

FILED
November 1, 2024
Data Center
Missouri Public
Service Commission

Exhibit No. 224

Staff – Exhibit 224
Accounting Schedules
Direct
File No. ER-2024-0189

Exhibit No.: _
Issue: Accounting Schedules
Witness: _
Sponsoring Party: PSC Staff
Case No: ER-2024-0189
Date Prepared: 6/27/2024



MISSOURI PUBLIC SERVICE COMMISSION

Staff Direct

STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI WEST CASE NO. ER-2024-0189
Test Year 12 Months Ending June 30, 2023
Update Period December 31, 2023
True Up Date June 30, 2024

CASE NO. ER-2024-0189

Jefferson City, MO

June 2024

Evergy Missouri West Case No. ER-2024-0189
Test Year 12 Months Ending June 30, 2023
Update Period Dec 31, 2023; True-up Date June 30, 2024
Staff Accounting Schedules-Direct
Revenue Requirement

Line Number	A Description	B 6.75% Return	C 6.88% Return	D 7.00% Return
1	Net Orig Cost Rate Base	\$2,767,832,936	\$2,767,832,936	\$2,767,832,936
2	Rate of Return	6.75%	6.88%	7.00%
3	Net Operating Income Requirement	\$186,828,723	\$190,288,514	\$193,748,306
4	Net Income Available	\$150,471,559	\$150,471,559	\$150,471,559
5	Additional Net Income Required	\$36,357,164	\$39,816,955	\$43,276,747
6	Income Tax Requirement			
7	Required Current Income Tax	\$25,598,333	\$26,681,342	\$27,764,352
8	Current Income Tax Available	\$14,217,543	\$14,217,543	\$14,217,543
9	Additional Current Tax Required	\$11,380,790	\$12,463,799	\$13,546,809
10	Revenue Requirement	\$47,737,954	\$52,280,754	\$56,823,556
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$25,691,768	\$25,691,768	\$25,691,768
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$73,429,722	\$77,972,522	\$82,515,324

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,642,129,477
2	Less Accumulated Depreciation Reserve		\$1,329,526,755
3	Net Plant In Service		<u>\$3,312,602,722</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$37,341,788
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$59,656,219
8	Prepayments		\$6,176,196
9	Emission Allowances - energy factor		\$0
10	Fuel Inventory-Coal		\$13,332,921
11	Fuel Inventory-Oil		\$14,997,281
12	Fuel Inventory-Other		\$351,897
13	FAS 87 Pension Tracker		-\$5,758,071
14	OPEB Tracker		-\$3,795,092
15	Pay as You Save		\$301,500
16	PISA Deferral - regulatory asset (vintage 1 & vintage 2)		\$95,137,206
17	latan Unit 1 and Common Regulatory Asset Vintage 1		\$2,316,361
18	latan Unit 1 and Common Regulatory Asset Vintage 2		\$1,046,922
19	latan Unit 2 Regulatory Asset Vintage 1		\$4,730,338
20	latan Unit 2 Regulatory Asset Vintage 2		\$6,937,517
21	DSM Programs		\$0
22	Property Tax Tracker		\$125,153
23	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$158,214,560</u>
24	SUBTRACT FROM NET PLANT		
25	Federal Tax Offset	2.6000%	\$588,230
26	State Tax Offset	2.6000%	\$105,485
27	City Tax Offset	0.0000%	\$0
28	Interest Expense Offset	17.2575%	\$9,577,058
29	Contributions in Aid of Construction		\$0
30	Customer Deposits		\$1,126,425
31	Customer Advances for Construction		\$4,633,464
32	Income Eligible Weatherization Liability		\$1,068,353
33	Accumulated Deferred Income Taxes		\$555,078,128
34	Protected EDIT-ARAM		\$89,296,127
35	Unprotected EDIT-10 Year		\$14,438,929
36	Unprotected EDIT-4 year		\$15,884,560
37	Excess ADIT - Sibley		\$9,182,919
38	Pre-MEEIA DSM Programs (Prospective Tracking)		\$2,004,668
39	TOTAL SUBTRACT FROM NET PLANT		<u>\$702,984,346</u>
40	Total Rate Base		<u><u>\$2,767,832,936</u></u>

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 Plant In Service

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1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	99.8316%	\$0	\$96,501
3	303.010	Misc Intangible - Substation (like 353) Demand	\$606,337	P-3	\$0	\$606,337	99.8100%	\$0	\$605,185
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$13,476,338	P-4	\$0	\$13,476,338	99.8100%	\$0	\$13,450,733
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,331,534	P-5	\$0	\$18,331,534	99.8316%	\$0	\$18,300,664
6	303.020	Misc Intangible - Capitalized Software - 5 Year latan Demand	\$0	P-6	\$0	\$0	99.8316%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	P-7	\$0	\$350,000	91.1329%	\$0	\$318,965
8	303.090	Misc - Transmission Ln MINT Line Demand	\$72,118	P-8	\$0	\$72,118	99.8100%	\$0	\$71,981
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$931,039	P-9	\$0	\$931,039	99.8100%	\$0	\$929,270
10	303.130	Misc Radio Frequencies	\$107,698	P-10	\$0	\$107,698	99.8100%	\$0	\$107,493
11	303.140	Misc Radio Frequencies Spectrum	\$7,358,039	P-11	\$0	\$7,358,039	99.8100%	\$0	\$7,344,059
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	P-12	\$0	\$0	99.8100%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$41,329,767		\$0	\$41,329,767		\$0	\$41,224,851
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	P-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	P-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	P-20	\$0	\$0	99.8100%	\$0	\$0
21	314.000	Turbogenerator - Electric Sibley 1	\$0	P-21	\$0	\$0	99.8100%	\$0	\$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	P-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	P-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	P-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	P-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	P-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	P-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	P-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	P-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	P-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	P-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	P-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	P-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	P-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	P-40	\$0	\$0	99.8100%	\$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	P-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0

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43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	P-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$392,817	P-45	\$0	\$392,817	99.8100%	\$0	\$392,071
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	P-46	\$0	\$0	99.8100%	\$0	\$0
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	P-47	\$0	\$0	99.8100%	\$0	\$0
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	P-48	\$0	\$0	99.8100%	\$0	\$0
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	P-49	\$0	\$0	99.8100%	\$0	\$0
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	P-50	\$0	\$0	99.8100%	\$0	\$0
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$392,817		\$0	\$392,817		\$0	\$392,071
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$71,564	P-53	\$0	\$71,564	99.8100%	\$0	\$71,428
54	311.000	Structures - Electric Jeffrey 1	\$6,727,328	P-54	\$0	\$6,727,328	99.8100%	\$0	\$6,714,546
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$18,341,125	P-55	\$0	\$18,341,125	99.8100%	\$0	\$18,306,277
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,872,616	P-56	\$0	\$30,872,616	99.8100%	\$0	\$30,813,958
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,605,576	P-57	\$0	\$6,605,576	99.8100%	\$0	\$6,593,025
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,271,039	P-58	\$0	\$2,271,039	99.8100%	\$0	\$2,266,724
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$433,167	P-59	\$0	\$433,167	99.8100%	\$0	\$432,344
60		TOTAL JEFFREY UNIT 1 - STEAM	\$65,322,415		\$0	\$65,322,415		\$0	\$65,198,302
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-62	\$0	\$71,283	99.8100%	\$0	\$71,148
63	311.000	Structures - Electric - Jeffrey 2	\$5,492,833	P-63	\$0	\$5,492,833	99.8100%	\$0	\$5,482,397
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,124,104	P-64	\$0	\$21,124,104	99.8100%	\$0	\$21,083,968
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,212,826	P-65	\$0	\$15,212,826	99.8100%	\$0	\$15,183,922
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,704,774	P-66	\$0	\$6,704,774	99.8100%	\$0	\$6,692,035
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,630,377	P-67	\$0	\$2,630,377	99.8100%	\$0	\$2,625,379
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$748,107	P-68	\$0	\$748,107	99.8100%	\$0	\$746,686
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,984,304		\$0	\$51,984,304		\$0	\$51,885,535
70		JEFFREY UNIT 3 - STEAM							
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-71	\$0	\$3,096	99.8100%	\$0	\$3,090
72	311.000	Structures - Electric - Jeffrey 3	\$5,876,769	P-72	\$0	\$5,876,769	99.8100%	\$0	\$5,865,603
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$26,422,587	P-73	\$0	\$26,422,587	99.8100%	\$0	\$26,372,384
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,674,779	P-74	\$0	\$15,674,779	99.8100%	\$0	\$15,644,997
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$336,586	P-75	\$0	\$336,586	99.8100%	\$0	\$335,946
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,478,835	P-76	\$0	\$2,478,835	99.8100%	\$0	\$2,474,125
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$442,543	P-77	\$0	\$442,543	99.8100%	\$0	\$441,702
78		TOTAL JEFFREY UNIT 3 - STEAM	\$51,235,195		\$0	\$51,235,195		\$0	\$51,137,847
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$221,845	P-80	\$111,704	\$333,549	99.8100%	\$0	\$332,915
81	311.000	Structures - Electric - Jeffrey Common	\$6,424,937	P-81	\$410,538	\$6,835,475	99.8100%	\$0	\$6,822,488
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$8,251,184	P-82	\$1,438,628	\$9,689,812	99.8100%	\$0	\$9,671,401
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,737,353	P-83	\$0	\$17,737,353	99.8100%	\$0	\$17,703,652
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,191,073	P-84	\$0	\$2,191,073	99.8100%	\$0	\$2,186,910
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$1,229,672	P-85	\$1,750,630	\$2,980,302	99.8100%	\$0	\$2,974,639
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,815,220	P-86	\$32,089	\$1,847,309	99.8100%	\$0	\$1,843,799
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$37,871,284		\$3,743,589	\$41,614,873		\$0	\$41,535,804
88		IATAN UNIT 1 - STEAM							

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89	310.000	Land - Electric - Iatan 1	\$249,279	P-89	\$0	\$249,279	99.8100%	\$0	\$248,805
90	311.000	Structures - Electric - Iatan 1	\$5,634,386	P-90	\$0	\$5,634,386	99.8100%	\$0	\$5,623,681
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	P-91	\$0	-\$15,150	100.0000%	\$0	-\$15,150
92	312.000	Boiler Plant Equipment - Iatan 1	\$125,159,083	P-92	\$0	\$125,159,083	99.8100%	\$0	\$124,921,281
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	P-93	\$0	-\$262,720	100.0000%	\$0	-\$262,720
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$455,225	P-94	\$0	\$455,225	99.8100%	\$0	\$454,360
95	314.000	Turbogenerator -- Electric - Iatan 1	\$23,873,337	P-95	\$0	\$23,873,337	99.8100%	\$0	\$23,827,978
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,654,579	P-96	\$0	\$17,654,579	99.8100%	\$0	\$17,621,035
97	315.000	Accessory Equipment - Electric Disallowance - Iatan 1	-\$21,473	P-97	\$0	-\$21,473	100.0000%	\$0	-\$21,473
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,898,109	P-98	\$0	\$2,898,109	99.8100%	\$0	\$2,892,603
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	P-99	\$0	-\$2,383	100.0000%	\$0	-\$2,383
100		TOTAL IATAN UNIT 1 - STEAM	\$175,622,272		\$0	\$175,622,272		\$0	\$175,288,017
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$30,312,427	P-102	\$0	\$30,312,427	99.8100%	\$0	\$30,254,833
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	P-103	\$0	-\$435,092	100.0000%	\$0	-\$435,092
104	312.000	Boiler Plant Equipment - Iatan 2	\$223,332,634	P-104	\$0	\$223,332,634	99.8100%	\$0	\$222,908,302
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	P-105	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	P-106	\$0	\$0	100.0000%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$74,628,926	P-107	\$0	\$74,628,926	99.8100%	\$0	\$74,487,131
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	P-108	\$0	-\$432,292	100.0000%	\$0	-\$432,292
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,908,752	P-109	\$0	\$18,908,752	99.8100%	\$0	\$18,872,825
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	P-110	\$0	-\$144,466	100.0000%	\$0	-\$144,466
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,775,917	P-111	\$0	\$1,775,917	99.8100%	\$0	\$1,772,543
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	P-112	\$0	-\$16,154	100.0000%	\$0	-\$16,154
113		TOTAL IATAN UNIT 2 - STEAM	\$344,803,494		\$0	\$344,803,494		\$0	\$344,140,472
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - Iatan Common	\$11,381	P-115	\$0	\$11,381	99.8100%	\$0	\$11,359
116	311.000	Structures - Electric - Iatan Common	\$31,628,127	P-116	\$0	\$31,628,127	99.8100%	\$0	\$31,568,034
117	312.000	Boiler Plant Equipment - Iatan Common	\$57,572,643	P-117	\$0	\$57,572,643	99.8100%	\$0	\$57,463,255
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	P-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$1,761,002	P-119	\$0	\$1,761,002	99.8100%	\$0	\$1,757,656
120	315.000	Accessory Equipment - Iatan Common	\$8,466,076	P-120	\$0	\$8,466,076	99.8100%	\$0	\$8,449,990
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,638,242	P-121	\$0	\$2,638,242	99.8100%	\$0	\$2,633,229
122		TOTAL IATAN FACILITY COMMON - STEAM	\$102,077,471		\$0	\$102,077,471		\$0	\$101,883,523
123		STEAM PROD-LAKE ROAD COMMON							
124	310.000	Steam Production Land Elec-LR Common	\$38,919	P-124	\$0	\$38,919	99.8100%	\$0	\$38,845
125	311.000	Steam Production Structures-LR Common	\$13,228,415	P-125	\$0	\$13,228,415	94.1826%	\$0	\$12,458,865
126	312.000	Steam Production Boiler Plant-LR Common	\$16,903,183	P-126	\$0	\$16,903,183	75.5065%	\$0	\$12,763,002
127	312.020	Steam Production Boiler AQC-LR Common	\$863,451	P-127	\$0	\$863,451	75.5065%	\$0	\$651,962
128	314.000	Steam Prod Turbogenerator-LR Common	\$1,029,801	P-128	\$0	\$1,029,801	98.1540%	\$0	\$1,010,791
129	315.000	Steam Production Access Equip-LR Common	\$702,548	P-129	\$0	\$702,548	91.1329%	\$0	\$640,252
130	316.000	Steam Prod Misc Power Plant-LR Common	\$754,653	P-130	\$0	\$754,653	69.7489%	\$0	\$526,362

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131		TOTAL STEAM PROD-LAKE ROAD COMMON	\$33,520,970		\$0	\$33,520,970		\$0	\$28,090,079
132		LAKE ROAD UNIT 1 - STEAM							
133	310.000	Land - Electric - Lake Road 1	\$0	P-133	\$0	\$0	99.7971%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 1	\$872,502	P-134	\$0	\$872,502	94.1826%	\$0	\$821,745
135	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$1,284,351	P-135	\$0	\$1,284,351	75.5065%	\$0	\$969,768
136	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	P-136	\$0	\$0	75.4970%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 1	\$3,511,454	P-137	\$0	\$3,511,454	98.1540%	\$0	\$3,446,633
138	315.000	Accessory Equip - Electric - Lake Road 1	\$2,002,936	P-138	\$0	\$2,002,936	91.1329%	\$0	\$1,825,334
139	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	P-139	\$0	\$0	69.7399%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,671,243		\$0	\$7,671,243		\$0	\$7,063,480
141		LAKE ROAD UNIT 2 - STEAM							
142	310.000	Land - Electric - Lake Road 2	\$0	P-142	\$0	\$0	99.7971%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 2	\$954,909	P-143	\$0	\$954,909	94.1826%	\$0	\$899,358
144	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$113,931	P-144	\$0	\$113,931	75.5065%	\$0	\$86,025
145	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	P-145	\$0	\$0	75.4970%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 2	\$3,738,443	P-146	\$0	\$3,738,443	98.1540%	\$0	\$3,669,431
147	315.000	Accessory Equip - Electric - Lake Road 2	\$1,719,390	P-147	\$0	\$1,719,390	91.1329%	\$0	\$1,566,930
148	316.000	Misc Power Plant Equip - Lake Road 2	\$2,346	P-148	\$0	\$2,346	69.7489%	\$0	\$1,636
149		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,529,019		\$0	\$6,529,019		\$0	\$6,223,380
150		LAKE ROAD UNIT 3 - STEAM							
151	310.000	Land - Electric - Lake Road 3	\$0	P-151	\$0	\$0	99.7971%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 3	\$331,110	P-152	\$0	\$331,110	94.1826%	\$0	\$311,848
153	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$399,276	P-153	\$0	\$399,276	75.5065%	\$0	\$301,479
154	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	P-154	\$0	\$0	75.4970%	\$0	\$0
155	314.000	Turbogenerator - Electric - Lake Road 3	\$1,313,214	P-155	\$0	\$1,313,214	98.1540%	\$0	\$1,288,972
156	315.000	Accessory Equip - Electric - Lake Road 3	\$83,389	P-156	\$0	\$83,389	91.1329%	\$0	\$75,995
157	316.000	Misc Power Plant Equip - Lake Road 3	\$0	P-157	\$0	\$0	69.7399%	\$0	\$0
158		TOTAL LAKE ROAD UNIT 3 - STEAM	\$2,126,989		\$0	\$2,126,989		\$0	\$1,978,294
159		LAKE ROAD UNIT 4 - STEAM							
160	310.000	Land - Electric - Lake Road 4	\$0	P-160	\$0	\$0	99.7971%	\$0	\$0
161	311.000	Structures - Electric - Lake Road 4	\$3,583,154	P-161	\$0	\$3,583,154	94.1826%	\$0	\$3,374,708
162	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$21,374,558	P-162	\$0	\$21,374,558	75.5065%	\$0	\$16,139,181
163	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$1,139,260	P-163	\$0	\$1,139,260	75.5065%	\$0	\$860,215
164	314.000	Turbogenerator - Electric - Lake Road 4	\$11,230,659	P-164	\$0	\$11,230,659	98.1540%	\$0	\$11,023,341
165	315.000	Accessory Equip - Electric - Lake Road 4	\$3,939,610	P-165	\$0	\$3,939,610	91.1329%	\$0	\$3,590,281
166	316.000	Misc Power Plant Equip - Lake Road 4	\$21,443	P-166	\$0	\$21,443	69.7489%	\$0	\$14,956
167		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,288,684		\$0	\$41,288,684		\$0	\$35,002,682
168		STEAM PROD-LAKE ROAD BOILER COMMON							
169	311.000	Steam Production Structures-LR Boiler Common	\$7,456,157	P-169	\$0	\$7,456,157	94.1826%	\$0	\$7,022,403
170	312.000	Steam Production Boiler Plant-LR Boiler Common	\$15,944,057	P-170	\$0	\$15,944,057	75.5065%	\$0	\$12,038,799
171	312.020	Steam Production Boiler AQC-LR Boiler Common	\$62,455	P-171	\$0	\$62,455	75.5065%	\$0	\$47,158

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172	314.000	Steam Prod Turbogenerator-LR Boiler Common	\$542,249	P-172	\$0	\$542,249	98.1540%	\$0	\$532,239
173	315.000	Steam Production Access Equip-LR Boiler Common	\$4,411,374	P-173	\$0	\$4,411,374	91.1329%	\$0	\$4,020,213
174	316.000	Steam Prod Misc Power Plant-LR Boiler Common	\$1,854,107	P-174	\$0	\$1,854,107	69.7489%	\$0	\$1,293,219
175		TOTAL STEAM PROD-LAKE ROAD BOILER COMMON	\$30,270,399		\$0	\$30,270,399		\$0	\$24,954,031
176		STEAM PROD-LAKE ROAD BOILER #1							
177	311.000	Steam Production Structures-LR Boiler #1	\$8,702	P-177	\$0	\$8,702	94.1826%	\$0	\$8,196
178	312.000	Steam Production Boiler Plant-LR Boiler #1	\$3,011,025	P-178	\$0	\$3,011,025	75.5065%	\$0	\$2,273,520
179	314.000	Steam Prod Turbogenerator-LR Boiler #1	\$162,936	P-179	\$0	\$162,936	98.1540%	\$0	\$159,928
180	315.000	Steam Production Access Equip-LR Boiler #1	\$69,611	P-180	\$0	\$69,611	91.1329%	\$0	\$63,439
181	316.000	Steam Prod Misc Power Plant-LR Boiler #1	\$26,977	P-181	\$0	\$26,977	69.7489%	\$0	\$18,816
182		TOTAL STEAM PROD-LAKE ROAD BOILER #1	\$3,279,251		\$0	\$3,279,251		\$0	\$2,523,899
183		STEAM PROD-LAKE ROAD BOILER #2							
184	311.000	Steam Production Structures-LR Boiler #2	\$160,989	P-184	\$0	\$160,989	94.1826%	\$0	\$151,624
185	312.000	Steam Production Boiler Plant-LR Boiler #2	\$4,016,056	P-185	\$0	\$4,016,056	75.5065%	\$0	\$3,032,383
186	315.000	Steam Production Access Equip-LR Boiler #2	\$888,206	P-186	\$0	\$888,206	91.1329%	\$0	\$809,448
187	316.000	Steam Prod Misc Power Plant-LR Boiler #2	\$26,573	P-187	\$0	\$26,573	69.7489%	\$0	\$18,534
188		TOTAL STEAM PROD-LAKE ROAD BOILER #2	\$5,091,824		\$0	\$5,091,824		\$0	\$4,011,989
189		STEAM PROD-LAKE ROAD BOILER #4							
190	311.000	Steam Production Structures-LR Boiler #4	\$110,107	P-190	\$0	\$110,107	94.1826%	\$0	\$103,702
191	312.000	Steam Production Boiler Plant-LR Boiler #4	\$4,180,300	P-191	\$0	\$4,180,300	75.5065%	\$0	\$3,156,398
192	312.020	Steam Production Boiler AQC-LR Boiler #4	\$13,706	P-192	\$0	\$13,706	75.5065%	\$0	\$10,349
193	315.000	Steam Production Access Equip-LR Boiler #4	\$1,006,926	P-193	\$0	\$1,006,926	91.1329%	\$0	\$917,641
194		TOTAL STEAM PROD-LAKE ROAD BOILER #4	\$5,311,039		\$0	\$5,311,039		\$0	\$4,188,090
195		STEAM PROD-LAKE ROAD BOILER #5							
196	311.000	Steam Production Structures-LR Boiler #5	\$659,441	P-196	\$0	\$659,441	94.1826%	\$0	\$621,079
197	312.000	Steam Production Boiler Plant-LR Boiler #5	\$23,627,720	P-197	\$0	\$23,627,720	75.5065%	\$0	\$17,840,464
198	312.020	Steam Production Boiler AQC-LR Boiler #5	\$3,528,350	P-198	\$0	\$3,528,350	75.5065%	\$0	\$2,664,134
199	314.000	Steam Prod Turbogenerator-LR Boiler #5	\$177,870	P-199	\$0	\$177,870	98.1540%	\$0	\$174,587
200	315.000	Steam Production Access Equip-LR Boiler #5	\$1,741,022	P-200	\$0	\$1,741,022	91.1329%	\$0	\$1,586,644
201	316.000	Steam Prod Misc Power Plant-LR Boiler #5	\$98,191	P-201	\$0	\$98,191	69.7489%	\$0	\$68,487
202		TOTAL STEAM PROD-LAKE ROAD BOILER #5	\$29,832,594		\$0	\$29,832,594		\$0	\$22,955,395
203		STEAM PROD-LAKE ROAD BOILER #8							
204	311.000	Steam Production Structures-LR Boiler #8	\$482,393	P-204	\$0	\$482,393	94.1826%	\$0	\$454,330
205	312.000	Steam Production Boiler Plant-LR Boiler #8	\$7,805,296	P-205	\$0	\$7,805,296	75.5065%	\$0	\$5,893,506

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206	315.000	Steam Production Access Equip-LR Boiler #8	\$698,384	P-206	\$0	\$698,384	91.1329%	\$0	\$636,458
207	316.000	Steam Prod Misc Power Plant-LR Boiler #8	\$48,517	P-207	\$0	\$48,517	69.7489%	\$0	\$33,840
208		TOTAL STEAM PROD-LAKE ROAD BOILER #8	\$9,034,590		\$0	\$9,034,590		\$0	\$7,018,134
209		TOTAL STEAM PRODUCTION	\$1,003,265,854		\$3,743,589	\$1,007,009,443		\$0	\$975,471,024
210		NUCLEAR PRODUCTION							
211		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
212		HYDRAULIC PRODUCTION							
213		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
214		OTHER PRODUCTION							
215		CROSSROAD UNIT 1 - NATURAL GAS							
216	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	P-216	\$0	\$0	99.8100%	\$0	\$0
217	340.000	Land - Electric - Crossroads 1	\$0	P-217	\$0	\$0	99.8100%	\$0	\$0
218	341.000	Structures - Electric - Crossroads 1	\$313,007	P-218	\$0	\$313,007	99.8100%	\$0	\$312,412
219	342.000	Fuel Holders - Crossroads 1	\$610,695	P-219	\$0	\$610,695	99.8100%	\$0	\$609,535
220	343.000	Prime Movers - Crossroads 1	\$21,158,459	P-220	\$0	\$21,158,459	99.8100%	\$0	\$21,118,258
221	344.000	Generators - Crossroads 1	\$4,110,919	P-221	\$0	\$4,110,919	99.8100%	\$0	\$4,103,108
222	345.000	Accessory - Crossroads 1	\$5,048,036	P-222	\$0	\$5,048,036	99.8100%	\$0	\$5,038,445
223	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-223	\$0	\$0	99.8100%	\$0	\$0
224		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,241,116		\$0	\$31,241,116		\$0	\$31,181,758
225		CROSSROADS UNIT 2 - NATURAL GAS							
226	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	P-226	\$0	\$0	99.8100%	\$0	\$0
227	340.000	Land - Electric - Crossroads 2	\$0	P-227	\$0	\$0	99.8100%	\$0	\$0
228	341.000	Structures - Electric - Crossroads 2	\$309,084	P-228	\$0	\$309,084	99.8100%	\$0	\$308,497
229	342.000	Fuel Holders - Crossroad 2	\$1,010,528	P-229	\$0	\$1,010,528	99.8100%	\$0	\$1,008,608
230	343.000	Prime Movers - Crossroads 2	\$21,017,875	P-230	\$0	\$21,017,875	99.8100%	\$0	\$20,977,941
231	344.000	Generators - Crossroad 2	\$4,110,959	P-231	\$0	\$4,110,959	99.8100%	\$0	\$4,103,148
232	345.000	Accessory - Crossroad 2	\$2,881,206	P-232	\$0	\$2,881,206	99.8100%	\$0	\$2,875,732
233	346.000	Misc Power Plant Equip - Crossroad 2	\$0	P-233	\$0	\$0	99.8100%	\$0	\$0
234		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,329,652		\$0	\$29,329,652		\$0	\$29,273,926
235		CROSSROAD UNIT 3 - NATURAL GAS							
236	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	P-236	\$0	\$0	99.8100%	\$0	\$0
237	340.000	Land - Electric - Crossroads 3	\$0	P-237	\$0	\$0	99.8100%	\$0	\$0
238	341.000	Structures - Electric - Crossroads 3	\$309,084	P-238	\$0	\$309,084	99.8100%	\$0	\$308,497
239	342.000	Fuel Holders - Crossroads 3	\$610,695	P-239	\$0	\$610,695	99.8100%	\$0	\$609,535
240	343.000	Prime Movers - Crossroads 3	\$21,096,925	P-240	\$0	\$21,096,925	99.8100%	\$0	\$21,056,841
241	344.000	Generators - Crossroads 3	\$4,109,793	P-241	\$0	\$4,109,793	99.8100%	\$0	\$4,101,984
242	345.000	Accessory - Crossroads 3	\$4,715,453	P-242	\$0	\$4,715,453	99.8100%	\$0	\$4,706,494
243	346.000	Misc Power Plant Equip - Crossroads 3	\$0	P-243	\$0	\$0	99.8100%	\$0	\$0
244		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,841,950		\$0	\$30,841,950		\$0	\$30,783,351
245		CROSSROADS UNIT 4 - NATURAL GAS							
246	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	P-246	\$0	\$0	99.8100%	\$0	\$0
247	340.000	Land - Electric - Crossroads 4	\$0	P-247	\$0	\$0	99.8100%	\$0	\$0
248	341.000	Structures - Electric - Crossroads 4	\$309,224	P-248	\$0	\$309,224	99.8100%	\$0	\$308,636
249	342.000	Fuel Holders - Crossroads 4	\$610,695	P-249	\$0	\$610,695	99.8100%	\$0	\$609,535
250	343.000	Prime Movers - Crossroads 4	\$21,289,688	P-250	\$0	\$21,289,688	99.8100%	\$0	\$21,249,238
251	344.000	Generators - Crossroads 4	\$4,109,980	P-251	\$0	\$4,109,980	99.8100%	\$0	\$4,102,171
252	345.000	Accessory - Crossroads 4	\$2,538,120	P-252	\$0	\$2,538,120	99.8100%	\$0	\$2,533,298
253	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-253	\$0	\$0	99.8100%	\$0	\$0

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254		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,857,707		\$0	\$28,857,707		\$0	\$28,802,878
255		CROSSROADS COMMON - NATURAL GAS							
256	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	P-256	\$0	\$0	99.8100%	\$0	\$0
257	340.000	Land - Electric - Crossroads Common	\$427,390	P-257	\$0	\$427,390	99.8100%	\$0	\$426,578
258	341.000	Structures - Electric - Crossroads Common	\$1,701,247	P-258	\$0	\$1,701,247	99.8100%	\$0	\$1,698,015
259	342.000	Fuel Holders - Crossroads Common	\$1,921,888	P-259	\$0	\$1,921,888	99.8100%	\$0	\$1,918,236
260	343.000	Prime Movers - Crossroads Common	\$0	P-260	\$0	\$0	99.8100%	\$0	\$0
261	344.000	Generators - Crossroads Common	\$30,923	P-261	\$0	\$30,923	99.8100%	\$0	\$30,864
262	345.000	Accessory - Crossroads Common	\$244,641	P-262	\$0	\$244,641	99.8100%	\$0	\$244,176
263	346.000	Misc Power Plant Equip - Crossroads Common	\$120,117	P-263	\$0	\$120,117	99.8100%	\$0	\$119,889
264		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,446,206		\$0	\$4,446,206		\$0	\$4,437,758
265		CROSSROADS DISALLOWANCES-NATURAL GAS							
266	303.100	Miscellaneous Intangible - Substation (3553) Crossroads	\$0	P-266	-\$3,891,687	-\$3,891,687	99.8100%	\$0	-\$3,884,293
267	340.000	Land - Electric - Crossroads	\$0	P-267	-\$240,351	-\$240,351	99.8100%	\$0	-\$239,894
268	341.000	Structures - Electric - Crossroads	\$0	P-268	-\$1,279,957	-\$1,279,957	99.8100%	\$0	-\$1,277,525
269	342.000	Fuel Holders - Crossroads	\$0	P-269	-\$2,418,184	-\$2,418,184	99.8100%	\$0	-\$2,413,589
270	343.000	Prime Movers-Crossroads	\$0	P-270	-\$44,761,402	-\$44,761,402	99.8100%	\$0	-\$44,676,355
271	344.000	Generators-Crossroads	\$0	P-271	-\$8,937,477	-\$8,937,477	99.8100%	\$0	-\$8,920,496
272	345.000	Accessory-Crossroads	\$0	P-272	-\$8,752,236	-\$8,752,236	99.8100%	\$0	-\$8,735,607
273	346.000	Misc Power Plant Equip-Crossroads	\$0	P-273	-\$73,591	-\$73,591	99.8100%	\$0	-\$73,451
274		TOTAL CROSSROADS DISALLOWANCES-NATURAL GAS	\$0		-\$70,354,885	-\$70,354,885		\$0	-\$70,221,210
275		GREENWOOD UNIT 1 - NATURAL GAS							
276	340.000	Land - Electric - Greenwood 1	\$0	P-276	\$0	\$0	99.8100%	\$0	\$0
277	341.000	Structures - Electric - Greenwood 1	\$838,985	P-277	\$0	\$838,985	99.8100%	\$0	\$837,391
278	342.000	Fuel Holders - Greenwood 1	\$1,295,417	P-278	\$0	\$1,295,417	99.8100%	\$0	\$1,292,956
279	343.000	Prime Movers - Greenwood 1	\$9,121,026	P-279	\$0	\$9,121,026	99.8100%	\$0	\$9,103,696
280	344.000	Generators - Greenwood 1	\$2,766,543	P-280	\$0	\$2,766,543	99.8100%	\$0	\$2,761,287
281	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-281	\$0	\$2,020,094	99.8100%	\$0	\$2,016,256
282	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-282	\$0	\$0	99.8100%	\$0	\$0
283		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,042,065		\$0	\$16,042,065		\$0	\$16,011,586
284		GREENWOOD UNIT 2 - NATURAL GAS							
285	340.000	Land - Electric Greenwood 2	\$0	P-285	\$0	\$0	99.8100%	\$0	\$0
286	341.000	Structures - Electric Greenwood 2	\$197,444	P-286	\$0	\$197,444	99.8100%	\$0	\$197,069
287	342.000	Fuel Holders - Greenwood 2	\$426,046	P-287	\$0	\$426,046	99.8100%	\$0	\$425,237
288	343.000	Prime Movers - Greenwood 2	\$8,841,979	P-288	\$0	\$8,841,979	99.8100%	\$0	\$8,825,179
289	344.000	Generators - Greenwood 2	\$7,563,794	P-289	\$0	\$7,563,794	99.8100%	\$0	\$7,549,423
290	345.000	Accessory Equipment - Greenwood 2	\$1,936,570	P-290	\$0	\$1,936,570	99.8100%	\$0	\$1,932,891
291	346.000	Misc Power Plant Equip - Greenwood 2	\$0	P-291	\$0	\$0	99.8100%	\$0	\$0
292		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$18,965,833		\$0	\$18,965,833		\$0	\$18,929,799
293		GREENWOOD UNIT 3 - NATURAL GAS							
294	340.000	Land - Electric - Greenwood 3	\$0	P-294	\$0	\$0	99.8100%	\$0	\$0
295	341.000	Structures - Electric - Greenwood 3	\$907,073	P-295	\$0	\$907,073	99.8100%	\$0	\$905,350
296	342.000	Fuel Holders - Greenwood 3	\$1,359,683	P-296	\$0	\$1,359,683	99.8100%	\$0	\$1,357,100
297	343.000	Prime Movers - Greenwood 3	\$7,680,361	P-297	\$0	\$7,680,361	99.8100%	\$0	\$7,665,768
298	344.000	Generators - Greenwood 3	\$1,815,224	P-298	\$0	\$1,815,224	99.8100%	\$0	\$1,811,775
299	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-299	\$0	\$1,645,544	99.8100%	\$0	\$1,642,417
300	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-300	\$0	\$0	99.8100%	\$0	\$0
301		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,407,885		\$0	\$13,407,885		\$0	\$13,382,410
302		GREENWOOD UNIT 4 - NATURAL GAS							
303	340.000	Land - Electric - Greenwood 4	\$0	P-303	\$0	\$0	99.8100%	\$0	\$0
304	341.000	Structures - Electric - Greenwood 4	\$119,335	P-304	\$0	\$119,335	99.8100%	\$0	\$119,108

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305	342.000	Fuel Holders - Greenwood 4	\$360,339	P-305	\$0	\$360,339	99.8100%	\$0	\$359,654
306	343.000	Prime Movers - Greenwood 4	\$9,179,236	P-306	\$0	\$9,179,236	99.8100%	\$0	\$9,161,795
307	344.000	Generators - Greenwood 4	\$6,460,558	P-307	\$0	\$6,460,558	99.8100%	\$0	\$6,448,283
308	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-308	\$0	\$417,178	99.8100%	\$0	\$416,385
309	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-309	\$0	\$0	99.8100%	\$0	\$0
310		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$16,536,646		\$0	\$16,536,646		\$0	\$16,505,225
311		GREENWOOD COMMON							
312	340.000	Land - Electric - Greenwood Common	\$219,754	P-312	\$0	\$219,754	99.8100%	\$0	\$219,336
313	341.000	Structures - Electric - Greenwood Common	\$3,568,370	P-313	\$0	\$3,568,370	99.8100%	\$0	\$3,561,590
314	342.000	Fuel Holders - Greenwood Common	\$537,372	P-314	\$0	\$537,372	99.8100%	\$0	\$536,351
315	343.000	Prime Movers - Greenwood Common	\$1,646,504	P-315	\$0	\$1,646,504	99.8100%	\$0	\$1,643,376
316	344.000	Generators - Greenwood Common	\$0	P-316	\$0	\$0	99.8100%	\$0	\$0
317	345.000	Accessory Equipment - Greenwood Common	\$2,517,687	P-317	\$0	\$2,517,687	99.8100%	\$0	\$2,512,903
318	346.000	Misc Power Plant Equip - Greenwood Common	\$199,888	P-318	\$0	\$199,888	99.8100%	\$0	\$199,508
319		TOTAL GREENWOOD COMMON	\$8,689,575		\$0	\$8,689,575		\$0	\$8,673,064
320		NEVADA - OIL							
321	340.000	Land - Electric - Nevada	\$59,905	P-321	\$0	\$59,905	99.8100%	\$0	\$59,791
322	341.000	Structures - Electric - Nevada	\$527,845	P-322	\$0	\$527,845	99.8100%	\$0	\$526,842
323	342.000	Fuel Holders - Nevada	\$777,964	P-323	\$0	\$777,964	99.8100%	\$0	\$776,486
324	343.000	Prime Movers - Nevada	\$965,364	P-324	\$0	\$965,364	99.8100%	\$0	\$963,530
325	344.000	Generators - Nevada	\$611,711	P-325	\$0	\$611,711	99.8100%	\$0	\$610,549
326	345.000	Accessory Equipment - Nevada	\$566,458	P-326	\$0	\$566,458	99.8100%	\$0	\$565,382
327	346.000	Misc Power Plant Equip - Nevada	\$1,542,883	P-327	\$0	\$1,542,883	99.8100%	\$0	\$1,539,952
328		TOTAL NEVADA - OIL	\$5,052,130		\$0	\$5,052,130		\$0	\$5,042,532
329		SOUTH HARPER UNIT 1 - NATURAL GAS							
330	340.000	Land - Electric - South Harper 1	\$0	P-330	\$0	\$0	99.8100%	\$0	\$0
331	341.000	Structures - Electric - South Harper 1	\$1,313,183	P-331	\$0	\$1,313,183	99.8100%	\$0	\$1,310,688
332	342.000	Fuel Holders - South Harper 1	\$400,000	P-332	\$0	\$400,000	99.8100%	\$0	\$399,240
333	343.000	Prime Movers - South Harper 1	\$22,593,546	P-333	\$0	\$22,593,546	99.8100%	\$0	\$22,550,618
334	344.000	Generators - South Harper 1	\$5,750,000	P-334	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
335	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-335	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
336	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-336	\$0	\$0	99.8100%	\$0	\$0
337		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,475,898		\$0	\$34,475,898		\$0	\$34,410,394
338		SOUTH HARPER UNIT 2 - NATURAL GAS							
339	340.000	Land - Electric - South Harper 2	\$0	P-339	\$0	\$0	99.8100%	\$0	\$0
340	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-340	\$0	\$1,312,301	99.8100%	\$0	\$1,309,808
341	342.000	Fuel Holders - South Harper 2	\$400,000	P-341	\$0	\$400,000	99.8100%	\$0	\$399,240
342	343.000	Prime Movers - South Harper 2	\$23,234,191	P-342	\$0	\$23,234,191	99.8100%	\$0	\$23,190,046
343	344.000	Generators - South Harper 2	\$5,750,000	P-343	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
344	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-344	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
345	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-345	\$0	\$0	99.8100%	\$0	\$0
346		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,115,661		\$0	\$35,115,661		\$0	\$35,048,942
347		SOUTH HARPER 3 - NATURAL GAS							
348	340.000	Land - Electric - South Harper 3	\$0	P-348	\$0	\$0	99.8100%	\$0	\$0
349	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-349	\$0	\$1,313,674	99.8100%	\$0	\$1,311,178
350	342.000	Fuel Holders - South Harper 3	\$400,000	P-350	\$0	\$400,000	99.8100%	\$0	\$399,240
351	343.000	Generators - South Harper 3	\$22,671,039	P-351	\$0	\$22,671,039	99.8100%	\$0	\$22,627,964
352	344.000	Prime Movers - South Harper 3	\$5,750,000	P-352	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
353	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-353	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
354	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-354	\$0	\$0	99.8100%	\$0	\$0
355		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,553,882		\$0	\$34,553,882		\$0	\$34,488,230

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356		SOUTH HARPER COMMON							
357	340.000	Land - Electric - South Harper Common	\$1,034,874	P-357	\$0	\$1,034,874	99.8100%	\$0	\$1,032,908
358	341.000	Structures - Electric - South Harper Common	\$8,427,594	P-358	\$0	\$8,427,594	99.8100%	\$0	\$8,411,582
359	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-359	\$0	\$2,804,627	99.8100%	\$0	\$2,799,298
360	343.000	Prime Movers - South Harper Common	\$4,383,761	P-360	\$0	\$4,383,761	99.8100%	\$0	\$4,375,432
361	344.000	Generators - South Harper Common	\$0	P-361	\$0	\$0	99.8100%	\$0	\$0
362	345.000	Accessory Equipment - South Harper Common	\$4,376,574	P-362	\$0	\$4,376,574	99.8100%	\$0	\$4,368,259
363	346.000	Misc Power Plant Equip - South Harper Common	\$305,007	P-363	\$0	\$305,007	99.8100%	\$0	\$304,427
364		TOTAL SOUTH HARPER COMMON	\$21,332,437		\$0	\$21,332,437		\$0	\$21,291,906
365		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
366	340.000	Land - Electric - Lake Road 5	\$0	P-366	\$0	\$0	99.8100%	\$0	\$0
367	341.000	Structures - Electric - Lake Road 5	\$1,410,648	P-367	\$0	\$1,410,648	99.8100%	\$0	\$1,407,968
368	342.000	Fuel Holders - Lake Road 5	\$1,476,683	P-368	\$0	\$1,476,683	99.8100%	\$0	\$1,473,877
369	343.000	Prime Movers - Lake Road 5	\$10,999,502	P-369	\$0	\$10,999,502	99.8100%	\$0	\$10,978,603
370	344.000	Generators - Lake Road 5	\$7,078,032	P-370	\$0	\$7,078,032	99.8100%	\$0	\$7,064,584
371	345.000	Accessory Equipment - Lake Road 5	\$2,739,400	P-371	\$0	\$2,739,400	99.8100%	\$0	\$2,734,195
372	346.000	Misc Power Plant Equip - Lake Road 5	\$0	P-372	\$0	\$0	99.8100%	\$0	\$0
373		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$23,704,265		\$0	\$23,704,265		\$0	\$23,659,227
374		LAKE ROAD TURBINE 6 - OIL							
375	340.000	Land - Electric - Lake Road 6	\$0	P-375	\$0	\$0	99.8100%	\$0	\$0
376	341.000	Structures - Electric - Lake Road 6	\$225,020	P-376	\$0	\$225,020	99.8100%	\$0	\$224,592
377	342.000	Fuel Holders - Lake Road 6	\$163,119	P-377	\$0	\$163,119	99.8100%	\$0	\$162,809
378	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-378	\$0	\$3,713,380	99.8100%	\$0	\$3,706,325
379	344.000	Generators - Lake Road 6	\$517,750	P-379	\$0	\$517,750	99.8100%	\$0	\$516,766
380	345.000	Accessory Equipment - Lake Road 6	\$1,008,291	P-380	\$0	\$1,008,291	99.8100%	\$0	\$1,006,375
381	346.000	Misc Power Plant Equip - Lake Road 6	\$0	P-381	\$0	\$0	99.8100%	\$0	\$0
382		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,627,560		\$0	\$5,627,560		\$0	\$5,616,867
383		LAKE ROAD TURBINE 7 - OIL							
384	340.000	Land - Electric - Lake Road 7	\$0	P-384	\$0	\$0	99.8100%	\$0	\$0
385	341.000	Structures - Electric - Lake Road 7	\$36,495	P-385	\$0	\$36,495	99.8100%	\$0	\$36,426
386	342.000	Fuel Holders - Lake Road 7	\$167,909	P-386	\$0	\$167,909	99.8100%	\$0	\$167,590
387	343.000	Prime Movers - Lake Road 7	\$2,009,203	P-387	\$0	\$2,009,203	99.8100%	\$0	\$2,005,386
388	344.000	Generators - Lake Road 7	\$244,906	P-388	\$0	\$244,906	99.8100%	\$0	\$244,441
389	345.000	Accessory Equipment - Lake Road 7	\$813,257	P-389	\$0	\$813,257	99.8100%	\$0	\$811,712
390	346.000	Misc Power Plant Equip - Lake Road 7	\$0	P-390	\$0	\$0	99.8100%	\$0	\$0
391		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,271,770		\$0	\$3,271,770		\$0	\$3,265,555
392		LANDFILL TURBINE - METHANE GAS							
393	340.000	Land - Electric - Landfill Turbine	\$0	P-393	\$0	\$0	99.8100%	\$0	\$0
394	341.000	Structures - Electric - Landfill Turbine	\$129,632	P-394	\$0	\$129,632	99.8100%	\$0	\$129,386
395	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-395	\$0	\$2,309,870	99.8100%	\$0	\$2,305,481
396	343.000	Prime Movers - Landfill Turbine	\$35,745	P-396	\$0	\$35,745	99.8100%	\$0	\$35,677
397	344.000	Generators - Landfill Turbine	\$2,882,824	P-397	\$0	\$2,882,824	99.8100%	\$0	\$2,877,347
398	345.000	Accessory Equipment - Landfill Turbine	\$0	P-398	\$0	\$0	99.8100%	\$0	\$0
399	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,470	P-399	\$0	\$12,470	99.8100%	\$0	\$12,446
400		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,370,541		\$0	\$5,370,541		\$0	\$5,360,337
401		RALPH GREEN UNIT 3 - NATURAL GAS							
402	340.000	Land - Electric - Ralph Green 3	\$11,376	P-402	\$0	\$11,376	99.8100%	\$0	\$11,354
403	341.000	Structures - Electric - Ralph Green 3	\$2,042,425	P-403	\$0	\$2,042,425	99.8100%	\$0	\$2,038,544
404	342.000	Fuel Holders - Ralph Green 3	\$453,765	P-404	\$0	\$453,765	99.8100%	\$0	\$452,903
405	343.000	Prime Movers - Ralph Green 3	\$5,989,053	P-405	\$0	\$5,989,053	99.8100%	\$0	\$5,977,674
406	344.000	Generators - Ralph Green 3	\$11,799,075	P-406	\$0	\$11,799,075	99.8100%	\$0	\$11,776,657
407	345.000	Accessory Equipment - Ralph Green 3	\$1,771,213	P-407	\$0	\$1,771,213	99.8100%	\$0	\$1,767,848
408	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,872	P-408	\$0	\$327,872	99.8100%	\$0	\$327,249
409		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$22,394,779		\$0	\$22,394,779		\$0	\$22,352,229

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410		OTHER PRODUCTION - SOLAR							
411	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$0	P-411	\$0	\$0	99.8100%	\$0	\$0
412	344.010	Other Prod - Greenwood Solar	\$8,489,529	P-412	-\$5,313,490	\$3,176,039	99.8100%	\$0	\$3,170,005
413	344.010	Other Prod-Hawthorn Solar	\$7,374,075	P-413	\$0	\$7,374,075	99.8100%	\$0	\$7,360,064
414		TOTAL OTHER PRODUCTION - SOLAR	\$15,863,604		-\$5,313,490	\$10,550,114		\$0	\$10,530,069
415		TOTAL OTHER PRODUCTION	\$405,121,162		-\$75,668,375	\$329,452,787		\$0	\$328,826,833
416		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
417		Other Production - Salvage and Removal Retirements not yet classified	\$0	P-417	\$0	\$0	99.8100%	\$0	\$0
418		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
419		TOTAL PRODUCTION PLANT	\$1,408,387,016		-\$71,924,786	\$1,336,462,230		\$0	\$1,304,297,857
420		TRANSMISSION PLANT							
421	350.000	Land - Transmission	\$4,091,360	P-421	\$0	\$4,091,360	99.8100%	\$0	\$4,083,586
422	350.001	Land Rights - Transmission	\$4,012,155	P-422	\$0	\$4,012,155	99.8100%	\$0	\$4,004,532
423	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-423	\$0	\$12,977,912	99.8100%	\$0	\$12,953,254
424	352.000	Structure & Improvements - Transmission	\$10,709,871	P-424	\$0	\$10,709,871	99.8100%	\$0	\$10,689,522
425	353.000	Station Equipment - Transmission	\$319,141,141	P-425	-\$1,750,630	\$317,390,511	99.8100%	\$0	\$316,787,469
426	353.030	Station Equipment Communication - Transmission	\$124,061	P-426	\$0	\$124,061	99.8100%	\$0	\$123,825
427	354.000	Towers and Fixtures - Transmission	\$284,605	P-427	\$0	\$284,605	99.8100%	\$0	\$284,064
428	354.050	Towers & Fixtures - 34.5 Kv	\$122,859	P-428	\$0	\$122,859	99.8100%	\$0	\$122,626
429	355.000	Poles and Fixtures - Transmission	\$350,018,478	P-429	\$0	\$350,018,478	99.8100%	\$0	\$349,353,443
430	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-430	-\$1,402,180	-\$1,402,180	100.0000%	\$0	-\$1,402,180
431	355.050	Poles & Fixtures 34.5 kV	\$25,865,785	P-431	\$0	\$25,865,785	99.8100%	\$0	\$25,816,640
432	356.000	Overhead Conductors & Devices - Transmission	\$231,542,820	P-432	\$0	\$231,542,820	99.8100%	\$0	\$231,102,889
433	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	P-433	-\$3,221,404	-\$3,221,404	100.0000%	\$0	-\$3,221,404
434	356.050	Trsm-OH- Cond & Devices-Elec	\$16,439,251	P-434	\$0	\$16,439,251	99.8100%	\$0	\$16,408,016
435	357.000	Underground Conduit - Transmission	\$15,861	P-435	\$0	\$15,861	99.8100%	\$0	\$15,831
436	358.000	Underground Conductors & Devices - Transmission	\$72,737	P-436	\$0	\$72,737	99.8100%	\$0	\$72,599
437	358.050	Underground Conductors & Dev	\$4,024	P-437	\$0	\$4,024	99.8100%	\$0	\$4,016
438		TOTAL TRANSMISSION PLANT	\$975,422,920		-\$6,374,214	\$969,048,706		\$0	\$967,198,728
439		TRANSMISSION RETIREMENT WORK IN PROGRESS							
440		Transmission - Salvage and Removal Retirements not yet classified	\$0	P-440	\$0	\$0	100.0000%	\$0	\$0
441		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
442		DISTRIBUTION PLANT							
443	360.000	Land - Electric - Distribution	\$9,483,559	P-443	\$0	\$9,483,559	99.8683%	\$0	\$9,471,069
444	360.010	Land Rights - Electric - Distribution	\$382,240	P-444	\$0	\$382,240	99.8683%	\$0	\$381,737
445	360.020	Land Leased - Distribution	\$22,228	P-445	\$0	\$22,228	99.8683%	\$0	\$22,199
446	361.000	Structures & Improvements - Distribution	\$12,825,458	P-446	\$0	\$12,825,458	99.8683%	\$0	\$12,808,567
447	362.000	Station Equipment - Distribution	\$280,577,793	P-447	\$0	\$280,577,793	99.8683%	\$0	\$280,208,272
448	364.000	Poles, Towers & Fixtures - Distribution	\$396,378,557	P-448	\$0	\$396,378,557	99.8683%	\$0	\$395,856,526
449	365.000	Overhead Conductors & Devices - Distribution	\$262,137,839	P-449	-\$3,055,085	\$259,082,754	99.8683%	\$0	\$258,741,542
450	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-450	\$0	\$0	100.0000%	\$0	\$0
451	366.000	Underground Circuit - Distribution	\$208,016,279	P-451	-\$321,331	\$207,694,948	99.8683%	\$0	\$207,421,414
452	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-452	\$0	\$0	100.0000%	\$0	\$0
453	367.000	Underground Conductors & Devices - Distribution	\$344,239,488	P-453	\$0	\$344,239,488	99.8683%	\$0	\$343,786,125
454	368.000	Line Transformers - Distribution	\$316,101,803	P-454	\$0	\$316,101,803	99.8683%	\$0	\$315,685,497
455	369.010	Services - Overhead - Distribution	\$33,354,572	P-455	\$0	\$33,354,572	99.8683%	\$0	\$33,310,644

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456	369.020	Services - Underground - Distribution	\$99,405,002	P-456	\$0	\$99,405,002	99.8683%	\$0	\$99,274,086
457	370.000	Meters - Distribution	\$29,178,771	P-457	\$0	\$29,178,771	99.8683%	\$0	\$29,140,343
458	370.010	Meters - PURPA Distribution	\$2,038,114	P-458	\$0	\$2,038,114	99.8683%	\$0	\$2,035,430
459	370.020	Meters - AMI Distribution	\$55,963,102	P-459	\$0	\$55,963,102	99.8683%	\$0	\$55,889,399
460	371.000	Customer Premise Meter Installations - Distribution	\$32,135,818	P-460	\$0	\$32,135,818	99.8683%	\$0	\$32,093,495
461	371.010	Distribution - Cust Prem Install - EVCS	\$4,929,772	P-461	\$0	\$4,929,772	100.0000%	\$0	\$4,929,772
462	373.000	Street Lighting and Traffic Signal - Distribution	\$60,843,647	P-462	\$0	\$60,843,647	99.8683%	\$0	\$60,763,516
463		TOTAL DISTRIBUTION PLANT	\$2,148,014,042		-\$3,376,416	\$2,144,637,626		\$0	\$2,141,819,633
464		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
465		Distribution Retirement Work In Progress	\$0	P-465	\$0	\$0	100.0000%	\$0	\$0
466		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
467		INCENTIVE COMPENSATION CAPITALIZATION							
468	0.000	Incentive Compensation Capitalization Adj.	\$0	P-468	-\$315,906	-\$315,906	100.0000%	\$0	-\$315,906
469		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$315,906	-\$315,906		\$0	-\$315,906
470		GENERAL PLANT							
471	389.000	Land Rights - General	\$1,896,525	P-471	\$0	\$1,896,525	99.8316%	\$0	\$1,893,331
472	389.010	Land RT/ROW - Depreciation - Electric	\$6,300	P-472	\$0	\$6,300	99.8316%	\$0	\$6,289
473	390.000	Structures & Improvements - General	\$67,248,775	P-473	\$0	\$67,248,775	99.8316%	\$0	\$67,135,528
474	391.000	Office Furniture & Equipmepnt - General	\$1,665,206	P-474	\$0	\$1,665,206	99.8316%	\$0	\$1,662,402
475	391.020	Office Furniture - Computers - General	\$6,160,707	P-475	\$0	\$6,160,707	99.8316%	\$0	\$6,150,332
476	392.000	Transportation Equipment - Autos - General	\$156,287	P-476	\$0	\$156,287	99.8316%	\$0	\$156,024
477	392.001	Transportation Equip - Light Trucsh-General	\$4,414,271	P-477	\$0	\$4,414,271	99.8316%	\$0	\$4,406,837
478	392.002	Transportation Equip-Heavy Trucks-General	\$31,232,791	P-478	\$0	\$31,232,791	99.8316%	\$0	\$31,180,195
479	392.003	Transportation Equip - Tractors - General	\$96,412	P-479	\$0	\$96,412	99.8316%	\$0	\$96,250
480	392.004	Transportation Equip - Trailers - General	\$1,504,006	P-480	\$0	\$1,504,006	99.8316%	\$0	\$1,501,473
481	394.500	Transport Equip-Medium Trucks General	\$0	P-481	\$0	\$0	99.8316%	\$0	\$0
482	393.000	Stores Equipment - General	\$61,392	P-482	\$0	\$61,392	99.8316%	\$0	\$61,289
483	394.000	Tools - General	\$4,945,195	P-483	\$0	\$4,945,195	99.8316%	\$0	\$4,936,867
484	395.000	Laboratory Equipment - General	\$4,719,903	P-484	\$0	\$4,719,903	99.8316%	\$0	\$4,711,955
485	396.000	Power Operated Equipment - General	\$6,096,831	P-485	\$0	\$6,096,831	99.8316%	\$0	\$6,086,564
486	397.000	Communication Equipment - General	\$57,988,667	P-486	\$0	\$57,988,667	99.8316%	\$0	\$57,891,014
487	398.000	Miscellaneous Equipment - General	\$675,594	P-487	\$0	\$675,594	99.8316%	\$0	\$674,456
488		TOTAL GENERAL PLANT	\$188,868,862		\$0	\$188,868,862		\$0	\$188,550,806
489		GENERAL PLANT - LAKE ROAD							
490	391.000	Office Furniture and Equipment - General	\$143,295	P-490	\$0	\$143,295	91.1329%	\$0	\$130,589
491	391.020	Office Furniture - Computer - General	\$359,112	P-491	\$0	\$359,112	91.1329%	\$0	\$327,269
492	391.040	Office Furniture - Software -General	\$0	P-492	\$0	\$0	91.1329%	\$0	\$0
493	392.000	Transportation Equip - Autos - General	\$0	P-493	\$0	\$0	91.1329%	\$0	\$0
494	392.010	Transportation Equip -Light Trucks -General	\$234,779	P-494	\$0	\$234,779	91.1329%	\$0	\$213,961
495	392.020	Transport Equip - Heavy Trucks - General	\$71,418	P-495	\$0	\$71,418	91.1329%	\$0	\$65,085
496	392.030	Transportation Equip - Tractors -General	\$0	P-496	\$0	\$0	91.1329%	\$0	\$0
497	392.040	Transportation Equip - Trailers -General	\$95,073	P-497	\$0	\$95,073	91.1329%	\$0	\$86,643
498	392.050	Transportation Equip - Medium Trucks - General	\$0	P-498	\$0	\$0	91.1329%	\$0	\$0
499	393.000	Stores Equipment -General	\$23,379	P-499	\$0	\$23,379	91.1329%	\$0	\$21,306
500	394.000	Tools -General	\$115,668	P-500	\$0	\$115,668	91.1329%	\$0	\$105,412
501	395.000	Laboratory Equipment -General	\$299,325	P-501	\$0	\$299,325	91.1329%	\$0	\$272,784
502	396.000	Power Operated Equipment -General	\$951,494	P-502	\$0	\$951,494	91.1329%	\$0	\$867,124
503	397.000	Communication Equipment -General	\$724,747	P-503	\$0	\$724,747	91.1329%	\$0	\$660,483
504	398.000	Miscellaneous Equipment -General	\$180,383	P-504	\$0	\$180,383	91.1329%	\$0	\$164,388
505		TOTAL GENERAL PLANT - LAKE ROAD	\$3,198,673		\$0	\$3,198,673		\$0	\$2,915,044
506		GENERAL RETIREMENTS WORK IN PROGRESS							

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
507		General - Salvage and Removal Retirements not yet classified	\$0	P-507	\$0	\$0	91.1329%	\$0	\$0
508		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
509		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
510	310.090	Industrial Steam - Land	\$11,450	P-510	\$0	\$11,450	0.0000%	\$0	\$0
511	311.090	Industrial Steam - Structures & Improvements	\$95,617	P-511	\$0	\$95,617	0.0000%	\$0	\$0
512	312.090	Industrial Steam - Boiler	\$1,842,889	P-512	\$0	\$1,842,889	0.0000%	\$0	\$0
513	315.090	Industrial Steam - Accessory	\$48,849	P-513	\$0	\$48,849	0.0000%	\$0	\$0
514	375.090	Industrial Steam - Distribution Structure & Improvement	\$335,657	P-514	\$0	\$335,657	0.0000%	\$0	\$0
515	376.090	Industrial Steam - Mains	\$2,692,006	P-515	\$0	\$2,692,006	0.0000%	\$0	\$0
516	379.090	Industrial Steam - City Gate Measuring/Regulator	\$2,918,079	P-516	\$0	\$2,918,079	0.0000%	\$0	\$0
517	380.090	Industrial Steam - Services	\$100,842	P-517	\$0	\$100,842	0.0000%	\$0	\$0
518	381.090	Industrial Steam - Services -	\$454,023	P-518	\$0	\$454,023	0.0000%	\$0	\$0
519		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$8,499,412		\$0	\$8,499,412		\$0	\$0
520		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
521		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	P-521	\$0	\$0	100.0000%	\$0	\$0
522		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
523		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
524		Capitalized Long-Term Incentive Stock Awards through ?	\$0	P-524	-\$3,561,536	-\$3,561,536	100.0000%	\$0	-\$3,561,536
525		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,561,536	-\$3,561,536		\$0	-\$3,561,536
526		TOTAL PLANT IN SERVICE	\$4,773,720,692		-\$85,552,858	\$4,688,167,834		\$0	\$4,642,129,477

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-80	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$111,704		\$0	
P-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$410,538		\$0	
P-82	Boiler Plant Equipment-Electric-Jeffrey Comm	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$1,438,628		\$0	
P-85	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315. (Nieto)		\$1,750,630		\$0	
P-86	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$32,089		\$0	
P-266	Miscellaneous Intangible - Substation (3553) C	303.100		-\$3,891,687		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$3,891,687		\$0	
P-267	Land - Electric - Crossroads	340.000		-\$240,351		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$240,351		\$0	
P-268	Structures - Electric - Crossroads	341.000		-\$1,279,957		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$1,279,957		\$0	
P-269	Fuel Holders - Crossroads	342.000		-\$2,418,184		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$2,418,184		\$0	
P-270	Prime Movers-Crossroads	343.000		-\$44,761,402		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$44,761,402		\$0	
P-271	Generators-Crossroads	344.000		-\$8,937,477		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$8,937,477		\$0	
P-272	Accessory-Crossroads	345.000		-\$8,752,236		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$8,752,236		\$0	
P-273	Misc Power Plant Equip-Crossroads	346.000		-\$73,591		\$0
	1. To reduce Crossroads plant based on the Commission's orders in Case No. ER-2010-0356 and No. ER-2012-0175. (Majors)		-\$73,591		\$0	
P-412	Other Prod - Greenwood Solar	344.010		-\$5,313,490		\$0
	1. To allocate a portion of the Evergy MO West Greenwood solar facility plant to Evergy Metro (Giacone)		-\$5,313,490		\$0	
P-425	Station Equipment - Transmission	353.000		-\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315. (Nieto)		-\$1,750,630		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-430	Poles and Fixtures - Disallowance Stipulation	355.000		-\$1,402,180		\$0
	1. To include transmission plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$1,402,180		\$0	
P-433	Conductors & Devices - Disallowance Stipulation	356.000		-\$3,221,404		\$0
	1. To include transmission plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$3,221,404		\$0	
P-449	Overhead Conductors & Devices - Distribution	365.000		-\$3,055,085		\$0
	1. To include distribution plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$3,055,085		\$0	
P-451	Underground Circuit - Distribution	366.000		-\$321,331		\$0
	1. To include distribution plant disallowance per S&A in ER-2012-0175. (Nieto)		-\$321,331		\$0	
P-468	Incentive Compensation Capitalization Adj.			-\$315,906		\$0
	1. To remove VCP Short Term EPS Capitalized 6/22-12/23. (Smith)		-\$138,620		\$0	
	2. To remove AIP Short Term EPS Capitalized 6/22-12/23. (Smith)		-\$177,286		\$0	
P-524	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	1. To remove long term capitalized incentive compensation. (Smith)		-\$3,561,536		\$0	
Total Plant Adjustments				-\$85,552,858		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$96,501	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$605,185	0.00%	\$0	0	0.00%
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$13,450,733	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,300,664	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$318,965	0.00%	\$0	0	0.00%
8	303.090	Misc - Transmission Ln MINT Line Demand	\$71,981	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$929,270	0.00%	\$0	0	0.00%
10	303.130	Misc Radio Frequencies	\$107,493	0.00%	\$0	0	0.00%
11	303.140	Misc Radio Frequencies Spectrum	\$7,344,059	0.00%	\$0	0	0.00%
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	0.00%	\$0	0	0.00%
13		TOTAL INTANGIBLE PLANT	\$41,224,851		\$0		
14		PRODUCTION PLANT					
15		STEAM PRODUCTION					
16		SIBLEY UNIT 1 - STEAM					
17	310.000	Land-Electric Sibley 1 MPS	\$0	0.00%	\$0	0	0.00%
18	311.000	Structures-Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	0.00%	\$0	0	0.00%
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
21	314.000	Turbogenerator - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	0.00%	\$0	0	0.00%
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0		
25		SIBLEY UNIT 2 - STEAM					
26	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
27	311.000	Structures - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	0.00%	\$0	0	0.00%
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbogenerator - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	0.00%	\$0	0	0.00%
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0		
34		SIBLEY UNIT 3 - STEAM					
35	310.000	Land - Electric Sibley 3 MPS	\$0	0.00%	\$0	0	0.00%
36	311.000	Structures - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	0.00%	\$0	0	0.00%

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38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
39	314.000	Turbogenerator - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	0.00%	\$0	0	0.00%
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0		
43		SIBLEY FACILITY COMMON - STEAM					
44	310.000	Land - Electric - Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - Sibley Common	\$392,071	0.00%	\$0	0	0.00%
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$392,071		\$0		
52		JEFFREY UNIT 1 - STEAM					
53	310.000	Land - Electric Jeffrey 1 MPS	\$71,428	0.00%	\$0	0	0.00%
54	311.000	Structures - Electric Jeffrey 1	\$6,714,546	2.26%	\$151,749	0	0.00%
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$18,306,277	1.49%	\$272,764	0	0.00%
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,813,958	7.39%	\$2,277,151	0	0.00%
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,593,025	2.25%	\$148,343	0	0.00%
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,266,724	0.82%	\$18,587	0	0.00%
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$432,344	5.07%	\$21,920	0	0.00%
60		TOTAL JEFFREY UNIT 1 - STEAM	\$65,198,302		\$2,890,514		
61		JEFFREY UNIT 2 - STEAM					
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,148	0.00%	\$0	0	0.00%
63	311.000	Structures - Electric - Jeffrey 2	\$5,482,397	2.27%	\$124,450	0	0.00%
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,083,968	1.69%	\$356,319	0	0.00%
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,183,922	11.27%	\$1,711,228	0	0.00%
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,692,035	1.85%	\$123,803	0	0.00%
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,625,379	2.74%	\$71,935	0	0.00%
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$746,686	5.14%	\$38,380	0	0.00%
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,885,535		\$2,426,115		
70		JEFFREY UNIT 3 - STEAM					
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,090	0.00%	\$0	0	0.00%
72	311.000	Structures - Electric - Jeffrey 3	\$5,865,603	2.29%	\$134,322	0	0.00%
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$26,372,384	1.56%	\$411,409	0	0.00%
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,644,997	12.10%	\$1,893,045	0	0.00%
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$335,946	2.02%	\$6,786	0	0.00%
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,474,125	0.98%	\$24,246	0	0.00%
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$441,702	5.28%	\$23,322	0	0.00%
78		TOTAL JEFFREY UNIT 3 - STEAM	\$51,137,847		\$2,493,130		

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79		JEFFREY FACILITY COMMON - STEAM					
80	310.000	Land - Electric - Jeffrey Common MPS	\$332,915	0.00%	\$0	0	0.00%
81	311.000	Structures - Electric - Jeffrey Common	\$6,822,488	3.73%	\$254,479	0	0.00%
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$9,671,401	3.68%	\$355,908	0	0.00%
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$17,703,652	7.74%	\$1,370,263	0	0.00%
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,186,910	2.84%	\$62,108	0	0.00%
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$2,974,639	2.97%	\$88,347	0	0.00%
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,843,799	4.84%	\$89,240	0	0.00%
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$41,535,804		\$2,220,345		
88		IATAN UNIT 1 - STEAM					
89	310.000	Land - Electric - Iatan 1	\$248,805	0.00%	\$0	0	0.00%
90	311.000	Structures - Electric - Iatan 1	\$5,623,681	3.82%	\$214,825	0	0.00%
91	311.000	Structures-Electric Disallowance-Iatan1	-\$15,150	3.82%	-\$579	0	0.00%
92	312.000	Boiler Plant Equipment - Iatan 1	\$124,921,281	4.88%	\$6,096,159	0	0.00%
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$262,720	4.88%	-\$12,821	0	0.00%
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	\$454,360	9.68%	\$43,982	0	0.00%
95	314.000	Turbogenerator -- Electric - Iatan 1	\$23,827,978	4.21%	\$1,003,158	0	0.00%
96	315.000	Accessory Equipment - Electric - Iatan 1	\$17,621,035	4.53%	\$798,233	0	0.00%
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$21,473	4.53%	-\$973	0	0.00%
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$2,892,603	5.31%	\$153,597	0	0.00%
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$2,383	5.31%	-\$127	0	0.00%
100		TOTAL IATAN UNIT 1 - STEAM	\$175,288,017		\$8,295,454		
101		IATAN UNIT 2 - STEAM					
102	311.000	Structures - Electric - Iatan 2	\$30,254,833	2.46%	\$744,269	0	0.00%
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$435,092	2.46%	-\$10,703	0	0.00%
104	312.000	Boiler Plant Equipment - Iatan 2	\$222,908,302	3.00%	\$6,687,249	0	0.00%
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	3.00%	-\$93,815	0	0.00%
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	0.00%	\$0	0	0.00%
107	314.000	Turbogenerator - Electric - Iatan 2	\$74,487,131	2.95%	\$2,197,370	0	0.00%
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$432,292	2.95%	-\$12,753	0	0.00%
109	315.000	Accessory Equipment - Electric - Iatan 2	\$18,872,825	2.80%	\$528,439	0	0.00%
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$144,466	2.80%	-\$4,045	0	0.00%
111	316.000	Misc Power Plant - Electric - Iatan 2	\$1,772,543	3.51%	\$62,216	0	0.00%
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$16,154	3.51%	-\$567	0	0.00%
113		TOTAL IATAN UNIT 2 - STEAM	\$344,140,472		\$10,097,660		
114		IATAN FACILITY COMMON - STEAM					
115	310.000	Land - Electric - Iatan Common	\$11,359	0.00%	\$0	0	0.00%

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116	311.000	Structures - Electric - Iatan Common	\$31,568,034	2.41%	\$760,790	0	0.00%
117	312.000	Boiler Plant Equipment - Iatan Common	\$57,463,255	2.95%	\$1,695,166	0	0.00%
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	0.00%	\$0	0	0.00%
119	314.000	Turbogenerator-Electric-Iatan Common	\$1,757,656	2.88%	\$50,620	0	0.00%
120	315.000	Accessory Equipment - Iatan Common	\$8,449,990	2.70%	\$228,150	0	0.00%
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$2,633,229	3.42%	\$90,056	0	0.00%
122		TOTAL IATAN FACILITY COMMON - STEAM	\$101,883,523		\$2,824,782		
123		STEAM PROD-LAKE ROAD COMMON					
124	310.000	Steam Production Land Elec-LR Common	\$38,845	0.00%	\$0	0	0.00%
125	311.000	Steam Production Structures-LR Common	\$12,458,865	5.28%	\$657,828	0	0.00%
126	312.000	Steam Production Boiler Plant-LR Common	\$12,763,002	5.39%	\$687,926	0	0.00%
127	312.020	Steam Production Boiler AQC-LR Common	\$651,962	12.76%	\$83,190	0	0.00%
128	314.000	Steam Prod Turbogenerator-LR Common	\$1,010,791	0.00%	\$0	0	0.00%
129	315.000	Steam Production Access Equip-LR Common	\$640,252	3.95%	\$25,290	0	0.00%
130	316.000	Steam Prod Misc Power Plant-LR Common	\$526,362	6.54%	\$34,424	0	0.00%
131		TOTAL STEAM PROD-LAKE ROAD COMMON	\$28,090,079		\$1,488,658		
132		LAKE ROAD UNIT 1 - STEAM					
133	310.000	Land - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
134	311.000	Structures - Electric - Lake Road 1	\$821,745	4.24%	\$34,842	0	0.00%
135	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$969,768	6.76%	\$65,556	0	0.00%
136	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	0.00%	\$0	0	0.00%
137	314.000	Turbogenerator - Electric - Lake Road 1	\$3,446,633	4.41%	\$151,997	0	0.00%
138	315.000	Accessory Equip - Electric - Lake Road 1	\$1,825,334	6.09%	\$111,163	0	0.00%
139	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
140		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,063,480		\$363,558		
141		LAKE ROAD UNIT 2 - STEAM					
142	310.000	Land - Electric - Lake Road 2	\$0	0.00%	\$0	0	0.00%
143	311.000	Structures - Electric - Lake Road 2	\$899,358	4.73%	\$42,540	0	0.00%
144	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$86,025	6.43%	\$5,531	0	0.00%
145	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	0.00%	\$0	0	0.00%
146	314.000	Turbogenerator - Electric - Lake Road 2	\$3,669,431	4.51%	\$165,491	0	0.00%
147	315.000	Accessory Equip - Electric - Lake Road 2	\$1,566,930	5.90%	\$92,449	0	0.00%
148	316.000	Misc Power Plant Equip - Lake Road 2	\$1,636	6.10%	\$100	0	0.00%
149		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,223,380		\$306,111		
150		LAKE ROAD UNIT 3 - STEAM					
151	310.000	Land - Electric - Lake Road 3	\$0	0.00%	\$0	0	0.00%

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152	311.000	Structures - Electric - Lake Road 3	\$311,848	4.81%	\$15,000	0	0.00%
153	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$301,479	7.13%	\$21,495	0	0.00%
154	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	0.00%	\$0	0	0.00%
155	314.000	Turbogenerator - Electric - Lake Road 3	\$1,288,972	3.08%	\$39,700	0	0.00%
156	315.000	Accessory Equip - Electric - Lake Road 3	\$75,995	4.10%	\$3,116	0	0.00%
157	316.000	Misc Power Plant Equip - Lake Road 3	\$0	0.00%	\$0	0	0.00%
158		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,978,294		\$79,311		
159		LAKE ROAD UNIT 4 - STEAM					
160	310.000	Land - Electric - Lake Road 4	\$0	0.00%	\$0	0	0.00%
161	311.000	Structures - Electric - Lake Road 4	\$3,374,708	5.09%	\$171,773	0	0.00%
162	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$16,139,181	6.17%	\$995,787	0	0.00%
163	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$860,215	13.29%	\$114,323	0	0.00%
164	314.000	Turbogenerator - Electric - Lake Road 4	\$11,023,341	4.45%	\$490,539	0	0.00%
165	315.000	Accessory Equip - Electric - Lake Road 4	\$3,590,281	3.70%	\$132,840	0	0.00%
166	316.000	Misc Power Plant Equip - Lake Road 4	\$14,956	6.37%	\$953	0	0.00%
167		TOTAL LAKE ROAD UNIT 4 - STEAM	\$35,002,682		\$1,906,215		
168		STEAM PROD-LAKE ROAD BOILER COMMON					
169	311.000	Steam Production Structures-LR Boiler Common	\$7,022,403	6.05%	\$424,855	0	0.00%
170	312.000	Steam Production Boiler Plant-LR Boiler Common	\$12,038,799	6.44%	\$775,299	0	0.00%
171	312.020	Steam Production Boiler AQC-LR Boiler Common	\$47,158	13.67%	\$6,446	0	0.00%
172	314.000	Steam Prod Turbogenerator-LR Boiler Common	\$532,239	6.12%	\$32,573	0	0.00%
173	315.000	Steam Production Access Equip-LR Boiler Common	\$4,020,213	5.47%	\$219,906	0	0.00%
174	316.000	Steam Prod Misc Power Plant-LR Boiler Common	\$1,293,219	7.30%	\$94,405	0	0.00%
175		TOTAL STEAM PROD-LAKE ROAD BOILER COMMON	\$24,954,031		\$1,553,484		
176		STEAM PROD-LAKE ROAD BOILER #1					
177	311.000	Steam Production Structures-LR Boiler #1	\$8,196	5.05%	\$414	0	0.00%
178	312.000	Steam Production Boiler Plant-LR Boiler #1	\$2,273,520	6.26%	\$142,322	0	0.00%
179	314.000	Steam Prod Turbogenerator-LR Boiler #1	\$159,928	6.81%	\$10,891	0	0.00%
180	315.000	Steam Production Access Equip-LR Boiler #1	\$63,439	2.99%	\$1,897	0	0.00%
181	316.000	Steam Prod Misc Power Plant-LR Boiler #1	\$18,816	6.92%	\$1,302	0	0.00%
182		TOTAL STEAM PROD-LAKE ROAD BOILER #1	\$2,523,899		\$156,826		
183		STEAM PROD-LAKE ROAD BOILER #2					
184	311.000	Steam Production Structures-LR Boiler #2	\$151,624	5.89%	\$8,931	0	0.00%

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185	312.000	Steam Production Boiler Plant-LR Boiler #2	\$3,032,383	6.24%	\$189,221	0	0.00%
186	315.000	Steam Production Access Equip-LR Boiler #2	\$809,448	5.30%	\$42,901	0	0.00%
187	316.000	Steam Prod Misc Power Plant-LR Boiler #2	\$18,534	6.86%	\$1,271	0	0.00%
188		TOTAL STEAM PROD-LAKE ROAD BOILER #2	\$4,011,989		\$242,324		
189		STEAM PROD-LAKE ROAD BOILER #4					
190	311.000	Steam Production Structures-LR Boiler #4	\$103,702	3.81%	\$3,951	0	0.00%
191	312.000	Steam Production Boiler Plant-LR Boiler #4	\$3,156,398	6.92%	\$218,423	0	0.00%
192	312.020	Steam Production Boiler AQC-LR Boiler #4	\$10,349	9.00%	\$931	0	0.00%
193	315.000	Steam Production Access Equip-LR Boiler #4	\$917,641	5.21%	\$47,809	0	0.00%
194		TOTAL STEAM PROD-LAKE ROAD BOILER #4	\$4,188,090		\$271,114		
195		STEAM PROD-LAKE ROAD BOILER #5					
196	311.000	Steam Production Structures-LR Boiler #5	\$621,079	5.87%	\$36,457	0	0.00%
197	312.000	Steam Production Boiler Plant-LR Boiler #5	\$17,840,464	6.32%	\$1,127,517	0	0.00%
198	312.020	Steam Production Boiler AQC-LR Boiler #5	\$2,664,134	9.14%	\$243,502	0	0.00%
199	314.000	Steam Prod Turbogenerator-LR Boiler #5	\$174,587	6.46%	\$11,278	0	0.00%
200	315.000	Steam Production Access Equip-LR Boiler #5	\$1,586,644	5.42%	\$85,996	0	0.00%
201	316.000	Steam Prod Misc Power Plant-LR Boiler #5	\$68,487	5.96%	\$4,082	0	0.00%
202		TOTAL STEAM PROD-LAKE ROAD BOILER #5	\$22,955,395		\$1,508,832		
203		STEAM PROD-LAKE ROAD BOILER #8					
204	311.000	Steam Production Structures-LR Boiler #8	\$454,330	5.26%	\$23,898	0	0.00%
205	312.000	Steam Production Boiler Plant-LR Boiler #8	\$5,893,506	6.37%	\$375,416	0	0.00%
206	315.000	Steam Production Access Equip-LR Boiler #8	\$636,458	4.28%	\$27,240	0	0.00%
207	316.000	Steam Prod Misc Power Plant-LR Boiler #8	\$33,840	6.57%	\$2,223	0	0.00%
208		TOTAL STEAM PROD-LAKE ROAD BOILER #8	\$7,018,134		\$428,777		
209		TOTAL STEAM PRODUCTION	\$975,471,024		\$39,553,210		
210		NUCLEAR PRODUCTION					
211		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
212		HYDRAULIC PRODUCTION					
213		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
214		OTHER PRODUCTION					

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215		CROSSROAD UNIT 1 - NATURAL GAS					
216	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	0.00%	\$0	0	0.00%
217	340.000	Land - Electric - Crossroads 1	\$0	0.00%	\$0	0	0.00%
218	341.000	Structures - Electric - Crossroads 1	\$312,412	1.93%	\$6,030	0	0.00%
219	342.000	Fuel Holders - Crossroads 1	\$609,535	2.03%	\$12,374	0	0.00%
220	343.000	Prime Movers - Crossroads 1	\$21,118,258	1.19%	\$251,307	0	0.00%
221	344.000	Generators - Crossroads 1	\$4,103,108	1.59%	\$65,239	0	0.00%
222	345.000	Accessory - Crossroads 1	\$5,038,445	2.70%	\$136,038	0	0.00%
223	346.000	Misc Power Plant Equip - Crossroads 1	\$0	0.00%	\$0	0	0.00%
224		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$31,181,758		\$470,988		
225		CROSSROADS UNIT 2 - NATURAL GAS					
226	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	0.00%	\$0	0	0.00%
227	340.000	Land - Electric - Crossroads 2	\$0	0.00%	\$0	0	0.00%
228	341.000	Structures - Electric - Crossroads 2	\$308,497	1.88%	\$5,800	0	0.00%
229	342.000	Fuel Holders - Crossroad 2	\$1,008,608	2.46%	\$24,812	0	0.00%
230	343.000	Prime Movers - Crossroads 2	\$20,977,941	1.16%	\$243,344	0	0.00%
231	344.000	Generators - Crossroad 2	\$4,103,148	1.59%	\$65,240	0	0.00%
232	345.000	Accessory - Crossroad 2	\$2,875,732	2.72%	\$78,220	0	0.00%
233	346.000	Misc Power Plant Equip - Crossroad 2	\$0	0.00%	\$0	0	0.00%
234		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$29,273,926		\$417,416		
235		CROSSROAD UNIT 3 - NATURAL GAS					
236	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	0.00%	\$0	0	0.00%
237	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
238	341.000	Structures - Electric - Crossroads 3	\$308,497	1.88%	\$5,800	0	0.00%
239	342.000	Fuel Holders - Crossroads 3	\$609,535	2.03%	\$12,374	0	0.00%
240	343.000	Prime Movers - Crossroads 3	\$21,056,841	1.08%	\$227,414	0	0.00%
241	344.000	Generators - Crossroads 3	\$4,101,984	1.52%	\$62,350	0	0.00%
242	345.000	Accessory - Crossroads 3	\$4,706,494	3.71%	\$174,611	0	0.00%
243	346.000	Misc Power Plant Equip - Crossroads 3	\$0	0.00%	\$0	0	0.00%
244		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,783,351		\$482,549		
245		CROSSROADS UNIT 4 - NATURAL GAS					
246	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	0.00%	\$0	0	0.00%
247	340.000	Land - Electric - Crossroads 4	\$0	0.00%	\$0	0	0.00%
248	341.000	Structures - Electric - Crossroads 4	\$308,636	1.88%	\$5,802	0	0.00%
249	342.000	Fuel Holders - Crossroads 4	\$609,535	2.03%	\$12,374	0	0.00%
250	343.000	Prime Movers - Crossroads 4	\$21,249,238	1.07%	\$227,367	0	0.00%
251	344.000	Generators - Crossroads 4	\$4,102,171	1.59%	\$65,225	0	0.00%
252	345.000	Accessory - Crossroads 4	\$2,533,298	2.72%	\$68,906	0	0.00%
253	346.000	Misc Power Plant Equip - Crossroads 4	\$0	0.00%	\$0	0	0.00%
254		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,802,878		\$379,674		
255		CROSSROADS COMMON - NATURAL GAS					
256	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	0.00%	\$0	0	0.00%
257	340.000	Land - Electric - Crossroads Common	\$426,578	0.00%	\$0	0	0.00%
258	341.000	Structures - Electric - Crossroads Common	\$1,698,015	3.01%	\$51,110	0	0.00%

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259	342.000	Fuel Holders - Crossroads Common	\$1,918,236	1.99%	\$38,173	0	0.00%
260	343.000	Prime Movers - Crossroads Common	\$0	0.00%	\$0	0	0.00%
261	344.000	Generators - Crossroads Common	\$30,864	3.28%	\$1,012	0	0.00%
262	345.000	Accessory - Corssroads Common	\$244,176	3.32%	\$8,107	0	0.00%
263	346.000	Misc Power Plant Equip - Crossroads Common	\$119,889	3.71%	\$4,448	0	0.00%
264		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,437,758		\$102,850		
265		CROSSROADS DISALLOWANCES- NATURAL GAS					
266	303.100	Miscellaneous Intangible - Substation (3553) Crossroads	-\$3,884,293	0.00%	\$0	0	0.00%
267	340.000	Land - Electric - Crossroads	-\$239,894	0.00%	\$0	0	0.00%
268	341.000	Structures - Electric - Crossroads	-\$1,277,525	0.00%	\$0	0	0.00%
269	342.000	Fuel Holders - Crossroads	-\$2,413,589	0.00%	\$0	0	0.00%
270	343.000	Prime Movers-Crossroads	-\$44,676,355	0.00%	\$0	0	0.00%
271	344.000	Generators-Crossroads	-\$8,920,496	0.00%	\$0	0	0.00%
272	345.000	Accessory-Crossroads	-\$8,735,607	0.00%	\$0	0	0.00%
273	346.000	Misc Power Plant Equip-Crossroads	-\$73,451	0.00%	\$0	0	0.00%
274		TOTAL CROSSROADS DISALLOWANCES- NATURAL GAS	-\$70,221,210		\$0		
275		GREENWOOD UNIT 1 - NATURAL GAS					
276	340.000	Land - Electric - Greenwood 1	\$0	0.00%	\$0	0	0.00%
277	341.000	Structures - Electric - Greenwood 1	\$837,391	4.08%	\$34,166	0	0.00%
278	342.000	Fuel Holders - Greenwood 1	\$1,292,956	2.67%	\$34,522	0	0.00%
279	343.000	Prime Movers - Greenwood 1	\$9,103,696	0.91%	\$82,844	0	0.00%
280	344.000	Generators - Greenwood 1	\$2,761,287	0.78%	\$21,538	0	0.00%
281	345.000	Accessory Equipment - Greenwood 1	\$2,016,256	2.86%	\$57,665	0	0.00%
282	346.000	Misc Power Plant Equip - Greenwood 1	\$0	0.00%	\$0	0	0.00%
283		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$16,011,586		\$230,735		
284		GREENWOOD UNIT 2 - NATURAL GAS					
285	340.000	Land - Electric Greenwood 2	\$0	0.00%	\$0	0	0.00%
286	341.000	Structures - Electric Greenwood 2	\$197,069	4.14%	\$8,159	0	0.00%
287	342.000	Fuel Holders - Greenwood 2	\$425,237	2.12%	\$9,015	0	0.00%
288	343.000	Prime Movers - Greenwood 2	\$8,825,179	0.89%	\$78,544	0	0.00%
289	344.000	Generators - Greenwood 2	\$7,549,423	0.37%	\$27,933	0	0.00%
290	345.000	Accessory Equipment - Greenwood 2	\$1,932,891	2.11%	\$40,784	0	0.00%
291	346.000	Misc Power Plant Equip - Greenwood 2	\$0	0.00%	\$0	0	0.00%
292		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$18,929,799		\$164,435		
293		GREENWOOD UNIT 3 - NATURAL GAS					
294	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
295	341.000	Structures - Electric - Greenwood 3	\$905,350	4.17%	\$37,753	0	0.00%
296	342.000	Fuel Holders - Greenwood 3	\$1,357,100	3.61%	\$48,991	0	0.00%
297	343.000	Prime Movers - Greenwood 3	\$7,665,768	0.96%	\$73,591	0	0.00%
298	344.000	Generators - Greenwood 3	\$1,811,775	0.40%	\$7,247	0	0.00%
299	345.000	Accessory Equipment - Greenwood 3	\$1,642,417	2.97%	\$48,780	0	0.00%
300	346.000	Misc Power Plant Equip - Greenwood 3	\$0	0.00%	\$0	0	0.00%
301		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$13,382,410		\$216,362		
302		GREENWOOD UNIT 4 - NATURAL GAS					
303	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
304	341.000	Structures - Electric - Greenwood 4	\$119,108	3.78%	\$4,502	0	0.00%
305	342.000	Fuel Holders - Greenwood 4	\$359,654	0.87%	\$3,129	0	0.00%

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306	343.000	Prime Movers - Greenwood 4	\$9,161,795	4.81%	\$440,682	0	0.00%
307	344.000	Generators - Greenwood 4	\$6,448,283	0.00%	\$0	0	0.00%
308	345.000	Accessory Equipment - Greenwood 4	\$416,385	2.84%	\$11,825	0	0.00%
309	346.000	Misc Power Plant Equip - Greenwood 4	\$0	0.00%	\$0	0	0.00%
310		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$16,505,225		\$460,138		
311		GREENWOOD COMMON					
312	340.000	Land - Electric - Greenwood Common	\$219,336	0.00%	\$0	0	0.00%
313	341.000	Structures - Electric - Greenwood Common	\$3,561,590	5.24%	\$186,627	0	0.00%
314	342.000	Fuel Holders - Greenwood Common	\$536,351	1.81%	\$9,708	0	0.00%
315	343.000	Prime Movers - Greenwood Common	\$1,643,376	1.32%	\$21,693	0	0.00%
316	344.000	Generators - Greenwood Common	\$0	0.00%	\$0	0	0.00%
317	345.000	Accessory Equipment - Greenwood Common	\$2,512,903	3.51%	\$88,203	0	0.00%
318	346.000	Misc Power Plant Equip - Greenwood Common	\$199,508	6.28%	\$12,529	0	0.00%
319		TOTAL GREENWOOD COMMON	\$8,673,064		\$318,760		
320		NEVADA - OIL					
321	340.000	Land - Electric - Nevada	\$59,791	0.00%	\$0	0	0.00%
322	341.000	Structures - Electric - Nevada	\$526,842	4.74%	\$24,972	0	0.00%
323	342.000	Fuel Holders - Nevada	\$776,486	2.80%	\$21,742	0	0.00%
324	343.000	Prime Movers - Nevada	\$963,530	0.23%	\$2,216	0	0.00%
325	344.000	Generators - Nevada	\$610,549	0.00%	\$0	0	0.00%
326	345.000	Accessory Equipment - Nevada	\$565,382	3.08%	\$17,414	0	0.00%
327	346.000	Misc Power Plant Equip - Nevada	\$1,539,952	6.48%	\$99,789	0	0.00%
328		TOTAL NEVADA - OIL	\$5,042,532		\$166,133		
329		SOUTH HARPER UNIT 1 - NATURAL GAS					
330	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
331	341.000	Structures - Electric - South Harper 1	\$1,310,688	2.80%	\$36,699	0	0.00%
332	342.000	Fuel Holders - South Harper 1	\$399,240	1.94%	\$7,745	0	0.00%
333	343.000	Prime Movers - South Harper 1	\$22,550,618	1.11%	\$250,312	0	0.00%
334	344.000	Generators - South Harper 1	\$5,739,075	1.58%	\$90,677	0	0.00%
335	345.000	Accessory Equipment - South Harper 1	\$4,410,773	2.33%	\$102,771	0	0.00%
336	346.000	Misc Power Plant Equip - South Harper 1	\$0	0.00%	\$0	0	0.00%
337		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,410,394		\$488,204		
338		SOUTH HARPER UNIT 2 - NATURAL GAS					
339	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
340	341.000	Structures - Electric - South Harper 2	\$1,309,808	2.80%	\$36,675	0	0.00%
341	342.000	Fuel Holders - South Harper 2	\$399,240	1.94%	\$7,745	0	0.00%
342	343.000	Prime Movers - South Harper 2	\$23,190,046	1.15%	\$266,686	0	0.00%
343	344.000	Generators - South Harper 2	\$5,739,075	1.58%	\$90,677	0	0.00%
344	345.000	Accessory Equipment - South Harper 2	\$4,410,773	2.33%	\$102,771	0	0.00%
345	346.000	Misc Power Plant Equip - South Harper 2	\$0	0.00%	\$0	0	0.00%
346		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,048,942		\$504,554		
347		SOUTH HARPER 3 - NATURAL GAS					
348	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
349	341.000	Structures - Electric - South Harper 3	\$1,311,178	2.81%	\$36,844	0	0.00%
350	342.000	Fuel Holders - South Harper 3	\$399,240	1.94%	\$7,745	0	0.00%

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351	343.000	Generators - South Harper 3	\$22,627,964	1.13%	\$255,696	0	0.00%
352	344.000	Prime Movers - South Harper 3	\$5,739,075	1.58%	\$90,677	0	0.00%
353	345.000	Accessory Equipment - South Harper 3	\$4,410,773	2.33%	\$102,771	0	0.00%
354	346.000	Misc Power Plant Equip - South Harper 3	\$0	0.00%	\$0	0	0.00%
355		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,488,230		\$493,733		
356		SOUTH HARPER COMMON					
357	340.000	Land - Electric - South Harper Common	\$1,032,908	0.00%	\$0	0	0.00%
358	341.000	Structures - Electric - South Harper Common	\$8,411,582	2.85%	\$239,730	0	0.00%
359	342.000	Fuel Holders - South Harper Common	\$2,799,298	1.91%	\$53,467	0	0.00%
360	343.000	Prime Movers - South Harper Common	\$4,375,432	2.54%	\$111,136	0	0.00%
361	344.000	Generators - South Harper Common	\$0	0.00%	\$0	0	0.00%
362	345.000	Accessory Equipment - South Harper Common	\$4,368,259	2.30%	\$100,470	0	0.00%
363	346.000	Misc Power Plant Equip - South Harper Common	\$304,427	2.40%	\$7,306	0	0.00%
364		TOTAL SOUTH HARPER COMMON	\$21,291,906		\$512,109		
365		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL					
366	340.000	Land - Electric - Lake Road 5	\$0	0.00%	\$0	0	0.00%
367	341.000	Structures - Electric - Lake Road 5	\$1,407,968	3.49%	\$49,138	0	0.00%
368	342.000	Fuel Holders - Lake Road 5	\$1,473,877	3.18%	\$46,869	0	0.00%
369	343.000	Prime Movers - Lake Road 5	\$10,978,603	2.10%	\$230,551	0	0.00%
370	344.000	Generators - Lake Road 5	\$7,064,584	0.64%	\$45,213	0	0.00%
371	345.000	Accessory Equipment - Lake Road 5	\$2,734,195	5.58%	\$152,568	0	0.00%
372	346.000	Misc Power Plant Equip - Lake Road 5	\$0	3.57%	\$0	0	0.00%
373		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$23,659,227		\$524,339		
374		LAKE ROAD TURBINE 6 - OIL					
375	340.000	Land - Electric - Lake Road 6	\$0	0.00%	\$0	0	0.00%
376	341.000	Structures - Electric - Lake Road 6	\$224,592	3.40%	\$7,636	0	0.00%
377	342.000	Fuel Holders - Lake Road 6	\$162,809	0.00%	\$0	0	0.00%
378	343.000	Prime Movers - Lake Road 6	\$3,706,325	0.00%	\$0	0	0.00%
379	344.000	Generators - Lake Road 6	\$516,766	1.20%	\$6,201	0	0.00%
380	345.000	Accessory Equipment - Lake Road 6	\$1,006,375	3.81%	\$38,343	0	0.00%
381	346.000	Misc Power Plant Equip - Lake Road 6	\$0	3.57%	\$0	0	0.00%
382		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,616,867		\$52,180		
383		LAKE ROAD TURBINE 7 - OIL					
384	340.000	Land - Electric - Lake Road 7	\$0	0.00%	\$0	0	0.00%
385	341.000	Structures - Electric - Lake Road 7	\$36,426	3.42%	\$1,246	0	0.00%
386	342.000	Fuel Holders - Lake Road 7	\$167,590	1.63%	\$2,732	0	0.00%
387	343.000	Prime Movers - Lake Road 7	\$2,005,386	0.00%	\$0	0	0.00%
388	344.000	Generators - Lake Road 7	\$244,441	2.65%	\$6,478	0	0.00%
389	345.000	Accessory Equipment - Lake Road 7	\$811,712	4.29%	\$34,822	0	0.00%
390	346.000	Misc Power Plant Equip - Lake Road 7	\$0	3.57%	\$0	0	0.00%
391		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,265,555		\$45,278		
392		LANDFILL TURBINE - METHANE GAS					
393	340.000	Land - Electric - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
394	341.000	Structures - Electric - Landfill Turbine	\$129,386	3.01%	\$3,895	0	0.00%
395	342.000	Fuel Holders - Landfill Turbine	\$2,305,481	3.29%	\$75,850	0	0.00%
396	343.000	Prime Movers - Landfill Turbine	\$35,677	3.80%	\$1,356	0	0.00%
397	344.000	Generators - Landfill Turbine	\$2,877,347	2.91%	\$83,731	0	0.00%
398	345.000	Accessory Equipment - Landfill Turbine	\$0	0.00%	\$0	0	0.00%

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399	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,446	4.63%	\$576	0	0.00%
400		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,360,337		\$165,408		
401		RALPH GREEN UNIT 3 - NATURAL GAS					
402	340.000	Land - Electric - Ralph Green 3	\$11,354	0.00%	\$0	0	0.00%
403	341.000	Structures - Electric - Ralph Green 3	\$2,038,544	4.21%	\$85,823	0	0.00%
404	342.000	Fuel Holders - Ralph Green 3	\$452,903	2.77%	\$12,545	0	0.00%
405	343.000	Prime Movers - Ralph Green 3	\$5,977,674	1.40%	\$83,687	0	0.00%
406	344.000	Generators - Ralph Green 3	\$11,776,657	0.03%	\$3,533	0	0.00%
407	345.000	Accessory Equipment - Ralph Green 3	\$1,767,848	2.47%	\$43,666	0	0.00%
408	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,249	6.75%	\$22,089	0	0.00%
409		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$22,352,229		\$251,343		
410		OTHER PRODUCTION - SOLAR					
411	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$0	4.38%	\$0	0	0.00%
412	344.010	Other Prod - Greenwood Solar	\$3,170,005	3.02%	\$95,734	0	0.00%
413	344.010	Other Prod-Hawthorn Solar	\$7,360,064	3.02%	\$222,274	0	0.00%
414		TOTAL OTHER PRODUCTION - SOLAR	\$10,530,069		\$318,008		
415		TOTAL OTHER PRODUCTION	\$328,826,833		\$6,765,196		
416		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					
417		Other Production - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
418		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
419		TOTAL PRODUCTION PLANT	\$1,304,297,857		\$46,318,406		
420		TRANSMISSION PLANT					
421	350.000	Land - Transmission	\$4,083,586	0.00%	\$0	0	0.00%
422	350.001	Land Rights - Transmission	\$4,004,532	0.00%	\$0	0	0.00%
423	350.040	Land Rights - Depreciable - Transmission	\$12,953,254	0.00%	\$0	0	0.00%
424	352.000	Structure & Improvements - Transmission	\$10,689,522	1.50%	\$160,343	0	0.00%
425	353.000	Station Equipment - Transmission	\$316,787,469	1.77%	\$5,607,138	0	0.00%
426	353.030	Station Equipment Communication - Transmission	\$123,825	4.00%	\$4,953	0	0.00%
427	354.000	Towers and Fixtures - Transmission	\$284,064	1.85%	\$5,255	0	0.00%
428	354.050	Towers & Fixtures - 34.5 Kv	\$122,626	1.85%	\$2,269	0	0.00%
429	355.000	Poles and Fixtures - Transmission	\$349,353,443	2.70%	\$9,432,543	0	0.00%
430	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	-\$1,402,180	2.70%	-\$37,859	0	0.00%
431	355.050	Poles & Fixtures 34.5 kv	\$25,816,640	2.70%	\$697,049	0	0.00%
432	356.000	Overhead Conductors & Devices - Transmission	\$231,102,889	2.43%	\$5,615,800	0	0.00%
433	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	-\$3,221,404	2.43%	-\$78,280	0	0.00%
434	356.050	Trsm-OH- Cond & Devices-Elec	\$16,408,016	2.43%	\$398,715	0	0.00%
435	357.000	Underground Conduit - Transmission	\$15,831	2.22%	\$351	0	0.00%
436	358.000	Underground Conductors & Devices - Transmission	\$72,599	2.00%	\$1,452	0	0.00%
437	358.050	Underground Conductors & Dev	\$4,016	1.99%	\$80	0	0.00%
438		TOTAL TRANSMISSION PLANT	\$967,198,728		\$21,809,809		

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439		TRANSMISSION RETIREMENT WORK IN PROGRESS					
440		Transmission - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
441		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	\$0		\$0		
442		DISTRIBUTION PLANT					
443	360.000	Land - Electric - Distribution	\$9,471,069	0.00%	\$0	0	0.00%
444	360.010	Land Rights - Electric - Distribution	\$381,737	0.00%	\$0	0	0.00%
445	360.020	Land Leased - Distribution	\$22,199	0.00%	\$0	0	0.00%
446	361.000	Structures & Improvements - Distribution	\$12,808,567	1.57%	\$201,095	0	0.00%
447	362.000	Station Equipment - Distribution	\$280,208,272	1.84%	\$5,155,832	0	0.00%
448	364.000	Poles, Towers & Fixtures - Distribution	\$395,856,526	3.78%	\$14,963,377	0	0.00%
449	365.000	Overhead Conductors & Devices - Distribution	\$258,741,542	2.79%	\$7,218,889	0	0.00%
450	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	2.79%	\$0	0	0.00%
451	366.000	Underground Circuit - Distribution	\$207,421,414	3.20%	\$6,637,485	0	0.00%
452	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	3.20%	\$0	0	0.00%
453	367.000	Underground Conductors & Devices - Distribution	\$343,786,125	3.30%	\$11,344,942	0	0.00%
454	368.000	Line Transformers - Distribution	\$315,685,497	2.77%	\$8,744,488	0	0.00%
455	369.010	Services - Overhead - Distribution	\$33,310,644	3.47%	\$1,155,879	0	0.00%
456	369.020	Services - Underground - Distribution	\$99,274,086	3.09%	\$3,067,569	0	0.00%
457	370.000	Meters - Distribution	\$29,140,343	4.05%	\$1,180,184	0	0.00%
458	370.010	Meters - PURPA Distribution	\$2,035,430	5.00%	\$101,772	0	0.00%
459	370.020	Meters - AMI Distribution	\$55,889,399	5.00%	\$2,794,470	0	0.00%
460	371.000	Customer Premise Meter Installations - Distribution	\$32,093,495	3.43%	\$1,100,807	0	0.00%
461	371.010	Distribution - Cust Prem Install - EVCS	\$4,929,772	10.00%	\$492,977	0	0.00%
462	373.000	Street Lighting and Traffic Signal - Distribution	\$60,763,516	4.00%	\$2,430,541	0	0.00%
463		TOTAL DISTRIBUTION PLANT	\$2,141,819,633		\$66,590,307		
464		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
465		Distribution Retirement Work In Progress	\$0	0.00%	\$0	0	0.00%
466		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
467		INCENTIVE COMPENSATION CAPITALIZATION					
468		Incentive Compensation Capitalization Adj.	-\$315,906	3.10%	-\$9,793	0	0.00%
469		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$315,906		-\$9,793		
470		GENERAL PLANT					
471	389.000	Land Rights - General	\$1,893,331	0.00%	\$0	0	0.00%
472	389.010	Land RT/ROW - Depreciation - Electric	\$6,289	0.00%	\$0	0	0.00%
473	390.000	Structures & Improvements - General	\$67,135,528	2.87%	\$1,926,790	0	0.00%
474	391.000	Office Furniture & Equipmepnt - General	\$1,662,402	5.00%	\$83,120	0	0.00%
475	391.020	Office Furniture - Computers - General	\$6,150,332	12.50%	\$768,792	0	0.00%
476	392.000	Transportation Equipment - Autos - General	\$156,024	10.00%	\$15,602	0	0.00%
477	392.001	Transportation Equip - Light Trucsh-General	\$4,406,837	8.89%	\$391,768	0	0.00%

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478	392.002	Transportation Equip-Heavy Trucks-General	\$31,180,195	6.66%	\$2,076,601	0	0.00%
479	392.003	Transportation Equip - Tractors - General	\$96,250	5.34%	\$5,140	0	0.00%
480	392.004	Transportation Equip - Trailers - General	\$1,501,473	4.21%	\$63,212	0	0.00%
481	394.500	Transport Equip-Medium Trucks General	\$0	0.00%	\$0	0	0.00%
482	393.000	Stores Equipment - General	\$61,289	4.00%	\$2,452	0	0.00%
483	394.000	Tools - General	\$4,936,867	4.00%	\$197,475	0	0.00%
484	395.000	Laboratory Equipment - General	\$4,711,955	3.33%	\$156,908	0	0.00%
485	396.000	Power Operated Equipment - General	\$6,086,564	4.47%	\$272,069	0	0.00%
486	397.000	Communication Equipment - General	\$57,891,014	3.70%	\$2,141,968	0	0.00%
487	398.000	Miscellaneous Equipment - General	\$674,456	4.00%	\$26,978	0	0.00%
488		TOTAL GENERAL PLANT	\$188,550,806		\$8,128,875		
489		GENERAL PLANT - LAKE ROAD					
490	391.000	Office Furniture and Equipment - General	\$130,589	5.00%	\$6,529	0	0.00%
491	391.020	Office Furniture - Computer - General	\$327,269	12.50%	\$40,909	0	0.00%
492	391.040	Office Furniture - Software -General	\$0	0.00%	\$0	0	0.00%
493	392.000	Transportation Equip - Autos - General	\$0	10.00%	\$0	0	0.00%
494	392.010	Transportation Equip -Light Trucks -General	\$213,961	8.89%	\$19,021	0	0.00%
495	392.020	Transport Equip - Heavy Trucks - General	\$65,085	6.66%	\$4,335	0	0.00%
496	392.030	Transportation Equip - Tractors -General	\$0	0.00%	\$0	0	0.00%
497	392.040	Transportation Equip - Trailers -General	\$86,643	4.21%	\$3,648	0	0.00%
498	392.050	Transportation Equip - Medium Trucks - General	\$0	0.00%	\$0	0	0.00%
499	393.000	Stores Equipment -General	\$21,306	4.00%	\$852	0	0.00%
500	394.000	Tools -General	\$105,412	4.00%	\$4,216	0	0.00%
501	395.000	Laboratory Equipment -General	\$272,784	3.33%	\$9,084	0	0.00%
502	396.000	Power Operated Equipment -General	\$867,124	4.47%	\$38,760	0	0.00%
503	397.000	Communication Equipment -General	\$660,483	3.70%	\$24,438	0	0.00%
504	398.000	Miscellaneous Equipment -General	\$164,388	4.00%	\$6,576	0	0.00%
505		TOTAL GENERAL PLANT - LAKE ROAD	\$2,915,044		\$158,368		
506		GENERAL RETIREMENTS WORK IN PROGRESS					
507		General - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
508		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
509		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
510	310.090	Industrial Steam - Land	\$0	0.00%	\$0	0	0.00%
511	311.090	Industrial Steam - Structures & Improvements	\$0	0.00%	\$0	0	0.00%
512	312.090	Industrial Steam - Boiler	\$0	0.00%	\$0	0	0.00%
513	315.090	Industrial Steam - Accessory	\$0	0.00%	\$0	0	0.00%
514	375.090	Industrial Steam - Distribution Structure & Improvement	\$0	0.00%	\$0	0	0.00%
515	376.090	Industrial Steam - Mains	\$0	0.00%	\$0	0	0.00%
516	379.090	Industrial Steam - City Gate Measuring/Regulator	\$0	0.00%	\$0	0	0.00%
517	380.090	Industrial Steam - Services	\$0	0.00%	\$0	0	0.00%
518	381.090	Industrial Steam - Services -	\$0	0.00%	\$0	0	0.00%
519		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
520		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
521		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
522		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0		
523		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
524		Capitalized Long-Term Incentive Stock Awards through ?	-\$3,561,536	3.10%	-\$110,408	0	0.00%
525		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,561,536		-\$110,408		
526		Total Depreciation	<u>\$4,642,129,477</u>		<u>\$142,885,564</u>		

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$21,664	R-2	\$0	\$21,664	99.8316%	\$0	\$21,628
3	303.010	Misc Intangible - Substation (like 353) Demand	\$166,507	R-3	\$0	\$166,507	99.8100%	\$0	\$166,191
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$7,072,197	R-4	\$0	\$7,072,197	99.8100%	\$0	\$7,058,760
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$17,946,387	R-5	\$0	\$17,946,387	99.8316%	\$0	\$17,916,165
6	303.020	Misc Intangible - Capitalized Software - 5 Year Iatan Demand	\$0	R-6	\$0	\$0	99.8316%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	R-7	\$0	\$350,000	91.1329%	\$0	\$318,965
8	303.090	Misc - Transmission Ln MINT Line Demand	\$50,973	R-8	\$0	\$50,973	99.8100%	\$0	\$50,876
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$252,799	R-9	\$0	\$252,799	99.8100%	\$0	\$252,319
10	303.130	Misc Radio Frequencies	\$51,992	R-10	\$0	\$51,992	99.8100%	\$0	\$51,893
11	303.140	Misc Radio Frequencies Spectrum	\$394,133	R-11	\$0	\$394,133	99.8100%	\$0	\$393,384
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13		TOTAL INTANGIBLE PLANT	\$26,306,652		\$0	\$26,306,652		\$0	\$26,230,181
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	R-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	R-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	R-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	R-20	\$0	\$0	99.8100%	\$0	\$0
21	314.000	Turbogenerator - Electric Sibley 1	\$0	R-21	\$0	\$0	99.8100%	\$0	\$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	R-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	R-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	R-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	R-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	R-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	R-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	R-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	R-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	R-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	R-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	R-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	R-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	R-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	R-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	R-40	\$0	\$0	99.8100%	\$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	R-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0

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43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	R-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$258	R-45	\$0	\$258	99.8100%	\$0	\$258
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	R-46	\$0	\$0	99.8100%	\$0	\$0
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	R-47	\$0	\$0	99.8100%	\$0	\$0
48	314.000	Turbogenerator - Electric - Sibley Common	\$0	R-48	\$0	\$0	99.8100%	\$0	\$0
49	315.000	Accessory Equipment - Electric - Sibley Common	\$0	R-49	\$0	\$0	99.8100%	\$0	\$0
50	316.000	Misc Power Plant Equipment - Electric - Sibley Common	\$0	R-50	\$0	\$0	99.8100%	\$0	\$0
51		TOTAL SIBLEY FACILITY COMMON - STEAM	\$258		\$0	\$258		\$0	\$258
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-53	\$0	\$0	99.8100%	\$0	\$0
54	311.000	Structures - Electric Jeffrey 1	\$5,579,037	R-54	\$0	\$5,579,037	99.8100%	\$0	\$5,568,437
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$9,807,693	R-55	\$0	\$9,807,693	99.8100%	\$0	\$9,789,058
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$1,183,672	R-56	\$0	\$1,183,672	99.8100%	\$0	\$1,181,423
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$4,764,302	R-57	\$0	\$4,764,302	99.8100%	\$0	\$4,755,250
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,285,088	R-58	\$0	\$2,285,088	99.8100%	\$0	\$2,280,746
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$188,335	R-59	\$0	\$188,335	99.8100%	\$0	\$187,977
60		TOTAL JEFFREY UNIT 1 - STEAM	\$23,808,127		\$0	\$23,808,127		\$0	\$23,762,891
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-62	\$0	\$0	99.8100%	\$0	\$0
63	311.000	Structures - Electric - Jeffrey 2	\$4,450,073	R-63	\$0	\$4,450,073	99.8100%	\$0	\$4,441,618
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$13,505,849	R-64	\$0	\$13,505,849	99.8100%	\$0	\$13,480,188
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$437,426	R-65	\$0	\$437,426	99.8100%	\$0	\$436,595
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,476,630	R-66	\$0	\$5,476,630	99.8100%	\$0	\$5,466,224
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$1,920,235	R-67	\$0	\$1,920,235	99.8100%	\$0	\$1,916,587
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$321,686	R-68	\$0	\$321,686	99.8100%	\$0	\$321,075
69		TOTAL JEFFREY UNIT 2 - STEAM	\$26,111,899		\$0	\$26,111,899		\$0	\$26,062,287
70		JEFFREY UNIT 3 - STEAM							
71	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-71	\$0	\$0	99.8100%	\$0	\$0
72	311.000	Structures - Electric - Jeffrey 3	\$5,025,146	R-72	\$0	\$5,025,146	99.8100%	\$0	\$5,015,598
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$16,589,559	R-73	\$0	\$16,589,559	99.8100%	\$0	\$16,558,039
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$354,925	R-74	\$0	\$354,925	99.8100%	\$0	\$354,251
75	314.000	Turbogenerator - Electric - Jeffrey 3	-\$2,121,971	R-75	\$0	-\$2,121,971	99.8100%	\$0	-\$2,117,939
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,600,800	R-76	\$0	\$2,600,800	99.8100%	\$0	\$2,595,858
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$145,981	R-77	\$0	\$145,981	99.8100%	\$0	\$145,704
78		TOTAL JEFFREY UNIT 3 - STEAM	\$22,594,440		\$0	\$22,594,440		\$0	\$22,551,511
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-80	\$410,538	\$410,538	99.8100%	\$0	\$409,758
81	311.000	Structures - Electric - Jeffrey Common	\$3,057,622	R-81	\$0	\$3,057,622	99.8100%	\$0	\$3,051,813
82	312.000	Boiler Plant Equipment-Electric-Jeffrey Common	\$2,674,955	R-82	\$1,438,628	\$4,113,583	99.8100%	\$0	\$4,105,767
83	312.020	Boiler AQC Equipment - Electric - Jeffrey Common	\$911,981	R-83	\$0	\$911,981	99.8100%	\$0	\$910,248
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$1,228,565	R-84	\$0	\$1,228,565	99.8100%	\$0	\$1,226,231
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$785,807	R-85	\$1,104,155	\$1,889,962	99.8100%	\$0	\$1,886,371
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$714,930	R-86	\$32,089	\$747,019	99.8100%	\$0	\$745,600
87		TOTAL JEFFREY FACILITY COMMON - STEAM	\$9,373,860		\$2,985,410	\$12,359,270		\$0	\$12,335,788
88		IATAN UNIT 1 - STEAM							

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89	310.000	Land - Electric - Iatan 1	\$0	R-89	\$0	\$0	99.8100%	\$0	\$0
90	311.000	Structures - Electric - Iatan 1	\$2,527,563	R-90	\$0	\$2,527,563	99.8100%	\$0	\$2,522,761
91	311.000	Structures-Electric Disallowance-Iatan1	-\$3,710	R-91	\$0	-\$3,710	100.0000%	\$0	-\$3,710
92	312.000	Boiler Plant Equipment - Iatan 1	\$29,606,709	R-92	\$0	\$29,606,709	99.8100%	\$0	\$29,550,456
93	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 1	-\$73,483	R-93	\$0	-\$73,483	100.0000%	\$0	-\$73,483
94	312.020	Boiler AQC Equipment - Electric - Iatan 1	-\$6,548	R-94	\$0	-\$6,548	99.8100%	\$0	-\$6,536
95	314.000	Turbogenerator -- Electric - Iatan 1	\$6,559,929	R-95	\$0	\$6,559,929	99.8100%	\$0	\$6,547,465
96	315.000	Accessory Equipment - Electric - Iatan 1	\$6,222,314	R-96	\$0	\$6,222,314	99.8100%	\$0	\$6,210,492
97	315.000	Accessory Equipment - Electric Dissallowance - Iatan 1	-\$6,745	R-97	\$0	-\$6,745	100.0000%	\$0	-\$6,745
98	316.000	Misc Power Plant Equipment - Electric - Iatan 1	\$811,364	R-98	\$0	\$811,364	99.8100%	\$0	\$809,822
99	316.000	Misc Power Plant Equipment - Electric Disallowance - Iatan 1	-\$798	R-99	\$0	-\$798	100.0000%	\$0	-\$798
100		TOTAL IATAN UNIT 1 - STEAM	\$45,636,595		\$0	\$45,636,595		\$0	\$45,549,724
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - Iatan 2	\$3,408,955	R-102	\$0	\$3,408,955	99.8100%	\$0	\$3,402,478
103	311.000	Structures - Electric - Disallowance - Iatan 2	-\$103,334	R-103	\$0	-\$103,334	100.0000%	\$0	-\$103,334
104	312.000	Boiler Plant Equipment - Iatan 2	\$17,286,508	R-104	\$0	\$17,286,508	99.8100%	\$0	\$17,253,664
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$860,281	R-105	\$0	-\$860,281	100.0000%	\$0	-\$860,281
106	312.020	Boiler AQC Equipment - Electric - Iatan 2	\$0	R-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - Iatan 2	\$8,370,155	R-107	\$0	\$8,370,155	99.8100%	\$0	\$8,354,252
108	314.000	Turbogenerator - Electric Disallowance - Iatan 2	-\$127,699	R-108	\$0	-\$127,699	100.0000%	\$0	-\$127,699
109	315.000	Accessory Equipment - Electric - Iatan 2	\$2,159,526	R-109	\$0	\$2,159,526	99.8100%	\$0	\$2,155,423
110	315.000	Accessory Equipment - Electric Disallowance - Iatan 2	-\$43,441	R-110	\$0	-\$43,441	100.0000%	\$0	-\$43,441
111	316.000	Misc Power Plant - Electric - Iatan 2	\$287,427	R-111	\$0	\$287,427	99.8100%	\$0	\$286,881
112	316.000	Misc Power Plant Equip - Electric Disallowance - Iatan 2	-\$5,185	R-112	\$0	-\$5,185	100.0000%	\$0	-\$5,185
113		TOTAL IATAN UNIT 2 - STEAM	\$30,372,631		\$0	\$30,372,631		\$0	\$30,312,758
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - Iatan Common	\$0	R-115	\$0	\$0	99.8100%	\$0	\$0
116	311.000	Structures - Electric - Iatan Common	\$2,980,190	R-116	\$0	\$2,980,190	99.8100%	\$0	\$2,974,528
117	312.000	Boiler Plant Equipment - Iatan Common	\$5,703,247	R-117	\$0	\$5,703,247	99.8100%	\$0	\$5,692,411
118	312.020	Boiler AQC Equipment - Iatan Common	\$0	R-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-Iatan Common	\$252,495	R-119	\$0	\$252,495	99.8100%	\$0	\$252,015
120	315.000	Accessory Equipment - Iatan Common	\$1,317,598	R-120	\$0	\$1,317,598	99.8100%	\$0	\$1,315,095
121	316.000	Misc Power Plant Equipment - Electric - Iatan Common	\$367,178	R-121	\$0	\$367,178	99.8100%	\$0	\$366,480
122		TOTAL IATAN FACILITY COMMON - STEAM	\$10,620,708		\$0	\$10,620,708		\$0	\$10,600,529
123		STEAM PROD-LAKE ROAD COMMON							
124	310.000	Steam Production Land Elec-LR Common	\$0	R-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Steam Production Structures-LR Common	\$4,653,176	R-125	\$0	\$4,653,176	94.1826%	\$0	\$4,382,482
126	312.000	Steam Production Boiler Plant-LR Common	\$6,609,370	R-126	\$0	\$6,609,370	75.5065%	\$0	\$4,990,504
127	312.020	Steam Production Boiler AQC-LR Common	\$41,701	R-127	\$0	\$41,701	75.5065%	\$0	\$31,487
128	314.000	Steam Prod Turbogenerator-LR Common	\$494,570	R-128	\$0	\$494,570	98.1540%	\$0	\$485,440
129	315.000	Steam Production Access Equip-LR Common	\$355,347	R-129	\$0	\$355,347	91.1329%	\$0	\$323,838
130	316.000	Steam Prod Misc Power Plant-LR Common	\$207,093	R-130	\$0	\$207,093	69.7489%	\$0	\$144,445

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131		TOTAL STEAM PROD-LAKE ROAD COMMON	\$12,361,257		\$0	\$12,361,257		\$0	\$10,358,196
132		LAKE ROAD UNIT 1 - STEAM							
133	310.000	Land - Electric - Lake Road 1	\$0	R-133	\$0	\$0	0.0000%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 1	\$289,555	R-134	\$0	\$289,555	94.1826%	\$0	\$272,710
135	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$190,508	R-135	\$0	\$190,508	75.5065%	\$0	\$143,846
136	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	R-136	\$0	\$0	0.0000%	\$0	\$0
137	314.000	Turbogenerator - Electric - Lake Road 1	\$2,151,253	R-137	\$0	\$2,151,253	98.1540%	\$0	\$2,111,541
138	315.000	Accessory Equip - Electric - Lake Road 1	\$602,082	R-138	\$0	\$602,082	91.1329%	\$0	\$548,695
139	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	R-139	\$0	\$0	0.0000%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,233,398		\$0	\$3,233,398		\$0	\$3,076,792
141		LAKE ROAD UNIT 2 - STEAM							
142	310.000	Land - Electric - Lake Road 2	\$0	R-142	\$0	\$0	0.0000%	\$0	\$0
143	311.000	Structures - Electric - Lake Road 2	\$377,956	R-143	\$0	\$377,956	94.1826%	\$0	\$355,969
144	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$19,618	R-144	\$0	\$19,618	75.5065%	\$0	\$14,813
145	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	R-145	\$0	\$0	0.0000%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 2	\$2,255,588	R-146	\$0	\$2,255,588	98.1540%	\$0	\$2,213,950
147	315.000	Accessory Equip - Electric - Lake Road 2	\$475,517	R-147	\$0	\$475,517	91.1329%	\$0	\$433,352
148	316.000	Misc Power Plant Equip - Lake Road 2	\$84	R-148	\$0	\$84	69.7489%	\$0	\$59
149		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,128,763		\$0	\$3,128,763		\$0	\$3,018,143
150		LAKE ROAD UNIT 3 - STEAM							
151	310.000	Land - Electric - Lake Road 3	\$0	R-151	\$0	\$0	0.0000%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 3	\$176,505	R-152	\$0	\$176,505	94.1826%	\$0	\$166,237
153	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$56,632	R-153	\$0	\$56,632	75.5065%	\$0	\$42,761
154	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	R-154	\$0	\$0	0.0000%	\$0	\$0
155	314.000	Turbogenerator - Electric - Lake Road 3	\$788,413	R-155	\$0	\$788,413	98.1540%	\$0	\$773,859
156	315.000	Accessory Equip - Electric - Lake Road 3	\$60,108	R-156	\$0	\$60,108	91.1329%	\$0	\$54,778
157	316.000	Misc Power Plant Equip - Lake Road 3	\$0	R-157	\$0	\$0	0.0000%	\$0	\$0
158		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,081,658		\$0	\$1,081,658		\$0	\$1,037,635
159		LAKE ROAD UNIT 4 - STEAM							
160	310.000	Land - Electric - Lake Road 4	\$0	R-160	\$0	\$0	0.0000%	\$0	\$0
161	311.000	Structures - Electric - Lake Road 4	\$1,601,536	R-161	\$0	\$1,601,536	94.1826%	\$0	\$1,508,368
162	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$6,384,055	R-162	\$0	\$6,384,055	75.5065%	\$0	\$4,820,376
163	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$7,022	R-163	\$0	\$7,022	75.5065%	\$0	\$5,302
164	314.000	Turbogenerator - Electric - Lake Road 4	\$6,474,305	R-164	\$0	\$6,474,305	98.1540%	\$0	\$6,354,789
165	315.000	Accessory Equip - Electric - Lake Road 4	\$1,908,117	R-165	\$0	\$1,908,117	91.1329%	\$0	\$1,738,922
166	316.000	Misc Power Plant Equip - Lake Road 4	\$7,465	R-166	\$0	\$7,465	69.7489%	\$0	\$5,207
167		TOTAL LAKE ROAD UNIT 4 - STEAM	\$16,382,500		\$0	\$16,382,500		\$0	\$14,432,964
168		STEAM PROD-LAKE ROAD BOILER COMMON							
169	311.000	Steam Production Structures-LR Boiler Common	\$1,944,494	R-169	\$0	\$1,944,494	94.1826%	\$0	\$1,831,375
170	312.000	Steam Production Boiler Plant-LR Boiler Common	\$3,316,765	R-170	\$0	\$3,316,765	75.5065%	\$0	\$2,504,373
171	312.020	Steam Production Boiler AQC-LR Boiler Common	\$2,083	R-171	\$0	\$2,083	75.5065%	\$0	\$1,573

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172	314.000	Steam Prod Turbogenerator-LR Boiler Common	\$130,888	R-172	\$0	\$130,888	98.1540%	\$0	\$128,472
173	315.000	Steam Production Access Equip-LR Boiler Common	\$978,041	R-173	\$0	\$978,041	91.1329%	\$0	\$891,317
174	316.000	Steam Prod Misc Power Plant-LR Boiler Common	\$391,990	R-174	\$0	\$391,990	69.7489%	\$0	\$273,409
175		TOTAL STEAM PROD-LAKE ROAD BOILER COMMON	\$6,764,261		\$0	\$6,764,261		\$0	\$5,630,519
176		STEAM PROD-LAKE ROAD BOILER #1							
177	311.000	Steam Production Structures-LR Boiler #1	\$3,385	R-177	\$0	\$3,385	94.1826%	\$0	\$3,188
178	312.000	Steam Production Boiler Plant-LR Boiler #1	\$769,391	R-178	\$0	\$769,391	75.5065%	\$0	\$580,940
179	314.000	Steam Prod Turbogenerator-LR Boiler #1	\$10,909	R-179	\$0	\$10,909	98.1540%	\$0	\$10,708
180	315.000	Steam Production Access Equip-LR Boiler #1	\$51,010	R-180	\$0	\$51,010	91.1326%	\$0	\$46,487
181	316.000	Steam Prod Misc Power Plant-LR Boiler #1	\$4,971	R-181	\$0	\$4,971	69.7489%	\$0	\$3,467
182		TOTAL STEAM PROD-LAKE ROAD BOILER #1	\$839,666		\$0	\$839,666		\$0	\$644,790
183		STEAM PROD-LAKE ROAD BOILER #2							
184	311.000	Steam Production Structures-LR Boiler #2	\$41,658	R-184	\$0	\$41,658	94.1826%	\$0	\$39,235
185	312.000	Steam Production Boiler Plant-LR Boiler #2	\$1,006,120	R-185	\$0	\$1,006,120	75.5065%	\$0	\$759,686
186	315.000	Steam Production Access Equip-LR Boiler #2	\$318,444	R-186	\$0	\$318,444	91.1329%	\$0	\$290,207
187	316.000	Steam Prod Misc Power Plant-LR Boiler #2	\$4,896	R-187	\$0	\$4,896	69.7489%	\$0	\$3,415
188		TOTAL STEAM PROD-LAKE ROAD BOILER #2	\$1,371,118		\$0	\$1,371,118		\$0	\$1,092,543
189		STEAM PROD-LAKE ROAD BOILER #4							
190	311.000	Steam Production Structures-LR Boiler #4	\$64,342	R-190	\$0	\$64,342	94.1826%	\$0	\$60,599
191	312.000	Steam Production Boiler Plant-LR Boiler #4	\$1,289,695	R-191	\$0	\$1,289,695	75.5065%	\$0	\$973,804
192	312.020	Steam Production Boiler AQC-LR Boiler #4	-\$109	R-192	\$0	-\$109	75.5065%	\$0	-\$82
193	315.000	Steam Production Access Equip-LR Boiler #4	\$384,486	R-193	\$0	\$384,486	91.1329%	\$0	\$350,393
194		TOTAL STEAM PROD-LAKE ROAD BOILER #4	\$1,738,414		\$0	\$1,738,414		\$0	\$1,384,714
195		STEAM PROD-LAKE ROAD BOILER #5							
196	311.000	Steam Production Structrues-LR Boiler #5	\$164,716	R-196	\$0	\$164,716	94.1826%	\$0	\$155,134
197	312.000	Steam Production Boiler Plant-LR Boiler #5	\$5,202,472	R-197	\$0	\$5,202,472	75.5065%	\$0	\$3,928,205
198	312.020	Steam Production Boiler AQC-LR Boiler #5	-\$59,928	R-198	\$0	-\$59,928	75.5065%	\$0	-\$45,250
199	314.000	Steam Prod Turbogenerator-LR Boiler #5	\$36,624	R-199	\$0	\$36,624	98.1540%	\$0	\$35,948
200	315.000	Steam Production Access Equip-LR Boiler #5	\$610,573	R-200	\$0	\$610,573	91.1329%	\$0	\$556,433
201	316.000	Steam Prod Misc Power Plant-LR Boiler #5	\$33,401	R-201	\$0	\$33,401	69.7489%	\$0	\$23,297
202		TOTAL STEAM PROD-LAKE ROAD BOILER #5	\$5,987,858		\$0	\$5,987,858		\$0	\$4,653,767
203		STEAM PROD-LAKE ROAD BOILER #8							
204	311.000	Steam Production Structures-LR Boiler #8	\$171,151	R-204	\$0	\$171,151	94.1826%	\$0	\$161,194
205	312.000	Steam Production Boiler Plant-LR Boiler #8	\$2,406,791	R-205	\$0	\$2,406,791	75.5065%	\$0	\$1,817,284

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206	315.000	Steam Production Access Equip-LR Boiler #8	\$358,099	R-206	\$0	\$358,099	91.1329%	\$0	\$326,346
207	316.000	Steam Prod Misc Power Plant-LR Boiler #8	\$11,674	R-207	\$0	\$11,674	69.7489%	\$0	\$8,142
208		TOTAL STEAM PROD-LAKE ROAD BOILER #8	\$2,947,715		\$0	\$2,947,715		\$0	\$2,312,966
209		TOTAL STEAM PRODUCTION	\$224,355,126		\$2,985,410	\$227,340,536		\$0	\$218,818,775
210		NUCLEAR PRODUCTION							
211		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
212		HYDRAULIC PRODUCTION							
213		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
214		OTHER PRODUCTION							
215		CROSSROAD UNIT 1 - NATURAL GAS							
216	303.010	Miscellaneous Intangible - Substation (353) Crossroads 1	\$0	R-216	\$0	\$0	99.8100%	\$0	\$0
217	340.000	Land - Electric - Crossroads 1	\$0	R-217	\$0	\$0	99.8100%	\$0	\$0
218	341.000	Structures - Electric - Crossroads 1	\$80,205	R-218	\$0	\$80,205	99.8100%	\$0	\$80,053
219	342.000	Fuel Holders - Crossroads 1	\$366,104	R-219	\$0	\$366,104	99.8100%	\$0	\$365,408
220	343.000	Prime Movers - Crossroads 1	\$17,400,246	R-220	\$0	\$17,400,246	99.8100%	\$0	\$17,367,186
221	344.000	Generators - Crossroads 1	\$2,985,207	R-221	\$0	\$2,985,207	99.8100%	\$0	\$2,979,535
222	345.000	Accessory - Crossroads 1	\$2,325,942	R-222	\$0	\$2,325,942	99.8100%	\$0	\$2,321,523
223	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-223	\$0	\$0	99.8100%	\$0	\$0
224		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$23,157,704		\$0	\$23,157,704		\$0	\$23,113,705
225		CROSSROADS UNIT 2 - NATURAL GAS							
226	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-226	\$0	\$0	99.8100%	\$0	\$0
227	340.000	Land - Electric - Crossroads 2	\$0	R-227	\$0	\$0	99.8100%	\$0	\$0
228	341.000	Structures - Electric - Crossroads 2	\$79,331	R-228	\$0	\$79,331	99.8100%	\$0	\$79,180
229	342.000	Fuel Holders - Crossroad 2	\$491,008	R-229	\$0	\$491,008	99.8100%	\$0	\$490,075
230	343.000	Prime Movers - Crossroads 2	\$17,436,392	R-230	\$0	\$17,436,392	99.8100%	\$0	\$17,403,263
231	344.000	Generators - Crossroad 2	\$2,985,203	R-231	\$0	\$2,985,203	99.8100%	\$0	\$2,979,531
232	345.000	Accessory - Crossroad 2	\$1,321,978	R-232	\$0	\$1,321,978	99.8100%	\$0	\$1,319,466
233	346.000	Misc Power Plant Equip - Crossroad 2	\$0	R-233	\$0	\$0	99.8100%	\$0	\$0
234		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$22,313,912		\$0	\$22,313,912		\$0	\$22,271,515
235		CROSSROAD UNIT 3 - NATURAL GAS							
236	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	\$0	R-236	\$0	\$0	99.8100%	\$0	\$0
237	340.000	Land - Electric - Crossroads 3	\$0	R-237	\$0	\$0	99.8100%	\$0	\$0
238	341.000	Structures - Electric - Crossroads 3	\$79,331	R-238	\$0	\$79,331	99.8100%	\$0	\$79,180
239	342.000	Fuel Holders - Corsroads 3	\$366,104	R-239	\$0	\$366,104	99.8100%	\$0	\$365,408
240	343.000	Prime Movers - Crossroads 3	\$17,343,640	R-240	\$0	\$17,343,640	99.8100%	\$0	\$17,310,687
241	344.000	Generators - Crossroads 3	\$2,982,423	R-241	\$0	\$2,982,423	99.8100%	\$0	\$2,976,756
242	345.000	Accessory - Crossroads 3	\$2,247,659	R-242	\$0	\$2,247,659	99.8100%	\$0	\$2,243,388
243	346.000	Misc Power Plant Equip - Crossroads 3	\$0	R-243	\$0	\$0	99.8100%	\$0	\$0
244		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$23,019,157		\$0	\$23,019,157		\$0	\$22,975,419
245		CROSSROADS UNIT 4 - NATURAL GAS							
246	303.010	Miscellaneous Intangible - Substation (353) Crossroads 4	\$0	R-246	\$0	\$0	99.8100%	\$0	\$0
247	340.000	Land - Electric - Crossroads 4	\$0	R-247	\$0	\$0	99.8100%	\$0	\$0
248	341.000	Structures - Electric - Crossroads 4	\$79,356	R-248	\$0	\$79,356	99.8100%	\$0	\$79,205
249	342.000	Fuel Holders - Crossroads 4	\$366,105	R-249	\$0	\$366,105	99.8100%	\$0	\$365,409
250	343.000	Prime Movers - Crossroads 4	\$17,479,282	R-250	\$0	\$17,479,282	99.8100%	\$0	\$17,446,071
251	344.000	Generators - Crossroads 4	\$2,985,059	R-251	\$0	\$2,985,059	99.8100%	\$0	\$2,979,387
252	345.000	Accessory - Crossroads 4	\$1,162,672	R-252	\$0	\$1,162,672	99.8100%	\$0	\$1,160,463
253	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-253	\$0	\$0	99.8100%	\$0	\$0

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254		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$22,072,474		\$0	\$22,072,474		\$0	\$22,030,535
255		CROSSROADS COMMON - NATURAL GAS							
256	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	R-256	\$0	\$0	99.8100%	\$0	\$0
257	340.000	Land - Electric - Crossroads Common	\$0	R-257	\$0	\$0	99.8100%	\$0	\$0
258	341.000	Structures - Electric - Crossroads Common	\$567,783	R-258	\$0	\$567,783	99.8100%	\$0	\$566,704
259	342.000	Fuel Holders - Crossroads Common	\$1,156,934	R-259	\$0	\$1,156,934	99.8100%	\$0	\$1,154,736
260	343.000	Prime Movers - Crossroads Common	\$0	R-260	\$0	\$0	99.8100%	\$0	\$0
261	344.000	Generators - Crossroads Common	\$54,071	R-261	\$0	\$54,071	99.8100%	\$0	\$53,968
262	345.000	Accessory - Crossroads Common	\$110,113	R-262	\$0	\$110,113	99.8100%	\$0	\$109,904
263	346.000	Misc Power Plant Equip - Crossroads Common	\$42,766	R-263	\$0	\$42,766	99.8100%	\$0	\$42,685
264		TOTAL CROSSROADS COMMON - NATURAL GAS	\$1,931,667		\$0	\$1,931,667		\$0	\$1,927,997
265		CROSSROADS DISALLOWANCES-NATURAL GAS							
266	303.100	Miscellaneous Intangible - Substation (3553) Crossroads	\$0	R-266	-\$3,376,395	-\$3,376,395	99.8100%	\$0	-\$3,369,980
267	340.000	Land - Electric - Crossroads	\$0	R-267	\$0	\$0	99.8100%	\$0	\$0
268	341.000	Structures - Electric - Crossroads	\$0	R-268	-\$534,400	-\$534,400	99.8100%	\$0	-\$533,385
269	342.000	Fuel Holders - Crossroads	\$0	R-269	-\$1,780,145	-\$1,780,145	99.8100%	\$0	-\$1,776,763
270	343.000	Prime Movers-Crossroads	\$0	R-270	-\$47,051,887	-\$47,051,887	99.8100%	\$0	-\$46,962,488
271	344.000	Generators-Crossroads	\$0	R-271	-\$8,259,391	-\$8,259,391	99.8100%	\$0	-\$8,243,698
272	345.000	Accessory-Crossroads	\$0	R-272	-\$5,921,798	-\$5,921,798	99.8100%	\$0	-\$5,910,547
273	346.000	Misc Power Plant Equip-Crossroads	\$0	R-273	-\$61,289	-\$61,289	99.8100%	\$0	-\$61,173
274		TOTAL CROSSROADS DISALLOWANCES-NATURAL GAS	\$0		-\$66,985,305	-\$66,985,305		\$0	-\$66,858,034
275		GREENWOOD UNIT 1 - NATURAL GAS							
276	340.000	Land - Electric - Greenwood 1	\$0	R-276	\$0	\$0	99.8100%	\$0	\$0
277	341.000	Structures - Electric - Greenwood 1	\$418,506	R-277	\$0	\$418,506	99.8100%	\$0	\$417,711
278	342.000	Fuel Holders - Greenwood 1	\$828,521	R-278	\$0	\$828,521	99.8100%	\$0	\$826,947
279	343.000	Prime Movers - Greenwood 1	\$8,512,049	R-279	\$0	\$8,512,049	99.8100%	\$0	\$8,495,876
280	344.000	Generators - Greenwood 1	\$2,687,570	R-280	\$0	\$2,687,570	99.8100%	\$0	\$2,682,464
281	345.000	Accessory Equipment - Greenwood 1	\$1,416,559	R-281	\$0	\$1,416,559	99.8100%	\$0	\$1,413,868
282	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-282	\$0	\$0	99.8100%	\$0	\$0
283		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$13,863,205		\$0	\$13,863,205		\$0	\$13,836,866
284		GREENWOOD UNIT 2 - NATURAL GAS							
285	340.000	Land - Electric Greenwood 2	\$0	R-285	\$0	\$0	99.8100%	\$0	\$0
286	341.000	Structures - Electric Greenwood 2	\$86,026	R-286	\$0	\$86,026	99.8100%	\$0	\$85,863
287	342.000	Fuel Holders - Greenwood 2	\$220,095	R-287	\$0	\$220,095	99.8100%	\$0	\$219,677
288	343.000	Prime Movers - Greenwood 2	\$8,270,172	R-288	\$0	\$8,270,172	99.8100%	\$0	\$8,254,459
289	344.000	Generators - Greenwood 2	\$2,448,021	R-289	\$0	\$2,448,021	99.8100%	\$0	\$2,443,370
290	345.000	Accessory Equipment - Greenwood 2	\$732,530	R-290	\$0	\$732,530	99.8100%	\$0	\$731,138
291	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-291	\$0	\$0	99.8100%	\$0	\$0
292		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$11,756,844		\$0	\$11,756,844		\$0	\$11,734,507
293		GREENWOOD UNIT 3 - NATURAL GAS							
294	340.000	Land - Electric - Greenwood 3	\$0	R-294	\$0	\$0	99.8100%	\$0	\$0
295	341.000	Structures - Electric - Greenwood 3	\$441,692	R-295	\$0	\$441,692	99.8100%	\$0	\$440,853
296	342.000	Fuel Holders - Greenwood 3	\$793,800	R-296	\$0	\$793,800	99.8100%	\$0	\$792,292
297	343.000	Prime Movers - Greenwood 3	\$7,077,720	R-297	\$0	\$7,077,720	99.8100%	\$0	\$7,064,272
298	344.000	Generators - Greenwood 3	\$1,650,812	R-298	\$0	\$1,650,812	99.8100%	\$0	\$1,647,675
299	345.000	Accessory Equipment - Greenwood 3	\$1,125,519	R-299	\$0	\$1,125,519	99.8100%	\$0	\$1,123,381
300	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-300	\$0	\$0	99.8100%	\$0	\$0
301		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$11,089,543		\$0	\$11,089,543		\$0	\$11,068,473
302		GREENWOOD UNIT 4 - NATURAL GAS							
303	340.000	Land - Electric - Greenwood 4	\$0	R-303	\$0	\$0	99.8100%	\$0	\$0
304	341.000	Structures - Electric - Greenwood 4	\$50,823	R-304	\$0	\$50,823	99.8100%	\$0	\$50,726

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305	342.000	Fuel Holders - Greenwood 4	\$211,117	R-305	\$0	\$211,117	99.8100%	\$0	\$210,716
306	343.000	Prime Movers - Greenwood 4	\$8,934,483	R-306	\$0	\$8,934,483	99.8100%	\$0	\$8,917,507
307	344.000	Generators - Greenwood 4	\$1,714,324	R-307	\$0	\$1,714,324	99.8100%	\$0	\$1,711,067
308	345.000	Accessory Equipment - Greenwood 4	\$279,735	R-308	\$0	\$279,735	99.8100%	\$0	\$279,204
309	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-309	\$0	\$0	99.8100%	\$0	\$0
310		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$11,190,482		\$0	\$11,190,482		\$0	\$11,169,220
311		GREENWOOD COMMON							
312	340.000	Land - Electric - Greenwood Common	\$0	R-312	\$0	\$0	99.8100%	\$0	\$0
313	341.000	Structures - Electric - Greenwood Common	\$1,094,791	R-313	\$0	\$1,094,791	99.8100%	\$0	\$1,092,711
314	342.000	Fuel Holders - Greenwood Common	\$452,319	R-314	\$0	\$452,319	99.8100%	\$0	\$451,460
315	343.000	Prime Movers - Greenwood Common	\$628,628	R-315	\$0	\$628,628	99.8100%	\$0	\$627,434
316	344.000	Generators - Greenwood Common	\$0	R-316	\$0	\$0	99.8100%	\$0	\$0
317	345.000	Accessory Equipment - Greenwood Common	\$1,269,732	R-317	\$0	\$1,269,732	99.8100%	\$0	\$1,267,320
318	346.000	Misc Power Plant Equip - Greenwood Common	\$53,956	R-318	\$0	\$53,956	99.8100%	\$0	\$53,853
319		TOTAL GREENWOOD COMMON	\$3,499,426		\$0	\$3,499,426		\$0	\$3,492,778
320		NEVADA - OIL							
321	340.000	Land - Electric - Nevada	\$0	R-321	\$0	\$0	99.8100%	\$0	\$0
322	341.000	Structures - Electric - Nevada	\$206,662	R-322	\$0	\$206,662	99.8100%	\$0	\$206,269
323	342.000	Fuel Holders - Nevada	\$542,725	R-323	\$0	\$542,725	99.8100%	\$0	\$541,694
324	343.000	Prime Movers - Nevada	\$985,223	R-324	\$0	\$985,223	99.8100%	\$0	\$983,351
325	344.000	Generators - Nevada	\$700,960	R-325	\$0	\$700,960	99.8100%	\$0	\$699,628
326	345.000	Accessory Equipment - Nevada	\$419,065	R-326	\$0	\$419,065	99.8100%	\$0	\$418,269
327	346.000	Misc Power Plant Equip - Nevada	\$94,294	R-327	\$0	\$94,294	99.8100%	\$0	\$94,115
328		TOTAL NEVADA - OIL	\$2,948,929		\$0	\$2,948,929		\$0	\$2,943,326
329		SOUTH HARPER UNIT 1 - NATURAL GAS							
330	340.000	Land - Electric - South Harper 1	\$0	R-330	\$0	\$0	99.8100%	\$0	\$0
331	341.000	Structures - Electric - South Harper 1	\$387,830	R-331	\$0	\$387,830	99.8100%	\$0	\$387,093
332	342.000	Fuel Holders - South Harper 1	\$225,271	R-332	\$0	\$225,271	99.8100%	\$0	\$224,843
333	343.000	Prime Movers - South Harper 1	\$18,529,563	R-333	\$0	\$18,529,563	99.8100%	\$0	\$18,494,357
334	344.000	Generators - South Harper 1	\$4,016,995	R-334	\$0	\$4,016,995	99.8100%	\$0	\$4,009,363
335	345.000	Accessory Equipment - South Harper 1	\$2,197,706	R-335	\$0	\$2,197,706	99.8100%	\$0	\$2,193,530
336	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-336	\$0	\$0	99.8100%	\$0	\$0
337		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$25,357,365		\$0	\$25,357,365		\$0	\$25,309,186
338		SOUTH HARPER UNIT 2 - NATURAL GAS							
339	340.000	Land - Electric - South Harper 2	\$0	R-339	\$0	\$0	99.8100%	\$0	\$0
340	341.000	Structures - Electric - South Harper 2	\$387,590	R-340	\$0	\$387,590	99.8100%	\$0	\$386,854
341	342.000	Fuel Holders - South Harper 2	\$225,271	R-341	\$0	\$225,271	99.8100%	\$0	\$224,843
342	343.000	Prime Movers - South Harper 2	\$18,899,103	R-342	\$0	\$18,899,103	99.8100%	\$0	\$18,863,195
343	344.000	Generators - South Harper 2	\$4,039,708	R-343	\$0	\$4,039,708	99.8100%	\$0	\$4,032,033
344	345.000	Accessory Equipment - South Harper 2	\$2,197,706	R-344	\$0	\$2,197,706	99.8100%	\$0	\$2,193,530
345	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-345	\$0	\$0	99.8100%	\$0	\$0
346		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$25,749,378		\$0	\$25,749,378		\$0	\$25,700,455
347		SOUTH HARPER 3 - NATURAL GAS							
348	340.000	Land - Electric - South Harper 3	\$0	R-348	\$0	\$0	99.8100%	\$0	\$0
349	341.000	Structures - Electric - South Harper 3	\$388,084	R-349	\$0	\$388,084	99.8100%	\$0	\$387,347
350	342.000	Fuel Holders - South Harper 3	\$225,271	R-350	\$0	\$225,271	99.8100%	\$0	\$224,843
351	343.000	Generators - South Harper 3	\$18,576,415	R-351	\$0	\$18,576,415	99.8100%	\$0	\$18,541,120
352	344.000	Prime Movers - South Harper 3	\$4,016,996	R-352	\$0	\$4,016,996	99.8100%	\$0	\$4,009,364
353	345.000	Accessory Equipment - South Harper 3	\$2,197,706	R-353	\$0	\$2,197,706	99.8100%	\$0	\$2,193,530
354	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-354	\$0	\$0	99.8100%	\$0	\$0
355		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$25,404,472		\$0	\$25,404,472		\$0	\$25,356,204

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356		SOUTH HARPER COMMON							
357	340.000	Land - Electric - South Harper Common	\$0	R-357	\$0	\$0	99.8100%	\$0	\$0
358	341.000	Structures - Electric - South Harper Common	\$2,457,135	R-358	\$0	\$2,457,135	99.8100%	\$0	\$2,452,466
359	342.000	Fuel Holders - South Harper Common	\$1,582,744	R-359	\$0	\$1,582,744	99.8100%	\$0	\$1,579,737
360	343.000	Prime Movers - South Harper Common	\$1,982,815	R-360	\$0	\$1,982,815	99.8100%	\$0	\$1,979,048
361	344.000	Generators - South Harper Common	\$0	R-361	\$0	\$0	99.8100%	\$0	\$0
362	345.000	Accessory Equipment - South Harper Common	\$2,012,697	R-362	\$0	\$2,012,697	99.8100%	\$0	\$2,008,873
363	346.000	Misc Power Plant Equip - South Harper Common	\$146,861	R-363	\$0	\$146,861	99.8100%	\$0	\$146,582
364		TOTAL SOUTH HARPER COMMON	\$8,182,252		\$0	\$8,182,252		\$0	\$8,166,706
365		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
366	340.000	Land - Electric - Lake Road 5	\$0	R-366	\$0	\$0	99.8100%	\$0	\$0
367	341.000	Structures - Electric - Lake Road 5	\$874,277	R-367	\$0	\$874,277	99.8100%	\$0	\$872,616
368	342.000	Fuel Holders - Lake Road 5	\$747,660	R-368	\$0	\$747,660	99.8100%	\$0	\$746,239
369	343.000	Prime Movers - Lake Road 5	\$8,869,794	R-369	\$0	\$8,869,794	99.8100%	\$0	\$8,852,941
370	344.000	Generators - Lake Road 5	\$2,839,006	R-370	\$0	\$2,839,006	99.8100%	\$0	\$2,833,612
371	345.000	Accessory Equipment - Lake Road 5	\$886,035	R-371	\$0	\$886,035	99.8100%	\$0	\$884,352
372	346.000	Misc Power Plant Equip - Lake Road 5	\$0	R-372	\$0	\$0	99.8100%	\$0	\$0
373		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$14,216,772		\$0	\$14,216,772		\$0	\$14,189,760
374		LAKE ROAD TURBINE 6 - OIL							
375	340.000	Land - Electric - Lake Road 6	\$0	R-375	\$0	\$0	99.8100%	\$0	\$0
376	341.000	Structures - Electric - Lake Road 6	\$134,742	R-376	\$0	\$134,742	99.8100%	\$0	\$134,486
377	342.000	Fuel Holders - Lake Road 6	\$6,300	R-377	\$0	\$6,300	99.8100%	\$0	\$6,288
378	343.000	Prime Movers - Lake Road 6	\$4,265,784	R-378	\$0	\$4,265,784	99.8100%	\$0	\$4,257,679
379	344.000	Generators - Lake Road 6	\$464,831	R-379	\$0	\$464,831	99.8100%	\$0	\$463,948
380	345.000	Accessory Equipment - Lake Road 6	\$529,825	R-380	\$0	\$529,825	99.8100%	\$0	\$528,818
381	346.000	Misc Power Plant Equip - Lake Road 6	\$0	R-381	\$0	\$0	99.8100%	\$0	\$0
382		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,401,482		\$0	\$5,401,482		\$0	\$5,391,219
383		LAKE ROAD TURBINE 7 - OIL							
384	340.000	Land - Electric - Lake Road 7	\$0	R-384	\$0	\$0	99.8100%	\$0	\$0
385	341.000	Structures - Electric - Lake Road 7	\$14,393	R-385	\$0	\$14,393	99.8100%	\$0	\$14,366
386	342.000	Fuel Holders - Lake Road 7	\$16,617	R-386	\$0	\$16,617	99.8100%	\$0	\$16,585
387	343.000	Prime Movers - Lake Road 7	\$2,308,515	R-387	\$0	\$2,308,515	99.8100%	\$0	\$2,304,129
388	344.000	Generators - Lake Road 7	\$173,209	R-388	\$0	\$173,209	99.8100%	\$0	\$172,880
389	345.000	Accessory Equipment - Lake Road 7	\$377,072	R-389	\$0	\$377,072	99.8100%	\$0	\$376,356
390	346.000	Misc Power Plant Equip - Lake Road 7	\$0	R-390	\$0	\$0	99.8100%	\$0	\$0
391		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,889,806		\$0	\$2,889,806		\$0	\$2,884,316
392		LANDFILL TURBINE - METHANE GAS							
393	340.000	Land - Electric - Landfill Turbine	\$0	R-393	\$0	\$0	99.8100%	\$0	\$0
394	341.000	Structures - Electric - Landfill Turbine	\$39,172	R-394	\$0	\$39,172	99.8100%	\$0	\$39,098
395	342.000	Fuel Holders - Landfill Turbine	\$944,968	R-395	\$0	\$944,968	99.8100%	\$0	\$943,173
396	343.000	Prime Movers - Landfill Turbine	\$8,319	R-396	\$0	\$8,319	99.8100%	\$0	\$8,303
397	344.000	Generators - Landfill Turbine	\$1,185,886	R-397	\$0	\$1,185,886	99.8100%	\$0	\$1,183,633
398	345.000	Accessory Equipment - Landfill Turbine	\$0	R-398	\$0	\$0	99.8100%	\$0	\$0
399	346.000	Misc Power Plant Equip - Landfill Turbine	\$2,163	R-399	\$0	\$2,163	99.8100%	\$0	\$2,159
400		TOTAL LANDFILL TURBINE - METHANE GAS	\$2,180,508		\$0	\$2,180,508		\$0	\$2,176,366
401		RALPH GREEN UNIT 3 - NATURAL GAS							
402	340.000	Land - Electric - Ralph Green 3	\$0	R-402	\$0	\$0	99.8100%	\$0	\$0
403	341.000	Structures - Electric - Ralph Green 3	\$995,679	R-403	\$0	\$995,679	99.8100%	\$0	\$993,787
404	342.000	Fuel Holders - Ralph Green 3	\$279,203	R-404	\$0	\$279,203	99.8100%	\$0	\$278,673
405	343.000	Prime Movers - Ralph Green 3	\$5,627,494	R-405	\$0	\$5,627,494	99.8100%	\$0	\$5,616,802
406	344.000	Generators - Ralph Green 3	\$7,198,188	R-406	\$0	\$7,198,188	99.8100%	\$0	\$7,184,511
407	345.000	Accessory Equipment - Ralph Green 3	\$1,161,566	R-407	\$0	\$1,161,566	99.8100%	\$0	\$1,159,359
408	346.000	Misc Power Plant Equip - Ralph Green 3	\$61,330	R-408	\$0	\$61,330	99.8100%	\$0	\$61,213
409		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$15,323,460		\$0	\$15,323,460		\$0	\$15,294,345

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410		OTHER PRODUCTION - SOLAR							
411	341.000	Other Prod Greenwood - Solar - Structures - Electric	\$0	R-411	\$0	\$0	99.8100%	\$0	\$0
412	344.010	Other Prod - Greenwood Solar	\$3,002,551	R-412	-\$1,879,259	\$1,123,292	99.8100%	\$0	\$1,121,158
413	344.010	Other Prod-Hawthorn Solar	\$398,698	R-413	\$0	\$398,698	99.8100%	\$0	\$397,940
414		TOTAL OTHER PRODUCTION - SOLAR	\$3,401,249		-\$1,879,259	\$1,521,990		\$0	\$1,519,098
415		TOTAL OTHER PRODUCTION	\$274,950,087		-\$68,864,564	\$206,085,523		\$0	\$205,693,962
416		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
417		Other Production - Salvage and Removal Retirements not yet classified	-\$12,682,868	R-417	\$0	-\$12,682,868	99.8100%	\$0	-\$12,658,771
418		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$12,682,868		\$0	-\$12,682,868		\$0	-\$12,658,771
419		TOTAL PRODUCTION PLANT	\$486,622,345		-\$65,879,154	\$420,743,191		\$0	\$411,853,966
420		TRANSMISSION PLANT							
421	350.000	Land - Transmission	\$0	R-421	\$0	\$0	99.8100%	\$0	\$0
422	350.001	Land Rights - Transmission	\$14,157	R-422	\$0	\$14,157	99.8100%	\$0	\$14,130
423	350.040	Land Rights - Depreciable - Transmission	\$5,003,029	R-423	\$0	\$5,003,029	99.8100%	\$0	\$4,993,523
424	352.000	Structure & Improvements - Transmission	\$4,008,658	R-424	\$0	\$4,008,658	99.8100%	\$0	\$4,001,042
425	353.000	Station Equipment - Transmission	\$61,416,523	R-425	-\$1,104,155	\$60,312,368	99.8100%	\$0	\$60,197,775
426	353.030	Station Equipment Communication - Transmission	\$2,344	R-426	\$0	\$2,344	99.8100%	\$0	\$2,340
427	354.000	Towers and Fixtures - Transmission	\$229,261	R-427	\$0	\$229,261	99.8100%	\$0	\$228,825
428	354.050	Towers & Fixtures - 34.5 Kv	\$158,415	R-428	\$0	\$158,415	99.8100%	\$0	\$158,114
429	355.000	Poles and Fixtures - Transmission	\$55,269,283	R-429	\$0	\$55,269,283	99.8100%	\$0	\$55,164,271
430	355.000	Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-430	-\$464,203	-\$464,203	100.0000%	\$0	-\$464,203
431	355.050	Poles & Fixtures 34.5 kv	\$4,285,240	R-431	\$0	\$4,285,240	99.8100%	\$0	\$4,277,098
432	356.000	Overhead Conductors & Devices - Transmission	\$38,093,123	R-432	\$0	\$38,093,123	99.8100%	\$0	\$38,020,746
433	356.000	Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175	\$0	R-433	-\$858,558	-\$858,558	100.0000%	\$0	-\$858,558
434	356.050	Trsm-OH- Cond & Devices-Elec	\$1,599,743	R-434	\$0	\$1,599,743	99.8100%	\$0	\$1,596,703
435	357.000	Underground Conduit - Transmission	\$7,699	R-435	\$0	\$7,699	99.8100%	\$0	\$7,684
436	358.000	Underground Conductors & Devices - Transmission	-\$1,550,772	R-436	\$0	-\$1,550,772	99.8100%	\$0	-\$1,547,826
437	358.050	Underground Conductors & Dev	-\$4,381	R-437	\$0	-\$4,381	99.8100%	\$0	-\$4,373
438		TOTAL TRANSMISSION PLANT	\$168,532,322		-\$2,426,916	\$166,105,406		\$0	\$165,787,291
439		TRANSMISSION RETIREMENT WORK IN PROGRESS							
440		Transmission - Salvage and Removal Retirements not yet classified	-\$17,241,112	R-440	\$0	-\$17,241,112	99.8100%	\$0	-\$17,208,354
441		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	-\$17,241,112		\$0	-\$17,241,112		\$0	-\$17,208,354
442		DISTRIBUTION PLANT							
443	360.000	Land - Electric - Distribution	\$0	R-443	\$0	\$0	99.8683%	\$0	\$0
444	360.010	Land Rights - Electric - Distribution	\$0	R-444	\$0	\$0	99.8683%	\$0	\$0
445	360.020	Land Leased - Distribution	\$8,312	R-445	\$0	\$8,312	99.8683%	\$0	\$8,301
446	361.000	Structures & Improvements - Distribution	\$4,633,158	R-446	\$0	\$4,633,158	99.8683%	\$0	\$4,627,056
447	362.000	Station Equipment - Distribution	\$79,589,299	R-447	\$0	\$79,589,299	99.8683%	\$0	\$79,484,480
448	364.000	Poles, Towers & Fixtures - Distribution	\$175,690,327	R-448	\$0	\$175,690,327	99.8683%	\$0	\$175,458,943
449	365.000	Overhead Conductors & Devices - Distribution	\$42,309,353	R-449	-\$788,314	\$41,521,039	99.8683%	\$0	\$41,466,356
450	365.000	Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-450	\$0	\$0	100.0000%	\$0	\$0
451	366.000	Underground Circuit - Distribution	\$26,748,649	R-451	-\$69,595	\$26,679,054	99.8683%	\$0	\$26,643,918
452	366.000	Underground Circuit - Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-452	\$0	\$0	100.0000%	\$0	\$0
453	367.000	Underground Conductors & Devices - Distribution	\$69,939,461	R-453	\$0	\$69,939,461	99.8683%	\$0	\$69,847,351
454	368.000	Line Transformers - Distribution	\$170,702,898	R-454	\$0	\$170,702,898	99.8683%	\$0	\$170,478,082
455	369.010	Services - Overhead - Distribution	\$25,416,085	R-455	\$0	\$25,416,085	99.8683%	\$0	\$25,382,612

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456	369.020	Services - Underground - Distribution	\$56,471,556	R-456	\$0	\$56,471,556	99.8683%	\$0	\$56,397,183
457	370.000	Meters - Distribution	\$10,294,163	R-457	\$0	\$10,294,163	99.8683%	\$0	\$10,280,606
458	370.010	Meters - PURPA Distribution	\$4,409,846	R-458	\$0	\$4,409,846	99.8683%	\$0	\$4,404,038
459	370.020	Meters - AMI Distribution	\$7,979,345	R-459	\$0	\$7,979,345	99.8683%	\$0	\$7,968,836
460	371.000	Customer Premise Meter Installations - Distribution	\$16,135,609	R-460	\$0	\$16,135,609	99.8683%	\$0	\$16,114,358
461	371.010	Distribution - Cust Prem Install - EVCS	\$2,882,103	R-461	\$0	\$2,882,103	99.8683%	\$0	\$2,878,307
462	373.000	Street Lighting and Traffic Signal - Distribution	\$17,198,154	R-462	\$0	\$17,198,154	99.8683%	\$0	\$17,175,504
463		TOTAL DISTRIBUTION PLANT	\$710,408,318		-\$857,909	\$709,550,409		\$0	\$708,615,931
464		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
465		Distribution Retirement Work In Progress	-\$37,935,513	R-465	\$0	-\$37,935,513	99.8683%	\$0	-\$37,885,552
466		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$37,935,513		\$0	-\$37,935,513		\$0	-\$37,885,552
467		INCENTIVE COMPENSATION CAPITALIZATION							
468		Incentive Compensation Capitalization Adj.	\$0	R-468	-\$15,497	-\$15,497	100.0000%	\$0	-\$15,497
469		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$15,497	-\$15,497		\$0	-\$15,497
470		GENERAL PLANT							
471	389.000	Land Rights - General	\$0	R-471	\$0	\$0	99.8316%	\$0	\$0
472	389.010	Land RT/ROW - Depreciation - Electric	\$480	R-472	\$0	\$480	99.8316%	\$0	\$479
473	390.000	Structures & Improvements - General	\$13,900,577	R-473	\$0	\$13,900,577	99.8316%	\$0	\$13,877,168
474	391.000	Office Furniture & Equipemnt - General	\$712,103	R-474	\$0	\$712,103	99.8316%	\$0	\$710,904
475	391.020	Office Furniture - Computers - General	\$2,602,786	R-475	\$0	\$2,602,786	99.8316%	\$0	\$2,598,403
476	392.000	Transportation Equipment - Autos - General	\$508,117	R-476	\$0	\$508,117	99.8316%	\$0	\$507,261
477	392.001	Transportation Equip - Light Trucsh-General	\$3,830,243	R-477	\$0	\$3,830,243	99.8316%	\$0	\$3,823,793
478	392.002	Transportation Equip-Heavy Trucks-General	\$22,372,449	R-478	\$0	\$22,372,449	99.8316%	\$0	\$22,334,774
479	392.003	Transportation Equip - Tractors - General	\$180,963	R-479	\$0	\$180,963	99.8316%	\$0	\$180,658
480	392.004	Transportation Equip - Trailers - General	\$1,968,270	R-480	\$0	\$1,968,270	99.8316%	\$0	\$1,964,955
481	394.500	Transport Equip-Medium Trucks General	\$0	R-481	\$0	\$0	99.8316%	\$0	\$0
482	393.000	Stores Equipment - General	\$25,176	R-482	\$0	\$25,176	99.8316%	\$0	\$25,134
483	394.000	Tools - General	\$2,075,559	R-483	\$0	\$2,075,559	99.8316%	\$0	\$2,072,064
484	395.000	Laboratory Equipment - General	\$1,876,902	R-484	\$0	\$1,876,902	99.8316%	\$0	\$1,873,741
485	396.000	Power Operated Equipment - General	\$3,328,552	R-485	\$0	\$3,328,552	99.8316%	\$0	\$3,322,947
486	397.000	Communication Equipment - General	\$19,864,381	R-486	\$0	\$19,864,381	99.8316%	\$0	\$19,830,929
487	398.000	Miscellaneous Equipment - General	\$225,114	R-487	\$0	\$225,114	99.8316%	\$0	\$224,735
488		TOTAL GENERAL PLANT	\$73,471,672		\$0	\$73,471,672		\$0	\$73,347,945
489		GENERAL PLANT - LAKE ROAD							
490	391.000	Office Furniture and Equipment - General	\$70,489	R-490	\$0	\$70,489	91.1329%	\$0	\$64,239
491	391.020	Office Furniture - Computer - General	\$250,872	R-491	\$0	\$250,872	91.1329%	\$0	\$228,627
492	391.040	Office Furniture - Software -General	\$0	R-492	\$0	\$0	91.1329%	\$0	\$0
493	392.000	Transportation Equip - Autos - General	\$0	R-493	\$0	\$0	91.1329%	\$0	\$0
494	392.010	Transportation Equip -Light Trucks -General	\$234,015	R-494	\$0	\$234,015	91.1329%	\$0	\$213,265
495	392.020	Transport Equip - Heavy Trucks - General	\$66,959	R-495	\$0	\$66,959	91.1329%	\$0	\$61,022
496	392.030	Transportation Equip - Tractors -General	\$0	R-496	\$0	\$0	91.1329%	\$0	\$0
497	392.040	Transportation Equip - Trailers -General	\$124,320	R-497	\$0	\$124,320	91.1329%	\$0	\$113,296
498	392.050	Transportation Equip - Medium Trucks - General	\$0	R-498	\$0	\$0	91.1329%	\$0	\$0
499	393.000	Stores Equipment -General	\$7,811	R-499	\$0	\$7,811	91.1329%	\$0	\$7,118
500	394.000	Tools -General	\$73,182	R-500	\$0	\$73,182	91.1329%	\$0	\$66,693
501	395.000	Laboratory Equipment -General	\$164,100	R-501	\$0	\$164,100	91.1329%	\$0	\$149,549
502	396.000	Power Operated Equipment -General	\$581,941	R-502	\$0	\$581,941	91.1329%	\$0	\$530,340
503	397.000	Communication Equipment -General	\$301,599	R-503	\$0	\$301,599	91.1329%	\$0	\$274,856
504	398.000	Miscellaneous Equipment -General	\$39,934	R-504	\$0	\$39,934	91.1329%	\$0	\$36,393
505		TOTAL GENERAL PLANT - LAKE ROAD	\$1,915,222		\$0	\$1,915,222		\$0	\$1,745,398
506		GENERAL RETIREMENTS WORK IN PROGRESS							

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 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
507		General - Salvage and Removal Retirements not yet classified	-\$2,140,053	R-507	\$0	-\$2,140,053	91.1329%	\$0	-\$1,950,292
508		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$2,140,053		\$0	-\$2,140,053		\$0	-\$1,950,292
509		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
510	310.090	Industrial Steam - Land	\$0	R-510	\$0	\$0	0.0000%	\$0	\$0
511	311.090	Industrial Steam - Structures & Improvements	-\$46,143	R-511	\$0	-\$46,143	0.0000%	\$0	\$0
512	312.090	Industrial Steam - Boiler	\$101,102	R-512	\$0	\$101,102	0.0000%	\$0	\$0
513	315.090	Industrial Steam - Accessory	-\$13,857	R-513	\$0	-\$13,857	0.0000%	\$0	\$0
514	375.090	Industrial Steam - Distribution Structure & Improvement	\$24,008	R-514	\$0	\$24,008	0.0000%	\$0	\$0
515	376.090	Industrial Steam - Mains	\$885,475	R-515	\$0	\$885,475	0.0000%	\$0	\$0
516	379.090	Industrial Steam - City Gate Measuring/Regulator	\$501,498	R-516	\$0	\$501,498	0.0000%	\$0	\$0
517	380.090	Industrial Steam - Services	\$131,133	R-517	\$0	\$131,133	0.0000%	\$0	\$0
518	381.090	Industrial Steam - Services -	\$395,192	R-518	\$0	\$395,192	0.0000%	\$0	\$0
519		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$1,978,408		\$0	\$1,978,408		\$0	\$0
520		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
521		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	R-521	\$0	\$0	0.0000%	\$0	\$0
522		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
523		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
524		Capitalized Long-Term Incentive Stock Awards through ?	\$0	R-524	-\$994,262	-\$994,262	100.0000%	\$0	-\$994,262
525		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$994,262	-\$994,262		\$0	-\$994,262
526		TOTAL DEPRECIATION RESERVE	\$1,411,918,261		-\$70,173,738	\$1,341,744,523		\$0	\$1,329,526,755

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-80	Land - Electric - Jeffrey Common MPS	310.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$410,538		\$0	
R-82	Boiler Plant Equipment-Electric-Jeffrey Comm	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$1,438,628		\$0	
R-85	Accessory Equipment - Electric - Jeffrey Comm	315.000		\$1,104,155		\$0
	1. To transfer Jeffrey GSU from account 353 to account 315. (Nieto)		\$1,104,155		\$0	
R-86	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40. (Nieto)		\$32,089		\$0	
R-266	Miscellaneous Intangible - Substation (3553)	303.100		-\$3,376,395		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$3,376,395		\$0	
R-268	Structures - Electric - Crossroads	341.000		-\$534,400		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$534,400		\$0	
R-269	Fuel Holders - Crossroads	342.000		-\$1,780,145		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$1,780,145		\$0	
R-270	Prime Movers-Crossroads	343.000		-\$47,051,887		\$0

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$47,051,887		\$0	
R-271	Generators-Crossroads	344.000		-\$8,259,391		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$8,259,391		\$0	
R-272	Accessory-Crossroads	345.000		-\$5,921,798		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$5,921,798		\$0	
R-273	Misc Power Plant Equip-Crossroads	346.000		-\$61,289		\$0
	1. To reduce Crossroads reserve based on the Commission's decision in Case No. ER-2010- 0356 and No. ER-2012-0175. (Majors)		-\$61,289		\$0	
R-412	Other Prod - Greenwood Solar	344.010		-\$1,879,259		\$0
	1. To allocate a portion of the Evergy MO West Greenwood solar facility reserve to Evergy Metro (Giacone)		-\$1,879,259		\$0	
R-425	Station Equipment - Transmission	353.000		-\$1,104,155		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315. (Nieto)		-\$1,104,155		\$0	
R-430	Poles and Fixtures - Disallowance Stipulation	355.000		-\$464,203		\$0
	1. To include transmission reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$464,203		\$0	
R-433	Conductors & Devices - Disallowance Stipulat	356.000		-\$858,558		\$0
	1. To include transmission reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$858,558		\$0	

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 Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-449	Overhead Conductors & Devices - Distribution	365.000		-\$788,314		\$0
	1. To include distribution plant reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$788,314		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-451	Underground Circuit - Distribution	366.000		-\$69,595		\$0
	1. To include distribution plant reserve disallowance per S&A in ER-2012-0175. (Nieto)		-\$69,595		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-468	Incentive Compensation Capitalization Adj.			-\$15,497		\$0
	1. To remove 19 months of depreciation for VCP plan. (Smith)		-\$6,800		\$0	
	2. To remove 19 months of depreciation for AIP plan. (Smith)		-\$8,697		\$0	
R-524	Capitalized Long-Term Incentive Stock Awards			-\$994,262		\$0
	1. To remove capitalized long term incentive compensation depreciation. (Smith)		-\$994,262		\$0	
Total Reserve Adjustments				-\$70,173,738		\$0

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Staff Accounting Schedules-Direct
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$37,874,061	28.51	13.21	15.30	0.041918	\$1,587,605
3	Accrued Vacation	\$1,655,233	28.51	365.00	-336.49	-0.921890	-\$1,525,943
4	Employee Benefits	\$4,931,087	28.51	13.29	15.22	0.041699	\$205,621
5	Coal & Freight	\$38,548,887	28.51	11.84	16.67	0.045671	\$1,760,566
6	Fuel - Purchased Gas and Oil	\$29,236,100	28.51	38.87	-10.36	-0.028384	-\$829,837
7	Purchased Power	\$203,331,014	28.51	36.25	-7.74	-0.021205	-\$4,311,634
8	Pensions Fund Payments	\$4,080,478	28.51	42.25	-13.74	-0.037644	-\$153,606
9	Incentive Compensation	\$2,988,919	28.51	257.50	-228.99	-0.627370	-\$1,875,158
10	Bad Debt Expense (Uncollectibles)	\$3,272,903	0.00	0.00	0.00	0.000000	\$0
11	PSC Assessment	\$1,737,031	28.51	-30.50	59.01	0.161671	\$280,828
12	Cash Vouchers	\$133,109,996	28.51	38.30	-9.79	-0.026822	-\$3,570,276
13	TOTAL OPERATION AND MAINT. EXPENSE	\$460,765,709					-\$8,431,834
14	TAXES						
15	FICA - Employer Portion	\$3,216,970	28.51	13.21	15.30	0.041918	\$134,849
16	FUTA & SUTA	\$13,591	28.51	13.21	15.30	0.041918	\$570
17	Property Taxes	\$50,623,915	28.51	205.79	-177.28	-0.485699	-\$24,587,985
18	Missouri Gross Receipt Taxes - 4%, 6%, other cities	\$43,314,227	13.30	55.64	-42.34	-0.116000	-\$5,024,450
19	TOTAL TAXES	\$97,168,703					-\$29,477,016
20	OTHER EXPENSES						
21	Sales Taxes	\$25,458,486	13.30	5.17	8.13	0.022274	\$567,062
22	TOTAL OTHER EXPENSES	\$25,458,486					\$567,062
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$37,341,788
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$22,624,245	28.51	38.00	-9.49	-0.026000	-\$588,230
26	State Tax Offset	\$4,057,097	28.51	38.00	-9.49	-0.026000	-\$105,485
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	\$55,495,050	28.51	91.50	-62.99	-0.172575	-\$9,577,058
29	TOTAL OFFSET FROM RATE BASE	\$82,176,392					-\$10,270,773
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$47,612,561

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$957,215,108	See Note (1)	See Note (1)	See Note (1)	\$957,215,108	-\$119,923,341	\$812,834,507	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$403,392,862	\$14,597,057	\$388,795,805	-\$89,873,347	\$313,519,515	\$0	\$309,638,909	\$12,905,410	\$296,733,499
3	TOTAL TRANSMISSION EXPENSES	\$52,230,570	\$2,398,178	\$49,832,392	-\$18,146,907	\$34,083,663	\$0	\$34,018,903	\$2,360,400	\$31,658,503
4	TOTAL DISTRIBUTION EXPENSES	\$30,349,865	\$9,959,748	\$20,390,117	-\$50,411	\$30,299,454	\$0	\$29,259,673	\$9,808,582	\$19,451,091
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$23,910,313	\$5,494,457	\$18,415,856	\$7,726,850	\$31,637,163	\$0	\$31,637,163	\$5,418,198	\$26,218,965
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$30,982,753	\$1,307,706	\$29,675,047	-\$19,301,877	\$11,680,876	-\$7,347,539	\$4,333,337	\$1,289,557	\$3,043,780
7	TOTAL SALES EXPENSES	\$148,305	\$115,698	\$32,607	-\$3,499	\$144,806	\$0	\$144,806	\$114,091	\$30,715
8	TOTAL ADMIN. & GENERAL EXPENSES	\$65,318,140	\$7,659,463	\$57,658,677	-\$15,978,558	\$49,339,582	\$246,564	\$47,984,488	\$7,304,465	\$40,680,023
9	TOTAL DEPRECIATION EXPENSE	\$131,193,292	See Note (1)	See Note (1)	See Note (1)	\$131,193,292	\$13,372,162	\$142,885,564	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,728,724	\$0	\$1,728,724	\$3,874	\$1,732,598	\$0	\$1,730,890	\$0	\$1,730,890
11	TOTAL REGULATORY DEBITS & CREDITS	\$9,409,395	\$0	\$9,409,395	-\$12,294,608	-\$2,885,213	\$5,391,033	\$3,748,430	\$0	\$3,748,430
12	TOTAL OTHER OPERATING EXPENSES	\$54,937,510	\$0	\$54,937,510	-\$954,264	\$53,983,246	\$0	\$53,363,854	\$0	\$53,363,854
13	TOTAL OPERATING EXPENSE	\$803,601,729	\$41,532,307	\$630,876,130	-\$148,872,747	\$654,728,982	\$11,662,220	\$658,746,017	\$39,200,703	\$476,659,750
14	NET INCOME BEFORE TAXES	\$153,613,379	\$0	\$0	\$0	\$302,486,126	-\$131,585,561	\$154,088,490	\$0	\$0
15	TOTAL INCOME TAXES	-\$16,237,731	See Note (1)	See Note (1)	See Note (1)	-\$16,237,731	\$30,455,274	\$14,217,543	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$22,527,569	See Note (1)	See Note (1)	See Note (1)	\$22,527,569	-\$33,128,181	-\$10,600,612	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$147,323,541	\$0	\$0	\$0	\$296,196,288	-\$128,912,654	\$150,471,559	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-3	440.001	Elec Sales-Residential Urban	\$400,946,004			Rev-3		\$400,946,004	100.0000%	\$25,980,777	\$426,926,781		
Rev-4	440.001	Residential Unbilled Revenue	\$4,626,408			Rev-4		\$4,626,408	100.0000%	-\$4,626,408	\$0		
Rev-5	440.001	Residential RESRAM Revenue	\$3,268,513			Rev-5		\$3,268,513	100.0000%	-\$3,268,513	\$0		
Rev-6	440.001	Residential FAC Billed Revenue	\$34,861,622			Rev-6		\$34,861,622	100.0000%	-\$34,861,622	\$0		
Rev-7	440.001	Residential MEEIA Billed	\$14,228,587			Rev-7		\$14,228,587	100.0000%	-\$14,228,587	\$0		
Rev-8	440.001	Residential MEEIA Unbilled	\$1,039,750			Rev-8		\$1,039,750	100.0000%	-\$1,039,750	\$0		
Rev-9	440.001	Residential Community Solar Subsc	\$47,781			Rev-9		\$47,781	100.0000%	\$0	\$47,781		
Rev-10	442.001	Elec Sales-Coml Monthly	\$242,309,951			Rev-10		\$242,309,951	100.0000%	\$0	\$242,309,951		
Rev-11	442.001	Commercial Unbilled Revenue	\$2,560,805			Rev-11		\$2,560,805	100.0000%	-\$2,560,805	\$0		
Rev-12	442.001	Commercial RESRAM Revenue	\$2,516,306			Rev-12		\$2,516,306	100.0000%	-\$2,516,306	\$0		
Rev-13	442.001	Commercial FAC Billed Revenue	\$25,333,564			Rev-13		\$25,333,564	100.0000%	-\$25,333,564	\$0		
Rev-14	442.001	Commercial MEEIA Billed	\$11,291,930			Rev-14		\$11,291,930	100.0000%	-\$11,291,930	\$0		
Rev-15	442.001	Commercial Non-MEEIA	-\$92,132			Rev-15		-\$92,132	100.0000%	\$0	-\$92,132		
Rev-16	442.001	Commercial MEEIA Unbilled	-\$156,940			Rev-16		-\$156,940	100.0000%	\$156,940	\$0		
Rev-17	442.001	Commercial Community Solar Subsc	\$2,442			Rev-17		\$2,442	100.0000%	\$0	\$2,442		
Rev-18	442.101	Commercial Sales Primary	\$32,297,060			Rev-18		\$32,297,060	100.0000%	\$0	\$32,297,060		
Rev-19	442.101	Commercial Sales Primary RESRAM	\$504,440			Rev-19		\$504,440	100.0000%	-\$504,440	\$0		
Rev-20	442.101	Commercial Sales Primary FAC Billed	\$3,834,480			Rev-20		\$3,834,480	100.0000%	-\$3,834,480	\$0		
Rev-21	442.101	Commercial Sales Primary MEEIA Billed	\$658,829			Rev-21		\$658,829	100.0000%	-\$658,829	\$0		
Rev-22	442.101	Commercial Sales Primary Non-MEEIA	-\$114,226			Rev-22		-\$114,226	100.0000%	\$0	-\$114,226		
Rev-23	442.201	Industrial Sales Primary	\$40,105,955			Rev-23		\$40,105,955	100.0000%	\$0	\$40,105,955		
Rev-24	442.201	Industrial Sales Primary RESRAM	\$477,851			Rev-24		\$477,851	100.0000%	-\$477,851	\$0		
Rev-25	442.201	Industrial Sales Primary FAC Billed	\$3,612,242			Rev-25		\$3,612,242	100.0000%	-\$3,612,242	\$0		
Rev-26	442.201	Industrial Sales Primary MEEIA Billed	\$535,462			Rev-26		\$535,462	100.0000%	-\$535,462	\$0		
Rev-27	442.201	Industrial Sales Primary Non-MEEIA	-\$112,499			Rev-27		-\$112,499	100.0000%	\$0	-\$112,499		
Rev-28	442.202	Elec Sales-Manufacturing Other	\$42,569,670			Rev-28		\$42,569,670	100.0000%	\$0	\$42,569,670		
Rev-29	442.202	Industrial Sales Secondary Unbilled	-\$31,792			Rev-29		-\$31,792	100.0000%	\$31,792	\$0		
Rev-30	442.202	Industrial Sales Secondary RESRAM	\$561,458			Rev-30		\$561,458	100.0000%	-\$561,458	\$0		
Rev-31	442.202	Industrial Sales Secondary FAC Billed	\$4,501,734			Rev-31		\$4,501,734	100.0000%	-\$4,501,734	\$0		
Rev-32	442.202	Industrial Sales Secondary MEEIA Billed	\$1,314,133			Rev-32		\$1,314,133	100.0000%	-\$1,314,133	\$0		
Rev-33	442.202	Industrial Sales Secondary Non-MEEIA	-\$85,858			Rev-33		-\$85,858	100.0000%	\$0	-\$85,858		
Rev-34	442.202	Industrial Sales Secondary MEEIA Unbilled	-\$82,196			Rev-34		-\$82,196	100.0000%	\$82,196	\$0		
Rev-35	444.001	Elec Sales-Public St Light	\$8,302,206			Rev-35		\$8,302,206	100.0000%	\$0	\$8,302,206		
Rev-36	444.001	Public Streets and Hwy Lighting Unbilled	\$91,794			Rev-36		\$91,794	100.0000%	-\$91,794	\$0		
Rev-37	444.001	Public Street and Hwy Lighting RESRAM	\$18,393			Rev-37		\$18,393	100.0000%	-\$18,393	\$0		
Rev-38	444.001	Public Street and Hwy Lighting FAC Billed	\$197,271			Rev-38		\$197,271	100.0000%	-\$197,271	\$0		
Rev-39	444.002	Traffic Signal Sales	\$51,805			Rev-39		\$51,805	100.0000%	\$0	\$51,805		
Rev-40	444.002	Traffic Signal Sales RESRAM	\$578			Rev-40		\$578	100.0000%	-\$578	\$0		
Rev-41	444.002	Traffic Signal Sales FAC Billed	\$6,218			Rev-41		\$6,218	100.0000%	-\$6,218	\$0		
Rev-42	440.000	Adjustment to the General Ledger	\$0			Rev-42		\$0	100.0000%	-\$2,218,949	-\$2,218,949		
Rev-43		TOTAL RETAIL RATE REVENUE	\$881,999,599					\$881,999,599		-\$92,009,612	\$789,989,987		
Rev-44		OTHER OPERATING REVENUES											
Rev-45	0.000	NUCOR	\$0			Rev-45		\$0	99.7900%	\$4,909,000	\$4,909,000		
Rev-46	447.012	Firm Bulk Sales (Capacity & Fixed)	\$0			Rev-46		\$0	99.7900%	\$0	\$0		
Rev-47	447.020	SFR Partial Requirements	\$47,125,874			Rev-47		\$47,125,874	99.7900%	-\$33,858,056	\$13,168,854		
Rev-48	447.030	Sales for Resale Bulk - energy	-\$8,674,936			Rev-48		-\$8,674,936	99.7900%	\$8,674,936	\$18,217		
Rev-49	447.031	Rev InterUN/IntrasT MO (nk11)	\$0			Rev-49		\$0	99.7900%	\$0	\$0		
Rev-50	447.031	Sales for Resale Intu Un Inst	\$0			Rev-50		\$0	99.7900%	\$0	\$0		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-51	447.032	Sales for Resale Interstate - non-juris 0%	\$0			Rev-51		\$0	99.7900%	\$0	\$0		
Rev-52	447.035	SFR Off System Sales - WAPA - energy	\$302,885			Rev-52		\$302,885	99.7900%	\$555,261	\$857,510		
Rev-53	447.101	Sales for Resales - Private Utilities - energy	\$11,882			Rev-53		\$11,882	99.7900%	\$0	\$11,857		
Rev-54	447.103	Resales - Municipalities - (non-juris 0%)	\$1,262,748			Rev-54		\$1,262,748	0.0000%	\$0	\$0		
Rev-55	449.110	Provision for rate refunds riders	\$0			Rev-55		\$0	100.0000%	\$0	\$0		
Rev-56	449.440	Provision for Rate Refunds - Res	-\$3,448			Rev-56		-\$3,448	100.0000%	\$3,448	\$0		
Rev-57	449.441	Provision for Rate Refunds - Com	\$1,742			Rev-57		\$1,742	100.0000%	-\$1,742	\$0		
Rev-58	449.442	Provision for Rate Refunds - Ind	-\$4,229			Rev-58		-\$4,229	100.0000%	\$4,229	\$0		
Rev-59	450.001	Other Oper Rev - Fortified Discounts	\$179,967			Rev-59		\$179,967	100.0000%	\$301,451	\$481,418		
Rev-60	451.001	Misc Service Revenues	\$19,921			Rev-60		\$19,921	100.0000%	\$15,262	\$35,183		
Rev-61	451.101	Misc Serv Rev Temp Inst	\$93,314			Rev-61		\$93,314	100.0000%	\$0	\$93,314		
Rev-62	451.002	Misc Service Rev Replace Dmgd Mtr	\$0			Rev-62		\$0	100.0000%	\$0	\$0		
Rev-63	451.003	Misc Service Rev Coll Service	\$0			Rev-63		\$0	100.0000%	\$0	\$0		
Rev-64	451.004	Other Revenue - Disconnect Service Charge	\$0			Rev-64		\$0	100.0000%	\$0	\$0		
Rev-65	451.101	Misc Service Revenue Temp Inst	\$0			Rev-65		\$0	100.0000%	\$0	\$0		
Rev-66	454.001	Other Revenue - Rent - Electric Property	\$58,959			Rev-66		\$58,959	100.0000%	\$0	\$58,959		
Rev-67	454.010	Rent from Pole Attachment	\$1,703,111			Rev-67		\$1,703,111	100.0000%	\$0	\$1,703,111		
Rev-68	454.070	Tower Attachment Rent	\$328,743			Rev-68		\$328,743	100.0000%	\$0	\$328,743		
Rev-69	456.001	Other Elec Rev Ret Ck Serv Chg	\$851,439			Rev-69		\$851,439	99.8100%	\$0	\$849,821		
Rev-70	456.005	Other Elec Rev-Wind Commercial	-\$1,973,397			Rev-70		-\$1,973,397	99.8100%	\$0	-\$1,969,648		
Rev-71	456.015	Other Elec Rev-Wind Industrial	-\$1,480,648			Rev-71		-\$1,480,648	99.8100%	\$0	-\$1,477,835		
Rev-72	456.009	Other Revenue - Transmission - demand	\$134,196			Rev-72		\$134,196	99.8100%	\$0	\$133,941		
Rev-73	456.100	Revenue Trans Elect for Others	\$11,682,218			Rev-73		\$11,682,218	99.8100%	-\$8,517,518	\$3,142,504		
Rev-74	456.101	Miscellaneous Electric Oper Revenues - demand	\$499,571			Rev-74		\$499,571	100.0000%	\$0	\$499,571		
Rev-75	456.102	Other Rev - Return Chk Service Charge - demand	\$0			Rev-75		\$0	99.8100%	\$0	\$0		
Rev-76	456.730	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	\$23,084,124			Rev-76		\$23,084,124	0.0000%	\$0	\$0		
Rev-77	456.735	Other Electric Rev Ind Steam QCA-(steam 0%)	\$11,473			Rev-77		\$11,473	0.0000%	\$0	\$0		
Rev-78	456.005	Other Elec Rev Wind Commercial	\$0			Rev-78		\$0	99.8100%	\$0	\$0		
Rev-79	456.015	Other Elec Rev Wind Industrial	\$0			Rev-79		\$0	99.8100%	\$0	\$0		
Rev-80	456.100	Other Elec Rev Trans For Others	\$0			Rev-80		\$0	99.8100%	\$0	\$0		
Rev-81		TOTAL OTHER OPERATING REVENUES	\$75,215,509					\$75,215,509		-\$27,913,729	\$22,844,520		
Rev-82		TOTAL OPERATING REVENUES	\$957,215,108					\$957,215,108		-\$119,923,341	\$812,834,507		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$739,783	\$515,148	\$224,635	E-4	\$0	\$739,783	84.2549%	\$0	\$623,303	\$434,037	\$189,266
5	500.000	Steam Operation Supervision - 100%	\$146,383	\$0	\$146,383	E-5	-\$7,150	\$139,233	100.0000%	\$0	\$139,233	-\$7,150	\$146,383
6	501.000	Fuel Expense - Coal	\$52,993,684	\$1,376,127	\$51,617,557	E-6	-\$11,409,210	\$41,584,474	99.7900%	\$0	\$41,497,146	\$1,354,177	\$40,142,969
7	501.000	Fuel Expense - Natural Gas	\$0	\$0	\$0	E-7	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
8	501.000	Fuel Expense - Oil	\$0	\$0	\$0	E-8	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
9	501.020	Fuel on System Steam	-\$364,734	\$0	-\$364,734	E-9	\$0	-\$364,734	99.7900%	\$0	-\$363,968	\$0	-\$363,968
10	501.030	Fuel Off System Steam (bk20)	\$364,734	\$0	\$364,734	E-10	\$0	\$364,734	99.7900%	\$0	\$363,968	\$0	\$363,968
11	501.300	Fuel Additives - Fuel Additives	\$1,572,174	\$0	\$1,572,174	E-11	-\$220,220	\$1,351,954	99.7900%	\$0	\$1,349,115	\$0	\$1,349,115
12	501.400	Fuel Additives - Residuals	\$413,672	\$0	\$413,672	E-12	-\$168,628	\$245,044	99.7900%	\$0	\$244,529	\$0	\$244,529
13	501.420	Fuel Exp - Residuals Non FAC	\$0	\$0	\$0	E-13	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0

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												L + M = K	
14	501.430	Fuel Expense Residuals FO512	\$101,964	\$0	\$101,964	E-14	\$209,851	\$311,815	99.7900%	\$0	\$311,160	\$0	\$311,160
15	501.450	Fuel Exp - Residuals - Landfill	\$0	\$0	\$0	E-15	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
16	501.500	Fuel Handling Expense	\$1,603,211	\$0	\$1,603,211	E-16	\$221,406	\$1,824,617	99.7900%	\$0	\$1,820,785	\$0	\$1,820,785
17	501.501	Fuel Handling Expense Oil	\$12	\$0	\$12	E-17	\$0	\$12	99.7900%	\$0	\$12	\$0	\$12
18	501.502	Fuel Handling Coal Pile Mgmt	\$198,043	\$0	\$198,043	E-18	\$157,216	\$355,259	99.7900%	\$0	\$354,513	\$0	\$354,513
19	501.506	Fuel Handling Receive Coal	\$432,943	\$0	\$432,943	E-19	\$381,435	\$814,378	99.7900%	\$0	\$812,668	\$0	\$812,668
20	501.507	Fuel Handling Unload Coal	\$291,537	\$0	\$291,537	E-20	\$230,071	\$521,608	99.7900%	\$0	\$520,513	\$0	\$520,513
21	501.508	Fuel Handling Stackers	\$23,490	\$0	\$23,490	E-21	\$28,355	\$51,845	99.7900%	\$0	\$51,736	\$0	\$51,736
22	501.509	Fuel Handling Coal Pile	\$351,556	\$0	\$351,556	E-22	-\$92,683	\$258,873	99.7900%	\$0	\$258,329	\$0	\$258,329
23	501.510	Fuel Handling Conveyor	\$176,452	\$0	\$176,452	E-23	\$159,781	\$336,233	99.7900%	\$0	\$335,527	\$0	\$335,527
24	501.600	Fuel Expense Rider Underrecov -Steam	-\$4,228,702	\$0	-\$4,228,702	E-24	\$4,228,702	\$0	0.0000%	\$0	\$0	\$0	\$0
25	501.600	Fuel Expense Rider Underrecov-Elec	-\$91,350,194	\$0	-\$91,350,194	E-25	\$91,350,194	\$0	100.0000%	\$0	\$0	\$0	\$0
26	501.610	Fuel Expense Recovery-CY RECA-Steam	\$5,521,695	\$0	\$5,521,695	E-26	-\$5,521,695	\$0	0.0000%	\$0	\$0	\$0	\$0
27	501.610	Fuel Expense Recovery-CY RECA-Elec	\$72,347,133	\$0	\$72,347,133	E-27	-\$72,347,133	\$0	100.0000%	\$0	\$0	\$0	\$0
28	501.700	Fuel Expense Industrial Steam	\$11,845,751	\$0	\$11,845,751	E-28	\$0	\$11,845,751	0.0000%	\$0	\$0	\$0	\$0
29	502.000	Steam Operating Expense	\$382,427	\$2,351,237	-\$1,968,810	E-29	-\$32,633	\$349,794	84.2549%	\$0	\$294,718	\$1,953,537	-\$1,658,819
30	502.001	Steam Oper-City Boiler	\$1,983,026	\$0	\$1,983,026	E-30	\$0	\$1,983,026	84.2549%	\$0	\$1,670,797	\$0	\$1,670,797
31	502.002	Steam Oper-Nitrogen	\$35,945	\$0	\$35,945	E-31	\$0	\$35,945	84.2549%	\$0	\$30,285	\$0	\$30,285
32	502.004	Steam Oper-Water	\$711,044	\$0	\$711,044	E-32	\$0	\$711,044	84.2549%	\$0	\$599,089	\$0	\$599,089
33	502.005	Steam Oper-Condensate	\$198,287	\$0	\$198,287	E-33	\$0	\$198,287	84.2549%	\$0	\$167,067	\$0	\$167,067
34	502.012	Steam Oper-Ash	\$7,161	\$0	\$7,161	E-34	\$0	\$7,161	84.2549%	\$0	\$6,033	\$0	\$6,033
35	502.014	Steam Oper-Air Pollution Contr	\$269,136	\$0	\$269,136	E-35	\$0	\$269,136	84.2549%	\$0	\$226,760	\$0	\$226,760
36	502.015	Steam Oper-Water Pollution Con	\$22,237	\$0	\$22,237	E-36	\$0	\$22,237	84.2549%	\$0	\$18,736	\$0	\$18,736
37	502.021	Steam Ops ACQ Baghouse	\$208	\$0	\$208	E-37	\$0	\$208	84.2549%	\$0	\$175	\$0	\$175
38	502.022	Steam Ops Wet Gas Scrubber	\$30,621	\$0	\$30,621	E-38	\$0	\$30,621	84.2549%	\$0	\$25,800	\$0	\$25,800
39	502.024	Steam Ops AQC Scr	\$5,540	\$0	\$5,540	E-39	\$0	\$5,540	84.2549%	\$0	\$4,668	\$0	\$4,668
40	502.025	Steam Ops Activated CO2 Inject	\$135	\$0	\$135	E-40	\$0	\$135	84.2549%	\$0	\$114	\$0	\$114
41	501.100	Steam Transfer Exp	-\$12,137,576	\$0	-\$12,137,576	E-41	\$0	-\$12,137,576	0.0000%	\$0	\$0	\$0	\$0
42	504.000	Industrial Steam Transfer - Credit	\$0	\$0	\$0	E-42	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
43	505.000	Steam Operations Electric Expenses	\$16,732	\$1,001,553	-\$984,821	E-43	-\$13,901	\$2,831	84.2549%	\$0	\$2,385	\$832,145	-\$829,760
44	505.004	Steam Ops Ele Exp Comp Air Sys	\$220	\$220	\$0	E-44	\$0	\$220	84.2549%	\$0	\$185	\$185	\$0
45	505.005	Steam Ops Ele Exp Cooling Sys	\$159,333	\$159,333	\$0	E-45	\$0	\$159,333	84.2549%	\$0	\$134,246	\$134,246	\$0
46	505.007	Steam Ops Ele Exp Facilities	\$187,359	\$187,359	\$0	E-46	\$0	\$187,359	84.2549%	\$0	\$157,859	\$157,859	\$0
47	505.010	Steam Ops Ele Exp Turbine Gen	\$1,029,279	\$1,029,279	\$0	E-47	\$0	\$1,029,279	84.2549%	\$0	\$867,218	\$867,218	\$0
48	0.000	Steam Ops Ele Exp Aux System	\$226	\$226	\$0	E-48	\$0	\$226	84.2549%	\$0	\$190	\$190	\$0
49	506.000	Misc Steam Power Operations	\$3,373,773	\$1,300,961	\$2,072,812	E-49	-\$363,819	\$3,009,954	84.2549%	\$0	\$2,536,033	\$1,080,910	\$1,455,123
50	506.000	Steam Ops Misc Steam Power Exp-Elec	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	506.000	Steam Ops Misc Steam Power Exp-Steam	\$0	\$0	\$0	E-51	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
52	506.700	Steam Ops Industrial Steam Misc Exp	\$291,825	\$0	\$291,825	E-52	\$0	\$291,825	0.0000%	\$0	\$0	\$0	\$0
53	507.000	Steam Power Operations - Rents	\$89,666	\$0	\$89,666	E-53	\$0	\$89,666	84.2549%	\$0	\$75,548	\$0	\$75,548
54	509.000	Steam Ops Emission Allowances-Alloc	-\$1,130,078	\$0	-\$1,130,078	E-54	\$1,130,078	\$0	99.7900%	\$0	\$0	\$0	\$0
55	509.000	Steam Ops Emission Allowances-Electric	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	411.800	REC Proceeds	-\$2,623,735	\$0	-\$2,623,735	E-56	-\$682,736	-\$3,306,471	100.0000%	\$0	-\$3,306,471	\$0	-\$3,306,471
57	510.000	Steam Power Maint-Supv & Engin	\$882,941	\$788,351	\$94,590	E-57	-\$41,244	\$841,697	84.2549%	\$0	\$709,171	\$655,005	\$54,166
58	511.000	Steam Power Maint-Structure	\$1,806,604	\$286,904	\$1,519,700	E-58	-\$127,555	\$1,679,049	84.2549%	\$0	\$1,414,681	\$238,376	\$1,176,305
59	511.002	Steam Power Maint-Struct-Fac-F	\$152,112	\$0	\$152,112	E-59	\$0	\$152,112	84.2549%	\$0	\$128,162	\$0	\$128,162
60	512.000	Boiler Pit Maint	\$1,048,045	\$1,532,620	-\$484,575	E-60	\$319,319	\$1,367,364	84.2549%	\$0	\$1,152,071	\$1,273,385	-\$121,314
61	512.000	Boiler Pit Maint-Electric	\$122,161	\$0	\$122,161	E-61	\$0	\$122,161	100.0000%	\$0	\$122,161	\$0	\$122,161
62	512.001	Boiler Pit Maint-FF Unload	\$138,019	\$0	\$138,019	E-62	\$0	\$138,019	84.2549%	\$0	\$116,288	\$0	\$116,288
63	512.002	Boiler Pit Maint-Stacker	\$37,527	\$0	\$37,527	E-63	\$0	\$37,527	84.2549%	\$0	\$31,618	\$0	\$31,618
64	512.003	Boiler Pit Maint-Coal Pile	\$202,214	\$0	\$202,214	E-64	\$0	\$202,214	84.2549%	\$0	\$170,375	\$0	\$170,375
65	512.004	Boiler Pit Maint-Ash	\$424,375	\$0	\$424,375	E-65	\$0	\$424,375	84.2549%	\$0	\$357,557	\$0	\$357,557

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L + M = K													
66	512.005	Boiler Plt Maint-Conveyor	\$354,795	\$0	\$354,795	E-66	\$0	\$354,795	84.2549%	\$0	\$298,932	\$0	\$298,932
67	512.006	Boiler Plt Maint-Fuel	\$471,709	\$0	\$471,709	E-67	\$0	\$471,709	84.2549%	\$0	\$397,438	\$0	\$397,438
68	512.007	Boiler Plt Maint-Air	\$120,510	\$0	\$120,510	E-68	\$0	\$120,510	84.2549%	\$0	\$101,536	\$0	\$101,536
69	512.008	Boiler Plt Maint-Water	\$707,442	\$0	\$707,442	E-69	\$0	\$707,442	84.2549%	\$0	\$596,055	\$0	\$596,055
70	512.010	Boiler Plt Maint-Cond Sys	\$394,437	\$0	\$394,437	E-70	\$0	\$394,437	84.2549%	\$0	\$332,332	\$0	\$332,332
71	512.011	Boiler Plt Maint-Furnace	\$1,731,323	\$0	\$1,731,323	E-71	\$0	\$1,731,323	84.2549%	\$0	\$1,458,724	\$0	\$1,458,724
72	512.012	Boiler Plt Maint-Aux Steam	\$106,201	\$0	\$106,201	E-72	\$0	\$106,201	84.2549%	\$0	\$89,480	\$0	\$89,480
73	512.020	Boiler Plt Maint-Default Proc	\$147,739	\$0	\$147,739	E-73	\$0	\$147,739	84.2549%	\$0	\$124,477	\$0	\$124,477
74	512.021	Maint Boil Plt Baghouse	\$89,645	\$0	\$89,645	E-74	\$0	\$89,645	84.2549%	\$0	\$75,530	\$0	\$75,530
75	512.022	Maint Boiler Plt Wet Gas Scr	\$506,871	\$0	\$506,871	E-75	\$0	\$506,871	84.2549%	\$0	\$427,064	\$0	\$427,064
76	512.024	Maint Boiler Plt Scr	\$101,852	\$0	\$101,852	E-76	\$0	\$101,852	84.2549%	\$0	\$85,815	\$0	\$85,815
77	512.025	Maint Boiler Plant Activated CO2 Inj	\$9,928	\$0	\$9,928	E-77	\$0	\$9,928	84.2549%	\$0	\$8,365	\$0	\$8,365
78	513.000	Elec Plt Maint	\$1,609,340	\$422,219	\$1,187,121	E-78	-\$458,864	\$1,150,476	84.2549%	\$0	\$969,333	\$350,803	\$618,530
79	513.001	Elec Plt Maint-FF Turb/Gen	\$8,687	\$0	\$8,687	E-79	\$0	\$8,687	84.2549%	\$0	\$7,319	\$0	\$7,319
80	513.002	Elec Plt Maint-Transfer FF	\$28,889	\$0	\$28,889	E-80	\$0	\$28,889	84.2549%	\$0	\$24,340	\$0	\$24,340
81	513.003	Elec Plt Maint-Aux Elec	\$175,189	\$0	\$175,189	E-81	\$0	\$175,189	84.2549%	\$0	\$147,605	\$0	\$147,605
82	513.006	Elec Plt Maint-Cooling	\$598,639	\$0	\$598,639	E-82	\$0	\$598,639	84.2549%	\$0	\$504,383	\$0	\$504,383
83	514.000	Misc Steam Plt	\$353,072	\$48,327	\$304,745	E-83	\$388	\$353,460	84.2549%	\$0	\$297,808	\$40,153	\$257,655
84	561.700	Generation Interconnect Study	\$1,079	\$1,077	\$2	E-84	-\$15	\$1,064	99.8100%	\$0	\$1,062	\$1,060	\$2
85		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,414,723	\$11,000,941	\$47,413,782		\$6,929,310	\$65,344,033		\$0	\$61,979,686	\$9,366,136	\$52,613,550
86		TOTAL STEAM POWER GENERATION	\$58,414,723	\$11,000,941	\$47,413,782		\$6,929,310	\$65,344,033		\$0	\$61,979,686	\$9,366,136	\$52,613,550
87		ELECTRIC MAINTENANCE EXPENSE											
88		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
89		NUCLEAR POWER GENERATION											
90		OPERATION - NUCLEAR											
91		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
92		MAINTENANCE - NP											
93		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		HYDRAULIC POWER GENERATION											
96		OPERATION - HP											
97		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
98		MAINTANENCE - HP											
99		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
101		OTHER POWER GENERATION											
102		OPERATION - OP											
103	546.000	Prod Turbine Oper Superv & Engineering -	\$7,040	\$3,747	\$3,293	E-103	-\$52	\$6,988	99.8100%	\$0	\$6,975	\$3,688	\$3,287
104	547.000	Other Fuel Expense - Natural Gas -	\$55,484,896	\$56,669	\$55,428,227	E-104	-\$34,277,583	\$21,207,313	99.7900%	\$0	\$21,162,778	\$55,765	\$21,107,013

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												L + M = K	
105	547.020	Other Fuel Expense - Fuel On System -	-\$548,069	\$0	-\$548,069	E-105	\$0	-\$548,069	99.7900%	\$0	-\$546,918	\$0	-\$546,918
106	547.027	Other Fuel Expense - On System Other Prod -	\$4,121,853	\$0	\$4,121,853	E-106	\$1,924,821	\$6,046,674	99.8100%	\$0	\$6,035,185	\$0	\$6,035,185
107	547.030	Fuel Off System Other Prod (bk20) -	\$548,069	\$0	\$548,069	E-107	\$0	\$548,069	99.7900%	\$0	\$546,918	\$0	\$546,918
108	547.100	Other Prod Fuel Holding -	\$0	\$0	\$0	E-108	\$0	\$0	99.7900%	\$0	\$0	\$0	\$0
109	547.101	Oth Prod Fuel Handling CT Oil	\$391	\$0	\$391	E-109	\$0	\$391	99.7900%	\$0	\$390	\$0	\$390
110	547.102	Comb Turbine - Gas Purchase Exp -	\$63,654	\$0	\$63,654	E-110	\$42,649	\$106,303	99.7900%	\$0	\$106,080	\$0	\$106,080
111	548.000	Other Power Generation Expense -	\$20,885	\$738,758	-\$717,873	E-111	-\$10,253	\$10,632	99.8100%	\$0	\$10,612	\$727,121	-\$716,509
112	548.002	Comb Turbine-AQC-	\$163,472	\$0	\$163,472	E-112	\$0	\$163,472	99.8100%	\$0	\$163,161	\$0	\$163,161
113	548.003	Comb Turbine-Turb/Gener-CT	\$753,138	\$0	\$753,138	E-113	\$0	\$753,138	99.8100%	\$0	\$751,707	\$0	\$751,707
114	549.000	Misc. Other Power Generation Expense -	\$964,867	\$760,180	\$204,687	E-114	-\$26,030	\$938,837	99.8100%	\$0	\$937,054	\$748,205	\$188,849
115	549.001	Comb Turbine-Facilities	\$215,126	\$0	\$215,126	E-115	\$0	\$215,126	99.8100%	\$0	\$214,717	\$0	\$214,717
116		TOTAL OPERATION - OP	\$61,795,322	\$1,559,354	\$60,235,968		-\$32,346,448	\$29,448,874		\$0	\$29,388,659	\$1,534,779	\$27,853,880
117		MAINTANENCE - OP											
118	551.000	Maint. Superv. & Engineering	\$250,599	\$241,698	\$8,901	E-118	\$2,504	\$253,103	99.8100%	\$0	\$252,622	\$237,890	\$14,732
119	552.000	Maintenance of Structures	\$17,169	\$33,200	-\$16,031	E-119	\$14,037	\$31,206	99.8100%	\$0	\$31,147	\$32,677	-\$1,530
120	552.001	CT Mtce Structure-Facilities	\$33,216	\$0	\$33,216	E-120	\$0	\$33,216	99.8100%	\$0	\$33,153	\$0	\$33,153
121	552.002	Comb Turbine Mtce-Bulk Oil F	\$48,832	\$0	\$48,832	E-121	\$0	\$48,832	99.8100%	\$0	\$48,739	\$0	\$48,739
122	552.003	Comb Turbine Mtce-Fire CT	\$40,779	\$0	\$40,779	E-122	\$0	\$40,779	99.8100%	\$0	\$40,702	\$0	\$40,702
123	553.000	Maint. Of Generating & Electric Plant - OP	\$548,761	\$821,897	-\$273,136	E-123	\$795,690	\$1,344,451	99.8100%	\$0	\$1,341,896	\$808,950	\$532,946
124	553.100	Oth Pwr Gen Maint Turb Gen	\$2,151,195	\$0	\$2,151,195	E-124	-\$326,222	\$1,824,973	99.8100%	\$0	\$1,821,506	\$0	\$1,821,506
125	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$67,780	\$17,867	\$49,913	E-125	-\$28,317	\$39,463	99.8100%	\$0	\$39,388	\$17,586	\$21,802
126		TOTAL MAINTANENCE - OP	\$3,158,331	\$1,114,662	\$2,043,669		\$457,692	\$3,616,023		\$0	\$3,609,153	\$1,097,103	\$2,512,050
127		TOTAL OTHER POWER GENERATION	\$64,953,653	\$2,674,016	\$62,279,637		-\$31,888,756	\$33,064,897		\$0	\$32,997,812	\$2,631,882	\$30,365,930
128		OTHER POWER SUPPLY EXPENSES											
129	555.000	Purchased Power for Baseload -	\$262,285,857	\$0	\$262,285,857	E-129	-\$67,242,307	\$195,043,550	99.7900%	\$0	\$194,633,959	\$0	\$194,633,959
130	555.005	Purchase Power - Capacity Purch-Gardn -	\$12,620,333	\$0	\$12,620,333	E-130	\$174,747	\$12,795,080	99.8100%	\$0	\$12,770,769	\$0	\$12,770,769
131	555.030	Purchase Power Off-Sys Sales -	-\$6,093,505	\$0	-\$6,093,505	E-131	\$6,093,505	\$0	99.8100%	\$0	\$0	\$0	\$0
132	555.035	Purchase Power Off-Sys WAPA -	\$577,355	\$0	\$577,355	E-132	-\$577,355	\$0	99.7900%	\$0	\$0	\$0	\$0
133	555.070	Purchased Power - Admin Fees	\$2,334,494	\$0	\$2,334,494	E-133	-\$64,547	\$2,269,947	99.7900%	\$0	\$2,265,180	\$0	\$2,265,180
134	555.080	Purchased Power RENEW Tariff	\$3,532,994	\$0	\$3,532,994	E-134	-\$3,532,994	\$0	99.7900%	\$0	\$0	\$0	\$0
135	555.081	Purchased Power RENEW Settle	-\$6,093,456	\$0	-\$6,093,456	E-135	\$6,093,456	\$0	99.7900%	\$0	\$0	\$0	\$0
136	555.090	Purchased Power SPECCUST	\$13,648,662	\$0	\$13,648,662	E-136	-\$13,648,662	\$0	99.7900%	\$0	\$0	\$0	\$0
137	555.091	Purchased Power SPECCUST Settle	-\$7,887,293	\$0	-\$7,887,293	E-137	\$7,887,293	\$0	99.7900%	\$0	\$0	\$0	\$0
138	556.000	System Control and Load Dispatch -	\$365,285	\$232,580	\$132,705	E-138	-\$3,228	\$362,057	99.7900%	\$0	\$361,296	\$228,870	\$132,426
139	557.000	Prod-Other-Other Expenses - energy	\$2,164,417	\$689,520	\$1,474,897	E-139	-\$31,169	\$2,133,248	99.7900%	\$0	\$2,128,768	\$678,522	\$1,450,246
140	557.050	Other Power Supply-Common Use	\$2,569,343	\$0	\$2,569,343	E-140	-\$62,640	\$2,506,703	99.7900%	\$0	\$2,501,439	\$0	\$2,501,439
141	557.100	Other Production Exp Riders electric 100%	\$0	\$0	\$0	E-141	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
142		TOTAL OTHER POWER SUPPLY EXPENSES	\$280,024,486	\$922,100	\$279,102,386		-\$64,913,901	\$215,110,585		\$0	\$214,661,411	\$907,392	\$213,754,019
143		TOTAL POWER PRODUCTION EXPENSES	\$403,392,862	\$14,597,057	\$388,795,805		-\$89,873,347	\$313,519,515		\$0	\$309,638,909	\$12,905,410	\$296,733,499
144		TRANSMISSION EXPENSES											
145		OPERATION - TRANSMISSION EXP.											
146	560.000	Operation Supervision & Engineering - TE -	\$655,000	\$457,219	\$197,781	E-146	-\$14,731	\$640,269	99.8100%	\$0	\$639,052	\$450,016	\$189,036
147	561.200	Trans Op-Ld Disptch-Mon&Oper	\$460,135	\$426,009	\$34,126	E-147	-\$5,913	\$454,229	99.8100%	\$0	\$453,359	\$419,298	\$34,061
148	561.300	Trans Op-Ld Disptch-Serv&Sched	\$113,712	\$30,689	\$83,023	E-148	-\$426	\$113,286	99.8100%	\$0	\$113,071	\$30,206	\$82,865

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149	561.400	Trans Op-Schd, Contr & Dis Serv	\$2,743,838	\$0	\$2,743,838	E-149	\$236,672	\$2,980,510	99.8100%	\$0	\$2,974,847	\$0	\$2,974,847
150	561.490	Trans Op-Ld Disptch C&D SpecCust	\$57,956	\$0	\$57,956	E-150	\$0	\$57,956	99.8100%	\$0	\$57,846	\$0	\$57,846
151	561.800	Trans Op-Reli Plan&Std Dv-RTO	\$803,057	\$0	\$803,057	E-151	\$419,104	\$1,222,161	99.8100%	\$0	\$1,219,839	\$0	\$1,219,839
152	561.890	Trans Op-Ld Disptch R&P SpecCust	\$22,538	\$0	\$22,538	E-152	\$0	\$22,538	99.8100%	\$0	\$22,495	\$0	\$22,495
153	562.000	Station Expenses - TE -	\$553,592	\$142,447	\$411,145	E-153	-\$1,977	\$551,615	99.8100%	\$0	\$550,567	\$140,203	\$410,364
154	563.000	Overhead Line Expenses - TE -	\$94,194	\$3,309	\$90,885	E-154	-\$46	\$94,148	99.8100%	\$0	\$93,969	\$3,257	\$90,712
155	563.002	Transm Oper-Inspect OH Lines-G	\$4,135	\$0	\$4,135	E-155	\$0	\$4,135	99.8100%	\$0	\$4,127	\$0	\$4,127
156	564.000	Underground Line Expenses - TE -	\$0	\$0	\$0	E-156	\$0	\$0	99.8100%	\$0	\$0	\$0	\$0
157	565.000	Transmission of Electric By Others - TE -	\$38,224,459	\$0	\$38,224,459	E-157	-\$17,755,377	\$20,469,082	99.8100%	\$0	\$20,430,191	\$0	\$20,430,191
158	565.020	Transm Op Trans Res Load Chg	\$1	\$0	\$1	E-158	\$0	\$1	99.8100%	\$0	\$1	\$0	\$1
159	565.027	Transm Oper-Elec Tr-Demand	\$402,098	\$0	\$402,098	E-159	\$0	\$402,098	99.8100%	\$0	\$401,334	\$0	\$401,334
160	565.030	Trans Op Trans By Other Offsys	\$1,226	\$0	\$1,226	E-160	\$0	\$1,226	99.8100%	\$0	\$1,224	\$0	\$1,224
161	565.090	Trans Op Trans OF Elec SpecCust	\$706,710	\$0	\$706,710	E-161	\$0	\$706,710	99.8100%	\$0	\$705,367	\$0	\$705,367
162	566.000	Misc. Transmission Expenses - TE -	\$565,307	\$230,278	\$335,029	E-162	-\$9,929	\$555,378	99.8100%	\$0	\$554,323	\$226,651	\$327,672
163	567.000	Rents - TE -	\$346,612	\$0	\$346,612	E-163	\$0	\$346,612	99.8100%	\$0	\$345,953	\$0	\$345,953
164	575.700	Trans Op-Mkt Mon&Comp Ser-RTO -	\$49,370	\$0	\$49,370	E-164	-\$49,370	\$0	99.8100%	\$0	\$0	\$0	\$0
165		TOTAL OPERATION - TRANSMISSION EXP.	\$45,803,940	\$1,289,951	\$44,513,989		-\$17,181,993	\$28,621,947		\$0	\$28,567,565	\$1,269,631	\$27,297,934
166		MAINTENANCE - TRANSMISSION EXP.											
167	568.000	Maint. Supervision & Engineering - TE	\$84,739	\$78,513	\$6,226	E-167	\$21,486	\$106,225	99.8100%	\$0	\$106,023	\$77,276	\$28,747
168	569.000	Maintenance of Structures - TE	\$635,856	\$438,322	\$197,534	E-168	-\$70,032	\$565,824	99.8100%	\$0	\$564,749	\$431,417	\$133,332
169	570.000	Maintenance of Station Equipment - TE	\$78,340	\$589,892	-\$511,552	E-169	-\$126,730	-\$48,390	99.8100%	\$0	-\$48,298	\$580,600	-\$628,898
170	570.001	Transm Mtce-Subst Teleco/SCADA	\$5,793	\$0	\$5,793	E-170	\$0	\$5,793	99.8100%	\$0	\$5,782	\$0	\$5,782
171	570.002	Transm Mtce-Subst Breaker	\$168,823	\$0	\$168,823	E-171	\$0	\$168,823	99.8100%	\$0	\$168,502	\$0	\$168,502
172	570.003	Transm Mtce-Subst Xfrms/Regltr	\$73,504	\$0	\$73,504	E-172	\$0	\$73,504	99.8100%	\$0	\$73,364	\$0	\$73,364
173	570.004	Transm Mtce-Subst Bus/Groundin	\$64,823	\$0	\$64,823	E-173	\$0	\$64,823	99.8100%	\$0	\$64,700	\$0	\$64,700
174	570.005	Transm Mtce-Subst Relay Panels	\$310,305	\$0	\$310,305	E-174	\$0	\$310,305	99.8100%	\$0	\$309,715	\$0	\$309,715
175	570.006	Trans Maint Subst Capacitr Bnk	\$19,403	\$0	\$19,403	E-175	\$0	\$19,403	99.8100%	\$0	\$19,366	\$0	\$19,366
176	570.007	Trans Maint Subst Eqp Bat Bkup	\$27,432	\$0	\$27,432	E-176	\$0	\$27,432	99.8100%	\$0	\$27,380	\$0	\$27,380
177	571.000	Maintenance of Overhead Lines - TE	\$261,911	\$579	\$261,332	E-177	-\$933,828	-\$671,917	99.8100%	\$0	-\$670,640	\$570	-\$671,210
178	571.003	Transm Mtce-Overhead Structure	\$47,956	\$0	\$47,956	E-178	\$0	\$47,956	99.8100%	\$0	\$47,865	\$0	\$47,865
179	571.005	Transm Mtce-Tree hand cutting	\$1,998,877	\$0	\$1,998,877	E-179	\$0	\$1,998,877	99.8100%	\$0	\$1,995,079	\$0	\$1,995,079
180	571.006	Transm Mtce-Tree mech cut	\$1,731,412	\$0	\$1,731,412	E-180	\$0	\$1,731,412	99.8100%	\$0	\$1,728,122	\$0	\$1,728,122
181	572.000	Maintenance of Underground Lines -	\$393	\$332	\$61	E-181	-\$40	\$353	99.8100%	\$0	\$352	\$326	\$26
182	573.000	Maint. Of Misc. Transmission Plant - TE	\$21,416	\$589	\$20,827	E-182	\$2,547	\$23,963	99.8100%	\$0	\$23,918	\$580	\$23,338
183	573.050	Transmission-Common Use	\$895,647	\$0	\$895,647	E-183	\$141,683	\$1,037,330	99.8100%	\$0	\$1,035,359	\$0	\$1,035,359
184		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$6,426,630	\$1,108,227	\$5,318,403		-\$964,914	\$5,461,716		\$0	\$5,451,338	\$1,090,769	\$4,360,569
185		TOTAL TRANSMISSION EXPENSES	\$52,230,570	\$2,398,178	\$49,832,392		-\$18,146,907	\$34,083,663		\$0	\$34,018,903	\$2,360,400	\$31,658,503
186		DISTRIBUTION EXPENSES											
187		OPERATION - DIST. EXPENSES											
188	580.000	Operation Supervision & Engineering - DE -	\$1,352,412	\$962,421	\$389,991	E-188	-\$112,461	\$1,239,951	99.8683%	\$0	\$1,238,318	\$947,813	\$290,505
189	581.000	Load Dispatching - DE -	\$701,649	\$699,554	\$2,095	E-189	-\$9,709	\$691,940	99.8683%	\$0	\$691,028	\$688,936	\$2,092
190	582.000	Station Expenses - DE -	\$22,271	-\$144	-\$144	E-190	\$0	\$21,960	99.8683%	\$0	\$21,931	\$22,075	-\$144
191	583.000	Overhead Line Expenses - DE	\$1,445,676	\$1,151,368	\$294,308	E-191	-\$15,980	\$1,429,696	99.8683%	\$0	\$1,427,813	\$1,133,893	\$293,920
192	583.001	Distr Oper-OH Transformer	\$529,611	\$0	\$529,611	E-192	\$0	\$529,611	99.8683%	\$0	\$528,914	\$0	\$528,914
193	583.002	Distr Oper-OH Trsfmr Cptzd	-\$2,388,304	\$0	-\$2,388,304	E-193	\$0	-\$2,388,304	99.8683%	\$0	-\$2,385,159	\$0	-\$2,385,159
194	584.000	Underground Line Expenses - DE	\$1,541,465	\$303,603	\$1,237,862	E-194	-\$4,214	\$1,537,251	99.8683%	\$0	\$1,535,227	\$298,995	\$1,236,232
195	584.001	Distr Oper-UG Transformer	\$602,823	\$0	\$602,823	E-195	\$0	\$602,823	99.8683%	\$0	\$602,029	\$0	\$602,029
196	584.002	Distr Oper-UG Trsfmr Cptzd	-\$696,857	\$0	-\$696,857	E-196	\$0	-\$696,857	99.8683%	\$0	-\$695,939	\$0	-\$695,939

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197	584.100	Dist Ops Energy Storage Eq	\$775	\$0	\$775	E-197	\$0	\$775	99.8683%	\$0	\$774	\$0	\$774
198	585.000	Street Lighting & Signal System Expenses - DE	\$0	\$0	\$0	E-198	\$0	\$0	99.8683%	\$0	\$0	\$0	\$0
199	586.000	Meters - DE	\$656,566	\$1,109,266	-\$452,700	E-199	-\$15,396	\$641,170	99.8683%	\$0	\$640,325	\$1,092,429	-\$452,104
200	586.001	Distr Oper-Meter Exp-Con/Disco	\$774,849	\$0	\$774,849	E-200	\$0	\$774,849	99.8683%	\$0	\$773,829	\$0	\$773,829
201	586.002	Distr Oper-Meter Expenses	-\$1,068,323	\$0	-\$1,068,323	E-201	\$0	-\$1,068,323	99.8683%	\$0	-\$1,066,916	\$0	-\$1,066,916
202	587.000	Customer Install - DE	\$8,636	\$6,285	\$2,351	E-202	-\$87	\$8,549	99.8683%	\$0	\$8,538	\$6,190	\$2,348
203	588.000	Miscellaneous - DE Electric	\$4,038,015	\$2,021,032	\$2,016,983	E-203	-\$191,822	\$3,846,193	99.8683%	\$0	\$3,841,127	\$1,990,357	\$1,850,770
204	588.730	Dist Ops Ind Steam	\$936,404	\$0	\$936,404	E-204	\$0	\$936,404	0.0000%	\$0	\$0	\$0	\$0
205	589.000	Rents - DE	\$345,047	\$825	\$344,222	E-205	-\$11	\$345,036	99.8683%	\$0	\$344,582	\$813	\$343,769
206		TOTAL OPERATION - DIST. EXPENSES	\$8,802,715	\$6,276,769	\$2,525,946		-\$349,991	\$8,452,724		\$0	\$7,506,421	\$6,181,501	\$1,324,920
207		MAINTENANCE - DISTRIB. EXPENSES											
208	590.000	S&E Maintenance -	\$87,875	\$84,110	\$3,765	E-208	\$1,191	\$89,066	99.8683%	\$0	\$88,949	\$82,834	\$6,115
209	591.000	Structures Maintenance -	\$1,689	\$1,546	\$143	E-209	-\$14	\$1,675	99.8683%	\$0	\$1,673	\$1,523	\$150
210	592.000	Station Equipment Maintenance-	\$70,867	\$478,299	-\$407,432	E-210	-\$362,538	-\$291,671	99.8683%	\$0	-\$291,287	\$471,040	-\$762,327
211	592.001	Distr Mtce-Subst Welding	\$4,526	\$0	\$4,526	E-211	\$0	\$4,526	99.8683%	\$0	\$4,520	\$0	\$4,520
212	592.003	Distr Mtce-Subst Breakers	\$127,284	\$0	\$127,284	E-212	\$0	\$127,284	99.8683%	\$0	\$127,116	\$0	\$127,116
213	592.004	Distr Mtce-Subst Transformers	\$359,123	\$0	\$359,123	E-213	\$0	\$359,123	99.8683%	\$0	\$358,650	\$0	\$358,650
214	592.005	Distr Mtce-Subst Line/Bus	\$20,692	\$0	\$20,692	E-214	\$0	\$20,692	99.8683%	\$0	\$20,665	\$0	\$20,665
215	592.006	Distr Mtce-Subst Relay	\$60,013	\$0	\$60,013	E-215	\$0	\$60,013	99.8683%	\$0	\$59,934	\$0	\$59,934
216	592.008	Distr Mtce-Sub Battery Bkup	\$39,177	\$0	\$39,177	E-216	\$0	\$39,177	99.8683%	\$0	\$39,125	\$0	\$39,125
217	592.200	Distr Maint Of Energy Stor Eqp	\$76	\$0	\$76	E-217	\$0	\$76	99.8683%	\$0	\$76	\$0	\$76
218	593.000	Overhead Lines Maintenance -	\$14,268,283	\$2,264,478	\$12,003,805	E-218	-\$585,767	\$13,682,516	99.8683%	\$0	\$13,664,496	\$2,230,108	\$11,434,388
219	593.001	Distr Mtce-OH Wood Poles	\$92,204	\$0	\$92,204	E-219	\$0	\$92,204	99.8683%	\$0	\$92,083	\$0	\$92,083
220	593.002	Distr Mtce-OH Poles/Fixtures	\$159,330	\$0	\$159,330	E-220	\$0	\$159,330	99.8683%	\$0	\$159,120	\$0	\$159,120
221	593.003	Distr Mtce-OH Conductors/Devic	\$2,218,008	\$0	\$2,218,008	E-221	\$0	\$2,218,008	99.8683%	\$0	\$2,215,087	\$0	\$2,215,087
222	594.000	Underground Lines Mainten	\$298,926	\$298,926	\$0	E-222	-\$13,589	\$285,337	99.8683%	\$0	\$284,961	\$294,389	-\$9,428
223	594.001	Disr mtce-UG Dist Conduits	\$158,223	\$0	\$158,223	E-223	\$0	\$158,223	99.8683%	\$0	\$158,015	\$0	\$158,015
224	594.002	Distr Mtce- UG Conductors/Devic	\$416,280	\$0	\$416,280	E-224	\$0	\$416,280	99.8683%	\$0	\$415,732	\$0	\$415,732
225	595.000	Line Transformers Mainten	\$1,553	\$1,553	\$0	E-225	\$3,373	\$4,926	99.8683%	\$0	\$4,920	\$1,529	\$3,391
226	595.003	Distr Mtce-Transfm-Repair	\$5,477	\$0	\$5,477	E-226	\$0	\$5,477	99.8683%	\$0	\$5,470	\$0	\$5,470
227	596.000	Street Light & Signals Mainten	\$747,110	\$46,788	\$700,322	E-227	-\$62,844	\$684,266	99.8683%	\$0	\$683,365	\$46,078	\$637,287
228	596.001	Distr Mtce-St Ltg & Sig-Rpr OH	\$61,651	\$0	\$61,651	E-228	\$0	\$61,651	99.8683%	\$0	\$61,570	\$0	\$61,570
229	596.002	Distr Mtce-St Ltg & Sig-Rpr UG	\$49,187	\$0	\$49,187	E-229	\$0	\$49,187	99.8683%	\$0	\$49,122	\$0	\$49,122
230	597.000	Meters Maintenance	\$251,266	\$230,297	\$20,969	E-230	-\$1,282	\$249,984	99.8683%	\$0	\$249,655	\$226,802	\$22,853
231	598.000	Misc. Plant Maintenance	\$1,121,579	\$276,982	\$844,597	E-231	\$96,158	\$1,217,737	99.8683%	\$0	\$1,216,133	\$272,778	\$943,355
232	598.050	Distrib Maint-Common Use	\$861,958	\$0	\$861,958	E-232	\$1,224,892	\$2,086,850	99.8683%	\$0	\$2,084,102	\$0	\$2,084,102
233	598.730	Dist Maintenance Industr Steam-steam 0%	\$64,793	\$0	\$64,793	E-233	\$0	\$64,793	0.0000%	\$0	\$0	\$0	\$0
234		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$21,547,150	\$3,682,979	\$17,864,171		\$299,580	\$21,846,730		\$0	\$21,753,252	\$3,627,081	\$18,126,171
235		TOTAL DISTRIBUTION EXPENSES	\$30,349,865	\$9,959,748	\$20,390,117		-\$50,411	\$30,299,454		\$0	\$29,259,673	\$9,808,582	\$19,451,091
236		CUSTOMER ACCOUNTS EXPENSE											
237	901.000	Supervision - CAE	\$957,279	\$822,199	\$135,080	E-237	-\$74,831	\$882,448	100.0000%	\$0	\$882,448	\$810,787	\$71,661
238	902.000	Meter Reading Expenses-CAE	\$1,739,551	\$548,678	\$1,190,873	E-238	\$386,124	\$2,125,675	100.0000%	\$0	\$2,125,675	\$541,063	\$1,584,612
239	903.000	Customer Records & Collection Expenses - CAE	\$7,969,714	\$4,123,503	\$3,846,211	E-239	\$49,641	\$8,019,355	100.0000%	\$0	\$8,019,355	\$4,066,272	\$3,953,083
240	903.050	Customer Acct-Common Use	\$12,965,066	\$0	\$12,965,066	E-240	\$787,666	\$13,752,732	100.0000%	\$0	\$13,752,732	\$0	\$13,752,732
241	904.000	Uncollectible Accts - CAE	\$244,000	\$0	\$244,000	E-241	\$3,272,272	\$3,516,272	100.0000%	\$0	\$3,516,272	\$0	\$3,516,272
242	905.000	Misc. Customer Accounts Expense	\$34,703	\$77	\$34,626	E-242	\$3,305,978	\$3,340,681	100.0000%	\$0	\$3,340,681	\$76	\$3,340,605
243		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$23,910,313	\$5,494,457	\$18,415,856		\$7,726,850	\$31,637,163		\$0	\$31,637,163	\$5,418,198	\$26,218,965

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
244		CUSTOMER SERVICE & INFO. EXP.											
245	907.000	Customer Service Supervision Expense	\$49,138	\$48,580	\$558	E-245	-\$674	\$48,464	100.0000%	\$0	\$48,464	\$47,906	\$558
246	908.000	Customer Assistance Expenses CSIE	\$2,667,229	\$807,846	\$1,859,383	E-246	\$163,360	\$2,830,589	100.0000%	\$0	\$2,830,589	\$796,634	\$2,033,955
247	908.100	Customer Assistance Expense RIDER	\$2,881,063	\$0	\$2,881,063	E-247	-\$2,881,063	\$0	100.0000%	\$0	\$0	\$0	\$0
248	908.500	Cust Assistance Expense EEIA Program Cost	\$16,545,180	\$0	\$16,545,180	E-248	-\$15,929,962	\$615,218	100.0000%	\$0	\$615,218	\$0	\$615,218
249	909.000	Informational & Instructional Advertising Expense	\$689,898	\$0	\$689,898	E-249	-\$620,078	\$69,820	100.0000%	\$0	\$69,820	\$0	\$69,820
250	910.000	Misc. Customer Service & Informational Expense	\$8,150,245	\$451,280	\$7,698,965	E-250	-\$33,460	\$8,116,785	100.0000%	-\$7,347,539	\$769,246	\$445,017	\$324,229
251		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$30,982,753	\$1,307,706	\$29,675,047		-\$19,301,877	\$11,680,876		-\$7,347,539	\$4,333,337	\$1,289,557	\$3,043,780
252		SALES EXPENSES											
253	911.000	Supervision - SE	\$25,295	\$24,761	\$534	E-253	-\$344	\$24,951	100.0000%	\$0	\$24,951	\$24,417	\$534
254	912.000	Demonstrating & Selling Expenses - SE	\$106,218	\$74,543	\$31,675	E-254	-\$2,927	\$103,291	100.0000%	\$0	\$103,291	\$73,508	\$29,783
255	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-255	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
256	916.000	Misc. Sales Expenses - SE	\$16,792	\$16,394	\$398	E-256	-\$228	\$16,564	100.0000%	\$0	\$16,564	\$16,166	\$398
257		TOTAL SALES EXPENSES	\$148,305	\$115,698	\$32,607		-\$3,499	\$144,806		\$0	\$144,806	\$114,091	\$30,715
258		ADMIN. & GENERAL EXPENSES											
259		OPERATION- ADMIN. & GENERAL EXP.											
260	920.000	Administrative & General Salaries - AGE	\$13,845,416	\$7,193,095	\$6,652,321	E-260	-\$2,236,868	\$11,608,548	96.7075%	\$0	\$11,226,336	\$6,859,714	\$4,366,622
261	920.100	A&G Salaries-Coronavirus	\$4,006	\$0	\$4,006	E-261	\$0	\$4,006	96.7075%	\$0	\$3,874	\$0	\$3,874
262	921.000	Office Supplies & Expenses - AGE	\$2,435,178	\$111	\$2,435,067	E-262	-\$9,369	\$2,425,809	96.7075%	\$0	\$2,345,939	\$105	\$2,345,834
263	921.202	A&G Allocmt-to JO Partners	\$1,862,006	\$0	\$1,862,006	E-263	\$0	\$1,862,006	96.7075%	\$0	\$1,800,699	\$0	\$1,800,699
264	922.000	Administrative Expenses Transferred - Credit	\$240	\$0	\$240	E-264	\$0	\$240	96.7075%	\$0	\$232	\$0	\$232
265	922.050	KCPL Bill of Common Use Plant	-\$2,564,471	\$0	-\$2,564,471	E-265	\$2,564,471	\$0	98.9931%	\$0	\$0	\$0	\$0
266	922.326	Contra PISA Depr Common Use	\$0	\$0	\$0	E-266	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
267	923.000	Outside Services Employed -	\$3,618,497	\$0	\$3,618,497	E-267	\$0	\$3,618,497	96.7075%	\$0	\$3,499,358	\$0	\$3,499,358
268	924.000	Property Insurance	\$1,026,898	\$0	\$1,026,898	E-268	\$733,071	\$1,759,969	96.7138%	\$0	\$1,702,133	\$0	\$1,702,133
269	925.000	Injuries and Damages	\$2,288,408	\$142	\$2,288,266	E-269	\$315,675	\$2,604,083	96.7075%	\$0	\$2,518,343	\$135	\$2,518,208
270	926.000	Employee Pensions and Benefits	\$7,905,046	\$0	\$7,905,046	E-270	-\$13,106,149	-\$5,201,103	96.7075%	\$0	-\$5,029,857	\$0	-\$5,029,857
271	926.008	Employee Pension and Oth Post RtMt - NSC	\$8,176,522	\$0	\$8,176,522	E-271	\$0	\$8,176,522	96.7075%	\$0	\$7,907,310	\$0	\$7,907,310
272	926.500	Employee Pensions and Benefits Loadings	-\$1,946,314	\$0	-\$1,946,314	E-272	\$0	-\$1,946,314	96.7075%	\$0	-\$1,882,232	\$0	-\$1,882,232
273	926.501	Empl Pens and Bens Loadings KCPL	\$4,520,316	\$0	\$4,520,316	E-273	\$0	\$4,520,316	96.7075%	\$0	\$4,371,485	\$0	\$4,371,485
274	926.502	Empl Pens and Bens Loadings WSTR	\$698,808	\$0	\$698,808	E-274	\$0	\$698,808	96.7075%	\$0	\$675,800	\$0	\$675,800
275	926.508	Employee Pens & Other Post Rtmt Loadings- NSC	\$19,858	\$0	\$19,858	E-275	\$0	\$19,858	96.7075%	\$0	\$19,204	\$0	\$19,204
276	926.509	Empl Pens and Bens Loadings KCPL	-\$104,249	\$0	-\$104,249	E-276	\$0	-\$104,249	96.7075%	\$0	-\$100,817	\$0	-\$100,817
277	926.510	PR Tax, Pens & Benefits on O&M	\$182,587	\$0	\$182,587	E-277	\$0	\$182,587	96.7075%	\$0	\$176,575	\$0	\$176,575
278	926.511	PR Tax, Pensions and Benefits on O&M	\$0	\$0	\$0	E-278	\$0	\$0	96.7075%	\$0	\$0	\$0	\$0
279	926.730	Employee Pensions and Benefits Ind Steam	\$2,468	\$0	\$2,468	E-279	\$0	\$2,468	0.0000%	\$0	\$0	\$0	\$0
280	927.000	Franchise Requirements	\$0	\$0	\$0	E-280	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
281	928.000	Regulatory Commission Expenses	\$3,683,700	\$420,465	\$3,263,235	E-281	-\$163,043	\$3,520,657	96.7075%	\$246,564	\$3,651,303	\$400,977	\$3,250,326
282	928.000	Rate Case Expenses	\$657,750	\$0	\$657,750	E-282	\$105,400	\$763,150	100.0000%	\$0	\$763,150	\$0	\$763,150
283	929.000	Duplicate Charges - Credit	-\$587,314	\$0	-\$587,314	E-283	\$0	-\$587,314	96.7075%	\$0	-\$567,977	\$0	-\$567,977
284	930.200	Miscellaneous A & G - General Expenses	\$205,663	\$0	\$205,663	E-284	-\$15,057	\$190,606	96.7075%	\$0	\$184,330	\$0	\$184,330
285	930.201	Miscellaneous A & G - Board of Directors Fees	\$512,251	\$0	\$512,251	E-285	\$0	\$512,251	96.7075%	\$0	\$495,385	\$0	\$495,385
286	930.210	Misc General Exp Discounts Taken	-\$7,523	\$0	-\$7,523	E-286	-\$163,950	-\$171,473	96.7075%	\$0	-\$165,827	\$0	-\$165,827
287	930.231	Miscellaneous A & G - Edison Electric Institute Due	\$172,957	\$0	\$172,957	E-287	-\$172,957	\$0	96.7075%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
288	930.232	Miscellaneous A & G - EPRI Research Subscription	\$46,713	\$0	\$46,713	E-288	\$0	\$46,713	96.7075%	\$0	\$45,175	\$0	\$45,175
289	930.242	Miscellaneous A & G - Bond Expense	\$493,697	\$0	\$493,697	E-289	\$0	\$493,697	96.7075%	\$0	\$477,442	\$0	\$477,442
290	931.000	Rents - AGE	\$1,593,827	\$0	\$1,593,827	E-290	\$138,653	\$1,732,480	96.7075%	\$0	\$1,675,438	\$0	\$1,675,438
291	931.001	Amort of ROU Asset Fin Lease	\$2,496	\$0	\$2,496	E-291	\$0	\$2,496	96.7075%	\$0	\$2,414	\$0	\$2,414
292	931.002	Rent of Equipment	\$139	\$0	\$139	E-292	\$0	\$139	96.7075%	\$0	\$134	\$0	\$134
293	933.000	Operation & Maintenance - Transportation Expense - Depreciation Clearings	\$0	\$0	\$0	E-293	-\$3,687,228	-\$3,687,228	96.7075%	\$0	-\$3,565,826	\$0	-\$3,565,826
294		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$48,745,576	\$7,613,813	\$41,131,763		-\$15,697,351	\$33,048,225		\$246,564	\$32,229,523	\$7,260,931	\$24,968,592
295		MAINT., ADMIN. & GENERAL EXP.											
296	935.000	Maintenance of General Plant	\$4,238,586	\$45,650	\$4,192,936	E-296	-\$33,802	\$4,204,784	96.7075%	\$0	\$4,066,342	\$43,534	\$4,022,808
297	935.050	General Maint-Common Use	\$12,333,978	\$0	\$12,333,978	E-297	-\$247,405	\$12,086,573	96.7075%	\$0	\$11,688,623	\$0	\$11,688,623
298		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$16,572,564	\$45,650	\$16,526,914		-\$281,207	\$16,291,357		\$0	\$15,754,965	\$43,534	\$15,711,431
299		TOTAL ADMIN. & GENERAL EXPENSES	\$65,318,140	\$7,659,463	\$57,658,677		-\$15,978,558	\$49,339,582		\$246,564	\$47,984,488	\$7,304,465	\$40,680,023
300		DEPRECIATION EXPENSE											
301	403.000	Depreciation Expense, Dep. Exp.	\$125,195,870	See note (1)	See note (1)	E-301	See note (1)	\$125,195,870	100.0000%	\$17,689,694	\$142,885,564	See note (1)	See note (1)
302	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$0			E-302	\$0	\$0	0.0000%	\$0	\$0		
303	403.000	Depreciation Expense - Industrial Steam (steam 0%)	\$0			E-303	\$0	\$0	0.0000%	\$0	\$0		
304	403.330	Dep Exp ARO	\$1,409,597			E-304	\$0	\$1,409,597	0.0000%	\$0	\$0		
305	403.557	Deferred Depreciation Expense - Sibley	\$4,317,532			E-305	\$0	\$4,317,532	100.0000%	-\$4,317,532	\$0		
306	403.730	Depreciation Expense Ind Steam	\$270,293			E-306	\$0	\$270,293	0.0000%	\$0	\$0		
307	403.326	Contra PISA Depreciation Expense - MO	\$0			E-307	\$0	\$0	100.0000%	\$0	\$0		
308		TOTAL DEPRECIATION EXPENSE	\$131,193,292	\$0	\$0		\$0	\$131,193,292		\$13,372,162	\$142,885,564	\$0	\$0
309		AMORTIZATION EXPENSE											
310	404.000	Amortization LTD Term Electric Plant	\$154,737	\$0	\$154,737	E-310	\$0	\$154,737	100.0000%	\$0	\$154,737	\$0	\$154,737
311	405.000	Sibley amortization expense	\$0	\$0	\$0	E-311	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
312	405.001	Amortization - Iatan Reg Asset & Other Non-Plant	\$563,842	\$0	\$563,842	E-312	\$0	\$563,842	100.0000%	\$0	\$563,842	\$0	\$563,842
313	405.010	Amortization Expense - Other Plant	\$1,010,145	\$0	\$1,010,145	E-313	\$3,874	\$1,014,019	99.8316%	\$0	\$1,012,311	\$0	\$1,012,311
314	405.001	Amortization - MEEIA Uplight - 100% MO	\$0	\$0	\$0	E-314	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
315	405.326	Contra PISA Amortization Expense - MO	\$0	\$0	\$0	E-315	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
316		TOTAL AMORTIZATION EXPENSE	\$1,728,724	\$0	\$1,728,724		\$3,874	\$1,732,598		\$0	\$1,730,890	\$0	\$1,730,890
317		REGULATORY DEBITS & CREDITS											
318	407.300	Regulatory Debits	-\$137,606	\$0	-\$137,606	E-318	\$4,125,924	\$3,988,318	100.0000%	\$1,604,037	\$5,592,355	\$0	\$5,592,355
319	407.301	Pension & OPEB Exp Tracker - NSC RD	\$11,093,176	\$0	\$11,093,176	E-319	\$0	\$11,093,176	96.7075%	\$0	\$10,727,933	\$0	\$10,727,933
320	407.310	Reg Debit - Pension & OPEB	\$1,096,618	\$0	\$1,096,618	E-320	\$0	\$1,096,618	96.7075%	\$0	\$1,060,512	\$0	\$1,060,512
321	407.358	Reg Asset Depreciation Related	\$799,318	\$0	\$799,318	E-321	\$4,069,645	\$4,868,963	100.0000%	\$0	\$4,868,963	\$0	\$4,868,963
322	407.380	Return on Sibley Collected in Rates	\$22,259,195	\$0	\$22,259,195	E-322	-\$22,259,195	\$0	100.0000%	\$0	\$0	\$0	\$0
323	407.381	NFOM Taxes & Oth Sibley	-\$1,065,475	\$0	-\$1,065,475	E-323	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
324	407.382	NFO Taxes Sibley - Residential	\$2,832,043	\$0	\$2,832,043	E-324	-\$2,832,043	\$0	100.0000%	\$0	\$0	\$0	\$0
325	407.383	NFOM Taxes Sibley - Commercial	\$1,943,122	\$0	\$1,943,122	E-325	-\$1,943,122	\$0	100.0000%	\$0	\$0	\$0	\$0
326	407.384	NFOM Taxes Sibley - Industrial	\$602,400	\$0	\$602,400	E-326	-\$602,400	\$0	100.0000%	\$0	\$0	\$0	\$0
327	407.390	Sibley Station NBV Amortization	\$11,395,301	\$0	\$11,395,301	E-327	\$11,386,408	\$22,781,709	100.0000%	\$0	\$22,781,709	\$0	\$22,781,709
328	407.400	Regulatory Credits - ARO	-\$2,396,805	\$0	-\$2,396,805	E-328	\$0	-\$2,396,805	0.0000%	\$0	\$0	\$0	\$0
329	407.401	Regulatory Credits - Elec	-\$184,924	\$0	-\$184,924	E-329	-\$152,083	-\$337,007	100.0000%	\$0	-\$337,007	\$0	-\$337,007

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
330	407.401	Regulatory Credits Misc - COVID AAO	-\$3,831,030	\$0	-\$3,831,030	E-330	-\$3,847,782	-\$7,678,812	100.0000%	\$0	-\$7,678,812	\$0	-\$7,678,812
331	407.402	Pension & OPEB Exp Tracker - NSC RC	-\$8,624,222	\$0	-\$8,624,222	E-331	\$1,509,823	-\$7,114,399	96.7075%	\$0	-\$6,880,157	\$0	-\$6,880,157
332	407.410	Reg Credit-Pension & OPEB	-\$3,644	\$0	-\$3,644	E-332	\$0	-\$3,644	96.7075%	\$0	-\$3,524	\$0	-\$3,524
333	407.420	TOTIT Rider Deferral	-\$3,755,708	\$0	-\$3,755,708	E-333	\$0	-\$3,755,708	100.0000%	\$3,786,996	\$31,288	\$0	\$31,288
334	407.426	Contra PISA Depr and Amort Exp - MO	-\$10,392,157	\$0	-\$10,392,157	E-334	\$10,392,157	\$200,752	100.0000%	\$0	\$0	\$0	\$0
335	407.481	Sibley Return On and NFOM Amort	-\$100,376	\$0	-\$100,376	E-335	-\$100,376	-\$200,752	100.0000%	\$0	-\$200,752	\$0	-\$200,752
336	407.482	Sibley Return On and NFOM Residential	-\$6,855,969	\$0	-\$6,855,969	E-336	-\$6,855,969	-\$13,711,938	100.0000%	\$0	-\$13,711,938	\$0	-\$13,711,938
337	407.483	Sibley Return On and NFOM Commercial	-\$4,767,877	\$0	-\$4,767,877	E-337	-\$4,767,877	-\$9,535,754	100.0000%	\$0	-\$9,535,754	\$0	-\$9,535,754
338	407.484	Sibley Return On and NFOM Industrial	-\$1,483,193	\$0	-\$1,483,193	E-338	-\$1,483,193	-\$2,966,386	100.0000%	\$0	-\$2,966,386	\$0	-\$2,966,386
339	411.109	Accretion Exp - ARO	\$987,208	\$0	\$987,208	E-339	\$0	\$987,208	0.0000%	\$0	\$0	\$0	\$0
340		TOTAL REGULATORY DEBITS & CREDITS	\$9,409,395	\$0	\$9,409,395		-\$12,294,608	-\$2,885,213		\$5,391,033	\$3,748,430	\$0	\$3,748,430
341		OTHER OPERATING EXPENSES											
342	408.101	State Cap Stk Eax Elec	\$30,283	\$0	\$30,283	E-342	\$0	\$30,283	99.8316%	\$0	\$30,232	\$0	\$30,232
343	408.140	Payroll Taxes	\$2,931,454	\$0	\$2,931,454	E-343	\$397,594	\$3,329,048	96.7075%	\$0	\$3,219,439	\$0	\$3,219,439
344	408.120	Property Taxes General	\$51,965,179	\$0	\$51,965,179	E-344	-\$1,341,264	\$50,623,915	98.9931%	\$0	\$50,114,183	\$0	\$50,114,183
345	408.110	Earnings Tax Electric	\$10,594	\$0	\$10,594	E-345	-\$10,594	\$0	99.8251%	\$0	\$0	\$0	\$0
346	408.010	Missouri Franchise Taxes/Misc.	\$0	\$0	\$0	E-346	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
347		TOTAL OTHER OPERATING EXPENSES	\$54,937,510	\$0	\$54,937,510		-\$954,264	\$53,983,246		\$0	\$53,363,854	\$0	\$53,363,854
348		TOTAL OPERATING EXPENSE	\$803,601,729	\$41,532,307	\$630,876,130		-\$148,872,747	\$654,728,982		\$11,662,220	\$658,746,017	\$39,200,703	\$476,659,750
349		NET INCOME BEFORE TAXES	\$153,613,379					\$302,486,126		-\$131,585,561	\$154,088,490		
350		INCOME TAXES											
351	409.000	Current Income Taxes	-\$16,237,731	See note (1)	See note (1)	E-351	See note (1)	-\$16,237,731	100.0000%	\$30,455,274	\$14,217,543	See note (1)	See note (1)
352	409.101	Fed Inc Tax Elec Current	\$0			E-352		\$0	100.0000%	\$0	\$0		
353	409.103	State Income Taxes Current	\$0			E-353		\$0	100.0000%	\$0	\$0		
354		TOTAL INCOME TAXES	-\$16,237,731					-\$16,237,731		\$30,455,274	\$14,217,543		
355		DEFERRED INCOME TAXES											
356		Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-356	See note (1)	\$0	0.0000%	\$9,003,596	\$9,003,596	See note (1)	See note (1)
357		Amortization of Deferred ITC	\$0			E-357		\$0	0.0000%	\$0	\$0		
358	410.110	Amortization of Protected EDIT (ARAM)	\$21,955,073			E-358		\$21,955,073	100.0000%	-\$25,567,271	-\$3,612,198		
359	410.111	Amort of Unprotected EDIT (10 Year)	\$2,282,330			E-359		\$2,282,330	100.0000%	-\$8,664,661	-\$6,382,331		
360	411.110	Amort of Unprotected EDIT (4 Year)	-\$1,285,519			E-360		-\$1,285,519	100.0000%	-\$5,006,249	-\$6,291,768		
361	411.111	Amort of Exces EDIT-Sibley	-\$420,136			E-361		-\$420,136	100.0000%	-\$3,223,291	-\$3,643,427		
362	411.410	Additional DIT	-\$4,179			E-362		-\$4,179	100.0000%	\$329,695	\$325,516		
363		TOTAL DEFERRED INCOME TAXES	\$22,527,569					\$22,527,569		-\$33,128,181	-\$10,600,612		
364		NET OPERATING INCOME	\$147,323,541					\$296,196,288		-\$128,912,654	\$150,471,559		

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

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Accounting Schedule: 10
Sponsor: Staff

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total	
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-3	Elec Sales-Residential Urban	440.001	\$0	\$0	\$0	\$0	\$25,980,777	\$25,980,777	Rev
	1. Update Period Adjustment (Cox, Stever, Del Pozo, Tevie)		\$0	\$0		\$0	\$14,913,537		
	2. Non-Res Rate Switcher Adjustment (Cox, Stever)		\$0	\$0		\$0	-\$24,459		
	3. LP Adjustment (Stever)		\$0	\$0		\$0	-\$1,031,050		
	4. Weather Normalization Adjustment (Cox)		\$0	\$0		\$0	\$3,251,220		
	5. 365 Days Adjustment (Cox, Stever)		\$0	\$0		\$0	\$6,371,572		
	6. Residential Rate Swithcer Adjustment (Cox)		\$0	\$0		\$0	-\$380,818		
	7. MEEIA Adjustment (Cox, Stever)		\$0	\$0		\$0	-\$1,283,319		
	8. Customer Growth Adjustment (Cox)		\$0	\$0		\$0	\$7,054,459		
	9. Net Metering Adjustment (Cox)		\$0	\$0		\$0	-\$6,067		
	10. AMI Opt-out Adjustment (Cox)		\$0	\$0		\$0	-\$468,084		
	11. Economic Development Rider Adjustment (Poudel)		\$0	\$0		\$0	-\$2,416,214		
Rev-4	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	-\$4,626,408	-\$4,626,408	Rev
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	-\$4,626,408		
Rev-5	Residential RESRAM Revenue	440.001	\$0	\$0	\$0	\$0	-\$3,268,513	-\$3,268,513	Rev
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$3,268,513		
Rev-6	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$34,861,622	-\$34,861,622	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$34,861,622		
Rev-7	Residential MEEIA Billed	440.001	\$0	\$0	\$0	\$0	-\$14,228,587	-\$14,228,587	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$14,228,587		
Rev-8	Residential MEEIA Unbilled	440.001	\$0	\$0	\$0	\$0	-\$1,039,750	-\$1,039,750	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$1,039,750		
Rev-9	Residential Community Solar Subsc	440.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-10	Elec Sales-Coml Monthly	442.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-11	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,560,805	-\$2,560,805	Rev
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	-\$2,560,805		
Rev-12	Commercial RESRAM Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,516,306	-\$2,516,306	Rev
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$2,516,306		

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
Rev-13	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$25,333,564	-\$25,333,564	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$25,333,564		
Rev-14	Commercial MEEIA Billed	442.001	\$0	\$0	\$0	\$0	-\$11,291,930	-\$11,291,930	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$11,291,930		
Rev-15	Commercial Non-MEEIA	442.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-16	Commercial MEEIA Unbilled	442.001	\$0	\$0	\$0	\$0	\$156,940	\$156,940	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	\$156,940		
Rev-17	Commercial Community Solar Subsc	442.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-18	Commercial Sales Primary	442.101	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-19	Commercial Sales Primary RESRAM	442.101	\$0	\$0	\$0	\$0	-\$504,440	-\$504,440	Rev
	1. To remove RESRAM revenue. (Young)		\$0	\$0		\$0	-\$504,440		
Rev-20	Commercial Sales Primary FAC Billed	442.101	\$0	\$0	\$0	\$0	-\$3,834,480	-\$3,834,480	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$3,834,480		
Rev-21	Commercial Sales Primary MEEIA Billed	442.101	\$0	\$0	\$0	\$0	-\$658,829	-\$658,829	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$658,829		
Rev-22	Commercial Sales Primary Non-MEEIA	442.101	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-23	Industrial Sales Primary	442.201	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-24	Industrial Sales Primary RESRAM	442.201	\$0	\$0	\$0	\$0	-\$477,851	-\$477,851	Rev
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$477,851		
Rev-25	Industrial Sales Primary FAC Billed	442.201	\$0	\$0	\$0	\$0	-\$3,612,242	-\$3,612,242	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$3,612,242		
Rev-26	Industrial Sales Primary MEEIA Billed	442.201	\$0	\$0	\$0	\$0	-\$535,462	-\$535,462	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$535,462		
Rev-27	Industrial Sales Primary Non-MEEIA	442.201	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-28	Elec Sales-Manufacturing Other	442.202	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-29	Industrial Sales Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	\$31,792	\$31,792	Rev
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	\$31,792		
Rev-30	Industrial Sales Secondary RESRAM	442.202	\$0	\$0	\$0	\$0	-\$561,458	-\$561,458	Rev

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$561,458		
Rev-31	Industrial Sales Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$4,501,734	-\$4,501,734	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$4,501,734		
Rev-32	Industrial Sales Secondary MEEIA Billed	442.202	\$0	\$0	\$0	\$0	-\$1,314,133	-\$1,314,133	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	-\$1,314,133		
Rev-33	Industrial Sales Secondary Non-MEEIA	442.202	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-34	Industrial Sales Secondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$82,196	\$82,196	Rev
	1. To remove TY MEEIA revenue. (Young)		\$0	\$0		\$0	\$82,196		
Rev-35	Elec Sales-Public St Light	444.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-36	Public Streets and Hwy Lighting Unbilled	444.001	\$0	\$0	\$0	\$0	-\$91,794	-\$91,794	Rev
	1. To remove TY unbilled revenue. (Young)		\$0	\$0		\$0	-\$91,794		
Rev-37	Public Street and Hwy Lighting RESRAM	444.001	\$0	\$0	\$0	\$0	-\$18,393	-\$18,393	Rev
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$18,393		
Rev-38	Public Street and Hwy Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$197,271	-\$197,271	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$197,271		
Rev-39	Traffic Signal Sales	444.002	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-40	Traffic Signal Sales RESRAM	444.002	\$0	\$0	\$0	\$0	-\$578	-\$578	Rev
	1. To remove TY RESRAM revenue. (Young)		\$0	\$0		\$0	-\$578		
Rev-41	Traffic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$6,218	-\$6,218	Rev
	1. To remove TY FAC revenue. (Young)		\$0	\$0		\$0	-\$6,218		
Rev-42	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$2,218,949	-\$2,218,949	Rev
	1. Adjust to General Ledger. (Young)		\$0	\$0		\$0	-\$2,218,949		
Rev-45	NUCOR		\$0	\$0	\$0	\$0	\$4,909,000	\$4,909,000	Rev
	1. To offset NUCOR costs. (Tevie)		\$0	\$0		\$0	\$4,909,000		
Rev-46	Firm Bulk Sales (Capacity & Fixed)	447.012	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-47	SFR Partial Requirements	447.020	\$0	\$0	\$0	\$0	-\$33,858,056	-\$33,858,056	Rev
	1. To include an annualized level of TCR, Ancillary Services, RNU's and Mint Line losses. (Lyons)		\$0	\$0		\$0	\$9,070,189		
	2. To annualize Off System Sales. (Young)		\$0	\$0		\$0	-\$42,928,245		
Rev-48	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	\$8,674,936	\$8,674,936	Rev
	1. To annualize Off System Sales. (Young)		\$0	\$0		\$0	\$8,674,936		
Rev-49	Rev InterUN/IntrasST MO (nk11)	447.031	\$0	\$0	\$0	\$0	\$0	\$0	Rev

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-50	Sales for Resale Intu Un Inst	447.031	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-51	Sales for Resale Interstate - non-juris 0%	447.032	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-52	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	\$555,261	\$555,261	Rev
	1. To annualize Off System Sales. (Young)		\$0	\$0		\$0	\$555,261		
Rev-53	Sales for Resales - Private Utilities - energy	447.101	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-54	Resales - Municipalities - (non-juris 0%)	447.103	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-55	Provision for rate refunds riders	449.110	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-56	Provision for Rate Refunds - Res	449.440	\$0	\$0	\$0	\$0	\$3,448	\$3,448	Rev
	1. To remove FAC under-recovery. (Young)		\$0	\$0		\$0	\$3,448		
Rev-57	Provision for Rate Refunds - Com	449.441	\$0	\$0	\$0	\$0	-\$1,742	-\$1,742	Rev
	1. To remove FAC under-recovery. (Young)		\$0	\$0		\$0	-\$1,742		
Rev-58	Provision for Rate Refunds - Ind	449.442	\$0	\$0	\$0	\$0	\$4,229	\$4,229	Rev
	1. To remove FAC under-recovery. (Young)		\$0	\$0		\$0	\$4,229		
Rev-59	Other Oper Rev - Fortified Discounts	450.001	\$0	\$0	\$0	\$0	\$301,451	\$301,451	Rev
	1. To include annualized level of late fees. (Nieto)		\$0	\$0		\$0	\$301,451		
Rev-60	Misc Service Revenues	451.001	\$0	\$0	\$0	\$0	\$15,262	\$15,262	Rev
	1. To annualize PAYS revenue. (Young)		\$0	\$0		\$0	\$15,262		
Rev-61	Misc Serv Rev Temp Inst	451.101	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-62	Misc Service Rev Replace Dmgd Mtr	451.002	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-63	Misc Service Rev Coll Service	451.003	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-64	Other Revenue - Disconnect Service Charge	451.004	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-65	Misc Service Revenue Temp Inst	451.101	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-66	Other Revenue - Rent - Electric Property	454.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
Rev-67	Rent from Pole Attachment	454.010	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-68	Tower Attachment Rent	454.070	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-69	Other Elec Rev Ret Ck Serv Chg	456.001	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-70	Other Elec Rev-Wind Commercial	456.005	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-71	Other Elec Rev-Wind Industrial	456.015	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-72	Other Revenue - Transmission - demand	456.009	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-73	Revenue Trans Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$8,517,518	-\$8,517,518	Rev
	1. To include annualized level of Transmission revenue. (Nieto)		\$0	\$0		\$0	-\$8,517,518		
Rev-74	Miscellaneous Electric Oper Revenues - demand	456.101	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-75	Other Rev - Return Chk Service Charge - demand	456.102	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-76	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	456.730	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-77	Other Electric Rev Ind Steam QCA-(steam 0%)	456.735	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-78	Other Elec Rev Wind Commercial	456.005	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-79	Other Elec Rev Wind Industrial	456.015	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
Rev-80	Other Elec Rev Trans For Othrs	456.100	\$0	\$0	\$0	\$0	\$0	\$0	Rev
	No Adjustment		\$0	\$0		\$0	\$0		
E-4	Steam Operation Supervision	500.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-5	Steam Operation Supervision - 100%	500.000	-\$7,150	\$0	-\$7,150	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$7,150	\$0		\$0	\$0		
E-6	Fuel Expense - Coal	501.000	-\$19,100	-\$11,390,110	-\$11,409,210	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$19,100	\$0		\$0	\$0		

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	2. To annualize fuel expense-coal. (Giacone)		\$0	\$1,670,125		\$0	\$0		
	3. To annualize fuel expense-oil. (Giacone)		\$0	-\$1,196,570		\$0	\$0		
	4. To annualize start up gas expense. (Giacone)		\$0	-\$11,655,806		\$0	\$0		
	5. To annualize propane fuel expense. (Giacone)		\$0	-\$65,905		\$0	\$0		
	6. To annualize fuel handling expense. (Giacone)		\$0	-\$2,564		\$0	\$0		
	7. To annualize train costs. (Giacone)		\$0	-\$139,390		\$0	\$0		
E-7	Fuel Expense - Natural Gas	501.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-8	Fuel Expense - Oil	501.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	1. No Adjustment		\$0	\$0		\$0	\$0		
E-9	Fuel on System Steam	501.020	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-10	Fuel Off System Steam (bk20)	501.030	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-11	Fuel Additives - Fuel Additives	501.300	\$0	-\$220,220	-\$220,220	\$0	\$0	\$0	Exp
	1. To annualize fuel additve expense. (Giacone)		\$0	-\$220,220		\$0	\$0		
E-12	Fuel Additives - Residuals	501.400	\$0	-\$168,628	-\$168,628	\$0	\$0	\$0	Exp
	1. To annualize fuel residuals. (Giacone)		\$0	-\$168,628		\$0	\$0		
E-13	Fuel Exp - Residuals Non FAC	501.420	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-14	Fuel Expense Residuals FO512	501.430	\$0	\$209,851	\$209,851	\$0	\$0	\$0	Exp
	1. To annualize fuel expense residuals FO512. (Giacone)		\$0	\$209,851		\$0	\$0		
E-15	Fuel Exp - Residuals - Landfill	501.450	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-16	Fuel Handling Expense	501.500	\$0	\$221,406	\$221,406	\$0	\$0	\$0	Exp
	1. To annualize Fuel Handling. (Giacone)		\$0	\$221,406		\$0	\$0		
E-17	Fuel Handling Expense Oil	501.501	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-18	Fuel Handling Coal Pile Mgmt	501.502	\$0	\$157,216	\$157,216	\$0	\$0	\$0	Exp
	1. To annualize fuel handling coal pile management. (Giacone)		\$0	\$157,216		\$0	\$0		
E-19	Fuel Handling Receive Coal	501.506	\$0	\$381,435	\$381,435	\$0	\$0	\$0	Exp
	1. To annualize fuel handling receive coal. (Giacone)		\$0	\$381,435		\$0	\$0		
E-20	Fuel Handling Unload Coal	501.507	\$0	\$230,071	\$230,071	\$0	\$0	\$0	Exp
	1. To annualize fuel handling unload coal. (Giacone)		\$0	\$230,071		\$0	\$0		
E-21	Fuel Handling Stacker	501.508	\$0	\$28,355	\$28,355	\$0	\$0	\$0	Exp

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	1. To annualize fuel handling stacker. (Giacone)		\$0	\$28,355		\$0	\$0		
E-22	Fuel Handling Coal Pile	501.509	\$0	-\$92,683	-\$92,683	\$0	\$0	\$0	Exp
	1. To annualize fuel handling coal pile. (Giacone)		\$0	-\$92,683		\$0	\$0		
E-23	Fuel Handling Convayer	501.510	\$0	\$159,781	\$159,781	\$0	\$0	\$0	Exp
	1. To annualize fuel handling convayer. (Giacone)		\$0	\$159,781		\$0	\$0		
E-24	Fuel Expense Rider Underrecov -Steam	501.600	\$0	\$4,228,702	\$4,228,702	\$0	\$0	\$0	Exp
	1. To remove FAC under-recovery. (Young)		\$0	\$4,228,702		\$0	\$0		
E-25	Fuel Expense Rider Underrecov-Elec	501.600	\$0	\$91,350,194	\$91,350,194	\$0	\$0	\$0	Exp
	1. To remove FAC under-recovery. (Young)		\$0	\$91,350,194		\$0	\$0		
E-26	Fuel Expense Recovery-CY RECA-Steam	501.610	\$0	-\$5,521,695	-\$5,521,695	\$0	\$0	\$0	Exp
	1. To remove FAC under-recovery. (Young)		\$0	-\$5,521,695		\$0	\$0		
E-27	Fuel Expense Recovery-CY RECA-Elec	501.610	\$0	-\$72,347,133	-\$72,347,133	\$0	\$0	\$0	Exp
	1. To remove FAC under-recovery. (Young)		\$0	-\$72,347,133		\$0	\$0		
E-28	Fuel Expense Industrial Steam	501.700	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-29	Steam Operating Expense	502.000	-\$32,633	\$0	-\$32,633	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$32,633	\$0		\$0	\$0		
E-30	Steam Oper-City Boiler	502.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-31	Steam Oper-Nitrogen	502.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-32	Steam Oper-Water	502.004	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-33	Steam Oper-Condensate	502.005	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-34	Steam Oper-Ash	502.012	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-35	Steam Oper-Air Pollution Contr	502.014	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-36	Steam Oper-Water Pollution Con	502.015	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-37	Steam Ops ACQ Baghouse	502.021	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-38	Steam Ops Wet Gas Scrubber	502.022	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		

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E-39	Steam Ops AQC Scr	502.024	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-40	Steam Ops Activated CO2 Inject	502.025	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-41	Steam Transfer Exp	501.100	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-42	Industrial Steam Transfer - Credit	504.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-43	Steam Operations Electric Expenses	505.000	-\$13,901	\$0	-\$13,901	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$13,901	\$0		\$0	\$0		
E-44	Steam Ops Ele Exp Comp Air Sys	505.004	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-45	Steam Ops Ele Exp Cooling Sys	505.005	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-46	Steam Ops Ele Exp Facilities	505.007	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-47	Steam Ops Ele Exp Turbine Gen	505.010	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-48	Steam Ops Ele Exp Aux System		\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-49	Misc Steam Power Operations	506.000	-\$18,056	-\$345,763	-\$363,819	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$18,056	\$0		\$0	\$0		
	2. To remove severance pay from the test year. (Niето)		\$0	-\$226,431		\$0	\$0		
	3. To remove inflation bonus from test year. (Smith)		\$0	-\$119,332		\$0	\$0		
E-50	Steam Ops Misc Steam Power Exp-Elec	506.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-51	Steam Ops Misc Steam Power Exp-Steam	506.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-52	Steam Ops Industrial Steam Misc Exp	506.700	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-53	Steam Power Operations - Rents	507.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-54	Steam Ops Emission Allowances-Alloc	509.000	\$0	\$1,130,078	\$1,130,078	\$0	\$0	\$0	Exp
	1. To annualized REC sales. (Young)		\$0	\$1,130,078		\$0	\$0		
E-55	Steam Ops Emission Allowances-Electric	509.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp

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	No Adjustment		\$0	\$0		\$0	\$0	\$0	
E-56	REC Proceeds	411.800	\$0	-\$682,736	-\$682,736	\$0	\$0	\$0	Exp
	1. To annualized REC sales. (Young)		\$0	-\$682,736		\$0	\$0		
E-57	Steam Power Maint-Supv & Engin	510.000	-\$10,942	-\$30,302	-\$41,244	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$10,942	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$30,302		\$0	\$0		
E-58	Steam Power Maint-Structure	511.000	-\$3,982	-\$123,573	-\$127,555	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$3,982	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$123,573		\$0	\$0		
E-59	Steam Power Maint-Struct-Fac-F	511.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-60	Boiler Pit Maint	512.000	-\$21,272	\$340,591	\$319,319	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$21,272	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$340,591		\$0	\$0		
E-61	Boiler Pit Maint-Electric	512.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-62	Boiler Pit Maint-FF Unload	512.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-63	Boiler Pit Maint-Stacker	512.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-64	Boiler Pit Maint-Coal Pile	512.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-65	Boiler Pit Maint-Ash	512.004	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-66	Boiler Pit Maint-Conveyor	512.005	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-67	Boiler Pit Maint-Fuel	512.006	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-68	Boiler Pit Maint-Air	512.007	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-69	Boiler Pit Maint-Water	512.008	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-70	Boiler Pit Maint-Cond Sys	512.010	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		

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E-71	Boiler Plt Maint-Furnace	512.011	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-72	Boiler Plt Maint-Aux Steam	512.012	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-73	Boiler Plt Maint-Default Proc	512.020	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-74	Maint Boil Plt Baghouse	512.021	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-75	Maint Boiler Plt Wet Gas Scr	512.022	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-76	Maint Boiler Plt Scr	512.024	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-77	Maint Boiler Plant Activated CO2 Inj	512.025	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-78	Elec Plt Maint	513.000	-\$5,860	-\$453,004	-\$458,864	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$5,860	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$764,929		\$0	\$0		
	3. To include major maintenance. (Young)		\$0	-\$1,217,933		\$0	\$0		
E-79	Elec Plt Maint-FF Turb/Gen	513.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-80	Elec Plt Maint-Transfer FF	513.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-81	Elec Plt Maint-Aux Elec	513.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-82	Elect Plt Maint-Cooling	513.006	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-83	Misc Steam Plt	514.000	-\$671	\$1,059	\$388	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$671	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$1,059		\$0	\$0		
E-84	Generation Interconnect Study	561.700	-\$15	\$0	-\$15	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$15	\$0		\$0	\$0		
E-103	Prod Turbine Oper Superv & Engineering -	546.000	-\$52	\$0	-\$52	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$52	\$0		\$0	\$0		
E-104	Other Fuel Expense - Natural Gas -	547.000	-\$787	-\$34,276,796	-\$34,277,583	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$787	\$0		\$0	\$0		

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	2. To annualize fuel expense-natural gas. (Giacone)		\$0	-\$34,276,796		\$0	\$0	\$0	
E-105	Other Fuel Expense - Fuel On System - No Adjustment	547.020	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-106	Other Fuel Expense - On System Other Prod - 1. To annualize fixed natural gas transportation expense. (Giacone)	547.027	\$0	\$1,924,821	\$1,924,821	\$0	\$0	\$0	Exp
E-107	Fuel Off System Other Prod (bk20) - No Adjustment	547.030	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-108	Other Prod Fuel Holding - No Adjustment	547.100	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-109	Oth Prod Fuel Handling CT Oil No Adjustment	547.101	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-110	Comb Turbine - Gas Purchase Exp - 1. To annualize fuel handling gas purchases. (Giacone)	547.102	\$0	\$42,649	\$42,649	\$0	\$0	\$0	Exp
E-111	Other Power Generation Expense - 1. To adjust test year for 12/31/23 payroll. (Ferguson)	548.000	-\$10,253	\$0	-\$10,253	\$0	\$0	\$0	Exp
E-112	Comb Turbine-AQC- No Adjustment	548.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-113	Comb Turbine-Turb/Genr-CT No Adjustment	548.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-114	Misc. Other Power Generation Expense - 1. To adjust test year for 12/31/23 payroll. (Ferguson) 2. To remove inflation bonus from test year. (Smith)	549.000	-\$10,551	-\$15,479	-\$26,030	\$0	\$0	\$0	Exp
E-115	Comb Turbine-Facilities No Adjustment	549.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-118	Maint. Superv. & Engineering 1. To adjust test year for 12/31/23 payroll. (Ferguson) 2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)	551.000	-\$3,355	\$5,859	\$2,504	\$0	\$0	\$0	Exp
E-119	Maintenance of Structures 1. To adjust test year for 12/31/23 payroll. (Ferguson) 2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)	552.000	-\$461	\$14,498	\$14,037	\$0	\$0	\$0	Exp
E-120	CT Mtce Structure-Facilities No Adjustment	552.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
E-121	Comb Turbine Mtce-Bulk Oil F No Adjustment	552.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp

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E-122	Comb Turbine Mtce-Fire CT	552.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-123	Maint. Of Generating & Electric Plant - OP	553.000	-\$11,407	\$807,097	\$795,690	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$11,407	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$24,802		\$0	\$0		
	3. To include major maintenance. (Young)		\$0	\$782,295		\$0	\$0		
E-124	Oth Pwr Gen Maint Turb Gen	553.100	\$0	-\$326,222	-\$326,222	\$0	\$0	\$0	Exp
	1. To include major maintenance. (Young)		\$0	-\$326,222		\$0	\$0		
E-125	Maint. Of Misc. Other Power Generation Plant - OP	554.000	-\$248	-\$28,069	-\$28,317	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$248	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$28,069		\$0	\$0		
E-129	Purchased Power for Baseload -	555.000	\$0	-\$67,242,307	-\$67,242,307	\$0	\$0	\$0	Exp
	1. To annualize border customer expense. (Young)		\$0	\$1,155		\$0	\$0		
	2. To annualize purchase power expense. (Giacone)		\$0	-\$67,243,462		\$0	\$0		
E-130	Purchase Power - Capacity Purch-Gardn -	555.005	\$0	\$174,747	\$174,747	\$0	\$0	\$0	Exp
	1. To annualize purchase power capacity expense. (Giacone)		\$0	\$174,747		\$0	\$0		
E-131	Purchase Power Off-Sys Sales -	555.030	\$0	\$6,093,505	\$6,093,505	\$0	\$0	\$0	Exp
	1. To remove test year amount. (Giacone)		\$0	\$6,093,505		\$0	\$0		
E-132	Purchase Power Off-Sys WAPA -	555.035	\$0	-\$577,355	-\$577,355	\$0	\$0	\$0	Exp
	1. To remove test year amount. (Giacone)		\$0	-\$577,355		\$0	\$0		
E-133	Purchased Power - Admin Fees	555.070	\$0	-\$64,547	-\$64,547	\$0	\$0	\$0	Exp
	1. To annualize account 555070 (Giacone)		\$0	-\$64,547		\$0	\$0		
E-134	Purchased Power RENEW Tariff	555.080	\$0	-\$3,532,994	-\$3,532,994	\$0	\$0	\$0	Exp
	1. To remove test year amount. (Giacone)		\$0	-\$3,532,994		\$0	\$0		
E-135	Purchased Power RENEW Settle	555.081	\$0	\$6,093,456	\$6,093,456	\$0	\$0	\$0	Exp
	1. To remove test year amount. (Giacone)		\$0	\$6,093,456		\$0	\$0		
E-136	Purchased Power SPECCUST	555.090	\$0	-\$13,648,662	-\$13,648,662	\$0	\$0	\$0	Exp
	1. To remove test year amount. (Giacone)		\$0	-\$13,648,662		\$0	\$0		
E-137	Purchased Power SPECCUST Settle	555.091	\$0	\$7,887,293	\$7,887,293	\$0	\$0	\$0	Exp
	1. To remove test year amount. (Giacone)		\$0	\$7,887,293		\$0	\$0		
E-138	System Control and Load Dispatch -	556.000	-\$3,228	\$0	-\$3,228	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$3,228	\$0		\$0	\$0		
E-139	Prod-Other-Other Expenses - energy	557.000	-\$9,570	-\$21,599	-\$31,169	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$9,570	\$0		\$0	\$0		
	2. To remove inflation bonus from test year. (Smith)		\$0	-\$21,599		\$0	\$0		

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E-140	Other Power Supply-Common Use	557.050	\$0	-\$62,640	-\$62,640	\$0	\$0	\$0	Exp
	1. To annualize common use plant billings. (Young).		\$0	-\$62,640		\$0	\$0		
E-141	Other Production Exp Riders electric 100%	557.100	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-146	Operation Supervision & Engineering - TE -	560.000	-\$6,346	-\$8,385	-\$14,731	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$6,346	\$0		\$0	\$0		
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$8,385		\$0	\$0		
E-147	Trans Op-Ld Disptch-Mon&Oper	561.200	-\$5,913	\$0	-\$5,913	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$5,913	\$0		\$0	\$0		
E-148	Trans Op-Ld Disptch-Serv&Sched	561.300	-\$426	\$0	-\$426	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$426	\$0		\$0	\$0		
E-149	Trans Op-Schd, Contr & Dis Serv	561.400	\$0	\$236,672	\$236,672	\$0	\$0	\$0	Exp
	1. To include annualized level of SPP admin fees. (Nieto)		\$0	\$562,722		\$0	\$0		
	2. Remove Crossroads MISO Admin Fees. (Majors)		\$0	-\$326,050		\$0	\$0		
E-150	Trans Op-Ld Disptch C&D SpecCust	561.490	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-151	Trans Op-Reli Plan&Std Dv-RTO	561.800	\$0	\$419,104	\$419,104	\$0	\$0	\$0	Exp
	1. To include annualized level of SPP admin fees. (Nieto)		\$0	\$442,548		\$0	\$0		
	2. Remove Crossroads MISO Admin Fees. (Majors)		\$0	-\$23,444		\$0	\$0		
E-152	Trans Op-Ld Disptch R&P SpecCust	561.890	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-153	Station Expenses - TE -	562.000	-\$1,977	\$0	-\$1,977	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$1,977	\$0		\$0	\$0		
E-154	Overhead Line Expenses - TE -	563.000	-\$46	\$0	-\$46	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$46	\$0		\$0	\$0		
E-155	Transm Oper-Inspect OH Lines-G	563.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-156	Underground Line Expenses - TE -	564.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-157	Transmission of Electric By Others - TE -	565.000	\$0	-\$17,755,377	-\$17,755,377	\$0	\$0	\$0	Exp
	1. To include annualized level of Transmission expense. (Nieto)		\$0	-\$1,625,618		\$0	\$0		
	2. Remove Crossroads Transmission. (Majors)		\$0	-\$16,126,760		\$0	\$0		
	3. To remove transmission expense for FERC incentives related to the Transource Missouri Projects. (Majors)		\$0	-\$2,999		\$0	\$0		

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E-158	Transm Op Trans Res Load Chg	565.020	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-159	Transm Oper-Elec Tr-Demand	565.027	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-160	Trans Op Trans By Other Offsys	565.030	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-161	Trans Op Trans OF Elec SpecCust	565.090	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-162	Misc. Transmission Expenses - TE -	566.000	-\$3,196	-\$6,733	-\$9,929	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$3,196	\$0		\$0	\$0		
	2. To remove inflation bonus from test year. (Smith)		\$0	-\$6,733		\$0	\$0		
E-163	Rents - TE -	567.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	1. No Adjustment		\$0	\$0		\$0	\$0		
E-164	Trans Op-Mkt Mon&Comp Ser-RTO -	575.700	\$0	-\$49,370	-\$49,370	\$0	\$0	\$0	Exp
	1. Remove Crossroads MISO Admin Fees. (Majors)		\$0	-\$49,370		\$0	\$0		
E-167	Maint. Supervision & Engineering - TE	568.000	-\$1,090	\$22,576	\$21,486	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$1,090	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$22,576		\$0	\$0		
E-168	Maintenance of Structures - TE	569.000	-\$6,084	-\$63,948	-\$70,032	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$6,084	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$63,948		\$0	\$0		
E-169	Maintenance of Station Equipment - TE	570.000	-\$8,187	-\$118,543	-\$126,730	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$8,187	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$118,543		\$0	\$0		
E-170	Transm Mtce-Subst Teleco/SCADA	570.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-171	Transm Mtce-Subst Breaker	570.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-172	Transsm Mtce-Subst Xfrms/Regltr	570.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-173	Transm Mtce-Subst Bus/Groundin	570.004	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-174	Transm Mtce-Subst Relay Panels	570.005	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-175	Trans Maint Subst Capacitr Bnk	570.006	\$0	\$0	\$0	\$0	\$0	\$0	Exp

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	No Adjustment		\$0	\$0		\$0	\$0		
E-176	Trans Maint Subst Eqp Bat Bkup	570.007	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-177	Maintenance of Overhead Lines - TE	571.000	-\$8	-\$933,820	-\$933,828	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$8	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$933,820		\$0	\$0		
E-178	Transm Mtce-Overhead Structure	571.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-179	Transm Mtce-Tree hand cutting	571.005	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-180	Transm Mtce-Tree mech cut	571.006	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-181	Maintenance of Underground Lines -	572.000	-\$5	-\$35	-\$40	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$5	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$35		\$0	\$0		
E-182	Maint. Of Misc. Transmission Plant - TE	573.000	-\$8	\$2,555	\$2,547	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$8	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$2,555		\$0	\$0		
E-183	Transmission-Common Use	573.050	\$0	\$141,683	\$141,683	\$0	\$0	\$0	Exp
	1. To annualize common use plant billings. (Young)		\$0	\$141,683		\$0	\$0		
E-188	Operation Supervision & Engineering - DE -	580.000	-\$13,358	-\$99,103	-\$112,461	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$13,358	\$0		\$0	\$0		
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$99,103		\$0	\$0		
E-189	Load Dispatching - DE -	581.000	-\$9,709	\$0	-\$9,709	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$9,709	\$0		\$0	\$0		
E-190	Station Expenses - DE -	582.000	-\$311	\$0	-\$311	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$311	\$0		\$0	\$0		
E-191	Overhead Line Expenses - DE	583.000	-\$15,980	\$0	-\$15,980	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$15,980	\$0		\$0	\$0		
E-192	Distr Oper-OH Transformer	583.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-193	Distr Oper-OH Trsfmr Cptzd	583.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-194	Underground Line Expenses - DE	584.000	-\$4,214	\$0	-\$4,214	\$0	\$0	\$0	Exp

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	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$4,214	\$0		\$0	\$0		
E-195	Distr Oper-UG Transformer	584.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-196	Distr Oper-UG Trsfmr Cptzd	584.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-197	Dist Ops Energy Storage Eq	584.100	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-198	Street Lighting & Signal System Expenses - DE	585.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-199	Meters - DE	586.000	-\$15,396	\$0	-\$15,396	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$15,396	\$0		\$0	\$0		
E-200	Distr Oper-Meter Exp-Con/Disco	586.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-201	Distr Oper-Meter Expenses	586.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-202	Customer Install - DE	587.000	-\$87	\$0	-\$87	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$87	\$0		\$0	\$0		
E-203	Miscellaneous - DE Electric	588.000	-\$28,050	-\$163,772	-\$191,822	\$0	\$0	\$0	Exp
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$50		\$0	\$0		
	2. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$28,050	\$0		\$0	\$0		
	3. To remove severance pay from the test year. (Nieto)		\$0	-\$70,225		\$0	\$0		
	5. To normalize incentive compensation. (Smith)		\$0	-\$6		\$0	\$0		
	6. To remove inflation bonus from test year. (Smith)		\$0	-\$93,491		\$0	\$0		
E-204	Dist Ops Ind Steam	588.730	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-205	Rents - DE	589.000	-\$11	\$0	-\$11	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$11	\$0		\$0	\$0		
E-208	S&E Maintenance -	590.000	-\$1,167	\$2,358	\$1,191	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$1,167	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$2,358		\$0	\$0		
E-209	Structures Maintenance -	591.000	-\$21	\$7	-\$14	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$21	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$7		\$0	\$0		
E-210	Station Equipment Maintenance-	592.000	-\$6,638	-\$355,900	-\$362,538	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$6,638	\$0		\$0	\$0		

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	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$355,900		\$0	\$0		
E-211	Distr Mtce-Subst Welding	592.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-212	Distr Mtce-Subst Breakers	592.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-213	Distr Mtce-Subst Transformers	592.004	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-214	Distr Mtce-Subst Line/Bus	592.005	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-215	Distr Mtce-Subst Relay	592.006	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-216	Distr Mtce-Sub Battery Bkup	592.008	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-217	Distr Maint Of Energy Stor Eqp	592.200	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-218	Overhead Lines Maintenance -	593.000	-\$31,429	-\$554,338	-\$585,767	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$31,429	\$0		\$0	\$0		
	2. Adjust maintenance expense to last known, 12 months ending Dec 31, 2023. (Bailey)		\$0	-\$554,338		\$0	\$0		
E-219	Distr Mtce-OH Wood Poles	593.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-220	Distr Mtce-OH Poles/Fixtures	593.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-221	Distr Mtce-OH Conductors/Devic	593.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-222	Underground Lines Mainten	594.000	-\$4,149	-\$9,440	-\$13,589	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$4,149	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$9,440		\$0	\$0		
E-223	Disr mtce-UG Dist Conduits	594.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-224	Distr Mtce- UG Conductors/Devic	594.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-225	Line Transformers Mainten	595.000	-\$22	\$3,395	\$3,373	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$22	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$3,395		\$0	\$0		

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E-226	Distr Mtce-Transfm-Repair	595.003	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-227	Street Light & Signals Mainten	596.000	-\$649	-\$62,195	-\$62,844	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$649	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	-\$62,195		\$0	\$0		
E-228	Distr Mtce-St Ltg & Sig-Rpr OH	596.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-229	Distr Mtce-St Ltg & Sig-Rpr UG	596.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-230	Meters Maintenance	597.000	-\$3,196	\$1,914	-\$1,282	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$3,196	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$1,914		\$0	\$0		
E-231	Misc. Plant Maintenance	598.000	-\$3,844	\$100,002	\$96,158	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$3,844	\$0		\$0	\$0		
	2. Adjust maintenance expense to 3-Year Average, 2021-2023 Calendar Years. (Bailey)		\$0	\$100,002		\$0	\$0		
E-232	Distrib Maint-Common Use	598.050	\$0	\$1,224,892	\$1,224,892	\$0	\$0	\$0	Exp
	1. To annualize common us plant billings. (Young)		\$0	\$1,224,892		\$0	\$0		
E-233	Dist Maintenance Industr Steam-steam 0%	598.730	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-237	Supervision - CAE	901.000	-\$11,412	-\$63,419	-\$74,831	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$11,412	\$0		\$0	\$0		
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$63,419		\$0	\$0		
E-238	Meter Reading Expenses-CAE	902.000	-\$7,615	\$393,739	\$386,124	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$7,615	\$0		\$0	\$0		
	2. To annualize meter read costs. (Smith)		\$0	\$393,739		\$0	\$0		
E-239	Customer Records & Collection Expenses - CAE	903.000	-\$57,231	\$106,872	\$49,641	\$0	\$0	\$0	Exp
	1. To reclassify interest paid on customer deposits to above the line acct 903.000. (Ferguson)		\$0	\$99,362		\$0	\$0		
	2. To adjust test year interest on customer deposits. (Ferguson)		\$0	\$7,648		\$0	\$0		
	3. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$138		\$0	\$0		
	4. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$57,231	\$0		\$0	\$0		
E-240	Customer Acct-Common Use	903.050	\$0	\$787,666	\$787,666	\$0	\$0	\$0	Exp
	1. To annualize common use plant billings. (Young)		\$0	\$787,666		\$0	\$0		
E-241	Uncollectible Accts - CAE	904.000	\$0	\$3,272,272	\$3,272,272	\$0	\$0	\$0	Exp
	1. To reclassify bad debt expense from Evergy receivables company. (Nieto)		\$0	\$1,396,018		\$0	\$0		

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	2. To include an annualized level of bad debt. (Nieto)		\$0	\$1,876,254		\$0	\$0		
E-242	Misc. Customer Accounts Expense	905.000	-\$1	\$3,305,979	\$3,305,978	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$1	\$0		\$0	\$0		
	2. To reclassify accounts receivable bank fees to above the line account. (Bailey)		\$0	\$2,716,243		\$0	\$0		
	3. To include annualized level of accounts receivable fees through 12/31/2023. (Bailey)		\$0	\$589,736		\$0	\$0		
E-245	Customer Service Supervision Expense	907.000	-\$674	\$0	-\$674	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$674	\$0		\$0	\$0		
E-246	Customer Assistance Expenses CSIE	908.000	-\$11,212	\$174,572	\$163,360	\$0	\$0	\$0	Exp
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$72		\$0	\$0		
	2. To annualize Economic Relief Pilot Program. (Ferguson)		\$0	-\$188,610		\$0	\$0		
	3. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$11,212	\$0		\$0	\$0		
	4. To include The Commissions portion of funding for the Critical Needs Program. (Smith)		\$0	\$150,000		\$0	\$0		
	5. To include The Commissions portion of funding for the Rehousing Program. (Smith)		\$0	\$125,000		\$0	\$0		
	6. To remove DSM adjusted balance for true-up. (Smith)		\$0	\$2,413		\$0	\$0		
	7. To adjust IEW amortization expense. (Smith)		\$0	-\$119,690		\$0	\$0		
	8. To adjust IEW test year expense. (Smith)		\$0	\$205,531		\$0	\$0		
E-247	Customer Assistance Expense RIDER	908.100	\$0	-\$2,881,063	-\$2,881,063	\$0	\$0	\$0	Exp
	1. To remove MEEIA Expenses		\$0	-\$2,881,063		\$0	\$0		
E-248	Cust Assistance Expense EEIA Program Cost	908.500	\$0	-\$15,929,962	-\$15,929,962	\$0	\$0	\$0	Exp
	1. To remove MEEIA Expenses		\$0	-\$15,929,962		\$0	\$0		
E-249	Informational & Instructional Advertising Expense	909.000	\$0	-\$620,078	-\$620,078	\$0	\$0	\$0	Exp
	1. To remove the YOUtility campaign from the test year. (Smith)		\$0	-\$620,078		\$0	\$0		
E-250	Misc. Customer Service & Informational Expense	910.000	-\$6,263	-\$27,197	-\$33,460	\$0	-\$7,347,539	-\$7,347,539	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$6,263	\$0		\$0	\$0		
	2. To remove severane pay from the test year. (Nieto)		\$0	-\$27,197		\$0	\$0		
	4. To remove RESRAM Test Year. (Young)		\$0	\$0		\$0	-\$7,347,539		
E-253	Supervision - SE	911.000	-\$344	\$0	-\$344	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$344	\$0		\$0	\$0		
E-254	Demonstrating & Selling Expenses - SE	912.000	-\$1,035	-\$1,892	-\$2,927	\$0	\$0	\$0	Exp
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$1,892		\$0	\$0		
	2. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$1,035	\$0		\$0	\$0		
E-255	Advertising Expenses - SE	913.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	1. No Adjustment		\$0	\$0		\$0	\$0		

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E-256	Misc. Sales Expenses - SE	916.000	-\$228	\$0	-\$228	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$228	\$0		\$0	\$0		
E-260	Administrative & General Salaries - AGE	920.000	-\$99,835	-\$2,137,033	-\$2,236,868	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$99,835	\$0		\$0	\$0		
	2. To remove severance pay from the test year. (Nieto)		\$0	-\$544,168		\$0	\$0		
	3. To remove equity compensation expense. (Smith)		\$0	-\$1,193,191		\$0	\$0		
	5. To normalize incentive compensation. (Smith)		\$0	-\$120,536		\$0	\$0		
	6. To remove inflation bonus from test year. (Smith)		\$0	-\$242,483		\$0	\$0		
	7. To remove inflation bonus from test year. (Smith)		\$0	-\$36,655		\$0	\$0		
E-261	A&G Salaries-Coronavirus	920.100	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-262	Office Supplies & Expenses - AGE	921.000	-\$2	-\$9,367	-\$9,369	\$0	\$0	\$0	Exp
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$1,657		\$0	\$0		
	2. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$2	\$0		\$0	\$0		
	3. To remove fees paid to Edison Electric Institute (EEI) from the test year. (Giacone)		\$0	-\$7,657		\$0	\$0		
	4. To reclassify certain expense report items to below the line. (Smith)		\$0	-\$53		\$0	\$0		
E-263	A&G Alloctn-to JO Partners	921.202	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-264	Administrative Expenses Transferred - Credit	922.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	1. No Adjustment		\$0	\$0		\$0	\$0		
E-265	KCPL Bill of Common Use Plant	922.050	\$0	\$2,564,471	\$2,564,471	\$0	\$0	\$0	Exp
	1. To annualize common use plant billings. (Young)		\$0	\$2,564,471		\$0	\$0		
E-266	Contra PISA Depr Common Use	922.326	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-267	Outside Services Employed -	923.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	1. No Adjustment		\$0	\$0		\$0	\$0		
E-268	Property Insurance	924.000	\$0	\$733,071	\$733,071	\$0	\$0	\$0	Exp
	1. To include annualized level of insurance expense. (Bailey)		\$0	\$733,071		\$0	\$0		
E-269	Injuries and Damages	925.000	-\$2	\$315,677	\$315,675	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$2	\$0		\$0	\$0		
	2. To include annualized level of other insurance expense. (Bailey)		\$0	\$266,120		\$0	\$0		
	3. To include annualized level of injuries and damages. (Bailey)		\$0	\$49,557		\$0	\$0		
E-270	Employee Pensions and Benefits	926.000	\$0	-\$13,106,149	-\$13,106,149	\$0	\$0	\$0	Exp
	1. To adjust test year benefits to 12/31/2023. (Ferguson)		\$0	-\$985,561		\$0	\$0		
	2. To annualize pension expense. (Nieto)		\$0	-\$10,283,175		\$0	\$0		

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	3. To annualize OPEB expense. (Niето)		\$0	-\$1,606,833		\$0	\$0		
	4. To reflect normalized level of SERP payments. (Niето)		\$0	-\$230,580		\$0	\$0		
E-271	Employee Pension and Oth Post RtMt - NSC	926.008	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-272	Employee Pensions and Benefits Loadings	926.500	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-273	Empl Pens and Bens Loadings KCPL	926.501	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-274	Empl Pens and Bens Loadings WSTR	926.502	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-275	Employee Pens & Other Post Rtmt Loadings-NSC	926.508	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-276	Empl Pens and Bens Loadings KCPL	926.509	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-277	PR Tax, Pens & Benefits on O&M	926.510	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-278	PR Tax, Pensions and Benefits on O&M	926.511	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-279	Employee Pensions and Benefits Ind Steam	926.730	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-280	Franchise Requirements	927.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-281	Regulatory Commission Expenses	928.000	-\$5,836	-\$157,207	-\$163,043	\$0	\$246,564	\$246,564	Exp
	1. To annualize MOPSC assessment (Bailey)		\$0	\$0		\$0	\$246,564		
	2. To annualize FERC assessment (Bailey)		\$0	\$19,115		\$0	\$0		
	3. To remove Crossroads MISO FERC assessment (Majors)		\$0	-\$176,322		\$0	\$0		
	4. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$5,836	\$0		\$0	\$0		
E-282	Rate Case Expenses	928.000	\$0	\$105,400	\$105,400	\$0	\$0	\$0	Exp
	1. To normalize rate case expense. (Smith)		\$0	\$105,400		\$0	\$0		
E-283	Duplicate Charges - Credit	929.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-284	Miscellaneous A & G - General Expenses	930.200	\$0	-\$15,057	-\$15,057	\$0	\$0	\$0	Exp
	1. To remove Dues and Donations from test year. (Ferguson)		\$0	-\$1,683		\$0	\$0		
	2. To remove 2022 Utility Solid Waste Activities Group "USWAG" due paid to Edison Electric Institute (EEI) from the test year. (Giacone)		\$0	-\$13,014		\$0	\$0		

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	3. To remove Avian Power Line Interaction Committee "APLIC" dues paid to Edison Electric Institute (EEI) from the test year. (Giacone)		\$0	-\$360		\$0	\$0		
E-285	Miscellaneous A & G - Board of Directors Fees	930.201	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-286	Misc General Exp Discounts Taken	930.210	\$0	-\$163,950	-\$163,950	\$0	\$0	\$0	Exp
	1. To remove equity compensation expense. (Smith)		\$0	-\$163,950		\$0	\$0		
E-287	Miscellaneous A & G - Edison Electric Institute Due	930.231	\$0	-\$172,957	-\$172,957	\$0	\$0	\$0	Exp
	1. To remove 2022 and 2023 Edison Electric Institute (EEI) dues from the test year. (Giacone)		\$0	-\$172,957		\$0	\$0		
E-288	Miscellaneous A & G - EPRI Research Subscription	930.232	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-289	Miscellaneous A & G - Bond Expense	930.242	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-290	Rents - AGE	931.000	\$0	\$138,653	\$138,653	\$0	\$0	\$0	Exp
	1. To adjust lease expense to 12/31/2023. (Ferguson)		\$0	\$138,653		\$0	\$0		
E-291	Amort of ROU Asset Fin Lease	931.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-292	Rent of Equipment	931.002	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-293	Operation & Maintenance - Transportation Expense - Depreciation Clearings	933.000	\$0	-\$3,687,228	-\$3,687,228	\$0	\$0	\$0	Exp
	1. To remove depreciation clearings from O&M. (Nieto)		\$0	-\$3,687,228		\$0	\$0		
E-296	Maintenance of General Plant	935.000	-\$634	-\$33,168	-\$33,802	\$0	\$0	\$0	Exp
	1. To adjust test year for 12/31/23 payroll. (Ferguson)		-\$634	\$0		\$0	\$0		
	2. To include annualized level of IT Software maintenance cost. (Nieto)		\$0	-\$33,168		\$0	\$0		
E-297	General Maint-Common Use	935.050	\$0	-\$247,405	-\$247,405	\$0	\$0	\$0	Exp
	1. To annualize common use plant billings. (Young)		\$0	-\$247,405		\$0	\$0		
E-301	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$17,689,694	\$17,689,694	Exp
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$17,689,694		
E-302	Depreciation Expense - Asset Retirement Obligation (ARO)	403.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-303	Depreciation Expense - Industrial Steam (steam 0%)	403.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-304	Dep Exp ARO	403.330	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-305	Deferred Depreciation Expense - Sibley	403.557	\$0	\$0	\$0	\$0	-\$4,317,532	-\$4,317,532	Exp

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	1. To remove deferred depreciation on Sibley booked to test year. (Smith)		\$0	\$0		\$0	-\$4,317,532		
E-306	Depreciation Expense Ind Steam	403.730	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-307	Contra PISA Depreciation Expense - MO	403.326	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-310	Amortization LTD Term Electric Plant	404.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-311	Sibley amortization expense	405.000	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-312	Amortization - Iatan Reg Asset & Other Non-Plant	405.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-313	Amortization Expense - Other Plant	405.010	\$0	\$3,874	\$3,874	\$0	\$0	\$0	Exp
	1. To annualize intangible asset amortization expense. (Majors)		\$0	\$3,874		\$0	\$0		
E-314	Amortization - MEEIA Uplight - 100% MO	405.001	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-315	Contra PISA Amortization Expense - MO	405.326	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-318	Regulatory Debits	407.300	\$0	\$4,125,924	\$4,125,924	\$0	\$1,604,037	\$1,604,037	Exp
	1. To update the test year to include a full year amortization of rate design class revenue shift customer education costs--amortization started Jan 2023 (Giacone)		\$0	\$0		\$0	\$12,491		
	2. To include an annual amortization of COVID 19 AAO costs. (Lyons)		\$0	\$0		\$0	\$362,640		
	3. To amortize PAYS deferrals. (Young)		\$0	\$0		\$0	\$22,239		
	4. To amortize default TOU customer education costs incurred through December 31, 2023 over 4 years. (Giacone)		\$0	\$0		\$0	\$967,712		
	5. To update the test year to include a full year amortization of opt-in TOU education costs based on a 4 year amortization--amortization started Jan 2023 (Giacone)		\$0	\$0		\$0	\$238,955		
	6. To amortize the FAC deferral from ER-2019-0413 over 4 years. (Giacone)		\$0	\$883,449		\$0	\$0		
	7. Amortize Hedging Gains & Losses through 12/31/2023 over 4 years. (Majors)		\$0	\$3,174,637		\$0	\$0		
	8. Amortization of Electrification Deferred Asset. (Majors)		\$0	\$67,838		\$0	\$0		
E-319	Pension & OPEB Exp Tracker - NSC RD	407.301	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-320	Reg Debit - Pension & OPEB	407.310	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		

Ameren Missouri
Case No. ER-2012-0166
Test Year 12 Months Ending September 30, 2011
True-Up through July 31, 2012
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I	
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
E-321	Reg Asset Depreciation Related	407.358	\$0	\$4,069,645	\$4,069,645	\$0	\$0	\$0	Exp
	1. To include the amortization of PISA Vintage 1 deferred return over 20 years. (Giacone)		\$0	\$643,432		\$0	\$0		
	2. To include the amortization of PISA Vintage 1 deferred depreciation over 20 years. (Giacone)		\$0	\$799,317		\$0	\$0		
	3. To include the amortization of PISA Vintage 2 deferred return over 20 years. (Giacone)		\$0	\$1,528,092		\$0	\$0		
	4. To include the amortization of PISA Vintage 2 deferred depreciation over 20 years. (Giacone)		\$0	\$1,098,804		\$0	\$0		
E-322	Return on Sibley Collected in Rates	407.380	\$0	-\$22,259,195	-\$22,259,195	\$0	\$0	\$0	Exp
	1. To remove Sibley Deferral. (Smith)		\$0	-\$22,259,195		\$0	\$0		
E-323	NFOM Taxes & Oth Sibley	407.381	\$0	\$1,065,475	\$1,065,475	\$0	\$0	\$0	Exp
	1. To remove Sibley Deferral. (Smith)		\$0	\$1,065,475		\$0	\$0		
E-324	NFO Taxes Sibley - Residential	407.382	\$0	-\$2,832,043	-\$2,832,043	\$0	\$0	\$0	Exp
	1. To remove Sibley Deferral. (Smith)		\$0	-\$2,832,043		\$0	\$0		
E-325	NFOM Taxes Sibley - Commercial	407.383	\$0	-\$1,943,122	-\$1,943,122	\$0	\$0	\$0	Exp
	1. To remove Sibley Deferral. (Smith)		\$0	-\$1,943,122		\$0	\$0		
E-326	NFOM Taxes Sibley - Industrial	407.384	\$0	-\$602,400	-\$602,400	\$0	\$0	\$0	Exp
	1. To remove Sibley Deferral. (Smith)		\$0	-\$602,400		\$0	\$0		
E-327	Sibley Station NBV Amortization	407.390	\$0	\$11,386,408	\$11,386,408	\$0	\$0	\$0	Exp
	1. Amortize Sibley Net Book Value. (Majors)		\$0	\$11,386,408		\$0	\$0		
E-328	Regulatory Credits - ARO	407.400	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-329	Regulatory Credits - Elec	407.401	\$0	-\$152,083	-\$152,083	\$0	\$0	\$0	Exp
	1. To include annualized amount of prospective tracking amortization. (Majors)		\$0	-\$152,083		\$0	\$0		
E-330	Regulatory Credits Misc - COVID AAO	407.401	\$0	-\$3,847,782	-\$3,847,782	\$0	\$0	\$0	Exp
	1. To remove COVID deferral booked to test year. (Smith)		\$0	-\$8,376		\$0	\$0		
	2. Amortize Regulatory Liability-Excess Maintenance Reserve. (Majors)		\$0	-\$3,839,406		\$0	\$0		
E-331	Pension & OPEB Exp Tracker - NSC RC	407.402	\$0	\$1,509,823	\$1,509,823	\$0	\$0	\$0	Exp
	1. To annualize OPEB Expense (Nieto)		\$0	\$1,509,823		\$0	\$0		
E-332	Reg Credit-Pension & OPEB	407.410	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-333	TOTIT Rider Deferral	407.420	\$0	\$0	\$0	\$0	\$3,786,996	\$3,786,996	Exp
	1. Include an annual amortization of the property tax deferral. (Lyons)		\$0	\$0		\$0	\$31,288		
	2. Reversal of the deferred property taxes during the test year 12 months ending June 2023. (Lyons)		\$0	\$0		\$0	\$3,755,708		
E-334	Contra PISA Depr and Amort Exp - MO	407.426	\$0	\$10,392,157	\$10,392,157	\$0	\$0	\$0	Exp

Ameren Missouri
Case No. ER-2012-0166
Test Year 12 Months Ending September 30, 2011
True-Up through July 31, 2012
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I	
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
	1. To remove PISA amounts booked to test year. (Smith)		\$0	\$10,392,157		\$0	\$0		
E-335	Sibley Return On and NFOM Amort	407.481	\$0	-\$100,376	-\$100,376	\$0	\$0	\$0	Exp
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$100,376		\$0	\$0		
E-336	Sibley Return On and NFOM Residential	407.482	\$0	-\$6,855,969	-\$6,855,969	\$0	\$0	\$0	Exp
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$6,855,969		\$0	\$0		
E-337	Sibley Return On and NFOM Commercial	407.483	\$0	-\$4,767,877	-\$4,767,877	\$0	\$0	\$0	Exp
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$4,767,877		\$0	\$0		
E-338	Sibley Return On and NFOM Industrial	407.484	\$0	-\$1,483,193	-\$1,483,193	\$0	\$0	\$0	Exp
	1. Amortize Sibley AAO Regulatory Liability. (Majors)		\$0	-\$1,483,193		\$0	\$0		
E-339	Accretion Exp - ARO	411.109	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-342	State Cap Stk Eax Elec	408.101	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No adjustment		\$0	\$0		\$0	\$0		
E-343	Payroll Taxes	408.140	\$0	\$397,594	\$397,594	\$0	\$0	\$0	Exp
	1. To adjust test year for payroll taxes. (Ferguson)		\$0	\$397,594		\$0	\$0		
	2. No Adjustment		\$0	\$0		\$0	\$0		
E-344	Property Taxes General	408.120	\$0	-\$1,341,264	-\$1,341,264	\$0	\$0	\$0	Exp
	1. To annualize property tax expense. (Lyons)		\$0	-\$1,341,264		\$0	\$0		
E-345	Earnings Tax Electric	408.110	\$0	-\$10,594	-\$10,594	\$0	\$0	\$0	Exp
	1. To annualize KC earnings tax. (Young)		\$0	-\$10,594		\$0	\$0		
E-346	Missouri Franchise Taxes/Misc.	408.010	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-351	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$30,455,274	\$30,455,274	Exp
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$30,455,274		
	No Adjustment		\$0	\$0		\$0	\$0		
E-352	Fed Inc Tax Elec Current	409.101	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-353	State Income Taxes Current	409.103	\$0	\$0	\$0	\$0	\$0	\$0	Exp
	No Adjustment		\$0	\$0		\$0	\$0		
E-356	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$9,003,596	\$9,003,596	Exp
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$9,003,596		
	No Adjustment		\$0	\$0		\$0	\$0		
E-357	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$0	\$0	Exp
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$0		
E-358	Amortization of Protected EDIT (ARAM)	410.110	\$0	\$0	\$0	\$0	-\$25,567,271	-\$25,567,271	Exp

Ameren Missouri
Case No. ER-2012-0166
Test Year 12 Months Ending September 30, 2011
True-Up through July 31, 2012
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I	
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total	
	1. To Annualize Amortization of Protected EDIT (ARAM)		\$0	\$0		\$0	-\$25,567,271		
E-359	Amort of Unprotected EDIT (10 Year)	410.111	\$0	\$0	\$0	\$0	-\$8,664,661	-\$8,664,661	Exp
	1. To Annualize Amort of Unprotected EDIT (10 Year)		\$0	\$0		\$0	-\$8,664,661		
E-360	Amort of Unprotected EDIT (4 Year)	411.110	\$0	\$0	\$0	\$0	-\$5,006,249	-\$5,006,249	Exp
	1. To Annualize Amort of Unprotected EDIT (4 Year)		\$0	\$0		\$0	-\$5,006,249		
E-361	Amort of Exces EDIT-Sibley	411.111	\$0	\$0	\$0	\$0	-\$3,223,291	-\$3,223,291	Exp
	1. To Annualize Amort of Exces EDIT-Sibley		\$0	\$0		\$0	-\$3,223,291		
E-362	Additional DIT	411.410	\$0	\$0	\$0	\$0	\$329,695	\$329,695	Exp
	1. To Annualize Additional DIT		\$0	\$0		\$0	\$329,695		

Energy Missouri West Case No. ER-2024-0189
 Test Year 12 Months Ending June 30, 2023
 Update Period Dec 31, 2023; True-up Date June 30, 2024
 Staff Accounting Schedules-Direct
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.75% Return	E 6.88% Return	F 7.00% Return
1	TOTAL NET INCOME BEFORE TAXES		\$154,088,490	\$201,826,444	\$206,369,244	\$210,912,046
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$142,885,564	\$142,885,564	\$142,885,564	\$142,885,564
4	Plant Amortization Expense		\$1,167,048	\$1,167,048	\$1,167,048	\$1,167,048
5	50% Meals		\$11,994	\$11,994	\$11,994	\$11,994
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$144,064,606	\$144,064,606	\$144,064,606	\$144,064,606
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.0050%	\$55,495,050	\$55,495,050	\$55,495,050	\$55,495,050
9	Tax Straight-Line Depreciation		\$180,943,613	\$180,943,613	\$180,943,613	\$180,943,613
10	IRS Plant Amortization		\$875,601	\$875,601	\$875,601	\$875,601
11	Employee 401K ESOP		\$380,036	\$380,036	\$380,036	\$380,036
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$237,694,300	\$237,694,300	\$237,694,300	\$237,694,300
13	NET TAXABLE INCOME		\$60,458,796	\$108,196,750	\$112,739,550	\$117,282,352
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$60,458,796	\$108,196,750	\$112,739,550	\$117,282,352
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,177,552	\$3,893,779	\$4,057,097	\$4,220,415
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$58,281,244	\$104,302,971	\$108,682,453	\$113,061,937
19	Federal Income Tax at the Rate of	21.00%	\$12,239,061	\$21,903,624	\$22,823,315	\$23,743,007
20	Subtract Federal Income Tax Credits					
21	Research Credit		\$38,910	\$38,910	\$38,910	\$38,910
22	Solar Credit		\$160,160	\$160,160	\$160,160	\$160,160
23	Net Federal Income Tax		\$12,039,991	\$21,704,554	\$22,624,245	\$23,543,937
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$60,458,796	\$108,196,750	\$112,739,550	\$117,282,352
26	Deduct Federal Income Tax at the Rate of	50.000%	\$6,019,996	\$10,852,277	\$11,312,123	\$11,771,969
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$54,438,800	\$97,344,473	\$101,427,427	\$105,510,383
29	Subtract Missouri Income Tax Credits					
30	MO State Credit		\$0	\$0	\$0	\$0
31	Missouri Income Tax at the Rate of	4.000%	\$2,177,552	\$3,893,779	\$4,057,097	\$4,220,415
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$60,458,796	\$108,196,750	\$112,739,550	\$117,282,352
34	Deduct Federal Income Tax - City Inc. Tax		\$12,039,991	\$21,704,554	\$22,624,245	\$23,543,937
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,177,552	\$3,893,779	\$4,057,097	\$4,220,415
36	City Taxable Income		\$46,241,253	\$82,598,417	\$86,058,208	\$89,518,000
37	Subtract City Income Tax Credits					
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$12,039,991	\$21,704,554	\$22,624,245	\$23,543,937
42	State Income Tax		\$2,177,552	\$3,893,779	\$4,057,097	\$4,220,415
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$14,217,543	\$25,598,333	\$26,681,342	\$27,764,352
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		\$9,003,596	\$9,003,596	\$9,003,596	\$9,003,596
47	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
48	Amortization of Protected EDIT (ARAM)		-\$3,612,198	-\$3,612,198	-\$3,612,198	-\$3,612,198
49	Amort of Unprotected EDIT (10 Year)		-\$6,382,331	-\$6,382,331	-\$6,382,331	-\$6,382,331
50	Amort of Unprotected EDIT (4 Year)		-\$6,291,768	-\$6,291,768	-\$6,291,768	-\$6,291,768
51	Amort of Exces EDIT-Sibley		-\$3,643,427	-\$3,643,427	-\$3,643,427	-\$3,643,427
52	Additional DIT		\$325,516	\$325,516	\$325,516	\$325,516
53	TOTAL DEFERRED INCOME TAXES		-\$10,600,612	-\$10,600,612	-\$10,600,612	-\$10,600,612
54	TOTAL INCOME TAX		\$3,616,931	\$14,997,721	\$16,080,730	\$17,163,740

Evergy Missouri West Case No. ER-2024-0189
Test Year 12 Months Ending June 30, 2023
Update Period Dec 31, 2023; True-up Date June 30, 2024
Staff Accounting Schedules-Direct
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.49%	F Weighted Cost of Capital 9.74%	G Weighted Cost of Capital 9.99%
1	Common Stock	\$2,500,000	50.00%		4.745%	4.870%	4.995%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,500,000	50.00%	4.01%	2.005%	2.005%	2.005%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,000,000	100.00%		6.750%	6.875%	7.000%
8	PreTax Cost of Capital				8.221%	8.385%	8.549%