MO Only	\$61.980	\$0	\$61,980	E-76	\$0	\$61.980	100.0000%	\$0	\$61,980	\$170,770	\$61.980
77	571.100	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900	L-70	\$46,064	\$4,940,365	100.000078	\$16,802	\$4,178,576	\$1,256,179	\$2,922,397
			\$ 4,004,001	\$1,401,401	<i>\\</i> 0,400,500		\$+0,00+	φ 1 ,010,000		\$10,001	<i>\\\\\\\\\\\\\</i>	<i><i><i>ψ</i>1,200,110</i></i>	<i>\\\\,\\\\\\,\\\\\\</i>
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,290,392	\$27,008,934		\$21,357	\$22,729,556	\$2,054,082	\$20,675,474
			¥20,1.0,0.12	*=,000,000	+=0,0=0,=0 :		*.,	+,000,001		+- 1,001	<i>4</i> ,: -0 ,000	\$2,00 .,002	+=0,010,111
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb Operation Supervision & Engin.	\$1,162,576	\$915,364	\$247,212	E-81	\$10,275	\$1,172,851	87.5689%	\$14,977	\$1,042,030	\$826.092	\$215.938
82	582.000	Distrb Station Expense	\$212,120	\$164,627	\$47,493	E-82	\$1,959	\$214,079	87.5689%	\$0	\$187.467	\$145,878	\$41.589
83	583.000	Distrb Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$8,899	\$1,301,245	87.5689%	\$0	\$1,139,486	\$662,546	\$476,940
84	584.000	Distrb Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$1,076	\$832,917	87.5689%	\$0	\$729,377	\$80,118	\$649,259
85	585.000	Distrb Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$28	\$35,876	87.5689%	\$0	\$31,416	\$2,070	\$29,346
86	586.000	Distrb Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$27,978	\$3,042,494	87.5689%	\$150	\$2,664,429	\$2,083,142	\$581,287
87	587.000	Distrb Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$3,168	\$310,491	87.5689%	\$0	\$271,893	\$235,884	\$36,009
88	588.000	Distrb Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$4,972	\$1,371,914	87.5689%	\$5,461	\$1,206,831	\$371,884	\$834,947
89	589.000	Distrb Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5689%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$58,355	\$8,284,169		\$20,588	\$7,274,945	\$4,407,614	\$2,867,331
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$2,560	\$230,130	87.5689%	\$6,692	\$208,215	\$197,266	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$892	\$164,042		\$0	\$143,650	\$66,416	\$77,234
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$11,930	\$2,069,383	87.5689%	\$0	\$1,812,136	\$888,234	\$923,902
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$21,106	\$12,423,376	87.5689%	\$4,701	\$10,883,715	\$1,589,991	\$9,293,724
96	593.100	May 2011 Tornado O & M Amortization	\$84,402	\$0	\$84,402	E-96	\$0	\$84,402	100.0000%	\$0	\$84,402	\$0	\$84,402
97	593.200	KS Ice Storm Amortization	\$132,681	\$0	\$132,681	E-97	-\$125,678	\$7,003	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5689%	\$0	\$313,040	\$0	\$313,040
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$5,196	\$834,137	87.5689%	\$440	\$730,885	\$387,268	\$343,617
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$2,525	\$390,233	87.5689%	\$0	\$341,723	\$187,984	\$153,739
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$2,895	\$382,731	87.5689%	\$0	\$335,153	\$215,504	\$119,649
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$3,885	\$340,141	87.5689%	\$0	\$297,858	\$289,235	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$1,550	\$206,892	87.5689%	\$0	\$181,173	\$115,425	\$65,748
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		-\$73,139	\$17,489,948	1	\$11,833	\$15,331,950	\$3,937,323	\$11,394,627
105			A05 500 651	<u> </u>	A10 100 555			A			Ann ann 577	<u> </u>	<u> </u>
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		-\$14,784	\$25,774,117		\$32,421	\$22,606,895	\$8,344,937	\$14,261,958
									1				
106		CUSTOMER ACCOUNTS EXPENSE	AT00 4			==				A10 555			Ann 077
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$8,838	\$789,493		\$16,526	\$719,856	\$687,021	\$32,835
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$20,491	\$2,131,790	89.0863%	\$0	\$1,899,133	\$1,552,043	\$347,090

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		D	<u>^</u>	D	F	-	<u>^</u>				K.		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	Iurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Number	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adi, Sch.)	(H x I) + J	L + M	
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,334,592	\$5,331,954	89.0863%	\$1,487	\$4,751,527	\$2,213,314	\$2,538,213
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$262,719	\$2,105,599	89.0863%	\$0	\$1,875,800	\$0	\$1,875,800
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$11,937	\$206,003	89.0863%	\$0	\$183,521	\$6,589	\$176,932
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,113,139	\$10,564,839		\$18,013	\$9,429,837	\$4,458,967	\$4,970,870
113		CUSTOMER SERVICE & INFO. EXP.		•····									.
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$2,216	\$201,220	89.0863%	\$0	\$179,259	\$167,826	\$11,433
115 116	908.000 908.100	Customer Assistance Expense Retail Indut Cust Assistance - Retail	\$186,208 \$457,899	\$186,420 \$414,782	-\$212 \$43,117	E-115 E-116	\$2,219 \$4,937	\$188,427 \$462,836	89.0863% 89.0863%	\$11,276 \$0	\$179,139 \$412,323	\$185,516 \$373,912	-\$6,377 \$38,411
116	908.100	Cust Program Collaborative Exp MO Only	\$457,899	\$414,782 \$0	\$43,117 \$1,616,720	E-116 E-117	\$4,937 \$0	\$462,836 \$1,616,720	100.0000%	\$0 \$0	\$412,323	\$373,912 \$0	\$38,411
118	908.300	Wholesale Customer Assistance - Wholesale	\$96.207	\$95.888	\$1,010,720	E-118	\$1,141	\$97.348	0.0000%	\$0 \$0	\$1,010,720	\$0 \$0	\$1,010,720
119	908.400	Retail Commercial Cust Assistance - Wholesale	\$550,431	\$499,522	\$50,909	E-110	\$5,945	\$556,376	89.0863%	\$0 \$0	\$495,655	\$450,302	\$45,353
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$229.012	\$14,447	E-120	\$2,726	\$246,185	89.0863%	\$0	\$219.317	\$206.447	\$12,870
121	908.600	Low Income Weatherization Program	\$368	\$0	\$368	E-121	\$0	\$368	89.0863%	\$0	\$328	\$0	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437,500	\$0	\$437,500	E-122	\$0	\$437,500	100.0000%	\$0	\$437,500	\$0	\$437,500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0863%	\$0	\$552,384	\$0	\$552,384
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0863%	\$0	\$88,084	\$0	\$88,084
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0863%	-\$20,740	\$86,880	\$0	\$86,880
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0863%	\$0	\$13,803	\$0	\$13,803
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$19,184	\$4,662,208		-\$9,464	\$4,281,392	\$1,384,003	\$2,897,389
400		SALES EXPENSES											
128 129	912.000	SALES EXPENSES Sales Demonstrating & Selling Expense	\$156.161	\$110.259	\$45.902	E-129	\$1,312	\$157,473	89.7420%	\$2.721	\$144,040	\$102.847	\$41.193
129	912.000	Miscellaneous Sales Expense	\$156,161	\$110,259	\$45,902	E-129 E-130	\$1,312	\$485	89.7420%	\$2,721	\$144,040	\$102,847	\$435
130	310.000	TOTAL SALES EXPENSES	\$156.646	\$110.259	\$46,387	L-130	\$1,312	\$157,958	03.7 420 /0	\$2,721	\$144,475	\$102,847	\$41.628
			¢100,010	¢0,200	<i></i>		• .,• .=	<i></i>		*- ,. - .	•••••	¢,.	¢,0=0
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$11,071,025	\$10,834,166	\$236,859	E-134	-\$732,724	\$10,338,301	87.9117%	\$56,639	\$9,145,215	\$8,936,988	\$208,227
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$185,469	\$3,810,936	87.9117%	-\$1,007	\$3,349,252	\$11,243	\$3,338,009
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$35,480	-\$12,275,874	87.9117%	\$33,419	-\$10,758,510	-\$2,973,305	-\$7,785,205
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$707,182	\$21,151,218	87.9117%	\$0	\$18,594,395	\$94,706	\$18,499,689
138 139	924.000 925.000	Property Insurance Injuries and Damages	\$1,994,604 \$3,532,856	\$0 \$765	\$1,994,604 \$3,532,091	E-138 E-139	-\$1,051,570 -\$760,079	\$943,034 \$2,772,777	87.9117% 87.9117%	\$0 \$0	\$829,037 \$2,437,595	\$0 \$680	\$829,037 \$2,436,915
139	926.000	Employee Pensions and Benefits	\$3,532,838	\$119,387	\$17,485,552	E-139 E-140	\$337,861	\$2,772,777	87.9117%	\$3,467,443	\$19,241,264	\$3,744,592	\$15,496,672
140	928.000	Regulatory Commission Expenses	\$1,162,154	\$119,387	\$1,162,154	E-140 E-141	\$337,801	\$1,162,154	100.0000%	-\$56.343	\$1.105.811	\$0	\$1.105.811
142	929.000	Duplicate Charges - Credit	-\$287,296	\$0	-\$287,296	E-142	\$0	-\$287.296	87.9117%	-\$30,345 \$0	-\$252,567	\$0	-\$252.567
143	930.000	General Advertising Expense	\$820,068	\$25,787	\$794,281	E-143	-\$318,480	\$501,588	87.9117%	-\$1,621	\$439,334	\$22,940	\$416,394
144	931.000	Admin & General - Rents	\$12,785	\$0	\$12,785	E-144	\$392	\$13,177	87.9117%	\$0	\$11,584	\$0	\$11,584
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123		-\$3,452,731	\$46,072,815		\$3,498,530	\$44,142,410	\$9,837,844	\$34,304,566
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$1,960	\$601,994	87.9117%	\$335	\$529,558	\$146,817	\$382,741
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$1,960	\$601,994		\$335	\$529,558	\$146,817	\$382,741
													<u> </u>
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$3,450,771	\$46,674,809		\$3,498,865	\$44,671,968	\$9,984,661	\$34,687,307
150		INTEREST ON CUSTOMER DEPOSITS											
150	431.100	Customer Deposit Interest	\$1,214,310	\$0	\$1,214,310	E-151	\$0	\$1,214,310	100.0000%	\$886,274	\$2,100,584	\$0	\$2,100,584
151	+51.100	TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310	L-131	\$0	\$1,214,310	100.0000%	\$886,274	\$2,100,584	\$0	\$2,100,584
152		TO THE INTEREOR ON COOTOMER DEL'OBITO	ψι,217,310	φŪ	ψι,217,310		φU	ψι,217,310		<i>4000,214</i>	φ2,100,304	φU	ψ2,100,004
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	A	B	<u>C</u>	D	E	F	G	Н	_		K	L	М
Line	Account	₽	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Rumber	Number		(D+E)	Labor	Hom Lubor	Humber	(From Adj. Sch.)	(C+G)	Anooutions	(From Adj. Sch.)	(H x I) + J		A = K
153		DEPRECIATION EXPENSE	(= · =)			1	(·····,	(0.0)		(····/	(
154	403.000	Depreciation Expense, Dep. Exp.	\$78,107,649	See note (1)	See note (1)	E-154	See note (1)	\$78,107,649	84.0400%	\$3,594,377	\$69,236,045	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0	_	\$0	\$78,107,649		\$3,594,377	\$69,236,045	\$0	\$0
					• -		• -						• -
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amoritization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,551,855	\$1,551,855	\$0	\$1,551,855
158	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
159	0.000	Carrying Costs latan 1	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
160	0.000	Carrying Costs latan 2	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
161	403.001	Solar Rebate Amorization	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$2,007,988	\$2,007,988	\$0	\$2,007,988
162	403.003	MO latan I AmDp ER-2010-0130 - MO Only	\$45,661	\$0	\$45,661	E-162	\$0	\$45,661	100.0000%	\$0	\$45,661	\$0	\$45,661
163	403.009	MO latan 2 AmDp ER-2011-0004 - MO Only	\$49,430	\$0	\$49,430	E-163	\$0	\$49,430	100.0000%	\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PImPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-166	\$0	\$134,549	100.0000%	\$183,564	\$318,113	\$0	\$318,113
167	404.000	Amortization of Electric Plant	\$3,943,029	\$0	\$3,943,029	E-167	\$26,236	\$3,969,265	85.3333%	\$0	\$3,387,105	\$0	\$3,387,105
168		TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338		\$26,236	\$4,199,574		\$1,529,260	\$5,146,674	\$0	\$5,146,674
169		OTHER OPERATING EXPENSES		••				AA A4A AFA			AA 400 500	4050 500	A4 070 000
170	408.141	Prov - Foab Taxes - Electric	\$2,569,713	\$0 \$0	\$2,569,713	E-170	\$343,939	\$2,913,652	72.8500%	\$0 \$0	\$2,122,596	\$250,560	\$1,872,036
171 172	408.144 408.511	Payroll Taxes - latan Prov - Fed Unemp Compens Tax	\$227,507 \$20.015	\$0 \$0	\$227,507 \$20.015	E-171 E-172	\$0 -\$96	\$227,507 \$19,919	72.8500% 72.8500%	\$0 \$0	\$165,739 \$14,511	\$0 -\$70	\$165,739 \$14,581
172	408.511	Prov - Fed Onemp Compens Tax Prov - St Unemp Compens Tax	\$20,015	\$0 \$0	\$20,015	E-172 E-173	-\$96 \$1,231	\$19,919	72.8500%	\$0 \$0	\$14,511	-\$70 \$897	\$14,581 \$72,778
173	408.610	Property Tax	\$22.159.206	\$0 \$0	\$99,901 \$22.159.206	E-173 E-174	-\$349.980	\$21.809.226	89.2471%	\$0 \$0	\$19,464,102	\$097	\$19.464.102
174	408.910	Prov - Escorp Franchise Tax	\$22,159,200	\$0 \$0	\$22,159,200	E-174 E-175	-\$349,980	\$21,809,228	0.0000%	\$0 \$0	\$19,464,102	\$0 \$0	\$19,464,102
175	408.930	Prov - City Tax or Fee	\$10.770.522	\$0 \$0	\$10,770,522	E-175	\$9.923.350	\$20.693.872	0.0000%	\$0	\$0	\$0	\$0
177	400.550	TOTAL OTHER OPERATING EXPENSES	\$35.873.864	\$0	\$35.873.864	E-170	\$9.918.444	\$45,792,308	0.000078	\$0	\$21.840.623	\$251.387	\$21.589.236
			\$00,010,004	ΨŬ	400,010,004		\$5,510,444	ψ+0,1 0 2 ,000		ψŪ	\$21,040,020	\$201,001	<i>\\\\\\\\\\\\\</i>
178		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		\$8,292,102	\$466,217,131		\$9,805,988	\$387,719,959	\$38,525,948	\$279,957,966
179		NET INCOME BEFORE TAXES	\$112,523,811					\$104,231,709		-\$39,916,812	\$122,686,612		
100		INCOME TAXES											
180 181	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-181	See note (1)	\$0	93.6372%	\$21,918,723	\$21,918,723	See note (1)	See note (1)
182	409.100	TOTAL INCOME TAXES	\$0	See note (1)	See hole (1)	E-101	See hote (1)	\$0 \$0	93.0372%	\$21,918,723	\$21,918,723	See note (1)	See note (1)
102		TOTAL INCOME TAXES	φυ					φŪ		φ 21,910,72 3	φ 21,910,72 3		
183		DEFERRED INCOME TAXES											
184	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-184	See note (1)	\$0	87.9117%	\$300,109	\$300,109	See note (1)	See note (1)
185	411.000	Amortization of Deferred ITC	\$0		. ,	E-185		\$0	100.0000%	-\$256,249	-\$256,249		
186	411.411	Amort of Excess Deferred Income Taxes	\$0			E-186		\$0	100.0000%	-\$74,821	-\$74,821		
187	0.000	Amortization of Protected Excess ADIT	\$0			E-187		\$0	100.0000%	-\$8,540,550	-\$8,540,550		
188	0.000	Amortization of Unprotected Excess ADIT	\$0			E-188		\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$10,835,182	-\$10,835,182		
						l	I					l	L
190		NET OPERATING INCOME	\$112,523,811					\$104,231,709		-\$51,000,353	\$111,603,071		

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

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Updated through September 30, 2019 Adjustments to Income Statement Detail

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

Accounting Schedule: 10 Sponsor: Bolin Page: 1 of 19 JAR-R-5 Page 24

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 25. Small Heating - To remove revenue for Income Tax due	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$180,405	Total
	to TCJA. (K. Bolin)		φŪ	φu		ψŪ	-\$100,405	
	26. General Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$1,572,677	
	27. Industrial Praxair - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$70,678	
	28. Total Electric Building - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$695,065	
	29. Feed Mill and Grain Elevator - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$856	
	30. Large Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$990,698	
	31. Miscellaneous Service - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$156	
	32. Municipal Street Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$36,826	
	33. Private Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$63,635	
	34. Special Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$2,625	
	35. To adjust for customers that switched rate classses. (B. Murray)		\$0	\$0		\$0	\$2,151,320	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$8,850,409	\$8,850,409
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,278,869	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$7,571,540	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,453
	1. To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$1,047	-\$1,047
	1. To normalize Rent Revenue. (C. Newkirk)	434.000	\$0	\$0		\$0 \$0	-\$1,047	-91,047
			φU	ψŪ		ψU	- ψ1,0 47	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$13,286	-\$13,286
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$13,286	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$11,679	-\$11,679
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$11,679	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,780,348	-\$2,780,348
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$683,321	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

Accounting Schedule: 10 Sponsor: Bolin Page: 2 of 19 JAR-R-5 Page 25

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-4	Operation Supervision & Engineering	500.000	\$17,946	\$11,691	\$29,637	\$23,832	\$0	\$23,83
	1. To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$22,766		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$23,691		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$21,049		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,946	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$23,832	\$0	
E-5	latan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$1,863	-\$5,898,029	-\$5,896,166	\$0	\$0	9
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,863	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$5,898,029		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$109,385	\$109,38
	1, To annualize the SWPA amortization. (A. Niemeier)		\$0	\$0		\$0	\$109,385	
E-8	Steam Expenses	502.000	\$4,566	\$229,989	\$234,555	\$0	\$0	\$
	1. To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$3,465		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$41,857		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,502		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$164		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized		\$4,566	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 3 of 19 JAR-R-5 Page 26

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Updated through September 30, 2019 Adjustments to Income Statement Detail

<u>A</u> Income	B	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number E-9	Income Adjustment Description Electric Expenses	Number 505.000	Labor \$11,848	Non Labor \$36,123	Total \$47,971	Labor \$0	Non Labor \$0	Total \$(
L-3	1. To normalize latan 2 Operations Expense to a five-year	505.000	\$11,848	\$14,301	\$ 47, 37 1	\$0	\$0 \$0	φ
	average. (A. Sarver) 2. To normalize latan Common Operations Expense to a five-		\$0	\$87,718		\$0	\$0	
	year average. (A. Sarver) 3. To normalize latan Operations Expense to six-year		\$0	\$2,376		\$0	\$0	
	average. (A. Sarver) 4. To normalize Asbury Operations Expense to a five-year		\$0	-\$68,272		\$0	\$0	
	average. (A. Sarver)							
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,848	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$3,255	\$163,869	\$167,124	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$118		\$0	\$0	
	2. To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$41,504		\$0	\$0	
	3. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize latan Common Operations Expense to a five year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	-\$183,554		\$0	\$0	
	6. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$334,978		\$0	\$0	
	7. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$7,713		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,255	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	\$
	1. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$7,442	-\$77,993	-\$70,551	\$12,086	\$0	\$12,08
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,507		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$2,457		\$0	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 4 of 19 JAR-R-5 Page 27

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

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,635		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$244,587		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$87,690		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,494	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$7,091	-\$1,185,103	-\$1,178,012	\$0	\$0	\$0
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$4,845		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$202		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$36,171		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$1,099,490		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$501		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,091	\$0		\$0	\$0	
E-26	Operation Surperv/ & Engin. Hydro	535.000	\$395	-\$1,188	-\$793	\$2,852	\$0	\$2,852
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$395	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,852	\$0	
E-27	Hydraulic Expenses	537.000	\$44	-\$27,620	-\$27,576	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$44	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$240	\$7,838	\$8,078	\$0	\$0	\$0
2-20	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)	000.000	\$240 \$0	\$7,838	φο,υ/Ο	\$0	\$0 \$0	şı
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$240	\$0		\$0	\$0	
E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$1,202	-\$27,442	-\$26,240	\$0	\$0	\$0
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$35		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,407		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized		\$1,202	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		φ1,202	\$ 0		φU	φŪ	
E-32	Maintenance Superv. & Engineering	541.000	\$357	\$2,907	\$3,264	\$2,209	\$0	\$2,20
	1. To normalize Ozark Beach Hydro Maintenance Expense		\$0	\$2,907		\$0	\$0	
	to a five-year average. (A. Sarver)							
	2. To adjust test year payroll to reflect Staff annualized		\$357	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	3. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$2,209	\$0	
	Newkirk)							
E 00		F /0 000	A 404	*0 0 7 5	** • • •	^		
E-33	Maintenance of Structures - Maint.	542.000	\$431	-\$2,275	-\$1,844	\$0	\$0	
	1. To normalize Ozark Beach Hydro Maintenance Expense		\$0	-\$2,275		\$0	\$0	
	to a five-year average. (A. Sarver)							
	2. To adjust test year payroll to reflect Staff annualized		\$431	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$708	-\$95,181	-\$94,473	\$0	\$0	:
				***		**		
	1. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$95,181		\$0	\$0	
			\$ 700	* 2		**		
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$708	\$0		\$0	\$0	
E-35	Mainenance of Electric Plant	544.000	\$408	\$4,111	\$4,519	\$0	\$0	:
	1. To normalize Ozark Beach Hydro Maintenance Expense		\$0	\$4,111		\$0	\$0	
	to a five-year average. (A. Sarver)							
	2. To adjust test year payroll to reflect Staff annualized		\$408	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
F 00			****	** ***	A / A =	**		
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$928	\$9,869	\$10,797	\$0	\$0	:
	1. To normalize Ozark Beach Hydro Maintenance Expense		\$0	\$9,869		\$0	\$0	
	to a five-year average. (A. Sarver)							
	2. To adjust test year payroll to reflect Staff annualized		\$928	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
E-41	Operation Superv. & Engineering	546.000	\$11,743	-\$26,900	-\$15,157	\$40,580	\$0	\$40,5
				. ,	, .			,.
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,890		\$0	\$0	
			*-	AT 000		**		
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A.		\$0	-\$7,899		\$0	\$0	
	Sarver)							
	3. To normalize Energy Center Operations Expense to a five-		\$0	-\$7,955		\$0	\$0	
	year average. (A. Sarver)			• • • •		• -		
	4. To normalize Riverton Operations Expense to a three		\$0	-\$9,156		\$0	\$0	
	year average. (A. Sarver)		÷*	÷2,.00		ΨŪ	ψŪ	
			\$11,743	\$0		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized		311.74.3	20		20		

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,580	\$0	
E-42	Fuel - Operation OP	547.000	\$28	-\$6,876,595	-\$6,876,567	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$6,876,595		\$0	\$0	
E-44	Generation Expenses	548.000	\$26,868	-\$221,422	-\$194,554	\$1,993	\$0	\$1,993
	1. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	\$601		\$0	\$0	
	2. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$4,340		\$0	\$0	
	3. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$180,805		\$0	\$0	
	4. To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)		\$0	\$38,823		\$0	\$0	
	5. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$75,701		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,868	\$0		\$0	\$0	
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,993	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$2,471	\$457,180	\$459,651	\$3,360	\$0	\$3,360
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
	2. To adjust Riverton 12 tracker Regulatory Asset Amortization. (A. Sarver)		\$0	\$638,586		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (A. Sarver)		\$0	-\$6,804		\$0	\$0	
	4. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (A. Sarver)		\$0	-\$66,910		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (A. Sarver)		\$0	-\$1,969		\$0	\$0	
	5. To normalize Energy Center Operations Expense to a five- year average. (A. Sarver)		\$0	-\$44,089		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,471	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$3,360	\$0	
E-48	Prod Comb Maintenance Superv & Engin.	551.000	\$10,493	-\$2,826	\$7,667	\$13,378	\$0	\$13,378

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

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

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 1. To adjust test year payroll to reflect Staff annualized	Number	Labor \$7,038	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	Payroll Expense. (A. Arabian)					20		
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$1,834	\$0	
E-65	Station Expenses	562.000	\$1,599	-\$5,568	-\$3,969	\$0	\$0	\$
	1. To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$874		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$64		\$0	\$0	
	3. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$6,506		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,599	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$381	\$0	\$381	\$0	\$0	;
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$381	\$0		\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,238,791	\$1,238,791	\$0	\$0	:
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (A. Sarver)		\$0	\$1,696,028		\$0	\$0	
	2. To normalize SPP transmission expense. (K. Foster)		\$0	-\$457,237		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$162	\$0	\$162	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$162	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$1,241	\$0	\$1,241	\$5,474	\$0	\$5,4
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,241	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,474	\$0	
E-73	Trans Maintenance of Structures	569.000	\$28	\$0	\$28	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$13,675	\$28,718	\$42,393	\$6,189	\$0	\$6,1
	1. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$21		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	3. To normalize Asbury Maintenance Expense to a five-yea average. (A. Sarver)		\$0	\$27,648		\$0	\$0	
	4. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$226		\$0	\$0	

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<u>A</u>	<u>B</u>	<u>c</u>	D	Ē	Ē	<u>G</u>	<u>H</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 5. To adjust test year payroll to reflect Staff annualized	Number	Labor \$13,675	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	Payroll Expense. (A. Arabian)		<i>13,073</i>	ψŪ		ψŪ	ţu	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$6,189	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$2,402	\$0	\$2,402	\$5,139	\$0	\$5,139
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,402	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,139	\$0	
E-81	Distrb Operation Supervision & Engin.	580.000	\$10,895	-\$620	\$10,275	\$14,977	\$0	\$14,977
	1. To remove Dues and Donations (C. Barron)		\$0	-\$620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,895	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$14,977	\$0	
E-82	Distrb Station Expense	582.000	\$1,959	\$0	\$1,959	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,959	\$0		\$0	\$0	
E-83	Distrb Overhead Line Expense	583.000	\$8,899	\$0	\$8,899	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,899	\$0		\$0	\$0	
E-84	Distrb Underground Line Expenses	584.000	\$1,076	\$0	\$1,076	\$0	\$0	\$(
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,076	\$0		\$0	\$0	
E-85	Distrb Street Lighting & Signal System Exp.	585.000	\$28	\$0	\$28	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$28	\$0		\$0	\$0	
E-86	Distrb Meters	586.000	\$27,978	\$0	\$27,978	\$150	\$0	\$15
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$27,978	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$150	\$0	
E-87	Distrb Customer Installations Expense	587.000	\$3,168	\$0	\$3,168	\$0	\$0	\$(
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,168	\$0		\$0	\$0	
E-88	Distrb Misc. Distribution Expense	588.000	\$4,922	\$50	\$4,972	\$5,461	\$0	\$5,46
	1. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$50		\$0	\$0	

Adjustment Adjustm	<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
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Payroll Expense, (A. Arabian) Second Se	Number		Number			Total			Total
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Newkir(s) Newkir(s) Newkir(s) Subset Subset Subset Subset E-92 Distrb. Maintenance Supervision & Engin. Sub Sub<		2. To include allowed levels of Incentive Companyation (C		¢o	¢0.		¢5 461	¢o	
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Payroll Expense. (A. Arabian) File	E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$2,560	\$0	\$2,560	\$6,692	\$0	\$6,6
Payroll Expense. (A. Arabian) File		4. To adjust toot your provell to adjust Staff annualized		¢0.500	¢0		¢0.	¢0.	
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Storm. (A. Niemeier)Summary StateSummary State <th< td=""><td>E-31</td><td></td><td>333.200</td><td>\$0</td><td>-\$125,070</td><td>-\$125,070</td><td>φU</td><td>φU</td><td></td></th<>	E-31		333.200	\$ 0	-\$125,070	-\$125,070	φU	φU	
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1. To adjust test year payroll to reflect Staff annualized \$3,885 \$0 \$0 \$0	F-102	Distrh Maintenance of Meters	597.000	\$3.995	¢0	\$2 905	¢0.	¢n	:
	- 102		557.000			φ3,003			
		1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$3,885	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 13 of 19 JAR-R-5 Page 36

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

Accounting Schedule: 10 Sponsor: Bolin Page: 14 of 19 JAR-R-5 Page 37

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number E-116	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor \$0	Total
E-110	Retail Indut Cust Assistance - Retail 1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)	908.100	\$4,937 \$4,937	\$0 \$0	\$4,937	\$0 \$0	\$U \$0	\$0
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$1,141	\$0	\$1,141	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,141	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$5,945	\$0	\$5,945	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,945	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$2,726	\$0	\$2,726	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$2,726	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$1,312	\$0	\$1,312	\$2,721	\$0	\$2,721
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,312	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$2,721	\$0	
E-134	Administrative & General Salaries	920.000	-\$732,724	\$0	-\$732,724	\$56,639	\$0	\$56,639
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$128,948	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive Incentive Compensation from the test year. (K. Foster)		-\$861,672	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$56,639	\$0	
E-135	Office Supplies & Expenses	921.000	\$150	-\$185,619	-\$185,469	\$0	-\$1,007	-\$1,007
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$178,920		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$150	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$40,236	\$4,756	-\$35,480	\$34,003	-\$584	\$33,419
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$636		\$0	\$0	
	2. To annualize Lease Expense. (C. Barron)		\$0	\$5,392		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		-\$40,236	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Bolin Page: 15 of 19 JAR-R-5 Page 38

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

Accounting Schedule: 10 Sponsor: Bolin Page: 16 of 19 JAR-R-5 Page 39

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

Accounting Schedule: 10 Sponsor: Bolin Page: 17 of 19 JAR-R-5 Page 40

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-167	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-170	Prov - Foab Taxes - Electric	408.141	\$343,939	\$0	\$343,939	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$343,939	\$0		\$0	\$0	
E-172	Prov - Fed Unemp Compens Tax	408.511	-\$96	\$0	-\$96	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (A. Arabian)		-\$96	\$0		\$0	\$0	
E-173	Prov - St Unemp Compens Tax	408.512	\$1,231	\$0	\$1,231	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (A. Arabian)		\$1,231	\$0		\$0	\$0	
E-174	Property Tax	408.610	\$0	-\$349,980	-\$349,980	\$0	\$0	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	-\$349,980		\$0	\$0	
E-176	Prov - City Tax or Fee	408.930	\$0	\$9,923,350	\$9,923,350	\$0	\$0	\$0
	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	\$9,923,350		\$0	\$0	
E-181	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21,918,723	\$21,918,723
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$21,918,723	
E-184	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$300,109	\$300,109
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$300,109	
E-185	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$256,249	-\$256,249
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$256,249	
E-186	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$74,821	-\$74,821
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$74,821	
E-187	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$8,540,550	-\$8,540,550
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$8,540,550	
E-188	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$2,263,671	-\$2,263,671
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$2,263,671	
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Accounting Schedule: 10 Sponsor: Bolin Page: 18 of 19 JAR-R-5 Page 41

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

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Income Tax Calculation

2 ADD TO NET INCOME BEFORE TAXES Book Depreciation Exponse \$59,236,045 \$69,236,045 \$59,236,045		A	<u>B</u>	<u>_C</u>	D	E	<u></u> <u></u>
1 TOTAL NET INCOME BEFORE TAXES \$122,686,612 \$102,625,789 \$104,549,688 \$109,785 2 ADD TO NET INCOME BEFORE TAXES \$89,236,045 <th></th> <th>Department</th> <th>-</th> <th></th> <th></th> <th></th> <th></th>		Department	-				
2 ADD TO NET INCOME BEFORE TAXES 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 569,236,045 530,220,051 52,2001,511 52,2001,511 52,2001,511 52,2001,511 52,2001,511 52,2001,511 52,2001,511 52,2001,511 52,2001,511 530,692,389 530,692,398 530,692,398 530,692,389 </td <td>Number</td> <td>Description</td> <td>Rate</td> <td>rear</td> <td>Return</td> <td>Return</td> <td>Return</td>	Number	Description	Rate	rear	Return	Return	Return
Bock Depreciation Expense 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 559,226,045 559,226,045 559,226,045 559,226,045 559,226,045 559,226,045 559,226,045 529,001,511 52	1	TOTAL NET INCOME BEFORE TAXES		\$122,686,612	\$102,625,789	\$104,549,889	\$109,785,284
Bock Depreciation Expense 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 569,226,045 559,226,045 559,226,045 559,226,045 559,226,045 559,226,045 559,226,045 559,226,045 529,001,511 52							
4 Non-Deductible Expenses \$182,179 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189 \$182,189				¢c0 000 045	¢00.000.045	\$CO 000 045	¢c0 000 045
5 CIAC 32,201,511 51,03,306,323 51,03,306,323 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$69,236,045</td>							\$69,236,045
6 Book Amorization 229.542 229.542 229.543 23.563 25.553 25.553 25.553 25.553 25.553 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 25.2643 2				. ,			\$182,179 \$2,901,511
7 TOTAL ADD TO NET INCOME BEFORE TAXES \$72,615,189 \$72,613,187 \$73,858,192 \$73,058,192 \$73,058,192 \$72,003 \$71,879,631 \$73,858,192 \$79,003 \$72,625 \$71,879,631 \$71,879,631 \$71,879,631 \$71,879,631 \$71,879,631 \$71,879,631 \$71,879,631 \$71,879,631							\$295,454
9 Interset Express calculated at the Rate of Tax Depreciation Excess 22.400% \$30.692,389 \$30.692,393 \$30.692,393 \$30.692,393 \$30.692,39							\$72,615,189
9 Interset Expanse calculated at the Rate of Tax Depreciation Excess 22.400% \$30.692,389 \$30.692,393 \$30.692,48							
10 Tax Straight-Line Depreciation 586.506.60 586.80.66 586.80.67 580.80.80 580			0.04000/	¢20,000,000	¢20,000,200	¢20,000,000	¢20,000,000
11 Tax Depreciation Excess 54,160,352 57,1879,631 573,858,192 579,093 14 PROVISION FOR FED, INCOME TAX 591,940,454 \$71,879,631 \$73,858,192 \$79,093 \$16,612,372 \$14,952,052 \$14,952,052 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,053 \$14,952,0		-	2.2400%				
12 TOTAL SUBT. FROM NET INC. BEFORE TAXES \$103,361,347 \$103,361,347 \$103,361,347 \$103,366,886 \$103,306,813,372 \$14,852,613 \$16,612 10 0.000% \$13,801,3372 \$14,952,613 \$16,012 \$14,952,613 \$16,012 2 moremedia \$50 \$50 \$50 \$50 \$50 \$50 2 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
13 NET TAXABLE INCOME \$31,940,454 \$71,879,631 \$73,856,192 \$79,093 14 PROVISION FOR FED. INCOME TAX \$91,940,454 \$71,879,631 \$73,856,192 \$79,093 15 Net Taxable Inc. Tex \$91,940,454 \$71,879,631 \$73,856,192 \$79,093 16 Deduct Missouri Income Tax at the Rate of 100.000% \$3,305,351 \$25,841,44 \$2,655,275 \$2,433 17 Deduct Missouri Income Tax at the Rate of 21.00% \$18,613,372 \$14,952,613 \$16,012 20 Subtract Federal Income Tax Credits \$0 \$0 \$0 \$0 17 Research Credit \$0 \$0 \$0 \$0 \$0 21 Orduction Tax Credit \$0 \$0 \$0 \$0 \$0 28 Production Fax - Mo. Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 29 Deduct Cedral Income Tax at the Rate of \$0 \$0 \$0 \$0 20 Credit \$0 \$0 \$0 \$0		-					\$4,160,352
14 PROVISION FOR FED. INCOME TAX 591,940,454 \$71,879,631 \$73,858,192 \$79,093 15 Net Taxable Inc. Fed. Inc. Tax 100.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,243 16 Deduct Missouri Income Tax at the Rate of 100.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,243 17 Deduct Missouri Income Tax at the Rate of 21,00% \$34,852,052 \$14,952,613 \$17,202,917 \$76,250 18 Federal Taxable Income Tax Credits 30 \$0 <td>12</td> <td>TOTAL SUBT. FROM NET INC. BEFORE TAXES</td> <td></td> <td>\$103,361,347</td> <td>\$103,361,347</td> <td>\$103,306,886</td> <td>\$103,306,886</td>	12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$103,361,347	\$103,361,347	\$103,306,886	\$103,306,886
15 Net Taxable Inc Fed. Inc. Tax \$91,940,454 \$71,879,631 \$73,855,192 \$73,855,192 \$2,843 16 Deduct Clifty Inc Tax - Fed. Inc. Tax \$00,000% \$3,305,351 \$2,584,144 \$2,565,275 \$2,843 17 Deduct Clifty Inc Tax - Fed. Inc. Tax \$00,000% \$3,305,351 \$2,584,144 \$2,565,275 \$2,843 18 Federal Taxable Income Tax at the Rate of \$21,00% \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 20 Subtract Federal Income Tax Credit \$0 \$0 \$0 \$0 \$0 21 Research Credit \$0 \$0 \$0 \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 <td>13</td> <td>NET TAXABLE INCOME</td> <td></td> <td>\$91,940,454</td> <td>\$71,879,631</td> <td>\$73,858,192</td> <td>\$79,093,587</td>	13	NET TAXABLE INCOME		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
15 Net Taxable Inc Fed. Inc. Tax \$91,940,454 \$71,879,631 \$73,855,192 \$73,855,192 \$2,843 16 Deduct Clifty Inc Tax - Fed. Inc. Tax \$00,000% \$3,305,351 \$2,584,144 \$2,565,275 \$2,843 17 Deduct Clifty Inc Tax - Fed. Inc. Tax \$00,000% \$3,305,351 \$2,584,144 \$2,565,275 \$2,843 18 Federal Taxable Income Tax at the Rate of \$21,00% \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 20 Subtract Federal Income Tax Credit \$0 \$0 \$0 \$0 \$0 21 Research Credit \$0 \$0 \$0 \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 \$73,858,192 <td>14</td> <td>PROVISION FOR FED. INCOME TAX</td> <td></td> <td></td> <td></td> <td></td> <td></td>	14	PROVISION FOR FED. INCOME TAX					
17 Deduct City Inc Tax - Fed. Inc. Tax 50 50 50 18 Federal Taxable Income - Fed. Inc. Tax \$88,635,103 \$69,295,487 \$71,202,917 \$76,250 20 Subtract Federal Income Tax at the Rate of \$1,00% \$18,613,372 \$14,952,613 \$14,952,613 \$16,012 20 Subtract Federal Income Tax Credits \$0 \$0 \$0 \$0 21 Research Credit \$0 \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 \$0 24 Production Tax Credit \$0 \$0 \$0 \$0 25 Net Federal Income Tax \$14,952,613 \$14,052,052 \$14,952,613 \$16,012 26 PROVISION FOR NO. INCOME TAX \$0 \$0 \$0 \$0 \$0 27 Net Taxable Income Tax at the Rate of \$0,000% \$9,306,686 \$77,476,307 \$8,006 28 Deduct City Income Tax at the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,265,275 \$2,643 30 Missouri Income Tax - City Inc. Tax \$14,932,613 \$71,879,631 \$	15	Net Taxable Inc Fed. Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
18 Federal Taxable Income - Fed. Inc. Tax 588,635,103 569,295,467 577,202,917 576,250 19 Federal Income Tax at the Rate of 21.00% \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 20 Subtract Federal Income Tax Credits \$0 \$0 \$0 \$0 21 Research Credit \$0 \$0 \$0 \$0 22 Empowerment Zone Credit \$0 \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 \$0 \$0 24 Production Tax Credit \$0 \$0 \$0 \$0 \$0 25 Net Federal Income Tax Not Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 27 Net Taxable Income Tax Credits \$0 \$0 \$0 \$0 20 Bedruc City Income Tax Credits \$0 \$0 \$0 \$0 31	16	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
19 Federal Income Tax at the Rate of Subtract Federal Income Tax Credits 21.00% \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 20 Subtract Federal Income Tax Credits \$0 \$0 \$0 \$0 21 Research Credit \$0 \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 \$0 24 Production Tax Credit \$0 \$14,552,052 \$14,952,613 \$16,012 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 27 Net Taxable Income + MO. Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 28 Deduct Federal Income Tax MO. Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 30 Missouri Income Tax Credits \$0 \$50 \$0 \$50 \$50 \$50 30 Missouri Income Tax Credits \$18,613,372 \$14,552,052 \$14,952,613 \$17,858,192 \$79,093 31 Missouri Income Tax Credits \$0 \$50 \$0 \$0 \$0 \$0 \$0		-		• -			\$0
20 Subtract Federal Income Tax Credits 30 50 50 50 21 Research Credit 50 50 50 50 22 Empowerment Zone Credit 50 50 50 50 23 Solar Credit 50 50 50 50 24 Production Tax Credit 50 50 50 50 25 Net Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 27 Net Taxable Income - MO. Inc. Tax \$92,306,686 \$7,726,026 \$7,476,307 \$80,006 28 Deduct Federal Income Tax at the Rate of 50,000% \$92,306,686 \$7,276,026 \$7,476,307 \$80,006 29 Deduct Missouri Income Tax Credits \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>+ , - ,-</td> <td>\$76,250,094</td>						+ , - ,-	\$76,250,094
21 Research Credit \$0 \$0 \$0 22 Empowerment Zone Credit \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 24 Production Tax Credit \$0 \$0 \$0 25 Net Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 26 PROVISION FOR MO. INCOME TAX \$91,90,654 \$71,879,631 \$73,858,192 \$79,903 27 Net Taxable Income Tax MO. Inc. Tax \$91,90,656 \$7,276,026 \$7,476,307 \$80,006 20 Deduct Federal Income Tax + MO. Inc. Tax \$92,806,866 \$7,276,026 \$57,476,307 \$80,006 30 Missouri Income Tax - MO. Inc. Tax \$92,806,865 \$50 \$0 \$0 31 Subtract Missouri Income Tax - Credits \$0 \$0 \$0 \$0 32 MO State Credit \$0 \$0 \$0 \$0 \$0 33 Missouri Income Tax - City Inc. Tax \$14,552,052 \$14,952,613 \$16,613,372 \$14,552,052 \$14,952,613 \$16,012 34 PROVISION FOR			21.00%	\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
22 Empowerment Zone Credit \$0 \$0 \$0 23 Solar Credit \$0 \$0 \$0 \$0 24 Production Tax Credit \$0 \$0 \$0 \$0 25 Net Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 27 Net Faxable Income Tax At the Rate of \$0.000% \$93,96,686 \$7,276,026 \$7,476,307 \$80,006 29 Deduct Fly Income Tax At the Rate of \$0.000% \$93,306,686 \$7,276,026 \$7,476,307 \$80,006 21 Missouri Income Tax At the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 35 Net Taxable Income - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 36 Deduct Missouri Income Tax - City Inc. Tax \$91,940,454 <td< td=""><td></td><td></td><td></td><td>¢0</td><td>¢0</td><td>¢0</td><td>\$0</td></td<>				¢0	¢0	¢0	\$0
23 Solar Credit \$0 \$0 \$0 24 Production Tax Credit \$0 \$0 \$0 25 Net Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 26 PROVISION FOR MO. INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,003 27 Net Taxable Income Tax at the Rate of \$0,000% \$9,306,686 \$7,276,026 \$7,476,307 \$8,000 29 Deduct City Income Tax at the Rate of \$0,000% \$93,305,6351 \$24,603,605 \$66,381,885 \$71,087 30 Missouri Income Tax at the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 35 Net Taxable Income Tax - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 36 Deduct Hoston Income Tax - City Inc. Tax \$3,305,351 \$2,544,144 \$2,655,275 \$2,843 37 Deduct Missouri Income Tax - City Inc. Tax							\$0 \$0
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28 Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax 50.000% \$9,306,666 \$7,276,026 \$7,476,307 \$8,006 29 Deduct City Income Tax - MO. Inc. Tax \$0	26	PROVISION FOR MO. INCOME TAX					
29 Deduct City Income Tax - MO. Inc. Tax \$0 \$0 \$0 \$0 30 Missouri Taxable Income - MO. Inc. Tax \$82,633,768 \$64,603,605 \$66,381,885 \$71,087 31 Subtract Missouri Income Tax Credits \$0	27	Net Taxable Income - MO. Inc. Tax		\$91,940,454	\$71,879,631	\$73,858,192	\$79,093,587
30 Missouri Taxable Income - MO. Inc. Tax \$82,633,768 \$64,603,605 \$66,381,885 \$71,087 31 Subtract Missouri Income Tax Credits \$0 \$0 \$0 \$0 \$0 33 Missouri Income Tax at the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 35 Net Taxable Income Tax - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 36 Deduct Missouri Income Tax - City Inc. Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 40 Test City Credit \$0 \$0 \$0 \$0 \$0 41 City Income Tax \$14,552,052 \$14,952,613 \$16,012 43 Federal Income Tax \$0 \$0 \$0 \$0 44 State Income Tax \$14,952,613 \$16,012 <td>28</td> <td>Deduct Federal Income Tax at the Rate of</td> <td>50.000%</td> <td>\$9,306,686</td> <td>\$7,276,026</td> <td>\$7,476,307</td> <td>\$8,006,260</td>	28	Deduct Federal Income Tax at the Rate of	50.000%	\$9,306,686	\$7,276,026	\$7,476,307	\$8,006,260
31 Subtract Missouri Income Tax Credits \$0 \$0 \$0 \$0 32 MO State Credit \$0 \$0 \$0 \$0 \$0 33 Missouri Income Tax at the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 35 Net Taxable Income - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 36 Deduct Federal Income Tax - City Inc. Tax \$91,940,454 \$71,879,631 \$56,263,044 \$60,027 37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 36 City Taxable Income \$0 \$0 \$0 \$60,237 39 Subtract City Income Tax at the Rate of 0.000% \$0 \$0 \$0 41 City Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 42 SUMMARY OF CURRENT INCOME TAX \$0 \$0 \$0 <td></td> <td>Deduct City Income Tax - MO. Inc. Tax</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>		Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32 MO State Credit \$0 \$0 \$0 \$0 33 Missouri Income Tax at the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,993 35 Net Taxable Income - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,993 36 Deduct Federal Income Tax - City Inc. Tax \$14,652,052 \$14,952,613 \$16,012 37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 38 City Taxable Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 40 Test City Credit \$0 \$0 \$0 \$0 \$0 41 City Income Tax S18,613,372 \$14,552,052 \$14,952,613 \$16,012 42 SUMMARY OF CURRENT INCOME TAX \$0 \$0 \$0 \$0 \$0 44 Deferred Income Tax \$18,613,372 \$14,552,052 <				\$82,633,768	\$64,603,605	\$66,381,885	\$71,087,327
33 Missouri Income Tax at the Rate of 4.000% \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,993 35 Net Taxable Income - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,993 36 Deduct Federal Income Tax - City Inc. Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 38 City Taxable Income \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 39 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 40 Test City Credit \$0 \$0 \$0 \$0 41 City Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 42 SUMMARY OF CURRENT INCOME TAX \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 44 State Income Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 51 Amortization of D							
34 PROVISION FOR CITY INCOME TAX \$91,940,454 \$71,879,631 \$73,858,192 \$79,903 35 Net Taxable Income Tax - City Inc. Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 38 City Taxable Income Tax - Credits \$0 \$0 \$0 \$60,237 40 Test City Income Tax at the Rate of 0.000% \$0 \$0 \$0 41 City Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 42 SUMMARY OF CURRENT INCOME TAX \$0 \$0 \$0 \$0 42 SUMMARY OF CURRENT INCOME TAX \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 43 Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 44 State Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 45 City Income Tax \$18,613,372 \$14,952,613 \$16,012 <t< td=""><td></td><td></td><td>4 0000/</td><td>• -</td><td></td><td></td><td>\$0</td></t<>			4 0000/	• -			\$0
35 Net Taxable Income - City Inc. Tax \$91,940,454 \$71,879,631 \$73,858,192 \$79,093 36 Deduct Federal Income Tax - City Inc. Tax \$18,613,372 \$\$14,552,052 \$\$14,952,613 \$\$16,012 37 Deduct Missouri Income Tax - City Inc. Tax \$33,305,351 \$22,584,144 \$2,655,275 \$2,843 38 City Taxable Income \$70,021,731 \$54,743,435 \$56,250,304 \$60,237 39 Subtract City Income Tax Credits \$0 \$0 \$0 \$0 \$0 40 Test City Credit \$0 \$0 \$0 \$0 \$0 41 City Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 42 SUMMARY OF CURRENT INCOME TAX \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 43 Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 44 State Income Tax \$0 \$0 \$0 \$0 \$0 45 City Income Tax \$18,613,372 \$14,952,613 \$16,012 \$16,012 44 State Income Tax \$18,61	33	MISSOURI INCOME Tax at the Rate of	4.000%	\$3,305,351	\$2,584,144	\$2,655,275	\$2,843,493
36 Deduct Federal Income Tax - City Inc. Tax \$18,613,372 \$14,952,052 \$14,952,613 \$16,012 37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 38 City Taxable Income \$70,021,731 \$54,743,435 \$56,250,304 \$60,237 40 Test City Income Tax Credits \$0 \$0 \$0 \$0 41 City Income Tax at the Rate of 0.000% \$0 \$0 \$0 42 SUMMARY OF CURRENT INCOME TAX \$18,613,372 \$14,952,613 \$16,012 43 Federal Income Tax \$18,613,372 \$14,952,613 \$16,012 44 State Income Tax \$14,952,613 \$16,012 45 City Income Tax \$18,613,372 \$14,952,613 \$16,012 46 TOTAL SUMMARY OF CURRENT INCOME TAX \$21,918,723 \$17,136,196 \$17,607,888 \$18,856 47 DEFERRED INCOME TAXES \$300,109 \$300,109 \$300,109 \$300,109 \$300,109 \$300,109 \$300,109 \$300,109 \$3							
37 Deduct Missouri Income Tax - City Inc. Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 38 City Taxable Income Subtract City Income Tax Credits \$0		-					\$79,093,587
38 City Taxable Income \$70,021,731 \$54,743,435 \$56,250,304 \$60,237 39 Subtract City Income Tax Credits \$0 <td></td> <td>=</td> <td></td> <td></td> <td></td> <td></td> <td>\$16,012,520</td>		=					\$16,012,520
39 Subtract City Income Tax Credits 40 Test City Credit 41 City Income Tax at the Rate of 42 SUMMARY OF CURRENT INCOME TAX 43 Federal Income Tax 44 State Income Tax 45 City Income Tax 46 TOTAL SUMMARY OF CURRENT INCOME TAX 46 TOTAL SUMMARY OF CURRENT INCOME TAX 48 Deferred Income Taxes - Def. Inc. Tax. 48 Deferred Income Taxes - Def. Inc. Tax. 48 Deferred Income Taxes - Def. Inc. Tax. 47 DEFERRED INCOME TAXES 50 Amortization of Deferred ITC -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$256,249 -\$266,261 -\$74,821 -\$74,821 -\$74,821 -\$74,821 -\$74,821 -\$2,263,671 -\$2,263,671 -\$2,263,671 -\$2,263,671						. , ,	\$2,843,493 \$60,237,574
40 Test City Credit \$0 \$0 \$0 \$0 41 City Income Tax at the Rate of 0.000% \$0 \$0 \$0 42 SUMMARY OF CURRENT INCOME TAX \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 43 Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 44 State Income Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 45 City Income Tax \$0 \$0 \$0 \$0 \$0 46 TOTAL SUMMARY OF CURRENT INCOME TAX \$21,918,723 \$17,136,196 \$17,607,888 \$18,856 47 DEFERRED INCOME TAXES \$300,109 <td></td> <td></td> <td></td> <td>\$70,021,731</td> <td>əJ4,743,435</td> <td>\$30,230,304</td> <td>400,237,374</td>				\$70,021,731	əJ4,743,435	\$30,230,304	400,237,374
41 City Income Tax at the Rate of 0.000% \$0 \$0 \$0 42 SUMMARY OF CURRENT INCOME TAX \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 43 Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 44 State Income Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 45 City Income Tax \$0 \$0 \$0 \$0 \$0 46 TOTAL SUMMARY OF CURRENT INCOME TAX \$21,918,723 \$17,136,196 \$17,607,888 \$18,856 47 DEFERRED INCOME TAXES \$300,109<				\$0	\$0	\$0	\$0
43 Federal Income Tax \$18,613,372 \$14,552,052 \$14,952,613 \$16,012 44 State Income Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 45 City Income Tax \$0 \$0 \$0 \$0 \$0 46 TOTAL SUMMARY OF CURRENT INCOME TAX \$21,918,723 \$17,136,196 \$17,607,888 \$18,856 47 DEFERRED INCOME TAXES \$300,109			0.000%				\$0
44 State Income Tax \$3,305,351 \$2,584,144 \$2,655,275 \$2,843 45 City Income Tax \$0 <	42	SUMMARY OF CURRENT INCOME TAX					
45 City Income Tax \$0 \$0 \$0 46 TOTAL SUMMARY OF CURRENT INCOME TAX \$21,918,723 \$17,136,196 \$17,607,888 \$18,856 47 DEFERRED INCOME TAXES \$300,109	43	Federal Income Tax		\$18,613,372	\$14,552,052	\$14,952,613	\$16,012,520
46 TOTAL SUMMARY OF CURRENT INCOME TAX \$21,918,723 \$17,136,196 \$17,607,888 \$18,856 47 DEFERRED INCOME TAXES \$300,109				\$3,305,351		\$2,655,275	\$2,843,493
47 DEFERRED INCOME TAXES 48 Deferred Income Taxes - Def. Inc. Tax. 49 Amortization of Deferred ITC 50 Amort of Excess Deferred Income Taxes 51 Amortization of Protected Excess ADIT 52 Amortization of Unprotected Excess ADIT 53 TOTAL DEFERRED INCOME TAXES		-					\$0
48 Deferred Income Taxes - Def. Inc. Tax. \$300,109 <	46	IOTAL SUMMARY OF CURRENT INCOME TAX		\$21,918,723	\$17,136,196	\$17,607,888	\$18,856,013
49 Amortization of Deferred ITC -\$256,249 -\$256,3671 -\$22,263,671 -\$22,263,				*	*	.	A
50 Amort of Excess Deferred Income Taxes -\$74,821 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$300,109</td></t<>							\$300,109
51 Amortization of Protected Excess ADIT -\$8,540,550 -\$8,540,550 -\$8,540,550 52 Amortization of Unprotected Excess ADIT -\$2,263,671 -\$2,263,671 -\$2,263,671 53 TOTAL DEFERRED INCOME TAXES -\$10,835,182 -\$10,835,182 -\$10,835,182							-\$256,249
52 Amortization of Unprotected Excess ADIT -\$2,263,671 -\$2						. ,	-\$74,821 \$8,540,550-
53 TOTAL DEFERRED INCOME TAXES -\$10,835,182 -\$10,835							-\$2,263,671
		· · · · · · · · · · · · · · · · · · ·					-\$10,835,182
54 TOTAL INCOME TAX \$11,083,541 \$6,301,014 \$6,772,706 \$8,020	54	TOTAL INCOME TAX		\$11 083 541	\$6,301,014	\$6,772,706	\$8,020,831

Accounting Schedule: 11 Sponsor: Foster Page: 1 of 1 JAR-R-5 Page 43

THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019 Updated through September 30, 2019 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line	Description	Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	9.05%	9.25%	9.80%
1	Common Stock	\$877,206,000	52.93%		4.790%	4.896%	5.187%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$780,000,000	47.07%	4.76%	2.240%	2.240%	2.240%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,657,206,000	100.00%		7.030%	7.136%	7.427%
8	PreTax Cost of Capital				8.529%	8.669%	9.051%

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



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE UP

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2019-0374

Jefferson City, MO

March 2020

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

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	<u>l</u>
	Account #		Total	Adjust.			Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3526%	\$0	\$25,555
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0 \$0	\$1,079,798	85.3526%	\$0 \$0	\$921,636
4	303.000	Miscellaneous Intangibles (like 353)	\$47,666,375	P-4	\$0	\$47,666,375	85.3526%	\$0	\$40,684,490
5		TOTAL INTANGIBLE PLANT	\$48,776,113		\$0	\$48,776,113		\$0	\$41,631,681
-					• •			• -	
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - ASBURY - STEAM	A. A.A. A.T.			A. A.A. A.F.			A 4 4 A 4 FA A
9	310.000	Land and Land Rights	\$1,349,995	P-9	\$0	\$1,349,995	84.0400%	\$0	\$1,134,536
10	311.000	Structures and Improvements	\$20,997,202	P-10	\$0	\$20,997,202	84.0400%	\$0	\$17,646,049
11	312.300	Boiler Plant and Equip Asbury	\$214,424,513	P-11	\$0	\$214,424,513	84.0400%	\$0	\$180,202,361
12	314.000	Turbo Generator Units - Asbury	\$35,934,294	P-12	\$0 \$0	\$35,934,294	84.0400%	\$0	\$30,199,181
13	315.000	Accessory Electric Equipment - Asbury	\$6,384,012	P-13	\$0 \$0	\$6,384,012	84.0400%	\$0 \$0	\$5,365,124
14	316.000	Misc. Power Plant Equipment - Asbury	\$2,082,820	P-14	<u>\$0</u> \$0	\$2,082,820	84.0400%	\$0 \$0	\$1,750,402
15		TOTAL PRODUCTION - ASBURY - STEAM	\$281,172,836		\$U	\$281,172,836		\$ 0	\$236,297,653
		STEAM							
16		PRODUCTION - IATAN - STEAM							
17	310.000	Land & Land Rights - latan	\$121,639	P-17	\$0	\$121.639	84.0400%	\$0	\$102,225
18	311.000	Structures & Improvements - latan	\$4,100,103	P-18	\$0	\$4,100,103	84.0400%	\$0	\$3,445,727
19	312.000	Boiler Plant Equipment - latan	\$77,759,624	P-19	\$0	\$77,759,624	84.0400%	\$0	\$65,349,188
20	312.000	Unit Train - latan	\$329,005	P-20	\$0	\$329,005	84.0400%	\$0	\$276,496
21	314.000	Turbo Generator Units - latan	\$15,364,151	P-21	\$0	\$15,364,151	84.0400%	\$0	\$12,912,033
22	315.000	Accessory Electric Equipment - latan	\$8,423,823	P-22	\$0	\$8,423,823	84.0400%	\$0	\$7,079,381
23	316.000	Misc. Power Plant Equipment - latan	\$1,350,362	P-23	\$0	\$1,350,362	84.0400%	\$0	\$1,134,844
24		TOTAL PRODUCTION - IATAN - STEAM	\$107,448,707	_	\$0	\$107,448,707		\$0	\$90,299,894
25		PRODUCTION- IATAN 2 - STEAM							
26	311.000	Structures & Improvements - latan 2	\$20,954,482	P-26	\$0	\$20,954,482	84.0400%	\$0	\$17,610,147
27	311.005	Structures & Improvements - latan 2R	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	312.000	Boiler Plant Equipment - latan 2	\$146,505,379	P-28	\$0	\$146,505,379	84.0400%	\$0	\$123,123,121
29	312.005	Boiler Plant Equipment - latan 2R	\$0	P-29	\$0	\$0	100.0000%	\$0	\$0
30	314.000	Turbo Generator Units - latan 2	\$49,060,461	P-30	\$0	\$49,060,461	84.0400%	\$0	\$41,230,411
31	314.005	Turbo Generator Units - latan 2R	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	315.000	Accessory Electric Equipment - latan 2	\$12,342,741	P-32	\$0	\$12,342,741	84.0400%	\$0	\$10,372,840
33	315.005	Accessory Electric Equipment - latan 2R	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	316.000	Misc. Power Plant Equipment - latan 2	\$350,002	P-34	\$0	\$350,002	84.0400%	\$0	\$294,142
35	316.005	Misc. Power Plant Equipment - latan 2R	<u>\$0</u>	P-35	\$0	\$0	100.0000%	\$0	\$0
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$229,213,065		\$0	\$229,213,065		\$0	\$192,630,661
37		PRODUCTION - IATAN - COMMON -							
31		STEAM							
38	310.000	Land & Land Rights - latan Common	\$7,217	P-38	\$0	\$7,217	84.0400%	\$0	\$6,065
39	311.000	Structures & Improvements - latan	\$18,388,192	P-39	\$0 \$0	\$18,388,192	84.0400%	\$0 \$0	\$15,453,437
		Common	÷.0,000,102		ψŪ	÷10,000,102	0.10100/0	ψŪ	÷10,-100,-101
40	312.000	Boiler Plant Equipment - latan Common	\$40,113,500	P-40	\$0	\$40,113,500	84.0400%	\$0	\$33,711,385
41	314.000	Turbo Generator Units - latan Common	\$1,290,680	P-41	\$0	\$1,290,680	84.0400%	\$0	\$1,084,687
42	315.000	Accessory Electric Equipment - latan	\$5,085,098	P-42	\$0	\$5,085,098	84.0400%	\$0	\$4,273,516
		Common			• •			• -	• • • • • •
43	316.000	Misc. Power Plant Equipment - latan	\$730,859	P-43	\$0	\$730,859	84.0400%	\$0	\$614,214
		Common							
44		TOTAL PRODUCTION - IATAN -	\$65,615,546		\$0	\$65,615,546		\$0	\$55,143,304
		COMMON - STEAM							
45		PRODUCTION - PLUM POINT - STEAM							
46	310.000	Land & land Rights - Plum Point	\$956,529	P-46	\$0	\$956,529	84.0400%	\$0	\$803,867
47	311.000	Structures & Improvements - Plum Point	\$20,567,779	P-47	\$0	\$20,567,779	84.0400%	\$0	\$17,285,161
48	312.000	Boiler Point Equipment - Plum Point	\$53,872,528	P-48	\$0	\$53,872,528	84.0400%	\$0	\$45,274,473
49	312.000	Train Lease	\$5,196,478	P-49	\$0	\$5,196,478	84.0400%	\$0	\$4,367,120
50	312.000	Unit Train - Plum Point	\$12,311	P-50	\$0	\$12,311	84.0400%	\$0	\$10,346
51	314.000	Turbo Generator Units - Plum Point	\$17,270,336	P-51	\$0	\$17,270,336	84.0400%	\$0	\$14,513,990
52	315.000	Accessory Electric Equipment - Plum	\$5,390,591	P-52	\$0	\$5,390,591	84.0400%	\$0	\$4,530,253
	I	Point		I		l	1		l

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Line	<u>A</u>	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust	E	<u>E</u>	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	
-	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Allocations	Adjustments	MO Adjusted Jurisdictional
53	316.000	Misc. Power Plant Equipment - Plum	\$2,968,456	P-53	\$0	\$2,968,456	84.0400%	\$0	\$2,494,690
54		Point TOTAL PRODUCTION - PLUM POINT - STEAM	\$106,235,008		\$0	\$106,235,008		\$0	\$89,279,900
55		TOTAL STEAM PRODUCTION	\$789,685,162		\$0	\$789,685,162		\$0	\$663,651,412
56		NUCLEAR PRODUCTION							
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
58		HYDRAULIC PRODUCTION							
59		PRODUCTION - OZARK BEACH - HYDRO							
60	330.000	Land & Land Rights - Ozark	\$226,488	P-60	\$0	\$226,488	84.0400%	\$0	\$190,341
61	331.000	Structures & Improvements - Ozark	\$1,696,056	P-61	\$0	\$1,696,056	84.0400%	\$0	\$1,425,365
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,622,013	P-62	\$0	\$3,622,013	84.0400%	\$0	\$3,043,940
63	333.000	Water Wheels, Turbines & Generators	\$6,175,138	P-63	\$0	\$6,175,138	84.0400%	\$0	\$5,189,586
64	334.000	Accessory Electric Equipment - Ozark	\$2,485,065	P-64	\$0	\$2,485,065	84.0400%	\$0	\$2,088,449
65	335.000	Misc. Power Plant Equipment - Ozark	\$1,171,119	P-65	<u>\$0</u>	\$1,171,119	84.0400%	\$0	\$984,208
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$15,375,879		\$0	\$15,375,879		\$0	\$12,921,889
67		TOTAL HYDRAULIC PRODUCTION	\$15,375,879		\$0	\$15,375,879		\$0	\$12,921,889
68		OTHER PRODUCTION							
69		PRODUCTION - ENERGY CENTER							
70	340.000	Land & Land Rights - Energy	\$163,097	P-70	\$0	\$163,097	84.0400%	\$0	\$137,067
71	341.000	Structures & Improvements - Energy	\$3,268,369	P-71	\$0	\$3,268,369	84.0400%	\$0	\$2,746,737
72	342.000	Fuel Holders, Producers & Access Energy	\$1,362,770	P-72	\$0	\$1,362,770	84.0400%	\$0	\$1,145,272
73	343.000	Prime Movers - Energy	\$26,711,006	P-73	\$0	\$26,711,006	84.0400%	\$0	\$22,447,929
74	344.000	Generators - Energy	\$6,595,022	P-74	\$0	\$6,595,022	84.0400%	\$0	\$5,542,456
75	345.000	Accessory Electric Equipment - Energy	\$2,504,386	P-75 P-76	\$0 \$0	\$2,504,386	84.0400%	\$0 \$0	\$2,104,686
76 77	346.000	Misc. Power Plant Equipment - Energy TOTAL PRODUCTION - ENERGY CENTER	\$2,061,978 \$42,666,628	F-70	\$0 \$0	\$2,061,978 \$42,666,628	84.0400%	<u>\$0</u> \$0	<u>\$1,732,886</u> \$35,857,033
78		PRODUCTION - ENERGY CENTER FT8							
79	341.000	Structures & Improvements - FT8	\$1,124,306	P-79	\$0	\$1,124,306	84.0400%	\$0	\$944,867
80	342.000	Fuel Holders, Producers & Access FT8	\$1,428,744	P-80	\$0	\$1,428,744	84.0400%	\$0	\$1,200,716
81	343.000	Prime Movers - FT8	\$50,105,420	P-81	\$0	\$50,105,420	84.0400%	\$0	\$42,108,595
82	344.000	Generator - FT8	\$5,123,418	P-82	\$0	\$5,123,418	84.0400%	\$0	\$4,305,720
83	345.000	Accessory Electric Equipment - FT8	\$3,539,970	P-83	\$0	\$3,539,970	84.0400%	\$0	\$2,974,991
84	346.000	Misc. Power Plant Equipment - FT8	\$1,038,755	P-84	\$0	\$1,038,755	84.0400%	\$0	\$872,970
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$62,360,613		\$0	\$62,360,613		\$0	\$52,407,859
86		RIVERTON COMMON							
87	340.000	Land	\$253,184	P-87	\$0	\$253,184	84.0400%	\$0	\$212,776
88		TOTAL RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$212,776
89		PRODUCTION - RIVERTON UNIT 10 & 11							
90	341.000	Structures & Improvements - RU 10 & 11	\$10,265,389	P-90	\$0	\$10,265,389	84.0400%	\$0	\$8,627,033
91	342.000	Fuel Holders, Producers & Access RU 10 & 11	\$604,025	P-91	\$0	\$604,025	84.0400%	\$0	\$507,623
92	343.000	Prime Movers - RU 10 & 11	\$8,647,880	P-92	\$0	\$8,647,880	84.0400%	\$0	\$7,267,678
93	344.000	Generators - RU 10 & 11	\$1,779,491	P-93	\$0	\$1,779,491	84.0400%	\$0	\$1,495,484
94	345.000	Accessory Electric Equip. RU 10 & 11	\$1,805,292	P-94	\$0	\$1,805,292	84.0400%	\$0	\$1,517,167
95 96	346.000	Misc. Power Plant Equip - RU 10 & 11 TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	<u>\$1,825,255</u> \$24,927,332	P-95	<u>\$0</u> \$0	<u>\$1,825,255</u> \$24,927,332	84.0400%	<u>\$0</u> \$0	\$1,533,944 \$20,948,929
07									
97 98	341.000	PRODUCTION - RIVERTON UNIT 12 Structures & Improvements - RU 12	\$18 7/0 200	P-98	\$0	\$18 749 200	84.0400%	\$0	\$15 756 070
98 99	341.000 342.000	Fuel Holders, Producers & Access RU	\$18,748,309 \$901,031	P-98 P-99	\$0 \$0	\$18,748,309 \$901,031	84.0400% 84.0400%	\$0 \$0	\$15,756,079 \$757,226
55	342.000	12	ψ 3 01,031	1-33	φU	ψ 301,031	07.0400 /0	φU	ψ1 51 ,220
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	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	H	l
	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
100	343.000	Prime Movers - RU 12	\$151,683,805	P-100	\$0	\$151,683,805	84.0400%	\$0	\$127,475,070
101	344.000	Generators - RU 12	\$21,746,822	P-101	\$0	\$21,746,822	84.0400%	\$0	\$18,276,029
102	345.000	Accessory Electric Equipment - RU 12	\$26,045,608	P-102	\$0	\$26,045,608	84.0400%	\$0	\$21,888,729
103 104	346.000	Misc. Power Plant Equipment - RU 12 TOTAL PRODUCTION - RIVERTON UNIT	\$2,825,894 \$221,951,469	P-103	\$0 \$0	\$2,825,894 \$221,951,469	84.0400%	\$0 \$0	\$2,374,881 \$186,528,014
104		12	\$221,951,409		φU	\$221,951,409		\$ U	\$100,520,014
105		PRODUCTION - STATE LINE COMBINED							
		CYCLE							
106	340.000	Land and Land Rights - SL CC	\$838,836	P-106	\$0	\$838,836	84.0400%	\$0	\$704,958
107	341.000	Structures and Improvements - SL CC	\$8,451,038	P-107	\$0 \$0	\$8,451,038	84.0400%	\$0	\$7,102,252
108	342.000	Fuel Holders, Producers & Accessories - SL CC	\$204,374	P-108	\$0	\$204,374	84.0400%	\$0	\$171,756
109	343.000	Prime Movers - SL CC	\$111,058,414	P-109	\$0	\$111,058,414	84.0400%	\$0	\$93,333,491
110	344.000	Generators - SL CC	\$30,294,250	P-110	\$0	\$30,294,250	84.0400%	\$0	\$25,459,288
111	345.000	Accessory Electric Equipment - SL CC	\$8,149,519	P-111	\$0	\$8,149,519	84.0400%	\$0	\$6,848,856
112	346.000	Misc. Power Plant Equipment - SL CC	\$2,978,582	P-112	\$0	\$2,978,582	84.0400%	\$0	\$2,503,200
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$161,975,013		\$0	\$161,975,013		\$0	\$136,123,801
114		STATE LINE COMMON							
115	341.000	Land and Land Rights - SL Common	\$90,693	P-115	\$0	\$90,693	100.0000%	\$0	\$90,693
116	341.000	Structures & Improvements - SL Common	\$5,208,084	P-116	\$0	\$5,208,084	84.0400%	\$0	\$4,376,874
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$226,749	P-117	\$0	\$226,749	84.0400%	\$0	\$190,560
118	343.000	Prime Movers - SL Common	\$845,513	P-118	\$0	\$845,513	84.0400%	\$0	\$710,569
119	345.000	Accessory Electric Equipment - SL Common	\$313,596	P-119	\$0	\$313,596	84.0400%	\$0	\$263,546
120	346.000	Misc. Power Plant Equipment - SL Common	\$1,026,482	P-120	\$0	\$1,026,482	84.0400%	\$0	\$862,655
121		TOTAL STATE LINE COMMON	\$7,711,117		\$0	\$7,711,117		\$0	\$6,494,897
122		PRODUCTION - STATE LINE CT'S (UNIT 1)							
123	340.000	Land and Land Rights - SL UT1	\$11,897	P-123	\$0	\$11,897	84.0400%	\$0	\$9,998
124	341.000	Structures & Improvements - SL UT1	\$1,111,584	P-124	\$0	\$1,111,584	84.0400%	\$0	\$934,175
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,251,992	P-125	\$0	\$3,251,992	84.0400%	\$0	\$2,732,974
126	343.000	Prime Movers - SL UT1	\$26,876,996	P-126	\$0	\$26,876,996	84.0400%	\$0	\$22,587,427
127	344.000	Generators - SL UT1	\$7,773,548	P-127	\$0	\$7,773,548	84.0400%	\$0	\$6,532,890
128	345.000	Accessory Electric Equipment - SL UT1	\$3,321,874	P-128	\$0	\$3,321,874	84.0400%	\$0	\$2,791,703
129	346.000	Misc. Power Plant Equipment - SL UT1	\$360,468	P-129	\$0	\$360,468	84.0400%	\$0	\$302,937
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$42,708,359		\$0	\$42,708,359		\$0	\$35,892,104
131		TOTAL OTHER PRODUCTION	\$564,553,715		\$0	\$564,553,715		\$0	\$474,465,413
132		TOTAL PRODUCTION PLANT	\$1,369,614,756		\$0	\$1,369,614,756		\$0	\$1,151,038,714
133		TRANSMISSION PLANT							
133	350.000	Land - TP	\$11,960,941	P-134	\$0	\$11,960,941	84.0400%	\$0	\$10,051,975
135	352.000	Structures & Improvements - TP	\$4,720,738	P-135	\$0 \$0	\$4,720,738	84.0400%	\$0 \$0	\$3,967,308
136	352.010	Structures & Improvements latan	\$23,013	P-136	\$0	\$23,013	84.0400%	\$0	\$19,340
137	353.000	Station Equipment - TP	\$189,442,788	P-137	\$0	\$189,442,788	84.0400%	\$0	\$159,207,719
138	353.010	Station Equipment - latan	\$621,017	P-138	\$0	\$621,017	84.0400%	\$0	\$521,903
139	354.000	Towers and Fixtures - TP	\$3,104,146	P-139	\$0	\$3,104,146	84.0400%	\$0	\$2,608,724
140	355.000	Poles and Fixtures - TP	\$102,316,236	P-140	\$0	\$102,316,236	84.0400%	\$0	\$85,986,565
141	356.000	Overhead Conductors & Devices - TP	\$100,824,485	P-141	\$0	\$100,824,485	84.0400%	\$0	\$84,732,897
142		TOTAL TRANSMISSION PLANT	\$413,013,364		\$0	\$413,013,364		\$0	\$347,096,431
143		DISTRIBUTION PLANT							
144	360.000	Land/Land Rights - DP	\$5,336,723	P-144	\$0	\$5,336,723	87.5711%	\$0	\$4,673,427
145	361.000	Structures & Improvements - DP	\$34,030,764	P-145	\$0	\$34,030,764	87.5711%	\$0	\$29,801,114
146	362.000	Station Equipment - DP	\$157,511,478	P-146	\$0	\$157,511,478	87.5711%	\$0	\$137,934,534
147	364.000	Poles, Towers, & Fixtures - DP	\$228,663,189	P-147	\$0	\$228,663,189	87.5711%	\$0	\$200,242,870
148	365.000	Overhead Conductors & Devices - DP	\$222,204,292	P-148	\$0	\$222,204,292	87.5711%	\$0	\$194,586,743
149	366.000	Underground Conduit - DP	\$53,507,897	P-149	\$0	\$53,507,897	87.5711%	\$0	\$46,857,454
150	367.000	Underground Conductors & Devices - DP	\$74,214,583	P-150	\$0	\$74,214,583	87.5711%	\$0	\$64,990,527

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

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

l in -	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depressiotion	<u>E</u>	<u>E</u>	<u>G</u> Not
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number		Junsuictional	Nale	Expense	LIIE	Salvaye
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,555	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$921,636	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (like 353)	\$40,684,490	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$41,631,681		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - ASBURY - STEAM					
9	310.000	Land and Land Rights	\$1,134,536	0.00%	\$0	0	0.00%
10	311.000	Structures and Improvements	\$17,646,049	4.29%	\$757,016	0	0.00%
11	312.300	Boiler Plant and Equip Asbury	\$180,202,361	4.82%	\$8,685,754	0	0.00%
12	314.000	Turbo Generator Units - Asbury	\$30,199,181	4.89%	\$1,476,740	0	0.00%
13	315.000	Accessory Electric Equipment - Asbury	\$5,365,124	3.78%	\$202,802	0	0.00%
14	316.000	Misc. Power Plant Equipment - Asbury	\$1,750,402	3.26%	\$57,063	0	0.00%
15		TOTAL PRODUCTION - ASBURY - STEAM	\$236,297,653		\$11,179,375		
16		PRODUCTION - IATAN - STEAM	A		. .		.
17	310.000	Land & Land Rights - latan	\$102,225	0.00%	\$0	0	0.00%
18	311.000	Structures & Improvements - latan	\$3,445,727	1.93%	\$66,503	0	0.00%
19	312.000	Boiler Plant Equipment - latan	\$65,349,188	2.78%	\$1,816,707	0	0.00%
20	312.000	Unit Train - Iatan	\$276,496	6.67%	\$18,442	0	0.00%
21	314.000	Turbo Generator Units - latan	\$12,912,033	2.74%	\$353,790	0	0.00%
22	315.000	Accessory Electric Equipment - latan	\$7,079,381	2.81%	\$198,931	0	0.00%
23	316.000	Misc. Power Plant Equipment - latan	\$1,134,844	2.80%	\$31,776	0	0.00%
24		TOTAL PRODUCTION - IATAN - STEAM	\$90,299,894		\$2,486,149		
25		PRODUCTION- IATAN 2 - STEAM					
26	311.000	Structures & Improvements - latan 2	\$17,610,147	1.53%	\$269,435	0	0.00%
27	311.005	Structures & Improvements - latan 2R	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment - latan 2	\$123,123,121	1.53%	\$1,883,784	0	0.00%
29	312.005	Boiler Plant Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbo Generator Units - latan 2	\$41,230,411	1.53%	\$630,825	0	0.00%
31	314.005	Turbo Generator Units - latan 2R	\$0	0.00%	\$0	0	0.00%
32	315.000	Accessory Electric Equipment - latan 2	\$10,372,840	1.54%	\$159,742	0	0.00%
33	315.005	Accessory Electric Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
34	316.000	Misc. Power Plant Equipment - latan 2	\$294,142	1.66%	\$4,883	0	0.00%
35	316.005	Misc. Power Plant Equipment - latan 2R	\$0	0.00%	\$0	0	0.00%
36		TOTAL PRODUCTION- IATAN 2 - STEAM	\$192,630,661		\$2,948,669		
37		PRODUCTION - IATAN - COMMON - STEAM					
38	310.000	Land & Land Rights - latan Common	\$6,065	0.00%	\$0	0	0.00%
39	311.000	Structures & Improvements - latan Common	\$15,453,437	1.92%	\$296,706	0	0.00%
40	312.000	Boiler Plant Equipment - latan Common	\$33,711,385	1.80%	\$606,805	0	0.00%
41	314.000	Turbo Generator Units - latan Common	\$1,084,687	1.92%	\$20,826	0	0.00%
42	315.000	Accessory Electric Equipment - latan	\$4,273,516	1.92%	\$82,052	0	0.00%
43	316.000	Misc. Power Plant Equipment - latan Common	\$614,214	1.89%	\$11,609	0	0.00%
44		TOTAL PRODUCTION - IATAN - COMMON - STEAM	\$55,143,304		\$1,017,998		
45		PRODUCTION - PLUM POINT - STEAM					
46	310.000	Land & land Rights - Plum Point	\$803,867	0.00%	\$0	0	0.00%

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	<u>A</u>	B	<u>C</u>	D	E	E	G
Line	Account	₽	MO Adjusted	Depreciation	 Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·			•		
47	311.000	Structures & Improvements - Plum Point	\$17,285,161	2.44%	\$421,758	0	0.00%
48	312.000	Boiler Point Equipment - Plum Point	\$45,274,473	2.26%	\$1,023,203	0	0.00%
49	312.000	Train Lease	\$4,367,120	6.67%	\$291,287	0	0.00%
50	312.000	Unit Train - Plum Point	\$10,346	6.67%	\$690	0	0.00%
51	314.000	Turbo Generator Units - Plum Point	\$14,513,990	2.26%	\$328,016	0	0.00%
52	315.000	Accessory Electric Equipment - Plum Point	\$4,530,253	2.20%	\$99,666	0	0.00%
53	316.000	Misc. Power Plant Equipment - Plum Point	\$2,494,690	2.15%	\$53,636	0	0.00%
54		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,279,900		\$2,218,256		
55		TOTAL STEAM PRODUCTION	\$663,651,412		\$19,850,447		
56		NUCLEAR PRODUCTION					
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
58		HYDRAULIC PRODUCTION					
59		PRODUCTION - OZARK BEACH - HYDRO					
60	330.000	Land & Land Bighta Ozark	\$100.244	0.00%	03	0	0.009/
60 61		Land & Land Rights - Ozark	\$190,341	0.00%	\$0 \$05.657	0	0.00%
61	331.000	Structures & Improvements - Ozark	\$1,425,365	1.80%	\$25,657	0	0.00%
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$3,043,940	1.82%	\$55,400	0	0.00%
63	333.000	Water Wheels, Turbines & Generators	\$5,189,586	2.45%	\$127,145	0	0.00%
64	334.000	Accessory Electric Equipment - Ozark	\$2,088,449	2.38%	\$49,705	0	0.00%
65	335.000	Misc. Power Plant Equipment - Ozark	\$984,208	1.72%	\$16,928	0	0.00%
66		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$12,921,889		\$274,835		
67		TOTAL HYDRAULIC PRODUCTION	\$12,921,889		\$274,835		
68		OTHER PRODUCTION					
69		PRODUCTION - ENERGY CENTER					
70	340.000	Land & Land Rights - Energy	\$137,067	0.00%	\$0	0	0.00%
70	341.000	Structures & Improvements - Energy	\$2,746,737	4.50%	\$123,603	0	0.00%
72	341.000	Fuel Holders, Producers & Access	\$1,145,272	4.50%	\$51,537	0	0.00%
12	342.000	Energy	φ1,14 3, 272	4.50 %	\$31,33 <i>1</i>	U	0.00 %
73	343.000	Prime Movers - Energy	\$22,447,929	3.42%	\$767,719	0	0.00%
73	344.000	Generators - Energy	\$5,542,456	3.50%	\$193,986	0	0.00%
75	345.000	Accessory Electric Equipment - Energy	\$2,104,686	5.47%		0	0.00%
75	345.000	Misc. Power Plant Equipment - Energy	\$2,104,086	4.50%	\$115,126 \$77,980	0	0.00%
76 77	340.000	TOTAL PRODUCTION - ENERGY CENTER	\$35,857,033	4.50%	\$1,329,951	Ŭ	0.00 %
78		PRODUCTION - ENERGY CENTER FT8	.	<u> </u>	*	_	.
79	341.000	Structures & Improvements - FT8	\$944,867	3.20%	\$30,236	0	0.00%
80	342.000	Fuel Holders, Producers & Access FT8	\$1,200,716	2.87%	\$34,461	0	0.00%
81	343.000	Prime Movers - FT8	\$42,108,595	2.84%	\$1,195,884	0	0.00%
82	344.000	Generator - FT8	\$4,305,720	3.15%	\$135,630	0	0.00%
83	345.000	Accessory Electric Equipment - FT8	\$2,974,991	2.99%	\$88,952	0	0.00%
84	346.000	Misc. Power Plant Equipment - FT8	\$872,970	2.78%	\$24,269	0	0.00%
85		TOTAL PRODUCTION - ENERGY CENTER FT8	\$52,407,859		\$1,509,432		
86		RIVERTON COMMON					
87	340.000	Land	\$212,776	0.00%	\$0	0	0.00%
88		TOTAL RIVERTON COMMON	\$212,776		\$0		

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

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	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	G
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number		Junsuictional	Nate	Lypense	LIIE	Salvaye
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,892,104		\$614,609		
131		TOTAL OTHER PRODUCTION	\$474,465,413		\$11,259,092		
132		TOTAL PRODUCTION PLANT	\$1,151,038,714		\$31,384,374		
133		TRANSMISSION PLANT					
134	350.000	Land - TP	\$10,051,975	0.00%	\$0	0	0.00%
135	352.000	Structures & Improvements - TP	\$3,967,308	2.00%	\$79,346	0	0.00%
136	352.010	Structures & Improvements latan	\$19,340	2.00%	\$387	0	0.00%
137	353.000	Station Equipment - TP	\$159,207,719	1.83%	\$2,913,501	0	0.00%
138	353.010	Station Equipment - latan	\$521,903	1.83%	\$9,551	0	0.00%
139	354.000	Towers and Fixtures - TP	\$2,608,724	1.69%	\$44,087	0	0.00%
140	355.000	Poles and Fixtures - TP	\$85,986,565	3.33%	\$2,863,353	0	0.00%
141	356.000	Overhead Conductors & Devices - TP	\$84,732,897	1.79%	\$1,516,719	0	0.00%
142		TOTAL TRANSMISSION PLANT	\$347,096,431		\$7,426,944		
143		DISTRIBUTION PLANT					
144	360.000	Land/Land Rights - DP	\$4,673,427	0.00%	\$0	0	0.00%
145	361.000	Structures & Improvements - DP	\$29,801,114	1.83%	\$545,360	0	0.00%
146	362.000	Station Equipment - DP	\$137,934,534	2.20%	\$3,034,560	0	0.00%
147	364.000	Poles, Towers, & Fixtures - DP	\$200,242,870	3.64%	\$7,288,840	0	0.00%
148	365.000	Overhead Conductors & Devices - DP	\$194,586,743	3.57%	\$6,946,747	0	0.00%
149	366.000	Underground Conduit - DP	\$46,857,454	3.38%	\$1,583,782	0	0.00%
150	367.000	Underground Conductors & Devices - DP	\$64,990,527	3.59%	\$2,333,160	0	0.00%
151	368.000	Line Transformers - DP	\$116,958,610	2.44%	\$2,853,790	0	0.00%
152	369.000	Services - DP	\$82,731,778	4.44%	\$3,673,291	0	0.00%
153	370.000	Meters - DP	\$22,043,031	2.27%	\$500,377	0	0.00%
154	371.000	Meter Installations/Private Lights - DP	\$15,916,634	2.50%	\$397,916	0	0.00%
155	373.000	Street Lighting and Signal Systems - DP	\$19,487,758	2.50%	\$487,194	0	0.00%
156	375.000	Charging Stations - DP	\$141,542	5.00%	\$7,077	0	0.00%
157		TOTAL DISTRIBUTION PLANT	\$936,366,022		\$29,652,094		
158		INCENTIVE COMPENSATION CAPITALIZATION					
159		Compensitation Employee Stock Purchase Plan	\$0	2.50%	\$0	0	0.00%
160		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION	÷		ΨŪ		
161		GENERAL PLANT					
162	389.000	Land/Land Rights - GP	\$755,079	0.00%	\$0	0	0.00%
163	390.000	Structures & Improvements - GP	\$11,641,795	2.62%	\$305,015	0	0.00%
164	391.000	Office Furniture & Equipment - GP	\$4,911,863	4.17%	\$204,825	0	0.00%
165	391.010	Computer Equipment - GP	\$13,319,202	10.00%	\$1,331,920	0	0.00%
166	391.000	Furniture Lease - GP	\$14,142	4.17%	\$590	0	0.00%
167	392.000	Transportation Equipment - GP	\$18,405,463	6.43%	\$1,183,471	0	0.00%
168	393.000	Stores Equipment - GP	\$1,836,943	2.86%	\$52,537	0	0.00%
169	394.000	Tools, Shop, & Garage Equipment - GP	\$7,450,798	5.00%	\$372,540	0	0.00%
170	395.000	Laboratory Equipment - GP	\$2,691,004	2.38%	\$64,046	0	0.00%
171	396.000	Power Operated Equipment - GP	\$18,964,970	5.28%	\$1,001,350	0	0.00%
172	397.000	Communication Equipment - GP	\$8,390,935	4.55%	\$381,788	0	0.00%
173	398.000	Miscellaneous Equipment - GP	\$213,168	3.70%	\$7,887	0	0.00%
174		TOTAL GENERAL PLANT	\$88,595,362		\$4,905,969		0.0070
175	1	Total Depreciation	\$2,564,728,210		\$73,369,381		
	***				<i>wi0,000,001</i>		

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

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Line Account Description Reserve Description Total Adjustmets Reserve Reserve <th></th> <th><u>A</u></th> <th><u>B</u></th> <th><u>C</u></th> <th><u>D</u></th> <th><u>E</u></th> <th>E</th> <th><u>G</u></th> <th><u>H</u></th> <th><u>I</u></th>		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>
1 91.00 PTANDBLE FLANT 50 F-2 50 50 50 50 50 3 302.00 Pranches and Consents 50 F-3 50 F-3 <th></th> <th></th> <th>Denne de la Denema Denemia de s</th> <th></th> <th></th> <th>A. I</th> <th></th> <th></th> <th></th> <th></th>			Denne de la Denema Denemia de s			A. I				
2 301:00 Organization 50 P-2 50 50 53 50 50 3 332:00 Miscelineous franchise and Consents 50 P-3 50 83 85.322% 50 80 6 PRODUCTION FLANT 50 P-3 50 80 85.322% 50 80 7 STEAM PRODUCTION - ASBURY - STEAM 57.508.06 P-0 50 97.508.46 84.400% 50 53.310 10 311.000 Exercise and Improvementary 97.508.45 P-1 50 97.508.46 84.400% 50 53.310 11 316.000 Turbe Generator Linits - Asbury 57.508.45 P-1 50 57.528.56 84.400% 50 52.287.17 13 316.000 Misc. Power Plant Equipment - Asbury 55.587.572.27 84 36 53.570.722 84.400% 50 57.673.72 84 36.400% 50 53.373.75 13 TTAD Generator Linits - Istan 53.578.772.72 84 56 <th>Number</th> <th>Number</th> <th>Depreciation Reserve Description</th> <th>Reserve</th> <th>Number</th> <th>Adjustments</th> <th>Reserve</th> <th>Allocations</th> <th>Adjustments</th> <th>Jurisdictional</th>	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 301:00 Organization 50 P-2 50 50 53 50 50 3 332:00 Miscelineous franchise and Consents 50 P-3 50 83 85.322% 50 80 6 PRODUCTION FLANT 50 P-3 50 80 85.322% 50 80 7 STEAM PRODUCTION - ASBURY - STEAM 57.508.06 P-0 50 97.508.46 84.400% 50 53.310 10 311.000 Exercise and Improvementary 97.508.45 P-1 50 97.508.46 84.400% 50 53.310 11 316.000 Turbe Generator Linits - Asbury 57.508.45 P-1 50 57.528.56 84.400% 50 52.287.17 13 316.000 Misc. Power Plant Equipment - Asbury 55.587.572.27 84 36 53.570.722 84.400% 50 57.673.72 84 36.400% 50 53.373.75 13 TTAD Generator Linits - Istan 53.578.772.72 84 56 <td></td>										
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4 50.000 Miscelaneous intangibles (like 33) 50 F-4 50 50 80.352% 50 50 6 PRODUCTION PLANT 50 50 50 50 50 50 7 STEAM PRODUCTION PLANT 50 50 50 50 50 50 8 310.000 JERDOUCTION PLANT 57.500.86 76.00 50 50 50 50 13110.000 Structures and improvements 57.500.86 77.00 84.0400% 50 55.258.27.17 50 52.282.22 84.040% 50 55.258.27.17 50 52.282.22 84.040% 50 52.682.32 84.040% 50 52.282.22 84.040% 50 52.282.22 84.040% 50 52.282.32 84.040% 50 52.282.32 84.040% 50 52.283.20 80 50 50.50 50 52.283.20 80.90% 50 52.283.20 80.90% 50 52.282.32 84.040% 50 52.283.20 80.90% <t< td=""><td>2</td><td>301.000</td><td>Organization</td><td>\$0</td><td>R-2</td><td>\$0</td><td>\$0</td><td>85.3526%</td><td>\$0</td><td>\$0</td></t<>	2	301.000	Organization	\$0	R-2	\$0	\$0	85.3526%	\$0	\$0
5 TOTAL INTANGIBLE PLANT 50 </td <td>3</td> <td>302.000</td> <td>Franchises and Consents</td> <td></td> <td>R-3</td> <td>\$0</td> <td>\$0</td> <td>85.3526%</td> <td>\$0</td> <td>\$0</td>	3	302.000	Franchises and Consents		R-3	\$0	\$0	85.3526%	\$0	\$0
6 PRODUCTION PLANT 7 STEAM PRODUCTION 8 310.000 PRODUCTION - ASBURY - STEAM 5 5 5 5 111.000 Burlance and Rights 57.998.46 7 50 8 84.000% 50 50.000 111.000 Burlance and Rights 57.998.46 7 50 87.298.46 84.400% 50 55.208.27 111.000 Burlance and Rights State and Rights State and Rights 50 57.998.46 84.400% 50 55.008.97 50 55.208.27 84.400% 50 55.208.27 84.400% 50 55.277.762 111.000 Accessory Plant Equinement - Asbury 581.747.323 81.400% 50 53.77.762 50 581.747.323 84.400% 50 53.77.762 111.000 Burlance And Rights - Istan 50 81.747.323 84.400% 50 53.77.762 111.000 Burlance And Rights - Istan 50 53.77.762 50 53.77.762 50 53.77.867 53.77.867 51.52.7		303.000	Miscellaneous Intangibles (like 353)		R-4			85.3526%		
7 STEAM PRODUCTION STEAM PRODUCTION STEAM PRODUCTION Steam Proprogramments Strature and Improvements Strature and I	5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
7 STEAM PRODUCTION STEAM PRODUCTION STEAM PRODUCTION Steam Proprogramments Strature and Improvements Strature and I	•									
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8 310.00 PRODUCTON - ASBURY - STEAM 50 50 50 50 84.0400% 50 50 11 21 310.00 Tutho Generator Units - Asbury 57.500,84 F-12 50 57.500,84 84.0400% 50 55.033,711 12 314.000 Tutho Generator Units - Asbury 52.282,332 F-12 50 52.583,322 84.0400% 50 52.283,727,782 14 316.000 Mise, Power Plant Equipment - Asbury 5883,365 F-12 50 55.785,932 84.0400% 50 52.283,727 15 316.000 Land & Kindh Rijhs - Intan 52.835,001 851,747,323 50 551,747,732 50 53.0 84.0400% 50 52.283,777 16 311.000 Land & Rights - Intan 52.835,001 84.0400% 50 52.333,711 50 53.0 84.0400% 50 53.031,693 84.0400% 50 55.75,722 84.0400% 50 55.75,722 85.054,642 84.0400% 50 55.75,722 50	7		STEAM PRODUCTION							
9 310.00 Land and Land Rights S0 P-9 S0 S0 84.0400%, S0 S0 84.0400%, S0 S5.037.11 11 312.30 Boller Plant and Equip Asbury S22,558.332 R-11 S0 S22,558.333 84.0400%, S0 S5.530.711 13 312.000 Turbo Generator Units - Asbury Surv S22,558.332 R-11 S0 S22,558.333 84.0400%, S0 S5.530.711 13 316.000 Misc. Power Plant Equipment - Asbury S983.352 R-14 S0 S983.353 84.0400%, S0 S5.746.943 15 310.000 PRODUCTION - IATAN - STEAM S0 R-17 S0 S2.835.071 84.0400%, S0 S2.33.375 16 310.000 Boller Plant Equipment - Istan S3.52,0722 R-18 S0 S4.0400%, S0 S3.03.019.823 12 316.000 Luit Tarian - Istan S3.53,0722 R-18 S0 S3.83,070 S0 S3.04.000%, S0 S3.03.019.823 23 316.000 Luit Four Equipment - Istan S3.515,07.21 S0	,									
10 311.000 Structures and Improvements 57.00.946 R-10 S0 97.00.946 R-11 S0 97.00.946 R-11 S0 97.00.946 R-11 S0 97.00.946 R-12 S0 87.00.946 R-12 S0 87.00.946 R-12 S0 97.00.946 R-13 S1 S0 R-17 S0 S0 S1 S2 S3 S1	8		PRODUCTION - ASBURY - STEAM							
11 312.300 Boller Plant and Equip Asbury Turb. Generator Units - Stabury Accessory Electric Equipment - Asbury Mice. Power Plant Equipment - Asbury STEAM St2,263.32 (2,237,762) 84.0400% (2,237,762) 80.000% (2,237,762) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,763) 80.000% (2,238,773) 80.000% (2,238,773) <t< td=""><td>9</td><td>310.000</td><td>Land and Land Rights</td><td>\$0</td><td>R-9</td><td>\$0</td><td>\$0</td><td>84.0400%</td><td>\$0</td><td>\$0</td></t<>	9	310.000	Land and Land Rights	\$0	R-9	\$0	\$0	84.0400%	\$0	\$0
12 314.000 Turbe Generator Units - Asbury \$7,960,458 84.4000% 50 \$6,689,969 13 315.000 Accessory Electric Equipment - Asbury \$2,283,225 84.3000% \$50 \$2,237,726 14 316.000 Misc. Power Plant Equipment - Asbury \$888,385 \$81,87,223 \$84.000% \$50 \$51,477,323 \$84.000% \$50 \$52,237,376 \$84.000% \$50 \$52,387,376 \$84.000% \$50 \$52,387,376 \$84.000% \$50 \$52,383,376 \$84.000% \$50 \$52,383,376 \$84.000% \$50 \$52,383,576 \$84.000% \$50 \$52,383,576 \$84.000% \$50 \$52,383,576 \$84.000% \$50 \$53,385,196,922 \$84.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$34.000% \$50 \$53,385,196,923 \$353,454,951 \$34.000% \$50 \$53,745,780,113 \$34,564,721 \$34.000% \$50 \$54,446,450 \$34,446,450 \$34,446,450 <	10	311.000	Structures and Improvements	\$7,500,846	R-10	\$0	\$7,500,846	84.0400%	\$0	\$6,303,711
13 315.000 Mccessory Electric Equipment - Asbury 52.829.322 R-14 350 538.229.322 84.0400% 50 537.7762 15 No S88.787 R-14 50 538.239.322 84.0400% 50 588.777.762 16 No PRODUCTION - ASBURY- S88.1747.323 R-14 50 558.5 84.0400% 50 568.5 84.0400% 50 568.5 868.700.450 16 No Land Rights-itatan 52.358.001 R-16 50 53.263.001 84.0400% 50 52.33.375 20 312.000 Bolier Plant Equipment - latan 53.871.762 R-14 50 53.678.757 84.0400% 50 55.157.84 84.0400% 50 55.157.84 84.0400% 50 55.157.84 84.0400% 50 55.157.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 84.0400% 50 55.257.84 50 55.257.84 <t< td=""><td>11</td><td>312.300</td><td>Boiler Plant and Equip Asbury</td><td>\$62,568,332</td><td>R-11</td><td></td><td>\$62,568,332</td><td>84.0400%</td><td></td><td>\$52,582,426</td></t<>	11	312.300	Boiler Plant and Equip Asbury	\$62,568,332	R-11		\$62,568,332	84.0400%		\$52,582,426
14 316.000 Misc. Power Plant Equipment - Jasuny Seas.365 R-14 50 S81,747,323 8-0400% 50 \$746,852 15 TOTAL PRODUCTION - ASEMICY - SEAM 50 \$81,747,323 \$80 \$81,747,323 \$80 \$80,700,752 \$80,700,752 \$80,700,752 \$80,700,752 \$80,400% \$50 \$50,700,752 \$80,400% \$50 \$32,385,076 \$32,480,00% \$50 \$32,385,700,752 \$80,400% \$50 \$32,385,700,752 \$84,0400% \$50 \$32,385,700,752 \$84,0400% \$50 \$33,51,90 \$32,385,700,752 \$84,0400% \$50 \$33,51,90,722 \$84,0400% \$50 \$33,51,90,722 \$84,0400% \$50 \$33,73,91,93 \$33,73,91,93 \$33,73,91,93 \$34,240,90% \$50 \$51,24,75,391 \$33,351,90 \$33,351,90,722 \$84,0400% \$50 \$53,73,841 \$33,351,90 \$33,351,90 \$33,351,90,722 \$84,0400% \$50 \$53,73,841 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 \$33,351,90 <			-							
15 TOTAL PRODUCTION - ASBURY - STEAM S81,747,323 \$0 \$81,747,323 \$0 \$60 \$68,700,450 16 PRODUCTION - IATAN - STEAM S81,747,323 \$0 \$0 \$51,747,323 \$0 \$0 \$51,747,323 \$0 \$0 \$51,747,323 \$0 \$0 \$52,356,001 \$84,0400%, \$0 \$50 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
16 17 17 18 18 11.000 STEAM STEAM STEAM STEAM STEAM 16 17 18 18 11.000 Land Cland Rights - Istan Structures & Improvements - Istan S0, 236, 007 Structures & Improvements - Istan S0, 236, 007 Structures & Improvements - Istan S0, 536, 42, 22 Structures & Improvements - Istan S0, 536, 42, 22 Structures & Improvements - Istan S153, 575 R-10 Structures & Improvements - Istan S153, 575 Structures & Improvements - Istan S153, 575 Structures & Improvements - Istan S153, 577 Structures & Improvements - Istan S153, 577 Structures & Improvements - Istan S13, 557, 782, 20 Structures & Improvements - Istan 2 Structures & Improvement - Istan 2 Structures & Improvements - Istan 2 Structures & Improvements - Istan 2 Structures & Improvement - Istan 2 Structures & Improvement - Istan 2 Structures & Improve		316.000			R-14			84.0400%		
16 17 17 18 18 11 10 10 11 10 10 11 10 10 10 10 10 10	15			\$81,747,323		\$0	\$81,747,323		\$0	\$68,700,450
17 310.000 Land & Land Rights - Iatan 50 R-17 50 S0 50 84.0400%, 50 S33.375 18 312.000 Boiler Plant Equipment - Iatan 53.67.90.722 R-19 50 S3.57.59 84.0400%, 50 S3.0.918.227 21 314.000 Turbo Generator Units - Iatan S3.57.57 R-20 50 S5.15.109 84.0400%, 50 S5.15.4276 22 316.000 Accessory Electric Equipment - Iatan S3.85.110 R-22 S0 S5.1109 84.0400%, 50 S5.17.3891 24 TOTAL PRODUCTION- IATAN - STEAM S5.05.48.912 S0 S50.48.912 S0 S5.15.44.81.306 25 PRODUCTION- IATAN - STEAM S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 26 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 27 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 23 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.156.750 S0 S4.0400%,			STEAM							
17 310.000 Land & Land Rights - Iatan 50 R-17 50 S0 50 84.0400%, 50 S33.375 18 312.000 Boiler Plant Equipment - Iatan 53.67.90.722 R-19 50 S3.57.59 84.0400%, 50 S3.0.918.227 21 314.000 Turbo Generator Units - Iatan S3.57.57 R-20 50 S5.15.109 84.0400%, 50 S5.15.4276 22 316.000 Accessory Electric Equipment - Iatan S3.85.110 R-22 S0 S5.1109 84.0400%, 50 S5.17.3891 24 TOTAL PRODUCTION- IATAN - STEAM S5.05.48.912 S0 S50.48.912 S0 S5.15.44.81.306 25 PRODUCTION- IATAN - STEAM S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 26 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 27 311.000 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.157.714 84.0400%, S0 S3.544.751 23 Structures & Improvements - Iatan 2 S3.157.714 R-26 S0 S3.156.750 S0 S4.0400%,	16		PRODUCTION - IATAN - STEAM							
18 311.000 Bructures & Improvements - Istan S2,83,001 R-18 50 S2,83,001 R-18 50 S2,83,001 R-18 50 S2,85,001 R-18 50 S2,85,001 R-18 50 S2,85,001 R-18 50 S3,75,70,722 R-19 50 S3,75,70,722 R-19 50 S3,75,70,722 R-19 50 S3,75,75 84,0400%, 50 S3,157,28 21 315,000 Accessory Electric Equipment - Istan S3,851,109 R-22 50 S3,851,109 84,0400%, 50 \$51,328 23 316,000 Structures & Improvements - Istan 2 S3,157,214 R-22 50 S3,157,214 84,0400%, 50 \$52,653,323 27 311,000 Structures & Improvements - Istan 2 S3,157,214 R-26 50 S3,157,214 84,0400%, 50 S52,653,323 28 311,000 Structures & Improvements - Istan 2 S3,157,214 R-26 50 S3,157,214 84,0400%, 50 S52,653,323 29 <t< td=""><td></td><td>310.000</td><td></td><td>\$0</td><td>R-17</td><td>\$0</td><td>\$0</td><td>84.0400%</td><td>\$0</td><td>\$0</td></t<>		310.000		\$0	R-17	\$0	\$0	84.0400%	\$0	\$0
20 312.000 Unit Train - Itan 513.375 82.000% \$0 \$13.375 82.0400% \$0 \$14.3276 21 314.000 Turbo Generator Units - Iatan \$5,156.462 \$2,1 \$5 \$5,156.462 \$8.0400% \$50 \$5,173.891 22 315.000 Misc. Power Plant Equipment - Iatan \$50,548.912 \$0 \$50.548.912 \$0 \$51.472.89 24 TOTAL PRODUCTION - IATAN - STEAM \$50,548.912 \$0 \$53.547.71 \$8.0400% \$0 \$52.653.323 27 311.005 Structures & Improvements - Iatan 2 \$3,57.724 R-26 \$0 \$53.547.71 \$0.000% \$0 \$52.653.323 27 311.005 Structures & Improvements - Iatan 2 \$3,547.742 R-28 \$0 \$53.157.214 \$8.0400% \$0 \$51.426.761 28 311.000 Boiler Plant Equipment - Iatan 2 \$33.517.724 R-28 \$0 \$53.157.214 \$8.0400% \$0 \$51.426.761 29 312.005 Boiler Plant Equipment - Iatan 2 \$33.517.724 <	18			\$2,836,001			\$2,836,001			
21 314.000 Turbo Generator Units - Iatan 35,156,462 84,0400% \$0 \$5,173,891 23 315.000 Accessory Electric Equipment - Iatan 53,851,100 R-22 \$0 \$53,851,100 84,0400% \$0 \$52,326,472 24 TOTAL PRODUCTION - IATAN - STEAM \$50,584,912 \$0 \$50,584,912 \$0 \$50,548,912 \$0 \$52,654,012 \$0 \$52,647,913 \$4,0400% \$0 \$52,634,761 26 311.000 Structures & Improvements - Iatan 2 \$3,544,751 R-22 \$0 \$3,547,714 \$4,0400% \$0 \$2,653,323 27 311.005 Structures & Improvements - Iatan 2 \$3,544,751 R-26 \$0 \$3,547,714 \$4,0400% \$0 \$52,653,232,1791 28 312.000 Boiler Plant Equipment - Iatan 2 \$52,732,1791 R-26 \$0 \$53,347,550 \$4,0400% \$0 \$52,031,701 \$0 \$52,321,791 \$0 \$52,321,791 \$0 \$52,01,102 \$3,31,500 \$1,402,700 \$53,345,050 \$4,0400% \$0 <t< td=""><td>19</td><td>312.000</td><td>Boiler Plant Equipment - latan</td><td>\$36,790,722</td><td>R-19</td><td>\$0</td><td>\$36,790,722</td><td>84.0400%</td><td>\$0</td><td>\$30,918,923</td></t<>	19	312.000	Boiler Plant Equipment - latan	\$36,790,722	R-19	\$0	\$36,790,722	84.0400%	\$0	\$30,918,923
22 315.000 Accessory Electric Equipment - Iatan 53.851,100 R-22 50 53.851,100 84.0400% 50 53.236,472 24 316.000 Misc. Power Plant Equipment - Iatan 2 \$50,548,912 \$50 \$51,512,942 \$50 \$51,512,943 \$40,400% \$50 \$542,481,306 26 311.000 Structures & Improvements - Iatan 2 \$31,157,214 \$40,400% \$50 \$542,481,306 27 311.000 Structures & Improvements - Iatan 2 \$31,157,214 \$40,400% \$50 \$52,543,321 28 310.000 Boiler Plant Equipment - Iatan 2 \$31,157,724 \$24 \$50 \$51,951,742 \$24,000% \$50 \$52,321,791 20 100.000 Turb Generator Units - Iatan 2 \$22,321,791 \$23,317,951 \$24,000,000% \$50 \$54,3492 23 315.005 Accessory Electric Equipment - Iatan 2 \$24,2153 \$73 \$50 \$51,680,010% \$50 \$54,314,503 23 150.00 Accessory Electric Equipment - Iatan 2R \$22,101,102 100,0000% \$	20	312.000	Unit Train - latan	\$183,575	R-20		\$183,575			\$154,276
23 316.000 Misc. Power Plant Equipment - Istan TOTAL PRODUCTION - IATAN - STEAM \$321,043 8-23 \$0 \$350,548,912 \$0 \$40,400% \$0 \$42,481,306 25 911,000 Structures & Improvements - Iatan 2 \$31,157,214 84,0400% \$0 \$24,543,306 27 311,005 Structures & Improvements - Iatan 2 \$31,57,742 R-26 \$0 \$3,547,717 84,0400% \$0 \$2,563,323 28 312,000 Boiler Plant Equipment - Iatan 2 \$19,517,742 R-26 \$0 \$3,547,711 100,000% \$0 \$2,54,731 23 312,000 Boiler Plant Equipment - Iatan 2 \$19,517,742 R-28 \$0 \$23,321,791 100,000% \$0 \$23,547,751 23 310,000 Turbo Generator Units - Iatan 2 \$12,420,650 R-31 \$0 \$21,610,102 84,0400% \$0 \$21,712,368 23 310,500 Accessory Electric Equipment - Iatan 2R \$24,720,850 R-33 \$0 \$21,011,02 100,000% \$0 \$24,21,123,863 24										
24 TOTAL PRODUCTION - IATAN - STEAM \$50,548,912 \$50 \$50,548,912 \$50 \$50,548,912 \$50 \$50 \$50,548,912 \$50 \$50 \$50,548,912 \$50 \$50 \$50,548,912 \$50 \$50 \$50,548,912 \$50 \$52,653,323 26 311.000 Structures & Improvements - Iatan 2R \$3,544,751 R-27 \$50 \$53,544,751 R0,0000% \$50 \$51,646,717 \$23,321,791 R0,0000% \$50 \$51,640,2710 \$50 \$52,323,31,791 R0,0000% \$50 \$56,44,2270 \$50 \$53,345,550 \$81,917,742 \$4,0400% \$50 \$56,44,2270 31 310,000 Turbo Generator Units - Iatan 2 \$51,680,612 \$40,000% \$50 \$56,44,230 \$51,816,812 \$40,400% \$50 \$56,442,203 32 315,005 Accessory Electric Equipment - Iatan 2 \$52,101,102 \$83,319,550 \$1,886,718 \$4,0400% \$50 \$56,221,497 \$40,900% \$50 \$56,221,497 \$40,900% \$50 \$56,221,497 \$40 \$50 \$56,221,			<i>,</i>							
Z5 311.000 FRODUCTION- IATAN 2 - STEAM S3.157.214 R-26 S0 S3.157.214 84.0400% S0 S2.653.323 27 312.005 Boiler Plant Equipment - latan 2R S3.157.714 R-26 S0 S3.157.214 84.0400% S0 S2.647.51 100.0000% S0 S5.544.751 100.0000% S0 S5.544.751 100.0000% S0 S5.544.751 100.0000% S0 S5.23.21781 84.0400% S0 S5.21781 S0 S0 S5.22.1781 S0 S0 S5.21791.722		316.000			R-23			84.0400%		
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36 TOTAL PRODUCTION - IATAN 2 - STEAM \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$69,391,178 \$0 \$60,21,492 38 310.000 Land & Land Rights - latan Common Structures & Improvements - latan Common \$1,498,566 R-39 \$0 \$1,498,566 84.0400% \$0 \$1,259,395 40 312.000 Boiler Plant Equipment - latan Common Common \$6,021,497 R-40 \$0 \$6,021,497 84.0400% \$0 \$5,060,466 41 314.000 Accessory Electric Equipment - latan Common \$623,813 R-42 \$0 \$623,813 84.0400% \$0 \$524,252 43 316.000 Misc. Power Plant Equipment - latan Common \$53,024 R-43 \$0 \$53,024 84.0400% \$0 \$7,023,255 44 PRODUCTION - PLUM POINT - STEAM Common \$31,500 R-46 \$0 \$0 \$1,44,561 45 PRODUCTION - PLUM POINT - S	-									
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44 Common TOTAL PRODUCTION - IATAN - COMMON - STEAM \$8,357,039 \$0 \$8,357,039 \$0 \$7,023,255 45 PRODUCTION - PLUM POINT - STEAM \$0 \$0 \$0 \$0 \$7,023,255 46 310.000 Land & land Rights - Plum Point \$0 \$0 \$0 \$0 \$0 47 311.000 Structures & Improvements - Plum Point \$3,565,385 R-47 \$0 \$3,565,385 84.0400% \$0 \$2,996,350 48 312.000 Boiler Point Equipment - Plum Point \$9,467,438 R-48 \$0 \$9,467,438 84.0400% \$0 \$2,996,350 49 312.000 Train Lease \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,96,355 50 312.000 Unit Train - Plum Point \$2,996,225 R-51 \$0 \$3,148,260 84.0400% \$0 \$2,967,938 51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 </td <td>43</td> <td>316.000</td> <td></td> <td>\$53,024</td> <td>R-43</td> <td>\$0</td> <td>\$53,024</td> <td>84.0400%</td> <td>\$0</td> <td>\$44,561</td>	43	316.000		\$53,024	R-43	\$0	\$53,024	84.0400%	\$0	\$44,561
45 PRODUCTION - PLUM POINT - STEAM 50 R-46 \$0 \$0 \$4.0400% \$0 \$0 46 310.000 Land & land Rights - Plum Point \$0 R-46 \$0 \$0 \$4.0400% \$0 \$0 47 311.000 Structures & Improvements - Plum Point \$3,565,385 R-47 \$0 \$3,565,385 84.0400% \$0 \$2,996,350 48 312.000 Boiler Point Equipment - Plum Point \$3,467,438 R-48 \$0 \$9,467,438 84.0400% \$0 \$7,956,435 49 312.000 Train Lease \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,964,3798 50 312.000 Unit Train - Plum Point \$3,533 R-50 \$0 \$3,533 84.0400% \$0 \$2,969 51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 52 315.000 Accessory Electric Equipment - Plum \$1,040,781										
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46 310.000 Land & land Rights - Plum Point \$0 R-46 \$0 \$0 \$4.0400% \$0 \$0 47 311.000 Structures & Improvements - Plum Point \$3,565,385 R-47 \$0 \$3,565,385 84.0400% \$0 \$2,996,350 48 312.000 Boiler Point Equipment - Plum Point \$9,467,438 R-48 \$0 \$9,467,438 84.0400% \$0 \$7,956,435 49 312.000 Train Lease \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,969,350 50 312.000 Unit Train - Plum Point \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,969,357 51 314.000 Unit Train - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,957 51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 52 315.000 Accessory Electric Equipment - Pl			COMMON - STEAM							
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48 312.000 Boiler Point Equipment - Plum Point \$9,467,438 R-48 \$0 \$9,467,438 84.0400% \$0 \$7,956,435 49 312.000 Train Lease \$3,148,260 R-49 \$0 \$3,148,260 84.0400% \$0 \$2,645,798 50 312.000 Unit Train - Plum Point \$3,533 R-50 \$0 \$3,533 84.0400% \$0 \$2,969 51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 52 315.000 Accessory Electric Equipment - Plum \$1,040,781 R-52 \$0 \$1,040,781 84.0400% \$0 \$874,672										
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51 314.000 Turbo Generator Units - Plum Point \$2,996,225 R-51 \$0 \$2,996,225 84.0400% \$0 \$2,518,027 52 315.000 Accessory Electric Equipment - Plum \$1,040,781 R-52 \$0 \$1,040,781 84.0400% \$0 \$2,518,027										
52 315.000 Accessory Electric Equipment - Plum \$1,040,781 R-52 \$0 \$1,040,781 84.0400% \$0 \$874,672										
Point I I I I I I I I I I I I I I I I I I I	52		Accessory Electric Equipment - Plum		R-52					
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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adiustments	MO Adjusted Jurisdictional
53	316.000	Misc. Power Plant Equipment - Plum	\$665,443	R-53	\$0	\$665,443	84.0400%	\$0	\$559,238
54		Point TOTAL PRODUCTION - PLUM POINT - STEAM	\$20,887,065		\$0	\$20,887,065		\$0	\$17,553,489
55		TOTAL STEAM PRODUCTION	\$230,931,517		\$0	\$230,931,517		\$0	\$200,029,992
56		NUCLEAR PRODUCTION							
57		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
58		HYDRAULIC PRODUCTION							
59		PRODUCTION - OZARK BEACH - HYDRO							
60	330.000	Land & Land Rights - Ozark	\$0	R-60	\$0	\$0	84.0400%	\$0	\$0
61	331.000	Structures & Improvements - Ozark	\$263,100	R-61	\$0	\$263,100	84.0400%	\$0	\$221,109
62	332.000	Reservoirs, Dams, Waterways - Ozark	\$1,617,830	R-62	\$0	\$1,617,830	84.0400%	\$0	\$1,359,624
63	333.000	Water Wheels, Turbines & Generators	\$866,055	R-63	\$0	\$866,055	84.0400%	\$0	\$727,833
64	334.000	Accessory Electric Equipment - Ozark	\$249,372	R-64	\$0	\$249,372	84.0400%	\$0	\$209,572
65 66	335.000	Misc. Power Plant Equipment - Ozark TOTAL PRODUCTION - OZARK BEACH -	<u>\$163,486</u> \$3,159,843	R-65	\$0 \$0	<u>\$163,486</u> \$3,159,843	84.0400%	<u>\$0</u> \$0	\$137,394 \$2,655,532
00		HYDRO	4 3,13 3, 043		φU	4 3,13 3 ,043		φυ	φ 2,0 33,332
67		TOTAL HYDRAULIC PRODUCTION	\$3,159,843		\$0	\$3,159,843		\$0	\$2,655,532
68		OTHER PRODUCTION							
69		PRODUCTION - ENERGY CENTER							
70	340.000	Land & Land Rights - Energy	\$0	R-70	\$0	\$0	84.0400%	\$0	\$0
71	341.000	Structures & Improvements - Energy	\$1,749,217	R-71	\$0	\$1,749,217	84.0400%	\$0	\$1,470,042
72	342.000	Fuel Holders, Producers & Access Energy	\$1,458,607	R-72	\$0	\$1,458,607	84.0400%	\$0	\$1,225,813
73	343.000	Prime Movers - Energy	\$18,601,412	R-73	\$0	\$18,601,412	84.0400%	\$0	\$15,632,627
74	344.000	Generators - Energy	\$4,347,031	R-74	\$0	\$4,347,031	84.0400%	\$0	\$3,653,245
75 76	345.000 346.000	Accessory Electric Equipment - Energy Misc. Power Plant Equipment - Energy	\$1,595,513 \$2,101,671	R-75 R-76	\$0 \$0	\$1,595,513 \$2,101,671	84.0400% 84.0400%	\$0 \$0	\$1,340,869 \$1,766,244
77	340.000	TOTAL PRODUCTION - ENERGY CENTER	\$29,853,451	K-70	\$0 \$0	\$29,853,451	64.0400 %	\$0 \$0	\$25,088,840
78		PRODUCTION - ENERGY CENTER FT8							
79	341.000	Structures & Improvements - FT8	\$293,407	R-79	\$0	\$293,407	84.0400%	\$0	\$246,579
80	342.000	Fuel Holders, Producers & Access FT8	\$508,471	R-80	\$0	\$508,471	84.0400%	\$0	\$427,319
81	343.000	Prime Movers - FT8	\$8,456,645	R-81	\$0	\$8,456,645	84.0400%	\$0	\$7,106,964
82	344.000	Generator - FT8	\$179,715	R-82	\$0 \$0	\$179,715	84.0400%	\$0	\$151,032
83 84	345.000 346.000	Accessory Electric Equipment - FT8 Misc. Power Plant Equipment - FT8	\$1,124,389 \$338,356	R-83 R-84	\$0 \$0	\$1,124,389 \$338.356	84.0400% 84.0400%	\$0 \$0	\$944,937 \$284,354
85	340.000	TOTAL PRODUCTION - ENERGY	\$10,900,983	11-04	\$0	\$10,900,983	04.040078	\$0	\$9,161,185
		CENTER FT8	••••••			••••••			<i>•••••••••••••••••••••••••••••••••••••</i>
86		RIVERTON COMMON							
87	340.000	Land	\$0	R-87	\$0	\$0	84.0400%	\$0	\$0
88		TOTAL RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
89	244 000	PRODUCTION - RIVERTON UNIT 10 & 11 Structures & Improvements - RU 10 & 11	¢0 740 570	Воо	¢~	¢0 740 570	94.04000/	¢0	¢0 040 740
90 91	341.000 342.000	Fuel Holders, Producers & Access RU	\$2,749,572	R-90 R-91	\$0 \$0	\$2,749,572 \$290,663	84.0400% 84.0400%	\$0 \$0	\$2,310,740 \$244,273
91	342.000	10 & 11	\$290,663	K-91	φU	\$290,003	64.0400%	φU	\$Z44,Z73
92	343.000	Prime Movers - RU 10 & 11	\$2,610,762	R-92	\$0	\$2,610,762	84.0400%	\$0	\$2,194,084
93	344.000	Generators - RU 10 & 11	\$933,872	R-93	\$0	\$933,872	84.0400%	\$0	\$784,826
94	345.000	Accessory Electric Equip. RU 10 & 11	\$606,975	R-94	\$0	\$606,975	84.0400%	\$0	\$510,102
95	346.000	Misc. Power Plant Equip - RU 10 & 11	\$341,800	R-95	\$0	\$341,800	84.0400%	\$0	\$287,249
96		TOTAL PRODUCTION - RIVERTON UNIT 10 & 11	\$7,533,644		\$0	\$7,533,644		\$0	\$6,331,274
97		PRODUCTION - RIVERTON UNIT 12							
98	341.000	Structures & Improvements - RU 12	\$1,775,891	R-98	\$0 \$0	\$1,775,891	84.0400%	\$0 \$0	\$1,492,459
99	342.000	Fuel Holders, Producers & Access RU	\$204,096	R-99	\$0	\$204,096	84.0400%	\$0	\$171,522
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	<u>A</u>	B	<u>C</u>	D	E	<u>E</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
100 101	343.000 344.000	Prime Movers - RU 12 Generators - RU 12	\$13,738,462 \$3,157,069	R-100 R-101	\$0 \$0	\$13,738,462 \$3,157,069	84.0400% 84.0400%	\$0 \$0	\$11,545,803 \$2,653,201
101	345.000	Accessory Electric Equipment - RU 12	\$3,207,314	-	\$0 \$0	\$3,207,314	84.0400%	\$0 \$0	\$2,695,201
102	346.000	Misc. Power Plant Equipment - RU 12	\$595,435	R-102	\$0 \$0	\$595,435	84.0400%	\$0 \$0	\$500.404
104		TOTAL PRODUCTION - RIVERTON UNIT	\$22,678,267		\$0	\$22,678,267		\$0	\$19,058,816
-		12	• • • • • •			• • • • • •			• - , ,
105		PRODUCTION - STATE LINE COMBINED							
		CYCLE							
106	340.000	Land and Land Rights - SL CC	\$0	R-106	\$0 \$0	\$0	84.0400%	\$0	\$0
107 108	341.000 342.000	Structures and Improvements - SL CC Fuel Holders, Producers & Accessories -	\$2,716,591 \$214,641	R-107 R-108	\$0 \$0	\$2,716,591 \$214,641	84.0400% 84.0400%	\$0 \$0	\$2,283,023 \$180,384
100	342.000	SL CC	\$214,041	K-100	φυ	\$214,041	84.0400 %	φU	\$100,304
109	343.000	Prime Movers - SL CC	\$33,372,855	R-109	\$0	\$33,372,855	84.0400%	\$0	\$28,046,547
110	344.000	Generators - SL CC	\$8,047,856	R-110	\$0	\$8,047,856	84.0400%	\$0	\$6,763,418
111	345.000	Accessory Electric Equipment - SL CC	\$2,895,056	R-111	\$0	\$2,895,056	84.0400%	\$0	\$2,433,005
112	346.000	Misc. Power Plant Equipment - SL CC	\$694,891	R-112	\$0_	\$694,891	84.0400%	\$0	\$583,986
113		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$47,941,890		\$0	\$47,941,890		\$0	\$40,290,363
114		STATE LINE COMMON							
115	341.000	Land and Land Rights - SL Common	\$0	R-115	\$0	\$0	100.0000%	\$0	\$0
116	341.000	Structures & Improvements - SL Common	\$1,296,861	R-116	\$0	\$1,296,861	84.0400%	\$0	\$1,089,882
117	342.000	Fuel Holders, Producers & Accessories - SL Common	\$240,859	R-117	\$0	\$240,859	84.0400%	\$0	\$202,418
118	343.000	Prime Movers - SL Common	\$42,331	R-118	\$0	\$42,331	84.0400%	\$0	\$35,575
119	345.000	Accessory Electric Equipment - SL Common	\$33,786	R-119	\$0	\$33,786	84.0400%	\$0	\$28,394
120	346.000	Misc. Power Plant Equipment - SL Common	\$201,856	R-120	\$0	\$201,856	84.0400%	\$0	\$169,640
121		TOTAL STATE LINE COMMON	\$1,815,693		\$0	\$1,815,693		\$0	\$1,525,909
122		PRODUCTION - STATE LINE CT'S (UNIT 1)							
123	340.000	Land and Land Rights - SL UT1	\$0	R-123	\$0	\$0	84.0400%	\$0	\$0
124	341.000	Structures & Improvements - SL UT1	\$1,002,834	R-124	\$0	\$1,002,834	84.0400%	\$0	\$842,782
125	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,417,224	R-125	\$0	\$2,417,224	84.0400%	\$0	\$2,031,435
126	343.000	Prime Movers - SL UT1	\$13,628,527	R-126	\$0	\$13,628,527	84.0400%	\$0	\$11,453,414
127	344.000	Generators - SL UT1	\$2,764,148	R-127	\$0	\$2,764,148	84.0400%	\$0	\$2,322,990
128	345.000	Accessory Electric Equipment - SL UT1	\$1,630,741	R-128	\$0	\$1,630,741	84.0400%	\$0	\$1,370,475
129	346.000	Misc. Power Plant Equipment - SL UT1	\$114,326	R-129	<u>\$0</u>	\$114,326	84.0400%	\$0	\$96,080
130		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$21,557,800		\$0	\$21,557,800		\$0	\$18,117,176
131		TOTAL OTHER PRODUCTION	\$142,281,728		\$0	\$142,281,728		\$0	\$119,573,563
132		TOTAL PRODUCTION PLANT	\$376,373,088		\$0	\$376,373,088		\$0	\$322,259,087
133		TRANSMISSION PLANT							
134	350.000	Land - TP	\$0	R-134	\$0	\$0	84.0400%	\$0	\$0
135	352.000	Structures & Improvements - TP	\$1,526,623	R-135	\$0	\$1,526,623	84.0400%	\$0	\$1,282,974
136	352.010	Structures & Improvements latan	\$45,821	R-136	\$0	\$45,821	84.0400%	\$0	\$38,508
137	353.000	Station Equipment - TP	\$46,663,661	R-137	\$0	\$46,663,661	84.0400%	\$0	\$39,216,141
138	353.010	Station Equipment - latan	\$551,842		\$0	\$551,842	84.0400%	\$0	\$463,768
139	354.000	Towers and Fixtures - TP	\$1,033,148	R-139	\$0	\$1,033,148	84.0400%	\$0	\$868,258
140	355.000	Poles and Fixtures - TP	\$30,952,594	R-140	\$0	\$30,952,594	84.0400%	\$0	\$26,012,560
141 142	356.000	Overhead Conductors & Devices - TP TOTAL TRANSMISSION PLANT	\$28,924,294 \$109,697,983	R-141	<u>\$0</u> \$0	\$28,924,294 \$109,697,983	84.0400%	\$0 \$0	\$24,307,977 \$92,190,186
143		DISTRIBUTION PLANT							
144	360.000	Land/Land Rights - DP	\$0	R-144	\$0	\$0	87.5711%	\$0	\$0
145	361.000	Structures & Improvements - DP	\$6,184,682	R-145	\$0 \$0	\$6,184,682	87.5711%	\$0 \$0	\$5,415,994
146	362.000	Station Equipment - DP Poles, Towers, & Fixtures - DP	\$40,567,649	R-146 R-147	\$0 \$0	\$40,567,649	87.5711% 87.5711%	\$0 \$0	\$35,525,536 \$07,403,537
147 148	364.000 365.000	Overhead Conductors & Devices - DP	\$111,330,721 \$111,280,693	R-147 R-148	\$0 \$0	\$111,330,721 \$111,280,693	87.5711% 87.5711%	\$0 \$0	\$97,493,537 \$97,449,727
140	366.000	Underground Conduit - DP	\$21,947,218	R-140	\$0 \$0	\$21,947,218	87.5711%	\$0 \$0	\$19,219,420
150		Underground Conductors & Devices - DP	\$39,998,304		\$0	\$39,998,304	87.5711%	\$0 \$0	\$35,026,955
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	<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	H	L
Line	Account		Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
151	368.000	Line Transformers - DP	\$48,564,925	R-151	\$0	\$48,564,925	87.5711%	\$0	\$42,528,839
152	369.000	Services - DP	\$67,684,296	R-152	\$0	\$67,684,296	87.5711%	\$0	\$59,271,883
153	370.000	Meters - DP	\$7,037,814	R-153	\$0	\$7,037,814	87.5711%	\$0	\$6,163,091
154	371.000	Meter Installations/Private Lights - DP	\$14,211,690	R-154	\$0	\$14,211,690	87.5711%	\$0	\$12,445,333
155	373.000	Street Lighting and Signal Systems - DP	\$5,231,724	R-155	\$0	\$5,231,724	87.5711%	\$0	\$4,581,478
156	375.000	Charging Stations - DP	\$19,455	R-156	\$0	\$19,455	87.5711%	\$0	\$17,037
157		TOTAL DISTRIBUTION PLANT	\$474,059,171		\$0	\$474,059,171		\$0	\$415,138,830
158		INCENTIVE COMPENSATION							
		CAPITALIZATION							
159		Compenstation Employee Stock Purchase	\$0	R-159	\$0	\$0	100.0000%	\$0	\$0
		Plan							
160		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
161		GENERAL PLANT							
162	389.000	Land/Land Rights - GP	\$0	R-162	\$0	\$0	85.3526%	\$0	\$0
163	390.000	Structures & Improvements - GP	\$7,417,469	R-163	-\$985,040	\$6,432,429	85.3526%	\$0	\$5,490,245
164	391.000	Office Furniture & Equipment - GP	\$3,166,892	R-164	-\$420,563	\$2,746,329	85.3526%	\$0	\$2,344,063
165	391.010	Computer Equipment - GP	\$12,564,084	R-165	-\$1,668,510	\$10,895,574	85.3526%	\$0	\$9,299,656
166	391.000	Furniture Lease - GP	\$3,588	R-166	\$0	\$3,588	85.3526%	\$0	\$3,062
167	392.000	Transportation Equipment - GP	\$7,726,305	R-167	\$0	\$7,726,305	85.3526%	\$0	\$6,594,602
168	393.000	Stores Equipment - GP	\$424,605	R-168	\$0	\$424,605	85.3526%	\$0	\$362,411
169	394.000	Tools, Shop, & Garage Equipment - GP	\$4,509,238	R-169	\$0	\$4,509,238	85.3526%	\$0	\$3,848,752
170	395.000	Laboratory Equipment - GP	\$1,024,323	R-170	\$0	\$1,024,323	85.3526%	\$0	\$874,286
171	396.000	Power Operated Equipment - GP	\$8,476,955	R-171	\$0	\$8,476,955	85.3526%	\$0	\$7,235,301
172	397.000	Communication Equipment - GP	\$6,923,628	R-172	-\$919,458	\$6,004,170	85.3526%	\$0	\$5,124,715
173	398.000	Miscellaneous Equipment - GP	\$205,802	R-173	-\$27,331	\$178,471	85.3526%	\$0	\$152,330
174		TOTAL GENERAL PLANT	\$52,442,889		-\$4,020,902	\$48,421,987		\$0	\$41,329,423
175		TOTAL DEPRECIATION RESERVE	\$1,012,573,131		-\$4,020,902	\$1,008,552,229		\$0	\$870,917,526

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

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THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019 True - Up through January 31, 2020 Cash Working Capital

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

	A	В	<u>C</u>	D	E	E	G	H		J	K	L	M
Line	Account	=	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
Devid													
Rev-1 Rev-2	0.000	RETAIL RATE REVENUE Retail Revenue - MO only	\$514,937,308			Rev-2		\$514,937,308	100.0000%	-\$46,340,779	\$468,596,529		
Rev-2 Rev-3	0.000	Sales for Resale - On System	\$23,061,343			Rev-2 Rev-3		\$23,061,343	0.0000%	-\$46,340,779	\$468,596,529 \$0		
Rev-3	0.000	Sales for Resale - Off System	\$29,683,276			Rev-3		\$29,683,276	82.5000%	\$2,521,575	\$0 \$27,010,278		
Rev-4	0.000	TOTAL RETAIL RATE REVENUE	\$567,681,927			Kev-4		\$567,681,927	82.5000%	-\$43,819,204	\$495,606,807		
Rev-5		TOTAL RETAIL RATE REVENUE	\$307,001,927					\$307,001,927		-\$45,619,204	\$495,606,607		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$329,179			Rev-7		\$329,179	100.0000%	\$0	\$329,179		
Rev-8	449.000	Rate Ref - Tax Reform	-\$11,728,453			Rev-8		-\$11,728,453	100.0000%	\$11,728,453	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,975,731			Rev-9		\$1,975,731	100.0000%	\$0	\$1,975,731		
Rev-10	451.000	Reconnect/Misc.	\$115,423			Rev-10		\$115,423	100.0000%	\$0	\$115,423		
Rev-11	454.000	Rent	\$1,027,509			Rev-11		\$1,027,509	100.0000%	-\$41,241	\$986,268		
Rev-12	456.000	Other Electric Revenue	\$677,552			Rev-12		\$677,552	89.0671%	-\$38,661	\$564,815		
Rev-13	456.100	Other Electric Revenue - DA	\$334,990			Rev-13		\$334,990	100.0000%	-\$10,967	\$324,023		
Rev-14	457.000	Other Electric - Transmission	\$10,034,982			Rev-14		\$10,034,982	84.0400%	-\$2,864,735	\$5,568,664		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$2,766,913					\$2,766,913		\$8,772,849	\$9,864,103		
Rev-16		TOTAL OPERATING REVENUES	\$570,448,840					\$570,448,840		-\$35,046,355	\$505,470,910		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE	** *** ***	A. 505 050	4550 004		A AA T 4A			A	A 4 AAA AAA		A 470 777
4	500.000	Operation Supervision & Engineering	\$2,059,920	\$1,507,859	\$552,061	E-4	\$80,749	\$2,140,669	84.0400%	\$89,370	\$1,888,388	\$1,414,611	\$473,777
5	500.100	latan/Plum Point Deferred Oper. Exp - MO	\$112,161	\$0	\$112,161	E-5	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Only Fuel	\$45.979.364	\$156,505	\$45,822,859	E-6	-\$7,206,418	\$38,772,946	82.5000%	\$8,356	\$31.996.036	\$138,819	\$31.857.217
7	501.000	Fuel - MO Only	\$8,574,265	\$150,505	\$8,574,265	E-0	-\$7,200,418	\$8,574,265	100.0000%	\$109,385	\$8,683,650	\$138,819	\$8,683,650
8	502.000	Steam Expenses	\$2,173,513	\$383,620	\$1,789,893	E-8	\$246,286	\$2,419,799	82.5000%	\$109,385	\$1,996,335	\$329,932	\$1,666,403
9	505.000	Electric Expenses	\$1,725,277	\$995,495	\$729,782	E-9	\$78,414	\$1,803,691	84.0400%	\$0	\$1,515,822	\$872,155	\$643,667
10	506.000	Misc. Steam Power Expense	\$2,740,186	\$273,471	\$2,466,715	E-10	\$175,487	\$2,915,673	84.0400%	\$0	\$2,450,332	\$239,589	\$2,210,743
10	507.000	Rents	\$35.099	\$273,471	\$35,099	E-11	-\$2.668	\$32,431	84.0400%	\$0	\$27,255	\$0	\$27,255
12	307.000	TOTAL OPERATION & MAINTENANCE	\$63,399,785	\$3,316,950	\$60,082,835	E-11	-\$6,740,311	\$56,659,474	04.040070	\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
		EXPENSE	<i>Q</i> QQQQQQQQQQQQQ	\$0,010,000	<i>400,001,000</i>		<i>vo</i> , <i>o</i> , <i>o</i>	<i>vvvvvvvvvvvvvv</i>		4-01 <i>1</i> 1	¢.0,001,010	<i><i><i><i><i></i></i></i></i></i>	¢.0,002,1.12
13		TOTAL STEAM POWER GENERATION	\$63,399,785	\$3,316,950	\$60,082,835		-\$6,740,311	\$56,659,474		\$207,111	\$48,557,818	\$2,995,106	\$45,562,712
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$1,120,780	\$625,266	\$495,514	E-15	-\$51,430	\$1,069,350	82.5000%	\$40,902	\$923,116	\$578,661	\$344,455
16	510.100	latan/Plum Point Deferred Elec. Exp MO Only	\$112,161	\$0	\$112,161	E-16	-\$112,161	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,196,519	\$229,604	\$966,915	E-17	-\$9,885	\$1,186,634	84.0400%	\$0	\$997,247	\$201,156	\$796,091
18	512.000	Maintenance of Boiler Plant	\$4,372,385	\$823,193	\$3,549,192	E-18	\$1,237,996	\$5,610,381	82.5000%	\$0	\$4,628,564	\$707,985	\$3,920,579
19	513.000	Maintenance of Electric Plant	\$1,486,934	\$209,568	\$1,277,366	E-19	\$207,526	\$1,694,460	82.5000%	\$0	\$1,397,930	\$180,239	\$1,217,691
20	514.000	Maintenance of Misc. Steam Plant	\$2,719,907	\$595,805	\$2,124,102	E-20	-\$1,159,792	\$1,560,115	84.0400%	\$0	\$1,311,121	\$521,986	\$789,135
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$11,008,686	\$2,483,436	\$8,525,250		\$112,254	\$11,120,940		\$40,902	\$9,257,978	\$2,190,027	\$7,067,951
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

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

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12	<u>A</u>	<u>B</u>	<u>C</u> Toot Year	<u>D</u> Teat Veer	<u>E</u>	<u>E</u>	<u>G</u> Tatal Commons	<u>H</u> Tatal Commonly	lunia di sti su l	<u>J</u>	<u>K</u> MO Final Adi		MO Adia Junia
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	Juris. Labor L + N	
24		HYDRAULIC POWER GENERATION	(212)			1	(i rom Auj. com.)	(010)		(i rom Adj. com)	(11, 1, 1, 1, 0		
25		OPERATION - HP											
26	535.000	Operation Surperv/ & Engin. Hydro	\$39,341	\$33,170	\$6,171	E-26	\$221	\$39,562	84.0400%	-\$1,273	\$31,975	\$27,787	\$4,188
27	537.000	Hydraulic Expenses	\$40,061	\$3,678	\$36,383	E-27	-\$27,464	\$12,597	84.0400%	\$0	\$10,586	\$3,222	\$7,364
28	538.000	Electric Expense Hydro	\$19,667	\$20,173	-\$506	E-28	\$8,695	\$28,362	84.0400%	\$0	\$23,836	\$17,674	\$6,162
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$314,607	\$101,032	\$213,575	E-29	-\$23,150	\$291,457	84.0400%	\$0	\$244,940	\$88,514	\$156,426
30		TOTAL OPERATION - HP	\$413,676	\$158,053	\$255,623		-\$41,698	\$371,978		-\$1,273	\$311,337	\$137,197	\$174,140
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$30,811	\$30,025	\$786	E-32	\$4,183	\$34,994	84.0400%	-\$1,127	\$28,282	\$25,178	\$3,104
33	542.000	Maintenance of Structures - Maint.	\$44,736	\$36,247	\$8,489	E-33	-\$735	\$44,001	84.0400%	\$0	\$36,978	\$31,756	\$5,222
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$217.370	\$59,445	\$157,925	E-34	-\$92,656	\$124,714	84.0400%	\$0	\$104,810	\$52.080	\$52,730
35	544.000	Mainenance of Electric Plant	\$35.882	\$34,279	\$1,603	E-35	\$5,567	\$41,449	84.0400%	\$0	\$34,834	\$30.032	\$4.802
36	545.000	Maint. of Misc. Hydraulic Plant	\$90,232	\$77,935	\$12,297	E-36	\$13,180	\$103.412	84.0400%	\$0	\$86,907	\$68,279	\$18,628
37		TOTAL MAINTANENCE - HP	\$419,031	\$237,931	\$181,100		-\$70,461	\$348,570		-\$1,127	\$291,811	\$207,325	\$84,486
38		TOTAL HYDRAULIC POWER GENERATION	\$832,707	\$395,984	\$436,723		-\$112,159	\$720,548		-\$2,400	\$603,148	\$344,522	\$258,626
39		OTHER POWER GENERATION											
33		OTHER TOWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,046,643	\$986,652	\$59,991	E-41	\$15,016	\$1,061,659	84.0400%	\$117,821	\$1,010,040	\$982,230	\$27,810
42	547.000	Fuel - Operation OP	\$63,708,115	\$2,384	\$63,705,731	E-42	-\$8,409,714	\$55,298,401	82.5000%	\$1,205	\$45,622,386	\$3,255	\$45,619,131
43	547.300	Fuel - Operation OP - Partial Allocation	-\$103,281	\$0	-\$103,281	E-43	\$0	-\$103,281	84.0400%	\$0	-\$86,797	\$0	-\$86,797
44	548.000	Generation Expenses	\$3,762,689	\$2,257,472	\$1,505,217	E-44	-\$125,519	\$3,637,170	84.0400%	\$5,649	\$3,062,326	\$1,983,425	\$1,078,901
45	549.000	Misc. Other Power Generation Expense	\$1,164,105	\$207,625	\$956,480	E-45	\$490,492	\$1,654,597	84.0400%	\$6,000	\$1,396,523	\$187,900	\$1,208,623
46		TOTAL OPERATION - OP	\$69,578,271	\$3,454,133	\$66,124,138		-\$8,029,725	\$61,548,546		\$130,675	\$51,004,478	\$3,156,810	\$47,847,668
47		MAINTANENCE - OP											
48	551.000	Prod Comb Maintenance Superv & Engin.	\$872.738	\$881.605	-\$8.867	E-48	\$34,635	\$907,373	84.0400%	\$43,930	\$806.486	\$816,306	-\$9.820
49	552.000	Prod Comb Turbo - Main. Of Structures	\$429,887	\$102,363	\$327,524	E-49	-\$56,982	\$372,905	84.0400%	\$0	\$313,390	\$89,681	\$223,709
50	553.000	Prod - Maint of Gen & Electric Plant	\$12,654,580	\$1,032,904	\$11,621,676	E-50	\$4,671,737	\$17,326,317	84.0400%	\$0	\$14,561,037	\$904,930	\$13,656,107
51	554.000	Prod Maint Misc Other Power Gener.	\$758,047	\$457.935	\$300,112	E-51	\$43,264	\$801,311	84.0400%	\$0	\$673,422	\$401,198	\$272,224
52		TOTAL MAINTANENCE - OP	\$14,715,252	\$2,474,807	\$12,240,445		\$4,692,654	\$19,407,906		\$43,930	\$16,354,335	\$2,212,115	\$14,142,220
53		TOTAL OTHER POWER GENERATION	\$84,293,523	\$5,928,940	\$78,364,583		-\$3,337,071	\$80,956,452		\$174,605	\$67,358,813	\$5,368,925	\$61,989,888
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$58.633.660	\$0	\$58.633.660	E-55	\$8.299.556	\$66.933.216	82.5000%	\$0	\$55.219.903	\$0	\$55.219.903
55	556.000	System Control & Load Dispatching	\$3,950,165	\$0 \$1,817,005	\$2,133,160	E-55 E-56	\$84,311	\$4,034,476	84.0400%	\$76.911	\$3,467,484	\$1,668,793	\$1.798.691
57	557.000	Other Expense - Power Supply	\$431,257	\$1,817,005	\$431,257	E-57	\$81,631	\$512,888	84.0400%	\$70,511	\$431,031	\$1,000,793	\$431,031
58	421.000	latan/Plum Point Deferred Exp	\$121,692	\$0 \$0	\$121,692	E-58	\$01,051	\$121,692	84.0400%	\$0	\$102,270	\$0	\$102,270
59	421.000	TOTAL OTHER POWER SUPPLY EXPENSES	\$63,136,774	\$1,817,005	\$61,319,769	L-30	\$8,465,498	\$71,602,272	04.040070	\$76,911	\$59,220,688	\$1,668,793	\$57,551,895
00			\$00,100,114	\$1,011,000	<i>Q</i> 01 , 010 , 100		\$0,400,400	\$11,002,212		<i></i>	\$00, <u>22</u> 0,000	\$1,000,100	<i>401,001,000</i>
60		TOTAL POWER PRODUCTION EXPENSES	\$222,671,475	\$13,942,315	\$208,729,160		-\$1,611,789	\$221,059,686		\$497,129	\$184,998,445	\$12,567,373	\$172,431,072
61		TRANSMISSION EXPENSES											
01													
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$300,290	\$161,724	\$138,566	E-63	\$6,870	\$307,160	84.0400%	\$7,164	\$265,301	\$148,850	\$116,451
64	561.000	Tranmission Expense	\$601,555	\$591,301	\$10,254	E-64	\$25,120	\$626,675	84.0400%	\$10,447	\$537,104	\$528,487	\$8,617

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		P	<u> </u>	D	-	-	<u>^</u>				K.		N4
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
65	562.000	Station Expenses	\$501,514	\$134,316	\$367,198	E-65	\$138	\$501,652	84.0400%	\$0	\$421,588	\$117,674	\$303.914
66	563.000	Overhead Line Expenses	\$44,827	\$31,984	\$12,843	E-66	\$1,359	\$46,186	84.0400%	\$0	\$38,814	\$28,021	\$10,793
67	565.000	Transmission of Electric By Others	\$19,343,445	\$0	\$19,343,445	E-67	\$1,490,277	\$20,833,722	84.0400%	\$0	\$17,508,660	\$0	\$17,508,660
68	566.000	Misc. Transmission Expenses	\$32,435	\$13,582	\$18,853	E-68	\$577	\$33,012	84.0400%	\$0	\$27,743	\$11,899	\$15,844
69	567.000	Rents - Transmission	\$175	\$0	\$175	E-69	\$0	\$175	84.0400%	\$0	\$147	\$0	\$147
70		TOTAL OPERATION - TRANSMISSION EXP.	\$20,824,241	\$932,907	\$19,891,334		\$1,524,341	\$22,348,582		\$17,611	\$18,799,357	\$834,931	\$17,964,426
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$89,896	\$104,255	-\$14,359	E-72	\$4,429	\$94,325	84.0400%	\$5,876	\$85,147	\$97,214	-\$12,067
73	569.000	Trans Maintenance of Structures	\$9,285	\$2,345	\$6,940	E-73	\$100	\$9,385	84.0400%	\$0	\$7,887	\$2,055	\$5,832
74	570.000	Trans Maintenance of Station Equipment	\$1,786,284	\$1,148,968	\$637,316	E-74	\$77,529	\$1,863,813	84.0400%	-\$6,504	\$1,559,844	\$1,000,109	\$559,735
75	571.000	Trans Maintenance of Overhead Lines	\$2,946,856	\$201,833	\$2,745,023	E-75	\$8,574	\$2,955,430	84.0400%	\$13,951	\$2,497,694	\$190,777	\$2,306,917
76	571.100	Tracker Adjustment - MO Only	\$61,980	\$0	\$61,980	E-76	\$0	\$61,980	100.0000%	\$0	\$61,980	\$0	\$61,980
77		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,894,301	\$1,457,401	\$3,436,900		\$90,632	\$4,984,933		\$13,323	\$4,212,552	\$1,290,155	\$2,922,397
70			\$05 740 540	<u> </u>	<u> </u>		\$4.044.0 7 0	\$07.000 F4F		\$20.004	£00.044.000	£0.405.000	****
78		TOTAL TRANSMISSION EXPENSES	\$25,718,542	\$2,390,308	\$23,328,234		\$1,614,973	\$27,333,515		\$30,934	\$23,011,909	\$2,125,086	\$20,886,823
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb Operation Supervision & Engin.	\$1,162,576	\$915.364	\$247.212	E-81	\$38,267	\$1,200,843	87.5711%	\$60,246	\$1,111,837	\$895.894	\$215.943
82	582.000	Distrb Station Expense	\$212,120	\$164.627	\$47,493	E-82	\$6,994	\$219,114	87.5711%	\$0	\$191,880	\$150,290	\$41.590
83	583.000	Distrb Overhead Line Expense	\$1,292,346	\$747,701	\$544,645	E-83	\$31,764	\$1,324,110	87.5711%	-\$215	\$1,159,323	\$682,371	\$476,952
84	584.000	Distrb Underground Line Expenses	\$831,841	\$90,415	\$741,426	E-84	\$3,841	\$835,682	87.5711%	\$0	\$731,816	\$82,541	\$649,275
85	585.000	Distrb Street Lighting & Signal System Exp.	\$35,848	\$2,336	\$33,512	E-85	\$99	\$35,947	87.5711%	\$0	\$31,479	\$2,132	\$29,347
86	586.000	Distrb Meters	\$3,014,516	\$2,350,711	\$663,805	E-86	\$99,864	\$3,114,380	87.5711%	\$290	\$2,727,586	\$2,146,285	\$581,301
87	587.000	Distrb Customer Installations Expense	\$307,323	\$266,202	\$41,121	E-87	\$11,309	\$318,632	87.5711%	\$0	\$279,029	\$243,019	\$36,010
88	588.000	Distrb Misc. Distribution Expense	\$1,366,942	\$413,518	\$953,424	E-88	\$17,617	\$1,384,559	87.5711%	\$27,474	\$1,239,948	\$404,980	\$834,968
89	589.000	Distrb Rents	\$2,302	\$0	\$2,302	E-89	\$0	\$2,302	87.5711%	\$0	\$2,016	\$0	\$2,016
90		TOTAL OPERATION - DIST. EXPENSES	\$8,225,814	\$4,950,874	\$3,274,940		\$209,755	\$8,435,569		\$87,795	\$7,474,914	\$4,607,512	\$2,867,402
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$227,570	\$215,067	\$12,503	E-92	\$9,137	\$236,707	87.5711%	\$17,979	\$225,266	\$214,317	\$10,949
93	591.000	Distrb. Maintenance of Structures	\$163,150	\$74,952	\$88,198	E-93	\$3,184	\$166,334	87.5711%	\$0	\$145,661	\$68,425	\$77,236
94	592.000	Distrb. Maintenance of Station Equipment	\$2,057,453	\$1,002,396	\$1,055,057	E-94	\$42,584	\$2,100,037	87.5711%	\$0	\$1,839,025	\$915,100	\$923,925
95	593.000	Distrb. Maintenance of Overhead Lines	\$12,402,270	\$1,789,041	\$10,613,229	E-95	\$75,816	\$12,478,086	87.5711%	\$17,036	\$10,944,234	\$1,650,276	\$9,293,958
96	593.100	May 2011 Tornado O & M Amortization	\$84,402	\$0	\$84,402	E-96	\$0	\$84,402	100.0000%	\$0	\$84,402	\$0	\$84,402
97	593.200	KS Ice Storm Amortization	\$132,681	\$0	\$132,681	E-97	-\$132,681	\$0	0.0000%	\$0	\$0	\$0	\$0
98	593.300	Vegetation Amortization	\$357,478	\$0	\$357,478	E-98	\$0	\$357,478	87.5711%	\$0	\$313,047	\$0	\$313,047
99	594.000	Distrb. Maintenance of Underground Line	\$828,941	\$436,545	\$392,396	E-99	\$18,546	\$847,487	87.5711%	\$2,786	\$744,939	\$401,314	\$343,625
100	595.000	Distrb. Maintenance of Line Transformers	\$387,708	\$212,145	\$175,563	E-100	\$9,012	\$396,720	87.5711%	\$0	\$347,412	\$193,670	\$153,742
101	596.000	Distrb. Maintenance of St Lights/Signal	\$379,836	\$243,202	\$136,634	E-101	\$10,332	\$390,168	87.5711%	\$0	\$341,675	\$222,023	\$119,652
102	597.000	Distrb. Maintenance of Meters	\$336,256	\$326,409	\$9,847	E-102	\$13,867	\$350,123	87.5711%	\$0	\$306,606	\$297,983	\$8,623
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$205,342	\$130,261	\$75,081	E-103	\$5,534	\$210,876	87.5711%	\$0	\$184,666	\$118,917	\$65,749
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,563,087	\$4,430,018	\$13,133,069		\$55,331	\$17,618,418		\$37,801	\$15,476,933	\$4,082,025	\$11,394,908
105		TOTAL DISTRIBUTION EXPENSES	\$25,788,901	\$9,380,892	\$16,408,009		\$265,086	\$26,053,987		\$125,596	\$22,951,847	\$8,689,537	\$14,262,310
106		CUSTOMER ACCOUNTS EXPENSE											
107	901.000	Customer Accounts Supervision	\$780,655	\$743,783	\$36,872	E-107	\$31,584	\$812,239	89.0671%	\$90,377	\$813,814	\$780,986	\$32,828
108	902.000	Customer Acts. Meter Reading Expense	\$2,111,299	\$1,721,688	\$389,611	E-108	\$73,142	\$2,184,441	89.0671%	\$4,720	\$1,950,338	\$1,603,323	\$347,015
109	903.000	Customer Records & Collection	\$3,997,362	\$2,453,510	\$1,543,852	E-109	\$1,409,621	\$5,406,983	89.0671%	\$22,565	\$4,838,408	\$2,300,742	\$2,537,666

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> uriedictions	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOILADO	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + M	
110	904.000	Uncollectible Accounts	\$2,368,318	\$0	\$2,368,318	E-110	-\$225,950	\$2,142,368	89.0671%	(110111 Adj. 0011.) \$0	\$1,908,145	\$0	\$1,908,145
111	905.000	Misc. Customer Accounts Expense	\$194,066	\$7,309	\$186,757	E-111	\$16,583	\$210,649	89.0671%	\$0	\$187,619	\$6,787	\$180,832
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,451,700	\$4,926,290	\$4,525,410		\$1,304,980	\$10,756,680		\$117,662	\$9,698,324	\$4,691,838	\$5,006,486
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$199,004	\$186,170	\$12,834	E-114	\$7,909	\$206,913	89.0671%	\$13,861	\$198,153	\$186,722	\$11,431
115	908.000	Customer Assistance Expense	\$186,208	\$186,420	-\$212	E-115	\$7,920	\$194,128	89.0671%	\$100,327	\$273,231	\$279,608	-\$6,377
116	908.100	Retail Indut Cust Assistance - Retail	\$457,899	\$414,782	\$43,117	E-116	\$17,621	\$475,520	89.0671%	\$0	\$423,532	\$385,129	\$38,403
117 118	908.200	Cust Program Collaborative Exp MO Only	\$1,616,720	\$0 \$05 999	\$1,616,720	E-117 E-118	\$0	\$1,616,720 \$100.281	100.0000% 0.0000%	\$0 \$0	\$1,616,720	\$0 \$0	\$1,616,720
118	908.300 908.400	Wholesale Customer Assistance - Wholesale Retail Commercial Cust Assist - Retail	\$96,207 \$550,431	\$95,888 \$499,522	\$319 \$50,909	E-118 E-119	\$4,074 \$21,221	\$100,281 \$571,652	89.0671%	\$0 \$0	\$0 \$509.154	ەر \$463,811	\$0 \$45,343
120	908.500	Retail Residential Cust Assist - Retail	\$243,459	\$499,522 \$229.012	\$30,909 \$14,447	E-119 E-120	\$9,729	\$253,188	89.0671%	\$0 \$0	\$225,508	\$212,640	\$45,343 \$12,868
120	908.600	Low Income Weatherization Program	\$368	\$225,012	\$368	E-120	\$9,729	\$368	89.0671%	\$0 \$0	\$328	\$212,040	\$328
122	908.700	MO Low Inc Weather ER-2014-0351	\$437.500	\$0	\$437,500	E-122	\$0	\$437.500	100.0000%	\$0	\$437,500	\$0	\$437.500
123	908.800	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-123	\$0	\$620,055	89.0671%	\$0	\$552,265	\$0	\$552,265
124	908.900	Energy Efficiency Cost Recovery	\$98,875	\$0	\$98,875	E-124	\$0	\$98,875	89.0671%	\$0	\$88,065	\$0	\$88,065
125	909.000	Information & Instructional Advertising	\$120,804	\$0	\$120,804	E-125	\$0	\$120,804	89.0671%	-\$20,740	\$86,857	\$0	\$86,857
126	910.000	Misc. Customer Service Expense	\$15,494	\$0	\$15,494	E-126	\$0	\$15,494	89.0671%	\$0	\$13,800	\$0	\$13,800
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,643,024	\$1,611,794	\$3,031,230		\$68,474	\$4,711,498		\$93,448	\$4,425,113	\$1,527,910	\$2,897,203
128		SALES EXPENSES										• • • • • • • • •	
129	912.000	Sales Demonstrating & Selling Expense	\$156,161	\$110,259	\$45,902	E-129	\$4,684	\$160,845	89.4464%	\$15,960	\$159,830	\$118,772	\$41,058
130	916.000	Miscellaneous Sales Expense	\$485	\$0	\$485	E-130	\$0	\$485	89.4464%	\$0	\$434	\$0	\$434
131		TOTAL SALES EXPENSES	\$156,646	\$110,259	\$46,387		\$4,684	\$161,330		\$15,960	\$160,264	\$118,772	\$41,492
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$11,071,025	\$10,834,166	\$236,859	E-134	-\$401,409	\$10,669,616	87.5515%	\$103,714	\$9,445,123	\$9,237,749	\$207,374
135	921.000	Office Supplies & Expenses	\$3,996,405	\$12,639	\$3,983,766	E-135	-\$176,421	\$3,819,984	87.5515%	-\$1,775	\$3,342,679	\$11,536	\$3,331,143
136	922.000	Administrative Expenses Transferred - Credit	-\$12,240,394	-\$3,380,592	-\$8,859,802	E-136	-\$138,860	-\$12,379,254	87.5515%	\$13,182	-\$10,825,041	-\$3,071,731	-\$7,753,310
137	923.000	Outside Services Employed	\$21,858,400	\$612,271	\$21,246,129	E-137	-\$688,458	\$21,169,942	87.5515%	\$330,696	\$18,865,297	\$441,407	\$18,423,890
138	924.000	Property Insurance	\$1,994,604	\$0	\$1,994,604	E-138	-\$116,757	\$1,877,847	87.5515%	\$0	\$1,644,083	\$0	\$1,644,083
139	925.000	Injuries and Damages	\$3,532,856	\$765	\$3,532,091	E-139	-\$940,306	\$2,592,550	87.5515%	\$0	\$2,269,817	\$698	\$2,269,119
140	926.000	Employee Pensions and Benefits	\$17,604,939	\$119,387	\$17,485,552	E-140	\$61,374	\$17,666,313	87.5515%	\$3,457,535	\$18,924,657	\$3,491,627	\$15,433,030
141	928.000	Regulatory Commission Expenses	\$1,162,154	\$0	\$1,162,154	E-141 E-142	\$0 \$0	\$1,162,154	100.0000%	-\$37,076 \$0	\$1,125,078	\$0	\$1,125,078
142	929.000 930.000	Duplicate Charges - Credit	-\$287,296	\$0 \$25,787	-\$287,296 \$794,281	E-142 E-143	٥٥ 319,076-	-\$287,296 \$500,992	87.5515% 87.5515%	\$0 -\$1,621	-\$251,532 \$437,005	\$0 \$23,536	-\$251,532 \$413,469
143 144	930.000 931.000	General Advertising Expense Admin & General - Rents	\$820,068 \$12,785	\$25,787 \$0	\$194,281	E-143 E-144	-\$319,076 \$392	\$500,992 \$13.177	87.5515%	-\$1,621 \$0	\$437,005 \$11,537	\$23,536 \$0	\$413,469
144	931.000	TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$49,525,546	\$8,224,423	\$41,301,123	C-144	-\$2,719,521	\$46,806,025	67.5515%	\$3,864,655	\$44,988,703	\$10,134,822	\$34,853,881
145			φ 1 3,523,340	ψ0,22 7 ,723	ψτι,301,123		-ψ2,113,J21	φ + 0,000,023		ψ5,00-,005	ψττ,300,703	φ10,13 7 ,022	ψ 0 1 ,000,001
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$600,034	\$164,664	\$435,370	E-147	\$6,995	\$607,029	87.5515%	\$2,636	\$534,099	\$152,926	\$381,173
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$600,034	\$164,664	\$435,370		\$6,995	\$607,029		\$2,636	\$534,099	\$152,926	\$381,173
149		TOTAL ADMIN. & GENERAL EXPENSES	\$50,125,580	\$8,389,087	\$41,736,493		-\$2,712,526	\$47,413,054		\$3,867,291	\$45,522,802	\$10,287,748	\$35,235,054
							1						
150		INTEREST ON CUSTOMER DEPOSITS			A. A				100.0005		AA AAA = · ·		A
151	431.100	Customer Deposit Interest	\$1,214,310	<u>\$0</u> \$0	\$1,214,310	E-151	\$0 \$0	\$1,214,310	100.0000%	\$792,434	\$2,006,744	<u>\$0</u> \$0	\$2,006,744
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,214,310	\$0	\$1,214,310		\$0	\$1,214,310		\$792,434	\$2,006,744	\$0	\$2,006,744
153		DEPRECIATION EXPENSE											
155			I I	I		I	1	I	1	I		I I	

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			•	<u> </u>	-	-	•				K		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adiust.	<u>G</u> Tatal Commons	<u>H</u> Total Company	luniadiational	<u>J</u> Iuniadiational	<u>K</u> MO Final Adi	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J		M = K
154	403.000	Depreciation Expense, Dep. Exp.	\$78,107,649	See note (1)	See note (1)	E-154	See note (1)	\$78,107,649	84.0400%	\$5.782.214	\$71.423.882	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$78,107,649	\$0	\$0		\$0	\$78,107,649		\$5,782,214	\$71.423.882	\$0	\$0
			, . ,		• -			, . ,			• • • • • • •		
156		AMORTIZATION EXPENSE											
157	0.000	DSM/Pre-MEEIA Amoritization	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$1,447,308	\$1,447,308	\$0	\$1,447,308
158	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-158	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
159	0.000	Carrying Costs latan 1	\$0	\$0	\$0	E-159	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
160	0.000	Carrying Costs latan 2	\$0	\$0	\$0	E-160	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
161	403.001	Solar Rebate Amorization	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$2,067,690	\$2,067,690	\$0	\$2,067,690
162	403.003	MO latan I AmDp ER-2010-0130 - MO Only	\$45,661	\$0	\$45,661	E-162	\$0	\$45,661	100.0000%	\$0	\$45,661	\$0	\$45,661
163	403.009	MO latan 2 AmDp ER-2011-0004 - MO Only	\$49,430	\$0	\$49,430	E-163	\$0	\$49,430		\$0	\$49,430	\$0	\$49,430
164	0.000	Amortization of TCJA stub period	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	-\$2,345,691	-\$2,345,691	\$0	-\$2,345,691
165	403.011	MO PImPt Amrt Dep ER-2011-0004 - MO Only	\$669	\$0	\$669	E-165	\$0	\$669	100.0000%	\$0	\$669	\$0	\$669
166 167	403.012 0.000	Amort 5-22-11 Tornado - MO Only	\$134,549 \$0	\$0 \$0	\$134,549 \$0	E-166 E-167	\$0 \$0	\$134,549 \$0	100.0000% 100.0000%	\$183,564 \$41,667	\$318,113	\$0 \$0	\$318,113 \$41.667
167	404.000	Low Income Pilot Program Amortization Amortization of Electric Plant	\$0	\$0 \$0	\$0 \$3,943,029	E-167 E-168	\$0 \$26.236	\$3.969.265	85.3526%	\$41,007	\$41,667 \$3,387,871	\$0 \$0	\$41,667
169	404.000	TOTAL AMORTIZATION EXPENSE	\$4,173,338	\$0	\$4,173,338	E-100	\$26,236	\$4,199,574	05.3520%	\$1,526,082	\$5,144,262	\$0	\$5,144,262
103		TOTAL AMORTIZATION EXPENSE	φ 4 ,175,550	φU	φ 4 ,175,550		\$20,230	φ 4 ,155,574		φ1,520,002	φJ,144,202	φU	<i>\$</i> 3,144,202
170		OTHER OPERATING EXPENSES											
171	408,141	Prov - Foab Taxes - Electric	\$2.569.713	\$0	\$2.569.713	E-171	\$435,771	\$3,005,484	72.8500%	\$0	\$2,189,495	\$317,459	\$1.872.036
172	408.144	Payroll Taxes - latan	\$227.507	\$0	\$227.507	E-172	\$0	\$227.507	72.8500%	\$0	\$165.739	\$0	\$165.739
173	408.511	Prov - Fed Unemp Compens Tax	\$20,015	\$0	\$20,015	E-173	\$411	\$20,426	72.8500%	\$0	\$14,880	\$299	\$14,581
174	408.512	Prov - St Unemp Compens Tax	\$99,901	\$0	\$99,901	E-174	\$3,895	\$103,796	72.8500%	\$0	\$75,616	\$2,838	\$72,778
175	408.610	Property Tax	\$22,159,206	\$0	\$22,159,206	E-175	\$6,044,839	\$28,204,045	89.1301%	\$0	\$25,138,294	\$0	\$25,138,294
176	408.910	Prov - Escorp Franchise Tax	\$27,000	\$0	\$27,000	E-176	\$0	\$27,000	0.0000%	\$0	\$0	\$0	\$0
177	408.930	Prov - City Tax or Fee	\$10,770,522	\$0	\$10,770,522	E-177	-\$9,923,350	\$847,172	0.0000%	\$0	\$0	\$0	\$0
178		TOTAL OTHER OPERATING EXPENSES	\$35,873,864	\$0	\$35,873,864		-\$3,438,434	\$32,435,430		\$0	\$27,584,024	\$320,596	\$27,263,428
170			\$457.925.029	\$40.750.945	¢220.000 425		£4.470.04C	\$453.446.713		\$40.040.7E0	\$396.927.616	\$40.328.860	\$285,174,874
179		TOTAL OPERATING EXPENSE	\$457,925,029	\$40,750,945	\$339,066,435		-\$4,478,316	\$453,446,713		\$12,848,750	\$396,927,616	\$40,328,860	\$285,174,874
180		NET INCOME BEFORE TAXES	\$112,523,811					\$117,002,127		-\$47,895,105	\$108,543,294		
100			φ112,323,011					φ117,002,127		-\$47,035,105	\$100,545,254		
181		INCOME TAXES											
182	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-182	See note (1)	\$0	93.5258%	\$17,283,795	\$17,283,795	See note (1)	See note (1)
183		TOTAL INCOME TAXES	\$0					\$0		\$17,283,795	\$17,283,795		
											• • • • • • •		
184		DEFERRED INCOME TAXES											
185	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-185	See note (1)	\$0	87.5515%	\$1,709,685	\$1,709,685	See note (1)	See note (1)
186	411.000	Amortization of Deferred ITC	\$0			E-186		\$0	100.0000%	-\$373,173	-\$373,173		
187	411.411	Amort of Excess Deferred Income Taxes	\$0			E-187		\$0	100.0000%	-\$1,876,095	-\$1,876,095		
188	0.000	Amortization of Protected Excess ADIT	\$0			E-188		\$0	100.0000%	-\$2,263,671	-\$2,263,671		
189	0.000	Amortization of Unprotected Excess ADIT	\$0			E-189		\$0	100.0000%	-\$8,540,550	-\$8,540,550		
190		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$11,343,804	-\$11,343,804		
404			6440 500 044	I		I	1	£447.000.407	.1	¢52 025 000	£400 C00 C00	I	
191		NET OPERATING INCOME	\$112,523,811					\$117,002,127		-\$53,835,096	\$102,603,303		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Retail Revenue - MO only		\$0	\$0	\$0	\$0	-\$46,340,779	-\$46,340,779
	1. Residential - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$1,116,929	
	2. Commercial - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$508,671	
	3. Industrial Praxair - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$302,038	
	4. Oil Pipeline Pump - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$496,489	
	5. OT Industrial Sales - To remove unbilled revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,703,654	
	6. Public St & Hwy Light - To remove unbilled revenues (C. Newkirk)		\$0	\$0		\$0	-\$263,704	
	7. Residential - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$6,942,826	
	8. Commercial - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$2,792,987	
	9. Oil Pipeline Pump - To remove Franchise Tax revenue. (C. Newkirk)		\$0	\$0		\$0	-\$187,537	
	10. Residential - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,673,969	
	11. Commercial - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$6,101,463	
	12. Industrial Praxair - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$269,254	
	13. Oil Pipeline Pump - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$359,374	
	14. OT Industrial Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$3,165,910	
	15. Public St & Hwy Light - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$79,718	
	16. OT Sales to Public Auth To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$386,449	
	17. Interdepartmental Sales - To remove FAC revenues. (C. Newkirk)		\$0	\$0		\$0	-\$11,072	
	18. To adjust for Billing adjustment. (M. Bocklage)		\$0	\$0		\$0	\$12,843,352	
	19. To adjust for customers that switched rate classes. (M. Bocklage)		\$0	\$0		\$0	\$5,197	
	20. To normalize weather for a 30 year normal and adjustment for 365 days consumption. (Stahlman)		\$0	\$0		\$0	-\$4,550,884	
	21. To annualize customer growth. (M. Bocklage)		\$0	\$0		\$0	\$2,872,166	
	22. To adjust for update period. (M. Bocklage)		\$0	\$0		\$0	-\$16,961,127	
	23. Residential - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$3,367,302	
	24. Commercial - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$779,154	

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u> Commony	<u>E</u> Commonia	<u>F</u>	<u>G</u>	<u>H</u> Iuriadiational	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	25. Small Heating - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$180,405	
	26. General Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$1,572,677	
	27. Industrial Praxair - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$70,678	
	28. Total Electric Building - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$695,065	
	29. Feed Mill and Grain Elevator - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$856	
	30. Large Power - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$990,698	
	31. Miscellaneous Service - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$156	
	32. Municipal Street Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$36,826	
	33. Private Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$63,635	
	34. Special Lighting - To remove revenue for Income Tax due to TCJA. (K. Bolin)		\$0	\$0		\$0	-\$2,625	
	35. To adjust for customers that switched rate classses. (B. Murray)		\$0	\$0		\$0	\$572,638	
Rev-4	Sales for Resale - Off System		\$0	\$0	\$0	\$0	\$2,521,575	\$2,521,57
	1. To annualize SPP IM sales (ancillary & misc.). (K. Foster)		\$0	\$0		\$0	\$1,617,564	
	2. To annualize SPP IM sales. (K. Foster)		\$0	\$0		\$0	\$904,011	
Rev-8	Rate Ref - Tax Reform	449.000	\$0	\$0	\$0	\$0	\$11,728,453	\$11,728,45
	1. To remove tax stub period revenue reduction. (K. Bolin)		\$0	\$0		\$0	\$11,728,453	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$41,241	-\$41,24
	1. To normalize Rent Revenue. (C. Newkirk)		\$0	\$0		\$0	-\$41,241	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$38,661	-\$38,66
	1. To normalize other electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$38,661	
Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$10,967	-\$10,96
	1. To normalize other direct assigned electric revenue. (C. Newkirk)		\$0	\$0		\$0	-\$10,967	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$2,864,735	-\$2,864,73
	1. To normalize SPP transmission revenues. (K. Foster)		\$0	\$0		\$0	-\$767,708	
	2. To remove Missouri non-jurisdictional SPP transmission revenue. (K. Foster)		\$0	\$0		\$0	-\$2,097,027	

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<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-4	Operation Supervision & Engineering	500.000	\$69,058	\$11,691	\$80,749	\$89,370	\$0	\$89,370
	1. To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$27,856		\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	\$5,972		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	-\$33,931		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$22,766		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$23,691		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$21,049		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$69,058	\$0		\$0	\$0	
	8. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$89,370	\$0	
E-5	latan/Plum Point Deferred Oper. Exp - MO Only	500.100	\$0	-\$112,161	-\$112,161	\$0	\$0	\$0
	1. To remove amortization expense for latan and Plum Point O&M trackers. (K. Bolin)		\$0	-\$112,161		\$0	\$0	
E-6	Fuel	501.000	\$6,649	-\$7,213,067	-\$7,206,418	\$4,217	\$4,139	\$8,356
L-0	Fuei	501.000	\$0,049	-\$7,213,007	-\$7,200,410	Φ4,217	\$4,139	40,330
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,649	\$0		\$0	\$0	
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$7,213,067		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,217	\$0	
	4. To normalize sales of ash revenue. (C. Newkirk)		\$0	\$0		\$0	\$4,139	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$109,385	\$109,385
	1. To annualize the SWPA amortization. (A. Niemeier)		\$0	\$0		\$0	\$109,385	
E-8	Steam Expenses	502.000	\$16,297	\$229,989	\$246,286	\$0	\$0	\$0
	 To normalize Plum Point Operations Expense to a five- year average. (A. Sarver) 		\$0	-\$3,465	,_ ••	\$0	\$0	
	2. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$23,899		\$0	\$0	
	3. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$283,834		\$0	\$0	
	4. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$41,857		\$0	\$0	
	5. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,502		\$0	\$0	
	6. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$164		\$0	\$0	

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<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 7. To adjust test year payroll to reflect Staff annualized	Number	Labor \$16,297	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	Payroll Expense. (A. Arabian)		¢10,201	40		ţ.	<i>Q</i> U	
E-9	Electric Expenses	505.000	\$42,291	\$36,123	\$78,414	\$0	\$0	\$
	1. To normalize latan 2 Operations Expense to a five-year		\$0	\$14,301		\$0	\$0	
	average. (A. Sarver)		V	¢1,001		\$	4 0	
	2. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$87,718		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$2,376		\$0	\$0	
	4. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	-\$68,272		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$42,291	\$0		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$11,618	\$163,869	\$175,487	\$0	\$0	\$
	1. To Remove Dues and Donations (C. Barron)		\$0	-\$118		\$0	\$0	
	2. To normalize Plum Point Operations Expense to a five- year average. (A. Sarver)		\$0	-\$41,504		\$0	\$0	
	3. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15,946		\$0	\$0	
	4. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	\$62,300		\$0	\$0	
	5. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	-\$183,554		\$0	\$0	
	6. To normalize Asbury Operations Expense to a five-year average. (A. Sarver)		\$0	\$334,978		\$0	\$0	
	7. To normalize Riverton Operations Expense to a three average. (A. Sarver)		\$0	\$7,713		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$11,618	\$0		\$0	\$0	
E-11	Rents	507.000	\$0	-\$2,668	-\$2,668	\$0	\$0	:
		00.1000		• •	Ψ2,000		· · · ·	
	1. To normalize latan 2 Operations Expense to a five-year average. (A. Sarver)		\$0	-\$15		\$0	\$0	
	2. To normalize latan Common Operations Expense to a five- year average. (A. Sarver)		\$0	-\$2,711		\$0	\$0	
	3. To normalize latan Operations Expense to six-year average. (A. Sarver)		\$0	\$58		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$26,563	-\$77,993	-\$51,430	\$40,902	\$0	\$40,9
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$84,084		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$343		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$10,712		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u> Iuriadiatianal	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description 4. To normalize latan Maintenance Expense to a six-year	Number	Labor \$0	Non Labor -\$2,507	Total	Labor \$0	Non Labor \$0	Total
	average. (A. Sarver)			+-,				
	5. To normalize Asbury Maintenance to a five-year average.		\$0	-\$2,457		\$0	\$0	
	(A. Sarver)							
	6. To adjust test year payroll to reflect Staff annualized		\$26,563	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	7. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$40,902	\$0	
E-16	latan/Plum Point Deferred Elec. Exp MO Only	510.100	\$0	-\$112,161	-\$112,161	\$0	\$0	:
	1. To remove amortization expense for latan and Plum Point		\$0	-\$112,161		\$0	\$0	
	O&M trackers. (K. Bolin)							
E 47								
E-17	Maintenance of Structures	511.000	\$9,754	-\$19,639	-\$9,885	\$0	\$0	:
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$46,090		\$0	\$0	
			¢0.	¢5 440		ŕo	¢0.	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$5,419		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a		\$0	-\$117,378		\$0	\$0	
	five-year average. (A. Sarver)		• •	. ,				
	4. To normalize latan Maintenance Expense to a six-year		\$0	-\$5,596		\$0	\$0	
	average. (A. Sarver)							
	5. To normalize Asbury Maintenance to a five-year average.		\$0	\$61,841		\$0	\$0	
	(A. Sarver)							
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$823		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized		\$9,754	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		\$0,104	ţ.		ψŪ	ΨŪ	
_								
E-18	Maintenance of Boiler Plant	512.000	\$34,971	\$1,203,025	\$1,237,996	\$0	\$0	:
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$279,065		\$0	\$0	
				•				
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$177,084		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a		\$0	-\$17,814		\$0	\$0	
	five-year average. (A. Sarver)		ψυ	¥11,014		ψŪ	ψŪ	
	4. To normalize latan Maintenance Expense to a six-year		\$0	\$159,297		\$0	\$0	
	average. (A.Sarver)							
	5. To normalize Asbury Maintenance to a five-year average.		\$0	\$602,185		\$0	\$0	
	(A.Sarver)							
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$3,208		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized		\$34,971	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		Ф 34,97 I	φυ		20	20	
E-19	Maintenance of Electric Plant	513.000	\$8,903	\$198,623	\$207,526	\$0	\$0	
	1. To normalize Plum Point Maintenance Expense to a five-		\$0	\$154,369		\$0	\$0	
	year average. (A. Sarver)							

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$117,782		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$7,774		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$2,635		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	\$244,587		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$87,690		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$8,903	\$0		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$25,311	-\$1,185,103	-\$1,159,792	\$0	\$0	\$
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	-\$43,894		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	-\$4,845		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	-\$202		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	-\$36,171		\$0	\$0	
	5. To normalize Asbury Maintenance to a five-year average. (A. Sarver)		\$0	-\$1,099,490		\$0	\$0	
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$501		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,311	\$0		\$0	\$0	
E-26	Operation Surperv/ & Engin. Hydro	535.000	\$1,409	-\$1,188	\$221	-\$1,273	\$0	-\$1,2
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$1,188		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,409	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		-\$1,273	\$0	
E-27	Hydraulic Expenses	537.000	\$156	-\$27,620	-\$27,464	\$0	\$0	\$
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	-\$27,620		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$156	\$0		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$857	\$7,838	\$8,695	\$0	\$0	;
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (A. Sarver)		\$0	\$7,838		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$857	\$0		\$0	\$0	

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

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A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G	н	l
Income	-		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	4. To normalize Riverton Operations Expense to a three	Number	\$0	-\$9,156	Total	\$0	\$0	Total
	year average. (A. Sarver)							
	5. To adjust test year payroll to reflect Staff annualized		\$41,916	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		φ 4 1,510	φU		φυ	φυ	
	6. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$117,821	\$0	
F 40								• • • • •
E-42	Fuel - Operation OP	547.000	\$101	-\$8,409,815	-\$8,409,714	\$1,205	\$0	\$1,205
	1. To adjust test year payroll to reflect Staff annualized		\$101	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	2. To annualize Fuel Expense. (A. McMellen)		\$0	-\$8,409,815		\$0	\$0	
			• -	,,.		• •	•	
	3. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$1,205	\$0	
	Newkirk)							
_								
E-44	Generation Expenses	548.000	\$95,903	-\$221,422	-\$125,519	\$5,649	\$0	\$5,649
	1. To normalize Stateline Operations Expense to a five-year		\$0	\$601		\$0	\$0	
	average. (A. Sarver)							
	2. To normalize Stateline Common Operations Expense to a		\$0	-\$4,340		\$0	\$0	
	five-year average for Empire's 66.7% ownership interest. (A.		φU	-\$4,340		φU	φU	
	Sarver)							
	3. To normalize SLCC Joint Venture Operations Expense to		\$0	-\$180,805		\$0	\$0	
	a five-year average for Empire's 60% ownership interest. (A.		φU	-\$100,005		φυ	φŪ	
	Sarver)							
	4. To normalize Energy Center Operations Expense to a five-		\$0	\$38,823		\$0	\$0	
	year average. (A. Sarver)		ψu	\$00,020		ΨŪ	¢0	
			^	ATE TO /		^	**	
	5. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$75,701		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized		\$95,903	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	7. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$5,649	\$0	
	Newkirk)							
E-45	Misc. Other Power Generation Expense	549.000	\$8,820	\$481,672	\$490,492	\$6,000	\$0	\$6,000
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$165		\$0	\$0	
			ψŲ	÷ψιΟJ			φυ	
	2. To adjust Riverton 12 tracker Regulatory Asset		\$0	\$663,078		\$0	\$0	
	Amortization. (A. Sarver)							
	3. To normalize Stateline Operations Expense to a five-year		\$0	-\$6,804		\$0	\$0	
	average. (A. Sarver)							
	4. To normalize Stateline Common Operations Expense to a		\$0	-\$66,910		\$0	\$0	
	five-year average for Empire's 66.7% ownership interest. (A.		40	\$00,010		ţ.	ψŪ	
	Sarver)							
	5. To normalize SLCC Joint Venture Operations Expense to		\$0	-\$1,969		\$0	\$0	
	a five-year average for Empire's 60% ownership interest. (A.		40	\$1,000		ţ.	ψŪ	
	Sarver)							
	5. To normalize Energy Center Operations Expense to a five-		\$0	-\$44,089		\$0	\$0	
	year average. (A. Sarver)		φ υ	÷:,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$ 0	\$ 0	
			*-	A01 100		A-	A-	
	6. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$61,469		\$0	\$0	

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

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	-\$484,767		\$0	\$0	
	7. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$43,881	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$19,454	\$23,810	\$43,264	\$0	\$0	\$
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest and net generation ratio. (A. Sarver)		\$0	\$10,767		\$0	\$0	
	2. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest and net generation ratio. (A. Sarver)		\$0	-\$3,098		\$0	\$0	
	4. To normalize Energy Center Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$1,799		\$0	\$0	
	5. To normalize Riverton Maintenance Expense to a three year average. (A. Sarver)		\$0	\$14,342		\$0	\$0	
	6. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$19,454	\$0		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	\$8,299,556	\$8,299,556	\$0	\$0	\$
	1. To annualize SPP IM Expense (Ancillary & Misc.). (K. Foster)		\$0	\$834,146	<i>40</i> 100100	\$0	\$0	•
	2. To annualize Purchased Power Expense - Energy. (A. McMellen)		\$0	-\$7,301,207		\$0	\$0	
	3. To annualize Purchased Power Expense - Demand. (A. McMellen)		\$0	\$11,485,853		\$0	\$0	
	4. To annualize Plum Point O&M variable costs. (A. McMellen)		\$0	\$3,280,764		\$0	\$0	
E-56	System Control & Load Dispatching	556.000	\$77,191	\$7,120	\$84,311	\$76,911	\$0	\$76,91
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$6,729		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$391		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$77,191	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$76,911	\$0	
E-57	Other Expense - Power Supply	557.000	\$0	\$81,631	\$81,631	\$0	\$0	\$
	1. To normalize Plum Point Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$46,555		\$0	\$0	
	2. To normalize latan 2 Maintenance to a five-year average. (A. Sarver)		\$0	\$1,684		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$32,039		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (A. Sarver)		\$0	\$1,353		\$0	\$0	

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-63	Operation Superv. and Engin.	560.000	\$6,870	\$0	\$6,870	\$7,164	\$0	\$7,16
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$6,870	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$7,164	\$0	
E-64	Tranmission Expense	561.000	\$25,120	\$0	\$25,120	\$10,447	\$0	\$10,44
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$25,120	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$10,447	\$0	
E-65	Station Expenses	562.000	\$5,706	-\$5,568	\$138	\$0	\$0	\$
	1. To normalize Stateline Maintenance Expense to a five- year average. (A. Sarver)		\$0	\$874		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (A. Sarver)		\$0	\$64		\$0	\$0	
	3. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	-\$6,506		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,706	\$0		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$1,359	\$0	\$1,359	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$1,359	\$0	¢ 1,000	\$0	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	\$1,490,277	\$1,490,277	\$0	\$0	
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (A. Sarver)		\$0	\$1,696,028		\$0	\$0	
	2. To normalize SPP transmission expense. (K. Foster)		\$0	-\$205,751		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$577	\$0	\$577	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$577	\$0		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$4,429	\$0	\$4,429	\$5,876	\$0	\$5,8
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,429	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$5,876	\$0	
E-73	Trans Maintenance of Structures	569.000	\$100	\$0	\$100	\$0	\$0	
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$100	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$48,811	\$28,718	\$77,529	-\$6,504	\$0	-\$6,5

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

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

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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,012	\$0		\$0	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$10,332	\$0	\$10,332	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$10,332	\$0		\$0	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$13,867	\$0	\$13,867	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$13,867	\$0		\$0	\$0	
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$5,534	\$0	\$5,534	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$5,534	\$0		\$0	\$0	
E-107	Customer Accounts Supervision	901.000	\$31,598	-\$14	\$31,584	\$90,377	\$0	\$90,37
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$31,598	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$90,377	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$73,142	\$0	\$73,142	\$4,720	\$0	\$4,72
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$73,142	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$4,720	\$0	
E-109	Customer Records & Collection	903.000	\$104,231	\$1,305,390	\$1,409,621	\$22,636	-\$71	\$22,56
	1. To Annualize Postage Expense. (A. Niemeier)		\$0	\$110,671		\$0	\$0	
	2. To include credit card fees. (K. Bolin)		\$0	\$1,194,719		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$104,231	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$71	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$22,636	\$0	
E-110	Uncollectible Accounts	904.000	\$0	-\$225,950	-\$225,950	\$0	\$0	9
	1. Adjustment to normalize Bad Debt Expense. (C. Newkirk)		\$0	-\$225,950		\$0	\$0	
E-111	Misc. Customer Accounts Expense	905.000	\$311	\$16,272	\$16,583	\$0	\$0	:
	1. To Remove Dues and Donations. (C. Barron)		\$0	-\$14		\$0	\$0	
	2. To adjust Insurance Expense (A. Arabian)		\$0	\$16,286		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$311	\$0		\$0	\$0	

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-114	Customer Service Supervision	907.000	\$7,909	\$0	\$7,909	\$13,861	\$0	\$13,861
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,909	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,861	\$0	
E-115	Customer Assistance Expense	908.000	\$7,920	\$0	\$7,920	\$106,515	-\$6,188	\$100,327
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$7,920	\$0		\$0	\$0	
	2. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$6,188	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$106,515	\$0	
E-116	Retail Indut Cust Assistance - Retail	908.100	\$17,621	\$0	\$17,621	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$17,621	\$0		\$0	\$0	
E-118	Wholesale Customer Assistance - Wholesale	908.300	\$4,074	\$0	\$4,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,074	\$0		\$0	\$0	
E-119	Retail Commercial Cust Assist - Retail	908.400	\$21,221	\$0	\$21,221	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$21,221	\$0		\$0	\$0	
E-120	Retail Residential Cust Assist - Retail	908.500	\$9,729	\$0	\$9,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$9,729	\$0		\$0	\$0	
E-125	Information & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	-\$20,740	-\$20,740
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$20,740	
E-129	Sales Demonstrating & Selling Expense	912.000	\$4,684	\$0	\$4,684	\$15,960	\$0	\$15,960
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$4,684	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$15,960	\$0	
E-134	Administrative & General Salaries	920.000	-\$401,409	\$0	-\$401,409	\$103,714	\$0	\$103,714
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$460,263	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive Incentive Compensation from the test year. (K. Foster)		-\$861,672	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$103,714	\$0	
E-135	Office Supplies & Expenses	921.000	\$537	-\$176,958	-\$176,421	\$0	-\$1,775	-\$1,775

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$6,699		\$0	\$0	
	2. To annualize Software Maintenance expense. (A. Sarver)		\$0	-\$170,259		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$537	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,007	
	5. To remove Executive Travel (A. Niemeier)		\$0	\$0		\$0	-\$768	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$143,616	\$4,756	-\$138,860	\$13,766	-\$584	\$13,182
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$636		\$0	\$0	
	2. To annualize Lease Expense. (C. Barron)		\$0	\$5,392		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		-\$143,616	\$0		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$584	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$13,766	\$0	
E-137	Outside Services Employed	923.000	-\$485,818	-\$202,640	-\$688,458	\$330,696	\$0	\$330,696
	1. To normalize Outside Expenses. (C. Barron)		\$0	-\$209,041		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$6,401		\$0	\$0	
	3. To remove indirectly allocated APUC executive Incentive Compensation from the the test year. (K. Foster)		-\$511,829	\$0		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$26,011	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (C. Newkirk)		\$0	\$0		\$330,696	\$0	
E-138	Property Insurance	924.000	\$0	-\$116,757	-\$116,757	\$0	\$0	\$0
	1.To adjust Insurance Expense. (A. Arabian)		\$0	-\$116,757		\$0	\$0	
E-139	Injuries and Damages	925.000	\$32	-\$940,338	-\$940,306	\$0	\$0	\$0
	1. To adjust Insurance Expense. (A. Arabian)		\$0	\$409,894		\$0	\$0	
	2. To adjust for normalized injuries and damages on actual payments. (A. Arabian)		\$0	-\$1,487,655		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Arabian)		\$0	\$137,423		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (A. Arabian)		\$32	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	-\$80,448	\$141,822	\$61,374	\$3,457,535	\$0	\$3,457,535
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$50		\$0	\$0	
	2. To normalize Riverton Operations Expense to a three year average. (A. Sarver)		\$0	\$138		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj.	Income Adjustment Description	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment Non Labor	Adjustments
Number	Income Adjustment Description 3. Adjustment to annualize Employee Benefits. (A. Arabian)	Number	Labor \$0	Non Labor \$142,353	Total	Labor \$0	NON Labor \$0	Total
	4. To adjust Insurance Expense. (A. Arabian)		\$0	-\$619		\$0	\$0	
	5. To adjust test year payroll to reflect Staff annualized		\$5,072	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
	6. To adjust for Staff's annualized amount of 401(K). (A.		-\$85,520	\$0		\$0	\$0	
	Arabian)							
	7. On-going FAS87, FAS88, SERP Pension Expense. (A. Sarver)		\$0	\$0		\$5,293,064	\$0	
			¢0.	¢0.		¢4 005 500	¢0.	
	8. On-going FAS 106 OPEBs Expense. (A. Sarver)		\$0	\$0		-\$1,835,529	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$37,076	-\$37,07
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$55,908	
							. ,	
	2. To normalize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	-\$92,984	
E-143	General Advertising Expense	930.000	\$1,096	-\$320,172	-\$319,076	\$0	-\$1,621	-\$1,62
	1. To remove Dues and Donations. (C. Barron)		\$0	-\$195,122		\$0	\$0	
	2. To adjust Insurance Expense. (A. Arabian)		\$0	-\$5,102		\$0	\$0	
	3. To remove Acquisition costs. (K. Bolin)		\$0	-\$119,948		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$1,621	
	5. To adjust test year payroll to reflect Staff annualized		\$1,096	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)							
E-144	Admin & General - Rents	931.000	\$0	\$392	\$392	\$0	\$0	S
	1. To annualize Lease Expense. (C. Barron)		\$0	\$392		\$0	\$0	
	1. To annualize Lease Expense. (C. Darrony		φU	ψυσΖ		φυ	φŪ	
E-147	Maintenance of General Plant	935.000	\$6,995	\$0	\$6,995	\$2,636	\$0	\$2,63
	1. To adjust test year payroll to reflect Staff annualized		\$6,995	\$0		\$0	\$0	
	Payroll Expense. (A. Arabian)		<i>Q</i> QQQQQQQQQQQQQ	ţ.		ţ.	ţ.	
	2. To include allowed levels of Incentive Compensation. (C.		\$0	\$0		\$2,636	\$0	
	Newkirk)							
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$792,434	\$792,43
		4011100			ψŪ			<i></i>
	1. To annualize customer deposit interest. (A. Niemeier)		\$0	\$0		\$0	\$792,434	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,782,214	\$5,782,21
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,727,713	
	2. To eliminate depreciation cleared to other O&M accounts. (K. Bolin)		\$0	\$0		\$0	-\$1,945,499	
E-157	DSM/Pre-MEEIA Amoritization		\$0	\$0	\$0	\$0	\$1,447,308	\$1,447,30
	1. To amortize DSM costs. (C. Newkirk)		\$0	\$0		\$0	\$1,447,308	
E-158	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,98

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 1. To amortize carrying cost for Plum Point. (K. Bolin)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$1,987	Total
				~ ~		ţ.	¢1,001	
E-159	Carrying Costs latan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	4 To emerting contribution (// Delin)			¢0.		£0.		. ,
	1. To amortize carrying cost for latan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-160	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
					ψŬ			φ++, 01 0
	1. To amortize carrying cost for latan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E 404		400.004	^	^	**	*	A0.007.000	* 0.007.000
E-161	Solar Rebate Amorization	403.001	\$0	\$0	\$0	\$0	\$2,067,690	\$2,067,690
	1. To amortize solar initiative costs (C. Newkirk)		\$0	\$0		\$0	\$1,447,635	
	2. To amortize solar rebate ER-2016-0023 (C. Newkirk)		\$0	\$0		\$0	\$620,055	
E-164	Amortization of TCJA stub period		\$0	\$0	\$0	\$0	-\$2,345,691	-\$2,345,691
	1. To amortize the stub period tax cut. (M. Oligschaeger)		\$0	\$0		\$0	-\$2,345,691	
E-166	Amort 5-22-11 Tornado - MO Only	403.012	\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin Tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
			φυ	φυ		φυ	\$10 5,5 04	
E-167	Low Income Pilot Program Amortization		\$0	\$0	\$0	\$0	\$41,667	\$41,667
								÷.,
	1. To amortize low income pilot program (K. Bolin)		\$0	\$0		\$0	\$41,667	
E-168	Amortization of Electric Plant	404.000	\$0	\$26,236	\$26,236	\$0	\$0	\$0
		404.000			\$20,230		• •	φU
	1. Adjustment to annualize Amortization Expense. (C. Barron)		\$0	\$26,236		\$0	\$0	
E-171	Prov - Foab Taxes - Electric	408.141	\$435,771	\$0	\$435,771	\$0	\$0	\$0
	4. To adjust for Staff's ensuelized ensurt for EICA taxes		¢435 774	¢o		¢0,	¢0,	
	1. To adjust for Staff's annualized amount for FICA taxes. (A. Arabian)		\$435,771	\$0		\$0	\$0	
E-173	Prov - Fed Unemp Compens Tax	408.511	\$411	\$0	\$411	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes.		\$411	\$0		\$0	\$0	
	(A. Arabian)							
E-174	Prov - St Unemp Compens Tax	408.512	\$3,895	\$0	\$3,895	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes.		\$3,895	\$0		\$0	\$0	
	(A. Arabian)							
E-175	Property Tax	408.610	\$0	\$6.044.839	\$6,044,839	\$0	\$0	¢.
L-175		406.610	\$0	\$0,044,839	Φ0,044,839		· · ·	\$0
	1. Adjustment to annualize Property Tax. (C. Barron)		\$0	\$6,044,839		\$0	\$0	
E 475		100 000	.	AC	Ac			
E-177	Prov - City Tax or Fee	408.930	\$0	-\$9,923,350	-\$9,923,350	\$0	\$0	\$0
	Prov - City Tax or Fee 1. To remove franchise/gross receipts taxes. (K. Bolin)	408.930	\$0 \$0	-\$9,923,350 -\$9,923,350	-\$9,923,350	\$0 \$0	\$0 \$0	\$0
	1. To remove franchise/gross receipts taxes. (K. Bolin)		\$0	-\$9,923,350		\$0		\$0
		408.930			-\$9,923,350 \$0	\$0		\$0 \$17,283,795

Accounting Schedule: 10 Sponsor: Bolin Page: 18 of 19

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

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

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THE EMPIRE DISTRICT ELECTRIC COMPANY Case No. ER-2019-0374 Test Year 12 Months Ending March 31, 2019 True - Up through January 31, 2020 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 9.05%	Capital 9.25%	Capital 9.80%
1	Common Stock	\$914,651,942	52.49%		4.751%	4.856%	5.144%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$827,775,850	47.51%	4.57%	2.171%	2.171%	2.171%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,742,427,792	100.00%		6.922%	7.027%	7.315%
8	PreTax Cost of Capital				8.409%	8.547%	8.925%

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric Company's Request for Authority to File Tariffs Increasing Rates for Electric Service Provided To Customers in its Missouri Service Area

Case No. ER-2019-0374

JOINT LIST OF ISSUES

COMES NOW the Staff of the Missouri Public Service Commission (Staff), on behalf of The Empire District Electric Company (Empire), the Office of the Public Counsel (OPC), Empire District Retired Members and Spouses Association (EDRA), Midwest Energy Consumers Group (MECG), IBEW Local Union 1464, National Housing Trust (NHT), Natural Resources Defense Council (NRDC), Sierra Club, Renew Missouri and Empire District Electric Company SERP Retirees (EDESR), and states that in preparing this list of issues the parties have come together and attempted to list all the issues and have attempted to obtain consensus on the descriptions of the issues. To the extent errors in issues or listed witnesses are discovered, the Commission will be advised as soon as possible. All parties do not agree that all of the issues listed herein are actually issues in this case. In order to prevent the need for filing multiple lists of issues, the parties have agreed to include all issues whether agreed to by opposing parties.

LIST OF ISSUES

- 1. Rate of Return—Return on Equity, Capital Structure, and Cost of Debt
 - a. Return on Common Equity what return on common equity should be used for determining rate of return?
 - b. Capital structure what capital structure should be used for determining rate of return?

c. Cost of debt – what cost of debt should be used for determining rate of return?

2. Rate Design, Other Tariff and Data Issues

- a. Should the GP and TEB rate schedules be fully consolidated?
- b. Should the CB and SH rate schedules be partially consolidated?
- c. Should "grandfathered" multifamily customers taking service through a single meter be given the option of being served on the CB/SH rate schedule?
- d. How should Empire's revenue requirement be allocated amongst Empire's customer rate classes (Class revenues responsibilities)?
- e. How should the rates for each customer class be designed?
- f. What should be the amount of the residential customer charge?
- g. Should Empire continue its Low-Income Pilot Program as is, or modify it?
- h. Should Empire be ordered to consolidate the PFM rate schedules into the GP/TEB rate schedule in a future proceeding?
- *i.* Should Empire be ordered to incorporate shoulder months into the Special Contract / Praxair rate structures in the next rate proceeding?
- *j.* Should Empire be ordered to work to incorporate shoulder months into the rate structures of all non-lighting rate schedules?
- k. Should Empire be ordered to retain each of the following: Primary costs by voltage; Secondary costs by voltage; Primary service drops; Line extension by rate schedule and voltage; Meter costs by voltage and rate schedule
- I. Should Empire be ordered to use of AMIs for near 100% sample load research as soon as is practical, but no more than 12 months after 90% of AMI are installed
- *m.* Should Empire be ordered to retain individual hourly data for future bill comparisons
- n. Should Empire be ordered to retain coincident peak determinants for use in future rate proceedings
- o. How should the amount collected from customers related to the SBEDR charge be billed, and should there be a separate line item on customers' bills?
- p. By when should Empire move customers served on CB/SH that exceed the demand limits of those schedules to the appropriate rate schedule.
- *q.* What, if any, revenue neutral interclass shifts are supported by the class cost of service study?
- *r.* How should any revenue requirement increase or decrease be allocated to each rate class?
- s. How should any residential revenue requirement increase or decrease be apportioned to the energy (kWh) rates?
- t. What, if any, changes to the CB, SH, GP and TEB customer charge are supported by the class cost of service study?

- u. What, if any, changes to the CB, SH, GP and TEB customer charge should be made in designing rates resulting from this rate case?
- v. How should any CB and SH revenue requirement increase or decrease be apportioned to the energy (kWh) rates?
- w. How should any GP and TEB revenue requirement increase or decrease be apportioned to the demand (kW) and energy (kWh) rates?
- x. How should any LP revenue requirement increase or decrease be apportioned to the demand (kW) and energy (kWh) rates?
- y. What, if any, changes to the current SC-P energy (kWh) rates should be made to align with Market Prices?
- z. How should production-related costs be allocated to each rate class?
- aa. How should plant accounts 364, 366 and 368 be classified?
- bb. How should primary and secondary distribution plant facility costs be allocated to each rate class?
- cc. How should General plant facility costs be allocated to each rate class?

3. Jurisdictional Allocation Factors

a. What is the appropriate jurisdictional allocation factors to be used in the cost of service?

4. WNR and SRLE Adjustment Mechanisms

- a. Should the Commission approve, reject, or approve with modifications Empire's proposed Weather Normalization Rider?
- b. Is it lawful for the Commission authorize Empire to implement a Sales Reconciliation to Levelized Expectations ("SRLE") mechanism, such as those Staff and Empire are proposing in this case?
- c. Should the Commission adopt Staff's Sales Reconciliation to Levelized Expectations Proposal ("SRLE") or approve the SRLE with modifications as suggested by the Company?

5. FAC

- a. What is the appropriate incentive mechanism in Empire's FAC for sharing between Empire and its retail customers the difference between its actual and base net fuel costs?
- b. What FAC-related reporting requirements should the Commission impose?
- c. What is the appropriate base factor?
- d. What costs and revenues should flow through Empire's FAC, including, but not necessarily limited to, the following?
 - i. What is the appropriate percentage of transmission costs for the FAC?
 - ii. What, if any, portion of the MJMEUC contract should be included or excluded from the FAC? Should the Company provide any additional reporting requirements within its FAC monthly reporting in regards to MJMEUC?

- *iii.* Should any wind project costs or revenues flow through the FAC before the wind projects revenue requirements are included in base rates?
- iv. Should any short-term capacity costs flow through the FAC from the effective date of this rate case?
- e. When should Empire be required to provide its quarterly FAC surveillance reports?

6. Credit Card Fees

- a. Should Empire's credit card fees be included in Empire's revenue requirement?
- b. If so, what level of fees should be included?

7. Rate case Expense

- a. How much of Empire's rate case expenses should be included in Empire's revenue requirement?
- b. Should Empire's prudent rate case expenses be normalized or amortized, and over what period of time?
- c. Should Empire's prudent rate case expenses be shared between Empire's shareholder and Empire's retail customers? If so, how?

8. Management expense

a. Should any of Empire's management expenses not be included in Empire's revenue requirement?

9. Allowance for Funds Used During Construction

a. What metric should be used for Empire's carrying cost rate for funds it uses during construction that are capitalized?

10.Cash Working Capital

- a. What is the appropriate expense lag days for measuring Empire's income tax lag for purposes of cash working capital?
- b. What is the appropriate expense lag days for cash vouchers?
- c. Should bad debt expense be a component of cash working capital? If so, what is the appropriate lag days?
- d. What is the appropriate expense lag days for employee vacation?

11. Accumulated Deferred Income Tax

- a. Should Empire's booked accumulated federal income tax include a reduction for net operating loss?
- b. Should FAS 123 deferred tax asset for stock-based compensation be included in ADIT balances for rate base?

- 12. Tax Cut and Jobs Act of 2017 federal income tax rate reduction from 35% to 21% impact for the period January 1 to August 30, 2018
 - a. How should the Commission treat the 2017 TCJA regulatory liability the Commission established in Case No. ER-2018-0366 when setting rates for Empire in this case?

13. Asbury

- a. Is it lawful to require Empire's customers to pay for Asbury costs through new rates?
- b. Is it reasonable to require Empire's customers to pay for Asbury costs through new rates?
- c. If it is unlawful and/or unreasonable to include the costs of the retired Asbury plant in rates, what amount should be removed from Empire's cost of service?

14. Fuel Inventories

a. What is the appropriate number of burn days to use for Asbury fuel inventory?

15. Energy Efficiency

- a. Should Empire's cost of service include an amount for promoting energy efficiency and demand-side management?
- b. If an amount remains in Empire's cost of service for energy efficiency, should EM&V be performed as was agreed to in Empire's last general rate case?

16. Operation and Maintenance Normalization

- a. What is the appropriate level of operation and maintenance expense to be included in the cost of service?
- b. Should inflation factors be used to calculate operation and maintenance expense?
- c. What is the appropriate normalized average of years to be used for the Riverton, State Line Combined Cycle Unit, the Common Unit and State Line 1 Unit?

17. Pension and OPEB (FAS 87 and FAS 106)

- a. Should "regulatory accounting" or "acquisition accounting" be used in setting rates for pensions and OPEBs?
- b. Should FERC account 426 be included in test year pensions and OPEBs expense? What is the appropriate amount of Prepaid Pension that should be included in Empire's cost of service?
- c. Should the "payment basis" or the "expense basis" be used to calculate SERP? In addition, what allocation percentage is appropriate.
- d. What should the appropriate rate base and tracker amortization balances be for accounts 182353 and 254101?
- e. What is the appropriate balance of prepaid pension?

18. Affiliate Transactions

- a. Are Empire's transactions with its affiliates imprudent?
- b. Do Empire's transactions with its affiliates comply with Commission Rule 20 CSR 4240-20.015 (Affiliate Transactions)?
- c. What amount should be included in Empire's revenue requirement for its transactions with its affiliates?

19. Riverton 12 O&M Tracker

- a. Should the Riverton 12 O&M Tracker continue?
- b. What is the updated balance of the Riverton 12 O&M tracker regulatory asset and the related amortization that should be included in Empire's cost of service?
- c. What level of O&M expense should be included in the cost of service for Riverton 12?

20. Software Maintenance Expense

a. What is the appropriate normalized level for software maintenance expense?

21. Advertising Expense

a. What is the appropriate amount of advertising expense to include?

22. Customer Service

a. Is Empire providing satisfactory customer service?

i. If not, what should the Commission order to ensure better customer service?

b. Is Empire providing reliable service?

i. If not, what should the Commission do?

23. Estimated Bills

- a. Should Empire be ordered to incorporate data into its monthly reports to Commission Staff regarding the number of estimated meter readings, the number of estimated meter readings exceeding three consecutive estimates, the number of bills with a billing period outside of 26 to 35 days, and the Company and contract meter reader staffing levels?
- b. Should Empire be ordered to evaluate the authorized meter reader staffing level and take action to maintain adequate meter reader staffing levels in order to minimize the number of estimated bills?
- c. Should Empire be ordered to initiate action to more clearly communicate on customer's bills when they are based on estimated usage?
- d. Should Empire be ordered to ensure that all customers who receive estimated bills for three consecutive months receive the required communication regarding estimated bills and their option to report usage?

- e. Should Empire be ordered to ensure that all customers who receive an adjusted bill due to underestimated usage are offered the required amount of time to pay the amount due on past actual usage?
- f. Should Empire be ordered to evaluate meter reading practices and take action to ensure that billing periods stay within the required 26 to 35 days, unless permitted by exceptions listed in the Commission's rule 20 CSR 4240-13.015.1(C)?
- g. Should Empire be ordered to file notice within this case by September 1, 2020, containing an explanation of the actions it has taken to implement the above recommendations?

24. Material and Supplies

- a. What is the appropriate balance for material and supplies to be included in the cost of service?
- b. What is the appropriate balance to remove from inventory as it relates to Non-Electric items?

25. Asset Retirement Obligations

a. Should Asset Retirement Obligations be included in rate base as a regulatory asset and amortized?

26. LED Replacement Tracker

- a. Should a tracker be established for the costs associated with replacement of mercury vapor light fixtures with LED light fixtures for private lighting customers?
- b. Should a tracker be established for the costs associated with replacement of mercury vapor light fixtures with LED light fixtures for Municipal customers?

27. May 2011 Tornado Unamortized AAO Balance

a. Should the unamortized AAO Balance for the May 2011 Joplin Tornado be included in rate base?

28. Depreciation and Amortization Expense

- a. What is the appropriate level of depreciation and amortization expense of plant to include in the cost of service?
- b. Should depreciation expense for transportation equipment that was charged through a clearing account be removed from depreciation expense?
 - *i.* What are the authorized depreciation rates for accounts 371 & 373 to be used in the cost of service?

29. latan/Plum Point Carrying Costs

a. What is the appropriate level of unamortized latan/Plum Point Carrying Costs to include in rate base?

b. What is the appropriate level of latan/Plum Point Carrying amortization to include in amortization expense?

30. Incentive Compensation

a. What is the appropriate level of incentive compensation to be included in the cost of service?

31. Customer Demand Program (DSM)

- a. What is the appropriate rate base amount for the customer demand program?
- b. What is the appropriate amortization amount for the customer demand program?

32. Bad Debt Expense

a. What is the appropriate level of bad debt expense to be included in the cost of service?

33. Retail Revenue

- a. What is the appropriate amount to remove from retail revenue for unbilled revenue, franchise tax revenue, and FAC revenue?
- b. What is the level of billing determinants per rate schedule that should be used to calculate retail rate revenue in this case?
- c. Should the billing adjustment and the retail revenues be trued up to January 31, 2020 in the cost of service?

34. Other Revenue

a. What is the appropriate normalized level of revenue for rent revenue, other electric revenue, and fly ash revenues?

35. Tax Cut and Job Acts Revenue

- a. What is the appropriate amount of tax cut and job act revenue to remove from test year revenues?
- b. Should revenues associated with the tax cut and job act stub period be removed from revenue?

36. Property Insurance

a. What is the appropriate test year amounts before comparing to the current premium amounts?

37. Injuries and Damages

a. What is appropriate amount of injuries and damages expense to include in the cost of service?

38. Payroll and Overtime

- a. What is the appropriate test year amount of payroll expense?
- b. What is the appropriate test year amount for overtime expense?

39. Retention Bonuses

a. Should proposed retention bonuses for lineman be included in the cost of service?

40. Employee Benefits

a. What is the appropriate level of employee benefits to include in the cost of service?

41. Property Taxes

- a. What is the appropriate amount of property taxes to include in the cost of service?
- b. What is the proper method to be used for calculating the property tax amount to be included in the cost of service?

42. Dues and Donations

- a. What is the appropriate amount of dues and donations that should be included in the cost of service?
- b. Should Edison Electric Institute dues be included in the cost of service?

43. Outside Services

a. What is the appropriate amount of outside services to include in the cost of service?

44. Common Property Removed from Plant and Accumulated Depreciation

a. What is the appropriate method and amount for removal of common property from plant in service and accumulated depreciation?

45. Retirement

- a. Should Empire be required to externally fund, through a Rabbi Trust, its SERP benefits obligation?
- b. Should Empire be required to provide, to a designated EDRA contact, the following documents of The Empire District Electric Company in the years 2020-2026:
 - i. IRS filings (specifically Form 5500 for each plan),
 - ii. Actuarial valuation reports,
 - iii. Financial disclosures,
 - iv. Annual funding notice to pension plan participants,
 - v. Annual health care premium and coverage letter to retirees,
 - vi. FERC Form 1 and summary and full annual reports.

c. In addition, should the company be required to designate a contact person for EDRA to contact regarding these matters?

46. Case No. EM-2016-0213 Commission-ordered conditions

- a. Has Empire complied with Condition A.4 the Commission imposed in Case No. EM-2016-0213?
 - *i.* If not, what relief should the Commission grant?
- b. Has Empire complied with Condition A.5 the Commission imposed in Case No. EM-2016-0213?
 - i. If not, what relief should the Commission grant?
- c. Has Empire complied with Condition A.6 the Commission imposed in Case No. EM-2016-0213?
 - i. If not, what relief should the Commission grant?
- d. Has Empire complied with Condition G.3 the Commission imposed in Case No. EM-2016-0213?
 - i. If not, what relief should the Commission grant?

Respectfully submitted,

<u>/s/ Whitney Payne</u>

Whitney Payne Senior Counsel Missouri Bar No. 64078 Attorney for the Staff of the Missouri Public Service Commission P. O. Box 360 Jefferson City, MO 65102 (573) 751-8706 (Telephone) (573) 751-9285 (Fax) whitney.payne@psc.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 8th day of April, 2020, to all counsel of record.

/s/Whitney Payne

