Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: GR-2024-0106 Date Prepared: 7/18/2024



# **MISSOURI PUBLIC SERVICE COMMISSION**

# **FINANCIAL & BUSINESS ANALYSIS DIVISION**

# DIRECT

# STAFF ACCOUNTING SCHEDULES

# LIBERTY MIDSTATES NATURAL GAS TOTAL COMPANY TEST YEAR ENDING DECEMBER 31, 2022 UPDATED THROUGH DECEMBER 31, 2023

# CASE NO. GR-2024-0106

Jefferson City, MO

July 2024

Line   Account #   Part Adjust   Ac Adjust   Adjust   Adjustment Miniscienciani Mo Adjustment   Monitaria     1   301.000   Plant Adcount Description   Plant   Adjustment Miniscienciani Minisci Ministi Miniscienciani Ministerini Miniscienciani Ministe		A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	Н	
1   D1 000   Intrancible PLANT   51.45   P.2   S0   54.43   100.000%   50   55.43   100.000%   50   55.75   50   57.75   100.000%   50   55.75   50   57.75   100.000%   50   55.75   50   57.75   100.000%   50   55.75   50   57.75   100.000%   50   55.75   50   57.75   100.000%   50   55.77   100.000%   50   52.55   71   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   52.55.77   100.000%   50   51.02.74   100.000%   50   51.02.72.90.22 <th>Line</th> <th></th> <th><u> </u></th> <th></th> <th></th> <th>=</th> <th></th> <th></th> <th></th> <th>MO Adjusted</th>	Line		<u> </u>			=				MO Adjusted
2   301.000   Intangible Plant Organization   \$6,143   P-2   \$0   \$6,175,761   P-3   \$35,751   P-3   \$5,757,761   P-3   \$32,302   \$40,000%   \$30   \$30,300     6   DISTRIBUTION PLANT   \$99,468   \$32,327   \$131,445   \$100,000%   \$30   \$57,770   \$100,000%   \$30   \$57,770     7   374,000   Land - DistRights - Dist Plant   \$57,771   \$17,171   \$100,000%   \$40   \$52,351   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,351,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,342,65   \$17,171   \$100,000%   \$40   \$52,342,65   \$17,171   \$100,000%   \$40   \$52,342,65   \$17,171   \$100,000%	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2   301.000   Intangible Plant Organization   \$6,143   P-2   \$0   \$6,175,761   P-3   \$35,751   P-3   \$5,757,761   P-3   \$32,302   \$40,000%   \$30   \$30,300     6   DISTRIBUTION PLANT   \$99,468   \$32,327   \$131,445   \$100,000%   \$30   \$57,770   \$100,000%   \$30   \$57,770     7   374,000   Land - DistRights - Dist Plant   \$57,771   \$17,171   \$100,000%   \$40   \$52,351   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,351,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,352,171   \$100,000%   \$40   \$52,342,65   \$17,171   \$100,000%   \$40   \$52,342,65   \$17,171   \$100,000%   \$40   \$52,342,65   \$17,171   \$100,000%										
2   301.00   Intangibe Plant Organization   \$6,143   P-2   \$0   \$6,143   \$100.000%   \$30   \$5,143     303.00   Intengibe   Franchise and Consents   \$37,761   P-3   \$32,305   \$100.000%   \$30   \$35,135   \$100.000%   \$40   \$45,143     6   DiSTRIBUTION PLANT   \$99,468   \$137,145   \$100.000%   \$40   \$57,770   \$100.000%   \$40   \$57,770     8   374,100   Land - Dist Plant   \$57,771   \$10   \$100.000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100,000%   \$40   \$52,857,110   \$100.000%   \$40   \$52,857,110   \$100,000%   \$40   \$52,857,81   \$100,000%   \$40   \$52,842,81   \$100,000%   \$40   \$52,842,81   \$100,000%   \$40   \$52,842,82   \$100,000%   \$40 <td>1</td> <td></td> <td>INTANGIBLE PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1		INTANGIBLE PLANT							
4   302.00   Misc intrangible   177.584   P-4   522.362   549.485   50   549.946     6   DISTIBUTION PLANT   590.489   532.367   513.1845   500.000%   50   551.1454     7   J74.00   Land Subtrant   527.771   -54   557.770   500.000%   50   523.471     10   J75.00   RabL-ands Riphts   522.671   100.000%   50   523.671     11   J75.00   Maine   527.771.03   P-11   513.5764   52.356.561   100.000%   50   523.671     12   J76.100   TRAD-Lands Riputa   527.771.03   P-11   523.576.42   53.1700   100.000%   50   52.385.661   100.000%   50   52.385.671   100.000%   50   52.375.661   100.000%   50   52.375.66   54.375.661   52.385.671   100.000%   50   52.375.66   54.375.661   52.375.66   54.375.661   52.395.766   54.375.676   54.375.676   54.375.676   54.375.6766   54.375.6766   54.375.5776		301.000	Intangible Plant Organization	\$6,143	P-2		\$6,143	100.0000%	\$0	\$6,143
5   TOTAL INTANGIBLE PLANT   \$99,488   \$22,357   \$131,845   \$40   \$131,845     6   DISTRIBUTION PLANT   557,770   4.4   \$577,770   4.5   \$577,770   4.5   \$577,770   4.5   \$577,770   4.5   \$524,857   513,845   100,0000%   \$50   \$524,857     10   JTGODO   Land - Dist Plant   \$234,869   P-9   -516   \$224,857   510,00200%   \$50   \$254,857     11   376,000   Mains   STL   \$221,357,643   P-11   \$156,522   \$23,860,65   100,0000%   \$0   \$23,980,65   51,770   100,0000%   \$0   \$3,294,025     13   376,000   Meas. & Reg Sta Equip - General   \$71,292,88   P-14   \$519,502   \$27,290,025   100,0000%   \$0   \$52,242,807     13   376,000   Meas. & Reg Sta Equip - General   \$71,292,88   P-14   \$519,507,57   100,0000%   \$0   \$51,294,025     13   382,000   Meas. & Reg Sta Equip - General   \$71,394   \$11,294,915   \$100,0000%					-					
6   S74.00   DISTRIBUTION PLANT   567.774   P-7   54   S67.770   100.000%   50   557.770     8   374.00   Land Rights- Disi Mant   S304.861   P-7   54   S67.770   100.000%   50   S524.857     9   375.00   Structures - Dist Plant   S304.871   P-10   S132.823   S10.827.041   100.000%   50   S12.837.643   511.00.000%   50   S12.837.643   511.00.000%   50   S1.082.704     13   375.00   Mains STL   S21.356.643   S10.0000%   50   S1.082.704   S7.204.875   S1.20.804   S1.00.000%   S0   S21.348.641   S1.22.64.641   S1.20.818   S1.22.443.641   S1.22.64.641   S1.20.761   S1.20.0000%   S0   S1.31.856.761.75   S1.20.806   S1.21.348.51.861.761.75   S1.20.806.861   S1.22.64.8421   S1.22.64.8421   S1.20.806.861 <t< td=""><td></td><td>303.000</td><td></td><td></td><td>P-4</td><td></td><td></td><td>100.0000%</td><td></td><td></td></t<>		303.000			P-4			100.0000%		
7 374.00 Land Rights \$57.774 P.7 54 \$57.770 100.0000% \$50 \$5204.845   9 374.200 TaD-Lands Rights \$256,500 P-3 \$19 \$525,577 100.0000% \$50 \$5204.845   10 375.000 Mains \$17.127 \$548,471 P-10 \$132,322 \$10,827,04 100.0000% \$50 \$5204,845   11 377.000 Mains \$2,771,403 P-10 \$132,320,455 \$100,0000% \$50 \$57,304,877   12 372.000 Mass. A Reg Sta Equip - Central \$7,122,38 P-14 \$2169,744 \$57,300,270 \$100,0000% \$50 \$57,304,877   13 370.000 Mass. & Reg Sta Equip - Central \$7,122,38 P-14 \$2169,744 \$57,300,271 \$100,0000% \$50 \$54,735,006   13 380.000 Meters - Dist Plant \$193,324 P-16 \$42,211,713 \$43,314,151 \$100,0000% \$50 \$51,07,71 \$100,0000% \$50 \$12,724,200 \$100,0000% \$50 \$12,724,200 \$100,0000% \$50 \$12,724,200 \$100,0000%	5		TOTAL INTANGIBLE PLANT	\$99,488		\$32,357	\$131,845		\$0	\$131,845
7 374.00 Land Rights \$57.774 P.7 54 \$57.770 100.0000% \$50 \$5204.845   9 374.200 TaD-Lands Rights \$256,500 P-3 \$19 \$525,577 100.0000% \$50 \$5204.845   10 375.000 Mains \$17.127 \$548,471 P-10 \$132,322 \$10,827,04 100.0000% \$50 \$5204,845   11 377.000 Mains \$2,771,403 P-10 \$132,320,455 \$100,0000% \$50 \$57,304,877   12 372.000 Mass. A Reg Sta Equip - Central \$7,122,38 P-14 \$2169,744 \$57,300,270 \$100,0000% \$50 \$57,304,877   13 370.000 Mass. & Reg Sta Equip - Central \$7,122,38 P-14 \$2169,744 \$57,300,271 \$100,0000% \$50 \$54,735,006   13 380.000 Meters - Dist Plant \$193,324 P-16 \$42,211,713 \$43,314,151 \$100,0000% \$50 \$51,07,71 \$100,0000% \$50 \$12,724,200 \$100,0000% \$50 \$12,724,200 \$100,0000% \$50 \$12,724,200 \$100,0000%	6		DISTRIBUTION PLANT							
9   37.200   TAD_Lander, Righte   3265,001   0.9   3:19   3226,571   100.0000%,   50   5226,571     13   376,000   Mains   517,472,473   374,761   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   510,827,04   517,750,56   517,750,56   517,750,56   517,80,87   100,0000%,   50   557,99,87,55   517,80,86   100,0000%,   50   557,99,87,55   517,80,86   100,0000%,   50   547,310,66   100,0000%,   50   547,310,66   100,0000%,   50   547,310,66   100,0000%,   50   557,99,87,87   100,0000%,   50   551,99,716   100,0000%,   50   551,99,716   100,0000%,   50   551,99,716   100,0000%,   50   551,99,716   100,0000%,   50   551,716,99,716   100,0000%,   50   551,716,99,716   100,0000%,   50   551,716,99,716   100,0000%,   50   551,716,99,716		374.000		\$67,774	P-7	-\$4	\$67,770	100.0000%	\$0	\$67,770
10   375.000   Structures - Disc Plant   3949,721   P-10   \$132,222   \$102,704   100.000%,   50   \$102,704     11   375.000   Mains STL   \$21,354,643   P-11   \$155,522   \$238,665   \$100.000%,   \$50   \$5,31,7643   \$1,170   100.000%,   \$50   \$5,71,433     13   372,200   T&D-Mains-STL   \$84,273,99   \$100,744   \$1,720,032   100.000%,   \$50   \$7,504,875     14   373,000   Meas. & Reg Sta Equip - Cing Cate   \$34,259,174   \$160,744   \$1,720,032   100.000%,   \$50   \$1,720,032     16   375,000   Mears. Heightation - Dis Plant   \$14,455,071   174   \$15,714,64   \$1,607,175   \$100,000%,   \$0   \$21,349,651     138,000   Mears. Heightators - Installations   \$73,132   \$20,777   \$14   \$15,020,168   \$100,000%,   \$0   \$21,349,651     100,000%,   50   \$51,314   \$100,000%,   \$0   \$13,432,077   \$11,313,844   \$100,000%,   \$0   \$13,913,944     138,00	8	374.100	Land Rights - Dist Plant	\$204,861	P-8	-\$16	\$204,845	100.0000%	\$0	\$204,845
11   376.000   Mains   \$2,77,10,43   P-11   \$165,622   \$2,336,665   100.0000%,   \$0   \$2,336,665     13   376,200   T&D.Mains-STL.   \$31,156,473   \$7,25,443   \$51,170   100.000%,   \$0   \$57,504,875     14   376,200   Mess. & Reg Sta Equip - City Gate   \$4,34,391   P-13   \$527,652,476   \$7,320,602   100.000%,   \$0   \$4,736,096     15   370,000   Mess. & Reg Sta Equip - City Gate   \$4,343,018,151   \$1,502,014   \$1,502,014   \$1,502,014   \$1,502,016   \$1,522,642,00   \$1,522,642,01   \$1,502,016   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,542,60   \$1,522,542,60   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,642,00   \$1,522,										. ,
12 377.00 T&D.Mains-STL \$21.357.43 \$-21.357.643 \$-51.170 100.000%, \$0 \$50 \$-51.170   13 377.200 Meas. & Reg Sita Equip - General \$7.122.88 P-14 \$169.744 \$7.504.875   14 377.000 Meas. & Reg Sita Equip - City Gate \$4.248.691 P-16 \$4.736.066 \$100.000%, \$0 \$5 \$7.290.022   15 380.000 Mears - Dist Plant \$10,822.633 P-16 \$4.281.173 \$49.008%, \$100.000%, \$0 \$1.448.651   16 382.000 Meters - Dist Plant \$14,826.637 P-16 \$12,14.04 \$10.0000%, \$0 \$1.60.77,175 100.000%, \$0 \$1.60.77,175 100.000%, \$0 \$1.60.77,175 100.000%, \$0 \$1.60.77,175 100.000%, \$0 \$1.97,124   2835.000 Electronic Gas Measuring \$20.777 \$2 \$22 \$22 \$22 \$23.442.173 \$44.66 \$1.13.944 100.0000%, \$0 \$1.97.394   24 285.000 Other \$20.777 \$1.65.07,776 100.0000%, \$0 \$1.97.394   2335.000 Electronic Gas Measuring \$34.434 P-23 \$4.648.00 \$1.71.00										
13 376.200 T&D:Mains-PLST 542.728.399 P-13 \$127.62.476 \$100.0000% \$0 \$75.904.275   14 375.000 Meas. & Reg Sia Equip - City Gate \$4,348.591 P-14 \$159.744 \$72.900.200 \$00.0000% \$0 \$4,736.066   15 370.000 Meas. & Reg Sia Equip - City Gate \$4,348.591 P-16 \$4,211.73 \$49.318.151 \$10.0000% \$0 \$47.39.066   17 381.000 Meters - Iota Plant \$14.856.07 P-16 \$12,218.164 \$10.0000% \$0 \$21.43.651   18 382.000 House Regulators - Installation \$22.44.401 P-19 \$11.41.64 \$10.0000% \$0 \$22.44.200   23 Other Fastallators - Installation \$20.77 P-22 \$22 \$32.477 100.0000% \$0 \$13.13.94   23 Other Fastallators - Installators \$22.77.77 \$10.0000% \$0 \$14.196.00 \$10.0000% \$0 \$13.13.94   23 380.00 Land K Ang Rights \$11.730 P-26 \$10.0000% \$0 \$13.4257   24 TOTAL DIS										
14 378.000 Mess. & Reg Sta Equip - General 57.129.02 100.000% 50 57.290.02   15 378.000 Mess. & Reg Sta Equip - City Gate \$43.93.691 P-16 \$52.190.02 \$43.93.691   17 381.000 Meters - Dist Plant \$19.829.63.978 P-16 \$12.30.016 \$21.34.9651 100.0000% \$0 \$47.35.066   18 382.000 Meters - Installation - Dist Plant \$14.986.071 P-18 \$12.14.161 \$10.0000% \$0 \$16.076.175 100.0000% \$0 \$12.34.964 100.0000% \$0 \$12.34.964 100.0000% \$0 \$12.34.964   20 384.000 House Regulators - Installations \$73.71.82 P-20 \$46.8 \$13.91.394 100.0000% \$0 \$13.373.764   23 380.000 Electronic Gas Measuring \$34.424 P-23 \$32.44.231 100.0000% \$0 \$14.196.600   24 380.000 Land & Land Rights \$13.730 100.0000% \$0 \$13.43.34 P-23 \$34.431 100.0000% \$0 \$13.42.37   25 TRAAMSMISSION PLANT \$14.730 P										
15 379.000 Mess. & Reg Sta Equip - City Gate \$4,34,591 P-16 \$4,276,096 100.0000% \$0 \$4,736,096   16 380.000 Meters - Dist Plant \$19,220,633 P-16 \$4,211,73 \$43,316,515 100.0000% \$0 \$21,349,651   18 382.000 Meters - Installation - Dist Plant \$14,456,071 P-16 \$4,211,73 \$43,316,151 100.0000% \$0 \$21,349,651   19 383.000 House Regulators - Installations \$731,362 P-20 \$468 \$737,764 100.0000% \$0 \$19,3394   237.000 Other Store Case Measuring \$244 P-21 \$494,345 P-21 \$24 \$20,070 \$10,0000% \$0 \$13,13,94   237.000 Meter - Dist Plant \$20,777 P-22 \$2 \$20,777 \$100,0000% \$0 \$144,196,600 \$100,0000% \$0 \$144,196,600 \$100,0000% \$0 \$144,196,600 \$100,0000% \$0 \$144,196,600 \$100,0000% \$0 \$144,196,600 \$100,0000% \$0 \$144,196,600 \$100,0000% \$0 \$144,196,600 \$100,0000%					-					
17 331.000 Meters - Dist Plant \$19,822,633 P-17 \$1,520,010 \$12,134,651 100.0000% \$0 \$21,349,651   18 332,000 House Regulators - Installation \$22,264,461 P-19 \$121,81,04 \$16,076,175 \$10,0000% \$0 \$52,264,280   0 308,000 House Regulators - Installation \$32,324,461 P-19 \$37,132 \$1,31,384 100.000% \$0 \$52,737,764   23 309,000 Other Tort AL DISTRIBUTION PLANT \$169,139,534 \$1,730 \$16,000% \$0 \$134,295   24 TOTAL DISTRIBUTION PLANT \$169,139,534 \$1,730 \$10,0000% \$0 \$134,257   25 TRANSMISSION PLANT \$14,286 P-27 \$-511 \$134,257 \$100.0000% \$0 \$134,257   26 385,000 Tab - Structures & St	15	379.000			P-15	\$351,505		100.0000%	\$0	
18   382.000   Meters installation - Dist Plant   \$14,858,071   P-18   \$12,18,104   \$16,076,175   100.0000%   \$0   \$12,62,42,20     20   384.000   House Regulators - Installations   \$731,832   P-20   -568   \$731,784   100.000%   \$0   \$52,264,280     21   385.000   Electronic Gas Measuring   \$506,454   P-21   \$52,077   100.000%   \$0   \$13,13,944     23   387.000   Other   S20,777   P-22   \$22   \$24,432   100.000%   \$0   \$34,432     24   TANSINISSION PLANT   S169,139,534   P-26   \$0   \$17,30   100.000%   \$0   \$134,257     25   S50,000   TaO-\$1010000000000000000000000000000000000	16			\$45,036,978						
19 383.000 House Regulators \$2,264,461 P-19 588 \$731,764 100.0000% \$0 \$2,264,280   20 384,000 House Regulators - Installations \$731,784 100.0000% \$0 \$513,774   21 385.000 Electronic Gas Measuring \$964,648 P-21 \$949,436 \$1,913,984 100.0000% \$0 \$52,775   23 389.000 Mice. General Plant Additions \$2,277,7 P-22 \$52 \$53,422 100.0000% \$0 \$53,4257   24 TANSMISSION PLANT \$169,139,534 \$15,057,066 \$184,196,600 \$0 \$17,30 100.0000% \$0 \$13,42,57   26 365,000 Land & Land Rights \$13,130 P-26 \$0 \$17,30 100.0000% \$0 \$13,42,57   27 365,000 TAD-Mins-STL-LET-Cl-Mixed \$33,800 P-28 \$34,424 \$34,271 100.0000% \$0 \$31,42,51   38 96,000 TAD-Mains-STL-ST-Cl-Mixed \$33,60,61 P-30 \$2,217,677 \$10,0000% \$0 \$5,277,65 \$10,0000% \$0 \$5,277,65										
20   384.000   House Regulators - Installations   5731,7832   P-20   5781,764   100.0000%   \$0   \$1731,764     21   385,000   Electronic Gas Measuring   \$946,458   P-21   \$949,436   \$1731,764   100.0000%   \$0   \$1313,984     22   387,000   Other   S20,777   P-22   \$52   \$34,432   100.0000%   \$0   \$134,424     23   389,000   Land & Concert Plant Additions   \$15,432   \$15,057,066   \$184,196,600   \$0   \$184,196,600     25   TTANASMISSION PLANT   \$13,268   P-27   \$511   \$13,271   100.0000%   \$0   \$134,272     28   366,000   TAD-Structures & Improvements   \$33,380   P-28   \$24,381,591   \$22,271,677   100.0000%   \$0   \$134,271     29   366,010   TAD-Maine-STL - LMixed   \$35,381,691   \$22,381,591   \$22,371,677   100.0000%   \$0   \$14,232,717,677     21   367,000   TAD-Maine-STL - LMixed   \$567,6821   P-33   \$46   \$577,775										
21   385.000   Electronic Gas Measuring   \$964,548   P.21   \$924,36   \$1,91,384   100.000%   \$0   \$1,91,384     23   389.000   Other   Sine, General Plant Additions   \$24   \$25   \$27,75   \$00.000%   \$0   \$324,454   P.23   \$22   \$327,75   \$00.000%   \$0   \$324,474     24   TARANSMISSION PLANT   \$169,139,534   P.23   \$51,057,066   \$184,196,000   \$0   \$134,267     26   365,000   Land & Land Rights   \$17,30   P.26   \$0   \$17,30   100.0000%   \$0   \$134,267     29   366,000   TAD-Nine-STurctures as   \$51,816   P.29   \$24,8143   \$32,777   100.0000%   \$0   \$31,42,31     30   TAD-Maine-STurctures as   \$51,616   P.24   \$22,20,774   \$52,777   100.0000%   \$0   \$52,776,65,837     31   367,000   TAD-Maine-STL   TAD-Maine-STL   \$59,616,611   P.24   \$22,20,774   \$57,656,837   100.0000%   \$0   \$76,658,377					-					
22   387.000   Other   S20,777   1-22   S20,775   100.000%   50   S20,775     23   389.00   Misc. General Plant Additions   S34,432   P-23   S16,077,066   S184,196,600   S0   S184,496     25   GE   TRANSMISSION PLANT   \$169,139,534   P-26   \$50   \$17,700   S0   S11,730   P.26   \$184,196,600   \$0   \$184,196,600   \$0   \$11,421   \$100,000%   \$0   \$11,421   \$100,000%   \$0   \$13,4257     26   365,000   Land & Rights   \$11,4261   \$100,000%   \$0   \$13,4257   \$100,000%   \$0   \$13,4257     28   564,000   T&D-Other Structures   \$\$10,810   P.23   \$448,80   \$14,251   \$100,000%   \$0   \$13,4257     210   TO-Mains-STL-U   \$59,916,611   P.31   \$2,20,774   \$7,66,877   \$100,000%   \$0   \$57,675,75   \$100,000%   \$0   \$57,675,75   \$100,000%   \$0   \$57,677,75   \$100,000%   \$0   \$51,676,75   \$10										
23   389.00   Misc. General Plant Additions   534,432   r-23   -52   534,432   100.000%   50   534,432     24   TAL DISTRIBUTION PLANT   \$169,139,534   \$150,7066   \$164,196,600   \$0   \$184,196,600     25   TRANSMSSION PLANT   \$1,730   100.000%   \$0   \$17,30     26   365,000   Land & Land Rights   \$1,320   P-26   \$0   \$17,30     27   365,000   T&D-Structures & Improvements   \$3,380   P-28   \$34,844   \$38,274   100.0000%   \$0   \$313,274     29   366,000   T&D-Mains-STL_PLST-CL-Mixed   \$336,086   P-30   \$22,20,774   \$7,695,877   100.0000%   \$0   \$57,695,877     23   367,000   T&D-Mains-STL_PLST-CL-Mixed   \$336,086   P-30   \$22,20,774   \$7,695,877   100.0000%   \$0   \$57,695,877     23   367,000   T&D-Mains-PLST   \$51,676   100.0000%   \$0   \$51,676     34   370.000   TOTAL TRANSMISSION PLANT   \$51,676   100.0000% <td></td>										
25   TRANSMISSION PLANT   51,730   100.000%   50   \$1,730     26   365.000   Land & Rights   \$134,257   \$511   \$134,257   100.000%   \$50   \$134,257     27   365.100   T&D-Ditre Structures &   \$51,380   P-28   \$34,894   \$33,274   100.000%   \$50   \$51,730     10   366.000   T&D-Other Structures   \$50,081   P-29   \$46,830   \$14,251   100.000%   \$0   \$21,71,677     10   367.000   T&D-Mains-STL   \$9,916,611   P-31   \$45,220,774   \$7,695,837   100.0000%   \$0   \$27,767,57     13   367.000   T&D-Mains-FLS   \$1,146,690   \$14,275   \$11,294,475   \$0   \$11,294,475     36   PCOUCTION PLANT   \$11,146,690   \$147,785   \$11,294,475   \$0   \$11,294,475     36   GENERAL PLANT   \$0   \$0   \$3,222   \$2,050,214   \$0,000%   \$0   \$2,050,214     33   930.000   Land Gen Plant   \$0   \$0   \$0 <td></td> <td></td> <td>Misc. General Plant Additions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			Misc. General Plant Additions							
26   365.000   Land & Land Rights   \$1,730   P-26   \$0   \$1,730   100.0000%   \$0   \$1,34,263     27   356.100   Tab & Rights   \$13,4263   \$34,804   \$38,274   100.0000%   \$0   \$33,4277     28   366.000   Tab-Structures & improvements   \$33,800   P-28   \$34,894   \$38,274   100.0000%   \$0   \$314,251     366.100   Tab-Mains-STL-PLST-Cl-Mixed   \$33,606   P-23   \$24,031,91   \$27,17,677   100.0000%   \$0   \$57,695,837     367.000   Tab-Mains-STL   \$9,916,611   P-31   \$52,220,774   \$7,695,837   100.0000%   \$0   \$57,695,837     369.000   Tab-Mark Station Equipment   \$15,676   \$100.0000%   \$0   \$516,676   \$100.0000%   \$0   \$516,676     37   TOTAL TRANSMISSION PLANT   \$11,146,690   P-34   \$0   \$11,294,475   \$0   \$11,294,475     38   GENERAL PLANT   \$0   \$33,292   \$2,050,214   100.0000%   \$0   \$20,051,214 <td< td=""><td>24</td><td></td><td>TOTAL DISTRIBUTION PLANT</td><td>\$169,139,534</td><td></td><td>\$15,057,066</td><td>\$184,196,600</td><td></td><td>\$0</td><td>\$184,196,600</td></td<>	24		TOTAL DISTRIBUTION PLANT	\$169,139,534		\$15,057,066	\$184,196,600		\$0	\$184,196,600
26   365.000   Land & Land Rights   \$1,730   P-26   \$0   \$1,730   100.0000%   \$0   \$1,34,263     27   356.100   Tab & Rights   \$13,4263   \$34,804   \$38,274   100.0000%   \$0   \$33,4277     28   366.000   Tab-Structures & improvements   \$33,800   P-28   \$34,894   \$38,274   100.0000%   \$0   \$314,251     366.100   Tab-Mains-STL-PLST-Cl-Mixed   \$33,606   P-23   \$24,031,91   \$27,17,677   100.0000%   \$0   \$57,695,837     367.000   Tab-Mains-STL   \$9,916,611   P-31   \$52,220,774   \$7,695,837   100.0000%   \$0   \$57,695,837     369.000   Tab-Mark Station Equipment   \$15,676   \$100.0000%   \$0   \$516,676   \$100.0000%   \$0   \$516,676     37   TOTAL TRANSMISSION PLANT   \$11,146,690   P-34   \$0   \$11,294,475   \$0   \$11,294,475     38   GENERAL PLANT   \$0   \$33,292   \$2,050,214   100.0000%   \$0   \$20,051,214 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
27 365.100 Land & Rights \$134,266 P-27 -\$11 \$134,257 100.0000% \$0 \$134,257   28 366.000 T&D-Other Structures \$61.081 P-29 \$36,484 \$38,274 100.0000% \$0 \$134,251   30 367.000 T&D-Other Structures \$61.081 P-29 \$2,381,591 \$2,2717,677 100.0000% \$0 \$2,717,677   31 367.000 T&D-Mains-STL.PLST-CI-Mixed \$336,086 P-30 \$2,281,591 \$2,2717,677 100.0000% \$0 \$7,695,837 100.0000% \$0 \$5,7697,575   32 367.000 TD-Mains -PLST \$1,697,697 P-34 \$0 \$515,676 100.0000% \$0 \$567,6775 \$100.0000% \$0 \$515,676 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$11,294,475 \$0 \$0 \$0 \$0<		265 000		¢1 720	B 26	¢0	¢1 720	100 00009/	¢0	¢1 720
28   366.000   T&D-Structures & Improvements   \$3,300   P-28   \$34,894   \$38,274   100.0000%   \$0   \$38,274     29   366.100   T&D-Other Structures   \$61,081   P-29   \$346,830   \$314,251   100.0000%   \$0   \$\$14,251     30   367,000   T&D-Mains-STL   \$9,916,611   P-30   \$2,231,591   \$2,717,677   100.0000%   \$0   \$2,771,677     31   367,000   T&D-M&R Station Equipment   \$10,37   P-32   \$51,039   \$2,100,000%   \$0   \$57,675     34   370.00   Communication Equipment   \$15,676   P-34   \$0   \$15,676   100.0000%   \$0   \$17,676     35   TOTAL TRANSMISSION PLANT   \$11,146,690   \$14,7785   \$11,294,475   \$0   \$14,7785   \$10,0000%   \$0   \$11,294,475     36   PRODUCTION PLANT   \$0   \$14,7785   \$11,294,475   \$0   \$2,050,214   100.0000%   \$0   \$2,050,214     39   38,000   General Structures & Improvements   \$2,246,922										
29   366.100   T&D-Other Structures   \$\$1031   -\$46.830   \$14.251   100.0000%   \$00   \$14.251     30   367.000   T&D-Mains-STL-PLST-Cl-Mixed   \$33,066   P-30   \$2,381,591   \$2,717,677   \$57,695,837   100.0000%   \$00   \$2,717,677     31   367.100   T&D-Mains-PLST   \$1,037   P-32   -\$1,039   \$-\$2   100.0000%   \$00   \$2,777,677     32   367.000   T&D-Mains-PLST   \$15,676   P-33   -\$46   \$676,775   100.0000%   \$0   \$576,775     34   370.000   Communication Equipment   \$15,676   P-34   \$0   \$11,294,475   \$0   \$11,294,475     36   PRODUCTION PLANT   \$11,146,690   \$11,244,475   \$11,294,475   \$0   \$0   \$0   \$0     38   GENERAL PLANT   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$2,050,214     41   390.000   GENERAL PLANT   \$0   \$0   \$0   \$0   \$0<										
31   367.100   T&D-Mains-FLST   \$9,916,611   P-31   -\$2,220,774   \$7,695,837   100.000%   \$0   \$7,695,837     32   367,200   T&D-Mains -PLST   \$1,037   P-32   -\$1,039   \$52   100.000%   \$0   \$2     33   369,000   T&D-Mains -PLST   \$1,037   P-32   -\$1,039   \$5676,775   100.0000%   \$0   \$5676,775     34   370.000   Communication Equipment   \$15,676   P-34   \$0   \$1,7785   \$11,294,475   \$0   \$11,294,475   \$0   \$0   \$0   \$0   \$11,294,475   \$0   <			-							
32   367.200   TD-Mains-PLST   \$1,037   P-32   -\$1,039   -\$22   -\$1,039   -\$23   -\$20   -\$1,039   -\$23   -\$21   100.000%   \$0   \$676,775     34   370.000   Comunication Equipment   \$15,676   P-33   -\$46   \$16,6775   \$100.000%   \$0   \$676,775     36   PRODUCTION PLANT   \$11,146,690   \$14,7785   \$11,294,475   \$0   \$0   \$0   \$0   \$11,294,475     36   PRODUCTION PLANT   \$0	30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$336,086	P-30	\$2,381,591	\$2,717,677	100.0000%	\$0	\$2,717,677
33   369.000   TAD-M&R Station Equipment   \$676,821   P-33   \$1,466   \$676,775   100.000%   \$0   \$676,775     34   370.000   TOTAL TRANSMISSION PLANT   \$11,146,690   \$11,294,475   \$0   \$15,676   \$00.000%   \$0   \$11,294,475     36   PRODUCTION PLANT   \$0   \$11,146,690   \$11,146,690   \$11,294,475   \$0   \$0   \$0   \$11,294,475     37   TOTAL PRODUCTION PLANT   \$0										
34   370.000   Communication Equipment TOTAL TRANSMISSION PLANT   \$15,676   P-34   \$0   \$15,676   \$10.0000%   \$0   \$15,676     36   PRODUCTION PLANT TOTAL PRODUCTION PLANT   \$0   \$0   \$0   \$0   \$0   \$0   \$11,294,475     36   PRODUCTION PLANT TOTAL PRODUCTION PLANT   \$0					-					
35   TOTAL TRANSMISSION PLANT   \$11,146,690   \$147,785   \$11,294,475     36   PRODUCTION PLANT   \$0   \$0   \$0   \$0     37   TOTAL PRODUCTION PLANT   \$0   \$0   \$0   \$0     38   GENERAL PLANT   \$0   P-39   \$0   \$0   \$0     40   390.000   General Strucutures & Improvements Leased Premise   \$2,046,922   P-40   \$3,292   \$2,050,214   100.0000%   \$0   \$2,060,214     41   390.100   GEN-Improvements Leased Premise   \$528,649   P-41   -\$1   \$51   \$528,648   100.0000%   \$0   \$2,050,214     42   390.300   GEN-Improvements Lease Premise   \$439,942   P-42   -\$4   \$443,933   100.0000%   \$0   \$873,331     43   391.000   Transportation Equipment   \$741,006   P-44   -\$1895,202   \$3,502,186   100.0000%   \$0   \$2,728,529     45   392.100   Transportation Equipment   \$3,429   P-46   \$2,728,529   100.0000%   \$0										
36 37   PRODUCTION PLANT TOTAL PRODUCTION PLANT   50   \$0   \$0   \$0   \$0     38 38   GENERAL PLANT Land - Gen Plant   \$0   P-39   \$0   \$0   100.0000%   \$0   \$0     40   390.000   General Structures & Improvmnt   \$2,046,922   P-40   \$3,292   \$2,050,214   100.0000%   \$0   \$2,050,214     41   390.100   GEN-Improvements Leased Premise   \$528,649   P-41   -\$1   \$512,8648   100.0000%   \$0   \$2,250,214     42   390.300   GEN-Improvements Lease Premise   \$439,942   P-42   -\$4   \$439,338   100.0000%   \$0   \$528,648     43   391.000   Office Furniture & Equipment   \$739,848   P-43   \$133,437   \$873,331   100.0000%   \$0   \$\$80,025     45   392.000   Transportation Equipment   \$741,006   P-44   -\$1,895,202   \$3,502,186   100.0000%   \$0   \$2,728,529     45   392.000   Stores Equipment   \$1,483,847   P-47   \$5967,943   \$925,90		370.000			F-34			100.0000%		
37   TOTAL PRODUCTION PLANT   \$0   \$0   \$0   \$0   \$0   \$0     38   GENERAL PLANT   \$0   P-39   \$0   \$0   100.0000%   \$0   \$0     40   390.000   General Structures & Improvmnt   \$2,046,922   P-40   \$3,292   \$2,050,214   100.0000%   \$0   \$2,050,214     41   390.000   GEN-Improvements Lease Premise   \$528,649   P-41   -\$1   \$528,648   100.0000%   \$0   \$2,050,214     42   390.000   GEN-Improvements Lease Premise   \$439,942   P-42   -\$4   \$439,338   100.0000%   \$0   \$439,338     43   391.000   Office Furniture & Equipment   \$739,894   P-42   -\$4   \$439,338   100.0000%   \$0   \$\$873,331     44   392.000   transportation Equipment   \$741,006   P-44   -\$160,981   \$\$580,025   100.0000%   \$0   \$3530,2186     46   393.000   Stores Equipment   \$1,39,347   P-47   -\$967,943   \$925,904   100.0000% </td <td></td> <td></td> <td></td> <td>\$11,140,000</td> <td></td> <td>¢141,100</td> <td><i><b>Q</b></i>(1),201,110</td> <td></td> <td>ţ.</td> <td><i><i><i>wiij20ijii0</i></i></i></td>				\$11,140,000		¢141,100	<i><b>Q</b></i> (1),201,110		ţ.	<i><i><i>wiij20ijii0</i></i></i>
38   GENERAL PLANT   \$0   P-39   \$0   \$0   100.000%   \$0   \$0     40   390.000   General Strucutures & Improvmnt   \$2,046,922   P-40   \$3,292   \$2,050,214   100.000%   \$0   \$22,050,214     41   390.100   GEN-improvements Leased Premise   \$22,064,922   P-40   \$3,292   \$2,050,214   100.000%   \$0   \$439,942     42   390.300   GEN-improvements Lease Premise   \$439,942   P-42   -\$4   \$439,938   100.000%   \$0   \$439,938     43   391.000   Office Furniture & Equipment   \$739,894   P-43   \$133,437   \$873,331   100.000%   \$0   \$439,938     45   392.100   Transportation Equipment   \$741,006   P-44   -\$160,981   \$580,025   100.0000%   \$0   \$3,502,186     46   393.000   Stores Equipment   \$1,893,847   P-47   -\$967,943   \$925,904   100.0000%   \$0   \$3,272,85,29     47   394.000   Costres Equipment   \$1,482,850 <t< td=""><td>36</td><td></td><td>PRODUCTION PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	36		PRODUCTION PLANT							
39 389.000 Land - Gen Plant \$0 P-39 \$0 \$0 100.000% \$0 \$0   40 390.000 General Strucutures & Improvmnt \$2,046,922 P-40 \$3,292 \$2,050,214 100.000% \$0 \$2,050,214   41 390.100 GEN-Improvements Leased Premise \$439,942 P-42 -\$4 \$439,938 100.000% \$0 \$439,393   43 391.000 Office Furniture & Equipment \$739,894 P-43 \$133,437 \$873,331 100.000% \$0 \$873,331   44 392.100 Transportation Equipment \$741,006 P-44 -\$160,881 \$580,025 100.000% \$0 \$3580,226   45 392.100 Transportation Equipment \$3,329 P-46 \$2,728,529 100.0000% \$0 \$35,02,186   46 393.000 Stores Equipment \$1,893,847 P-47 -\$967,943 \$925,904 100.0000% \$0 \$1,057,262   47 396.000 Camunication Equipment - AMR \$1,462,850 P-48 \$1,057,262 \$10,0000% \$0 \$1,177,022	37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
39 389.000 Land - Gen Plant \$0 P-39 \$0 \$0 100.000% \$0 \$0   40 390.000 General Strucutures & Improvmnt \$2,046,922 P-40 \$3,292 \$2,050,214 100.000% \$0 \$2,050,214   41 390.100 GEN-Improvements Leased Premise \$439,942 P-42 -\$4 \$439,938 100.000% \$0 \$439,393   43 391.000 Office Furniture & Equipment \$739,894 P-43 \$133,437 \$873,331 100.000% \$0 \$873,331   44 392.100 Transportation Equipment \$741,006 P-44 -\$160,881 \$580,025 100.000% \$0 \$3580,226   45 392.100 Transportation Equipment \$3,329 P-46 \$2,728,529 100.0000% \$0 \$35,02,186   46 393.000 Stores Equipment \$1,893,847 P-47 -\$967,943 \$925,904 100.0000% \$0 \$1,057,262   47 396.000 Camunication Equipment - AMR \$1,462,850 P-48 \$1,057,262 \$10,0000% \$0 \$1,177,022	20									
40390.000General Strucutures & Improvmnt\$2,046,922P-40\$3,292\$2,050,214100.000%\$0\$2,050,21441390.100GEN-Improvements Lease Premise\$528,649P-41-\$1\$528,648100.000%\$0\$528,64842390.300GEN-improvements Lease Premise\$439,942P-42-\$4\$439,938100.000%\$0\$439,93843391.000Office Furniture & Equipment\$73,894P-43\$133,437\$873,331100.000%\$0\$873,33144392.000Transportation Equipment\$741,006P-44-\$160,981\$580,025100.000%\$0\$528,64846393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.000%\$0\$3,502,18646393.000Tools, Shop, & Garage Equipment\$1,839,847P-47-\$967,943\$\$25,904100.000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,839,847P-47-\$967,943\$\$25,904100.000%\$0\$1,371,82548395.000Laboratory Equipment - AMR\$1,462,860P-49-\$91,025\$1,371,825100.0000%\$0\$1,27,02250396.100GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,27,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,27,02553397.200GEN-Backhoes\$10,517		380 000		\$0	P-30	\$0	\$0	100 0000%	\$0	\$0
41390.100GEN-Improvements Leased Premise\$528,649P-41-\$1\$528,648100.000%\$0\$528,64842390.300GEN-improvements Lease Premise\$439,942P-42-\$4\$439,938100.000%\$0\$439,93843391.000Office Furniture & Equipment\$739,894P-43\$133,437\$873,331100.000%\$0\$873,33144392.000Transportation Equipment\$741,006P-44-\$160,981\$580,025100.000%\$0\$580,02545392.100Transportation Equipment\$739,894P-45-\$1,895,202\$3,502,186100.000%\$0\$580,02546393.000Stores Equipment\$1,893,847P-47-\$967,943\$925,904100.0000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.0000%\$0\$1,377,62248395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.0000%\$0\$1,377,62250396.100GEN-Ditchers\$114,62,850P-49-\$91,025\$1,371,825100.0000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.0000%\$0\$1,227,02251396.000GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,442\$11,205100.0000%\$0\$1,227,95253397.200GEN-Comm Eq. Fixed Radios\$10,5							• -			
43391.000Office Furniture & Equipment\$739,894P-43\$133,437\$873,331100.000%\$0\$873,33144392.000Transporattion Equipment\$741,006P-44-\$160,981\$580,025100.000%\$0\$580,02545392.100Transportation Equipment\$5,397,388P-45-\$1,895,202\$3,502,186100.0000%\$0\$3,502,18646393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.0000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.0000%\$0\$2,728,52948395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.0000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.0000%\$0\$1,371,82550396.100GEN-Ditchers\$11,5058P-50\$1,111,964\$1,227,022100.0000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.0000%\$0\$11,22752397.000GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$11,20553397.200GEN-Telemetering\$0P-54\$0\$0100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-55-\$915,959<					-					
44392.000Transportation Equipment\$741,006P-44-\$160,981\$580,025100.000%\$0\$580,02545392.100Transportation Equipment\$5,397,388P-45-\$1,895,202\$3,502,186100.000%\$0\$3,502,18646393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47\$967,943\$925,904100.000%\$0\$925,90448395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.0000%\$0\$1,371,82550396.100GEN-Ditchers\$11,658P-50\$1,111,1964\$1,227,022100.0000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51\$793,585-\$11100.0000%\$0\$1,227,92253397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.0000%\$0\$27,95654397.300GEN-Telemetering\$1,337,154P-55\$915,959\$421,195100.0000%\$0\$421,19556399.000OTH-Other Tang Property\$0P-56\$907,928	42	390.300			P-42	-\$4		100.0000%	\$0	
45392.100Transportation Equipment<12000 lbs\$5,397,388P-45-\$1,895,202\$3,502,186100.000%\$0\$3,502,18646393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.0000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.000%\$0\$2,728,52948395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,202\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$1,462,850P-50\$1,111,964\$1,227,022100.0000%\$0\$1,371,82551396.200GEN-Backhoes\$773,574P-51-\$793,585-\$11100.000%\$0\$1,277,02251396.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$27,95655398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.0000%\$0\$421,19556399.000OTH-Other Tangible Property\$0P-56 <td>43</td> <td></td> <td>Office Furniture &amp; Equipment</td> <td>\$739,894</td> <td>P-43</td> <td>\$133,437</td> <td></td> <td>100.0000%</td> <td></td> <td></td>	43		Office Furniture & Equipment	\$739,894	P-43	\$133,437		100.0000%		
46393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.000%\$0\$925,90448395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$11,15,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,277,02251396.200GEN-Backhoes\$773,574P-51-\$793,585-\$11100.000%\$0\$1,227,02253397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$27,95655398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.000%\$0\$421,19556399.000OTH-Other Tangible Property\$0P-56\$907,928100.000%\$0\$421,19558399.400OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.000%\$0\$140,58558399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395\$140,58										
47394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.000%\$0\$925,90448395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,227,02251396.200GEN-Communications Equipment\$28,647P-52-\$17,442\$11,205100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0\$0\$0\$055398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.0000%\$0\$421,19556399.000OTH-Other Tangible Property\$0P-56\$907,928\$907,928100.000%\$0\$907,92857399.300OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.000%\$0\$140,58558399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395										
48 395.000 Laboratory Equipment \$0 P-48 \$1,057,262 \$1,057,262 100.000% \$0 \$1,057,262   49 396.000 Communication Equipment - AMR \$1,462,850 P-49 -\$91,025 \$1,371,825 100.000% \$0 \$1,371,825   50 396.100 GEN-Ditchers \$115,058 P-50 \$1,111,964 \$1,227,022 100.000% \$0 \$1,227,022   51 396.200 GEN-Backhoes \$793,574 P-51 -\$793,585 -\$11 100.000% \$0 \$1,227,022   53 397.000 Communications Equipment \$28,647 P-52 -\$17,442 \$11,205 100.000% \$0 \$11,205   53 397.200 GEN-Comm Eq. Fixed Radios \$10,517 P-53 \$17,439 \$27,956 100.0000% \$0 \$27,956   54 397.300 GEN-Telemetering \$1,337,154 P-55 -\$915,959 \$421,195 100.0000% \$0 \$421,195   55 398.000 Miscellaneous Equipment \$1,337,154 P-55 -\$915,959 \$421,195 100.0000% \$0 \$421,195 <td></td>										
49396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,227,02252397.000Communications Equipment\$28,647P-52-\$17,442\$11,205100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$27,95654399.000OTH-Other Tangible Property\$0P-55-\$915,959\$421,195100.000%\$0\$421,19556399.000OTH-Other Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.000%\$0\$907,92858399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395\$140,585100.000%\$0\$140,585										
50   396.100   GEN-Ditchers   \$115,058   P-50   \$1,111,964   \$1,227,022   100.000%   \$0   \$1,227,022     51   396.200   GEN-Backhoes   \$793,574   P-51   -\$793,585   -\$11   100.000%   \$0   -\$111     52   397.000   Communications Equipment   \$28,647   P-52   -\$17,442   \$11,205   100.000%   \$0   \$11,205     53   397.200   GEN-Comm Eq. Fixed Radios   \$10,517   P-53   \$17,439   \$27,956   100.000%   \$0   \$27,956     54   397.300   GEN-Telemetering   \$0   P-54   \$0   \$0   100.000%   \$0   \$27,956     54   398.000   Miscellaneous Equipment   \$1,337,154   P-55   -\$915,959   \$421,195   100.0000%   \$0   \$421,195     56   399.000   OTH-Other Tangible Property   \$0   P-56   \$907,928   \$00.0000%   \$0   \$421,195     57   399.300   OTH-Other Tang Prop-Network H/W   \$5,845   P-57   -\$178,825										
51396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0-\$1152397.000Communications Equipment\$28,647P-52-\$17,442\$11,205100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$055398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.000%\$0\$421,19556399.000OTH-Other Tangible Property\$0P-56\$907,928\$907,928100.000%\$0\$907,92857399.300OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.000%\$0-\$172,98058399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395\$140,585100.000%\$0\$140,585										
53 397.200 GEN-Comm Eq. Fixed Radios \$10,517 P-53 \$17,439 \$27,956 100.000% \$0 \$27,956   54 397.300 GEN-Telemetering \$0 P-54 \$0 \$0 100.000% \$0 \$0   55 398.000 Miscellaneous Equipment \$1,337,154 P-55 -\$915,959 \$421,195 100.000% \$0 \$421,195   56 399.000 OTH-Other Tangible Property \$0 P-56 \$907,928 \$907,928 100.000% \$0 \$907,928   57 399.300 OTH-Oth Tang Prop-Network H/W \$5,845 P-57 -\$178,825 -\$172,980 100.000% \$0 -\$172,980   58 399.400 OTH-Oth Tang Prop-PC Hardware \$172,980 P-58 -\$32,395 \$140,585 100.000% \$0 \$140,585								100.0000%		
54   397.300   GEN-Telemetering   \$0   P-54   \$0   \$0   \$00   \$0   \$0   \$0     55   398.000   Miscellaneous Equipment   \$1,337,154   P-55   -\$915,959   \$421,195   100.000%   \$0   \$421,195     56   399.000   OTH-Other Tangible Property   \$0   P-56   \$907,928   \$907,928   100.000%   \$0   \$907,928     57   399.300   OTH-Oth Tang Prop-Network H/W   \$5,845   P-57   -\$178,825   -\$172,980   100.000%   \$0   -\$172,980     58   399.400   OTH-Oth Tang Prop-PC Hardware   \$172,980   P-58   -\$32,395   \$140,585   100.000%   \$0   \$140,585										\$11,205
55398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.000%\$0\$421,19556399.000OTH-Other Tangible Property\$0P-56\$907,928\$907,928100.000%\$0\$907,92857399.300OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.000%\$0-\$172,98058399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395\$140,585100.000%\$0\$140,585										
56   399.000   OTH-Other Tangible Property   \$0   P-56   \$907,928   \$907,928   100.000%   \$0   \$907,928     57   399.300   OTH-Oth Tang Prop-Network H/W   \$5,845   P-57   -\$178,825   -\$172,980   100.000%   \$0   -\$172,980     58   399.400   OTH-Oth Tang Prop-PC Hardware   \$172,980   P-58   -\$32,395   \$140,585   100.000%   \$0   \$140,585										
57   399.300   OTH-Oth Tang Prop-Network H/W   \$5,845   P-57   -\$178,825   -\$172,980   100.0000%   \$0   -\$172,980     58   399.400   OTH-Oth Tang Prop-PC Hardware   \$172,980   P-58   -\$32,395   \$140,585   100.0000%   \$0   \$140,585										
58 399.400 OTH-Oth Tang Prop-PC Hardware \$172,980 P-58 -\$32,395 \$140,585 100.0000% \$0 \$140,585										
			• .							\$140,585
										\$32,351

Accounting Schedule: 3 Sponsor: B. Hardin Page: 1 of 2 JAR-R-1 Page 2

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G	H	l
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60		TOTAL GENERAL PLANT	\$15,750,065		\$903,048	\$16,653,113		\$0	\$16,653,113
61		INCENTIVE COMPENSATION							
62		Incentive Comp Captialized	\$0	P-62	-\$1,425,808	-\$1,425,808	100.0000%	\$0	-\$1,425,808
63		TOTAL INCENTIVE COMPENSATION	\$0		-\$1,425,808	-\$1,425,808		\$0	-\$1,425,808
64		GENERAL PLANT - ALLOCATED							
65	303.000	MIscellaneous Intangible	\$0	P-65	\$14,840,851	\$14,840,851	100.0000%	\$0	\$14,840,851
66	374.000	Land and Land Rights	\$0	P-66	\$105,120	\$105,120	100.0000%	\$0	\$105,120
67	390.000	Structures and Improvements	\$0	P-67	\$4,355,213	\$4,355,213	100.0000%	\$0	\$4,355,213
68	391.000	Office furniture and Equipment	\$0	P-68	\$682,162	\$682,162	100.0000%	\$0	\$682,162
69	392.100	Transportation Equipment less than 12,000	\$0	P-69	\$424,733	\$424,733	100.0000%	\$0	\$424,733
		lbs							
70	394.000	Tools, Shop, and Garage Equipment	\$0	P-70	\$135,588	\$135,588	100.0000%	\$0	\$135,588
71	398.000	Miscellaneous Equipment Corporate	\$0	P-71	\$104,277	\$104,277	100.0000%	\$0	\$104,277
72	399.000	Other Tangible Property-Corporate	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	399.100	Other Tangible Property-Servers-H/W	\$0	P-73	\$0	\$0	100.0000%	\$0	\$0
74	399.300	Other Tangible Property-Network-H/W	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	399.400	Other Tangible Property-PC Hardware	\$0	P-75	\$594,543	\$594,543	100.0000%	\$0	\$594,543
76	399.500	Other Tangible Property- Software	\$0	P-76	\$13,165,232	\$13,165,232	100.0000%	\$0	\$13,165,232
77		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$34,407,719	\$34,407,719		\$0	\$34,407,719
78		COST OF REMOVAL							
79	108.400	Accumulated Cost of Removal	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80	242.000	Accrued Cost of Removal	\$0	P-80	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
82		TOTAL PLANT IN SERVICE	\$196,135,777		\$49,122,167	\$245,257,944		\$0	\$245,257,944

Accounting Schedule: 3 Sponsor: B. Hardin Page: 2 of 2 JAR-R-1 Page 3

Adj. NumberPlant In Service Adjustment DescriptionAccount NumberAdjustment AmountAdjustment AmountAdjustment Adjustment AdjustmentsJuri AdjustmentsP-3Franchise and Consents302.000-55501-To remove capitalized transition costs to Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)303.000\$32,362P-4Misc Intangible303.000\$32,363\$0P-4Misc Intangible303.000\$32,363\$02-To remove capitalized transition costs to comply with Stipulation and Agreement in Gase Nos. GR-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.000-\$1P-7Land - Dist Plant374.000-\$4\$0P-7Land - Dist Plant374.100-\$4\$0P-8Land Rights - Dist Plant374.100-\$16\$0P-8Land Rights - Dist Plant374.200-\$16\$0P-9Tab-Lands Rights374.200-\$16\$0	<u>G</u> Total	Ē	<u>E</u> Total	D	<u>C</u>	<u>B</u>	<u>A</u> Plant
1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$5\$0P-4Misc Intangible303.000\$32,3621-To include plant in service through December 31, 2023. (Hardin)303.000\$32,363\$02-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$1\$0P-7Land - Dist Plant374.000-\$4501.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and 	risdictional djustments		Adjustment			Plant In Service Adjustment Description	Adj.
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)303.000\$32,362P-4Misc Intangible303.000\$32,363\$01-To include plant in service through December 31, 2023. (Hardin)\$32,363\$0\$02-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.000-\$1\$0P-7Land - Dist Plant374.000-\$4\$01.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0\$0\$0P-7Land - Dist Plant374.000-\$4\$01.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0\$02-To include plant in service through December 31, 2023. (Hardin)\$0\$0\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2014-0152	\$0		-\$5		302.000	Franchise and Consents	P-3
1-To include plant in service through December 31, 2023. (Hardin)\$32,363\$02-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74,000-\$4P-7Land - Dist Plant374,000-\$41.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0-\$4P-7Land - Dist Plant374,000-\$41.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0\$0P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0\$0P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.200P-9T&D-Lands Rights374.200-\$19		\$0		-\$5		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	
December 31, 2023. (Hardin)2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$1\$0P-7Land - Dist Plant374.000-\$41.To remove capitalized transition costs to 	\$0		\$32,362		303.000	Misc Intangible	P-4
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000P-7Land - Dist Plant374.000-\$41. To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$42-To include plant in service through December 31, 2023. (Hardin)\$0\$0\$0P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0\$0P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$374.200-\$16P-9T&D-Lands Rights374.200-\$19		\$0		\$32,363			
1. To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$4\$02-To include plant in service through December 31, 2023. (Hardin)\$0\$0\$0P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$16P-9T&D-Lands Rights374.200-\$19		\$0		-\$1		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)S02-To include plant in service through December 31, 2023. (Hardin)\$0\$0P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to 	\$0		-\$4		374.000	Land - Dist Plant	P-7
December 31, 2023. (Hardin)374.100P-8Land Rights - Dist Plant374.1001-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$16P-9T&D-Lands Rights374.200-\$19		\$0		-\$4		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	
I-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$16\$0P-9T&D-Lands Rights374.200-\$19		\$0		\$0			
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)P-9T&D-Lands Rights374.200-\$19	\$0		-\$16		374.100	Land Rights - Dist Plant	P-8
		\$0		-\$16		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	
	\$0		-\$19		374.200	T&D-Lands Rights	P-9
1-To remove capitalized transition costs to -\$19 \$0 comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		\$0		-\$19		Case Nos. GM-2012-0037, GR-2014-0152 and	
P-10 Structures - Dist Plant 375.000 \$132,923	\$0		\$132,923		375.000	Structures - Dist Plant	P-10

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<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u> Totol
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1-To include plant in service through December 31, 2023. (Hardin)		\$132,929		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-11	Mains	376.000		\$165,622		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$165,807		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$185		\$0	
P-12	T&D-Mains -STL	376.100		-\$21,357,643		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,170		\$0	
	2-To include plant in service through December 31, 2023. (Hardin)		-\$21,356,473		\$0	
P-13	T&D-Mains-PLST	376.200		\$27,626,476		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$27,628,177		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,701		\$0	
P-14	Meas. & Reg Sta Equip - General	378.000		\$169,744		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$169,837		\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u>	Ē	G
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$93		\$0	
P-15	Meas. & Reg Sta Equip - City Gate	379.000		\$351,505		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$351,614		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$109		\$0	
P-16	Services	380.000		\$4,281,173		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$4,283,098		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,925		\$0	
P-17	Meters - Dist Plant	381.000		\$1,520,018		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,520,447		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$429		\$0	
P-18	Meters Installation - Dist Plant	382.000		\$1,218,104		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,262,455		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$44,351		\$0	

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-19	House Regulators	383.000		-\$181		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$181		\$0	
P-20	House Regulators - Installations	384.000		-\$68		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$68		\$0	
P-21	Electronic Gas Measuring	385.000		\$949,436		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$949,471		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$35		\$0	
P-22	Other	387.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-23	Misc. General Plant Additions	389.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-27	Land & Rights	365.100		-\$11		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	

Accounting Schedule: 04 Sponsor: B. Hardin Page: 4 of 11 JAR-R-1 Page 7

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-28	T&D-Structures & Improvements	366.000		\$34,894		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$34,894		\$0	
P-29	T&D-Other Structures	366.100		-\$46,830		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$34,894		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11,936		\$0	
P-30	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$2,381,591		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$2,381,596		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$5		\$0	
P-31	T&D-Mains-STL	367.100		-\$2,220,774		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$2,220,015		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$759		\$0	
P-32	TD-Mains -PLST	367.200		-\$1,039		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$1,037		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	

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<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-33	T&D-M&R Station Equipment	369.000		-\$46		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$46		\$0	
P-40	General Strucutures & Improvmnt	390.000		\$3,292		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$3,444		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$152		\$0	
P-41	GEN-Improvements Leased Premise	390.100		-\$1		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-42	GEN-improvements Lease Premise	390.300		-\$4		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
P-43	Office Furniture & Equipment	391.000		\$133,437		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$133,459		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$22		\$0	
P-44	Transporattion Equipment	392.000		-\$160,981		\$0
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Accounting Schedule: 04 Sponsor: B. Hardin Page: 6 of 11 JAR-R-1 Page 9

<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u>F</u>	G
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1-To include plant in service through December 31, 2023. (Hardin)		-\$160,916		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$65		\$0	
P-45	Transportation Equipment<12000 lbs	392.100		-\$1,895,202		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$1,895,199		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-46	Stores Equipment	393.000		\$2,725,100		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-47	Tools, Shop, & Garage Equipment	394.000		-\$967,943		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$967,880		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$63		\$0	
P-48	Laboratory Equipment	395.000		\$1,057,262		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-49	Communication Equipment - AMR	396.000		-\$91,025		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$90,989		\$0	

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A	<u>B</u>	<u>C</u>	D	E	F	G
Plant	<b>₽</b>	2	<u> </u>	⊑ Total	÷	<u>o</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	Number	Amount -\$36	Amount	Adjustments \$0	Adjustments
P-50	GEN-Ditchers	396.100		\$1,111,964		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,111,979		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$15		\$0	
P-51	GEN-Backhoes	396.200		-\$793,585		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$793,574		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
P-52	Communications Equipment	397.000		-\$17,442		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-53	GEN-Comm Eq. Fixed Radios	397.200		\$17,439		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
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A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G
Plant		_		Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Miscellaneous Equipment	398.000		-\$915,959		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$915,877		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$82		\$0	
P-56	OTH-Other Tangible Property	399.000		\$907,928		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$907,928		\$0	
P-57	OTH-Oth Tang Prop-Network H/W	399.300		-\$178,825		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$178,825		\$0	
P-58	OTH-Oth Tang Prop-PC Hardware	399.400		-\$32,395		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$32,363		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$32		\$0	
P-59	OTH-Oth-Tang Prop-PC Software	399.500		-\$12		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$12		\$0	
P-62	Incentive Comp Captialized			-\$1,425,808		\$0
	1-To remove capitalized incentive compensation. (Dhority)		-\$1,425,808	, , ,	\$0	
P-65	MIscellaneous Intangible	303.000		\$14,840,851		\$0
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A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$14,840,851		\$0	
P-66	Land and Land Rights	374.000		\$105,120		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$105,120		\$0	
P-67	Structures and Improvements	390.000		\$4,355,213		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$4,355,213		\$0	
P-68	Office furniture and Equipment	391.000		\$682,162		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$682,162		\$0	
P-69	Transportation Equipment less than 12,000 lbs	392.100		\$424,733		\$0
	1. To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$424,733		\$0	
P-70	Tools, Shop, and Garage Equipment	394.000		\$135,588		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$135,588		\$0	
P-71	Miscellaneous Equipment Corporate	398.000		\$104,277		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$104,277		\$0	
P-75	Other Tangible Property-PC Hardware	399.400		\$594,543		\$0
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<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$594,543		\$0	
P-76	Other Tangible Property- Software	399.500		\$13,165,232		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$13,522,437		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$357,205		\$0	
	Total Plant Adjustments	1	=	\$49.122.167		\$0

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	G
Line	Account	Diant Assessmt Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$6,143	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$75,756	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$49,946	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$131,845		\$0		
6 7	374.000	DISTRIBUTION PLANT Land - Dist Plant	\$67,770	0.00%	\$0	0	0.00%
8		Land Rights - Dist Plant	\$204,845	0.00%	\$0 \$0	0	0.00%
9	374.200	T&D-Lands Rights	\$256,571	0.00%	\$0 \$0	0	0.00%
10	375.000	Structures - Dist Plant	\$1,082,704	2.22%	\$24,036	45	0.00%
11	376.000	Mains	\$2,936,665	1.97%	\$57,852	68	-34.00%
12	376.100	T&D-Mains -STL	-\$1,170	1.97%	-\$23	68	-34.00%
13	376.200	T&D-Mains-PLST	\$75,904,875	1.92%	\$1,457,374	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$7,299,032	2.66%	\$194,154	47	-25.00%
15	379.000	Meas. & Reg Sta Equip - City Gate	\$4,736,096	2.78%	\$131,663	45	-25.00%
16 17	380.000 381.000	Services Meters - Dist Plant	\$49,318,151	4.55% 4.82%	\$2,243,976 \$1,029,053	33 28	-50.00% -35.00%
17	382.000	Meters Installation - Dist Plant	\$21,349,651 \$16,076,175	4.82% 5.40%	\$868,113	20 25	-35.00%
19	383.000	House Regulators	\$2,264,280	2.27%	\$51,399	44	0.00%
20		House Regulators - Installations	\$731,764	2.27%	\$16,611	45	0.00%
21	385.000	Electronic Gas Measuring	\$1,913,984	2.27%	\$43,447	45	-2.00%
22	387.000	Other	\$20,775	4.55%	\$945	22	0.00%
23	389.000	Misc. General Plant Additions	\$34,432	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$184,196,600		\$6,118,600		
25							
25 26	365.000	TRANSMISSION PLANT Land & Land Rights	\$1,730	0.00%	\$0	0	0.00%
20		Land & Rights	\$134,257	0.00%	\$0 \$0	0	0.00%
28	366.000	T&D-Structures & Improvements	\$38,274	2.10%	\$804	50	-5.00%
29	366.100	T&D-Other Structures	\$14,251	2.10%	\$299	50	-5.00%
30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,677	1.57%	\$42,668	70	-10.00%
31	367.100	T&D-Mains-STL	\$7,695,837	1.57%	\$120,825	70	-10.00%
32	367.200	TD-Mains -PLST	-\$2	1.57%	\$0	70	-10.00%
33	369.000	T&D-M&R Station Equipment	\$676,775	2.04%	\$13,806	49	0.00%
34	370.000	Communication Equipment	\$15,676	4.35%	\$682	23	0.00%
35		TOTAL TRANSMISSION PLANT	\$11,294,475		\$179,084		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		GENERAL PLANT					
39	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
40	390.000	General Strucutures & Improvmnt	\$2,050,214	2.56%	\$52,485	39	0.00%
41	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533	39	0.00%
42	390.300	GEN-improvements Lease Premise	\$439,938	2.56%	\$11,262	39	0.00%
43 44	391.000 392.000	Office Furniture & Equipment Transporattion Equipment	\$873,331 \$580,025	4.55% 11.75%	\$39,737 \$68,153	22 8	0.00% 6.00%
44 45	392.000	Transportation Equipment Transportation Equipment<12000 lbs	\$3,502,186	11.75%	\$411,507	8 8	6.00%
46	393.000	Stores Equipment	\$2,728,529	4.35%	\$118,691	23	0.00%
40	394.000	Tools, Shop, & Garage Equipment	\$925,904	5.56%	\$51,480	18	0.00%
48	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744	28	0.00%
49	396.000	Communication Equipment - AMR	\$1,371,825	6.83%	\$93,696	12	18.00%
50	396.100	GEN-Ditchers	\$1,227,022	6.83%	\$83,806	12	18.00%
51	396.200	GEN-Backhoes	-\$11	6.83%	-\$1	12	18.00%
52		Communications Equipment	\$11,205	6.25%	\$700	16	0.00%
53	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747	16	0.00%

Accounting Schedule: 05 Sponsor: A. Coffer Page: 1 of 2

Line	<u>A</u> Account	B	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>E</u>	<u>G</u> Net
		Plant Account Description	•		•	Average	
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
54	397.300	CEN Telemetering	\$0	0.00%	\$0	0	0.00%
55	397.300	GEN-Telemetering	ەر \$421.195	5.00%	ەر \$21.060	0 20	0.00%
		Miscellaneous Equipment	· · · ·		· /···		0.00%
56 57	399.000 399.300	OTH-Other Tangible Property	\$907,928	4.76% 12.50%	\$43,217	21	0.00%
57 58	399.300	OTH-Oth Tang Prop-Network H/W OTH-Oth Tang Prop-PC Hardware	-\$172,980 \$140,585	12.50%	-\$21,623 \$20,090	8 7	0.00%
58	399.400	OTH-Oth-Tang Prop-PC Software	\$140,585	14.29%	\$20,090 \$4,044	8	0.00%
59 60	399.500	TOTAL GENERAL PLANT	\$16,653,113	12.30%	\$1,051,328	0	0.00%
60		TOTAL GENERAL PLANT	\$10,055,115		\$1,051,520		
61		INCENTIVE COMPENSATION					
62		Incentive Comp Captialized	-\$1,425,808	4.02%	-\$57,317	0	0.00%
63		TOTAL INCENTIVE COMPENSATION	-\$1,425,808		-\$57,317		
64		GENERAL PLANT - ALLOCATED					
65	303.000	MIscellaneous Intangible	\$14,840,851	0.00%	\$0	0	0.00%
66	374.000	Land and Land Rights	\$105,120	0.00%	\$0	0	0.00%
67	390.000	Structures and Improvements	\$4,355,213	2.50%	\$108,880	40	0.00%
68	391.000	Office furniture and Equipment	\$682,162	5.00%	\$34,108	20	0.00%
69	392.100	Transportation Equipment less than 12,000	\$424,733	9.40%	\$39,925	10	6.00%
		lbs					
70	394.000	Tools, Shop, and Garage Equipment	\$135,588	5.00%	\$6,779	20	0.00%
71	398.000	Miscellaneous Equipment Corporate	\$104,277	5.00%	\$5,214	20	0.00%
72	399.000	Other Tangible Property-Corporate	\$0	14.29%	\$0	7	0.00%
73	399.100	Other Tangible Property-Servers-H/W	\$0	20.00%	\$0	5	0.00%
74	399.300	Other Tangible Property-Network-H/W	\$0	14.29%	\$0	7	0.00%
75	399.400	Other Tangible Property-PC Hardware	\$594,543	20.00%	\$118,909	5	0.00%
76	399.500	Other Tangible Property- Software	\$13,165,232	14.29%	\$1,881,312	7	0.00%
77		TOTAL GENERAL PLANT - ALLOCATED	\$34,407,719		\$2,195,127		
78		COST OF REMOVAL					
79	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
80	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
81		TOTAL COST OF REMOVAL	\$0		\$0		
82		Total Depreciation	\$245,257,944		\$9,486,822		

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

Accounting Schedule: 05 Sponsor: A. Coffer Page: 2 of 2 JAR-R-1 Page 16

	A	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account		Total	Adjust.	A	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$894	R-2	-\$894	\$0	100.0000%	\$0	\$0
3	302.000	Franchise and Consents	\$75,761	R-3	\$0	\$75,761	100.0000%	\$0	\$75,761
4	303.000	Misc Intangible	\$17,584	R-4	\$40,946	\$58,530	100.0000%	\$0	\$58,530
5		TOTAL INTANGIBLE PLANT	\$94,239		\$40,052	\$134,291		\$0	\$134,291
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$10,285	R-7	\$0	\$10,285	100.0000%	\$0	\$10,285
8	374.100	Land Rights - Dist Plant	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	374.200	T&D-Lands Rights	\$72,311	R-9	\$0	\$72,311	100.0000%	\$0	\$72,311
10	375.000	Structures - Dist Plant	\$97,754	R-10	\$23,806	\$121,560	100.0000%	\$0	\$121,560
11	376.000	Mains	\$734,701	R-11	-\$192,354	\$542,347	100.0000%	\$0	\$542,347
12 13	376.100 376.200	T&D-Mains -STL T&D-Mains-PLST	\$9,299,243 \$12,889,029	R-12 R-13	-\$9,299,243 \$7,502,866	\$0 \$20,391,895	100.0000% 100.0000%	\$0 \$0	\$0 \$20,391,895
13	378.000	Meas. & Reg Sta Equip - General	\$1,003,707	R-13	\$64,538	\$1,068,245	100.0000%	\$0 \$0	\$1,068,245
15	379.000	Meas. & Reg Sta Equip - City Gate	\$1,160,700	R-15	\$46,882	\$1,207,582	100.0000%	\$0	\$1,207,582
16	380.000	Services	\$16,585,029	R-16	-\$10,744,870	\$5,840,159	100.0000%	\$0	\$5,840,159
17	381.000	Meters - Dist Plant	-\$1,650,187	R-17	\$1,650,187	\$0	100.0000%	\$0	\$0
18	382.000	Meters Installation - Dist Plant	\$5,395,049	R-18	\$1,100,984	\$6,496,033	100.0000%	\$0	\$6,496,033
19	383.000	House Regulators	\$1,657,762	R-19	\$140,497	\$1,798,259	100.0000%	\$0	\$1,798,259
20	384.000	House Regulators - Installations	\$584,656	R-20	\$17,798	\$602,454	100.0000%	\$0	\$602,454
21	385.000	Electronic Gas Measuring	\$321,748	R-21	\$45,010	\$366,758	100.0000%	\$0	\$366,758
22 23	387.000 389.000	Other Misc. General Plant Additions	\$20,972	R-22 R-23	\$944	\$21,916	100.0000%	\$0 \$0	\$21,916
23 24	309.000	TOTAL DISTRIBUTION PLANT	\$0 \$48,182,759	R-23	\$0 -\$9,642,955	\$0 \$38,539,804	100.0000%	\$0	\$0 \$38,539,804
24		TOTAL DISTRIBUTION LEAN	φ <del>1</del> 0,102,755		-\$3,042,333	<b>\$30,333,004</b>		ψŪ	\$30,333,00 <del>4</del>
25		TRANSMISSION PLANT							
26	365.000	Land & Land Rights	\$2,441	R-26	-\$136	\$2,305	100.0000%	\$0	\$2,305
27	365.100	Land & Rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	366.000	T&D-Structures & Improvements	\$3,197	R-28	\$11,035	\$14,232	100.0000%	\$0	\$14,232
29	366.100	T&D-Other Structures	\$13,148	R-29	-\$13,148	\$0	100.0000%	\$0	\$0
30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$56,603	R-30	\$5,259,784	\$5,316,387	100.0000%	\$0	\$5,316,387
31 32	367.100 367.200	T&D-Mains-STL TD-Mains -PLST	\$6,640,152 \$19	R-31 R-32	-\$6,640,152 -\$19	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
32	369.000	T&D-M&R Station Equipment	\$408,334	R-32 R-33	\$60,100	\$468,434	100.0000%	\$0 \$0	\$468,434
34	370.000	Communication Equipment	\$4,936	R-34	\$682	\$5,618	100.0000%	\$0	\$5,618
35		TOTAL TRANSMISSION PLANT	\$7,128,830	-	-\$1,321,854	\$5,806,976		\$0	\$5,806,976
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	390.000	General Strucutures & Improvmnt	\$956,344	R-40	\$142,493	\$1,098,837	100.0000%	\$0	\$1,098,837
41	390.100	GEN-Improvements Leased Premise	\$75,795	R-41	\$0	\$75,795	100.0000%	\$0	\$75,795
42	390.300	GEN-improvements Lease Premise	\$88,503	R-42	-\$64,533	\$23,970	100.0000%	\$0	\$23,970
43	391.000	Office Furniture & Equipment	\$284,037	R-43	-\$9,179	\$274,858	100.0000%	\$0	\$274,858
44	392.000	Transporattion Equipment	\$489,982	R-44	-\$13,872	\$476,110	100.0000%	\$0	\$476,110
45	392.100	Transportation Equipment<12000 lbs	\$2,278,800	R-45	\$433,071	\$2,711,871	100.0000%	\$0	\$2,711,871
46	393.000	Stores Equipment	\$461	R-46	-\$229	\$232	100.0000%	\$0 \$0	\$232
47 48	394.000 395.000	Tools, Shop, & Garage Equipment Laboratory Equipment	\$303,076 -\$74	R-47 R-48	\$130,557 \$74	\$433,633 \$0	100.0000% 100.0000%	\$0 \$0	\$433,633
48 49	395.000	Communication Equipment - AMR	-\$74 \$518,647	R-48 R-49	\$74 \$530,091	ەر \$1,048,738	100.0000%	\$0 \$0	\$0 \$1,048,738
49 50	396.100	GEN-Ditchers	\$8,972	R-49 R-50	-\$8,972	\$1,048,738	100.0000%	\$0 \$0	\$1,040,730
51	396.200	GEN-Backhoes	\$301,468	R-51	-\$301,468	\$0	100.0000%	\$0	\$0
52	397.000	Communications Equipment	\$15,522	R-52	\$8,912	\$24,434	100.0000%	\$0	\$24,434
53	397.200	GEN-Comm Eq. Fixed Radios	\$8,187	R-53	-\$8,187	\$0	100.0000%	\$0	\$0
54	397.300	GEN-Telemetering	-\$2,129	R-54	\$2,129	\$0	100.0000%	\$0	\$0
55	398.000	Miscellaneous Equipment	\$479,592	R-55	-\$41,539	\$438,053	100.0000%	\$0	\$438,053
56	399.000	OTH-Other Tangible Property	\$0	R-56	\$105	\$105	100.0000%	\$0	\$105
57	399.300	OTH-Oth Tang Prop-Network H/W	\$2,169	R-57	\$104,517	\$106,686	100.0000%	\$0 \$0	\$106,686
58 59	399.400 399.500	OTH-Oth Tang Prop-PC Hardware OTH-Oth-Tang Prop-PC Software	-\$73,366 \$29,251	R-58 R-59	\$73,366 \$3,079	\$0 \$32,330	100.0000% 100.0000%	\$0 \$0	\$0 \$32,330
59 60	333.300	TOTAL GENERAL PLANT	\$5,765,237	11-39	\$980,415	\$6,745,652	100.0000%	\$0	\$6,745,652
50			<i>40,100,201</i>		<i>4000,410</i>	\$0,770,00Z		φŪ	\$0,7 70,00Z
61		INCENTIVE COMPENSATION							

Accounting Schedule: 06 Sponsor: B. Hardin Page: 1 of 2

	Α	<u>B</u>	<u>C</u>	D	E	F	G	н	I
Line	Account	-	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
62		Incentive Comp Captialized	\$0	R-62	-\$185,972	-\$185,972	100.0000%	\$0	-\$185,972
63		TOTAL INCENTIVE COMPENSATION	\$0		-\$185,972	-\$185,972		\$0	-\$185,972
64		GENERAL PLANT - ALLOCATED							
65	303.000	Miscellaneous Intangible	\$0	R-65	\$11,986,756	\$11,986,756	100.0000%	\$0	\$11,986,756
66	374.000	Land and Land Rights	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	390.000	Structures and Improvements	\$0	R-67	\$983,815	\$983,815	100.0000%	\$0	\$983,815
68	391.000	Office furniture and Equipment	\$0	R-68	\$301,655	\$301,655	100.0000%	\$0	\$301,655
69	392.100	Transportation Equipment less than 12,000	\$0	R-69	\$318,639	\$318,639	100.0000%	\$0	\$318,639
		lbs							
70	394.000	Tools, Shop, and Garage Equipment	\$0	R-70	\$39,938	\$39,938	100.0000%	\$0	\$39,938
71	398.000	Miscellaneous Equipment Corporate	\$0	R-71	\$62,073	\$62,073	100.0000%	\$0	\$62,073
72	399.000	Other Tangible Property-Corporate	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	399.100	Other Tangible Property-Servers-H/W	\$0	R-73	\$0	\$0	100.0000%	\$0	\$0
74	399.300	Other Tangible Property-Network-H/W	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	399.400	Other Tangible Property-PC Hardware	\$0	R-75	\$558,280	\$558,280	100.0000%	\$0	\$558,280
76	399.500	Other Tangible Property- Software	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$14,251,156	\$14,251,156		\$0	\$14,251,156
78		COST OF REMOVAL							
79	108.400	Accumulated Cost of Removal	-\$14,939,505	R-79	\$0	-\$14,939,505	100.0000%	\$0	-\$14,939,505
80	242.000	Accrued Cost of Removal	\$8,523,903	R-80	\$0	\$8,523,903	100.0000%	\$0	\$8,523,903
81		TOTAL COST OF REMOVAL	-\$6,415,602		\$0	-\$6,415,602		\$0	-\$6,415,602
82		TOTAL DEPRECIATION RESERVE	\$54,755,463		\$4,120,842	\$58,876,305		\$0	\$58,876,305

A	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-2	Interscible Diset Organization	201.000		¢00.4		0
R-2	Intangible Plant Organization	301.000		-\$894		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	Misc Intangible	303.000		\$40,946		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$40,946		\$0	
R-10	Structures - Dist Plant	375.000		\$23,806		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$23,807		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$1		\$0	
R-11	Mains	376.000		-\$192,354		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$192,088		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$36		\$0	
	3. To adjust negative reserve. (Coffer)		-\$230		\$0	
R-12	T&D-Mains -STL	376.100		-\$9,299,243		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,299,243		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$230		\$0	
	3. To adjust negative reserve. (Coffer)		\$230		\$0	

Accounting Schedule: 07 Sponsor: B. Hardin Page: 1 of 11

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u><u> </u></u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account Number	Adjustment Amount	Total Adjustment	Jurisdictional	Total Jurisdictional
Number R-13	Adjustments Description	376.200	Amount	Amount \$7,502,866	Adjustments	Adjustments \$0
	1-To include accumulated reserve through December 31, 2023. (Hardin) 2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		\$7,503,198 -\$332	¢.,002,000	\$0 \$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$64,538		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$64,566		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$28		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$46,882		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$46,916		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$34		\$0	
R-16	Services	380.000		-\$10,744,870		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,138,728		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$988		\$0	
	3. To adjust negative reserve. (Coffer)		-\$1,605,154		\$0	
R-17	Meters - Dist Plant	381.000		\$1,650,187		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$45,193		\$0	

Accounting Schedule: 07 Sponsor: B. Hardin Page: 2 of 11

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$160		\$0	
	3. To adjust negative reserve. (Coffer)		\$1,605,154		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$1,100,984		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,120,086		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$19,102		\$0	
R-19	House Regulators	383.000		\$140,497		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$140,560		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$63		\$0	
R-20	House Regulators - Installations	384.000		\$17,798		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$17,818		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$20		\$0	
R-21	Electronic Gas Measuring	385.000		\$45,010		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$45,021		\$0	

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	,
R-22	Other	387.000		\$944		\$0
	1-To include accumulated reserve through		\$945		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$1		\$0	
R-26	Land & Land Rights	365.000		-\$136		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$136		\$0	
R-28	T&D-Structures & Improvements	366.000		\$11,035		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$14,154		\$0	
	2. To adjust negative reserve. (Coffer)		-\$3,119		\$0	
R-29	T&D-Other Structures	366.100		-\$13,148		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$13,148		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3,119		\$0	
	3. To adjust negative reserve. (Coffer)		\$3,119		\$0	
R-30	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$5,259,784		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$5,259,911		\$0	
	2. To adjust negative reserve. (Coffer)		-\$127		\$0	
R-31	T&D-Mains-STL	367.100		-\$6,640,152		\$0

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$6,640,152		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$127		\$0	
	3. To adjust negative reserve. (Coffer)		\$127		\$0	
R-32	TD-Mains -PLST	367.200		-\$19		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
R-33	T&D-M&R Station Equipment	369.000		\$60,100		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$60,114		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$14		\$0	
R-34	Communication Equipment	370.000		\$682		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$682		\$0	
R-40	General Strucutures & Improvmnt	390.000		\$142,493		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$142,552		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$59		\$0	
R-42	GEN-improvements Lease Premise	390.300		-\$64,533		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$64,532		\$0	

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-43	Office Furniture & Equipment	391.000		-\$9,179		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,169		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$10		\$0	
R-44	Transporattion Equipment	392.000		-\$13,872		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$13,795		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$77		\$0	
R-45	Transportation Equipment<12000 lbs	392.100		\$433,071		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$433,074		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$3		\$0	
R-46	Stores Equipment	393.000		-\$229		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$229		\$0	
R-47	Tools, Shop, & Garage Equipment	394.000		\$130,557		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$130,629		\$0	

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$34		\$0	
	3. To adjust negative reserve. (Coffer)		-\$38		\$0	
R-48	Laboratory Equipment	395.000		\$74		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust negative reserve. (Coffer)		\$38		\$0	
R-49	Communication Equipment - AMR	396.000		\$530,091		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$530,141		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$29		\$0	
	3. To adjust negative reserve. (Coffer)		-\$21		\$0	
R-50	GEN-Ditchers	396.100		-\$8,972		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,972		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$12		\$0	
	3. To adjust negative reserve. (Coffer)		\$12		\$0	
R-51	GEN-Backhoes	396.200		-\$301,468		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$301,468		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</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 remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
	3. To adjust negative reserve. (Coffer)		\$9		\$0	
R-52	Communications Equipment	397.000		\$8,912		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,914		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$1		\$0	
	3. To adjust negative reserve. (Coffer)		-\$1		\$0	
R-53	GEN-Comm Eq. Fixed Radios	397.200		-\$8,187		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,187		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
	3. To adjust negative reserve. (Coffer)		\$1		\$0	
R-54	GEN-Telemetering	397.300		\$2,129		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$2,129		\$0	
R-55	Miscellaneous Equipment	398.000		-\$41,539		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$32,024		\$0	
	2. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$62,073		\$0	

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	3-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson) 4-To adjust negative reserve. (Coffer)		-\$38 -\$135,598		\$0	,
R-56	OTH-Other Tangible Property	399.000		\$105		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$105		\$0	
R-57	OTH-Oth Tang Prop-Network H/W	399.300		\$104,517		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$104,517		\$0	
R-58	OTH-Oth Tang Prop-PC Hardware	399.400		\$73,366		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$62,199		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$33		\$0	
	3. To adjust negative reserve. (Coffer)		\$135,598		\$0	
R-59	OTH-Oth-Tang Prop-PC Software	399.500		\$3,079		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,090		\$0	
	2. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$0		\$0	
	3-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferduson)		-\$11		\$0	
R-62	Incentive Comp Captialized			-\$185,972		\$0

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To remove capitalized incentive compensation. (Dhority)		-\$185,972		\$0	,
R-65	Miscellaneous Intangible	303.000		\$11,986,756		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$11,986,756		\$0	
R-67	Structures and Improvements	390.000		\$983,815		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$1,544,655		\$0	
	2. To adjust negative reserve. (Coffer)		-\$560,840		\$0	
R-68	Office furniture and Equipment	391.000		\$301,655		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$301,655		\$0	
R-69	Transportation Equipment less than 12,000 lbs	392.100		\$318,639		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$318,639		\$0	
R-70	Tools, Shop, and Garage Equipment	394.000		\$39,938		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$39,938		\$0	
R-71	Miscellaneous Equipment Corporate	398.000		\$62,073		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$62,073		\$0	
R-75	Other Tangible Property-PC Hardware	399.400		\$558,280		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$558,280		\$0	

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Total Reserve Adjustments			\$4,120,842		\$0

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