Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2024-0319 Date Prepared: 1/17/2025



## **MISSOURI PUBLIC SERVICE COMMISSION**

## FINANCIAL & BUSINESS ANALYSIS DIVISION

# REBUTTAL

# STAFF ACCOUNTING SCHEDULES

## AMEREN MISSOURI TEST YEAR ENDED MARCH 31, 2024 TRUE-UP THROUGH DECEMBER 31, 2024

# CASE NO. ER-2024-0319

Jefferson City, MO

January 2025

	<u>A</u>	B	<u>C</u>	<u>D</u>
Line		6.96%	7.09%	7.22%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$13,901,010,358	\$13,901,010,358	\$13,901,010,358
2	Rate of Return	6.96%	7.09%	7.22%
3	Net Operating Income Requirement	\$967,371,311	\$985,303,614	\$1,003,374,928
4	Net Income Available	\$674,364,182	\$674,364,182	\$674,364,182
5	Additional Net Income Required	\$293,007,129	\$310,939,432	\$329,010,746
6	Income Tax Requirement			
7	Required Current Income Tax	\$95,354,074	\$100,984,609	\$106,658,791
8	Current Income Tax Available	\$3,353,250	\$3,353,250	\$3,353,250
9	Additional Current Tax Required	\$92,000,824	\$97,631,359	\$103,305,541
10	Revenue Requirement	\$385,007,953	\$408,570,791	\$432,316,287
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	True-Up Estimate	-\$1,650,604	-\$1,650,604	-\$1,650,604
13	Gross Revenue Requirement	\$383,357,349	\$406,920,187	\$430,665,683

#### Ameren Missouri Case No. ER-2024-0319 Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 RATE BASE SCHEDULE

	Α	В	С
Line	<u>~</u>	Percentage	<u>u</u> Dollar
Number	Rate Base Description	Rate	Amount
Humber		Nate	Anount
1	Plant In Service		\$25,693,017,661
			. , , , ,
2	Less Accumulated Depreciation Reserve		\$9,944,204,910
3	Net Plant In Service		\$15,748,812,751
4	ADD TO NET PLANT IN SERVICE		
4 5	Cash Working Capital		¢0 504 055
5 6	Contributions in Aid of Construction Amortization		-\$2,521,255 \$0
			+ -
7	Materials and Supplies		\$381,633,182
8 9	Nuclear Fuel Inventory		\$138,494,326
9 10	Coal Inventory Oil Inventory		\$81,577,173
10			\$8,229,411
12	Natural Gas Inventory RECs and Emission Allowances		\$1,951,972
	Prepayments		\$193,994 \$33,761,234
	PAYS Regulatory Asset		\$1,208,715
	PISA A Regulatory Asset		\$40,521,092
	PISA B Regulatory Asset		\$175,789,992
	PISA C Regulatory Asset		\$171,877,259
	PISA D Regulatory Asset		\$154,122,239
	Property Tax Tracker		\$10,196,282
20	TOTAL ADD TO NET PLANT IN SERVICE		\$1,197,035,616
			¢1,101,000,010
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$197,923
23	State Tax Offset	0.2685%	\$71,700
24	City Tax Offset	65.0630%	\$368,514
25	Interest Expense Offset	14.8901%	\$41,790,763
26	Contributions in Aid of Construction		\$0
27	Customer Deposits		\$30,489,201
28	Customer Advances for Construction		\$1,587,803
29	Expired & Expiring Amortizations in Rate Base		\$4,450,951
30	Pension Tracker-ER-2022-0337		\$21,424,355
31	Pension Tracker-Current		\$34,577,835
32	OPEB Tracker-ER-2022-0337		\$7,514,421
33	OPEB Tracker-Current		\$10,084,832
34	Accumulated Deferred Income Taxes		\$2,892,279,711
35	TOTAL SUBTRACT FROM NET PLANT		\$3,044,838,009
36	Total Rate Base		\$13,901,010,358

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u> </u>	G	H	l
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT	¢400.004.750	D O	¢0	\$400 004 <b>7</b> 50	400.00000/	¢0	¢400.004.750
2	302.000	Franchises and Consents	\$123,091,756	P-2	\$0 \$0	\$123,091,756	100.0000%	\$0 \$0	\$123,091,756
3 4	182.000 303.000	Callaway Life Extension Miscellaneous Intangibles - Balance	\$2,811,966 \$879,787,887	P-3 P-4	\$0 \$35,409,167-	\$2,811,966 \$844,278,720	100.0000% 100.0000%	\$0 \$0	\$2,811,966 \$844,378,720
4 5	303.000	Miscellaneous Intangibles - Additions	\$079,707,007 \$0	P-4 P-5	-\$35,409,167 \$82,100,868	\$844,378,720 \$82,100,868	100.0000%	\$0 \$0	\$844,378,720 \$82,100,868
6	303.000	TOTAL INTANGIBLE PLANT	\$1,005,691,609	F-3	\$46,691,701	\$1,052,383,310	100.000078	\$0	\$1,052,383,310
U			\$1,005,051,005		\$ <del>4</del> 0,031,701	φ1,052,505,510		ΨŪ	ψ1,052,505,510
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		SIOUX STEAM PRODUCTION PLANT							
10	182.000	Sioux Post-Op	\$45,224,619	P-10	\$0	\$45,224,619	100.0000%	\$0	\$45,224,619
11	310.000	Land/Land Rights - Sioux	\$1,341,716	P-11	\$0	\$1,341,716	100.0000%	\$0	\$1,341,716
12	311.000	Structures - Sioux	\$88,539,548	P-12	\$0	\$88,539,548	100.0000%	\$0	\$88,539,548
13	312.000	Boiler Plant Equipment - Sioux	\$1,114,494,254	P-13	\$8,499,916	\$1,122,994,170	100.0000%	\$0	\$1,122,994,170
14	314.000	Turbogenerator Units - Sioux	\$176,171,065	P-14	\$0	\$176,171,065	100.0000%	\$0	\$176,171,065
15	315.000	Accessory Electric Equipment - Sioux	\$136,181,734	P-15	\$0	\$136,181,734	100.0000%	\$0	\$136,181,734
16	316.000	Misc. Power Plant Equipment - Sioux	\$18,756,171	P-16	\$7,942,516	\$26,698,687	100.0000%	\$0	\$26,698,687
17	316.210	Office Furniture - Sioux - Amortized	\$1,636,497	P-17	\$0	\$1,636,497	100.0000%	\$0	\$1,636,497
18	316.220	Office Equipment - Sioux - Amortized	\$496,682	P-18	\$0	\$496,682	100.0000%	\$0	\$496,682
19	316.230	Computers - Sioux - Amortized	\$1,478,242	P-19	\$0	\$1,478,242	100.0000%	\$0	\$1,478,242
20	317.000	Sioux ARO	\$44,652,083	P-20	-\$44,652,083	\$0	100.0000%	\$0	\$0
21		TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,628,972,611		-\$28,209,651	\$1,600,762,960		\$0	\$1,600,762,960
22		VENICE STEAM PRODUCTION PLANT							
23	310.000	Land/Land Rights - Venice	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	311.000	Structures - Venice	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	312.000	Boiler Plant Equipment - Venice	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	314.000	Turbogenerator Units - Venice	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	315.000	Accessory Electric Equipment - Venice	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	316.000	Misc. Power Plant Equipment - Venice	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	317.000	Venice ARO	\$374,371	P-29	-\$374,371	\$0	100.0000%	\$0	\$0
30		TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0		\$0	\$0
31		LABADIE STEAM PRODUCTION UNIT							
32	310.000	Land/Land Rights - Labadie	\$13,364,165	P-32	\$0	\$13,364,165	100.0000%	\$0	\$13,364,165
33	311.000	Structures - Labadie	\$150,372,111	P-33	\$0	\$150,372,111	100.0000%	\$0	\$150,372,111
34	312.000	Boiler Plant Equipment - Labadie	\$1,150,422,804	P-34	\$90,203,417	\$1,240,626,221	100.0000%	\$0	\$1,240,626,221
35	314.000	Turbogenerator Units - Labadie	\$288,027,095	P-35	\$42,913,229	\$330,940,324	100.0000%	\$0	\$330,940,324
36	315.000	Accessory Electric Equipment - Labadie	\$114,589,427	P-36	\$6,506,369	\$121,095,796	100.0000%	\$0	\$121,095,796
37	316.000	Misc. Power Plant Equipment - Labadie	\$30,163,705	P-37	\$84,272,630	\$114,436,335	100.0000%	\$0	\$114,436,335
38	316.210	Office Furniture - Labadie - Amortized	\$1,049,701	P-38	-\$11,807	\$1,037,894	100.0000%	\$0	\$1,037,894
39	316.220	Office Equipment - Labadie - Amortized	\$663,290	P-39	\$0	\$663,290	100.0000%	\$0	\$663,290
40	316.230	Computers - Labadie - Amortized	\$1,311,360	P-40	\$0	\$1,311,360	100.0000%	\$0	\$1,311,360
41	317.000	Labadie ARO	\$8,707,875	P-41	-\$8,707,875	\$0	100.0000%	\$0	\$0
42			\$1,758,671,533		\$215,175,963	\$1,973,847,496		\$0	\$1,973,847,496
		UNIT							

43 44 45 46	312.030 312.030	COAL CARS Coal Cars - 312.03 Coal Cars - Leased TOTAL COAL CARS	\$74,316,061 \$25,309,001 \$99,625,062	P-44 P-45	\$0 -\$25,309,001 -\$25,309,001	\$74,316,061 \$0 \$74,316,061	100.0000% 100.0000%	\$0 \$0 \$0	\$74,316,061 <u>\$0</u> \$74,316,061
47		RUSH ISLAND STEAM PRODUCTION PLANT							
48	310.000	Land/Land Rights - Rush	\$979,537	P-48	-\$979,537	\$0	100.0000%	\$0	\$0
49	311.000	Structures - Rush	\$112,110,224	P-49	-\$112,110,224	\$0	100.0000%	\$0	\$0
50	312.000	Boiler Plant Equipment - Rush	\$548,693,761	P-50	-\$548,693,761	\$0	100.0000%	\$0	\$0
51	314.000	Turbogenerator Units - Rush	\$175,803,585	P-51	-\$175,803,585	\$0	100.0000%	\$0	\$0

Accounting Schedule: 03 Sponsor: B. Burton Page: 1 of 5

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	Ē	<u>G</u>	H	<u>l</u>
	Account #	Diant Assaunt Description	Total	Adjust.	A divertments	•			MO Adjusted
Number 52	(Optional) 315.000	Plant Account Description Accessory Electric Equipment - Rush	Plant \$61,195,436	Number P-52	Adjustments -\$61,195,436	Plant \$0	Allocations 100.0000%	Adjustments \$0	Jurisdictional \$0
53	316.000	Misc. Power Plant Equipment - Rush	\$21,402,601	P-52 P-53	-\$21,402,601	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
54	316.210	Office Furniture - Rush Island - Amortized	\$506,476	P-54	-\$506,476	\$0 \$0	100.0000%	\$0 \$0	\$0
55	316.220	Office Equipment - Rush Island -	\$511,878	P-55	-\$511,878	\$0	100.0000%	\$0	\$0
		Amortized	<i>+,</i>		<i>+,</i>	4-		÷-	<b>4</b> -
56	316.230	Computers - Rush Island - Amortized	\$344,184	P-56	-\$344,184	\$0	100.0000%	\$0	\$0
57	317.000	Rush Island ARO	\$2,302,276	P-57	-\$2,302,276	\$0	100.0000%	\$0	\$0
58		TOTAL RUSH ISLAND STEAM	\$923,849,958		-\$923,849,958	\$0		\$0	\$0
		PRODUCTION PLANT							
59		COMMON STEAM PRODUCTION PLANT	• • • • • • • • •			• • • • • • • •			
60	311.000	Structures - Common	\$1,597,625	P-60	\$0	\$1,597,625	100.0000%	\$0	\$1,597,625
61	312.000	Boiler Plant Equipment - Common	\$8,513,166	P-61	\$0	\$8,513,166	100.0000%	<b>\$</b> 0	\$8,513,166
62	314.000	Turbogenerator Units - Common	\$0	P-62	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
63 64	315.000	Accessory Electric Equipment - Common	\$0 \$10.042	P-63	\$0 \$0	\$0 \$10.040	100.0000%	\$0 \$0	\$0
64 65	316.000 316.210	Misc. Power Plant Equipment - Common Office Furniture - Common - Amortized	\$10,942	P-64 P-65	\$0 \$11 807	\$10,942	100.0000% 100.0000%	\$0 \$0	\$10,942
65 66	316.210		11,807-\$11,807 \$0	P-65 P-66	\$11,807 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
67	316.220	Office Equipment - Common - Amortized Computers - Common - Amortized	<del>پ</del> و \$2,194	P-67	\$0 \$0	\$0 \$2,194	100.0000%	\$0 \$0	\$0 \$2,194
68	317.000	Common ARO	\$25,166,236	P-67 P-68	-\$25,166,236	\$2,194 \$0	100.0000%	\$0 \$0	\$2,194 \$0
69	517.000	TOTAL COMMON STEAM PRODUCTION	\$35,278,356	F-00	-\$25,154,429	\$10,123,927	100.0000 /8	\$0	\$10,123,927
		PLANT	<i>\\</i> 00,270,000		<i>\</i> 20,104,420	<i>\\</i> 10,120,021		ΨŪ	<i><i><i>w</i>10,120,021</i></i>
70		TOTAL STEAM PRODUCTION	\$4,446,771,891		-\$787,721,447	\$3,659,050,444		\$0	\$3,659,050,444
71		NUCLEAR PRODUCTION							
72		CALLAWAY NUCLEAR PRODUCTION							
		PLANT							
73	182.000	Callaway Post-Op	\$116,730,946		\$0	\$116,730,946		\$0	\$116,730,946
74	320.000	Land/Land Rights - Callaway	\$9,793,885	P-74	\$0	\$9,793,885	100.0000%	\$0	\$9,793,885
75	321.000	Structures - Callaway	\$1,002,748,512	P-75	\$0	\$1,002,748,512	100.0000%	\$0	\$1,002,748,512
76	322.000	Reactor Plant Equipment - Callaway	\$1,430,585,384	P-76	\$102,405,512	\$1,532,990,896	100.0000%	<b>\$</b> 0	\$1,532,990,896
77	323.000	Turbogenerator Units - Callaway	\$550,481,292	P-77	\$0 \$0	\$550,481,292	100.0000%	\$0 \$0	\$550,481,292
78	324.000	Accessory Electric Equipment - Callaway	\$305,083,866	P-78	\$0 \$0	\$305,083,866	100.0000%	\$0 \$0	\$305,083,866
79 80	325.000 325.210	Misc. Power Plant Equipment - Callaway Office Furniture - Callaway - Amortized	\$181,259,863 \$18,770,600	P-79 P-80	\$0 \$0	\$181,259,863 \$18,770,600	100.0000% 100.0000%	\$0 \$0	\$181,259,863 \$18,779,609
80 81	325.210	Office Equipment - Callaway - Amortized	\$18,779,609 \$6,983,121	P-80 P-81	\$0 \$0	\$18,779,609 \$6,983,121	100.0000%	\$0 \$0	\$6,983,121
82	325.220	Computers - Callaway - Amortized	\$18,904,142	P-81	\$0 \$0	\$18,904,142	100.0000%	\$0 \$0	\$18,904,142
83	326.000	Callaway ARO	\$92,749,580	P-83	-\$92,749,580	\$10,304,142	100.0000%	\$0 \$0	\$0 \$0
84	0201000	TOTAL CALLAWAY NUCLEAR	\$3,734,100,200		\$9,655,932	\$3,743,756,132	1001000070	\$0	\$3,743,756,132
•		PRODUCTION PLANT	<i>~~,~~,~~,~~~,~~~</i>		<i><b>+</b>•,•••,•••−</i>	<i>+-,: :-,:,: -</i>		÷-	<i>vo</i> , <i>io</i> , <i>ioo</i> , <i>ioo</i>
85		TOTAL NUCLEAR PRODUCTION	\$3,734,100,200		\$9,655,932	\$3,743,756,132		\$0	\$3,743,756,132
86		HYDRAULIC PRODUCTION							
87		OSAGE HYDRAULIC PRODUCTION PLANT							
88	111.000	Appun Amort of Land Appresian Chudian	\$0	P-88	\$0	\$0	100.0000%	\$0	\$0
00	111.000	Accum. Amort. of Land Appraisal Studies - Osage	<b>\$</b> 0	Г-00	<b>\$</b> U	ቅሀ	100.0000%	<b>\$</b> 0	<b>ቅ</b> ሀ
89	330.000	Land/Land Rights - Osage	\$10,543,391	P-89	\$0	\$10,543,391	100.0000%	\$0	\$10,543,391
90	331.000	Structures - Osage	\$14,182,686	P-90	\$0 \$0	\$14,182,686	100.0000%	\$0 \$0	\$14,182,686
91	332.000	Reservoirs - Osage	\$86,539,217	P-91	\$0 \$0	\$86,539,217	100.0000%	\$0 \$0	\$86,539,217
92	333.000	Water Wheels/Generators - Osage	\$66,786,518	P-92	\$6,551,570	\$73,338,088	100.0000%	\$0	\$73,338,088
93	334.000	Accessory Electric Equipment - Osage	\$30,685,408	P-93	\$0	\$30,685,408	100.0000%	\$0	\$30,685,408
94	335.000	Misc. Power Plant Equipment - Osage	\$3,558,757	P-94	\$0	\$3,558,757	100.0000%	\$0	\$3,558,757
95	335.210	Office Furniture - Osage - Amortized	\$223,631	P-95	\$0	\$223,631	100.0000%	\$0	\$223,631
96	335.220	Office Equipment - Osage - Amortized	\$158,706	P-96	\$0	\$158,706	100.0000%	\$0	\$158,706
97	335.230	Computers - Osage - Amortized	\$106,346	P-97	\$0	\$106,346	100.0000%	\$0	\$106,346
	336.000	Roads, Railroads, Bridges - Osage	\$77,445	P-98	\$0	\$77,445	100.0000%	\$0	\$77,445
98									
98 99		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,862,105		\$6,551,570	\$219,413,675		\$0	\$219,413,675

Accounting Schedule: 03 Sponsor: B. Burton Page: 2 of 5

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	H	
Line	Account #	—	Total	Adjust.	-		Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
100		KEOKUK HYDRAULIC PRODUCTION							
101	111.000	PLANT Accum. Amortization of Land Appraisal	\$0	P-101	\$0	\$0	100.0000%	\$0	\$0
101	111.000	Studies - Keokuk	φŪ	F-101	ΦŪ	φU	100.0000 /8	ΦŪ	φυ
102	330.000	Land/Land Rights - Keokuk	\$7,233,798	P-102	\$0	\$7,233,798	100.0000%	\$0	\$7,233,798
103	331.000	Structures - Keokuk	\$20,862,105	P-103	\$0	\$20,862,105	100.0000%	\$0	\$20,862,105
104	332.000	Reservoirs - Keokuk	\$38,007,605	P-104	\$0	\$38,007,605	100.0000%	\$0	\$38,007,605
105	333.000	Water Wheels/Generators - Keokuk	\$166,964,897	P-105	\$4,932,738	\$171,897,635	100.0000%	\$0	\$171,897,635
106	334.000	Accessory Electric Equipment - Keokuk	\$20,910,249	P-106	\$0	\$20,910,249	100.0000%	\$0	\$20,910,249
107	335.000	Misc. Power Plant Equipment - Keokuk	\$5,308,743	P-107	\$0 \$0	\$5,308,743	100.0000%	\$0 \$0	\$5,308,743
108	335.210	Office Furniture - Keokuk - Amortized	\$76,893	P-108	\$0 \$0	\$76,893	100.0000%	\$0 \$0	\$76,893
109	335.220	Office Equipment - Keokuk - Amortized	\$222,424	P-109 P-110	\$0 \$0	\$222,424	100.0000%	\$0 \$0	\$222,424 \$502,870
110 111	335.230 336.000	Computers - Keokuk - Amortized Roads, Railroads, Bridges - Keokuk	\$502,870 \$114,926	P-110 P-111	\$0 \$0	\$502,870 \$114,926	100.0000% 100.0000%	\$0 \$0	\$502,870 \$114,926
112	330.000	TOTAL KEOKUK HYDRAULIC	\$260,204,510		\$4,932,738	\$265,137,248	100.0000 /8	\$0	\$265,137,248
		PRODUCTION PLANT	<i>\</i> 200,204,010		<i>Q4</i> ,002,700	\$200,107,240		ΨŪ	<i>\</i> 200,101,240
113		TAUM SAUK HYDRAULIC PRODUCTION							
		PLANT							
114	330.000	Land/Land Rights - Taum Sauk	\$327,672	P-114	\$0	\$327,672	100.0000%	\$0	\$327,672
115	331.000	Structures - Taum Sauk	\$25,665,249	P-115	\$0	\$25,665,249	100.0000%	\$0	\$25,665,249
116	332.000	Reservoirs - Taum Sauk	\$12,341,121	P-116	\$0	\$12,341,121	100.0000%	\$0	\$12,341,121
117	333.000	Water Wheels/Generators - Taum Sauk	\$113,634,402	P-117	\$1,978,991	\$115,613,393	100.0000%	\$0 \$0	\$115,613,393
118	334.000	Accessory Electric Equipment - Taum	\$14,414,902	P-118	\$0	\$14,414,902	100.0000%	\$0	\$14,414,902
119	335.000	Sauk Misc. Power Plant Equipment - Taum Sauk	\$5,367,456	P-119	\$0	\$5,367,456	100.0000%	\$0	\$5,367,456
119	335.000	misc. Fower Flant Equipment - Taum Sauk	<b>\$</b> 5,307,450	F-119	ΦΟ	<b>\$</b> 5,307,430	100.0000%	ΦΟ	\$5,507,450
120	335.210	Office Furniture - Taum Sauk - Amortized	\$148,183	P-120	\$0	\$148,183	100.0000%	\$0	\$148,183
121	335.220	Office Equipment - Taum Sauk - Amortized	\$604,577	P-121	\$0	\$604,577	100.0000%	\$0	\$604,577
			· , -		• -	, , -		• -	· , -
122	335.230	Computers - Taum Sauk - Amortized	\$149,559	P-122	\$0	\$149,559	100.0000%	\$0	\$149,559
123	336.000	Roads, Railroads, Bridges - Taum Sauk	\$383,064	P-123	\$0	\$383,064	100.0000%	\$0	\$383,064
124		TOTAL TAUM SAUK HYDRAULIC	\$173,036,185		\$1,978,991	\$175,015,176		\$0	\$175,015,176
		PRODUCTION PLANT							
405			¢C4C 400 000		¢42,462,200			¢_	
125		TOTAL HYDRAULIC PRODUCTION	\$646,102,800		\$13,463,299	\$659,566,099		\$0	\$659,566,099
126		OTHER PRODUCTION							
120		OTHER PRODUCTION							
127		OTHER PRODUCTION PLANT							
128	340.000	Land/Land Rights - Other	\$8,767,399	P-128	\$0	\$8,767,399	100.0000%	\$0	\$8,767,399
129	341.000	Structures - Other	\$48,304,118	P-129	\$0	\$48,304,118	100.0000%	\$0	\$48,304,118
130	341.000	Structures - Solar - Other	\$3,279,013	P-130	\$0	\$3,279,013	100.0000%	\$0	\$3,279,013
131	342.000	Fuel Holders - Other	\$48,731,597	P-131	\$0	\$48,731,597	100.0000%	\$0	\$48,731,597
132	344.000	Generators - Other	\$1,019,298,951	P-132	\$27,472,941	\$1,046,771,892	100.0000%	\$0	\$1,046,771,892
133	344.000	Generators - Solar - Other	\$38,192,548	P-133	\$0	\$38,192,548	100.0000%	\$0	\$38,192,548
134	344.000	Generators - Solar (Large) - Other	\$0	P-134	\$969,714,032	\$969,714,032	100.0000%	\$0	\$969,714,032
135	344.000	Generators - Turbines - Other	\$7,832,286	P-135	\$0 \$0	\$7,832,286	100.0000%	\$0 \$0	\$7,832,286
136	345.000	Accessory Electric Equipment - Other	\$83,038,115	P-136	\$0 \$0	\$83,038,115	100.0000%	\$0 \$0	\$83,038,115
137	345.000	Accessory Electric Equip - Solar - Other	\$7,828,061	P-137	\$0 \$0	\$7,828,061	100.0000%	\$0 \$0	\$7,828,061
138 139	346.000 346.000	Misc. Power Plant Equipment - Other Misc. Power Plant Equip Solar - Other	\$10,487,603 \$52,422	P-138 P-139	\$0 \$0	\$10,487,603 \$52,422	100.0000% 100.0000%	\$0 \$0	\$10,487,603 \$52,422
139	346.210	Office Furniture - Other - Amortized	\$95,547	P-139 P-140	\$0 \$0	\$95,547	100.0000%	\$0 \$0	\$95,547
140	346.220	Office Equipment - Other - Amortized	\$481,400	P-141	\$0 \$0	\$481,400	100.0000%	\$0 \$0	\$481,400
142	346.230	Computers - Other - Amortized	\$1,459,706	P-142	\$0 \$0	\$1,459,706	100.0000%	\$0 \$0	\$1,459,706
143	347.000	Other ARO	\$1,261,980	P-143	-\$1,261,980	\$0	100.0000%	\$0	\$0
144	-	TOTAL OTHER PRODUCTION PLANT	\$1,279,110,746	_	\$995,924,993	\$2,275,035,739		\$0	\$2,275,035,739
145		TOTAL OTHER PRODUCTION	\$1,279,110,746		\$995,924,993	\$2,275,035,739		\$0	\$2,275,035,739
146			<b>* - ·</b> · <b>-</b>		<b>.</b> -	<b>* - ·</b> · <b>-</b>		<b>.</b> -	<b>A-</b> · · <b>-</b>
147	340.000	Land/Land Rights - HP			\$0 \$0	\$614,523	100.0000%	\$0 \$0	\$614,523 \$48,050,427
148 149	341.000 342.000	Structures & Improvements - HP Fuel Holders - HP	\$48,059,137 \$0	P-148 P-149	\$0 \$0	\$48,059,137 \$0	100.0000% 100.0000%	\$0 \$0	\$48,059,137 \$0
149	342.000		<u>۵</u> ۵	149	ቅሀ	¢0 کو	100.0000%	\$0	ΦŪ

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	A	<u>B</u>	<u>C</u>	<u>D</u>	E	F	G	н	
Line	Account #	=	Total	<u>–</u> Adjust.	=		<u>-</u> Jurisdictional		<u>.</u> MO Adjusted
Number	(Optional)	Plant Account Description	-	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
150	344.000	Generators - HP	\$526,854,790	P-150	\$3,795,424	\$530,650,214	100.0000%	\$0	\$530,650,214
151	345.000	Accessory Electric Equipment - HP	\$75,500,290	P-151	-\$90,000	\$75,410,290	100.0000%	\$0	\$75,410,290
152	346.000	Misc. Power Plant Equipment - HP	\$15,499	P-152	\$0	\$15,499	100.0000%	\$0	\$15,499
153	346.210	Office Furniture - HP - Amortized	\$58,927	P-153	\$0	\$58,927	100.0000%	\$0	\$58,927
154	346.220	Office Equipment - HP - Amortized	\$8,952		\$0 \$0	\$8,952	100.0000%	\$0 \$0	\$8,952
155	346.230	Computers - HP - Amortized	\$54,771	P-155	\$0 \$24 650 854	\$54,771	100.0000%	\$0 \$0	\$54,771
156 157	347.000	High Prairie ARO TOTAL HIGH PRAIRIE WIND PRODUCTION	\$34,659,854 \$685,826,743	P-156	-\$34,659,854	\$0 \$654,872,313	100.0000%	\$0 \$0	\$0 \$654 972 212
157		PLANT	\$005,020,745		-\$30,954,430	\$054,072,515		φU	\$654,872,313
158		ATCHISON WIND PRODUCTION PLANT							
159	340.000	Land/Land Rights - ATCH	\$865,642	P-159	\$0	\$865,642	100.0000%	\$0	\$865,642
160	341.000	Structures & Improvements - ATCH	\$31,862,732		\$0	\$31,862,732	100.0000%	\$0	\$31,862,732
161	342.000	Fuel Holders - ATCH	\$0	P-161	\$0	\$0	100.0000%	\$0	\$0
162	344.000	Generators - ATCH	\$431,857,212		\$75,151	\$431,932,363	100.0000%	\$0	\$431,932,363
163	345.000	Accessory Electric Equipment - ATCH	\$52,526,283	P-163	\$0	\$52,526,283	100.0000%	\$0	\$52,526,283
164	346.000	Misc. Power Plant Equipment - ATCH	. ,		\$0	\$10,894	100.0000%	\$0	\$10,894
165	346.210	Office Furniture - ATCH - Amortized	\$61,002		\$0	\$61,002	100.0000%	\$0	\$61,002
166	346.220	Office Equipment - ATCH - Amortized	\$9,001	P-166	\$0	\$9,001	100.0000%	\$0	\$9,001
167	346.230	Computers - ATCH - Amortized	\$8,086	P-167	\$0	\$8,086	100.0000%	\$0	\$8,086
168	347.000	Atchison ARO	\$18,020,932	P-168	-\$18,020,932	\$0	100.0000%	\$0	\$0
169		TOTAL ATCHISON WIND PRODUCTION PLANT	\$535,221,784		-\$17,945,781	\$517,276,003		\$0	\$517,276,003
170		TOTAL PRODUCTION PLANT	\$11,327,134,164		\$182,422,566	\$11,509,556,730		\$0	\$11,509,556,730
171		TRANSMISSION PLANT							
172	111.000	Accum. Amortization of Electric Plant - TP	\$0	P-172	\$0	\$0	100.0000%	\$0	\$0
173	350.000	Land/Land Rights - TP	\$63,374,039	P-173	\$3,190,354	\$66,564,393	100.0000%	\$0	\$66,564,393
174	352.000	Structures & Improvements - TP	\$9,566,527	P-174	\$0	\$9,566,527	100.0000%	\$0	\$9,566,527
175	353.000	Station Equipment - TP	\$702,793,181	P-175	\$51,857,367	\$754,650,548	100.0000%	\$0	\$754,650,548
176	354.000	Towers and Fixtures - TP	\$104,554,457	P-176	\$0	\$104,554,457	100.0000%	\$0	\$104,554,457
177	355.000	Poles and Fixtures - TP	\$801,739,031	P-177	\$0	\$801,739,031	100.0000%	\$0	\$801,739,031
178	356.000	Overhead Conductors & Devices - TP	\$456,213,721	P-178	\$194,479,616	\$650,693,337	100.0000%	\$0	\$650,693,337
179	359.000	Roads and Trails - TP	\$71,788	P-179	\$0	\$71,788	100.0000%	\$0	\$71,788
180		TOTAL TRANSMISSION PLANT	\$2,138,312,744		\$249,527,337	\$2,387,840,081		\$0	\$2,387,840,081
181		DISTRIBUTION PLANT							
182	360.000	Land/Land Rights - DP	\$40,789,309		\$0	\$40,789,309	100.0000%	\$0	\$40,789,309
183		Structures & Improvements - DP	\$17,949,046	P-183	\$0	\$17,949,046	100.0000%	\$0	\$17,949,046
184		Station Equipment - DP	\$1,505,536,172		\$211,902,786	\$1,717,438,958	100.0000%	\$0	\$1,717,438,958
185		Poles, Towers, & Fixtures - DP	\$1,701,553,609		\$0	\$1,701,553,609	100.0000%	\$0	\$1,701,553,609
186	365.000	Overhead Conductors & Devices - DP	\$1,922,715,538		\$503,105,628	\$2,425,821,166	100.0000%	\$0	\$2,425,821,166
187	366.000	Underground Conduit - DP	\$796,375,574	P-187	\$0 \$0	\$796,375,574	100.0000%	\$0 \$0	\$796,375,574
188	367.000	Underground Conductors & Devices - DP	\$1,091,650,469	P-188	\$0 \$0	\$1,091,650,469	100.0000%	\$0 \$0	\$1,091,650,469
189	368.000	Line Transformers - DP	\$627,683,838 \$262,550,548		\$0 \$0	\$627,683,838 \$262 550 548	100.0000%	\$0 \$0	\$627,683,838 \$262,550,548
190 101	369.010	Services - Overhead - DP	\$263,559,548 \$208,147,540	P-190	\$0 \$0	\$263,559,548 \$208,147,540	100.0000%	\$0 \$0	\$263,559,548 \$208,147,540
191 192		Services - Underground - DP Meters - DP	\$208,147,540 \$44,516,051	P-191 P-192	\$0 \$0	\$208,147,540 \$44,516,051	100.0000% 100.0000%	\$0 \$0	\$208,147,540 \$44,516,051
192 193		Meters - DP AMI Meters - DP	. , ,		\$0 \$10 241 522	\$44,516,051 \$275,251,645		\$0 \$0	\$44,516,051 \$275,251,645
193 194	370.100 371.000	AMI Meters - DP Meter Installations - DP	\$256,010,123 \$164,613		\$19,241,522 \$0	\$275,251,645 \$164,613	100.0000% 100.0000%	\$0 \$0	\$275,251,645 \$164,613
194	373.000	Street Lighting and Signal Systems - DP		P-194 P-195	\$0 \$0	\$164,613 \$250,454,722	100.0000%	\$0 \$0	
195	373.000	TOTAL DISTRIBUTION PLANT	\$259,454,733 \$8,736,106,163	F-195	\$0 \$734,249,936	\$259,454,733 \$9,470,356,099	100.0000 %	\$0 \$0	\$259,454,733 \$9,470,356,099
197		INCENTIVE COMPENSATION CAPITALIZATION							
198		Incentive Compensation Capitalization Adj.	\$0	P-198	\$0	\$0	100.0000%	-\$63,085,564	-\$63,085,564
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$63,085,564	-\$63,085,564
200		GENERAL PLANT							
200	389.000	Land/Land Rights - GP	\$16,437,688	P-201	-\$1,430,003	\$15,007,685	100.0000%	\$0	\$15,007,685
202	390.000	Misc. Structures & Improvements - GP	\$2,522,607	P-202	\$0	\$2,522,607	100.0000%	\$0	\$2,522,607

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	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
204	390.500	Structures & Improvements - Training - GP	\$934,005	P-204	\$0	\$934,005	100.0000%	\$0	\$934,005
205	391.000	Office Furniture & Equipment - GP	\$84,459,507	P-205	-\$3,796,546	\$80,662,961	100.0000%	\$0	\$80,662,961
206	391.200	Personal Computers - GP	\$104,189,026	P-206	\$14,365,873	\$118,554,899	100.0000%	\$0	\$118,554,899
207	391.300	Office Furniture & Equipment - 391.3 - GP	\$3,859,272	P-207	-\$136,405	\$3,722,867	100.0000%	\$0	\$3,722,867
208	392.000	Transportation Equipment - GP	\$192,203,721	P-208	\$3,761,921	\$195,965,642	100.0000%	\$0	\$195,965,642
209	392.500	Transportation Equipment - Training - GP	\$125,741	P-209	\$0	\$125,741	100.0000%	\$0	\$125,741
210	393.000	Stores Equipment - GP	\$7,355,411	P-210	-\$43,326	\$7,312,085	100.0000%	\$0	\$7,312,085
211	394.000	Laboratory Equipment - GP	\$44,871,464	P-211	-\$905,081	\$43,966,383	100.0000%	\$0	\$43,966,383
212	394.500	Laboratory Equipment - Training - GP	\$2,132,612	P-212	\$0	\$2,132,612	100.0000%	\$0	\$2,132,612
213	395.000	Tools, Shop, & Garage Equipment- GP	\$8,129,975	P-213	-\$16,135	\$8,113,840	100.0000%	\$0	\$8,113,840
214	396.000	Power Operated Equipment - GP	\$24,702,799	P-214	\$0	\$24,702,799	100.0000%	\$0	\$24,702,799
215	397.000	Communication Equipment - GP	\$222,258,068	P-215	\$39,134,597	\$261,392,665	100.0000%	\$0	\$261,392,665
216	397.500	Communication Equipment - Training - GP	\$12,326	P-216	\$0	\$12,326	100.0000%	\$0	\$12,326
217	398.000	Miscellaneous Equipment - GP	\$4,802,017	P-217	\$19,196,707	\$23,998,724	100.0000%	\$0	\$23,998,724
218	399.000	General Plant ARO	\$2,551,590	P-218	-\$2,551,590	\$0	100.0000%	\$0	\$0
219		TOTAL GENERAL PLANT	\$1,205,681,717		\$130,285,288	\$1,335,967,005		\$0	\$1,335,967,005
220		TOTAL PLANT IN SERVICE	\$24,412,926,397		\$1,343,176,828	\$25,756,103,225		-\$63,085,564	\$25,693,017,661

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<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-4	Miscellaneous Intangibles - Balance	303.000		-\$35,409,167		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$35,393,137		\$0	
	2. To remove capitalized costs associated with incentives for customer surveys. (Hardin)		-\$920		\$0	
	3. To remove plant associated with paperless bill credit. (Ferguson)		-\$15,110		\$0	
P-5	Miscellaneous Intangibles - Additions	303.000		\$82,100,868		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$86,559,731		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$4,458,863		\$0	
P-13	Boiler Plant Equipment - Sioux	312.000		\$8,499,916		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$8,499,916		\$0	
P-16	Misc. Power Plant Equipment - Sioux	316.000		\$7,942,516		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$7,942,516		\$0	
P-20	Sioux ARO	317.000		-\$44,652,083		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$44,652,083		\$0	
P-29	Venice ARO	317.000		-\$374,371		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$374,371		\$0	
P-34	Boiler Plant Equipment - Labadie	312.000		\$90,203,417		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$79,770,379		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 2. To include assets from Rush Island.	Number	Amount \$10,433,038	Amount	Adjustments \$0	Adjustments
	(Burton)		\$10,435,036		φU	
P-35	Turbogenerator Units - Labadie	314.000		\$42,913,229		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$19,465,221		\$0	
	2. To include assets from Rush Island. (Burton)		\$23,448,008		\$0	
P-36	Accessory Electric Equipment - Labadie	315.000		\$6,506,369		\$0
	1. To include assets from Rush Island. (Burton)		\$6,506,369		\$0	
P-37	Misc. Power Plant Equipment - Labadie	316.000		\$84,272,630		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$79,313,221		\$0	
	2. To include assets from Rush Island. (Burton)		\$4,959,409		\$0	
P-38	Office Furniture - Labadie - Amortized	316.210		-\$11,807		\$0
	1. To reallocate negative plant. (Coffer)		-\$11,807		\$0	
P-41	Labadie ARO	317.000		-\$8,707,875		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$8,707,875		\$0	
P-45	Coal Cars - Leased	312.030		-\$25,309,001		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$25,309,001		\$0	
P-48	Land/Land Rights - Rush	310.000		-\$979,537		\$0
	1. To remove Rush Island assets. (Burton)		-\$979,537		\$0	
P-49	Structures - Rush	311.000		-\$112,110,224		\$0
	1. To remove Rush Island assets. (Burton)		-\$112,110,224		\$0	

Accounting Schedule: 04 Sponsor: B. Burton Page: 2 of 8

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-50	Boiler Plant Equipment - Rush	312.000		-\$548,693,761		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$809,275		\$0	
	2. To remove Rush Island assets. (Burton)		-\$549,503,036		\$0	
P-51	Turbogenerator Units - Rush	314.000		-\$175,803,585		\$0
	1. To remove Rush Island assets. (Burton)		-\$175,803,585		\$0	
P-52	Accessory Electric Equipment - Rush	315.000		-\$61,195,436		\$0
	1. To remove Rush Island assets. (Burton)		-\$61,195,436		\$0	
P-53	Misc. Power Plant Equipment - Rush	316.000		-\$21,402,601		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$77,859		\$0	
	2. To remove Rush Island assets. (Burton)		-\$21,480,460		\$0	
P-54	Office Furniture - Rush Island - Amortized	316.210		-\$506,476		\$0
	1. To remove Rush Island assets. (Burton)		-\$506,476		\$0	
P-55	Office Equipment - Rush Island - Amortized	316.220		-\$511,878		\$0
	1. To remove Rush Island assets. (Burton)		-\$511,878		\$0	
P-56	Computers - Rush Island - Amortized	316.230		-\$344,184		\$0
	1. To remove Rush Island assets. (Burton)		-\$344,184		\$0	
P-57	Rush Island ARO	317.000		-\$2,302,276		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,302,276		\$0	
P-65	Office Furniture - Common - Amortized	316.210		\$11,807		\$0
	1. To reallocate negative plant. (Coffer)		\$11,807		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-68	Common ARO	317.000		-\$25,166,236		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$25,166,236		\$0	
P-76	Reactor Plant Equipment - Callaway	322.000		\$102,405,512		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$102,405,512		\$0	
P-83	Callaway ARO	326.000		-\$92,749,580		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$92,749,580		\$0	
P-92	Water Wheels/Generators - Osage	333.000		\$6,551,570		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$6,551,570		\$0	
P-105	Water Wheels/Generators - Keokuk	333.000		\$4,932,738		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$4,932,738		\$0	
P-117	Water Wheels/Generators - Taum Sauk	333.000		\$1,978,991		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$1,978,991		\$0	
P-132	Generators - Other	344.000		\$27,472,941		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$27,472,941		\$0	
P-134	Generators - Solar (Large) - Other	344.000		\$969,714,032		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$969,714,032		\$0	
P-143	Other ARO	347.000		-\$1,261,980		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,261,980		\$0	

Accounting Schedule: 04 Sponsor: B. Burton Page: 4 of 8

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-150	Generators - HP	344.000		\$3,795,424		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$10,762,630		\$0	
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$6,967,206		\$0	
P-151	Accessory Electric Equipment - HP	345.000		-\$90,000		\$0
	1. To remove collapsed turbines at High Prairie. (Eubanks)		-\$90,000		\$0	
P-156	High Prairie ARO	347.000		-\$34,659,854		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$34,659,854		\$0	
P-162	Generators - ATCH	344.000		\$75,151		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$75,151		\$0	
P-168	Atchison ARO	347.000		-\$18,020,932		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$18,020,932		\$0	
P-173	Land/Land Rights - TP	350.000		\$3,190,354		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$3,190,354		\$0	
P-175	Station Equipment - TP	353.000		\$51,857,367		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$51,857,367		\$0	
P-178	Overhead Conductors & Devices - TP	356.000		\$194,479,616		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$194,479,616		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Totol	<u>F</u>	<u>G</u> Total
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Station Equipment - DP 1. To include estimated plant additions through true-up. (Burton)	362.000	\$211,902,786	\$211,902,786	\$0	\$0
P-186	Overhead Conductors & Devices - DP	365.000		\$503,105,628		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$503,105,628		\$0	
P-193	AMI Meters - DP	370.100		\$19,241,522		\$0
	1. To include estimated plant additions through true-up. (Burton)		\$19,241,522		\$0	
P-198	Incentive Compensation Capitalization Adj.			\$0		-\$63,085,564
	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		\$0		-\$63,085,564	
P-201	Land/Land Rights - GP	389.000		-\$1,430,003		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,003,503		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$426,500		\$0	
P-203	Lrg Structures & Improvements - GP	390.000		\$62,705,276		\$0
	1. Remove ARO & Lease Assets. (Burton)		-\$126,842		\$0	
	2. To include estimated plant additions through true-up. (Burton)		\$81,669,116		\$0	
	3. To allocate estimated plant to gas operations. (Burton)		-\$18,836,998		\$0	
P-205	Office Furniture & Equipment - GP	391.000		-\$3,796,546		\$0
	1. To allocate estimated plant to gas operations. (Burton)		-\$3,796,546		\$0	

Plant In Service Adjustment Description	Account		Total		Total
		Adjustment	Adjustment	Jurisdictional	Jurisdictional
	Number	Amount	Amount	Adjustments	Adjustments
Personal Computers - GP	391.200		\$14,365,873		\$0
. To include estimated plant additions hrough true-up. (Burton)		\$19,072,082		\$0	
2. To allocate estimated plant to gas operations. (Burton)		-\$4,706,209		\$0	
Office Furniture & Equipment - 391.3 - GP	391.300		-\$136,405		\$0
. To allocate estimated plant to gas operations. (Burton)		-\$136,405		\$0	
Transportation Equipment - GP	392.000		\$3,761,921		\$0
. To include estimated plant additions hrough true-up. (Burton)		\$4,098,200		\$0	
2. To remove Rush Island assets. (Burton)		-\$336,279		\$0	
Stores Equipment - GP	393.000		-\$43,326		\$0
. To allocate estimated plant to gas operations. (Burton)		-\$43,326		\$0	
aboratory Equipment - GP	394.000		-\$905,081		\$0
. To allocate estimated plant to gas operations. (Burton)		-\$905,081		\$0	
ools, Shop, & Garage Equipment- GP	395.000		-\$16,135		\$0
. To allocate estimated plant to gas operations. (Burton)		-\$16,135		\$0	
Communication Equipment - GP	397.000		\$39,134,597		\$0
. To include estimated plant additions hrough true-up. (Burton)		\$39,134,597		\$0	
/liscellaneous Equipment - GP	398.000		\$19,196,707		\$0
	perations. (Burton)	perations. (Burton)391.300office Furniture & Equipment - 391.3 - GP391.300. To allocate estimated plant to gas perations. (Burton)392.000ransportation Equipment - GP392.000. To include estimated plant additions nrough true-up. (Burton)393.000. To remove Rush Island assets. (Burton)393.000. To allocate estimated plant to gas perations. (Burton)393.000. To allocate estimated plant to gas perations. (Burton)394.000. To allocate estimated plant to gas perations. (Burton)395.000. To allocate estimated plant to gas perations. (Burton)395.000. To allocate estimated plant to gas perations. (Burton)395.000. To include estimated plant to gas perations. (Burton)397.000. To include estimated plant to gas perations. (Burton)397.000	perations. (Burton)391.30iffice Furniture & Equipment - 391.3 - GP391.300. To allocate estimated plant to gas perations. (Burton)392.000. To include estimated plant additions arrough true-up. (Burton)392.000. To include estimated plant additions arrough true-up. (Burton)393.000. To remove Rush Island assets. (Burton)-\$336,279tores Equipment - GP393.000. To allocate estimated plant to gas perations. (Burton)394.000. To allocate estimated plant to gas perations. (Burton)395.000. To allocate estimated plant to gas perations. (Burton)397.000. To include estimated plant additions mough true-up. (Burton)397.000	perations. (Burton)Image: spectrum spectr	perations. (Burton)Image: Constraint of the second of the sec

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated plant additions through true-up. (Burton)		\$19,340,437		\$0	
	2. To allocate estimated plant to gas operations. (Burton)		-\$142,772		\$0	
	3. To remove capitalized dues and donations. (Hardin)		-\$958		\$0	
P-218	General Plant ARO	399.000		-\$2,551,590		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,551,590		\$0	
	Total Plant Adjustments	n 1	-	\$1,343,176,828		-\$63,085,564

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT	¢400.004.750	0.000/	¢0		0.00%
2 3	302.000 182.000	Franchises and Consents Callaway Life Extension	\$123,091,756 \$2,811,966	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
3 4	303.000	Miscellaneous Intangibles - Balance	\$2,811,900	0.00%	\$0 \$0	0	0.00%
5	303.000	Miscellaneous Intangibles - Additions	\$82,100,868	0.00%	\$0 \$0	0	0.00%
6		TOTAL INTANGIBLE PLANT	\$1,052,383,310	010070	<u>\$0</u>	·	
			. , , ,				
7		PRODUCTION PLANT					
8		STEAM PRODUCTION					
0		SIGUY STEAM PRODUCTION DI ANT					
9 10	182.000	SIOUX STEAM PRODUCTION PLANT Sioux Post-Op	\$45,224,619	0.00%	\$0	o	0.00%
10	310.000	Land/Land Rights - Sioux	\$1,341,716	0.00%	\$0 \$0	0	0.00%
12	311.000	Structures - Sioux	\$88,539,548	6.84%	\$6,056,105	0	-1.00%
13	312.000	Boiler Plant Equipment - Sioux	\$1,122,994,170	5.74%	\$64,459,865	0	-2.00%
14	314.000	Turbogenerator Units - Sioux	\$176,171,065	5.12%	\$9,019,959	0	-1.00%
15	315.000	Accessory Electric Equipment - Sioux	\$136,181,734	5.52%	\$7,517,232	0	0.00%
16	316.000	Misc. Power Plant Equipment - Sioux	\$26,698,687	7.66%	\$2,045,119	0	-5.00%
17	316.210	Office Furniture - Sioux - Amortized	\$1,636,497	5.00%	\$81,825	0	0.00%
18	316.220	Office Equipment - Sioux - Amortized	\$496,682	6.67%	\$33,129	0	0.00%
19 20	316.230	Computers - Sioux - Amortized Sioux ARO	\$1,478,242	20.00%	\$295,648	0	0.00%
20 21	317.000	TOTAL SIOUX STEAM PRODUCTION	\$0 \$1,600,762,960	0.00%	\$0 \$89,508,882	U	0.00%
21		PLANT	\$1,000,702,900		<b>\$09,500,002</b>		
22		VENICE STEAM PRODUCTION PLANT					
23	310.000	Land/Land Rights - Venice	\$0	0.00%	\$0	0	0.00%
24	311.000	Structures - Venice	\$0	0.00%	\$0	0	0.00%
25	312.000	Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0	0.00%
26	314.000	Turbogenerator Units - Venice	\$0	0.00%	\$0	0	0.00%
27	315.000	Accessory Electric Equipment - Venice	\$0	0.00%	\$0 \$0	0	0.00%
28	316.000	Misc. Power Plant Equipment - Venice	\$0 \$0	0.00%	\$0 \$0	0	0.00%
29 30	317.000	Venice ARO TOTAL VENICE STEAM PRODUCTION	\$0 \$0	0.00%	<u>\$0</u> \$0	0	0.00%
30		PLANT	φυ		φυ		
31		LABADIE STEAM PRODUCTION UNIT					
32	310.000	Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0	0.00%
33	311.000	Structures - Labadie	\$150,372,111	3.86%	\$5,804,363	0	-2.00%
34	312.000	Boiler Plant Equipment - Labadie	\$1,240,626,221	3.95%	\$49,004,736	0	-5.00%
35	314.000	Turbogenerator Units - Labadie	\$330,940,324	3.20%	\$10,590,090	0	-3.00%
36	315.000	Accessory Electric Equipment - Labadie	\$121,095,796	3.17%	\$3,838,737	0	-1.00%
37	316.000	Misc. Power Plant Equipment - Labadie	\$114,436,335	4.55%	\$5,206,853	0	-2.00%
38	316.210	Office Furniture - Labadie - Amortized	\$1,037,894	5.00%	\$51,895	0	0.00%
39 40	316.220	Office Equipment - Labadie - Amortized	\$663,290 \$1,211,260	6.67%	\$44,241 \$262,272	0	0.00%
40 41	316.230 317.000	Computers - Labadie - Amortized Labadie ARO	\$1,311,360 \$0	20.00% 0.00%	\$262,272 \$0	0	0.00% 0.00%
41	317.000	TOTAL LABADIE STEAM PRODUCTION	\$0 \$1,973,847,496	0.00%	\$0 \$74,803,187	U	0.00%
72		UNIT	ψ1,575,0 <del>1</del> 7, <del>1</del> 50		φ <i>1</i> 4,000,101		
43		COAL CARS					
44	312.030	Coal Cars - 312.03	\$74,316,061	2.45%	\$1,820,743	0	25.00%
45	312.030	Coal Cars - Leased	\$0	0.00%	\$0	0	0.00%
46		TOTAL COAL CARS	\$74,316,061		\$1,820,743		
		I	I		l I		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Line	Account	Plant Assount Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47		RUSH ISLAND STEAM PRODUCTION PLANT					
48	310.000	Land/Land Rights - Rush	\$0	0.00%	\$0	0	0.00%
49	311.000	Structures - Rush	\$0	3.95%	\$0	0	-1.00%
50	312.000	Boiler Plant Equipment - Rush	\$0	4.14%	\$0	0	-5.00%
51	314.000	Turbogenerator Units - Rush	\$0	3.49%	\$0	0	-2.00%
52	315.000	Accessory Electric Equipment - Rush	\$0	3.72%	\$0	0	-1.00%
53 54	316.000 316.210	Misc. Power Plant Equipment - Rush Office Furniture - Rush Island - Amortized	\$0 \$0	5.35% 5.00%	\$0 \$0	0	-1.00% 0.00%
54 55	316.220	Office Equipment - Rush Island - Amortized	\$0 \$0	5.00% 6.67%	\$0 \$0	0	0.00%
56	316.230	Computers - Rush Island - Amortized	\$0	20.00%	\$0	0	0.00%
57	317.000	Rush Island ARO	\$0	0.00%	\$0	0	0.00%
58		TOTAL RUSH ISLAND STEAM	\$0		\$0		
		PRODUCTION PLANT					
59		COMMON STEAM PRODUCTION PLANT					
60	311.000	Structures - Common	\$1,597,625	5.06%	\$80,840	0	0.00%
61	312.000	Boiler Plant Equipment - Common	\$8,513,166	5.34%	\$454,603	0	-2.00%
62	314.000	Turbogenerator Units - Common	\$0	0.00%	\$0	0	0.00%
63	315.000	Accessory Electric Equipment - Common	\$0	14.91%	\$0	0	-1.00%
64 65	316.000	Misc. Power Plant Equipment - Common Office Furniture - Common - Amortized	\$10,942 \$0	5.31% 5.00%	\$581	0	0.00%
66	316.210 316.220	Office Equipment - Common - Amortized	\$0 \$0	5.00% 6.67%	\$0 \$0	0	0.00% 0.00%
67	316.220	Computers - Common - Amortized	\$0 \$2,194	20.00%	\$439	0	0.00%
68	317.000	Common ARO	\$0	0.00%	\$0	0	0.00%
69		TOTAL COMMON STEAM PRODUCTION	\$10,123,927		\$536,463	-	
		PLANT					
70		TOTAL STEAM PRODUCTION	\$3,659,050,444		\$166,669,275		
71		NUCLEAR PRODUCTION					
72		CALLAWAY NUCLEAR PRODUCTION PLANT					
73	182.000	Callaway Post-Op	\$116,730,946	0.00%	\$0	0	0.00%
74	320.000	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0	0.00%
75	321.000	Structures - Callaway	\$1,002,748,512	1.71%	\$17,147,000	0	-1.00%
76 77	322.000 323.000	Reactor Plant Equipment - Callaway Turbogenerator Units - Callaway	\$1,532,990,896 \$550,481,292	2.95% 3.03%	\$45,223,231 \$16,679,583	0	-3.00% -4.00%
78	323.000	Accessory Electric Equipment - Callaway	\$305,083,866	2.46%	\$7,505,063	0	-1.00%
79	325.000	Misc. Power Plant Equipment - Callaway	\$181,259,863	3.93%	\$7,123,513	0	-2.00%
80	325.210	Office Furniture - Callaway - Amortized	\$18,779,609	5.00%	\$938,980	0	0.00%
81	325.220	Office Equipment - Callaway - Amortized	\$6,983,121	6.67%	\$465,774	0	0.00%
82	325.230	Computers - Callaway - Amortized	\$18,904,142	20.00%	\$3,780,828	0	0.00%
83	326.000	Callaway ARO	\$0	0.00%	\$0	0	0.00%
84		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,743,756,132		\$98,863,972		
85		TOTAL NUCLEAR PRODUCTION	\$3,743,756,132		\$98,863,972		
86		HYDRAULIC PRODUCTION					
87		OSAGE HYDRAULIC PRODUCTION PLANT					
88	111.000	Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0	0.00%

Line NumberAccount NumberPlant Account DescriptionMO Adjusted JurisdictionalDepreciation RateDepreciation Expense89330.000Land/Land Rights - Osage\$10,543,3910.00%\$090331.000Structures - Osage\$14,182,6863.79%\$537,52491332.000Reservoirs - Osage\$86,539,2173.14%\$2,717,33192333.000Water Wheels/Generators - Osage\$73,338,0882.88%\$2,112,13793334.000Accessory Electric Equipment - Osage\$30,685,4083.11%\$954,31694335.000Misc. Power Plant Equipment - Osage\$3,558,7573.65%\$129,89595335.210Office Furniture - Osage - Amortized\$223,6315.00%\$11,18296335.220Office Equipment - Osage - Amortized\$166,34620.00%\$21,26997335.230Computers - Osage - Amortized\$106,34620.00%\$21,26998336.000Roads, Railroads, Bridges - Osage\$77,4451.83%\$1,41799TOTAL OSAGE HYDRAULIC PRODUCTION\$219,413,675\$6,495,657PLANTVIDANT\$219,413,675\$6,495,657	Average Life 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	G Net Salvage 0.00% -2.00% -1.00% -7.00% -5.00% 0.00% 0.00% 0.00% 0.00%
89         330.000         Land/Land Rights - Osage         \$10,543,391         0.00%         \$0           90         331.000         Structures - Osage         \$14,182,686         3.79%         \$537,524           91         332.000         Reservoirs - Osage         \$86,539,217         3.14%         \$2,717,331           92         333.000         Water Wheels/Generators - Osage         \$73,338,088         2.88%         \$2,112,137           93         334.000         Accessory Electric Equipment - Osage         \$30,685,408         3.11%         \$954,316           94         335.000         Misc. Power Plant Equipment - Osage         \$30,685,408         3.11%         \$954,316           95         335.210         Office Furniture - Osage - Amortized         \$223,631         5.00%         \$11,182           96         335.220         Office Equipment - Osage - Amortized         \$158,706         6.67%         \$10,586           97         335.230         Computers - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0 0 0 0 0 0 0 0 0 0	0.00% -2.00% -1.00% -7.00% -5.00% 0.00% 0.00% 0.00%
90         331.000         Structures - Osage         \$14,182,686         3.79%         \$537,524           91         332.000         Reservoirs - Osage         \$86,539,217         3.14%         \$2,717,331           92         333.000         Water Wheels/Generators - Osage         \$73,338,088         2.88%         \$2,112,137           93         334.000         Accessory Electric Equipment - Osage         \$30,685,408         3.11%         \$954,316           94         335.000         Misc. Power Plant Equipment - Osage         \$3,558,757         3.65%         \$129,895           95         335.210         Office Furniture - Osage - Amortized         \$223,631         5.00%         \$11,182           96         335.220         Office Equipment - Osage - Amortized         \$158,706         6.67%         \$10,586           97         335.230         Computers - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0 0 0 0 0 0 0 0	-2.00% -1.00% -7.00% -5.00% 0.00% 0.00% 0.00%
90         331.000         Structures - Osage         \$14,182,686         3.79%         \$537,524           91         332.000         Reservoirs - Osage         \$86,539,217         3.14%         \$2,717,331           92         333.000         Water Wheels/Generators - Osage         \$73,338,088         2.88%         \$2,112,137           93         334.000         Accessory Electric Equipment - Osage         \$30,685,408         3.11%         \$954,316           94         335.000         Misc. Power Plant Equipment - Osage         \$3,558,757         3.65%         \$129,895           95         335.210         Office Furniture - Osage - Amortized         \$223,631         5.00%         \$11,182           96         335.220         Office Equipment - Osage - Amortized         \$158,706         6.67%         \$10,586           97         335.230         Computers - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0 0 0 0 0 0 0 0	-2.00% -1.00% -7.00% -5.00% 0.00% 0.00% 0.00%
91       332.000       Reservoirs - Osage       \$86,539,217       3.14%       \$2,717,331         92       333.000       Water Wheels/Generators - Osage       \$73,338,088       2.88%       \$2,112,137         93       334.000       Accessory Electric Equipment - Osage       \$30,685,408       3.11%       \$954,316         94       335.000       Misc. Power Plant Equipment - Osage       \$30,685,408       3.11%       \$954,316         94       335.210       Office Furniture - Osage - Amortized       \$223,631       5.00%       \$11,182         96       335.220       Office Equipment - Osage - Amortized       \$158,706       6.67%       \$10,586         97       335.230       Computers - Osage - Amortized       \$106,346       20.00%       \$21,269         98       336.000       Roads, Railroads, Bridges - Osage       \$77,445       1.83%       \$1,417         99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$219,413,675       \$6,495,657         \$6,495,657       PLANT       \$6,495,657       \$6,495,657	0 0 0 0 0 0 0	-1.00% -7.00% -5.00% 0.00% 0.00% 0.00%
92       333.000       Water Wheels/Generators - Osage       \$73,338,088       2.88%       \$2,112,137         93       334.000       Accessory Electric Equipment - Osage       \$30,685,408       3.11%       \$954,316         94       335.000       Misc. Power Plant Equipment - Osage       \$33,558,757       3.65%       \$129,895         95       335.210       Office Furniture - Osage - Amortized       \$223,631       5.00%       \$11,182         96       335.220       Office Equipment - Osage - Amortized       \$158,706       6.67%       \$10,586         97       335.230       Computers - Osage - Amortized       \$106,346       20.00%       \$21,269         98       336.000       Roads, Railroads, Bridges - Osage       \$77,445       1.83%       \$1,417         99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$219,413,675       \$6,495,657       \$6,495,657	0 0 0 0 0 0	-7.00% -5.00% 0.00% 0.00% 0.00%
93         334.000         Accessory Electric Equipment - Osage         \$30,685,408         3.11%         \$954,316           94         335.000         Misc. Power Plant Equipment - Osage         \$3,558,757         3.65%         \$129,895           95         335.210         Office Furniture - Osage - Amortized         \$223,631         5.00%         \$11,182           96         335.220         Office Equipment - Osage - Amortized         \$158,706         6.67%         \$10,586           97         335.230         Office Equipment - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0 0 0 0 0	-5.00% 0.00% 0.00% 0.00%
94         335.000         Misc. Power Plant Equipment - Osage         \$3,558,757         3.65%         \$129,895           95         335.210         Office Furniture - Osage - Amortized         \$223,631         5.00%         \$11,182           96         335.220         Office Equipment - Osage - Amortized         \$158,706         6.67%         \$10,586           97         335.230         Computers - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0 0 0 0	0.00% 0.00% 0.00%
95       335.210       Office Furniture - Osage - Amortized       \$223,631       5.00%       \$11,182         96       335.220       Office Equipment - Osage - Amortized       \$158,706       6.67%       \$10,586         97       335.230       Computers - Osage - Amortized       \$106,346       20.00%       \$21,269         98       336.000       Roads, Railroads, Bridges - Osage       \$77,445       1.83%       \$1,417         99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$219,413,675       \$6,495,657       \$6,495,657	0 0 0	0.00% 0.00%
96         335.220         Office Equipment - Osage - Amortized         \$158,706         6.67%         \$10,586           97         335.230         Computers - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0	0.00%
97         335.230         Computers - Osage - Amortized         \$106,346         20.00%         \$21,269           98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657         \$6,495,657	0	
98         336.000         Roads, Railroads, Bridges - Osage         \$77,445         1.83%         \$1,417           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$219,413,675         \$6,495,657           PLANT         PLANT         \$1,417         \$1,83%         \$1,417	-	
99 TOTAL OSAGE HYDRAULIC PRODUCTION \$219,413,675 \$6,495,657 PLANT \$6,495,657	v	0.00%
PLANT		0.0070
100 KEOKUK HYDRAULIC PRODUCTION PLANT		
101111.000Accum. Amortization of Land Appraisal\$00.00%\$0Studies - KeokukStudies - KeokukStudies - KeokukStudies - KeokukStudies - KeokukStudies - Keokuk	0	0.00%
102 330.000 Land/Land Rights - Keokuk \$7,233,798 0.00% \$0	0	0.00%
103 331.000 Structures - Keokuk \$20,862,105 3.03% \$632,122	0	-2.00%
104 332.000 Reservoirs - Keokuk \$38,007,605 2.50% \$950,190	0	-1.00%
105         333.000         Water Wheels/Generators - Keokuk         \$171,897,635         2.86%         \$4,916,272	0	-9.00%
106         334.000         Accessory Electric Equipment - Keokuk         \$20,910,249         2.76%         \$577,123	0	-8.00%
107         335.000         Misc. Power Plant Equipment - Keokuk         \$5,308,743         3.10%         \$164,571	0	0.00%
108         335.210         Office Furniture - Keokuk - Amortized         \$76,893         5.00%         \$3,845	0	0.00%
109         335.220         Office Equipment - Keokuk - Amortized         \$222,424         6.67%         \$14,836	0	0.00%
110         335.230         Computers - Keokuk - Amortized         \$502,870         20.00%         \$100,574	0	0.00%
111         336.000         Roads, Railroads, Bridges - Keokuk         \$114,926         1.19%         \$1,368	0	0.00%
112     TOTAL KEOKUK HYDRAULIC     \$265,137,248     \$7,360,901       PRODUCTION PLANT     \$265,137,248     \$7,360,901		
113 TAUM SAUK HYDRAULIC PRODUCTION PLANT		
114 330.000 Land/Land Rights - Taum Sauk \$327,672 0.00% \$0	0	0.00%
115 331.000 Structures - Taum Sauk \$25,665,249 1.43% \$367,013	0	-6.00%
116 332.000 Reservoirs - Taum Sauk \$12,341,121 2.39% \$294,953	0	-3.00%
117 333.000 Water Wheels/Generators - Taum Sauk \$115,613,393 2.05% \$2,370,075	0	-27.00%
118         334.000         Accessory Electric Equipment - Taum         \$14,414,902         2.13%         \$307,037           Sauk         S	0	-24.00%
119         335.000         Misc. Power Plant Equipment - Taum Sauk         \$5,367,456         2.13%         \$114,327	0	0.00%
120 335.210 Office Furniture - Taum Sauk - Amortized \$148,183 5.00% \$7,409	0	0.00%
121         335.220         Office Equipment - Taum Sauk - Amortized         \$604,577         6.67%         \$40,325	0	0.00%
122 335.230 Computers - Taum Sauk - Amortized \$149,559 20.00% \$29,912	0	0.00%
123 336.000 Roads, Railroads, Bridges - Taum Sauk \$383,064 1.61% \$6,167	0	0.00%
124TOTAL TAUM SAUK HYDRAULIC\$175,015,176\$3,537,218PRODUCTION PLANT\$175,015,176\$3,537,218		
125         TOTAL HYDRAULIC PRODUCTION         \$659,566,099         \$17,393,776		
126 OTHER PRODUCTION		
127 OTHER PRODUCTION PLANT		
128         340.000         Land/Land Rights - Other         \$8,767,399         0.00%         \$0	0	0.00%
129         341.000         Structures - Other         \$48,304,118         2.56%         \$1,236,585	0	-5.00%
130         341.000         Structures - Solar - Other         \$3,279,013         3.98%         \$130,505	0	0.00%
131         342.000         Fuel Holders - Other         \$48,731,597         2.08%         \$1,013,617	0	-5.00%

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Line	Account	_	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
							_
132	344.000	Generators - Other	\$1,046,771,892	1.73%	\$18,109,154	0	-5.00%
133	344.000	Generators - Solar - Other	\$38,192,548	3.75%	\$1,432,221	0	0.00%
134	344.000	Generators - Solar (Large) - Other	\$969,714,032	3.75%	\$36,364,276	0	0.00%
135	344.000	Generators - Turbines - Other	\$7,832,286	4.29%	\$336,005	0	40.00%
136	345.000	Accessory Electric Equipment - Other	\$83,038,115	2.15%	\$1,785,319	0	-5.00%
137	345.000	Accessory Electric Equip - Solar - Other	\$7,828,061	0.86%	\$67,321	0	0.00%
138	346.000	Misc. Power Plant Equipment - Other	\$10,487,603	1.71%	\$179,338	0	0.00%
139	346.000	Misc. Power Plant Equip Solar - Other	\$52,422	1.91%	\$1,001	0	0.00%
140	346.210	Office Furniture - Other - Amortized	\$95,547	5.00%	\$4,777	0	0.00%
141	346.220	Office Equipment - Other - Amortized	\$481,400	6.67%	\$32,109	0	0.00%
142	346.230 347.000	Computers - Other - Amortized	\$1,459,706	20.00%	\$291,941 \$0	0	0.00%
143 144	347.000	Other ARO TOTAL OTHER PRODUCTION PLANT	\$0	0.00%	\$0 \$60.084.160	U	0.00%
144		TOTAL OTHER PRODUCTION PLANT	\$2,275,035,739		\$60,984,169		
145		TOTAL OTHER PRODUCTION	\$2,275,035,739		\$60,984,169		
146		HIGH PRAIRIE WIND PRODUCTION PLANT					
147	340.000	Land/Land Rights - HP	\$614,523	0.00%	\$0	0	0.00%
148	341.000	Structures & Improvements - HP	\$48,059,137	3.48%	\$1,672,458	0	0.00%
149	342.000	Fuel Holders - HP	\$0	0.00%	\$0	0	0.00%
150	344.000	Generators - HP	\$530,650,214	3.64%	\$19,315,668	0	-1.00%
151	345.000	Accessory Electric Equipment - HP	\$75,410,290	3.64%	\$2,744,935	0	-1.00%
152	346.000	Misc. Power Plant Equipment - HP	\$15,499	3.59%	\$556	0	0.00%
153	346.210	Office Furniture - HP - Amortized	\$58,927	5.00%	\$2,946	0	0.00%
154	346.220	Office Equipment - HP - Amortized	\$8,952	6.67%	\$597	0	0.00%
155	346.230	Computers - HP - Amortized	\$54,771	20.00%	\$10,954	0	0.00%
156	347.000	High Prairie ARO	\$0	0.00%	\$0	0	0.00%
157		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$654,872,313		\$23,748,114		
158		ATCHISON WIND PRODUCTION PLANT					
158	340.000	Land/Land Rights - ATCH	\$865,642	0.00%	\$0	0	0.00%
160	341.000	Structures & Improvements - ATCH	\$31,862,732	3.39%	\$1,080,147	0	0.00%
161	342.000	Fuel Holders - ATCH	\$0	0.00%	\$0	0	0.00%
162	344.000	Generators - ATCH	\$431,932,363	3.56%	\$15,376,792	0	0.00%
163	345.000	Accessory Electric Equipment - ATCH	\$52,526,283	3.52%	\$1,848,925	0	0.00%
164	346.000	Misc. Power Plant Equipment - ATCH	\$10,894	2.36%	\$257	0	0.00%
165	346.210	Office Furniture - ATCH - Amortized	\$61,002	5.00%	\$3,050	0	0.00%
166	346.220	Office Equipment - ATCH - Amortized	\$9,001	6.67%	\$600	0	0.00%
167	346.230	Computers - ATCH - Amortized	\$8,086	20.00%	\$1,617	0	0.00%
168	347.000	Atchison ARO	\$0	0.00%	\$0	0	0.00%
169		TOTAL ATCHISON WIND PRODUCTION PLANT	\$517,276,003		\$18,311,388		
170		TOTAL PRODUCTION PLANT	\$11,509,556,730		\$385,970,694		
474							
171 172	111.000	TRANSMISSION PLANT Accum. Amortization of Electric Plant - TP	\$0	0.00%	\$0	0	0.00%
173	350.000	Land/Land Rights - TP	\$66,564,393	0.00%	\$0	0	0.00%
174	352.000	Structures & Improvements - TP	\$9,566,527	1.66%	\$158,804	0	-5.00%
175	353.000	Station Equipment - TP	\$754,650,548	2.03%	\$15,319,406	0	-10.00%
176	354.000	Towers and Fixtures - TP	\$104,554,457	3.00%	\$3,136,634	0	-55.00%
177	355.000	Poles and Fixtures - TP	\$801,739,031	3.65%	\$29,263,475	0	-105.00%
178	356.000	Overhead Conductors & Devices - TP	\$650,693,337	2.15%	\$13,989,907	0	-40.00%
179	359.000	Roads and Trails - TP	\$71,788	1.33%	\$955	0	0.00%
180		TOTAL TRANSMISSION PLANT	\$2,387,840,081		\$61,869,181	-	

Accounting Schedule: 05 Sponsor: A. Coffer Page: 4 of 5

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	Ē	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
404		DISTRIBUTION PLANT					
181 182	360.000		\$40,789,309	0.00%	\$0	0	0.00%
182	361.000	Land/Land Rights - DP Structures & Improvements - DP	\$40,789,309 \$17,949,046	0.00% 1.73%	ەر \$310,518	0 0	-5.00%
184	362.000	Station Equipment - DP	\$1,717,438,958	1.73%	\$31,772,621	0	-10.00%
185	362.000	Poles, Towers, & Fixtures - DP	\$1,701,553,609	4.33%	\$73,677,271	0	-155.00%
186	365.000	Overhead Conductors & Devices - DP	\$2,425,821,166	4.33% 2.33%	\$73,677,271 \$56,521,633	0	-50.00%
187	366.000	Underground Conduit - DP	\$796,375,574	2.33 %	\$18,237,001	0	-60.00%
188	367.000	Underground Conductors & Devices - DP	\$1,091,650,469	2.29%	\$18,237,001 \$28,601,242	0	-45.00%
189	368.000	Line Transformers - DP	\$627,683,838	1.96%	\$28,001,242 \$12,302,603	0	-45.00%
189	369.000	Services - Overhead - DP	\$263,559,548	3.63%	\$9,567,212	0	-175.00%
190	369.010	Services - Underground - DP	\$208,147,540	2.71%	\$5,640,798	0	-100.00%
191	370.000	Meters - DP	\$208,147,540	25.78%	\$3,040,798	0	-1.00%
192	370.000	AMI Meters - DP		25.78% 5.58%		0	
	370.100	Meter Installations - DP	\$275,251,645		\$15,359,042 \$5,482	0	-1.00%
194 195	373.000		\$164,613 \$250,454,733	3.33%	\$5,482 \$0,266,216		0.00%
	373.000	Street Lighting and Signal Systems - DP	\$259,454,733 \$0,470,256,000	3.61%	\$9,366,316	0	-30.00%
196		TOTAL DISTRIBUTION PLANT	\$9,470,356,099		\$272,837,977		
197		INCENTIVE COMPENSATION					
197		CAPITALIZATION					
198		Incentive Compensation Capitalization Adj.	-\$63,085,564	3.10%	¢1 055 652	0	0.00%
198		TOTAL INCENTIVE COMPENSATION	-\$63,085,564	3.1070	-\$1,955,652 -\$1,955,652	U	0.00%
199		CAPITALIZATION	-303,005,504		-\$1,955,652		
		CAPITALIZATION					
200		GENERAL PLANT					
201	389.000	Land/Land Rights - GP	\$15,007,685	0.00%	\$0	0	0.00%
202	390.000	Misc. Structures & Improvements - GP	\$2,522,607	2.44%	\$61,552	0	-10.00%
203	390.000	Lrg Structures & Improvements - GP	\$546,839,164	2.88%	\$15,748,968	0	-10.00%
204	390.500	Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	0	0.00%
205	391.000	Office Furniture & Equipment - GP	\$80,662,961	5.42%	\$4,371,932	0	0.00%
206	391.200	Personal Computers - GP	\$118,554,899	20.19%	\$23,936,234	0	0.00%
207	391.300	Office Furniture & Equipment - 391.3 - GP	\$3,722,867	8.06%	\$300,063	0	0.00%
208	392.000	Transportation Equipment - GP	\$195,965,642	5.06%	\$9,915,861	0	15.00%
209	392.500	Transportation Equipment - Training - GP	\$125,741	0.00%	\$0	0	0.00%
210	393.000	Stores Equipment - GP	\$7,312,085	5.08%	\$371,454	0	0.00%
211	394.000	Laboratory Equipment - GP	\$43,966,383	5.18%	\$2,277,459	0	0.00%
212	394.500	Laboratory Equipment - Training - GP	\$2,132,612	0.00%	\$0	0	0.00%
213	395.000	Tools, Shop, & Garage Equipment- GP	\$8,113,840	4.99%	\$404,881	0	0.00%
214	396.000	Power Operated Equipment - GP	\$24,702,799	6.87%	\$1,697,082	0	15.00%
215	397.000	Communication Equipment - GP	\$261,392,665	6.79%	\$17,748,562	0	0.00%
216	397.500	Communication Equipment - Training - GP	\$12,326	0.00%	\$0	0	0.00%
217	398.000	Miscellaneous Equipment - GP	\$23,998,724	5.02%	\$1,204,736	0	0.00%
218	399.000	General Plant ARO	\$0	0.00%	\$0	0	0.00%
219		TOTAL GENERAL PLANT	\$1,335,967,005	510070	\$78,038,784	J	510070
			+ -,, ,		÷ •,•••,• •		
220		Total Depreciation	\$25,693,017,661		\$796,760,984		

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	Ē	<u>G</u>	H	<u>l</u>
Line Number	Account	Depression Reserve Description	Total	Adjust. Number	Adjuctmente	•		Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$40,473,877	R-2	\$3,026,900	\$43,500,777	100.0000%	\$0	\$43,500,777
3	182.000	Callaway Life Extension	\$676,604	R-3	\$77,904	\$754,508	100.0000%	\$0	\$754,508
4	303.000	Miscellaneous Intangibles - Balance	\$503,640,742	R-4	-\$20,395,771	\$483,244,971	100.0000%	\$0 \$0	\$483,244,971
5 6	303.000	Miscellaneous Intangibles - Additions TOTAL INTANGIBLE PLANT	\$0 \$544,791,223	R-5	\$4,583,271 -\$12,707,696	\$4,583,271 \$532,083,527	100.0000%	<u>\$0</u> \$0	\$4,583,271 \$532,083,527
0			\$544,791,225		-\$12,707,090	\$552,065,52 <i>1</i>		фU	\$ <b>552,065,52</b> 7
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
•									
9	402.000	SIOUX STEAM PRODUCTION PLANT	¢20.404.404	D 40	¢4,000,670		400.00000/	¢0	
10 11	182.000 310.000	Sioux Post-Op Land/Land Rights - Sioux	\$28,101,494 \$0	R-10 R-11	\$1,902,570 \$0	\$30,004,064 \$0	100.0000% 100.0000%	\$0 \$0	\$30,004,064 \$0
12	311.000	Structures - Sioux	\$38,631,123	R-11 R-12	<del>پ</del> و 970,003-	\$0 \$37,661,120	100.0000%	\$0 \$0	پو \$37,661,120
13	312.000	Boiler Plant Equipment - Sioux	\$611,231,787	R-12	\$37,182,563	\$648,414,350	100.0000%	\$0 \$0	\$648,414,350
14	314.000	Turbogenerator Units - Sioux	\$101,549,054	R-14	\$7,826,262	\$109,375,316	100.0000%	\$0	\$109,375,316
15	315.000	Accessory Electric Equipment - Sioux	\$74,362,957	R-15	\$3,734,193	\$78,097,150	100.0000%	\$0	\$78,097,150
16	316.000	Misc. Power Plant Equipment - Sioux	\$8,291,822	R-16	\$509,126	\$8,800,948	100.0000%	\$0	\$8,800,948
17	316.210	Office Furniture - Sioux - Amortized	\$592,604	R-17	-\$149,549	\$443,055	100.0000%	\$0	\$443,055
18	316.220	Office Equipment - Sioux - Amortized	\$400,001	R-18	\$24,847	\$424,848	100.0000%	\$0	\$424,848
19	316.230	Computers - Sioux - Amortized	\$1,057,719	R-19	\$221,736	\$1,279,455	100.0000%	\$0	\$1,279,455
20	317.000	Sioux ARO	\$36,293,180	R-20	-\$36,293,180	\$0	100.0000%	\$0	\$0
21		TOTAL SIOUX STEAM PRODUCTION	\$900,511,741		\$13,988,565	\$914,500,306		\$0	\$914,500,306
		PLANT							
22		VENICE STEAM PRODUCTION PLANT							
22	310.000	Land/Land Rights - Venice	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	311.000	Structures - Venice	\$0 \$0		\$0 \$0	\$0 \$0		\$0 \$0	\$0
25	312.000	Boiler Plant Equipment - Venice	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26	314.000	Turbogenerator Units - Venice	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	315.000	Accessory Electric Equipment - Venice	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	316.000	Misc. Power Plant Equipment - Venice	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	317.000	Venice ARO	\$219,782	R-29	-\$219,782	\$0	100.0000%	<u>\$0</u>	<u>\$0</u>
30		TOTAL VENICE STEAM PRODUCTION	\$219,782		-\$219,782	\$0		\$0	\$0
		PLANT							
31		LABADIE STEAM PRODUCTION UNIT							
32	310.000	Land/Land Rights - Labadie	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33	311.000	Structures - Labadie	\$50,280,583	R-33	\$3,755,543	\$54,036,126	100.0000%	\$0	\$54,036,126
34	312.000	Boiler Plant Equipment - Labadie	\$408,511,135	R-34	\$38,889,861	\$447,400,996	100.0000%	\$0	\$447,400,996
35	314.000	Turbogenerator Units - Labadie	\$137,381,455	R-35	\$17,845,092	\$155,226,547	100.0000%	\$0	\$155,226,547
36	315.000	Accessory Electric Equipment - Labadie	\$53,007,086	R-36	\$4,221,146	\$57,228,232	100.0000%	\$0	\$57,228,232
37	316.000	Misc. Power Plant Equipment - Labadie	\$8,464,025	R-37	\$3,659,919	\$12,123,944	100.0000%	\$0	\$12,123,944
38	316.210	Office Furniture - Labadie - Amortized	\$372,655	R-38	\$39,364	\$412,019	100.0000%	\$0	\$412,019
39	316.220	Office Equipment - Labadie - Amortized	\$578,950	R-39	\$33,181	\$612,131	100.0000%	\$0	\$612,131
40	316.230	Computers - Labadie - Amortized	\$1,162,194	R-40	\$196,704	\$1,358,898	100.0000%	\$0 \$0	\$1,358,898
41 42	317.000	Labadie ARO TOTAL LABADIE STEAM PRODUCTION	\$3,922,402 \$663,680,485	R-41	-\$3,922,402 \$64,718,408	\$0 \$728,398,893	100.0000%	<u>\$0</u> \$0	\$0 \$728,398,893
42		UNIT	<b>\$003,000,40</b> 5		<b>\$04,7 10,400</b>	\$120,390,093		φU	\$120,390,09 <b>3</b>
43		COAL CARS							
44	312.030	Coal Cars - 312.03	\$55,109,921	R-44	\$78,032	\$55,187,953	100.0000%	\$0	\$55,187,953
45	312.030	Coal Cars - Leased	\$15,875,400	R-45	-\$15,875,400	\$0	100.0000%	\$0	\$0
46		TOTAL COAL CARS	\$70,985,321		-\$15,797,368	\$55,187,953		\$0	\$55,187,953
47		RUSH ISLAND STEAM PRODUCTION							
40	240.000	PLANT	<b>*</b> ~	D 40	*~	<b>#</b> ~	100 00000/	*~	*^
48 49	310.000 311.000	Land/Land Rights - Rush Structures - Rush	\$0 \$45,665,712	R-48 R-49	\$0 \$45,665,712-	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
49 50	312.000	Boiler Plant Equipment - Rush	\$45,865,712	R-49 R-50	-\$45,865,712 -\$245,893,772	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
50 51	312.000	Turbogenerator Units - Rush	\$89,748,457	R-50 R-51	-\$89,748,457	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
52	315.000	Accessory Electric Equipment - Rush	\$27,571,228	R-52	-\$27,571,228	\$0 \$0	100.0000%	\$0 \$0	\$0
53	316.000	Misc. Power Plant Equipment - Rush	\$5,806,236	R-53	-\$5,806,236	\$0	100.0000%	\$0	\$0
55							-	\$0	

Accounting Schedule: 06 Sponsor: B. Burton Page: 1 of 5

Lime         Account         Dependencies Reserve Description         Total         Adjustmer         Ac Adjustmert         Ac Adjustmert         Ac Adjustmert         Monital Adjustment         Adjustmert         Monital Adjustment         Adjustmert         Monital Adjustment         Monitadjustment         Monitadjustment         Monit		<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u> </u>	G	H	l
55         318.220         Office Equipment - Ruch Island - Amoritand S23,772         S34,477         8-55         -4381,477         50         100.0007x         50         1           56         316,200         Computers - Ruch Island - Amoritand S23,772         S23,772         S3         S0         100.0007x         S0		Account		Total	Adjust.		•	Jurisdictional	Jurisdictional	MO Adjusted
58         315.29         Computers - Rush Island - Amoritaet Rush Island ARO PRODUCTION FLAM         S251,771 4415,84010         64 4415,84010         54 4415,84010         100,8009h 4415,84010         50           9         317.00         ColMIGN STAM PRODUCTION PLANT Subject National ARO Statistics Flam Regiment - Common 4415,84017         Fed 522,115,20         Fed 524,20,20         Fed 524,20,2					•			-		Jurisdictional
57         87.000         Rute islamd ARO         547.445         8-7         347.445         50         100.000%         50         50           58         317.000         Rute islamd ARO         5415.846.18         55.011.843         50         100.000%         50         51           60         311.000         Bailer Phat Equipment - Common         45.011.841         Red         55.011.843         50         100.000%         50         51           64         316.000         Turbagenerate Uhits - Common         45.821.342.84         Red         55.011.843         50         100.000%         50         51           64         316.200         Office Functures - Common - Amortized         52.823.177         Red         52.011.843         50         100.000%         50         51           64         316.200         Office Functures - Common - Amortized         52.041.550.177         Red         52.458.071         50         100.000%         50         51         51         51.050.11         100.000%         50         51.050.11         100.000%         50         51.050.11         100.000%         50         51.050.11         100.000%         50         51.050.11         100.000%         50         51.050.11         51.050.0000%	55	316.220	Office Equipment - Rush Island - Amortized	\$381,417	R-55	-\$381,417	\$0	100.0000%	\$0	\$0
57         317.000         Rute island AGO         4437.445         R-67         -3437.445         30         100.000%         30         30           59         317.000         Rute island SLAND STEAM PRODUCTION PLANT         45011443         R-0         55.011,443         S0         100.000%         S0         50           60         312.000         Baller Flant Equipment - Common         445.412,427,48         R-0         55.011,443         S0         100.000%         S0         51           61         312.000         Turbogenerate Units - Common         445.412,472,48         R-0         55.011,443         S0         100.000%         S0         51           62         316.200         Office Fundmen - Common - Amortized         450.416         R-65         50         S0         100.000%         S0         51           63         316.200         Office Fundmen - Common - Amortized         57.72         R-67         54.50         S1         S0.000%         S0         S1         S1 </td <td>56</td> <td>316.230</td> <td>Computers - Rush Island - Amortized</td> <td>\$251.773</td> <td>R-56</td> <td>-\$251.773</td> <td>\$0</td> <td>100.0000%</td> <td>\$0</td> <td>\$0</td>	56	316.230	Computers - Rush Island - Amortized	\$251.773	R-56	-\$251.773	\$0	100.0000%	\$0	\$0
55         TOTAL RUSH BLANG STEMM         5415,054,015         50         50         50           50         TOTAL RUSH BLANG STEMM         5415,054,015         50         100,0000%         50         11           50         S11,000         Structures - Common         -550,011,813         50         100,0000%         50         10           51         Structures - Common         -422,213,620         86         100,0000%         50         10           53         S15,000         Accessory Electric Equipment - Common         -43,467,717         Re3         33,000%         50         10           66         S16,200         Office Funithies - Common - Amortized         50         Re4         50,000%         50         11           67         S16,220         Office Equipment - Common - Amortized         50         Re5         50,300         100,0000%         50         11           68         S16,220         Office Equipment - Common - Amortized         50         Re4         50,801         100,0000%         50         11           70         TOTAL STEAM PRODUCTION         \$2,404,550,197         -43,445,014         \$1,808,106,183         100,0000%         50         \$116,730,546         100,0000%         50         \$116,730,			•				-		-	\$0
Site         COMMON STEAM PRODUCTION PLANT         -501144         Ref         S201144         St         1000000000000000000000000000000000000	58		TOTAL RUSH ISLAND STEAM			-\$415,984,015	\$0			\$0
66         311.00         Structures - Common         -45.011.643         R-0         50.011.643         30         100.000%         50           61         312.00         Turbogenerator Junts - Common         -32.213.20         R-1         52.017.71         63         100.000%         50         1           64         315.00         Turbogenerator Junts - Common         -32.817.71         R-4         545.13         50         100.000%         50         1           64         315.20         Office Funiture - Common - Amorized         52.847.17         R-6         518.20         100.000%         50         1           66         316.20         Office Funiture - Common - Amorized         52.847.47         R-6         518.01         100.000%         50         518.0           68         317.00         Common AD         32.426.258         R-8         518.01         100.000%         50         518.0           71         TOTAL COMMON STEAM PRODUCTION         32.441.550.197         4343.445.014         \$1.698.105.1         100.000%         50         \$11.6730.86           73         192.000         Landfund Rights - Callway         \$2.441.550.197         \$10.15.0.48         \$10.0.000%         50         \$1.687.337.670.67			PRODUCTION PLANT							
60         311.000         Structures - Common         -55.011.643         R-60         45.011.643         S0         100.000%         S0           61         312.000         Turbogenerator Jults - Common         -42.213.200         R-4         5459.133         S0         100.000%         S0         I           62         314.000         Turbogenerator Jults - Common         -42.49.133         R-4         5459.133         S0         100.000%         S0         I           63         315.000         Office Equipment - Common - Amorized         52.997.71         R-4         S12.000         S10.000%         S0         I           64         316.230         Office Equipment - Common - Amorized         S17.672         R-4         S18.01         100.000%         S0         I           66         316.230         Office Equipment - Common - Amorized         S2.441.556.197         I         I00.000%         S0         S16.01           71         NUCLEAR PRODUCTION         \$2.041.556.197         I         I00.000%         S0         \$116.730.946         I00.0000%         S0         \$116.730.946           73         322.000         Landrund Rights - Callway         S72.182.18         R-73         \$210.0007         \$10.00000%         S0	50									
61         312.000         Boiler Plant Equipment - Common         -52.213.620         St 50, 60         100.000%         50           63         315.000         Accessory Electric Equipment - Common         -53.877.271         83         St 50, 60         100.000%         50           63         315.000         Accessory Electric Equipment - Common         -53.877.271         83         St 50, 60         50         100.000%         50           64         315.200         Computer - Common - Amorized         517.727         R-64         St 50, 60         50         100.000%         50           65         S17.020         Computer - Common - Amorized         517.727         R-7         24.93         518.031         100.000%         50         516.07           70         TOTAL COMON STEAM PRODUCTION         52.442.684         S1.68.105.133         100.0000%         50         516.07           71         NUCLEAR PRODUCTION         52.445.50.197         5116.730.36         100.0000%         50         516.730.36           73         122.000         Callawary Rot-Op         5114.579.35         R-74         52.150.97         5116.730.36         100.0000%         50         578.478.47           73         322.0000         Reade Tallay         5		211 000		¢5 011 943	P.60	¢5 011 942	¢0	100 0000%	¢0	\$0
62         314.000         Tundgenerator Junis - Common Accessory Electric Equipment - Common 3842.039         8-40         335.07.271 8-40         8-40         335.07.271 8-40         8-40         300.000% 50         50           64         316.000         Mite. Forwer Plant Equipment - Common 3842.039         8-40         300.000%         50         100.000%         50           64         316.202         Office Equipment - Common 3842.038         8-64         30         513.00         100.000%         50         100.000%         50           64         316.202         Office Equipment - Common Function         8-24.92.684         8-64         30         513.01         100.000%         50         516.00           64         317.000         Common Astron         Amoritad         522.492.684         8-64         516.90.5183         100.000%         50         516.90.5183           70         CALLAWAY NUCLEAR PRODUCTION PLANT         S2.041.56.0197         534.346.014         \$16.96.105.183         100.0000%         50         5116.730.6           71         NUCLEAR PRODUCTION         S2.041.56.0197         S34.20.40         \$10.0000%         50         516.73.3           72         CALLAWAY NUCLEAR PRODUCTION         S2.041.575.778         R-74         \$50         500.000							-			\$0 \$0
66.3         315.000         Accessory Electric Equipment - Common         -53.507.271         R-63         53.507.271         80         100.000%         50         1           66         315.201         Office Furniture - Common - Anoritzed         528.42.38         R-4         5240.427         84         5240.427         84         100.000%         50         1           67         315.201         Office Furniture - Common - Anoritzed         522.492.644         76         30         100.000%         50         51         50         61         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         51         50         51         50         51         50         51         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51         50         51 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>\$0</td></td<>							-			\$0
66       316.210       Office Furniture - Common - Amortized       5208.447       R-65       \$208.447       R-65       \$100.0000%       \$50       51         67       316.230       Office Furniture - Common - Amortized       \$17.72       R-67       \$4559       \$510.031       100.0000%       \$50       \$510.01         68       317.00       Common ARO       38.831.147       R-67       \$24.92.584       \$50       \$510.01       \$50.0000%       \$50       \$510.01         70       TOTAL STEAM PRODUCTION       \$22.041.550.197       R-67       \$51.63.01       \$50.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$510.0000%       \$50       \$568.02.428.45       \$50       \$500.0000%       \$50       \$568.02.428.45       \$50       \$500.0000%       \$50       \$568.02.428.45       \$500.0000% <td></td> <td>315.000</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>\$0</td>		315.000					-			\$0
666         316.20         Office Equipment - Common - Amorizad Computers - Common ARO         80         P.66         50         50         100.000%         50         518.03           66         317.00         Common ARO         52,42,264         P.66         50         518.03         100.000%         50         518.03           70         TOTAL COMMON STEAM PRODUCTION         52,42,626.4         P.66         50,894.0178         518.03         100.000%         50         518.03           70         TOTAL COMMON STEAM PRODUCTION         52,441,550,197         514.6730.94         F.73         52,150,997         5116.730.94         50         51.680.105,11           71         TOTAL STEAM PRODUCTION         52,441,550,197         74         52,150,997         5116.730.94         100.0000%         50         548.2429.4           72         CALLAWAY NUCLEAR PRODUCTION         57,752,753         74         50         50         50.0000%         50         548.2429.4           73         182.000         Structures - Callaway         5672,752,718         74         52,738.462         513,77,724.462         513,77,724.462         513,77,724.462         513,77,724.462         513,77,724.462         513,77,724.462         513,77,724.462         513,77,724.462         513,77,724.4						· ·	-			\$0
67 68 69         316.230 17 00         Computers - Common - Amonized Common ARO TOTAL COMMON STEAM PRODUCTION         847 52,422,684 53,849,177         846 53,849,177         818,031 518,031         100.000% 50         50 518,031           70         TOTAL STEAM PRODUCTION         \$2,441,550,197         \$343,445,014         \$16,031,000%         \$30         \$116,070           71         NUCLEAR PRODUCTION         \$2,041,550,197         \$343,445,014         \$16,081,05,163         \$100,000%         \$30         \$116,730,94           72         CALLAWAY NUCLEAR PRODUCTION PLANT         \$2,041,550,197         \$314,573,48         \$7,755,57         \$7,757,575,757,77,772         \$7,753,575,77,772         \$7,753,757,777,772         \$100,000%         \$30         \$5116,730,94           71         322,000         Land/Land Rights - Callaway         \$77,757,575,77,777         \$77,757,575,775,777         \$77,757,575,777,777         \$77,757,777,772,772,774,774         \$100,0000%         \$30         \$5116,730,94           71         322,000         Accessory Electric Equipment - Callaway         \$375,774,573         \$77,774,572,774,773         \$100,0000%         \$30         \$516,774,773           73         322,000         Accessory Electric Equipment - Callaway - Amoritzed         \$2,325,236         \$57,774,577         \$100,0000%         \$0         \$516,77,784,577										\$0
668         317.00         Common ARO TOTAL COMMON STEAM PRODUCTION         522.42.92.84 (39.849.178)         R-66         522.42.92.84 (39.849.178)         50         50           70         TOTAL STEAM PRODUCTION         \$2.041,550.197         \$3.849.178         \$3.849.178         \$16.071         \$0         \$0000%         \$0         \$16.07           71         TOTAL STEAM PRODUCTION         \$2.041,550.197         \$3.445.014         \$1.698.105.16         \$0         \$0         \$116.730.94         \$16.091,051.63         \$0         \$116.730.94         \$0         \$116.730.94         \$0         \$0         \$116.730.94         \$0         \$0         \$00000%         \$0         \$116.730.94         \$0         \$0         \$00000%         \$0         \$116.730.94         \$0         \$0         \$00000%         \$0         \$0         \$00000%         \$0         \$0         \$00000%         \$0         \$0         \$00000%         \$0         \$0         \$00000%         \$0         \$0         \$00000%         \$0				-		-				\$0 \$10.024
69         TOTAL COMMON STEAM PRODUCTION         39,831,147         39,849,176         \$16,031           70         TOTAL STEAM PRODUCTION         \$2,041,550,197         \$3,834,147         \$39,849,176         \$16,031           71         NUCLEAR PRODUCTION         \$2,041,550,197         \$3,43,445,014         \$1,698,105,183         \$0         \$1,698,105,183           72         CALLAWAY NUCLEAR PRODUCTION         \$114,579,945         R.74         \$50         \$51,632,186         100,0000%         \$50         \$116,730,946           74         220,000         Land/Land Rights - Callaway         \$77,216,2716         R.75         \$10,303,241         \$86,229,459         100,0000%         \$50         \$518,730,574,567           73         320,000         Reactor Priat Equipment - Callaway         \$75,756,756,775         \$78,74,567         100,0000%         \$50         \$52,829,429,429           73         320,000         Diffice Equipment - Callaway         \$58,63,515         \$70,472,623         \$71,67,76         \$73,870,426         100,0000%         \$50         \$52,829,429,429           73         320,000         Diffice Equipment - Callaway         \$50,821,628,81         \$73,870,426         100,0000%         \$50         \$57,744,56         100,0000%         \$50         \$57,744,56         100,0000%<			•			-				\$18,031 \$0
PLANT         S2,041,550,197         4343,445,014         51,698,105,183         50         \$1,698,105,183           70         OTAL STEAM PRODUCTION         S2,041,550,197         -5343,445,014         \$1,698,105,183         50         \$1,698,105,183           71         NUCLEAR PRODUCTION         PLANT         51         \$1,698,105,183         50         \$1,698,105,183           72         CALLAWAY NUCLEAR PRODUCTION         PLANT         \$11,6,730,346         \$100,0000%         \$50         \$116,730,346           73         182,000         LandLand Rights - Callaway         \$972,175,58         \$7,75         \$116,730,346         \$100,0000%         \$50         \$133,870,24           73         320,000         Turbagemetro tolins - Callaway         \$150,164,218         \$7,78         \$103,756,58         \$100,0000%         \$50         \$13,787,244           71         322,000         Turbagemetr - Callaway         \$160,164,218         \$7,78         \$17,677,50         \$100,0000%         \$50         \$37,167,750           71         322,500         Office Funiture - Callaway - Amortized         \$2,815,821         \$16,834,923         \$31,652,414,935         \$31,652,414,935         \$31,652,414,935         \$31,652,414,935         \$31,652,414,935         \$31,652,414,935,74,933         \$31,652,414,935,74,933 <td></td> <td>517.000</td> <td></td> <td></td> <td>11-00</td> <td></td> <td></td> <td>100.000078</td> <td></td> <td>\$18,031</td>		517.000			11-00			100.000078		\$18,031
71         NUCLEAR PRODUCTION         72         CALLAWAY NUCLEAR PRODUCTION PLANT         8114,579,949         R-73         \$2,150,997         \$116,730,946         100.000%         \$50         \$116,730,946           73         182.000         Callaway Post-Op Callaway Post-Op         \$114,579,949         R-73         \$2,150,997         \$116,730,946         100.000%         \$50         \$62,429,490           74         320,000         Structures - Callaway         \$57,7126,216         R-74         \$10,303,241         \$662,429,490         \$00.000%         \$50         \$522,620,421         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$523,870,242         \$00.000%         \$50         \$522,620,427,63,631         \$00.000%         \$50         \$52,767,767         \$10,0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000% <td< td=""><td></td><td></td><td></td><td><i><i><i>vc</i>,<i>cci</i>,<i>iii</i></i></i></td><td></td><td><i><b>4</b>0,0 10,110</i></td><td>¢10,001</td><td></td><td>ţ,</td><td>¢10,001</td></td<>				<i><i><i>vc</i>,<i>cci</i>,<i>iii</i></i></i>		<i><b>4</b>0,0 10,110</i>	¢10,001		ţ,	¢10,001
71         NUCLEAR PRODUCTION         72         CALLAWAY NUCLEAR PRODUCTION PLANT         8114,579,949         R-73         \$2,150,997         \$116,730,946         100.000%         \$50         \$116,730,946           73         182.000         Callaway Post-Op Callaway Post-Op         \$114,579,949         R-73         \$2,150,997         \$116,730,946         100.000%         \$50         \$62,429,490           74         320,000         Structures - Callaway         \$57,7126,216         R-74         \$10,303,241         \$662,429,490         \$00.000%         \$50         \$522,620,421         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$522,620,422         \$00.000%         \$50         \$523,870,242         \$00.000%         \$50         \$522,620,427,63,631         \$00.000%         \$50         \$52,767,767         \$10,0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000%         \$50         \$57,167,769         \$100.0000% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
72         CALLAWAY NUCLEAR PRODUCTION PLANT         S114,579,949         R-73         S2,150,997         S116,730,946         100,0000%         S0         S116,730,94           74         320,000         LandLand Rights - Callaway         S67,126,718         R-75         S1,030,241         S822,429,459         100,0000%         S0         S532,229,4           75         321,000         Structures - Callaway         S76,975,779         R-76         S27,394,024         100,0000%         S0         S522,229,4         100,0000%         S0         S522,229,4         100,0000%         S0         S523,229,24,22         100,0000%         S0         S523,229,24,22         100,0000%         S0         S53,229,204,22         100,0000%         S0         S553,229,204,22         100,0000%         S0         S573,870,57         100,0000%         S0         S71,377,374,57         100,0000%         S0         S71,377,374,57         100,0000%         S0         S71,377,374,57         100,0000%         S0         S71,677,31         100,0000%         S0         S71,677,45         100,0000%         S0         S2,094,783,38<	70		TOTAL STEAM PRODUCTION	\$2,041,550,197		-\$343,445,014	\$1,698,105,183		\$0	\$1,698,105,183
72         CALLAWAY NUCLEAR PRODUCTION PLANT         S114,579,949         R-73         S2,150,997         \$116,730,946         100,0000%         \$50         \$116,730,94           74         320,000         LandLand Rights - Callaway         \$67,726,718         R-76         \$52,150,997         \$116,730,946         100,0000%         \$50         \$513,672,041           75         321,000         Structures - Callaway         \$705,975,779         \$76         \$27,394,024         100,0000%         \$50         \$552,229,442           78         324,000         Accessory Electric Equipment - Callaway         \$766,952,729,828         \$773         \$723,220,29         \$77,724,577         100,0000%         \$50         \$57,784,57           78         325,210         Office Furniture - Callaway - Amorized         \$54,433,515         R+8         \$77,42,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%         \$50         \$77,784,57         100,0000%										
PLANT         PLANT         S114,579,940         R-73         S2,150,937         S116,730,946         D00,000%         S0         S116,730,946           74         320,000         Structures - Callaway         S0         R-74         S0         S0         D00,000%         S0         S52,250,947           75         322,000         Structures - Callaway         S705,975,579         R-76         S27,84,862         S73,870,241         100,0000%         S0         S528,242,44           76         322,000         Turbogenator Units - Callaway         S166,176,230,842         S73,870,241         100,0000%         S0         S528,242,44           78         324,000         Misc. Power Plant Equipment - Callaway         S166,126,298         R-78         S3,923,63         S163,756,561         100,0000%         S0         S75,784,557           71         325,210         Office Furniture - Callaway - Amortized         S2,439,631         S3,465,221         S16,7760         100,0000%         S0         S75,784,557         100,0000%         S0         S75,784,577         100,0000%         S0         S71,67,750         100,0000%         S0         S71,67,730           82         325,230         Callaway ARO         S2,032,136,531         S2,044,783,383         S0         S2,09	71		NUCLEAR PRODUCTION							
PLANT         PLANT         S114,579,940         R-73         S2,150,937         S116,730,946         D00,000%         S0         S116,730,946           74         320,000         Structures - Callaway         S0         R-74         S0         S0         D00,000%         S0         S52,250,947           75         322,000         Structures - Callaway         S705,975,579         R-76         S27,84,862         S73,870,241         100,0000%         S0         S528,242,44           76         322,000         Turbogenator Units - Callaway         S166,176,230,842         S73,870,241         100,0000%         S0         S528,242,44           78         324,000         Misc. Power Plant Equipment - Callaway         S166,126,298         R-78         S3,923,63         S163,756,561         100,0000%         S0         S75,784,557           71         325,210         Office Furniture - Callaway - Amortized         S2,439,631         S3,465,221         S16,7760         100,0000%         S0         S75,784,557         100,0000%         S0         S75,784,577         100,0000%         S0         S71,67,750         100,0000%         S0         S71,67,730           82         325,230         Callaway ARO         S2,032,136,531         S2,044,783,383         S0         S2,09	72		CALLAWAY NUCLEAR PRODUCTION							
73       122.000       Callaway Post-Op       S114,579,949       R-73       S2,1097       S116,739,946       100.0000%       S0       S116,739,946       No.0000%       S0       S116,739,946       No.0000%       S0       S522,725,78       R-76       S10,733,870,241       100.0000%       S0       S522,733,870,241       100.0000%       S0       S522,733,870,241       100.0000%       S0       S522,733,870,241       100.0000%       S0       S526,809,148       R-77       S10,150,442       S100,0000%       S0       S526,809,144       R-77       S10,150,442       S100,0000%       S0       S526,809,144       R-77       S10,150,442       S100,0000%       S0       S526,809,144       R-77       S10,150,442       S100,0000%       S0       S573,870,241       100.0000%       S0       S573,870,241       100.0000%       S0       S57,748,76       S57,748,76,74       S10,00000%       S0       S57,748,76,74       S10,00000%       S0       S57,748,76,74       S16,76,733       100.0000%       S0       S57,746,75,76       R-76       S2,021,36,531       S6       S16,76,733       S10,00000%       S0       S57,746,75,76       R-76       S2,021,36,531       S6       S2,04,783,383       S16,76,73,15       100.0000%       S0       S5,74,76,74       S6,244,852       S2,094,783,	12									
74         220.000         LandLand Rights - Callaway         50         75         51         100.000%         50         56           75         322.000         Reactor Plant Equipment - Callaway         5672,422,18         77         5824,249,40         100.0000%         50         5622,429,40           76         322.000         Turbogenator Units - Callaway         5862,122,418         77         510,115,94         100.0000%         50         573,784,67           77         322,000         Micc. Power Plant Equipment - Callaway         586,552,298         77         57,784,567         100.0000%         50         515,774,37           78         325,200         Office Furniture - Callaway - Amortized         52,852,298         R-80         574,223,50         515,674,31         100.0000%         50         51,574,31           81         325,200         Office Equipment - Callaway - Amortized         52,285,621         R-83         52,646,852         52,994,783,383         50         52,094,783,383           82         Computers - Callaway - Amortized         52,032,136,531         R-83         52,646,852         52,094,783,383         50         52,094,783,383           84         111.000         Accum. Amort. of Land Appraisal Studies - Osage         52,365,641         R-88 </td <td>73</td> <td>182.000</td> <td></td> <td>\$114,579,949</td> <td>R-73</td> <td>\$2,150,997</td> <td>\$116,730,946</td> <td>100.0000%</td> <td>\$0</td> <td>\$116,730,946</td>	73	182.000		\$114,579,949	R-73	\$2,150,997	\$116,730,946	100.0000%	\$0	\$116,730,946
76         322.000         Reactor Plant Equipment - Callaway         5705,575,579         R-76         S27,849,462         573,870,241         100.000%         50         573,870,247           78         324.000         Accessory Electric Equipment - Callaway         \$560,691,448         R-76         \$520,502,453         \$161,015,094         \$100,000%         \$50         \$513,776,581         100.0000%         \$50         \$513,776,571         100.0000%         \$50         \$513,776,571         100.0000%         \$50         \$513,776,571         100.0000%         \$50         \$57,774,577         100.0000%         \$50         \$57,774,577         \$10,720,000%         \$50         \$57,774,577         100.0000%         \$50         \$57,774,577         \$100,000%         \$50         \$57,774,577         \$100,000%         \$50         \$57,743,57         \$100,000%         \$50         \$51,574,373         \$100,000%         \$50         \$51,574,373         \$100,000%         \$50         \$51,574,373         \$100,000%         \$50         \$51,574,373         \$100,000%         \$50         \$51,574,373         \$100,000%         \$50         \$51,574,373         \$100,000%         \$50         \$51,574,373         \$52,094,783,383         \$50         \$50         \$50         \$50         \$50         \$50         \$50,93,775         \$50 <td>74</td> <td>320.000</td> <td></td> <td></td> <td>R-74</td> <td></td> <td></td> <td>100.0000%</td> <td></td> <td>\$0</td>	74	320.000			R-74			100.0000%		\$0
77       322.000       Turbogenerator Units - Callaway       \$286,089,148       R-77       \$31,0115,094       \$2826,204,242       100,000%       \$0       \$216,375,53         78       322,000       Accessory Electric Equipment - Callaway       \$68,652,388       R-78       \$37,784,567       100,000%       \$0       \$15,375,53,561       100,000%       \$0       \$15,375,34,567       100,000%       \$0       \$15,375,34,567       100,000%       \$0       \$15,77,43,567       100,000%       \$0       \$7,747,77       \$1       325,220       Office Equipment - Callaway - Amortized       \$2,215,953       R-81       \$349,331       \$3,165,224       100,000%       \$0       \$15,674,31       \$100,000%       \$0       \$15,674,31         83       325,220       Office Equipment - Callaway - Amortized       \$2,235,0461       \$13,600,000%       \$0       \$15,674,31       \$100,000%       \$0       \$15,674,31       \$100,000%       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$2,094,783,383       \$0       \$0       \$0,0000%       \$0<			-							\$682,429,459
78       224.000       Accessory Electric Equipment - Callaway       \$160,164,218       R-78       35,392,363       \$163,756,581       100,000%       \$0       \$153,756,361         79       325,210       Office Furniture - Callaway - Amortized       \$68,652,388       R-80       \$77,232,255       \$77,167,750       100,000%       \$0       \$57,784,57         81       325,220       Office Furniture - Callaway - Amortized       \$2,213,836,32       R-81       \$3,349,331       \$31,165,284       100,000%       \$0       \$15,574,3         82       22,220       Computers - Callaway - Amortized       \$2,238,992       R-82       \$2,230,961       \$01       100,000%       \$0       \$15,574,3         84       707 AL CALLAWAY NUCLEAR       \$2,032,136,531       R-83       \$2,094,783,383       \$0       \$0       \$2,094,783,383         85       TOTAL NUCLEAR PRODUCTION       \$2,032,136,531       \$56,655,641       R-88       \$79,074       \$62,94,783,383       \$0       \$0       \$2,094,783,383         86       111.000       Accum. Amort. of Land Appraisal Studies - Callaway       \$56,855,641       R-88       \$79,074       \$6,934,715       100,0000%       \$0       \$2,736,41         81       111.000       Accum. Amort. of Land Appraisal Studies - Casage       \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$733,870,241</td>										\$733,870,241
79         325.000         Misc. Power Plant Equipment - Callaway - Montized Sci 235.210         Sea 552.298         R-79 St 232.235         S77,574.567         100.000% S0         S0         S75,774.57           81         325.200         Office Equipment - Callaway - Amortized Computers - Callaway - Amortized S2.815,853         R-80 S1.233,862         S72,322.35         S7,574.57         100.000% S0         S0         S7,674.57           83         325.200         Collaway ARO Collaway ARO Collaway ARO Collaway ARO         S2,330,961         S2         S2,30,961         S0         S15,674.313         100.000% S0         S16,723.35           84         325.000         Callaway ARO Collaway ARO Collaway ARO         S2,032,136,531         R-83         S2,094,783,383         S0         S2,094,783,383           85         TOTAL NULLEAR PRODUCTION         S2,032,136,531         S62,646,852         S2,094,783,383         S0         S2,094,783,383           86         111.000         Accum. Amort. of Land Appraisal Studies - Osage         S6,855,641         R-88         S79,074         S6,934,715         100.0000%         S0         S2,736,441           81         111.000         Accum. Amort. of Land Appraisal Studies - Osage         S2,85,249         R-89         S0         S2,736,481         100.0000%         S0         S2,736,441 <td></td>										
80         225.210         Office Furniture - Callaway - Amortized 325.220         SG, 63.515 (Fee Equipment - Callaway - Amortized Computers - Callaway - Amortized Callaway - Callaway - Amortized Callaway - Callaway - Amortized Callaway - Amortized Callaway - Amortized Callaway - Callaway - Amortized Callaway - Callaway -										
efil         325.220 325.230 326.000         Office Equipment - Callaway - Amortized S12.336,602         R-82 S12.336,602 S12.336,602         R-82 S2.330,961         S31 65.28 S15.674,31 S00.0000%         S00 S15.674,33 S00.000%         S31 65.28 S15.674,33 S00.000%         S00 S15.674,33 S00.000%         S00 S15.674,33 S15.674,33 S00.000%         S00 S15.674,33 S00.000%         S15.674,33 S15.674,33 S00           86         TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$00         \$00         \$2,094,783,383           86         HYDRAULIC PRODUCTION OSAGE HYDRAULIC PRODUCTION PLANT         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$00         \$2,094,783,383           86         111.000 OSage         Accum. Amort. of Land Appraisal Studies - Osage         \$6,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$00         \$2,094,783,383           90         331.000         Land/Land Rights - Osage         \$0         R-88         \$79,074         \$6,934,715         100.0000%         \$00         \$2,094,783,383           90         331.000         Land/Land Rights - Osage         \$2,481,4935         R-91         \$1,906,190         \$2,2736,481         100.0000%         \$00         \$2,736,481         100.0000%         \$00         \$2,72,725         100.0000%									-	
92         25.230 Callaway ARO TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT         \$12,838,692 S2,032,136,531         \$2,835,621 S2,039,61 S2,032,136,531         \$15,674,31 S2,032,136,531         100.000% S0         \$0         \$15,674,31 S0           85         TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT         \$2,032,136,531         \$2,032,136,531         \$2,032,136,531         \$2,034,783,383         \$0         \$2,094,783,383           86         HYDRAULIC PRODUCTION         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$0         \$2,094,783,383           87         OSAGE HYDRAULIC PRODUCTION PLANT         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$0         \$0         \$2,032,136,531           88         111.000         Accum. Amort. of Land Appraisal Studies - Osage         \$6,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$0         \$6,934,715           90         330.000         Land/Land Rights - Osage         \$2,461,935         R-94         \$100.0000%         \$0         \$2,735,721           91         332.000         Reservoirs - Osage         \$2,246,249         R-90         \$37,232         \$2,736,481         100.0000%         \$0         \$24,723,13           92         333.000         Accessory Electric Equipment - Os			-						-	\$3,165,284
84         TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT         \$2,032,136,531         \$62,646,852         \$2,094,783,383           85         TOTAL NUCLEAR PRODUCTION         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$2,094,783,383           86         HYDRAULIC PRODUCTION         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$2,094,783,383           86         HYDRAULIC PRODUCTION         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$2,094,783,383           86         HYDRAULIC PRODUCTION         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$0         \$2,094,783,383           86         HYDRAULIC PRODUCTION         \$2,032,136,531         \$62,646,852         \$2,094,783,383         \$0         \$0         \$2,094,783,383           86         HYDRAULIC PRODUCTION         \$2,032,136,531         \$8,00         \$8,00,834,715         \$100,000%         \$0         \$6,934,715           88         111,000         Accum. Amort. of Land Appraisal Studies - Osage         \$2,863,249         \$8,90         \$3,31,32         \$100,000%         \$0         \$2,2736,41           91         332,000         Reservoirs - Osage         \$24,814,935         \$19,198,190         \$26,723,125	82	325.230			R-82	\$2,835,621	\$15,674,313	100.0000%	\$0	\$15,674,313
B5         PRODUCTION PLANT         S2,032,136,531         S62,646,852         S2,094,783,383         S0         S2,094,783,383           86         HYDRAULIC PRODUCTION         S2,032,136,531         S62,646,852         S2,094,783,383         S0         S2,094,783,383           86         HYDRAULIC PRODUCTION PLANT         S68,855,641         R-88         S79,074         S6,934,715         100.0000%         S0         \$6,934,715           88         111.000         Accum. Amort. of Land Appraisal Studies - Osage         \$2,385,249         R-99         \$50         \$0         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$2,736,441         100.0000%         \$0         \$3,0115,473         100.0000%         \$0         \$3,0115,473         \$1,00,000%         \$0         \$3,0115,473		326.000	•		R-83			100.0000%		\$0
B5         TOTAL NUCLEAR PRODUCTION         \$2,032,136,531         \$62,646,652         \$2,094,783,383         \$60         \$2,094,783,383           B6         HYDRAULIC PRODUCTION         \$2,032,136,531         \$62,646,652         \$2,094,783,383         \$60         \$2,094,783,383           B6         HYDRAULIC PRODUCTION PLANT         56,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$00         \$56,934,715           B8         111.000         Accum. Amort. of Land Appraisal Studies - Osage         \$6,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$00         \$56,934,715           90         331.000         Structures - Osage         \$2,365,249         R-90         \$3371,232         \$2,2736,481         100.0000%         \$00         \$2,736,481           91         332.000         Nater Wheel/Generators - Osage         \$24,814,935         R-91         \$31,906,130         \$20,0000%         \$00         \$2,736,481           93         334.000         Accersory Electric Equipment - Osage         \$24,814,935         R-91         \$31,3969         \$43,51,39         100.0000%         \$00         \$31,39,59           95         335,210         Office Furniture - Osage - Amorized         \$36,600         R-95         \$8,387 <td>84</td> <td></td> <td></td> <td>\$2,032,136,531</td> <td></td> <td>\$62,646,852</td> <td>\$2,094,783,383</td> <td></td> <td>\$0</td> <td>\$2,094,783,383</td>	84			\$2,032,136,531		\$62,646,852	\$2,094,783,383		\$0	\$2,094,783,383
86         HYDRAULIC PRODUCTION         Image: constraint of the second s			PRODUCTION PLANT							
86         HYDRAULIC PRODUCTION         Image: constraint of the second s	85		TOTAL NUCLEAR PRODUCTION	\$2 032 136 531		\$62 646 852	\$2 094 783 383		\$0	\$2 094 783 383
87         OSAGE HYDRAULIC PRODUCTION PLANT         56,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$0         \$6,934,715           88         111.000         Accum. Amort. of Land Appraisal Studies - Osage         \$6,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$0         \$6,934,715           90         331.000         Structures - Osage         \$2,365,249         R-90         \$371,232         \$2,736,481         100.0000%         \$0         \$2,736,441           91         332.000         Reservoirs - Osage         \$24,814,935         R-91         \$1,908,190         \$26,723,125         100.0000%         \$0         \$26,723,13           93         334.000         Accessory Electric Equipment - Osage         \$11,274,622         R-93         \$683,518         \$11,958,140         100.0000%         \$0         \$341,1954,140         100.0000%         \$0         \$435,139         100.0000%         \$0         \$445,133           94         335.000         Misc. Power Plant Equipment - Osage         \$311,274,622         R-93         \$8,837         \$103,223         100.0000%         \$0         \$443,513           96         335.200         Office Equipment - Osage - Amortized         \$868,900         R-96	00		TOTAL NOOLLANT NODOOTION	Ψ <u>2</u> ,002,100,001		Ψ02,0 <del>4</del> 0,002	<i>\\</i> 2,034,703,303		ψŪ	ψ2,034,703,303
88         111.000         Accum. Amort. of Land Appraisal Studies - Osage         \$6,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$0         \$6,934,715           89         330.000         Land/Land Rights - Osage         \$0         R-89         \$0         \$0         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         \$13,96,90         \$3,0115,473         100.0000%         \$0         \$11,958,140         100.0000%         \$0         \$11,95	86		HYDRAULIC PRODUCTION							
88         111.000         Accum. Amort. of Land Appraisal Studies - Osage         \$6,855,641         R-88         \$79,074         \$6,934,715         100.0000%         \$0         \$6,934,715           89         330.000         Land/Land Rights - Osage         \$0         R-89         \$0         \$0         100.0000%         \$0         \$2           90         331.000         Structures - Osage         \$2,365,249         R-90         \$371,232         \$2,736,481         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,672,3,125         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         \$13,96,91,90         \$3,672,3125         \$100,0000%         \$0         \$11,958,140         100.0000%         \$0         \$11,958,140         100.0000%         \$0         \$11,958,140										
89         330.000         Land/Land Rights - Osage         \$0         R-89         \$0         \$2,35,249         R-89         \$0         \$371,232         \$2,756,481         100.0000%         \$0         \$52,736,481         100.0000%         \$0         \$52,736,481         100.0000%         \$0         \$52,736,481         100.0000%         \$0         \$52,6723,125         100.0000%         \$0         \$52,6723,125         100.0000%         \$0         \$52,6723,125         100.0000%         \$0         \$53,0115,473         100.0000%         \$0         \$53,0115,473         100.0000%         \$0         \$51,958,14         \$11,958,14         100.0000%         \$0         \$51,958,153         \$13,958,143         \$11,958,140         100.0000%         \$0         \$51,958,153         \$10,3,823         100.0000%         \$0         \$513,853         \$103,823         100.0000%         \$0         \$513,83         \$10,0000%         \$0         \$513,83         \$10,0000%         \$0         \$513,83         \$10,0000%	87		OSAGE HYDRAULIC PRODUCTION PLANT							
89         330.000         Land/Land Rights - Osage         \$0         R-89         \$0         \$2,35,249         R-89         \$0         \$371,232         \$2,756,481         100.0000%         \$0         \$52,736,481         100.0000%         \$0         \$52,736,481         100.0000%         \$0         \$52,736,481         100.0000%         \$0         \$52,6723,125         100.0000%         \$0         \$52,6723,125         100.0000%         \$0         \$52,6723,125         100.0000%         \$0         \$53,0115,473         100.0000%         \$0         \$53,0115,473         100.0000%         \$0         \$51,958,14         \$11,958,14         100.0000%         \$0         \$51,958,153         \$13,958,143         \$11,958,140         100.0000%         \$0         \$51,958,153         \$10,3,823         100.0000%         \$0         \$513,853         \$103,823         100.0000%         \$0         \$513,83         \$10,0000%         \$0         \$513,83         \$10,0000%         \$0         \$513,83         \$10,0000%	00	444 000	Assume Amont of Lond Ammunical Otudion		<b>D</b> 00	¢70.074	¢0.004.745	400.00000/	¢o	
89         330.000         Land/Land Rights - Osage         \$0         R-89         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,481         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,431         100.0000%         \$0         \$2,736,413         100.0000%         \$0         \$11,958,10         100.0000%         \$0         \$11,958,10 <td>88</td> <td>111.000</td> <td></td> <td><b>৯</b>৩,<b>8</b>55,641</td> <td>к-88</td> <td>\$79,074</td> <td>۵<b>۵,9</b>34,715</td> <td>100.0000%</td> <td>\$0</td> <td><b>\$0,934,715</b></td>	88	111.000		<b>৯</b> ৩, <b>8</b> 55,641	к-88	\$79,074	۵ <b>۵,9</b> 34,715	100.0000%	\$0	<b>\$0,934,715</b>
90       331.000       Structures - Osage       \$2,365,249       R-90       \$371,232       \$2,736,481       100.000%       \$0       \$2,736,441         91       332.000       Reservoirs - Osage       \$24,814,935       R-91       \$1,908,190       \$26,723,125       100.000%       \$0       \$26,723,12         92       333.000       Water Wheels/Generators - Osage       \$28,612,636       R-92       \$1,502,837       \$30,115,473       100.000%       \$00       \$31,15,47         93       335.000       Misc. Power Plant Equipment - Osage       \$31,274,622       R-93       \$663,518       \$11,958,140       100.000%       \$00       \$11,958,140       100.0000%       \$00       \$435,139         94       335.000       Misc. Power Plant Equipment - Osage       \$321,170       R-94       \$113,969       \$435,139       100.000%       \$00       \$11,958,140         95       335.210       Office Furniture - Osage - Amortized       \$86,900       R-95       \$8,387       \$103,823       100.0000%       \$00       \$103,83         96       335.230       Computers - Osage - Amortized       \$86,900       R-97       \$15,952       \$197,220       100.0000%       \$0       \$197,228         98       336.000       Roads, Railroads, Bridges - O	89	330.000	•	0#	R-89	\$0	<u>0</u> #	100.0000%	\$0	\$0
91       332.000       Reservoirs - Osage       \$24,814,935       R-91       \$1,908,190       \$26,723,125       100.000%       \$0       \$26,723,125         92       333.000       Water Wheels/Generators - Osage       \$28,612,636       R-92       \$1,502,837       \$30,115,473       100.000%       \$0       \$30,115,473         93       334.000       Accessory Electric Equipment - Osage       \$11,274,622       R-93       \$683,518       \$11,958,140       100.000%       \$0       \$11,958,14         94       335.000       Misc. Power Plant Equipment - Osage       \$321,170       R-94       \$113,969       \$433,5139       100.000%       \$0       \$143,513         95       335.210       Office Equipment - Osage - Amortized       \$\$45,436       R-95       \$\$8,387       \$103,823       100.000%       \$0       \$143,513         96       335.220       Office Equipment - Osage - Amortized       \$\$86,900       R-96       \$7,940       \$94,840       100.0000%       \$0       \$197,22         98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       R-97       \$15,952       \$197,220       100.0000%       \$0       \$197,22         98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       R-98						-				\$2,736,481
93       334.000       Accessory Electric Equipment - Osage       \$11,274,622       R-93       \$683,518       \$11,958,140       100.000%       \$0       \$11,958,140         94       335.000       Misc. Power Plant Equipment - Osage       \$321,170       R-94       \$113,969       \$435,139       100.000%       \$0       \$435,139         95       335.210       Office Furniture - Osage - Amortized       \$95,436       R-95       \$88,387       \$103,823       100.000%       \$0       \$103,83         96       335.220       Office Equipment - Osage - Amortized       \$86,900       R-96       \$7,940       \$94,840       100.000%       \$0       \$90,838         97       335.230       Computers - Osage - Amortized       \$181,268       R-97       \$15,952       \$197,220       100.000%       \$0       \$197,22,898         98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       R-98       \$0       \$120,885       100.000%       \$0       \$197,22         98       336.000       Roads, Railroads, Bridges - Osage       \$14,74,728,742       R-98       \$0       \$120,885       100.000%       \$0       \$79,419,841         100       KEOKUK HYDRAULIC PRODUCTION       \$74,728,742       \$4,691,099       \$79,419,841 <t< td=""><td></td><td>332.000</td><td>-</td><td></td><td>R-91</td><td></td><td></td><td></td><td></td><td>\$26,723,125</td></t<>		332.000	-		R-91					\$26,723,125
94         335.000         Misc. Power Plant Equipment - Osage         \$321,170         R-94         \$113,969         \$435,139         100.000%         \$00         \$435,139           95         335.210         Office Furniture - Osage - Amortized         \$95,436         R-95         \$8,387         \$103,823         100.000%         \$00         \$103,823           96         335.220         Office Equipment - Osage - Amortized         \$86,900         R-96         \$7,940         \$94,840         100.000%         \$00         \$94,86           97         335.230         Computers - Osage - Amortized         \$181,268         R-97         \$15,952         \$197,220         100.000%         \$00         \$120,885           98         336.000         Roads, Railroads, Bridges - Osage         \$120,885         R-98         \$0         \$120,885         100.000%         \$00         \$120,885           99         TOTAL OSAGE HYDRAULIC PRODUCTION         \$74,728,742         R-98         \$0         \$120,885         100.000%         \$0         \$120,885           100         KEOKUK HYDRAULIC PRODUCTION         \$74,728,742         \$4,691,099         \$79,419,841         \$0         \$0         \$4,860,935           101         111.000         Accum. Amortization of Land Appraisal         <			Water Wheels/Generators - Osage		R-92	\$1,502,837	\$30,115,473	100.0000%	\$0	\$30,115,473
95       335.210       Office Furniture - Osage - Amortized       \$95,436       R-95       \$8,387       \$103,823       100.0000%       \$0       \$103,83         96       335.220       Office Equipment - Osage - Amortized       \$86,900       R-96       \$7,940       \$94,840       100.0000%       \$0       \$94,840         97       335.230       Computers - Osage - Amortized       \$181,268       R-97       \$15,952       \$197,220       100.0000%       \$0       \$197,22         98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       R-97       \$15,952       \$197,220       100.0000%       \$0       \$120,885         99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$74,728,742       R-98       \$0       \$120,885       100.0000%       \$0       \$120,885         100       KEOKUK HYDRAULIC PRODUCTION       \$74,728,742       R-98       \$4,691,099       \$79,419,841       \$0       \$79,419,841         101       111.000       Accum. Amortization of Land Appraisal       \$4,806,683       R-101       \$54,252       \$4,860,935       100.0000%       \$0       \$4,860,935         102       330.000       Land/Land Rights - Keokuk       \$0       R-102       \$0       \$0       100.0000%       \$0       \$2,831									-	\$11,958,140
96       335.220       Office Equipment - Osage - Amortized       \$86,900       \$8-96       \$7,940       \$94,840       100.0000%       \$0       \$94,84         97       335.230       Computers - Osage - Amortized       \$181,268       \$8-97       \$15,952       \$197,220       100.0000%       \$0       \$197,22         98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       \$-88       \$0       \$120,885       100.0000%       \$0       \$120,885         99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$74,728,742       R-98       \$4,691,099       \$79,419,841       100.0000%       \$0       \$79,419,841         100       KEOKUK HYDRAULIC PRODUCTION       \$74,728,742       R       R       8       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$0       \$79,419,841       \$0       \$79,419,841       \$0       \$0       \$79,419,841       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$79,419,841       \$0       \$0       \$0       \$0       \$0       \$79,419,841       \$0									-	\$435,139
97       335.230       Computers - Osage - Amortized       \$181,268       R-97       \$15,952       \$197,220       100.0000%       \$0       \$197,22         98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       R-98       \$0       \$120,885       \$100.0000%       \$0       \$120,885         99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$74,728,742       R-98       \$4,691,099       \$79,419,841       \$00       \$00       \$79,419,841         100       KEOKUK HYDRAULIC PRODUCTION       \$74,728,742       R       R-98       \$4,691,099       \$79,419,841       \$00       \$00       \$79,419,841       \$00       \$00       \$79,419,841       \$00       \$79,419,841       \$00       \$79,419,841       \$00       \$00       \$79,419,841       \$00       \$79,419,841       \$00       \$79,419,841       \$00       \$79,419,841       \$00       \$00       \$79,419,841       \$00       \$00       \$00       \$79,419,841       \$00       \$00       \$00       \$00       \$00       \$79,419,841       \$00<			•						-	\$103,823 \$94,840
98       336.000       Roads, Railroads, Bridges - Osage       \$120,885       R-98       \$0       \$120,885       100.0000%       \$0       \$120,885         99       99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$74,728,742       R-98       \$4,691,099       \$79,419,841       \$100.0000%       \$0       \$79,419,841         100       KEOKUK HYDRAULIC PRODUCTION       \$74,728,742       R       R-98       \$4,691,099       \$79,419,841       \$100.0000%       \$0       \$79,419,841         100       KEOKUK HYDRAULIC PRODUCTION       PLANT       R <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>\$94,840 \$197,220</td>									-	\$94,840 \$197,220
99       TOTAL OSAGE HYDRAULIC PRODUCTION       \$74,728,742       \$4,691,099       \$79,419,841       \$0       \$79,419,841         100       KEOKUK HYDRAULIC PRODUCTION       \$4,806,683       R-101       \$4,691,099       \$79,419,841       \$0       \$79,419,841         101       111.000       Accum. Amortization of Land Appraisal       \$4,806,683       R-101       \$54,252       \$4,860,935       100.0000%       \$0       \$4,860,935         102       330.000       Land/Land Rights - Keokuk       \$0       R-102       \$0       \$0       100.0000%       \$0       \$2,831,702       \$00.0000%       \$0       \$2,831,702										\$120,885
100       PLANT       KEOKUK HYDRAULIC PRODUCTION       KEOKUK HYDRAULIC PRODUCTION       FLANT       FLANT <td< td=""><td></td><td></td><td></td><td></td><td>'</td><td></td><td></td><td></td><td></td><td>\$79,419,841</td></td<>					'					\$79,419,841
PLANT       PLANT       Accum. Amortization of Land Appraisal       \$4,806,683       R-101       \$54,252       \$4,860,935       100.0000%       \$0       \$4,860,935         102       330.000       Land/Land Rights - Keokuk       \$0       R-102       \$0       \$0       \$0       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0       \$0       \$0       \$4,860,935       \$0       \$0       \$0       \$4,860,935       \$0       \$0       \$0       \$4,860,935       \$0       \$2,831,702       \$00,0000%       \$0       \$2,831,702       \$0       \$0       \$2,831,702       \$0       \$0       \$2,831,705       \$0       \$0       \$0       \$2,831,705       \$0			PLANT							
PLANT       PLANT       Accum. Amortization of Land Appraisal       \$4,806,683       R-101       \$54,252       \$4,860,935       100.0000%       \$0       \$4,860,935         102       330.000       Land/Land Rights - Keokuk       \$0       R-102       \$0       \$0       \$0       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$0,0000%       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0       \$0       \$4,860,935       \$0       \$0       \$0       \$4,860,935       \$0       \$0       \$0       \$4,860,935       \$0       \$0       \$0       \$4,860,935       \$0       \$2,831,702       \$00,0000%       \$0       \$2,831,702       \$0       \$0       \$2,831,702       \$0       \$0       \$2,831,705       \$0       \$0       \$0       \$2,831,705       \$0										
101       111.000       Accum. Amortization of Land Appraisal       \$4,806,683       R-101       \$54,252       \$4,860,935       100.0000%       \$0       \$4,860,935         102       330.000       Land/Land Rights - Keokuk       \$0       R-102       \$0       \$0       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$4,860,935       \$100.0000%       \$0       \$0       \$4,860,935       \$100.0000%       \$0       \$0       \$2,831,702       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0       \$2,831,705       \$100.0000%       \$0	100									
Studies - Keokuk         Studies - Keokuk<	101	111 000		¢1 000 000	B-104	¢54 050	¢4 060 025	100 00000/	¢o	¢1 060 025
102       330.000       Land/Land Rights - Keokuk       \$0       R-102       \$0       \$2,831,70       \$0       \$0       \$2,831,70       \$0       \$0       \$2,831,70       \$0       \$0       \$2,831,70       \$0       \$0       \$2,831,70       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$2,831,70       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0 <td>101</td> <td>111.000</td> <td></td> <td><b>Ψ4,000,003</b></td> <td>K-101</td> <td><b>\$</b>04,202</td> <td><b>Φ4,000,93</b>5</td> <td>100.0000%</td> <td>φU</td> <td><b>\$4,000,93</b>3</td>	101	111.000		<b>Ψ4,000,003</b>	K-101	<b>\$</b> 04,202	<b>Φ4,000,93</b> 5	100.0000%	φU	<b>\$4,000,93</b> 3
103 331.000 Structures - Keokuk \$2,407,680 R-103 \$424,022 \$2,831,702 100.0000% \$0 \$2,831,70	102	330.000		\$0	R-102	\$0	\$0	100.0000%	\$0	\$0
										\$2,831,702
	104	332.000	Reservoirs - Keokuk			\$641,378	\$9,566,795	100.0000%	\$0	\$9,566,795

Accounting Schedule: 06 Sponsor: B. Burton Page: 2 of 5

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
105	333.000	Water Wheels/Generators - Keokuk	\$41,033,661	R-105	\$3,507,227	\$44,540,888	100.0000%	\$0 \$0	\$44,540,888
106	334.000	Accessory Electric Equipment - Keokuk	\$6,218,522	R-106	\$396,772	\$6,615,294	100.0000%	\$0 \$0	\$6,615,294
107 108	335.000 335.210	Misc. Power Plant Equipment - Keokuk Office Furniture - Keokuk - Amortized	\$1,237,888 \$67,150	R-107 R-108	\$118,253 \$2,884	\$1,356,141 \$70,034	100.0000% 100.0000%	\$0 \$0	\$1,356,141 \$70,034
108	335.210	Office Equipment - Keokuk - Amortized	\$84,273	R-108 R-109	۶2,004 \$11,127	\$70,034 \$95,400	100.0000%	\$0 \$0	\$70,034 \$95,400
109	335.220	Computers - Keokuk - Amortized	\$79,995	R-110	\$75,431	\$155,426	100.0000%	\$0 \$0	\$95,400 \$155,426
111	336.000	Roads, Railroads, Bridges - Keokuk	\$82,562	R-111	\$983	\$83,545	100.0000%	\$0 \$0	\$83,545
112		TOTAL KEOKUK HYDRAULIC	\$64,943,831		\$5,232,329	\$70,176,160		<u>\$0</u>	\$70,176,160
		PRODUCTION PLANT	. , ,		.,,,			·	. , ,
113		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
114	330.000	Land/Land Rights - Taum Sauk	\$0	R-114	\$0	\$0	100.0000%	\$0	\$0
115	331.000	Structures - Taum Sauk	\$5,775,760	R-115	\$265,635	\$6,041,395	100.0000%	\$0	\$6,041,395
116	332.000	Reservoirs - Taum Sauk	-\$5,103,780	R-116	\$5,103,780	\$0	100.0000%	\$0	\$0
117	333.000	Water Wheels/Generators - Taum Sauk	\$18,172,623	R-117	-\$3,179,475	\$14,993,148	100.0000%	\$0	\$14,993,148
118	334.000	Accessory Electric Equipment - Taum Sauk	\$3,021,993	R-118	\$183,790	\$3,205,783	100.0000%	\$0	\$3,205,783
119	335.000	Misc. Power Plant Equipment - Taum Sauk	\$434,451	R-119	\$82,525	\$516,976	100.0000%	\$0	\$516,976
120	335.210	Office Furniture - Taum Sauk - Amortized	\$68,207	R-120	\$5,557	\$73,764	100.0000%	\$0	\$73,764
121	335.220	Office Equipment - Taum Sauk - Amortized	\$569,704	R-121	\$30,244	\$599,948	100.0000%	\$0	\$599,948
122	335.230	Computers - Taum Sauk - Amortized	\$298,538	R-122	\$22,434	\$320,972	100.0000%	\$0	\$320,972
123	336.000	Roads, Railroads, Bridges - Taum Sauk	\$114,994	R-123	\$3,591	\$118,585	100.0000%	\$0	\$118,585
124		TOTAL TAUM SAUK HYDRAULIC	\$23,352,490		\$2,518,081	\$25,870,571		\$0	\$25,870,571
		PRODUCTION PLANT							
125		TOTAL HYDRAULIC PRODUCTION	\$163,025,063		\$12,441,509	\$175,466,572		\$0	\$175,466,572
126		OTHER PRODUCTION							
127		OTHER PRODUCTION PLANT							
128	340.000	Land/Land Rights - Other	\$0	R-128	\$0	\$0	100.0000%	\$0	\$0
129	341.000	Structures - Other	\$21,910,621	R-129	\$880,343	\$22,790,964	100.0000%	\$0	\$22,790,964
130	341.000	Structures - Solar - Other	\$849,285	R-130	\$99,108	\$948,393	100.0000%	\$0	\$948,393
131	342.000	Fuel Holders - Other	\$20,837,023	R-131	\$745,594	\$21,582,617	100.0000%	\$0 \$0	\$21,582,617
132 133	344.000 344.000	Generators - Other Generators - Solar - Other	\$613,183,133	R-132 R-133	\$12,706,336 \$1,469,459	\$625,889,469	100.0000% 100.0000%	\$0 \$0	\$625,889,469
133	344.000 344.000	Generators - Solar - Other Generators - Solar (Large) - Other	\$8,430,062 \$0	R-133 R-134	\$1,409,459 \$1,571,745	\$9,899,521 \$1,571,745	100.0000%	\$0 \$0	\$9,899,521 \$1,571,745
134	344.000	Generators - Turbines - Other	\$5,566,454	R-134 R-135	\$48,756	\$5,615,210	100.0000%	\$0 \$0	\$5,615,210
136	345.000	Accessory Electric Equipment - Other	\$43,828,599	R-136	\$1,046,280	\$44,874,879	100.0000%	\$0 \$0	\$44,874,879
137	345.000	Accessory Electric Equip - Solar - Other	\$1,470,255	R-137	\$236,603	\$1,706,858	100.0000%	\$0	\$1,706,858
138	346.000	Misc. Power Plant Equipment - Other	\$6,389,289	R-138	\$132,144	\$6,521,433	100.0000%	\$0	\$6,521,433
139	346.000	Misc. Power Plant Equip Solar - Other	\$18,507	R-139	\$1,946	\$20,453	100.0000%	\$0	\$20,453
140	346.210	Office Furniture - Other - Amortized	\$45,962	R-140	\$3,583	\$49,545	100.0000%	\$0	\$49,545
141	346.220	Office Equipment - Other - Amortized	\$323,364	R-141	\$24,082	\$347,446	100.0000%	\$0	\$347,446
142	346.230	Computers - Other - Amortized	\$1,087,204	R-142	\$218,956	\$1,306,160	100.0000%	\$0	\$1,306,160
143 144	347.000	Other ARO TOTAL OTHER PRODUCTION PLANT	<u>\$75,771</u> \$724,015,529	R-143	-\$75,771 \$19,109,164	\$0 \$743,124,693	100.0000%	<u>\$0</u> \$0	\$0 \$743,124,693
145		TOTAL OTHER PRODUCTION	\$724,015,529		\$19,109,164	\$743,124,693		\$0	\$743,124,693
146		HIGH PRAIRIE WIND PRODUCTION PLANT							
147	340.000	Land/Land Rights - HP	\$0	R-147	\$0	\$0	100.0000%	\$0	\$0
148	341.000	Structures & Improvements - HP	\$4,753,893	R-148	\$1,254,344	\$6,008,237	100.0000%	\$0	\$6,008,237
149	342.000	Fuel Holders - HP	\$0	R-149	\$0	\$0	100.0000%	\$0	\$0
150	344.000	Generators - HP	\$63,096,244	R-150	\$13,546,569	\$76,642,813	100.0000%	\$0	\$76,642,813
151	345.000	Accessory Electric Equipment - HP	\$9,005,679	R-151	\$2,061,981	\$11,067,660	100.0000%	\$0	\$11,067,660
152	346.000	Misc. Power Plant Equipment - HP	\$1,831	R-152	\$306	\$2,137	100.0000%	\$0	\$2,137
153	346.210	Office Furniture - HP - Amortized	\$8,126	R-153	\$2,210	\$10,336	100.0000%	\$0	\$10,336
154	346.220	Office Equipment - HP - Amortized	\$4,386	R-154	\$448	\$4,834	100.0000%	\$0	\$4,834
155	346.230	Computers - HP - Amortized	\$7,978	R-155	\$8,216	\$16,194	100.0000%	\$0	\$16,194
156	347.000	High Prairie ARO	\$3,793,557	R-156	-\$3,793,557	\$0	100.0000%	\$0	\$0
157		TOTAL HIGH PRAIRIE WIND PRODUCTION PLANT	\$80,671,694		\$13,080,517	\$93,752,211		\$0	\$93,752,211
158		ATCHISON WIND PRODUCTION PLANT							

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
159	340.000	Land/Land Rights - ATCH	\$0	R-159	\$0	\$0		\$0	\$0
160	341.000	Structures & Improvements - ATCH	\$3,283,289	R-160	\$805,331	\$4,088,620	100.0000%	\$0 \$0	\$4,088,620
161 162	342.000 344.000	Fuel Holders - ATCH Generators - ATCH	\$0 \$45,882,417	R-161 R-162	\$0 \$11,596,375	\$0 \$57,478,792	100.0000% 100.0000%	\$0 \$0	\$0 \$57,478,792
162	345.000	Accessory Electric Equipment - ATCH	\$6,138,904	R-162	\$1,394,573	\$7,533,477	100.0000%	\$0 \$0	\$7,533,477
164	346.000	Misc. Power Plant Equipment - ATCH	\$2,907	R-164	\$193	\$3,100	100.0000%	\$0 \$0	\$3,100
165	346.210	Office Furniture - ATCH - Amortized	\$5,973	R-165	\$2,288	\$8,261	100.0000%	\$0	\$8,261
166	346.220	Office Equipment - ATCH - Amortized	\$1,641	R-166	\$450	\$2,091	100.0000%	\$0	\$2,091
167	346.230	Computers - ATCH - Amortized	\$3,526	R-167	\$1,213	\$4,739	100.0000%	\$0	\$4,739
168	347.000		\$1,850,798	R-168	-\$1,850,798	\$0	100.0000%	\$0	\$0
169		TOTAL ATCHISON WIND PRODUCTION PLANT	\$57,169,455		\$11,949,625	\$69,119,080		\$0	\$69,119,080
170		TOTAL PRODUCTION PLANT	\$5,098,568,469		-\$224,217,347	\$4,874,351,122		\$0	\$4,874,351,122
171		TRANSMISSION PLANT							
172	111.000	Accum. Amortization of Electric Plant - TP	\$12,249,131	R-172	\$333,468	\$12,582,599	100.0000%	\$0	\$12,582,599
173	350.000	Land/Land Rights - TP	\$0	R-173	\$0	\$0	100.0000%	\$0 \$0	\$0
174 175	352.000 353.000	Structures & Improvements - TP	\$3,014,760 \$140,700,227	R-174 R-175	\$114,081 \$10,274,070	\$3,128,841	100.0000%	\$0 \$0	\$3,128,841 \$150,075,206
175	353.000	Station Equipment - TP Towers and Fixtures - TP	\$149,700,327 \$56,296,368	R-175 R-176	\$10,274,979 \$2,179,961	\$159,975,306 \$58,476,329	100.0000% 100.0000%	\$0 \$0	\$159,975,306 \$58,476,329
177	355.000	Poles and Fixtures - TP	\$213,889,355	R-177	\$20,384,215	\$234,273,570	100.0000%	\$0 \$0	\$234,273,570
178	356.000	Overhead Conductors & Devices - TP	\$119,863,925	R-178	\$7,554,641	\$127,418,566	100.0000%	\$0	\$127,418,566
179	359.000	Roads and Trails - TP	\$95,067	R-179	\$0	\$95,067	100.0000%	\$0	\$95,067
180		TOTAL TRANSMISSION PLANT	\$555,108,933		\$40,841,345	\$595,950,278		\$0	\$595,950,278
181		DISTRIBUTION PLANT							
182	360.000	Land/Land Rights - DP	\$0	R-182	\$0	\$0	100.0000%	\$0	\$0
183	361.000	Structures & Improvements - DP	\$7,552,458	R-183	\$234,235	\$7,786,693	100.0000%	\$0 \$0	\$7,786,693
184	362.000	Station Equipment - DP	\$344,632,453	R-184	\$22,117,667 \$48,220,045	\$366,750,120	100.0000%	\$0 \$0	\$366,750,120
185 186	364.000 365.000	Poles, Towers, & Fixtures - DP Overhead Conductors & Devices - DP	\$1,209,770,831 \$559,592,569	R-185	\$48,239,045 \$36,853,848	\$1,258,009,876 \$596,446,417	100.0000% 100.0000%	\$0 \$0	\$1,258,009,876 \$596,446,417
187	366.000	Underground Conduit - DP	\$155,261,823		\$12,662,372	\$167,924,195	100.0000%	\$0 \$0	\$167,924,195
188	367.000	Underground Conductors & Devices - DP	\$322,637,394	R-188	\$21,123,437	\$343,760,831	100.0000%	\$0	\$343,760,831
189	368.000	Line Transformers - DP	\$224,818,475		\$9,321,105	\$234,139,580	100.0000%	\$0	\$234,139,580
190	369.010	Services - Overhead - DP	\$299,650,732	R-190	\$6,483,565	\$306,134,297	100.0000%	\$0	\$306,134,297
191	369.020	Services - Underground - DP	\$157,287,322	R-191	\$3,793,489	\$161,080,811	100.0000%	\$0	\$161,080,811
192	370.000	Meters - DP	\$13,040,249	R-192	\$7,946,115	\$20,986,364	100.0000%	\$0 \$0	\$20,986,364
193	370.100	AMI Meters - DP	\$24,801,122	R-193	\$10,658,440	\$35,459,562	100.0000%	\$0 \$0	\$35,459,562
194 195	371.000 373.000	Meter Installations - DP Street Lighting and Signal Systems - DP	\$173,537 \$89,300,583	R-194 R-195	\$1,519 \$4,806,399	\$175,056 \$94,106,982	100.0000% 100.0000%	\$0 \$0	\$175,056 \$94,106,982
196	575.000	TOTAL DISTRIBUTION PLANT	\$3,408,519,548	N-155	\$184,241,236	\$3,592,760,784	100.000070	\$0 \$0	\$3,592,760,784
197		INCENTIVE COMPENSATION CAPITALIZATION							
198		Incentive Compensation Capitalization Adj.	\$0	R-198	-\$20,742,982	-\$20,742,982	100.0000%	\$0_	-\$20,742,982
199		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$20,742,982	-\$20,742,982		\$0	-\$20,742,982
200		GENERAL PLANT							
201	389.000	Land/Land Rights - GP	\$890,269	R-201	-\$826,586	\$63,683	100.0000%	\$0 \$0	\$63,683
202	390.000	Misc. Structures & Improvements - GP	\$2,893,715 \$50,704,468		\$77,003 \$3,701,025	\$2,970,718 \$62,405,402	100.0000%	\$0 \$0	\$2,970,718 \$62,405,402
203 204	390.000 390.500	Lrg Structures & Improvements - GP Structures & Improvements - Training - GP	\$59,704,468 \$934,005		\$3,791,025 \$0	\$63,495,493 \$934,005	100.0000% 100.0000%	\$0 \$0	\$63,495,493 \$934,005
204 205	391.000	Office Furniture & Equipment - GP	\$28,056,906		\$0 \$2,143,000	\$30,199,906	100.0000%	\$0 \$0	\$30,199,906
206	391.200	Personal Computers - GP	\$47,577,758		\$15,433,378	\$63,011,136	100.0000%	\$0	\$63,011,136
207	391.300	Office Furniture & Equipment - 391.3 - GP	\$2,297,549	R-207	\$152,768	\$2,450,317	100.0000%	\$0	\$2,450,317
208	392.000	Transportation Equipment - GP	\$82,658,880	R-208	\$8,266,290	\$90,925,170	100.0000%	\$0	\$90,925,170
209	392.500	Transportation Equipment - Training - GP	\$125,741	R-209	\$0	\$125,741	100.0000%	\$0	\$125,741
210	393.000	Stores Equipment - GP	\$2,691,237	R-210	\$263,302	\$2,954,539	100.0000%	\$0 \$0	\$2,954,539
211 212	394.000	Laboratory Equipment - GP	\$15,988,457 \$2,117,275	R-211	\$1,423,741 \$0	\$17,412,198 \$2,117,375	100.0000%	\$0 \$0	\$17,412,198 \$2,117,275
212 213	394.500 395.000	Laboratory Equipment - Training - GP Tools, Shop, & Garage Equipment- GP	\$2,117,375 \$4,251,822		\$0 \$300,209	\$2,117,375 \$4,552,031	100.0000% 100.0000%	\$0 \$0	\$2,117,375 \$4,552,031
213 214	395.000	Power Operated Equipment - GP	\$4,251,822 \$4,134,873		\$300,209 \$1,194,998	\$5,329,871	100.0000%	\$0 \$0	\$4,552,031 \$5,329,871
215	397.000	Communication Equipment - GP	\$69,334,225		\$12,097,314	\$81,431,539	100.0000%	\$0 \$0	\$81,431,539
216	397.500	Communication Equipment - Training - GP	\$12,326		\$0	\$12,326	100.0000%	\$0	\$12,326
217	398.000	Miscellaneous Equipment - GP	\$1,273,475	R-217	\$542,658	\$1,816,133	100.0000%	\$0	\$1,816,133
218	399.000	General Plant ARO	\$1,036,783	R-218	-\$1,036,783	\$0	100.0000%	\$0	\$0

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
219		TOTAL GENERAL PLANT	\$325,979,864		\$43,822,317	\$369,802,181		\$0	\$369,802,181
220		TOTAL DEPRECIATION RESERVE	\$9,932,968,037		\$11,236,873	\$9,944,204,910		\$0	\$9,944,204,910

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-2	Franchises and Consents	302.000		\$3,026,900		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,026,900		\$0	
R-3	Callaway Life Extension	182.000		\$77,904		0
	1. To include estimated reserve through true- up. (Burton)		\$77,904		\$0	
R-4	Miscellaneous Intangibles - Balance	303.000		-\$20,395,771		\$0
	1. To allocate estimated reserve to gas operations. (Burton)		-\$20,381,766		\$0	
	2. To remove costs associated with incentives for customer surveys. (Hardin)		-\$46		\$0	
	3. To remove reserve associated with paperless bill credit. (Ferguson)		-\$13,959		\$0	
R-5	Miscellaneous Intangibles - Additions	303.000		\$4,583,271		\$0
	1. To include estimated reserve for plant additions through true-up. (Burton)		\$5,364,137		\$0	
	2. To allocate estimated reserve to gas operations. (Burton)		-\$780,866		\$0	
R-10	Sioux Post-Op	182.000		\$1,902,570		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,902,570		\$0	
R-12	Structures - Sioux	311.000		-\$970,003		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,911,234		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$4,881,237		\$0	
R-13	Boiler Plant Equipment - Sioux	312.000		\$37,182,563		\$0
	1. To include estimated reserve through true- up. (Burton)		\$58,510,949		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$223,123		\$0	
	3. To reallocate negative reserve. (Coffer)		-\$21,551,509		\$0	
R-14	Turbogenerator Units - Sioux	314.000		\$7,826,262		\$0
	1. To include estimated reserve through true- up. (Burton)		\$8,284,445		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$458,183		\$0	
R-15	Accessory Electric Equipment - Sioux	315.000		\$3,734,193		\$0
	1. To include estimated reserve through true- up. (Burton)		\$7,241,464		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$3,507,271		\$0	
R-16	Misc. Power Plant Equipment - Sioux	316.000		\$509,126		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,195,706		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$253,168		\$0	
	3. To reallocate negative reserve. (Coffer)		-\$939,748		\$0	
R-17	Office Furniture - Sioux - Amortized	316.210		-\$149,549		\$0
	1. To include estimated reserve through true- up. (Burton)		\$61,369		\$0	
	2. To reallocate negative reserve. (Coffer)		-\$210,918		\$0	
R-18	Office Equipment - Sioux - Amortized	316.220		\$24,847		\$0
	1. To include estimated reserve through true- up. (Burton)		\$24,847		\$0	
R-19	Computers - Sioux - Amortized	316.230		\$221,736		\$0
	1. To include estimated reserve through true- up. (Burton)		\$221,736		\$0	
R-20	Sioux ARO	317.000		-\$36,293,180		\$0

Adjustment Accumulated Depreciation Reserve Account Adjustment Adjustment Jurisdictional Jurisdict	<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
R-29       Venice ARO       317.000       -\$219,782         1. To remove ARO & Lease Assets. (Burton)       -5219,782       \$0         R-33       Structures - Labadie       311.000       \$3,755,543         1. To include estimated reserve through true- up. (Burton)       \$32,755,543       \$0         R-34       Boiler Plant Equipment - Labadie       312.000       \$38,889,861         1. To include estimated reserve through true- up. (Burton)       \$33,649,867       \$0         2. To include estimated reserve for plant additions through true-up. (Burton)       \$1,319,225       \$0         3. To include estimated reserve for plant additions through true-up. (Burton)       \$1,319,225       \$0         8-35       Turbogenerator Units - Labadie       314.000       \$17,845,092         1. To include estimated reserve through true- up. (Burton)       \$46,415,804       \$0         2. To include estimated reserve through true- up. (Burton)       \$10,951,342       \$0         3. To include estimated reserve for plant additions through true-up. (Burton)       \$10,951,342       \$0         3. To include estimated reserve for plant additions through true-up. (Burton)       \$15,000       \$4,221,146       \$0         R-36       Accessory Electric Equipment - Labadie       315,000       \$4,221,146       \$0         R-36       Accesso	Adjustment	•		-	Adjustment		Jurisdictional Adjustments
I. To remove ARO & Lease Assets. (Burton)-\$219,782\$0R-33Structures - Labadie311.000\$3,755,543\$01. To include estimated reserve through true- up. (Burton)312.000\$38,889,861\$0R-34Boiler Plant Equipment - Labadie312.000\$38,889,861\$01. To include estimated reserve through true- up. (Burton)\$12,000\$38,889,861\$02. To include estimated reserve tor plant additions through true-up. (Burton)\$1,319,225\$0\$03. To include estimated reserve tor plant additions through true-up. (Burton)\$14,000\$17,845,092\$0R-35Turbogenerator Units - Labadie314.000\$17,845,092\$01. To include estimated reserve for plant additions through true-up. (Burton)\$10,951,342\$0\$02. To include estimated reserve for plant additions through true-up. (Burton)\$10,951,342\$0\$03. To include estimated reserve for plant additions through true-up. (Burton)\$10,951,342\$0\$03. To include estimated reserve for plant additions through true-up. (Burton)\$10,951,342\$0\$0R-36Accessory Electric Equipment - Labadie\$15,000\$4,221,146\$01. To include estimated reserve for plant additions through true-up. (Burton)\$75,149\$0\$03. To include estimated reserve for plant additions through true-up. (Burton)\$1,498,981\$0\$0		1. To remove ARO & Lease Assets. (Burton)		-\$36,293,180		\$0	
R-33       Structures - Labadie       311.000       \$3,755,543         1. To include estimated reserve through true- up. (Burton)       \$312.000       \$33,755,543       \$0         R-34       Boiler Plant Equipment - Labadie       312.000       \$38,889,861          1. To include estimated reserve through true- up. (Burton)       \$12.000       \$33,649,867       \$0         2. To include estimated reserve for plant additions through true-up. (Burton)       \$1,319,225       \$0       \$0         3. To include reserve on assets from Rush Island. (Burton)       \$14.000       \$17,845,092          R-35       Turbogenerator Units - Labadie       314.000       \$17,845,092          1. To include estimated reserve through true- up. (Burton)       \$6,415,804       \$0       \$0         2. To include estimated reserve through true- up. (Burton)       \$14,000       \$17,845,092          3. To include estimated reserve through true- up. (Burton)       \$10,951,342       \$0       \$0         3. To include estimated reserve through true- up. (Burton)       \$10,951,342       \$0       \$0         R-36       Accessory Electric Equipment - Labadie       315.000       \$4,221,146       \$0          To include estimated reserve through true- up. (Burton)       \$75,149       \$0       \$0	R-29	Venice ARO	317.000		-\$219,782		\$0
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additions through true-up. (Burton)Second Second Secon		-		\$6,415,804		\$0	
Island. (Burton)Island. (Burton)R-36Accessory Electric Equipment - Labadie315.000\$4,221,1461. To include estimated reserve through true- up. (Burton)\$2,647,016\$02. To include estimated reserve for plant additions through true-up. (Burton)\$75,149\$03. To include reserve on assets from Rush\$1,498,981\$0		-		\$477,946		\$0	
1. To include estimated reserve through true- up. (Burton)\$2,647,016\$02. To include estimated reserve for plant additions through true-up. (Burton)\$75,149\$03. To include reserve on assets from Rush\$1,498,981\$0				\$10,951,342		\$0	
1. To include estimated reserve through true- up. (Burton)\$2,647,016\$02. To include estimated reserve for plant additions through true-up. (Burton)\$75,149\$03. To include reserve on assets from Rush\$1,498,981\$0	R-36	Accessory Electric Equipment - Labadie	315.000		\$4,221,146		\$0
additions through true-up. (Burton) 3. To include reserve on assets from Rush \$1,498,981 \$0		1. To include estimated reserve through true-		\$2,647,016			
				\$75,149		\$0	
				\$1,498,981		\$0	
R-37 Misc. Power Plant Equipment - Labadie 316.000 \$3,659,919	R-37	Misc. Power Plant Equipment - Labadie	316.000		\$3,659,919		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated reserve through true- up. (Burton)		\$932,059		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,302,012		\$0	
	3. To include reserve on assets from Rush Island. (Burton)		\$1,425,848		\$0	
R-38	Office Furniture - Labadie - Amortized	316.210		\$39,364		\$0
	1. To include estimated reserve through true- up. (Burton)		\$39,364		\$0	
R-39	Office Equipment - Labadie - Amortized	316.220		\$33,181		\$0
	1. To include estimated reserve through true- up. (Burton)		\$33,181		\$0	
R-40	Computers - Labadie - Amortized	316.230		\$196,704		\$0
	1. To include estimated reserve through true- up. (Burton)		\$196,704		\$0	
R-41	Labadie ARO	317.000		-\$3,922,402		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$3,922,402		\$0	
R-44	Coal Cars - 312.03	312.030		\$78,032		\$0
	1. To include estimated reserve through true- up. (Burton)		\$78,032		\$0	
R-45	Coal Cars - Leased	312.030		-\$15,875,400		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$15,875,400		\$0	
R-49	Structures - Rush	311.000		-\$45,665,712		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,993,343		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$48,659,055		\$0	
R-50	Boiler Plant Equipment - Rush	312.000		-\$245,893,772		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated reserve through true- up. (Burton)		\$16,954,637		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$12,503		\$0	
	3. To remove reserve associated with Rush Island assets. (Burton)		-\$262,860,912		\$0	
R-51	Turbogenerator Units - Rush	314.000		-\$89,748,457		\$0
	1. To include estimated reserve through true- up. (Burton)		\$4,562,103		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$94,310,560		\$0	
R-52	Accessory Electric Equipment - Rush	315.000		-\$27,571,228		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,643,098		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$29,214,326		\$0	
R-53	Misc. Power Plant Equipment - Rush	316.000		-\$5,806,236		\$0
	1. To include estimated reserve through true- up. (Burton)		\$900,515		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,638		\$0	
	3. To remove reserve associated with Rush Island assets. (Burton)		-\$6,708,389		\$0	
R-54	Office Furniture - Rush Island - Amortized	316.210		-\$227,975		\$0
	1. To include estimated reserve through true- up. (Burton)		\$18,993		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$246,968		\$0	
R-55	Office Equipment - Rush Island - Amortized	316.220		-\$381,417		\$0
	1. To include estimated reserve through true- up. (Burton)		\$25,607		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$407,024		\$0	
R-56	Computers - Rush Island - Amortized	316.230		-\$251,773		\$0
	1. To include estimated reserve through true- up. (Burton)		\$51,628		\$0	
	2. To remove reserve associated with Rush Island assets. (Burton)		-\$303,401		\$0	
R-57	Rush Island ARO	317.000		-\$437,445		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$437,445		\$0	
R-60	Structures - Common	311.000		\$5,011,843		\$0
	1. To include estimated reserve through true- up. (Burton)		\$130,606		\$0	
	2. To reallocate negative reserve. (Coffer)		\$4,881,237		\$0	
R-61	Boiler Plant Equipment - Common	312.000		\$22,213,620		\$0
	1. To include estimated reserve through true- up. (Burton)		\$662,111		\$0	
	2. To reallocate negative reserve. (Coffer)		\$21,551,509		\$0	
R-62	Turbogenerator Units - Common	314.000		\$458,183		\$0
	1. To reallocate negative reserve. (Coffer)		\$458,183		\$0	
R-63	Accessory Electric Equipment - Common	315.000		\$3,507,271		\$0
	1. To reallocate negative reserve. (Coffer)		\$3,507,271		\$0	
R-64	Misc. Power Plant Equipment - Common	316.000		\$942,039		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,291		\$0	
	2. To reallocate negative reserve. (Coffer)		\$939,748		\$0	
R-65	Office Furniture - Common - Amortized	316.210		\$208,447		\$0

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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated reserve through true- up. (Burton)		-\$2,471		\$0	
	2. To reallocate negative reserve. (Coffer)		\$210,918		\$0	
R-67	Computers - Common - Amortized	316.230		\$459		\$0
	1. To include estimated reserve through true- up. (Burton)		\$459		\$0	
R-68	Common ARO	317.000		-\$22,492,684		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$22,492,684		\$0	
R-73	Callaway Post-Op	182.000		\$2,150,997		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,150,997		\$0	
R-75	Structures - Callaway	321.000		\$10,303,241		\$0
	1. To include estimated reserve through true- up. (Burton)		\$10,303,241		\$0	
R-76	Reactor Plant Equipment - Callaway	322.000		\$27,894,662		\$0
	1. To include estimated reserve through true- up. (Burton)		\$26,930,770		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$963,892		\$0	
R-77	Turbogenerator Units - Callaway	323.000		\$10,115,094		\$0
	1. To include estimated reserve through true- up. (Burton)		\$10,115,094		\$0	
R-78	Accessory Electric Equipment - Callaway	324.000		\$3,592,363		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,592,363		\$0	
R-79	Misc. Power Plant Equipment - Callaway	325.000		\$7,232,269		\$0
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<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated reserve through true- up. (Burton)		\$7,232,269		\$0	
R-80	Office Furniture - Callaway - Amortized	325.210		\$704,235		\$0
	1. To include estimated reserve through true- up. (Burton)		\$704,235		\$0	
R-81	Office Equipment - Callaway - Amortized	325.220		\$349,331		\$0
	1. To include estimated reserve through true- up. (Burton)		\$349,331		\$0	
R-82	Computers - Callaway - Amortized	325.230		\$2,835,621		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,835,621		\$0	
R-83	Callaway ARO	326.000		-\$2,530,961		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$2,530,961		\$0	
R-88	Accum. Amort. of Land Appraisal Studies - Osa	111.000		\$79,074		\$0
	1. To include estimated reserve through true- up. (Burton)		\$79,074		\$0	
R-90	Structures - Osage	331.000		\$371,232		\$0
	1. To include estimated reserve through true- up. (Burton)		\$371,232		\$0	
R-91	Reservoirs - Osage	332.000		\$1,908,190		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,908,190		\$0	
R-92	Water Wheels/Generators - Osage	333.000		\$1,502,837		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,432,571		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$70,266		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-93	Accessory Electric Equipment - Osage	334.000	Amount	\$683,518		\$0
	1. To include estimated reserve through true- up. (Burton)		\$683,518		\$0	
R-94	Misc. Power Plant Equipment - Osage	335.000		\$113,969		\$0
	1. To include estimated reserve through true- up. (Burton)		\$113,969		\$0	
R-95	Office Furniture - Osage - Amortized	335.210		\$8,387		\$0
	1. To include estimated reserve through true- up. (Burton)		\$8,387		\$0	
R-96	Office Equipment - Osage - Amortized	335.220		\$7,940		\$0
	1. To include estimated reserve through true- up. (Burton)		\$7,940		\$0	
R-97	Computers - Osage - Amortized	335.230		\$15,952		\$0
	1. To include estimated reserve through true- up. (Burton)		\$15,952		\$0	
R-101	Accum. Amortization of Land Appraisal Studies	111.000		\$54,252		\$0
	1. To include estimated reserve through true- up. (Burton)		\$54,252		\$0	
R-103	Structures - Keokuk	331.000		\$424,022		\$0
	1. To include estimated reserve through true- up. (Burton)		\$424,022		\$0	
R-104	Reservoirs - Keokuk	332.000		\$641,378		\$0
	1. To include estimated reserve through true- up. (Burton)		\$641,378		\$0	
R-105	Water Wheels/Generators - Keokuk	333.000		\$3,507,227		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,456,173		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$51,054		\$0	
R-106	Accessory Electric Equipment - Keokuk	334.000		\$396,772		\$0
	1. To include estimated reserve through true- up. (Burton)		\$396,772		\$0	
R-107	Misc. Power Plant Equipment - Keokuk	335.000		\$118,253		\$0
	1. To include estimated reserve through true- up. (Burton)		\$118,253		\$0	
R-108	Office Furniture - Keokuk - Amortized	335.210		\$2,884		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,884		\$0	
R-109	Office Equipment - Keokuk - Amortized	335.220		\$11,127		\$0
	1. To include estimated reserve through true- up. (Burton)		\$11,127		\$0	
R-110	Computers - Keokuk - Amortized	335.230		\$75,431		\$0
	1. To include estimated reserve through true- up. (Burton)		\$75,431		\$0	
R-111	Roads, Railroads, Bridges - Keokuk	336.000		\$983		\$0
	1. To include estimated reserve through true- up. (Burton)		\$983		\$0	
R-115	Structures - Taum Sauk	331.000		\$265,635		\$0
	1. To include estimated reserve through true- up. (Burton)		\$265,635		\$0	
R-116	Reservoirs - Taum Sauk	332.000		\$5,103,780		\$0
	1. To include estimated reserve through true- up. (Burton)		\$222,140		\$0	
	2. To reallocate negative reserve. (Coffer)		\$4,881,640		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment	•	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-117	Water Wheels/Generators - Taum Sauk	333.000		-\$3,179,475		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,687,471		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$14,694		\$0	
	3. To reallocate negative reserve. (Coffer)		-\$4,881,640		\$0	
R-118	Accessory Electric Equipment - Taum Sauk	334.000		\$183,790		\$0
	1. To include estimated reserve through true- up. (Burton)		\$183,790		\$0	
R-119	Misc. Power Plant Equipment - Taum Sauk	335.000		\$82,525		\$0
	1. To include estimated reserve through true- up. (Burton)		\$82,525		\$0	
R-120	Office Furniture - Taum Sauk - Amortized	335.210		\$5,557		\$0
	1. To include estimated reserve through true- up. (Burton)		\$5,557		\$0	
R-121	Office Equipment - Taum Sauk - Amortized	335.220		\$30,244		\$0
	1. To include estimated reserve through true- up. (Burton)		\$30,244		\$0	
R-122	Computers - Taum Sauk - Amortized	335.230		\$22,434		\$0
	1. To include estimated reserve through true- up. (Burton)		\$22,434	, ,	\$0	
R-123	Roads, Railroads, Bridges - Taum Sauk	336.000		\$3,591		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,591	\$0,001	\$0	<b>\$</b>
R-129	Structures - Other	341.000		\$880,343		\$0
	1. To include estimated reserve through true- up. (Burton)		\$880,343		\$0	
R-130	Structures - Solar - Other	341.000		\$99,108		\$0

Accounting Schedule: 07 Sponsor: B. Burton Page: 11 of 21

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated reserve through true- up. (Burton)		\$99,108		\$0	
R-131	Fuel Holders - Other	342.000		\$745,594		\$0
	1. To include estimated reserve through true- up. (Burton)		\$745,594		\$0	
R-132	Generators - Other	344.000		\$12,706,336		\$0
	1. To include estimated reserve through true- up. (Burton)		\$12,537,377		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$168,959		\$0	
R-133	Generators - Solar - Other	344.000		\$1,469,459		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,469,459		\$0	
R-134	Generators - Solar (Large) - Other	344.000		\$1,571,745		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,571,745		\$0	
R-135	Generators - Turbines - Other	344.000		\$48,756		\$0
	1. To include estimated reserve through true- up. (Burton)		\$48,756		\$0	
R-136	Accessory Electric Equipment - Other	345.000		\$1,046,280		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,046,280		\$0	
R-137	Accessory Electric Equip - Solar - Other	345.000		\$236,603		\$0
	1. To include estimated reserve through true- up. (Burton)		\$236,603		\$0	
R-138	Misc. Power Plant Equipment - Other	346.000		\$132,144		\$0
	1. To include estimated reserve through true- up. (Burton)		\$132,144		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
						-
R-139	Misc. Power Plant Equip Solar - Other	346.000		\$1,946		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,946		\$0	
R-140	Office Furniture - Other - Amortized	346.210		\$3,583		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,583		\$0	
R-141	Office Equipment - Other - Amortized	346.220		\$24,082		\$0
	1. To include estimated reserve through true- up. (Burton)		\$24,082		\$0	
R-142	Computers - Other - Amortized	346.230		\$218,956		\$0
	1. To include estimated reserve through true- up. (Burton)		\$218,956		\$0	
R-143	Other ARO	347.000		-\$75,771		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$75,771		\$0	
R-148	Structures & Improvements - HP	341.000		\$1,254,344		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,254,344		\$0	
R-150	Generators - HP	344.000		\$13,546,569		\$0
	1. To include estimated reserve through true- up. (Burton)		\$14,462,164		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$147,717		\$0	
	3. To remove collapsed turbines at High Prairie. (Eubanks)		-\$1,063,312		\$0	
R-151	Accessory Electric Equipment - HP	345.000		\$2,061,981		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,072,483		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To remove collapsed turbines at High Prairie. (Eubanks)		-\$10,502		\$0	
R-152	Misc. Power Plant Equipment - HP	346.000		\$306		\$0
	1. To include estimated reserve through true- up. (Burton)		\$306		\$0	
R-153	Office Furniture - HP - Amortized	346.210		\$2,210		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,210		\$0	
R-154	Office Equipment - HP - Amortized	346.220		\$448		\$0
	1. To include estimated reserve through true- up. (Burton)		\$448		\$0	
R-155	Computers - HP - Amortized	346.230		\$8,216		\$0
	1. To include estimated reserve through true- up. (Burton)		\$8,216		\$0	
R-156	High Prairie ARO	347.000		-\$3,793,557		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$3,793,557		\$0	
R-160	Structures & Improvements - ATCH	341.000		\$805,331		\$0
	1. To include estimated reserve through true- up. (Burton)		\$805,331		\$0	
R-162	Generators - ATCH	344.000		\$11,596,375		\$0
	1. To include estimated reserve through true- up. (Burton)		\$11,595,366		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,009		\$0	
R-163	Accessory Electric Equipment - ATCH	345.000		\$1,394,573		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,394,573		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-164	Misc. Power Plant Equipment - ATCH	346.000		\$193		\$0
	1. To include estimated reserve through true- up. (Burton)		\$193		\$0	
R-165	Office Furniture - ATCH - Amortized	346.210		\$2,288		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,288		\$0	
R-166	Office Equipment - ATCH - Amortized	346.220		\$450		\$0
	1. To include estimated reserve through true- up. (Burton)		\$450		\$0	
R-167	Computers - ATCH - Amortized	346.230		\$1,213		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,213		\$0	
R-168	Atchison ARO	347.000		-\$1,850,798		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,850,798		\$0	
R-172	Accum. Amortization of Electric Plant - TP	111.000		\$333,468		\$0
	1. To include estimated reserve through true- up. (Burton)		\$333,468		\$0	
R-174	Structures & Improvements - TP	352.000		\$114,081		\$0
	1. To include estimated reserve through true- up. (Burton)		\$114,081		\$0	
R-175	Station Equipment - TP	353.000		\$10,274,979		\$0
	1. To include estimated reserve through true- up. (Burton)		\$9,909,384		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$365,595		\$0	
R-176	Towers and Fixtures - TP	354.000		\$2,179,961		\$0
	1. To include estimated reserve through true- up. (Burton)		\$2,179,961		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
						Augueinente
R-177	Poles and Fixtures - TP	355.000		\$20,384,215		\$0
	1. To include estimated reserve through true- up. (Burton)		\$20,384,215		\$0	
R-178	Overhead Conductors & Devices - TP	356.000		\$7,554,641		\$0
	1. To include estimated reserve through true- up. (Burton)		\$6,227,318		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,327,323		\$0	
R-183	Structures & Improvements - DP	361.000		\$234,235		\$0
	1. To include estimated reserve through true- up. (Burton)		\$234,235		\$0	
R-184	Station Equipment - DP	362.000		\$22,117,667		\$0
	1. To include estimated reserve through true- up. (Burton)		\$20,663,484		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,454,183		\$0	
R-185	Poles, Towers, & Fixtures - DP	364.000		\$48,239,045		\$0
	1. To include estimated reserve through true- up. (Burton)		\$48,239,045		\$0	
R-186	Overhead Conductors & Devices - DP	365.000		\$36,853,848		\$0
	1. To include estimated reserve through true- up. (Burton)		\$32,590,028		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$4,263,820		\$0	
R-187	Underground Conduit - DP	366.000		\$12,662,372		\$0
	1. To include estimated reserve through true- up. (Burton)		\$12,662,372		\$0	
R-188	Underground Conductors & Devices - DP	367.000		\$21,123,437		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated reserve through true- up. (Burton)		\$21,123,437		\$0	
R-189	Line Transformers - DP	368.000		\$9,321,105		\$0
	1. To include estimated reserve through true- up. (Burton)		\$9,321,105		\$0	
R-190	Services - Overhead - DP	369.010		\$6,483,565		\$0
	1. To include estimated reserve through true- up. (Burton)		\$6,483,565		\$0	
R-191	Services - Underground - DP	369.020		\$3,793,489		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,793,489		\$0	
R-192	Meters - DP	370.000		\$7,946,115		\$0
	1. To include estimated reserve through true- up. (Burton)		\$7,946,115		\$0	
R-193	AMI Meters - DP	370.100		\$10,658,440		\$0
	1. To include estimated reserve through true- up. (Burton)		\$10,272,407		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$386,033		\$0	
R-194	Meter Installations - DP	371.000		\$1,519		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,519		\$0	
R-195	Street Lighting and Signal Systems - DP	373.000		\$4,806,399		\$0
	1. To include estimated reserve through true- up. (Burton)		\$4,806,399		\$0	
R-198	Incentive Compensation Capitalization Adj.			-\$20,742,982		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To remove earnings based incentive compensation and restricted share units. (Dhority)		-\$20,742,982		\$0	-
R-201	Land/Land Rights - GP	389.000		-\$826,586		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$826,586		\$0	
R-202	Misc. Structures & Improvements - GP	390.000		\$77,003		\$0
	1. To include estimated reserve through true- up. (Burton)		\$77,003		\$0	
R-203	Lrg Structures & Improvements - GP	390.000		\$3,791,025		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$84,382		\$0	
	2. To include estimated reserve through true- up. (Burton)		\$8,421,722		\$0	
	3. To include estimated reserve for plant additions through true-up. (Burton)		\$546,639		\$0	
	4. To allocate estimated reserve to gas operations. (Burton)		-\$5,092,954		\$0	
R-205	Office Furniture & Equipment - GP	391.000		\$2,143,000		\$0
	1. To include estimated reserve through true- up. (Burton)		\$3,167,231		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$71,185		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$1,026,471		\$0	
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$73,425		\$0	
R-206	Personal Computers - GP	391.200		\$15,433,378		\$0
	1. To include estimated reserve through true- up. (Burton)		\$15,628,354		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$1,077,441		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	3. To allocate estimated reserve to gas operations. (Burton)		-\$1,272,417		\$0	
R-207	Office Furniture & Equipment - 391.3 - GP	391.300		\$152,768		\$0
	1. To include estimated reserve through true- up. (Burton)		\$193,060		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$3,412		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$36,880		\$0	
R-208	Transportation Equipment - GP	392.000		\$8,266,290		\$0
	1. To include estimated reserve through true- up. (Burton)		\$8,476,184		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$82,950		\$0	
	3. To remove reserve associated with Rush Island assets. (Burton)		-\$328,844		\$0	
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$36,000		\$0	
R-210	Stores Equipment - GP	393.000		\$263,302		\$0
	1. To include estimated reserve through true- up. (Burton)		\$275,828		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$812		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$11,714		\$0	
R-211	Laboratory Equipment - GP	394.000		\$1,423,741		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,682,680		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$16,970		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$244,707		\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u> Total
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Humber	4. To increase depreciation reserve for donated assets. (Ferguson)		\$2,738	Anount	\$0	Aujuotinionio
R-213	Tools, Shop, & Garage Equipment- GP	395.000		\$300,209		\$0
	1. To include estimated reserve through true- up. (Burton)		\$304,874		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		-\$303		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$4,362		\$0	
R-214	Power Operated Equipment - GP	396.000		\$1,194,998		\$0
	1. To include estimated reserve through true- up. (Burton)		\$1,194,998		\$0	
R-215	Communication Equipment - GP	397.000		\$12,097,314		\$0
	1. To include estimated reserve through true- up. (Burton)		\$11,118,460		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$978,854		\$0	
R-217	Miscellaneous Equipment - GP	398.000		\$542,658		\$0
	1. To include estimated reserve through true- up. (Burton)		\$180,076		\$0	
	2. To include estimated reserve for plant additions through true-up. (Burton)		\$359,956		\$0	
	3. To allocate estimated reserve to gas operations. (Burton)		-\$38,601		\$0	
	4. To increase depreciation reserve for donated assets. (Ferguson)		\$41,255		\$0	
	5. To remove capitalized dues and donations. (Hardin)		-\$28		\$0	
R-218	General Plant ARO	399.000		-\$1,036,783		\$0
	1. To remove ARO & Lease Assets. (Burton)		-\$1,036,783		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve				Total		Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
Т	Total Reserve Adjustments			\$11,236,873		\$0

# Ameren Missouri Case No. ER-2024-0319 Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 Cash Working Capital

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll & Withholdings	\$332,807,115	37.02	12.01	25.01	0.068521	\$22,804,276
3	Pensions & OPEBs	-\$95,226,940	37.02	15.70	21.32	0.058411	-\$5,562,301
4	Other Employee Benefits	\$52,486,924	37.02	17.65	19.37	0.053068	\$2,785,376
5	Fuel - Nuclear	\$69,465,971	37.02	15.21	21.81	0.059753	\$4,150,800
6	Fuel - Coal	\$365,970,071	37.02	14.43	22.59	0.061890	\$22,649,888
7	Fuel - Natural Gas	\$14,880,982	37.02	40.72	-3.70	-0.010137	-\$150,849
8	Fuel - Oil	\$2,221,449	37.02	14.69	22.33	0.061178	\$135,904
9	Purchased Power	\$802,826,065	37.02	18.10	18.92	0.051836	\$41,615,292
10	Incentive Compensation	\$29,412,469	37.02	250.80	-213.78	-0.585699	-\$17,226,854
11	Uncollectible Accounts	\$9,366,886	37.02	37.02	0.00	0.000000	\$0
12	Cash Vouchers	\$534,586,724	37.02	42.25	-5.23	-0.014329	-\$7,660,093
13	TOTAL OPERATION AND MAINT. EXPENSE	\$2,118,797,716					\$63,541,439
14	TAXES						
15	FICA - Employer Portion	\$18,253,889	37.02	9.38	27.64	0.075726	\$1,382,294
16	St. Louis Payroll Expense Tax	\$344,628	37.02	9.38	27.64	0.075726	\$26,097
17	Federal Unemployment Taxes	\$176,555	37.02	9.38	27.64	0.075726	\$13,370
18	State Unemployment Taxes	\$0	37.02	9.38	27.64	0.075726	\$0
19	Corporate Franchise Tax	\$106,942	37.02	233.19	-196.17	-0.537452	-\$57,476
20	Property Tax	\$174,927,172	37.02	183.00	-145.98	-0.399945	-\$69,961,248
21	TOTAL TAXES	\$193,809,186					-\$68,596,963
22	OTHER EXPENSES						
23	Decommissioning Fees	\$0	37.02	69.50	-32.48	-0.088986	\$0
24	Sales Taxes	\$80,231,837	24.27	4.50	19.77	0.054164	\$4,345,677
25	MO & IA Use Taxes	\$4,574,396	37.02	76.25	-39.23	-0.107479	-\$491,652
26	IL Use Taxes	\$61,208	37.02	35.78	1.24	0.003397	\$208
27	Fed Excise Heavy Use Tax	\$52,217	37.02	-125.57	162.59	0.445452	\$23,260
28	Self Procured Ins Tax	\$274,459	37.02	241.50	-204.48	-0.560219	-\$153,757
29	Ohio Commercial Activity Tax	\$150	37.02	-50.00	87.02	0.238411	\$36
30	Gross Receipts Taxes	\$159,621,969	24.27	26.99	-2.72	-0.007452	-\$1,189,503
31	TOTAL OTHER EXPENSES	\$244,816,236					\$2,534,269
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32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$2,521,255
22							
33	TAX OFFSET FROM RATE BASE	\$70 74 4 00F	27.00	20.00	0.00	0 000005	¢407.000
34	Federal Tax Offset	\$73,714,235	37.02	38.00	-0.98	-0.002685	-\$197,923
35	State Tax Offset	\$26,703,978	37.02	38.00	-0.98	-0.002685	-\$71,700
36	City Tax Offset	\$566,396	37.02	274.50	-237.48	-0.650630	-\$368,514
37	Interest Expense Offset	\$280,661,399	37.02	91.37	-54.35	-0.148901	-\$41,790,763
38	TOTAL OFFSET FROM RATE BASE	\$381,646,008					-\$42,428,900
39	TOTAL CASH WORKING CAPITAL REQUIRED	I	I				-\$44,950,155

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>r</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> Jurisdictional	<u>Jurisdictional</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>™</u> MO Adj. Juris.
	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		1 = K
Rev-1		RETAIL RATE REVENUE											
Rev-2		Retail Rate Revenue- Missouri as booked	\$3,204,810,958			Rev-2		\$3,204,810,958	100.0000%	-\$333,878,358	\$2,870,932,600		
Rev-3		TOTAL RETAIL RATE REVENUE	\$3,204,810,958					\$3,204,810,958		-\$333,878,358	\$2,870,932,600		
Rev-4		OTHER OPERATING REVENUES	• • • • • • • • •										
Rev-5		Provision for Rate Refunds	\$4,323,390			Rev-5		\$4,323,390		-\$4,323,390	\$0		
Rev-6	456.000	Transmission Revenues - MISO	\$35,393,619			Rev-6		\$35,393,619		\$150,438	\$35,544,057		
Rev-7	456.000	Transmission Revenues - NITS	\$216,557			Rev-7		\$216,557	100.0000%	\$0	\$216,557		
Rev-8	456.000	Transmission Revenues - Other	\$4,409,109			Rev-8		\$4,409,109	100.0000%	-\$1,760	\$4,407,349		
Rev-9		Other Electric Revenues	\$45,404,960			Rev-9		\$45,404,960	100.0000%	\$8,832	\$45,413,792		
Rev-10		Other Revenues	\$699,080			Rev-10		\$699,080	100.0000%	\$261,813	\$960,893		
Rev-11	447.000	Disposition of Allowances	\$78			Rev-11		\$78	100.0000%	-\$78	\$0		
		Off-System Sales - Energy	\$90,392,843			Rev-12		\$90,392,843	100.0000%	\$54,401,419	\$144,794,262		
Rev-13	447.000	Off-System Sales - Capacity	\$128,387,390			Rev-13		\$128,387,390	100.0000%	\$609,880,101	\$738,267,491		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$309,227,026					\$309,227,026		\$660,377,375	\$969,604,401		
Rev-15		TOTAL OPERATING REVENUES	\$3,514,037,984					\$3,514,037,984		\$326,499,017	\$3,840,537,001		
1		POWER PRODUCTION EXPENSES											
<u> </u>													
2		STEAM POWER GENERATION											
3		<b>OPERATION &amp; MAINTENANCE EXPENSE</b>											
4	500.000	Supervision & Engineering - SP	\$4,660,771	\$4,572,083	\$88,688	E-4	-\$50,607	\$4,610,164	100.0000%	\$0	\$4,610,164	\$4,527,699	\$82,465
5	501.000	Fuel - Baseload - SP	\$315,347,497	\$0	\$315,347,497	E-5	\$7,142,630	\$322,490,127	100.0000%	\$0	\$322,490,127	\$0	\$322,490,127
6	501.000	Fuel - Interchange - SP	\$44,191,906	\$0	\$44,191,906	E-6	\$1,000,948	\$45,192,854	100.0000%	\$0	\$45,192,854	\$0	\$45,192,854
7	501.000	Fuel - Other - SP	\$2,778,830	\$4,535,707	-\$1,756,877	E-7	-\$50,204	\$2,728,626		\$0	\$2,728,626	\$4,491,676	-\$1,763,050
8	502.000	Steam Expenses - SP	\$14,774,356	\$5,134,634	\$9,639,722	E-8	-\$2,682,966	\$12,091,390		\$0	\$12,091,390	\$5,084,788	\$7,006,602
9	505.000	Electric Expenses - SP	\$14,976,439	\$14,905,575	\$70,864	E-9	-\$164,984	\$14,811,455		\$0	\$14,811,455		\$50,577
10	506.000	Misc. Steam Power Expenses - SP	\$12,874,267	\$5,545,052	\$7,329,215	E-10	-\$61,376	\$12,812,891	100.0000%	\$0	\$12,812,891	\$5,491,223	\$7,321,668
11	507.000	Rents - SP	\$18,940	\$0	\$18,940	E-11	\$0	\$18,940	100.0000%	\$0	\$18,940	\$0	\$18,940
12	509.000	Allowances - SP	\$8,926,458	\$0	\$8,926,458	E-12	-\$1,313,508	\$7,612,950	100.0000%	\$0	\$7,612,950	\$0	\$7,612,950
13		<b>TOTAL OPERATION &amp; MAINTENANCE</b>	\$418,549,464	\$34,693,051	\$383,856,413		\$3,819,933	\$422,369,397		\$0	\$422,369,397	\$34,356,264	\$388,013,133
		EXPENSE											
			<b>*</b> 440 <b>5</b> 40 404	<u> </u>	<b>*</b> 200 050 440		<b>*</b> 2.040.000	<u> </u>			<b>*</b> 400,000,007	<u> </u>	<b>*</b> 222 040 422
14		TOTAL STEAM POWER GENERATION	\$418,549,464	\$34,693,051	\$383,856,413		\$3,819,933	\$422,369,397		\$0	\$422,369,397	\$34,356,264	\$388,013,133
15		ELECTRIC MAINTENANCE EXPENSE											
16	510.000	Maint. Superv. & Engineering - SP	\$9,064,048	\$8,519,234	\$544,814	E-16	-\$82,397	\$8,981,651	100.0000%	\$0	\$8,981,651	\$8,436,533	\$545,118
17	511.000	Maintenance of Structures - SP	\$11,098,482	\$3,251,029	\$7,847,453	E-17	\$47,147	\$11,145,629	100.0000%	\$0	\$11,145,629	\$3,219,470	\$7,926,159
18	512.000	Maintenance of Boiler Plant - SP	\$37,925,075	\$16,839,908	\$21,085,167	E-18	-\$5,708,768	\$32,216,307	100.0000%	\$0	\$32,216,307	\$16,676,432	\$15,539,875
19	513.000	Maintenance of Electric Plant - SP	\$6,458,328	\$3,234,237	\$3,224,091	E-19	\$35,799	\$6,494,127	100.0000%	\$0	\$6,494,127	\$3,202,840	\$3,291,287
20	514.000	Maintenance of Misc. Steam Plant - SP	\$9,942,367	\$3,753,964	\$6,188,403	E-20	\$11,090	\$9,953,457	100.0000%	\$0	\$9,953,457	\$3,717,521	\$6,235,936
21	515.000	Maintenance of Steam Production Plant - SP	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$74,488,300	\$35,598,372	\$38,889,928		-\$5,697,129	\$68,791,171		\$0	\$68,791,171	\$35,252,796	\$33,538,375
23		NUCLEAR POWER GENERATION											
~ 4													
24 25	517.000	OPERATION - NUCLEAR Superv. & Engineering - NP	\$27,257,143	\$26,463,128	\$794,015	E-25	-\$292,913	\$26 064 220	100.0000%	\$0	\$26,964,230	\$26,206,233	\$757,997
20	517.000	Superv. a Engineering - NF	φ21,231,143	φ20,403,12 <b>0</b>	<b>Φ194,01</b> 3	E-23	-9292,913	φ <b>20,904,23</b> 0	100.0000%	۵¢ ا	φ <b>20,904,2</b> 30	φ20,200,233	aisi,991

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>lurisdictional</u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number		(D+E)	Labor		Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
26	518.000	Fuel - Baseload - NP	\$66,116,402	\$0	\$66,116,402	E-26	\$3,349,569	\$69,465,971	100.0000%	\$0	\$69,465,971	\$0	\$69,465,971
27	518.000	Fuel - Interchange - NP	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	520.000	Steam Expense - NP	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	523.000	Electric Expenses - NP	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	524.000	Misc. Nuclear Power Expenses - NP	\$49,690,650	\$31,031,195	\$18,659,455	E-30	-\$2,556,431	\$47,134,219	100.0000%	\$0	\$47,134,219	\$30,729,955	\$16,404,264
31	525.000	Rents - NP	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32		TOTAL OPERATION - NUCLEAR	\$143,064,195	\$57,494,323	\$85,569,872		\$500,225	\$143,564,420		\$0	\$143,564,420	\$56,936,188	\$86,628,232
33		MAINTENANCE - NP											
34	528.000	Maint. Superv. & Engineering - NP	\$10,865,214	\$10,906,498	-\$41,284	E-34	\$1,547,182	\$12,412,396	100.0000%	\$0	\$12,412,396	\$12,493,458	-\$81,062
35	529.000	Maintenance of Structures - NP	\$12,836,948	\$10,291,615	\$2,545,333	E-35	\$3,025,237	\$15,862,185	100.0000%	\$0	\$15,862,185	\$11,793,545	\$4,068,640
36	530.000	Maint. Of Reactor Plant Equipment - NP	\$40,457,523	\$7,384,289	\$33,073,234	E-36	-\$10,876,829	\$29,580,694	100.0000%	\$0	\$29,580,694	\$8,462,264	\$21,118,430
37	531.000	Maintenance of Electric Plant - NP	\$5,530,315	\$3,010,029	\$2,520,286	E-37	\$1,956,479	\$7,486,794	100.0000%	\$0	\$7,486,794	\$3,448,418	\$4,038,376
38	532.000	Maint. Of Misc. Nuclear Plant - NP	\$6,137,440	\$3,240,587	\$2,896,853	E-38	\$2,220,415	\$8,357,855	100.0000%	\$0	\$8,357,855	\$3,713,535	\$4,644,320
39		TOTAL MAINTENANCE - NP	\$75,827,440	\$34,833,018	\$40,994,422		-\$2,127,516	\$73,699,924		\$0	\$73,699,924	\$39,911,220	\$33,788,704
40		TOTAL NUCLEAR POWER GENERATION	\$218,891,635	\$92,327,341	\$126,564,294		-\$1,627,291	\$217,264,344		\$0	\$217,264,344	\$96,847,408	\$120,416,936
41		HYDRAULIC POWER GENERATION											
42		OPERATION - HP											
43	535.000	Superv. & Engineering - HP	\$1,151,613	\$1,150,070	\$1,543	E-43	-\$12,729	\$1,138,884	100.0000%	\$0	\$1,138,884	\$1,138,906	-\$22
44	536.000	Water for Power - HP	\$417,656	\$0	\$417,656	E-44	\$0	\$417,656	100.0000%	\$0	\$417,656	\$0	\$417,656
45	537.000	Hydraulic Expenses - HP	\$475,282	\$199,288	\$275,994	E-45	-\$2,206	\$473,076	100.0000%	\$0	\$473,076	\$197,353	\$275,723
46	538.000	Electric Expenses - HP	\$1,886,614	\$1,486,701	\$399,913	E-46	-\$16,455	\$1,870,159	100.0000%	\$0	\$1,870,159	\$1,472,269	\$397,890
47	539.000	Misc. Ops. Power Gen. Expenses - HP	\$4,834,665	\$3,162,496	\$1,672,169	E-47	-\$35,004	\$4,799,661	100.0000%	\$0	\$4,799,661	\$3,131,796	\$1,667,865
48	540.000	Rents - HP	\$370	\$0	\$370	E-48	\$0	\$370	100.0000%	\$0	\$370	\$0	\$370
49		TOTAL OPERATION - HP	\$8,766,200	\$5,998,555	\$2,767,645		-\$66,394	\$8,699,806		\$0	\$8,699,806	\$5,940,324	\$2,759,482
50		MAINTANENCE - HP											
51	541.000	Maintenance Superv. & Engineering - HP	\$981,615	\$966,890	\$14,725	E-51	-\$10,702	\$970,913	100.0000%	\$0	\$970,913	\$957,504	\$13,409
52	542.000	Maintenance of Structures - HP	\$1,791,394	\$829,634	\$961,760	E-52	-\$526,584	\$1,264,810	100.0000%	\$0	\$1,264,810	\$821,580	\$443,230
53	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$142,774	\$89,165	\$53,609	E-53	-\$987	\$141,787	100.0000%	\$0	\$141,787	\$88,299	\$53,488
54	544.000	Mainenance of Electric Plant - HP	\$1,571,207	\$1,108,402	\$462,805	E-54	-\$12,269	\$1,558,938	100.0000%	\$0	\$1,558,938	\$1,097,642	\$461,296
55	545.000	Maint. of Misc. Hydraulic Plant - HP	\$594,236	\$228,069	\$366,167	E-55	-\$2,524	\$591,712	100.0000%	\$0	\$591,712	\$225,855	\$365,857
56		TOTAL MAINTANENCE - HP	\$5,081,226	\$3,222,160	\$1,859,066		-\$553,066	\$4,528,160		\$0	\$4,528,160	\$3,190,880	\$1,337,280
57		TOTAL HYDRAULIC POWER GENERATION	\$13,847,426	\$9,220,715	\$4,626,711		-\$619,460	\$13,227,966		\$0	\$13,227,966	\$9,131,204	\$4,096,762
58		OTHER POWER GENERATION											
59		OPERATION - OP											
60	546.000	Superv. & Engineering - OP	\$565,353	\$443,457	\$121,896	E-60	-\$5,124	\$560,229	100.0000%	\$0	\$560,229	\$439,152	\$121,077
61	547.000	Fuel - Baseload - OP	\$20,211,733	\$0	\$20,211,733	E-61	-\$1,059,523	\$19,152,210	100.0000%	\$0	\$19,152,210	\$0	\$19,152,210
62	547.000	Fuel - Interchange - OP	\$6,603,873	\$0	\$6,603,873	E-62	-\$346,183	\$6,257,690	100.0000%	\$0	\$6,257,690	\$0	\$6,257,690
63	548.000	Generation Expenses - OP	\$2,478,876	\$637,814	\$1,841,062	E-63	-\$7,060	\$2,471,816	100.0000%	\$0	\$2,471,816	\$631,622	\$1,840,194
64	549.000	Misc. Other Power Generation Expense - OP	\$5,270,386	\$1,384,152	\$3,886,234	E-64	\$5,548,922	\$10,819,308		\$0	\$10,819,308	\$1,370,715	\$9,448,593
65	550.000	Rents - Non-Labor - OP	\$5,246,536	\$0	\$5,246,536	E-65	-\$146,790	\$5,099,746	100.0000%	\$0	\$5,099,746	\$0	\$5,099,746
66		TOTAL OPERATION - OP	\$40,376,757	\$2,465,423	\$37,911,334		\$3,984,242	\$44,360,999		\$0	\$44,360,999	\$2,441,489	\$41,919,510
67		MAINTANENCE - OP											

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	<u>A</u>	B	<u>C</u>	D	<u>E</u>	E	G	H	<u> </u>	<u></u>	K	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	l = K
68	551.000	Maint. Superv. & Engineering - OP	\$0	\$0	\$0	E-68	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
69	552.000	Maintenance of Structures - OP	\$3,792,377	\$583,788	\$3,208,589	E-69	-\$6,462	\$3,785,915	100.0000%	\$0	\$3,785,915	\$578,121	\$3,207,794
70	553.000	Maint. Of Generating & Electric Plant - OP	\$12,586,197	\$2,142,803	\$10,443,394	E-70	-\$260,183	\$12,326,014	100.0000%	\$0	\$12,326,014	\$2,122,001	\$10,204,013
71	554.000	Maint. Of Misc. Power Generation Plant - OP	\$874,480	\$84,724	\$789,756	E-71	-\$1,937	\$872,543	100.0000%	\$0	\$872,543	\$83,902	\$788,641
72		TOTAL MAINTANENCE - OP	\$17,253,054	\$2,811,315	\$14,441,739		-\$268,582	\$16,984,472		\$0	\$16,984,472	\$2,784,024	\$14,200,448
73		TOTAL OTHER POWER GENERATION	\$57,629,811	\$5,276,738	\$52,353,073		\$3,715,660	\$61,345,471		\$0	\$61,345,471	\$5,225,513	\$56,119,958
74		OTHER POWER SUPPLY EXPENSES											
75	555.000	PP - Energy - Base Load - OPE	\$99,595,263	\$0	\$99,595,263	E-75	\$21,708,477	\$121,303,740	100.0000%	\$0	\$121,303,740	\$0	\$121,303,740
76	555.000	PP - Energy - Interchange - OPE	\$14,662,515	\$0	\$14,662,515	E-76	-\$37,972,308	-\$23,309,793	100.0000%	\$0	-\$23,309,793	\$0	-\$23,309,793
77	555.000	PP - Capacity - Base Load - OPE	\$122,624,228	\$0	\$122,624,228	E-77	\$583,037,608	\$705,661,836	100.0000%	\$0	\$705,661,836	\$0	\$705,661,836
78	555.000	PP - Capacity - Interchange - OPE	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	556.000	System Control and Load Dispatch - OPE	\$2,919,838	\$2,919,838	\$0	E-79	-\$32,319	\$2,887,519	100.0000%	\$0	\$2,887,519	\$2,891,493	-\$3,974
80	557.000	Other Expenses - OPE	\$79,104,056	\$19,187,372	\$59,916,684	E-80	-\$55,411,106	\$23,692,950	100.0000%	\$0	\$23,692,950	\$19,001,108	\$4,691,842
81		TOTAL OTHER POWER SUPPLY EXPENSES	\$318,905,900	\$22,107,210	\$296,798,690		\$511,330,352	\$830,236,252		\$0	\$830,236,252	\$21,892,601	\$808,343,651
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82		TOTAL POWER PRODUCTION EXPENSES	\$1,102,312,536	\$199,223,427	\$903,089,109		\$510,922,065	\$1,613,234,601		\$0	\$1,613,234,601	\$202,705,786	\$1,410,528,815
83		TRANSMISSION EXPENSES											
84		<b>OPERATION - TRANSMISSION EXP.</b>											
85	560.000	Operation Supervision & Engineering - TE	\$451,702	\$517,331	-\$65,629	E-85	-\$7,470	\$444,232	100.0000%	\$0	\$444,232	\$512,309	-\$68,077
86	561.000	Load Dispatching - TE	\$6,712,302	\$361,657	\$6,350,645	E-86	\$518,337	\$7,230,639	100.0000%	\$0	\$7,230,639	\$358,147	\$6,872,492
87	562.000	Station Expenses - TE	\$352,111	\$258,274	\$93,837	E-87	-\$2,860	\$349,251	100.0000%	\$0	\$349,251	\$255,766	\$93,485
88	563.000	Overhead Line Expenses - TE	\$6,605	\$0	\$6,605	E-88	\$0	\$6,605	100.0000%	\$0	\$6,605	\$0	\$6,605
89	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	565.000	Transmission of Electric By Others - TE	\$81,742,141	\$0	\$81,742,141	E-90	\$2,748,339	\$84,490,480	100.0000%	\$0	\$84,490,480	\$0	\$84,490,480
91	566.000	Misc. Transmission Expenses - TE	\$5,861,631	\$3,377,484	\$2,484,147	E-91	-\$81,737	\$5,779,894	100.0000%	\$0	\$5,779,894	\$3,344,696	\$2,435,198
92	567.000	Rents - TE	\$4,635,247	\$0	\$4,635,247	E-92	\$4,874,972	\$9,510,219		\$0	\$9,510,219	\$0	\$9,510,219
93		TOTAL OPERATION - TRANSMISSION EXP.	\$99,761,739	\$4,514,746	\$95,246,993		\$8,049,581	\$107,811,320		\$0	\$107,811,320	\$4,470,918	\$103,340,402
			<i>••••</i> ,•••,••••	<i> </i>	<i>+,</i> , <i></i>		<i><i><i>vc,ccccccccccccc</i></i></i>	<i>•••••••••••••••••••••••••••••••••••••</i>		<b>**</b>	<i>•••••••••••••••••••••••••••••••••••••</i>	<i>•••••••••••••••••••••••••••••••••••••</i>	+,,
94		MAINTENANCE - TRANSMISSION EXP.											
95	568.000	Maint. Supervision & Engineering - TE	\$126,203	\$134,495	-\$8,292	E-95	-\$1,404	\$124,799	100.0000%	\$0	\$124,799	\$133,189	-\$8,390
96	569.000	Maintenance of Structures - TE	\$495,407	\$20,556	\$474,851	E-96	-\$4,953	\$490,454	100.0000%	\$0	\$490,454	\$20,357	\$470,097
97	570.000	Maintenance of Station Equipment - TE	\$1,281,029	\$941,829	\$339,200	E-97	-\$10,425	\$1,270,604	100.0000%	\$0	\$1,270,604	\$932,686	\$337,918
98	571.000	Maintenance of Overhead Lines - TE	\$7,066,778	\$541,603	\$6,525,175	E-98	-\$110,722	\$6,956,056	100.0000%	\$0	\$6,956,056	\$536,346	\$6,419,710
99	573.000	Maint. Of Misc. Transmission Plant - TE	\$446,098	\$278,153	\$167,945	E-99	-\$3,079	\$443,019	100.0000%	\$0	\$443,019	\$275,453	\$167,566
100	575.000	MISO Administrative Charges - TE	\$6,402,613	\$0	\$6,402,613	E-100	\$0	\$6,402,613	100.0000%	\$0	\$6,402,613	\$0	\$6,402,613
101	576.000	Regional Market Expense Maintenance - TE	\$0	\$0 \$0	\$0,40 <u>2,010</u>	E-100	\$0	\$0,402,010	100.0000%	\$0	\$0	\$0 \$0	\$0,402,010 \$0
101	57 0.000	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$15,818,128	\$1,916,636	\$13,901,492	<b>L</b> -101	-\$130,583	\$15,687,545	100.000070	\$0	\$15,687,545	\$1,898,031	\$13,789,514
102			<i><b></b></i>	<b><i><i>(</i></i></b> ,),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ψ10,001,402		\$100,000	\$10,007,040		ψŪ	\$10,001,040	<b>\$1,000,001</b>	ψ10,700,014
103		TOTAL TRANSMISSION EXPENSES	\$115,579,867	\$6,431,382	\$109,148,485		\$7,918,998	\$123,498,865		\$0	\$123,498,865	\$6,368,949	\$117,129,916
100			<i><i><i>w</i>ii0,010,001</i></i>	<b>\$0,401,002</b>	ψ100,140,400		<i><b></b></i>	<i><i><i>w</i>120,400,000</i></i>		ψŪ	<b>\$120,400,000</b>	<b>\$0,000,040</b>	<b>WITT, 120,010</b>
104		DISTRIBUTION EXPENSES											
104													
105		<b>OPERATION - DIST. EXPENSES</b>							1				
106	580.000	Supervision & Engineering - DE	\$9,043,632	\$8,045,708	\$997,924	E-106	-\$85,471	\$8,958,161	100.0000%	\$0	\$8,958,161	\$7,967,603	\$990,558
107	581.000	Load Dispatching - DE	\$1,288,456	\$1,163,879	\$124,577	E-107	-\$12,883	\$1,275,573		\$0	\$1,275,573	\$1,152,580	\$122,993
108	582.000	Station Expenses - DE	\$2,117,579	\$1,163,383	\$954,196	E-108	-\$12,876	\$2,104,703		\$0	\$2,104,703	\$1,152,090	\$952,613
109	583.100	Overhead Line Expenses - DE	\$4,936,788	\$3,171,002	\$1,765,786	E-100	-\$145,848	\$4,790,940		\$0 \$0	\$4,790,940	\$3,035,485	\$1,755,455
	230.100			<i>40,111,002</i>	<i>\</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			φ-,,, σο, σ-γο	1	ΨŪ		↓ ↓0,000,400	÷.,,

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	Δ	<u>B</u>	<u>C</u>	D	F	F	G	H			K		Μ
Line	<u>A</u> Account	<u> </u>	<u>u</u> Test Year	Test Year	Test Year	L Adjust.	<u>o</u> Total Company		Jurisdictional	Jurisdictional	MO Final Adj	<u>⊢</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		1 = K
110	583.200	Install, Remove & Replace Line Transformers - Overhead	\$8,943,776	\$4,419,196	\$4,524,580	E-110	\$61,834	\$9,005,610	100.0000%	\$0	\$9,005,610	\$4,481,030	\$4,524,580
111	584.100	Underground Line Expenses - DE	\$2,439,475	\$1,054,996	\$1,384,479	E-111	-\$50,967	\$2,388,508	100.0000%	\$0	\$2,388,508	\$1,007,948	\$1,380,560
112	584.200	Install, Remove & Replace Line Transformers - Underground	\$2,691,566	\$1,824,351	\$867,215	E-112	\$7,617	\$2,699,183	100.0000%	\$0	\$2,699,183	\$1,843,447	\$855,736
113	585.000	Street Lighting & Signal System Expenses - DE	\$2,661,080	\$1,839,767	\$821,313	E-113	-\$22,223	\$2,638,857	100.0000%	\$0	\$2,638,857	\$1,821,908	\$816,949
114	586.000	Meters - DE	\$3,426,493	\$3,352,616	\$73,877	E-114	-\$37,109	\$3,389,384		\$0	\$3,389,384	\$3,320,070	\$69,314
115	587.000	Customer Install - DE	\$612,013	\$593,361	\$18,652	E-115	-\$6,568	\$605,445		\$0	\$605,445	\$587,601	\$17,844
116	588.000	Miscellaneous - DE	\$31,239,652	\$7,379,890	\$23,859,762	E-116	-\$450,300	\$30,789,352		\$0	\$30,789,352	\$7,308,249	\$23,481,103
117	589.000	Rents - DE	\$417,712	\$0	\$417,712	E-117	\$0	\$417,712		\$0	\$417,712	\$0	\$417,712
118		TOTAL OPERATION - DIST. EXPENSES	\$69,818,222	\$34,008,149	\$35,810,073		-\$754,794	\$69,063,428		\$0	\$69,063,428	\$33,678,011	\$35,385,417
119		MAINTENANCE - DISTRIB. EXPENSES											
120	590.000	S&E Maintenance - DE	\$1,364,556	\$1,428,363	-\$63,807	E-120	\$10,655	\$1,375,211	100.0000%	\$0	\$1,375,211	\$1,414,496	-\$39,285
121	591.000	Structures Maintenance - DE	\$664,516	\$383,559	\$280,957	E-121	\$165,576	\$830,092		\$0	\$830,092	\$379,835	\$450,257
122	592.000	Station Equipment Maintenance - DE	\$12,804,827	\$8,511,446	\$4,293,381	E-122	-\$156,906	\$12,647,921	100.0000%	\$0	\$12,647,921	\$8,428,820	\$4,219,101
123	593.000	Overhead Lines Maintenance - DE	\$69,272,291	\$20,201,817	\$49,070,474	E-123	-\$7,944,743	\$61,327,548		\$0	\$61,327,548	\$20,005,705	\$41,321,843
124	594.000	Underground Lines Maintenance - DE	\$5,109,537	\$2,498,132	\$2,611,405	E-124	-\$231,900	\$4,877,637	100.0000%	\$0	\$4,877,637	\$2,473,881	\$2,403,756
125	595.000	Line Transformers Maintenance - DE	\$1,994,392	\$939,578 \$265,070	\$1,054,814	E-125	-\$631,240	\$1,363,152		\$0	\$1,363,152	\$930,457	\$432,695
126	596.000	Street Light & Signals Maintenance - DE Meters Maintenance - DE	\$1,147,198	\$365,970 \$746,202	\$781,228	E-126 E-127	-\$388,175	\$759,023	100.0000% 100.0000%	\$0 \$0	\$759,023 \$704,007	\$362,418	\$396,605
127 128	597.000 598.000	Meters Maintenance - DE Misc. Plant Maintenance - DE	\$802,424 \$2,144,737	\$716,202 \$734,320	\$86,222 \$1,410,417	E-127 E-128	-\$7,517 \$982,637	\$794,907 \$3,127,374	100.0000%	\$0 \$0	\$794,907 \$3,127,374	\$709,249 \$727,192	\$85,658 \$2,400,182
128	596.000	TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$95,304,478	\$35,779,387	\$59,525,091	E-120	-\$8,201,613	\$3,127,374		\$0	\$3,127,374	\$35,432,053	\$51,670,812
123		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$33,304,470	<i>ф</i> 33,773,307	<b>\$33,323,031</b>		-90,201,013	\$07,102,005		<b>40</b>	φ07,102,00 <b>5</b>	<i>\$</i> 33,432,033	<b>\$31,070,012</b>
130		TOTAL DISTRIBUTION EXPENSES	\$165,122,700	\$69,787,536	\$95,335,164		-\$8,956,407	\$156,166,293		\$0	\$156,166,293	\$69,110,064	\$87,056,229
131		CUSTOMER ACCOUNTS EXPENSE											
132	901.000	Supervision - CAE	\$1,162,241	\$1,171,837	-\$9,596	E-132	-\$20,391	\$1,141,850	100.0000%	\$0	\$1,141,850	\$1,160,461	-\$18,611
133	902.000	Meter Reading Expenses - CAE	\$7,510,020	\$810,276	\$6,699,744	E-133	-\$1,494,814	\$6,015,206		\$0	\$6,015,206	\$802,411	\$5,212,795
134		Customer Records & Collection Expenses - CAE	\$35,912,210	\$17,308,979	\$18,603,231	E-134	\$2,993,516	\$38,905,726		\$0	\$38,905,726	\$17,140,950	\$21,764,776
135	904.000	Uncollectible Accts - CAE	\$9,226,787	\$0	\$9,226,787	E-135	\$140,099	\$9,366,886		\$0	\$9,366,886	\$0	\$9,366,886
136	905.000	Misc. Customer Accounts Expense	\$113,642	\$98	\$113,544	E-136	-\$3	\$113,639		\$0	\$113,639	\$96	\$113,543
137		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$53,924,900	\$19,291,190	\$34,633,710		\$1,618,407	\$55,543,307		\$0	\$55,543,307	\$19,103,918	\$36,439,389
138		CUSTOMER SERVICE & INFO. EXP.											
139	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-139	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
140	907.000	Supervision - CSIE	\$0	\$0	\$0	E-140	\$0	\$0		\$0	\$0	\$0	\$0
141	908.000	Customer Assistance Expenses - CSIE	\$89,710,247	\$8,045,891	\$81,664,356	E-141	-\$73,161,754	\$16,548,493		\$0	\$16,548,493	\$7,763,708	\$8,784,785
142	909.000	Informational & Instructional Advertising Expense	\$3,612,843	\$0	\$3,612,843	E-142	-\$765,085	\$2,847,758		\$0	\$2,847,758	\$0	\$2,847,758
143	910.000	Misc. Customer Service & Informational Expense	\$696,800	\$170,941	\$525,859	E-143	-\$10,329	\$686,471	100.0000%	\$0	\$686,471	\$169,281	\$517,190
144		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$94,019,890	\$8,216,832	\$85,803,058		-\$73,937,168	\$20,082,722		\$0	\$20,082,722	\$7,932,989	\$12,149,733
145		SALES EXPENSES											
146	911.000	Supervision - SE	\$0	\$0	\$0	E-146	\$0	\$0		\$0	\$0	\$0	\$0
147	912.000	Demonstrating & Selling Expenses - SE	\$247,694	\$227,212	\$20,482	E-147	-\$49,845	\$197,849		\$0	\$197,849	\$225,007	-\$27,158
148	913.000	Advertising Expenses - SE	\$173,673	\$173,673	\$0	E-148	-\$1,921	\$171,752		\$0	\$171,752	\$171,988	-\$236
149	916.000	Misc. Sales Expenses - SE	\$2,325	\$0	\$2,325	E-149	\$0	\$2,325		\$0	\$2,325	\$0	\$2,325
150		TOTAL SALES EXPENSES	\$423,692	\$400,885	\$22,807		-\$51,766	\$371,926		\$0	\$371,926	\$396,995	-\$25,069
151		ADMIN. & GENERAL EXPENSES											
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	Δ	<u>B</u>	<u>C</u>	<u>D</u>	E	F	G	H			K		Μ
Line	<u>A</u> Account	<u>P</u>	Test Year	Test Year	⊑ Test Year	L Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	⊑ MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
152		OPERATION- ADMIN. & GENERAL EXP.											
153	920.000	Administrative & General Salaries - AGE	\$62,410,169	\$66,742,001	-\$4,331,832	E-153	-\$1,146,539	\$61,263,630	100.0000%	\$0	\$61,263,630	\$65,983,253	-\$4,719,623
154	921.000	Office Supplies & Expenses - AGE	\$35,765,043	\$83,441	\$35,681,602	E-154	-\$1,126,557	\$34,638,486	100.0000%	\$0	\$34,638,486	\$82,631	\$34,555,855
155	922.000	Administrative Expenses Transferred - Credit	-\$12,910,603	\$0	-\$12,910,603	E-155	\$0	-\$12,910,603	100.0000%	\$0	-\$12,910,603	\$0	-\$12,910,603
156	923.000	Outside Services Employed	\$36,431,422	\$9,745	\$36,421,677	E-156	-\$565,719	\$35,865,703	100.0000%	\$0	\$35,865,703	\$9,650	\$35,856,053
157	924.000	Property Insurance	\$7,763,684	\$0	\$7,763,684	E-157	\$1,391,512	\$9,155,196	100.0000%	\$0	\$9,155,196	\$0	\$9,155,196
158	925.000	Injuries and Damages	\$32,757,681	\$2,863,285	\$29,894,396	E-158	-\$13,530,654	\$19,227,027	100.0000%	\$0	\$19,227,027	\$2,835,489	\$16,391,538
159	926.000	Employee Pensions and Benefits	-\$39,600,457	\$0	-\$39,600,457	E-159	-\$9,565,851	-\$49,166,308	100.0000%	\$0	-\$49,166,308	\$0	-\$49,166,308
160	927.000	Franchise Requirements	\$1,363	\$0	\$1,363	E-160	\$0	\$1,363	100.0000%	\$0	\$1,363	\$0	\$1,363
161	928.000	Regulatory Commission Expenses	\$23,053,441	\$1,659,614	\$21,393,827	E-161	\$293,027	\$23,346,468	100.0000%	\$0	\$23,346,468	\$1,643,503	\$21,702,965
162	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-162	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
163	930.100	General Expense - Gen. Advertising Exp.	\$99,482	\$0	\$99,482	E-163	-\$38,868	\$60,614	100.0000%	\$0	\$60,614	\$0	\$60,614
164	930.200	General Expense - Misc.	\$13,372,922	\$156,476	\$13,216,446	E-164	-\$1,461,542	\$11,911,380	100.0000%	\$0	\$11,911,380	\$154,956	\$11,756,424
165	931.000	Rents - AGE	\$12,909,838	\$0	\$12,909,838	E-165	-\$703	\$12,909,135	100.0000%	\$0	\$12,909,135	\$0	\$12,909,135
166		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$172,053,985	\$71,514,562	\$100,539,423		-\$25,751,894	\$146,302,091		\$0	\$146,302,091	\$70,709,482	\$75,592,609
167		MAINT., ADMIN. & GENERAL EXP.											
168	932.000	Maint. of General Plant - 932	\$0	\$0	\$0	E-168	-\$6,529	-\$6,529	100.0000%	\$0	-\$6,529	\$0	-\$6,529
169	935.000	Maintenance of General Plant	\$3,619,795	\$982,626	\$2,637,169	E-169	-\$15,355	\$3,604,440	100.0000%	\$0	\$3,604,440	\$973,087	\$2,631,353
170		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$3,619,795	\$982,626	\$2,637,169		-\$21,884	\$3,597,911		\$0	\$3,597,911	\$973,087	\$2,624,824
171		TOTAL ADMIN. & GENERAL EXPENSES	\$175,673,780	\$72,497,188	\$103,176,592		-\$25,773,778	\$149,900,002		\$0	\$149,900,002	\$71,682,569	\$78,217,433
172		DEPRECIATION EXPENSE											
173	403.000	Depreciation Expense, Dep. Exp.	\$701,571,076	See note (1)	See note (1)	E-173	See note (1)	\$701,571,076	100.0000%	\$81,756,149	\$783,327,225	See note (1)	See note (1)
174	403.010	Nuclear Decommissioning	\$6,758,605			E-174		\$6,758,605		-\$6,758,605	\$0		
175	403.000	PISA 1	\$1,279,106			E-175		\$1,279,106		-\$1,279,106	\$0		
176	403.000	PISA 2	\$2,864,835			E-176		\$2,864,835		-\$2,864,835	\$0		
177	403.000	PISA 3	\$1,850,631			E-177		\$1,850,631	100.0000%	-\$1,850,631	\$0		
178	403.000	PISA 4	-\$22,043,925			E-178		-\$22,043,925		\$22,043,925	\$0		
179	1001000	TOTAL DEPRECIATION EXPENSE	\$692,280,328	\$0	\$0		\$0	\$692,280,328	1001000070	\$91,046,897	\$783,327,225	\$0	\$0
180		AMORTIZATION EXPENSE											
181	404.000	Intangible Plant	\$118,251,700	\$0	\$118,251,700	E-181	-\$6,591,041	\$111,660,659	100.0000%	\$0	\$111,660,659	\$0	\$111,660,659
182	404.000	Hydraulic Plant	\$755,715	\$0 \$0	\$755,715	E-182	-\$3,215	\$752,500		\$0	\$752,500	\$0	\$752,500
183	404.000	Transmission Plant	\$444,594	\$0 \$0	\$444,594	E-183	-\$10	\$444,584		\$0	\$444,584	\$0	\$444,584
184	404.000	Cloud Implementation	\$8,893,553	\$0 \$0	\$8,893,553	E-184	-\$8,893,553	\$0	100.0000%	\$0 \$0	\$0	\$0 \$0	\$0
185	404.000	AMI Software Amortization Deferral	-\$454,470	\$0 \$0	-\$454,470	E-185	\$454,470	\$0	100.0000%	\$0	\$0	\$0	\$0
186	404.000	PISA A	\$422,904	\$0 \$0	\$422,904	E-186	-\$422,904	\$0	100.0000%	\$0	\$0	\$0	\$0
187	404.000	PISA B	\$1,627,369	\$0 \$0	\$1,627,369	E-187	-\$1,627,369	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
188	404.000	PISA C	\$1,016,290	\$0 \$0	\$1,016,290	E-188	-\$1,016,290	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
189	404.000	PISA D	-\$28,401,543	\$0 \$0	-\$28,401,543	E-189	\$28,401,543	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
190	404.000	PISA C Cloud Costs	\$108,488	\$0 \$0	\$108,488	E-190	-\$108,488	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
190	404.000	PISA D Cloud Costs	-\$971,543	\$0 \$0	-\$971,543	E-190	\$971,543	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
192	404.000	Callaway Post Op Amortization	\$3,687,468	\$0 \$0	\$3,687,468	E-191 E-192	-\$3,687,468	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
192	407.300	Callaway Life Extension Amortization 407-3CL	\$3,087,408	\$0 \$0	\$3,087,408	E-192 E-193	-\$3,007,408	\$103,877	100.0000%	\$0 \$0	\$0 \$103,877	\$0 \$0	\$0 \$103,877
193	407.300	Fukushima Study Costs	\$92,652	\$0 \$0	\$103,872	E-193 E-194	چې \$92,652-	\$103,877	100.0000%	\$0 \$0	\$103,877	\$0 \$0	\$103,877 \$0
194	407.085	Sioux Scrub Const Acctg	\$92,652 \$2,757,246	\$0 \$0	\$92,652 \$2,757,246	E-194 E-195	-\$92,652 -\$896,359	\$0 \$1,860,887	100.0000%	\$0 \$0	\$0 \$1,860,887	\$0 \$0	ەر \$1,860,887
195	407.383	Sioux Scrub Const Acctg Contra	-\$1,226,280	\$0 \$0	-\$1,226,280	E-195 E-196	\$1,226,280	\$1,800,887		\$0 \$0	\$1,000,087	\$0 \$0	\$1,800,887 \$0
190	407.384	Sioux Scrub Const Acctg 2011-12	\$10,131	\$0 \$0	-\$1,220,280 \$10,131	E-196 E-197	-\$3,295	\$6,836		\$0 \$0	\$6,836	\$0 \$0	\$6,836
197	407.385	Sioux Scrub Const Accig 2011-12	-\$7,974	\$0 \$0	-\$7,974	E-197 E-198	-\$3,295 \$7,974			\$0 \$0	\$0,830 \$0	\$0 \$0	\$0,830 \$0
155	-07.000		− <i>φ1,51</i> +	ΨŪ	-41,314	L-130	¥1,314	ΨŪ	1.00.0000/0	ψŪ	ΨΟ	ψŪ	ψŪ

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.	<b>Total Company</b>	<b>Total Company</b>	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
199	407.300	Equity Issuance Costs Amort Debits 407.3EI	\$255,444	\$0	\$255,444	E-199	\$0	\$255,444	100.0000%	\$0	\$255,444	\$0	\$255,444
200	407.400	Equity Issuance Costs Amort Credits 407.4EI	-\$255,444	\$0	-\$255,444	E-200	\$255,447	\$3	100.0000%	\$0	\$3	\$0	\$3
201	407.300	Customer Affordability Debits 407.3CA	\$1,633,084	\$0	\$1,633,084	E-201	\$544,361	\$2,177,445	100.0000%	\$0	\$2,177,445	\$0	\$2,177,445
202	407.400	Customer Affordability Credits 407.4CA	-\$10,887,227	\$0	-\$10,887,227	E-202	\$10,887,227	\$0	100.0000%	\$0	\$0	\$0	\$0
203	407.300	Energy Efficiency Contra 407.3Cx	-\$70,884	\$0	-\$70,884	E-203	\$70,884	\$0	100.0000%	\$0	\$0	\$0	\$0
204	407.300	Energy Effic Ordered Adjustments 407.3OA	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
205	407.300	Energy Effic Program Costs 407.3PC	-\$6,492,931	\$0	-\$6,492,931	E-205	\$6,492,931	\$0	100.0000%	\$0	\$0	\$0	\$0
206	407.300	Energy Effic Program Costs-Unbilled 407.3PU	-\$601,813	\$0	-\$601,813	E-206	\$601,813	\$0	100.0000%	\$0	\$0	\$0	\$0
207	407.300	Energy Effic Shared Benefit 407.3SB	\$0	\$0	\$0	E-207	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
208	407.349	Low Income Surcharge - Keeping Current	\$2,093,750	\$0	\$2,093,750	E-208	\$31,250	\$2,125,000	100.0000%	\$0	\$2,125,000	\$0	\$2,125,000
209	407.400	Expired & Expiring Amortizations - Rate Base	\$58,875	\$0	\$58,875	E-209	-\$1,542,525	-\$1,483,650	100.0000%	\$0	-\$1,483,650	\$0	-\$1,483,650
210	407.400	Expired & Expiring Amortizations - Non-Rate Base	-\$3,962,229	\$0	-\$3,962,229	E-210	\$2,085,787	-\$1,876,442	100.0000%	\$0	-\$1,876,442	\$0	-\$1,876,442
211	407.000	PISA 1	<b>\$0</b>	\$0	\$0	E-211	\$2,573,051	\$2,573,051	100.0000%	\$0	\$2,573,051	\$0	\$2,573,051
212	407.000	PISA 2	\$0	\$0	\$0	E-212	\$9,950,377	\$9,950,377	100.0000%	\$0	\$9,950,377	\$0	\$9,950,377
213	407.000	PISA 3	\$0	\$0	\$0	E-213	\$9,046,172	\$9,046,172	100.0000%	\$0	\$9,046,172	\$0	\$9,046,172
214	407.000	PISA 4	\$0	\$0	\$0	E-214	\$7,706,112	\$7,706,112	100.0000%	\$0	\$7,706,112	\$0	\$7,706,112
215	407.000	Excess Tracker Reg Accumulation	-\$129,697	\$0	-\$129,697	E-215	\$129,697	\$0	100.0000%	\$0	\$0	\$0	<b>\$0</b>
216	407.000	Excess Tracker Regulatory Accumulation	-\$6,159,541	\$0	-\$6,159,541	E-216	\$6,159,541	\$0	100.0000%	\$0	<b>\$0</b>	\$0	<b>\$0</b>
217	407.300	Excess Tracker Reg Accumulation ER-2021-0240	-\$3,362,192	\$0	-\$3,362,192	E-217	\$3,362,192	\$0	100.0000%	\$0	\$0	\$0	<b>\$0</b>
218	407.000	Excess Tracker Reg Amortization ER-2022-0337	-\$2,290,900	\$0	-\$2,290,900	E-218	\$2,290,900	\$0	100.0000%	\$0	\$0	\$0	\$0
219	407.000	Excess Tracker Reg Amort Current	\$0	\$0	\$0	E-219	\$2,547,464	\$2,547,464	100.0000%	\$0	\$2,547,464	\$0	\$2,547,464
220	407.400	MEEIA Ordered Adjustments 407-40A	-\$10,846	\$0	-\$10,846	E-220	\$10,846	\$0	100.0000%	\$0	<b>\$0</b>	\$0	\$0
221	407.300	RESRAM Depreciation/PTC 407.3RE	\$3,306,929	\$0	\$3,306,929	E-221	-\$3,306,929	\$0	100.000%	\$0	\$0	\$0	\$0
222	407.400	Regulatory Credit - RESRAM 407.4RR	\$56,230	\$0	\$56,230	E-222	-\$56,230	\$0	100.0000%	\$0	\$0	\$0	\$0
223	407.300	RESRAM Margin Debits 407.3RM	\$3,004,329	\$0 \$0	\$3,004,329	E-223	-\$3,004,329	\$0	100.0000%	\$0	\$0	\$0	\$0
224	407.300	RESRAM Energy Sales Debits 407.3RO	-\$8,157,285	\$0 \$0	-\$8,157,285	E-224	\$8,157,285	\$0	100.0000%	\$0	\$0 \$0	\$0	\$0
225	407.300	RESRAM Regulatory Debits 407.3RR	\$737,440	\$0 \$0	\$737,440	E-225	-\$737,440	\$0	100.0000%	\$0	\$0 \$0	\$0	\$0
226	407.300	RESRAM Revenue Debits 407.3RV	\$1,442,280	\$0 \$0	\$1,442,280	E-226	-\$1,442,280	\$0	100.0000%	\$0	\$0 \$0	\$0	\$0 \$0
227	407.400	RESRAM Margin 407.4RM	-\$1,747,464	\$0 \$0	-\$1,747,464	E-227	\$1,747,464	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
228	407.400	RESRAM Depreciation/PTC 407.4RE	-\$9,621,808	ΨΟ	-\$9,621,808	E-228	\$9,621,808	ΨŬ	100.0000%	ΨŪ	ΨΟ	<b>40</b>	<b>40</b>
229	407.400	RESRAM Energy Sales Credits 407.4RO	-\$30,565,756	\$0 \$0	-\$30,565,756	E-229	\$30,565,756	\$0 \$0	100.0000%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
230	407.400 407.300	RESRAM Revenue Credits 407.4RV Meramec Retirement debits 407.3MR	-\$435,878	\$0 \$0	-\$435,878	E-230 E-231	\$435,878	\$0 \$12 182 610	100.0000% 100.0000%	\$0 \$0	\$0 \$12,183,619	\$0 \$0	Uچ ۲۵۵ ۲۹۵ ۲۹۵
231 232	407.300		\$12,183,621 \$720,039	\$0 \$0	\$12,183,621 \$720,039	E-231 E-232	-\$2 \$1,361,134	\$12,183,619 \$2,081,173		\$0 \$0	\$2,081,173	\$0 \$0	\$12,183,619 \$2,081,172
232	407.300	Meramec Inventory write off debits 407.3MI Meramec Inventory write off credits 407.4MI	-\$8,244,157	\$0 \$0	-\$8,244,157	E-232 E-233	\$8,244,157	\$2,081,173	100.0000%	\$0 \$0	\$2,081,173 \$0	\$0 \$0	\$2,081,173 \$0
233	407.400	Meramec Coal Inventory write off debits 407.XXX	-\$0,244,157 \$0	\$0 \$0		E-233 E-234	\$84,540	\$0 \$84,540	100.0000%	\$0 \$0	\$0 \$84,540	\$0 \$0	پو \$84,540
234	407.000	COVID AAO Deferral Amortization 407.3CV	ەر \$986,040	\$0 \$0	\$0 \$986,040	E-234 E-235	\$761,192	\$04,540 \$1,747,232		\$0 \$0	\$84,540 \$1,747,232	\$0 \$0	۶۵4,540 \$1,747,232
235	407.327	Charge Ahead Corridor Amortization (ER-2021-	\$900,040 \$615,672	\$0 \$0	\$615,672	E-235	\$701,192	\$615,672		\$0 \$0	\$615,672	\$0 \$0	\$615,672
230	407.527		φ01 <b>5</b> ,072	φυ	\$015,07Z	L-230	φυ	φ01 <b>3</b> ,072	100.000078	φυ	φ01 <b>3</b> ,072	φυ	\$013,07Z
237	407.327	Charge Ahead Corridor Amortization (ER-2022- 0337)	\$216,720	\$0	\$216,720	E-237	\$72,242	\$288,962	100.0000%	\$0	\$288,962	\$0	\$288,962
238	407.000	Charge Ahead Corridor Amortization (New) 407.XXX	\$0	\$0	\$0	E-238	\$250,195	\$250,195	100.0000%	\$0	\$250,195	\$0	\$250,195
239	407.000	FERC ROE Case 407.XXX	\$0	¢n	¢∩	E-239	¢0	\$0	100.0000%	\$0	\$0	\$0	\$0
239 240	407.000 407.300	Critical Needs Low Income Program 407.3CN	ەن \$249,996	\$0 \$0	\$0 \$249,996	E-239 E-240	\$0 \$4	ەن \$250,000	100.0000%	\$0 \$0	ەن \$250,000	\$0 \$0	ەں \$250,000
240 241	407.300	Rehousing Pilot Low Income Program 407.3CN	\$249,996 \$249,996	\$0 \$0	\$249,996 \$249,996	E-240 E-241	\$4 \$4	\$250,000	100.0000%	\$0 \$0	\$250,000 \$250,000	\$0 \$0	\$250,000 \$250,000
241	407.300 407.000	Property Tax Tracker	\$249,996 \$0	\$0 \$0		E-241 E-242	<del>4</del> \$2,176,814-	-\$2,176,814	100.0000%	\$0 \$0	\$250,000 -\$2,176,814	\$0 \$0	\$250,000 -\$2,176,814
242 243	407.000	Kersting Estates regulatory asset	\$0 \$0	\$0 \$0	\$0 \$0	E-242 E-243	-\$2,178,814 \$7,950	\$7,950	100.0000%	\$0 \$0	-\$2,176,814 \$7,950	\$0 \$0	-\$2,176,814 \$7,950
243	-000.000	TOTAL AMORTIZATION EXPENSE	\$41,924,565	<u>\$0</u> \$0	\$41,924,565	L-2+J	\$121,508,283	\$163,432,848	100.0000/0	\$0	\$163,432,848	<u>\$0</u> \$0	\$163,432,848
277			Ψ <del>-</del> Τ, <del>3</del> <b>2</b> <del>4</del> ,303	φυ	ψ <del>-</del> 1,32 <b>4</b> ,303		ψ121,500,203	ψι03, <del>1</del> 32,040		φŪ	ψ100,702,040	φυ	ψι 00,702,040
245		OTHER OPERATING EXPENSES											

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	Α	B	С	D	E	F	G	Н	I	J	К	L	M
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + 1	M = K
246	408.010	Payroll Taxes	\$19,198,264	\$19,198,264	\$0	E-246	-\$390,636	\$18,807,628	100.0000%	\$0	\$18,807,628	\$19,198,264	-\$390,636
247	408.011	Property Taxes	\$175,299,735	\$0	\$175,299,735	E-247	-\$372,563	\$174,927,172	100.0000%	\$0	\$174,927,172	\$0	\$174,927,172
248	408.012	Gross Receipts Tax	\$159,621,969	\$0	\$159,621,969	E-248	-\$159,621,969	\$0	100.0000%	\$0	\$0	\$0	\$0
249	408.013	Missouri Franchise Taxes/Misc.	\$433,768	\$0	\$433,768	E-249	-\$19,291	\$414,477	100.0000%	\$0	\$414,477	\$0	\$414,477
250		TOTAL OTHER OPERATING EXPENSES	\$354,553,736	\$19,198,264	\$335,355,472		-\$160,404,459	\$194,149,277		\$0	\$194,149,277	\$19,198,264	\$174,951,013
251		TOTAL OPERATING EXPENSE	\$2,795,815,994	\$395,046,704	\$1,708,488,962		\$372,844,175	\$3,168,660,169		\$91,046,897	\$3,259,707,066	\$396,499,534	\$2,079,880,307
252		NET INCOME BEFORE TAXES	\$718,221,990					\$345,377,815		\$235,452,120	\$580,829,935		
253		INCOME TAXES											
254	409.000	Current Income Taxes	-\$49,581,770	See note (1)	See note (1)	E-254	See note (1)	-\$49,581,770	100.0000%	\$52,935,020	\$3,353,250	See note (1)	See note (1)
255		TOTAL INCOME TAXES	-\$49,581,770					-\$49,581,770		\$52,935,020	\$3,353,250		
256		DEFERRED INCOME TAXES											
257	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$412,475,949	See note (1)	See note (1)	E-257	See note (1)	\$412,475,949	100.0000%	-\$506,600,689	-\$94,124,740	See note (1)	See note (1)
258	411.000	Amortization of Deferred ITC	-\$371,429,965			E-258		-\$371,429,965	100.0000%	\$368,667,208	-\$2,762,757		
259		TOTAL DEFERRED INCOME TAXES	\$41,045,984					\$41,045,984		-\$137,933,481	-\$96,887,497		
260		NET OPERATING INCOME	\$726,757,776					\$353,913,601		\$320,450,581	\$674,364,182		

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$333,878,358	-\$333,878,358
	1. To remove (1M) TY MEEIA shared benefit revenue.		\$0	\$0		\$0	-\$40,426,154	
	(Hardin) 2. To remove (2M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$9,667,638	
	3. To remove (3M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$26,600,622	
	4. To remove (4M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$9,725,004	
	5. To remove (11M) TY MEEIA shared benefit revenue. (Hardin)		\$0	\$0		\$0	-\$3,042,943	
	6. To remove (1M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$64,548,602	
	7. To remove (2M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$20,840,695	
	8. To remove (3M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$42,082,791	
	9. To remove (4M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$17,841,284	
	10. To remove (11M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$13,396,337	
	11. To remove (5M/6MM) TY Add on Tax Revenue. (Hardin)		\$0	\$0		\$0	-\$865,944	
	12. To remove (1M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$56,720,832	
	13. To remove (2M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$14,117,875	
	14. To remove (3M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$32,252,965	
	15. To remove (4M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$15,384,137	
	16. To remove (11M) TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$15,971,000	
	17. To remove TY FAC Recoveries. (Hardin)		\$0	\$0		\$0	-\$392,649	
	18. To Remove (1M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$104,383	
	19. To Remove (2M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	-\$1,764,066	
	20. To Remove (3M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$559,141	
	21. To Remove (4M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	\$1,210,155	
	22. To Remove (11M) TY MEEIA Revenue. (Hardin)		\$0	\$0		\$0	-\$151,220	
	23. To remove (1M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$6,566,744	
	24. To remove (2M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,651,756	
	25. To remove (3M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$3,657,715	
	26. To remove (4M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,745,497	
	27. To remove (11M) TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$1,698,507	
	28. To remove TY RESRAM Revenues. (Hardin)		\$0	\$0		\$0	-\$45,544	
	29. To remove (3M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$1,246,038	
	30. To remove (4M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$894,162	
	31. To remove (11M) TY EDI Revenues. (Hardin)		\$0	\$0		\$0	\$3,731,222	
	32. To remove (1M) unbilled revenue. (Hardin)		\$0	\$0		\$0	\$731,000	
	33. To remove (2M) unbilled revenue. (Hardin)		\$0	\$0		\$0	-\$3,376,000	
	34. To remove (3M) unbilled revenue. (Hardin)		\$0	\$0		\$0	\$3,194,000	
	35. To remove TY unbilled Revenue. (Hardin)		\$0	\$0		\$0	-\$204,000	
	36. To adjust test year billing units. (Ferguson)		\$0	\$0		\$0	\$3,536,473	
	37. To account for new rate for July 2023 and Community Solar. (Cox)		\$0	\$0		\$0	\$14,363,746	
	38. To include imputed revenue due to the paperless bill program that existed during the test year. (Ferguson)		\$0	\$0		\$0	\$467,736	
	39. To adjust for the update period (1M). (Cox)		\$0	\$0		\$0	\$14,630,719	
	40. To adjust for the update period (2M). (Cox)		\$0	\$0		\$0	\$5,583,546	
	41. To adjust for the update period (3M). (Cox)		\$0	\$0		\$0	\$6,317,765	
	42. To adjust for the update period (4M). (Cox)		\$0	\$0		\$0	\$2,875,340	
	43. To adjust for the update period (5M/6M). (Cox)		\$0	\$0		\$0	\$179,603	
	44. To adjust for the update period (11M). (Stever)		\$0	\$0		\$0	\$3,464,977	
	45. To adjust for the update period (MSD). (Cox)		\$0	\$0		\$0	\$1,107	
	46. To adjust for rate switching and large customer annualization (4M). (Cox)		\$0	\$0		\$0	-\$1,773,591	
	47. To adjust for rate switching and large customer annualization (11M). (Stever)		\$0	\$0		\$0	\$3,680,414	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	48. To adjust for weather and days (1M). (Cox)		\$0	\$0		\$0	\$16,362,652	
	49. To adjust for weather and days (2M). (Cox)		\$0	\$0		\$0	\$2,930,357	
	50. To adjust for weather and days (3M). (Cox)		\$0	\$0		\$0	\$2,224,055	
	51. To adjust for weather and days (4M). (Cox)		\$0	\$0		\$0	-\$1,049,507	
	52. To adjust for weather and days (11M). (Stever)		\$0	\$0		\$0	-\$1,052,443	
	53. To adjust MEEIA (1M). (Cox/Poudel)		\$0	\$0		\$0	-\$3,307,777	
	54. To adjust MEEIA (2M). (Cox/Poudel)		\$0	\$0		\$0	-\$920,975	
	55. To adjust MEEIA (3M). (Cox/Poudel)		\$0	\$0		\$0	-\$1,334,847	
	56. To adjust MEEIA (4M). (Cox/Poudel)		\$0	\$0		\$0	-\$319,465	
	57. To adjust MEEIA (11M). (Cox/Poudel)		\$0	\$0		\$0	-\$40,050	
	58. To adjust for growth (1M). (Cox)		\$0	\$0		\$0	\$4,994,441	
	59. To adjust for growth (2M). (Cox)		\$0	\$0		\$0	\$760,931	
	60. To adjust for growth (3M). (Cox)		\$0	\$0		\$0	\$271,107	
	61. To adjust for growth (4M). (Cox)		\$0	\$0		\$0	-\$961,277	
	62. To remove revenue for low income charge (1M). (Cox)		\$0	\$0		\$0	-\$1,837,525	
	63. To remove revenue for low income charge (2M). (Cox)		\$0	\$0		\$0	-\$348,754	
	64. To remove revenue for low income charge (3M). (Cox)		\$0	\$0		\$0	-\$270,975	
	65. To remove revenue for low income charge (4M). (Cox)		\$0	\$0		\$0	-\$16,762	
	66. To adjust for Economic Development Incentive (3M).		\$0	\$0		\$0	-\$1,373,376	
	(Poudel)							
	67. To adjust for Economic Development Incentive (4M). (Poudel)		\$0	\$0		\$0	-\$1,646,052	
	68. To adjust for Economic Development Incentive (11M). (Poudel)		\$0	\$0		\$0	-\$7,201,531	
Rev-5	Provision for Rate Refunds		\$0	\$0	\$0	\$0	-\$4,323,390	-\$4,323,390
	1. To remove TY Provision for Rate Refunds. (Hardin)		\$0	\$0	ΨŬ	\$0	-\$4,323,390	-\$4,020,000
			ţ	<i>Q</i>		ţ.	¥ 1,020,000	
Rev-6	Transmission Revenues - MISO	456.000	\$0	\$0	\$0	\$0	\$150,438	\$150,438
	1. To include an annualized level of MISO transmission revenues. (Lyons)		\$0	\$0		\$0	\$150,438	
Rev-8	Transmission Revenues - Other	456.000	\$0	\$0	\$0	\$0	-\$1,760	-\$1,760
	1. To include an annualized level of SPP transmission revenues. (Lyons)		\$0	\$0		\$0	-\$1,760	
Rev-9	Other Electric Revenues		\$0	\$0	\$0	\$0	\$8,832	\$8,832
	1. To include an annual amount of PAYS revenue. (Lyons)		\$0	\$0	ΨΟ	\$0	\$8,832	ψ0,032
	1. To include an annual amount of PATS revenue. (Lyons)		φU	<b>40</b>		φŪ	<b>Ф0,03</b> 2	
Rev-10	Other Revenues		\$0	\$0	\$0	\$0	\$261,813	\$261,813
	1. To adjust lease revenue from rent. (Hardin)		\$0	\$0		\$0	\$1,814,487	
	2. To adjust miscellaneous lease revenue from software leases. (Ferguson)		\$0	\$0		\$0	-\$794,303	
			¢o	¢0,		\$0	-\$758,371	
	3. To remove (1M) TY Add on Tax Revenue. (Hardin)		\$0	\$0		<del>۵</del> 0	-\$758,371	
Rev-11	Disposition of Allowances		\$0	\$0	\$0	\$0	-\$78	-\$78
	1. To remove TY Disposition Of Allowances. (Hardin)		\$0	\$0		\$0	-\$78	
Rev-12	Off-System Sales - Energy	447.000	\$0	\$0	\$0	\$0	\$54,401,419	\$54,401,419
	1. To annualize offsystem sales for energy. (Ferguson)		\$0	\$0		\$0	\$36,201,776	
	2. To annualize off system sales for other cities. (Ferguson)		\$0	\$0		\$0	\$475,668	
			ΨŪ	ΨŪ		ΨŪ	÷,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	3. To include offsystem sales revenue due to curtailment at High Prairie. (Eubanks)		\$0	\$0		\$0	\$12,042,709	
	4. To include a normalized level of virtual transactions. (Lange)		\$0	\$0		\$0	-\$106,112	
	5. To adjust for real-time forecast deviation. (Lange)		\$0	\$0		\$0	\$7,467,421	
	6. To eliminate MISO Day 2 test year non-margin Make Whole Payments, eliminate test year MISO Day 2 price volatility and net regulation adjustment and annualize MISO and SPP revenue. (Ferguson)		\$0	\$0		\$0	-\$1,680,043	
Rev-13	Off-System Sales - Capacity	447.000	\$0	\$0	\$0	\$0	\$609,880,101	\$609 880 10

<u>A</u> ncome Adj. umber	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To annualize capacity revenue. (Ferguson)		\$0	\$0		\$0	\$609,880,101	
E-4	Supervision & Engineering - SP	500.000	-\$44,384	-\$6,223	-\$50,607	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$57,806	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$24,678	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)			<b>^</b>		<b>*</b> 0	<b>\$</b> 0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$77,512	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$6,223		\$0	\$0	
E-5	Fuel - Baseload - SP	501.000	\$0	\$7,142,630	\$7,142,630		\$0	
	1. To adjust fuel expense for baseload. (Ferguson)		\$0	\$7,142,630		\$0	\$0	
E-6	Fuel - Interchange - SP	501.000	\$0	\$1,000,948	\$1,000,948	\$0	\$0	\$0
	1. To adjust fuel expense for interchange. (Ferguson)		\$0	\$1,000,948		\$0	\$0	
E-7	Fuel - Other - SP	501.000	-\$44,031	-\$6,173	-\$50,204	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$57,346	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$24,481	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority) 3. To remove long-term incentive compensation expense.		-\$76,896	\$0		\$0	\$0	
	(Dhority)		-\$70,090	φŪ		φU	ΦU	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$6,173		\$0	\$0	
E-8	Steam Expenses - SP	502.000	-\$49,846	-\$2,633,120	-\$2,682,966		\$0	
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$64,918	\$0 \$0		\$0 \$0	\$0 \$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$27,714	<b>\$</b> 0		<b>\$</b> 0	<b>2</b> 0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$87,050	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$6,989		\$0	\$0	
	5. To normalize fuel additives. (Ferguson)		\$0	-\$2,626,131		\$0	\$0	
E-9	Electric Expenses - SP	505.000	-\$144,697	-\$20,287	-\$164,984	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$188,455	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$80,452	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$252,700	\$0		\$0	\$0	
	(Dhority)		<b>^</b>	<b>*</b> 00.007		<b>*</b> 0	<b>\$</b> 0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$20,287		\$0	\$0	
E-10	Misc. Steam Power Expenses - SP	506.000	-\$53,829	-\$7,547	-\$61,376	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$70,108	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$29,929	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)		¢0.4.000	<b>*</b> -		<b>^</b>	**	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$94,008	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$7,547		\$0	\$0	
E-12	Allowances - SP	509.000	\$0	-\$1,313,508	-\$1,313,508		\$0	
	1. To include lost RECs due to curtailment at High Prairie. (Eubanks)		\$0	-\$1,313,508		\$0	\$0	
E-16	Maint. Superv. & Engineering - SP	510.000	-\$82,701	\$304	-\$82,397	\$0	\$0	\$0
E-10	1. To adjust payroll expense as of 6/30/2024. (Dhority)	510.000	-\$82,701 \$107,711	\$304	-902,397	\$U \$0	\$U \$0	
	2. To remove a portion of short-term incentive		-\$45,982	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority)		, <b></b>				<i>4</i> .	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$144,430	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$11,595		\$0	\$0	
	5. To include a normalized amount of power plant		\$0	\$11,899		\$0	\$0	

<u>A</u> ncome Adj. Iumber	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-17	Maintenance of Structures - SP	511.000	-\$31,559	\$78,706	\$47,147	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$41,104	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$17,547	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$55,116	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,425		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$83,131		\$0	\$0	
E-18	Maintenance of Boiler Plant - SP	512.000	-\$163,476	-\$5,545,292	-\$5,708,768	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$212,911	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$90,893	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$285,494	\$0		\$0	\$0	
	4. To annualize Rush Island post-closure maintenance. (Majors)		\$0	-\$2,551,625		\$0	\$0	
	5. To annualize Meramec post-closure maintenance. (Majors)		\$0	-\$3,443,934		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$22,920		\$0	\$0	
	7. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$473,187		\$0	\$0	
E-19	Maintenance of Electric Plant - SP	513.000	-\$31,397	\$67,196	\$35,799	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$40,891	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$17,457	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$54,831	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,402		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$71,598		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant - SP	514.000	-\$36,443	\$47,533	\$11,090	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$47,462	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$20,262	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$63,643	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$5,109		\$0	\$0	
	5. To include a normalized amount of power plant maintenance expense. (Dhority)		\$0	\$52,642		\$0	\$0	
E-25	Superv. & Engineering - NP	517.000	-\$256,895	-\$36,018	-\$292,913	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$334,580	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$142,834	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$448,641	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$36,018		\$0	\$0	
E-26	Fuel - Baseload - NP	518.000	\$0	\$3,349,569	\$3,349,569	\$0	\$0	\$0
	1. To adjust nuclear fuel expense for baseload. (Ferguson)		\$0	\$3,349,569		\$0	\$0	
E-30	Misc. Nuclear Power Expenses - NP	524.000	-\$301,240	-\$2,255,191	-\$2,556,431	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$392,335	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$167,490	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$526,085	\$0		\$0	\$0	
	4. To remove refuel amortization from test year. (Dhority)		\$0	-\$2,212,956		\$0	\$0	

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	5. To remove severance payments from test year. (Dhority)		\$0	-\$42,235		\$0	\$0	
E-34	Maint. Superv. & Engineering - NP	528.000	\$1,586,960	-\$39,778	\$1,547,182	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$137,894	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$58,868	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$184,902	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	-\$24,934		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$1,692,836	\$0		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$14,844		\$0	\$0	
E-35	Maintenance of Structures - NP	529.000	\$1,501,930	\$1,523,307	\$3,025,237	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$130,120	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$55,549	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$174,478	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$1,537,315		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$1,601,837	\$0		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$14,008		\$0	\$0	
E-36	Maint. Of Reactor Plant Equipment - NP	530.000	\$1,077,975	-\$11,954,804	-\$10,876,829	\$0	\$0	\$(
2 00	1. To adjust payroll expense as of 6/30/2024. (Dhority)	555.000	\$93,361	\$0	φ10,010,020	\$0	\$0	, v
	<ol> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> </ol>		-\$39,857	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$125,189	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$19,975,375		\$0	\$0	
	5.To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$1,149,660	\$0		\$0	\$0	
	6.To remove refuel amortization from test year. (Dhority)		\$0	-\$31,920,129		\$0	\$0	
	7.To remove severance payments from test year. (Dhority)		\$0	-\$10,050		\$0	\$0	
E-37	Maintenance of Electric Plant - NP	531.000	\$438,389	\$1,518,090	\$1,956,479	\$0	\$0	\$(
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$38,057	\$0	¢ 1,000, 110	\$0	\$0	
	2. To remove a portion of short-term incentive		-\$16,247	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority) 3. To remove long-term incentive compensation expense.		-\$51,030	\$0		\$0	\$0	
	(Dhority) 4. To include a normalized amount of non-labor Callaway		\$0	\$1,522,187		\$0	\$0	
	refueling costs. (Dhority) 5. To include a normalized amount of incremental overtime		\$467,609	\$0		\$0	\$0	
	expense relating to Callaway refueling. (Dhority)		<i> •••••</i> ,					
	6. To remove severance payments from test year. (Dhority)		\$0	-\$4,097		\$0	\$0	
E-38	Maint. Of Misc. Nuclear Plant - NP	532.000	\$472,948	\$1,747,467	\$2,220,415	\$0	\$0	\$(
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$40,972	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$17,491	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$54,939	\$0		\$0	\$0	
	4. To include a normalized amount of non-labor Callaway refueling costs. (Dhority)		\$0	\$1,749,624		\$0	\$0	
	5. To include a normalized amount of incremental overtime expense relating to Callaway refueling. (Dhority)		\$504,406	\$0		\$0	\$0	
	expense relating to Gallaway rerdeling. (Dionty)				-			
	6. To annualize NRC fees. (Burton)		\$0	\$2,254		\$0	\$0	

<u>A</u> Income Adj. Number	B	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-43	Income Adjustment Description Superv. & Engineering - HP	535.000	Labor -\$11,164	-\$1,565	l otal -\$12,729			
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,541	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$6,207	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)							
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,498	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,565		\$0	\$0	
E-45	Hydraulic Expenses - HP	537.000	-\$1,935	-\$271	-\$2,206	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,520	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$1,076	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)							
	3. To remove long-term incentive compensation expense. (Dhority)		-\$3,379	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$271		\$0	\$0	
E-46	Electric Expenses - HP	538.000	-\$14,432	-\$2,023	-\$16,455	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$18,797	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$8,024	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)							
	3. To remove long-term incentive compensation expense. (Dhority)		-\$25,205	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$2,023		\$0	\$0	
E-47	Misc. Ops. Power Gen. Expenses - HP	539.000	-\$30,700	-\$4,304	-\$35,004	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$39,984	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$17,069	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$53,615	\$0		\$0	\$0	
	(Dhority)		-400,010	φυ		40	ψŪ	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,304		\$0	\$0	
E-51	Maintenance Superv. & Engineering - HP	541.000	-\$9,386	-\$1,316	-\$10,702	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$12,225	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,219	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$16,392	\$0		\$0	\$0	
	(Dhority)							
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,316		\$0	\$0	
E 60	Maintonanae of Structures 110	E40.000	AC 07 1			<b>^</b>	<b>^</b>	
E-52	Maintenance of Structures - HP	542.000	-\$8,054	-\$518,530	-\$526,584			
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$10,489	\$0 \$0		\$0		
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$4,478	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$14,065	\$0		\$0	\$0	
	4. To normalize nuclear waste disposal expense (Burton)		\$0	-\$517,401		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0 \$0	-\$317,401		\$0		
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E-53	Maint. of Reservoirs, Dams & Waterways - HP	543.000	-\$866	-\$121	-\$987	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,127	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$481	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)		<b>*</b> / <b>-</b>	<b>.</b> -		<b>*</b> ~	<b>.</b>	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,512	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$121		\$0	\$0	
		1						
						-		
E-54	Mainenance of Electric Plant - HP	544.000	-\$10,760	-\$1,509	-\$12,269	\$0	\$0	\$0
E-54	Mainenance of Electric Plant - HP 1. To adjust payroll expense as of 6/30/2024. (Dhority)	544.000	-\$10,760 \$14,014	-\$1,509 \$0	-\$12,269	\$0 \$0		
E-54		544.000			-\$12,269		\$0	

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
amper	Income Adjustment Description           3. To remove long-term incentive compensation expense.	Number	Labor -\$18,791	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	(Dhority)							
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,509		\$0	\$0	
E-55	Maint. of Misc. Hydraulic Plant - HP	545.000	-\$2,214	-\$310	-\$2,524	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,884	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,231	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$3,867	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$310		\$0	\$0	
E-60	Superv. & Engineering - OP	546.000	-\$4,305	-\$819	-\$5,124	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$5,607	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$2,394	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$7,518	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$604		\$0	\$0	
	5. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$215		\$0	\$0	
E 64	Evel Baselesd OD	E 47 000	<b>^</b>	64 050 500	\$4.050 Tot			
E-61	Fuel - Baseload - OP	547.000	\$0	-\$1,059,523	-\$1,059,523			\$0
	1. To adjust natural gas expense for baseload. (Ferguson)		\$0	-\$1,059,523		\$0	\$0	
E-62	Fuel - Interchange - OP	547.000	\$0	-\$346,183	-\$346,183	\$0	\$0	\$0
	1. To adjust natural gas expense for baseload. (Ferguson)		\$0	-\$346,183		\$0	\$0	
E-63	Generation Expenses - OP	548.000	-\$6,192	-\$868	-\$7,060	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$8,064	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,443	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$10,813	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$868		\$0	\$0	
E-64	Misc. Other Power Generation Expense - OP	549.000	-\$13,437	\$5,562,359	\$5,548,922	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)	0.0000	\$17,500	\$0	<i><b>40,0</b></i>	\$0	\$0	
	<ol> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> </ol>		-\$7,471	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$23,466	\$0		\$0	\$0	
	(Dhority) 4. To remove test year BTA costs. (Amenthor)		\$0	\$5,695,103		\$0	\$0	
	<ul><li>5. To remove severance payments from test year. (Dhority)</li></ul>		\$0 \$0	-\$1,884		\$0 \$0	\$0 \$0	
	6. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$130,860		\$0	\$0	
E-65	Rents - Non-Labor - OP	550.000	\$0	-\$146,790	-\$146,790	\$0	\$0	\$0
	1. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$146,790		\$0	\$0	
E-69	Maintenance of Structures - OP	552.000	-\$5,667	-\$795	-\$6,462	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$7,381	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,151	\$0		\$0	\$0	
			-\$9,897	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)							
	<ul> <li>3. To remove long-term incentive compensation expense.</li> <li>(Dhority)</li> <li>4. To remove severance payments from test year. (Dhority)</li> </ul>		\$0	-\$795		\$0	\$0	
E 70	(Dhority) 4. To remove severance payments from test year. (Dhority)							
E-70	(Dhority) 4. To remove severance payments from test year. (Dhority) Maint. Of Generating & Electric Plant - OP	553.000	-\$20,802	-\$239,381	-\$260,183	\$0	\$0	\$0
E-70	(Dhority) 4. To remove severance payments from test year. (Dhority)				-\$260,183		\$0 \$0	\$C

<u>A</u> ncome Adj. Iumber	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	3. To remove long-term incentive compensation expense. (Dhority)		-\$36,328	\$0		\$0	\$0	
	4. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$236,465		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$2,916		\$0	\$0	
E-71	Maint. Of Misc. Power Generation Plant - OP 1. To adjust payroll expense as of 6/30/2024. (Dhority)	554.000	-\$822 \$1,071	-\$1,115 \$0	-\$1,937	\$0 \$0	\$0 \$0	\$0
	2. To remove a portion of short-term incentive		-\$457	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority) 3. To remove long-term incentive compensation expense.		-\$1,436	\$0		\$0	\$0	
	(Dhority)							
	4. To remove severance payments from test year. (Dhority)		\$0	-\$115		\$0	\$0	
	5. To annualize RESRAM non-labor O&M expense. (Amenthor)		\$0	-\$1,000		\$0	\$0	
E-75	PP - Energy - Base Load - OPE	555.000	\$0	\$21,708,477	\$21,708,477	\$0	\$0	\$0
	1. To annualize baseload purchased power expense. (Ferguson)		\$0	\$21,708,477		\$0	\$0	
E-76	PP - Energy - Interchange - OPE	555.000	\$0	-\$37,972,308	-\$37,972,308	\$0	\$0	\$0
	1. To annualize interchange purchased power expense. (Ferguson)		\$0	-\$37,972,308		\$0	\$0	
E-77	PP - Capacity - Base Load - OPE	555.000	\$0	\$583,037,608	\$583,037,608	\$0	\$0	\$0
	1. To annualize capacity expense. (Ferguson)		\$0	\$583,037,608		\$0	\$0	
E-79	System Control and Load Dispatch - OPE	556.000	-\$28,345	-\$3,974	-\$32,319	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$36,916	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$15,760	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$49,501	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,974		\$0	\$0	
E-80	Other Expenses - OPE	557.000	-\$186,264	-\$55,224,842	-\$55,411,106	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$242,591	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$103,563	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$325,292	\$0		\$0	\$0	
	4. Adjustment to Remove TY FAC Expense. (Hardin)		\$0	-\$50,958,121		\$0	\$0	
	5. To reset the RES Amortization. (Lyons)		\$0	-\$736,777		\$0	\$0	
	6. To remove the test year RES amortization established in Case Nos ER-2021-0240 and ER-2022-0337. (Lyons)		\$0	\$88,737		\$0	\$0	
	7. To Rebase the RES AAO. (Lyons)		\$0	-\$3,592,566		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$26,115		\$0	\$0	
E-85	Operation Supervision & Engineering - TE	560.000	-\$5,022	-\$2,448	-\$7,470	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$6,541	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$2,792	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$8,771	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,744		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$704		\$0	\$0	
E-86	Load Dispatching - TE	561.000	-\$3,510	\$521,847	\$518,337	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,573	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$1,952	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)							

ncome Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	4. To include an annualized level of transmission administrative fees. (Lyons)		\$0	\$532,443		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$10,104		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$492		\$0	\$0	
E-87	Station Expenses - TE	562.000	-\$2,508	-\$352	-\$2,860	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$3,265	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,394	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$4,379	\$0		\$0	\$0	
	(Dhority)							
	4. To remove severance payments from test year. (Dhority)		\$0	-\$352		\$0	\$0	
E-90	Transmission of Electric By Others - TE	565.000	\$0	\$2,748,339	\$2,748,339	\$0	\$0	\$0
	1. To include an annualized level of transmission expense.		\$0	\$2,856,725		\$0	\$0	
	(Lyons)		<b>^</b>	<b>*</b> 400.000		<b>^</b>	<b>\$</b> 0	
	2. To adjust for Mark Twain transmission. (Lyons)		\$0	-\$108,386		\$0	\$0	
E-91	Misc. Transmission Expenses - TE	566.000	-\$32,788	-\$48,949	-\$81,737	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$42,702	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$18,230	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$57,260	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$39,747		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$4,597		\$0	\$0	
	6. To remove FERC ROE legal and consultant fees from		\$0	-\$3 820		\$0	\$0	
	6. To remove FERC ROE legal and consultant fees from test year. (Ferguson)		<b>2</b> 0	-\$3,829		φU	<b>\$</b> 0	
	7. To normalize vegetation management expenses. (Majors)		\$0	-\$776		\$0	\$0	
E-92	Rents - TE	567 000	¢o	¢4 074 070	¢4 974 070	¢o	¢o	¢
<b>C-92</b>	1. To annualize building rental expense. (Dhority)	567.000	\$0 \$0	\$4,874,972 \$4,874,972	\$4,874,972	\$0 \$0	\$0 \$0	
E-95	Maint. Supervision & Engineering - TE	568.000	-\$1,306	-\$98	-\$1,404		\$0	
	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive</li> </ol>		\$1,700 -\$726	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority)		ţī 20	<i>Q</i>		ΨŪ	ΨŬ	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,280	\$0				
				φU		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	\$0 -\$67		\$0 \$0	\$0 \$0	
			\$0 \$0					
	4. To adjust AMS allocation factors. (Dhority)			-\$67		\$0	\$0	
	<ul><li>4. To adjust AMS allocation factors. (Dhority)</li><li>5. To remove severance payments from test year. (Dhority)</li></ul>		\$0	-\$67 -\$183		\$0 \$0	\$0 \$0	
E-96	<ul><li>4. To adjust AMS allocation factors. (Dhority)</li><li>5. To remove severance payments from test year. (Dhority)</li></ul>	569.000	\$0	-\$67 -\$183	-\$4,953	\$0 \$0 \$0	\$0 \$0	
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> </ul>		\$0 \$0	-\$67 -\$183 \$152	-\$4,953	\$0 \$0 \$0	\$0 \$0 \$0	\$0
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> </ul>		\$0 \$0 -\$199	-\$67 -\$183 \$152 -\$4,754	-\$4,953	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense.</li> </ul>		\$0 \$0 -\$199 \$260	-\$67 -\$183 \$152 -\$4,754 \$0	-\$4,953	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> </ul>		\$0 \$0 -\$199 \$260 -\$111	-\$67 -\$183 \$152 -\$4,754 \$0 \$0	-\$4,953	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense.</li> </ul>		\$0 \$0 -\$199 \$260 -\$111 -\$348	-\$67 -\$183 \$152 -\$4,754 \$0 \$0	-\$4,953	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> <li>4. To adjust AMS allocation factors. (Dhority)</li> </ul>		\$0 \$0 -\$199 \$260 -\$111 -\$348 \$0	-\$67 -\$183 \$152 -\$4,754 \$0 \$0 \$0 \$0	-\$4,953	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
E-96	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> <li>4. To adjust AMS allocation factors. (Dhority)</li> </ul>		\$0 \$0 -\$199 \$260 -\$111 -\$348 \$0	-\$67 -\$183 \$152 -\$4,754 \$0 \$0 \$0 \$0	-\$4,953	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> </ul>	569.000	\$0 \$0 -\$199 \$260 -\$111 -\$348 \$0 \$0	-\$67 -\$183 \$152 -\$4,754 \$0 \$0 \$0 \$0 -\$4,726 -\$28		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$C
	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>Maintenance of Station Equipment - TE</li> </ul>	569.000	\$0 \$0 -\$199 \$260 -\$111 -\$348 \$0 \$0	-\$67 -\$183 \$152 -\$4,754 \$0 \$0 \$0 \$0 -\$4,726 -\$28		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$( 
	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation test year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> <li>3. To remove a portion of short-term incentive year. (Dhority)</li> </ul>	569.000	\$0 \$0 -\$199 \$260 -\$111 -\$348 \$0 \$0 \$0	-\$67 -\$183 \$152 -\$4,754 \$0 \$0 \$0 \$0 \$0 \$0 \$28 -\$4,726 -\$28		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$(
	<ul> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>6. To normalize vegetation management expenses. (Majors)</li> <li>Maintenance of Structures - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>3. To remove long-term incentive compensation expense. (Dhority)</li> <li>4. To adjust AMS allocation factors. (Dhority)</li> <li>5. To remove severance payments from test year. (Dhority)</li> <li>Maintenance of Station Equipment - TE</li> <li>1. To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>2. To remove a portion of short-term incentive compensition test year. (Dhority)</li> </ul>	569.000	\$0 \$0 -\$199 \$260 -\$111 -\$348 \$0 \$0 \$0 \$0	-\$67 -\$183 \$152 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$( \$(

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-98	Maintenance of Overhead Lines - TE	571.000	-\$5,257	-\$105,465	-\$110,722	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$6,848	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$2,923	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$9,182	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$737		\$0	\$0	
	5. To normalize vegetation management expenses. (Majors)		\$0	-\$104,728		\$0	\$0	
E-99	Maint. Of Misc. Transmission Plant - TE	573.000	¢0 700	-\$379	-\$3,079	¢o	¢o	¢o
L-33	1. To adjust payroll expense as of 6/30/2024. (Dhority)	573.000	-\$2,700 \$3,517	-\$379 \$0	-\$3,079	\$0 \$0	\$0 \$0	\$0
	2. To remove a portion of short-term incentive		-\$1,501	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority)							
	<ul> <li>3. To remove long-term incentive compensation expense.</li> <li>(Dhority)</li> <li>4. To remove concerning the frame test upon (Displayed)</li> </ul>		-\$4,716	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$379		\$0	\$0	
E-106	Supervision & Engineering - DE	580.000	-\$78,105	-\$7,366	-\$85,471	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$101,724	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$43,427	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$136,402	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	\$3,585		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$10,951		\$0	\$0	
					• • • • • • •			
E-107	Load Dispatching - DE	581.000	-\$11,299	-\$1,584	-\$12,883		\$0	\$0
	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive</li> </ol>		\$14,715 -\$6,282	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority) 3. To remove long-term incentive compensation expense.		-\$19,732	\$0		\$0	\$0	
	(Dhority) 4. To remove severance payments from test year. (Dhority)		\$0	-\$1,584		\$0	\$0	
E-108	Station Expenses - DE	582.000	-\$11,293	-\$1,583	-\$12,876		\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$14,709	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$6,279	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,723	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,583		\$0	\$0	
E-109	Overhead Line Expenses - DE	583.100	-\$135,517	-\$10,331	-\$145,848	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$34,131	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$40,968	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$128,680	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$10,331		\$0	\$0	
					\$61,834			
E 440	Install Romaya & Ronlage Line Transformers 2 and the	592 000	¢04.004	<b>A</b> A	No1 834	\$0	\$0	\$0
E-110	Install, Remove & Replace Line Transformers - Overhead 1. To adjust payroll expense as of 6/30/2024. (Dhority)	583.200	\$61,834 \$61,834	\$0 \$0	Ψ01,00 <del>4</del>	\$0	\$0	
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$61,834	\$0				ሰን
E-110 E-111	1. To adjust payroll expense as of 6/30/2024. (Dhority) Underground Line Expenses - DE	583.200 584.100	\$61,834 -\$47,048	\$0 -\$3,919	-\$50,967	\$0	\$0	\$0
	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>Underground Line Expenses - DE</li> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> </ol>		\$61,834	\$0				\$0
	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>Underground Line Expenses - DE</li> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> </ol>		\$61,834 -\$47,048 \$17,308 -\$15,541	\$0 -\$3,919 \$0 \$0		\$0 \$0 \$0	\$0 \$0 \$0	\$0
	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>Underground Line Expenses - DE</li> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive</li> </ol>	584.100	\$61,834 -\$47,048 \$17,308	\$0 -\$3,919 \$0		\$0 \$0	\$0 \$0	\$0

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Install, Remove & Replace Line Transformers -	584.200	\$19,096	-\$11,479	\$7,617	\$0	\$0	\$0
	Underground 1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$19,096	\$0		\$0	\$0	
	2. To normalize infrastructure inspection expense. (Majors)		\$19,090 \$0	-\$11,479		\$0 \$0	\$0 \$0	
E-113	Street Lighting & Signal System Expenses - DE	585.000	-\$17,859	-\$4,364	-\$22,223	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$23,261	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$9,930	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$31,190	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$2,504		\$0	\$0	
	5. To normalize infrastructure inspection expense. (Majors)		\$0	-\$1,860		\$0	\$0	
E-114	Meters - DE	586.000	-\$32,546	-\$4,563	-\$37,109	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$42,388	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$18,096	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$56,838	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$4,563		\$0	\$0	
E-115	Customer Install - DE	587.000	-\$5,760	-\$808	-\$6,568			
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$7,502	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,203	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$10,059	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$808		\$0	\$0	
E-116	Miscellaneous - DE	588.000	-\$71,641	-\$378,659	-\$450,300	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$93,306	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$39,833	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority) 3. To remove long-term incentive compensation expense.		-\$125,114	\$0		\$0	\$0	
	(Dhority)		<b>*</b> 0	<b>*</b> 070		<b>*</b> 0	<b>*</b> 0	
	<ul><li>4. To adjust AMS allocation factors. (Dhority)</li><li>5. To remove severance payments from test year. (Dhority)</li></ul>		\$0 \$0	-\$876 -\$10,044		\$0 \$0	\$0 \$0	
	o. To remove severance payments from test year. (Dhonty)		ψŪ	-\$10,044		ΨŪ	ΨŪ	
	6. To normalize vegetation management expenses. (Majors)		\$0	-\$45		\$0	\$0	
	7. To normalize infrastructure inspection expense. (Majors)		\$0	-\$22,495		\$0	\$0	
	8. To annualize depreciation on power operated and transportation equipment. (Burton)		\$0	-\$345,199		\$0	\$0	
E-120	S&E Maintenance - DE	590.000	-\$13,867	\$24,522	\$10,655	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$18,059	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$7,710	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$24,216	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$4,435		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,944		\$0	\$0	
	6. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$30,901		\$0	\$0	
E-121	Structures Maintenance - DE	591.000	-\$3,724	\$169,300	\$165,576	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,849	\$0		\$0	\$0	

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	3. To remove long-term incentive compensation expense.	Number	-\$6,503	\$0	lotai	\$0	\$0	lota
	(Dhority) 4. To remove severance payments from test year. (Dhority)		\$0	-\$522		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$169,822		\$0	\$0	
E-122	Station Equipment Maintenance - DE	592.000	-\$82,626	-\$74,280	-\$156,906	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$107,612	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$45,940	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$144,298	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$11,585		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$62,695		\$0	\$0	
E-123	Overhead Lines Maintenance - DE	593.000	-\$196,112	-\$7,748,631	-\$7,944,743	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$255,417	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$109,039	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$342,490	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$27,496		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$3,898,026		\$0	\$0	
	6. To normalize vegetation management expenses. (Majors)		\$0	-\$579,072		\$0	\$0	
	7. To include a normalized level of storm restoration expense. (Majors)		\$0	-\$3,244,037		\$0	\$0	
E-124	Underground Lines Maintenance - DE	594.000	-\$24,251	-\$207,649	-\$231,900	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$31,585	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$13,484	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$42,352	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$3,400		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$204,249		\$0	\$0	
E-125	Line Transformers Maintenance - DE	595.000	-\$9,121	-\$622,119	-\$631,240	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$11,879	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$5,071	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$15,929	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$1,279		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$620,840		\$0	\$0	
E-126	Street Light & Signals Maintenance - DE	596.000	-\$3,552	-\$384,623	-\$388,175	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$4,627	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,975	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$6,204	\$0		\$0	\$0	
	(Dhority)			-\$498		\$0	\$0	
	(Dhority) 4. To remove severance payments from test year. (Dhority)		\$0	-\$490				
			\$0 \$0	-\$384,125		\$0	\$0	
E. 407	4. To remove severance payments from test year. (Dhority) 5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$384,125	<b>M7 F4</b>			
E-127	<ul> <li>4. To remove severance payments from test year. (Dhority)</li> <li>5. To normalize non-labor distribution maintenance expense. (Ferguson)</li> <li>Meters Maintenance - DE</li> </ul>	597.000	\$0 -\$6,953	-\$384,125 -\$564	-\$7,517	\$0	\$0	\$0
E-127	4. To remove severance payments from test year. (Dhority) 5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	-\$384,125	-\$7,517			\$0

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	3. To remove long-term incentive compensation expense. (Dhority)		-\$12,142	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$975		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$411		\$0	\$0	
E-128	Misc. Plant Maintenance - DE	598.000	-\$7,128	\$989,765	\$982,637	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$9,284	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$3,963	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$12,449	\$0		\$0	\$0	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$999		\$0	\$0	
	5. To normalize non-labor distribution maintenance expense. (Ferguson)		\$0	\$990,764		\$0	\$0	
E-132	Supervision - CAE	901.000	-\$11,376	-\$9,015	-\$20,391	\$0	\$0	\$0
L-132	1. To adjust payroll expense as of 6/30/2024. (Dhority)	301.000	\$14,816	\$0	-920,331	\$0	\$0	ψυ
	2. To remove a portion of short-term incentive		-\$6,325	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)							
	3. To remove long-term incentive compensation expense. (Dhority)		-\$19,867	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	\$1,823		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$1,595		\$0	\$0	
	6. To remove costs associated with incentives for customer surveys. (Hardin)		\$0	-\$9,243		\$0	\$0	
E-133	Meter Reading Expenses - CAE	902.000	-\$7,865	-\$1,486,949	-\$1,494,814	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$10,245	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$4,373	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority)		<b>*</b> • • <b>•</b> • •	••			••	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$13,737	\$0		\$0	\$0	
	4. To adjust for AMR meter read savings and annualization of AMI meter reading costs and AMI network monitoring. (Burton)		\$0	-\$1,482,263		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$3,583		\$0	\$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$1,103		\$0	\$0	
E 424	Customer Deserve & Collection Expenses CAE	002.000	¢469.000	¢0 404 646	¢2.002.546	¢0.	¢0.	¢o
E-134	Customer Records & Collection Expenses - CAE 1. To adjust payroll expense as of 6/30/2024. (Dhority)	903.000	-\$168,029 \$218,842	\$3,161,545 \$0	\$2,993,516	\$0 \$0	\$0 \$0	\$0
	2. To remove a portion of short-term incentive		-\$93,425	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority)							
	3. To remove long-term incentive compensation expense. (Dhority)		-\$293,446	\$0		\$0	\$0	
	4. To include interest on customer deposits. (Burton)		\$0	\$2,896,474		\$0	\$0	
	5. To annualize customer convenience fees. (Amenthor)		\$0	\$288,045		\$0	\$0	
	6. To adjust AMS allocation factors. (Dhority)		\$0	\$585		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$23,559		\$0	\$0	
E-135	Uncollectible Accts - CAE	904.000	\$0	\$140,099	\$140,099	\$0	\$0	\$0
	1. To normalize bad debt expense. (Hardin)		\$0	\$140,099		\$0	\$0	
E-420-	Mico Customer Assessed Fundamenta		-\$2	-\$1	-\$3	\$0 \$0	\$0 \$0	\$0
E-136	Misc. Customer Accounts Expense	905.000	¢4	¢n			20	
E-136	Misc. Customer Accounts Expense 1. To adjust payroll expense as of 6/30/2024. (Dhority) 2. To remove a portion of short-term incentive	905.000	\$1 -\$1	\$0 \$0		\$0 \$0	\$0	
E-136	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> </ol>	905.000	-\$1	\$0		\$0	\$0	
E-136	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive</li> </ol>	905.000						
E-136	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>To remove long-term incentive compensation expense.</li> </ol>	905.000	-\$1	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$101,726	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$43,428	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$136,405	\$0		\$0	\$0	
	(Dhority)		-\$130,405	φŪ		φU	φU	
	4. To remove test year MEEIA non-labor expense. (Dhority)		\$0	-\$71,254,428		\$0	\$0	
	5. To remove test year incremental MEEIA labor. (Dhority)		-\$204,076	\$0		\$0	\$0	
	6. To include an annual amortization of the PAYS Regulatory Asset. (Lyons)		\$0	\$50,552		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	-\$87		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$10,951		\$0	\$0	
	9. To remove institutional advertising. (Burton)		\$0	-\$327,005		\$0	\$0	
	10. To remove solar rebates from test year from old		\$0 \$0	-\$327,005		\$0 \$0	\$0 \$0	
	program. (Ferguson)			÷ - , ,				
E-142	Informational & Instructional Advertising Expense	909.000	\$0	-\$765,085	-\$765,085	\$0	\$0	\$0
	1. To remove institutional advertising. (Burton)		\$0	-\$763,139		\$0	\$0	
	2. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,063		\$0	\$0	
	3. To remove costs associated with incentives for customer surveys. (Hardin)		\$0	-\$883		\$0	\$0	
		0.15			<b>.</b>			
E-143	Misc. Customer Service & Informational Expense	910.000	-\$1,660	-\$8,669	-\$10,329		\$0	\$0
	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive</li> </ol>		\$2,161 -\$923	\$0 \$0		\$0 \$0	\$0 \$0	
	compensation tied to EPS. (Dhority)		-4923	<b>\$</b> 0		20	φU	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,898	\$0		\$0	\$0	
	4. To adjust AMS allocation factors. (Dhority)		\$0	-\$30		\$0	\$0	
	5. To remove severance payments from test year. (Dhority)		\$0	-\$233		\$0	\$0	
	6. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$4,106		\$0	\$0	
			<i>Q</i>	<b>\$</b> 4,100		ţ,	ψŪ	
	7. To remove dues and donations. (Hardin)		\$0	-\$4,300		\$0	\$0	
E-147	Demonstrating & Selling Expenses - SE	912.000	-\$2,205	-\$47,640	-\$49,845	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,873	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$1,226	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense.		-\$3,852	\$0		\$0	\$0	
	(Dhority) 4. To remove severance payments from test year. (Dhority)		\$0	-\$309		\$0	\$0	
	5. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$539		\$0	\$0	
	6. To remove dues and donations. (Hardin)		\$0	-\$40,830		\$0	\$0	
	7. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$5,962		\$0	\$0	
E-148	Advertising Expenses - SE	913.000	-\$1,685	-\$236	-\$1,921	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$2,196	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive		-\$937	\$0		\$0	\$0	
	compensation tied to EPS. (Dhority) 3. To remove long-term incentive compensation expense.		-\$2,944	\$0		\$0	\$0	
	(Dhority)		- <b>φ</b> ∠, <del>344</del>	φυ		ΦU	ΦΟ	
	4. To remove severance payments from test year. (Dhority)		\$0	-\$236		\$0	\$0	
					<b>#4 440 500</b>	\$0	\$0	\$0
F_152	Administrative & General Salaries - AGE	920.000	-\$759 749	\$297 704		201	<b>\$</b> U	ЭC
E-153	Administrative & General Salaries - AGE	920.000	-\$758,748	-\$387,791 \$0	-\$1,146,539		¢∩	
E-153	Administrative & General Salaries - AGE 1. To adjust payroll expense as of 6/30/2024. (Dhority) 2. To remove a portion of short-term incentive	920.000	-\$758,748 \$843,836 -\$360,238	-\$387,791 \$0 \$0	-\$1,146,539	\$0 \$0 \$0	\$0 \$0	
E-153	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> </ol>	920.000	\$843,836 -\$360,238	\$0 \$0	-\$1,140,539	\$0 \$0	\$0	
E-153	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive</li> </ol>	920.000	\$843,836	\$0	-\$1,140,539	\$0		
E-153	<ol> <li>To adjust payroll expense as of 6/30/2024. (Dhority)</li> <li>To remove a portion of short-term incentive compensation tied to EPS. (Dhority)</li> <li>To remove long-term incentive compensation expense.</li> </ol>	920.000	\$843,836 -\$360,238	\$0 \$0	-\$1,140,539	\$0 \$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	6. To remove miscellaneous expense included in non-labor		\$0	-\$402		\$0	\$0	
	cyber security expense. (Amenthor) 7. To normalize employee performance bonus (EPB) expense. (Dhority)		-\$110,841	\$0		\$0	\$0	
E 454	office 0	004 000	<b>\$</b> 242		\$1.400 FF7	<b>^</b>	<b>^</b>	<b>^</b>
E-154	Office Supplies & Expenses - AGE 1. To adjust payroll expense as of 6/30/2024. (Dhority)	921.000	-\$810 \$1,055	-\$1,125,747 \$0	-\$1,126,557	\$0 \$0	\$0 \$0	\$0
	2. To remove a portion of short-term incentive		-\$450	\$0		\$0 \$0	\$0	
	compensation tied to EPS. (Dhority)							
	3. To remove long-term incentive compensation expense. (Dhority)		-\$1,415	\$0		\$0	\$0	
	4. To remove miscellaneous expense included in non-labor cyber security expense. (Amenthor)		\$0	-\$104,750		\$0	\$0	
	5. To annualize software maintenance expense. (Amenthor)		\$0	-\$544,730		\$0	\$0	
	6. To include misc. electric costs allocated to gas. (Burton)		\$0	\$14,369		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	-\$194,704		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$114		\$0	\$0	
	9. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$46,234		\$0	\$0	
	10. To remove dues and donations. (Hardin)		\$0	-\$70,519		\$0	\$0	
	11. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$41,429		\$0	\$0	
	12. To normalize vegetation management expenses. (Majors)		\$0	-\$5		\$0	\$0	
	13. To remove institutional advertising. (Burton)		\$0	-\$137,631		\$0	\$0	
-156	Outside Services Employed	923.000	-\$95	-\$565,624	-\$565,719	\$0	\$0	\$0
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$123	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$53	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$165	\$0		\$0	\$0	
	4. To annualize NRC fees. (Burton)		\$0	\$90,533		\$0	\$0	
	5. To include misc. electric costs allocated to gas. (Burton)		\$0	\$3,260		\$0	\$0	
	6. To adjust AMS allocation factors. (Dhority)		\$0	-\$141,368		\$0	\$0	
	7. To remove severance payments from test year. (Dhority)		\$0	-\$13		\$0	\$0	
	8. To remove certain Board of Directors expenses. (Hardin)		\$0	-\$649		\$0	\$0	
	9. To remove certain miscellaneous expenses. (Hardin)		\$0	-\$410		\$0	\$0	
	10. To remove test year Rush Island litigation expenses. (Majors)		\$0	-\$470,164		\$0	\$0	
	11. To remove institutional advertising. (Burton)		\$0	-\$22,000		\$0	\$0	
	12. To remove dues and donations. (Hardin)		\$0	-\$3,894		\$0	\$0	
	13. To remove miscellaneous expense included in non- labor cyber security expense. (Amenthor)		\$0	-\$1,011		\$0	\$0	
	14. To annualize software maintenance expense. (Amenthor)		\$0	-\$19,908		\$0	\$0	
-157	Property Insurance	924.000	\$0	\$1,391,512	\$1,391,512	\$0	\$0	\$(
	<ol> <li>To annualize insurance expense. (Hardin)</li> <li>To adjust AMS allocation factors. (Dhority)</li> </ol>		\$0 \$0	\$1,391,693 -\$181		\$0 \$0	\$0 \$0	
			φu	-4101		φU	φU	
158	Injuries and Damages	925.000	-\$27,796	-\$13,502,858	-\$13,530,654	\$0	\$0	\$(
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$36,201	\$0 \$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$15,455	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$48,542	\$0		\$0	\$0	
			\$0	\$1,520,189		\$0	\$0	
	4. To annualize insurance expense. (Hardin)		φU	<i>•••••••••••••••••••••••••••••••••••••</i>				
	4. To annualize insurance expense. (Hardin) 5. To remove Rush Island New Source Review reserve from test year. (Majors)		\$0 \$0	-\$15,000,000		\$0	\$0	

<u>A</u> ncome Adj. lumber	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictiona Adjustments Total
	7. To remove severance payments from test year. (Dhority)		\$0	-\$3,897		\$0	\$0	
E-159	Employee Pensions and Benefits	926.000	\$0	-\$9,565,851	-\$9,565,851	\$0	\$0	\$
	1. To include actual employee benefit expense at June 30, 2024 (Dhority)		\$0	\$2,285,955		\$0	\$0	
	2. To rebase pension expense. (Dhority)		\$0	\$962,447		\$0	\$0	
	3. To rebase OPEB expense. (Dhority)		\$0	-\$4,004,213		\$0	\$0	
	4. To adjust pension amortizations (current and ER-2022- 0337 layer). (Dhority)		\$0	-\$6,574,556		\$0	\$0	
	5. To adjust OPEB amortizations (current and ER-2022- 0337 layer). (Dhority)		\$0	-\$2,207,507		\$0	\$0	
	6. To remove electric vehicle employee incentive. (Lyons)		\$0	-\$75,494		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	-\$1,557		\$0	\$0	
	8. To include a normalized amount of SERP cash payouts. (Dhority)		\$0	\$49,074		\$0	\$0	
E-161	Regulatory Commission Expenses	928.000	-\$16,111	\$309,138	\$293,027	\$0	\$0	ę
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$20,983	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$8,958	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$28,136	\$0		\$0	\$0	
	4. To share rate case expense 50/50 and normalize over 2 years. (Burton)		\$0	-\$282,572		\$0	\$0	
	5. To include an annualized amount of PSC Assessment Expense. (Burton)		\$0	\$595,196		\$0	\$0	
	6. To amortize depreciation study costs over 5 years. (Burton)		\$0	-\$1,340		\$0	\$0	
	7. To adjust AMS allocation factors. (Dhority)		\$0	\$113		\$0	\$0	
	8. To remove severance payments from test year. (Dhority)		\$0	-\$2,259		\$0	\$0	
E-163	General Expense - Gen. Advertising Exp.	930.100	\$0	-\$38,868	-\$38,868	\$0	\$0	\$
	1. To remove institutional advertising. (Burton)		\$0	-\$38,868		\$0	\$0	
E-164	General Expense - Misc.	930.200	-\$1,520	-\$1,460,022	-\$1,461,542	\$0	\$0	9
	1. To adjust payroll expense as of 6/30/2024. (Dhority)		\$1,978	\$0		\$0	\$0	
	2. To remove a portion of short-term incentive compensation tied to EPS. (Dhority)		-\$845	\$0		\$0	\$0	
	3. To remove long-term incentive compensation expense. (Dhority)		-\$2,653	\$0		\$0	\$0	
	4. To include misc. electric costs allocated to gas. (Burton)		\$0	\$17,562		\$0	\$0	
	5. To adjust AMS allocation factors. (Dhority)		\$0	-\$98,074		\$0	\$0	
	<ol> <li>5. To adjust AMS allocation factors. (Dhority)</li> <li>6. To remove severance payments from test year. (Dhority)</li> </ol>		\$0 \$0	-\$98,074 -\$213		\$0 \$0	\$0 \$0	
	6. To remove severance payments from test year. (Dhority)		\$0	-\$213		\$0	\$0	
	<ul><li>6. To remove severance payments from test year. (Dhority)</li><li>7. To remove certain Board of Directors expenses. (Hardin)</li></ul>		\$0 \$0	-\$213 -\$81,394		\$0 \$0	\$0 \$0	
	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> </ul>		\$0 \$0 \$0	-\$213 -\$81,394 -\$587,703		\$0 \$0 \$0	\$0 \$0 \$0	
	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> </ul>		\$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	
E-165	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> <li>10. To remove certain miscellaneous expenses. (Hardin)</li> <li>11. To remove miscellaneous expense included in non-</li> </ul>	931.000	\$0 \$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453 -\$98	-\$703	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
E-165	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> <li>10. To remove certain miscellaneous expenses. (Hardin)</li> <li>11. To remove miscellaneous expense included in non- labor cyber security expense. (Amenthor)</li> </ul>	931.000	\$0 \$0 \$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453 -\$98 -\$1,649	-\$703	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	5
	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> <li>10. To remove certain miscellaneous expenses. (Hardin)</li> <li>11. To remove miscellaneous expense included in non- labor cyber security expense. (Amenthor)</li> <li>Rents - AGE</li> </ul>	931.000	\$0 \$0 \$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453 -\$98 -\$1,649	-\$703	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	
E-165 E-168	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> <li>10. To remove certain miscellaneous expenses. (Hardin)</li> <li>11. To remove miscellaneous expense included in non- labor cyber security expense. (Amenthor)</li> <li>Rents - AGE</li> <li>1. To adjust AMS allocation factors. (Dhority)</li> </ul>	932.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453 -\$98 -\$1,649 -\$1,649 -\$703		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> <li>10. To remove certain miscellaneous expenses. (Hardin)</li> <li>11. To remove miscellaneous expense included in non- labor cyber security expense. (Amenthor)</li> <li>Rents - AGE</li> <li>1. To adjust AMS allocation factors. (Dhority)</li> <li>Maint. of General Plant - 932</li> </ul>	932.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453 -\$98 -\$1,649 -\$1,649 -\$703 -\$703		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
	<ul> <li>6. To remove severance payments from test year. (Dhority)</li> <li>7. To remove certain Board of Directors expenses. (Hardin)</li> <li>8. To remove charter flights. (Hardin)</li> <li>9. To remove dues and donations. (Hardin)</li> <li>10. To remove certain miscellaneous expenses. (Hardin)</li> <li>11. To remove miscellaneous expense included in non- labor cyber security expense. (Amenthor)</li> <li>Rents - AGE</li> <li>1. To adjust AMS allocation factors. (Dhority)</li> <li>Maint. of General Plant - 932</li> <li>1. To normalize vegetation management expenses. (Majors)</li> </ul>	932.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$213 -\$81,394 -\$587,703 -\$708,453 -\$98 -\$1,649 -\$1,649 -\$703 -\$703 -\$703 -\$703		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$

A. To make a protein of advancementation comparison for energy methods of E.S., Difford S. E.S., Diffo	<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Alternational sectors intervention conference on service sequences sequences from terry expression sequences from terry expression sequences from terry expression sequences from terry expression maked and intervention (maked and interventin		2. To remove a portion of short-term incentive							
I. To adjust ARE absolution interver, (Parking)       I.S. Primose serverume appriment from sample and production models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample and regularization models of a serverume appriment from sample appriments and regularization models of a serverume appriment from sample appriments and regularization models of a serverum appriment from sample appriments and regularization from sample apprimentappriment appriments and regularization from sample ap		3. To remove long-term incentive compensation expense.		-\$16,659	\$0		\$0	\$0	
End         Special Expense, Day, Exp.         40.00         1.0         0.0         1.0         0.00         1.0         0.0				\$0	-\$4,479		\$0	\$0	
1. To Arnalize Deprecision Experse         1. 10 Arnalize Deprecision Experse         1. 10 arnalize deprecision module in the arnalize deprecision argents received in the argent and field from the argent and argent from the argent and field from the argent and fie		5. To remove severance payments from test year. (Dhority)		\$0	-\$1,337		\$0	\$0	
1. To Arnalize Deprecision Experse         1. 10 Arnalize Deprecision Experse         1. 10 arnalize deprecision module in the arnalize deprecision argents received in the argent and field from the argent and argent from the argent and field from the argent and fie									
2To encode any manifold of an degree sint on modeled in a spectram (furning)         1.0         1.0         1.00	E-173	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$81,756,149	\$81,756,149
Nationalization (direction exprise recorded by a section exprise recorded		1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$95,189,908	
Algo and PERC account saveline with hixerines for entermer surveys. (and diminishing for entermer surveys.). (and diminishing for particle in Case Ma. EC 3822 M44. (Frequency)         403.00         50		fuel expense. (Burton)					\$0	-\$1,820,743	
Lattorne strayse (Hardh)         No         N		capital and FERC account 588. (Burton)							
End         Nuclear Decommissioning         403.00         50         50         50         54,754.05         54,754.05           1, To akjust of decommissioning separase per Start? colution in Case No. E2-2022-046, (Ferguson)         403.00         50         50         50         50         55,754.05         57,754.05		customer surveys. (Hardin)							
1. To adjust out decommissioning expense per Staff*       10 </td <td></td> <td>5. To remove dues and donations. (Hardin)</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>-\$27</td> <td></td>		5. To remove dues and donations. (Hardin)		\$0	\$0		\$0	-\$27	
pection in Case No. E0-2023 0448. (Farguson)         Summary and Summa	E-174	Nuclear Decommissioning	403.010	\$0	\$0	\$0	\$0	-\$6,758,605	-\$6,758,605
I. To remove test year PISA degreciation. (Dhority)         Ba         59         10         31/273 (16)           E416         PSA 2         400,000         10         59         50         50         30         -32,884,83         -42,884,83         -42,884,83         -42,884,83         -42,884,83         -42,884,83         -42,884,83         -43,850,631         -41,850,631         -				\$0	\$0		\$0	-\$6,758,605	
PisA 2         PisA 2         PisA 3         PisA 4         PisA 4<	E-175	PISA 1	403.000	\$0	\$0	\$0	\$0	-\$1,279,106	-\$1,279,106
1. To remove test year PISA degreciation. (bority)         AI         S0         S0         S0         S0         S0         S0         S0         S1         S1 <ths1< th="">         S1         S1</ths1<>		1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	-\$1,279,106	
F177       PISA 3       400.00       50       50       50       50       51,550,51       4,18,50,53         1. To remove test year PISA depreciation. (Dhority)       400.00       50       50       50       50       50       52,043,925       50	E-176	PISA 2	403.000	\$0	\$0	\$0	\$0	-\$2,864,835	-\$2,864,835
1. To remove test year PISA depreciation. (Dority)       403.000       50       50       50       50       50       52.043.925		1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	-\$2,864,835	
F-178         PISA 4         403.000         \$0	E-177	PISA 3	403.000	\$0	\$0	\$0	\$0	-\$1,850,631	-\$1,850,631
1. To remove test year PISA depreciation. (Chority)       404.000       50       50       50       522.043.025         1. To adjust Intangible Plant       404.000       50       545.591.041       -55.51.041       50       50       50         1. To adjust Intangible amoritzation. (Ferguson)       404.000       50       -53.215       -53.215       50       50       50         E-182       Hamasmission Plant       404.000       50       -54.51       50       50       50       50         E-183       Transmission Plant       404.000       50       -54.00       -510       50       50       50       50         E-184       Cloud Implementation       (Ferguson)       404.000       50       -548.893.553       50       50       50       50       50         E-185       AMI Software Amoritzation. (Ferguson)       404.000       50       5454.470       50		1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	-\$1,850,631	
E-181         Intangible Plant         404.000         S0         485.591,041         -56,591,041         50         50         50           E-182         hydraulic Plant         404.000         S0         -55.91,041         -50         50	E-178	PISA 4	403.000	\$0	\$0	\$0	\$0	\$22,043,925	\$22,043,925
I. To adjust intangible amoritzation. (Ferguson)       404.000       50       -56.591,041       50		1. To remove test year PISA depreciation. (Dhority)		\$0	\$0		\$0	\$22,043,925	
E-192         Hydraulic Plant         404,000         50         -43,215         -43,215         50         50         50           E-192         Hydraulic amortization. (Ferguson)         404,000         50         -430         50         50         50         50         50           E-183         Transmission Plant         404,000         50         -410         -510         50         50         50           E-184         Cloud Implementation         404,000         50         -58,893,553         -58,893,553         50         50         50           E-184         Cloud Implementation         404,000         50         -58,893,553         -58,893,553         50         50         50         50           E-184         Cloud Implementation         404,000         50         -58,893,553         -58,893,553         50         50         50         50           E-185         AMI Software Amortization Deferral         404,000         50         -5422,904         -5422,904         50         50         50         50           E-186         PISA A         1. To remove test year PISA amortization. (Dhority)         50         -51,627,369         -51,627,369         50         50         50	E-181	Intangible Plant	404.000	\$0	-\$6,591,041	-\$6,591,041	\$0	\$0	\$0
I. To adjust hydraulic amortization. (Ferguson)       404.000       60       -\$32,215       50       50       50         E-183       Transmission Plant       404.000       60       -\$10       -510       50 </td <td></td> <td>1. To adjust intangible amortization. (Ferguson)</td> <td></td> <td>\$0</td> <td>-\$6,591,041</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td>		1. To adjust intangible amortization. (Ferguson)		\$0	-\$6,591,041		\$0	\$0	
E-183       Transmission Plant       404.000       \$0       -\$10       \$0       \$0       \$0         E-184       Cloud Implementation       404.000       \$0       -\$10       \$0       \$0       \$0         E-184       Cloud Implementation       404.000       \$0       -\$8,893,553       -\$6,893,553       \$0       \$0       \$0         E-184       Cloud Implementation       404.000       \$0       -\$8,893,553       \$0       \$0       \$0         E-185       AMI Software Amoritzation (Ferguson)       \$0       -\$8,893,553       \$50       \$0       \$0         E-186       AMI Software Amoritzation Deferrat       404.000       \$0       \$454,470       \$454,470       \$0       \$0       \$0         E-186       PISA A       404.000       \$0       \$452,904       -\$422,904       \$0       \$0       \$0         E-186       PISA A       404.000       \$0       -\$422,904       \$0       \$0       \$0         1. To remove test year PISA amoritzation. (Dhority)       \$0       -\$422,904       \$0       \$0       \$0         E-187       PISA C       404.000       \$0       -\$1,627,369       \$0       \$0       \$0         E-188       PISA C	E-182	Hydraulic Plant	404.000	\$0	-\$3,215	-\$3,215	\$0	\$0	\$0
I. To adjust transmission amortization. (Ferguson)       404.000       50       -\$810       \$0       \$0       \$0         E-184       Cloud implementation       1. To remove test year amortization. (Ferguson)       404.000       \$0       -\$8,893,553       -\$8,893,553       \$00       \$00       \$10         E-185       AMI Software Amortization Deferral       404.000       \$00       \$454,470       \$454,470       \$00       \$00       \$10         E-186       PISA A       404.000       \$00       \$454,470       \$452,904       \$452,904       \$00       \$00       \$10         E-186       PISA A       404.000       \$00       \$454,470       \$400       \$00       \$00       \$454,470       \$00       \$00       \$10         E-186       PISA A       404.000       \$00       \$454,470       \$402,000       \$00       \$100		1. To adjust hydraulic amortization. (Ferguson)		\$0	-\$3,215		\$0	\$0	
E-184       Cloud Implementation       404.000       \$0       -\$8,893,553       -\$8,893,553       \$0       \$0       \$1         1. To remove test year amortization. (Ferguson)       \$0       \$454,470       \$454,470       \$0       \$0       \$1         E-185       AMI Software Amortization Deferral       404.000       \$0       \$454,470       \$454,470       \$0       \$0       \$1         To remove test year amortization. (Ferguson)       \$0       \$454,470       \$454,470       \$0       \$0       \$1         E-186       PISA A       404.000       \$0       \$452,904       -\$422,904       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       -\$422,904       \$20       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543	E-183	Transmission Plant	404.000	\$0	-\$10	-\$10	\$0	\$0	\$0
1. To remove test year amortization. (Ferguson)       \$0       \$0       \$8,893,553       \$0       \$0       \$0         E-185       AMI Software Amortization Deferral       404.000       \$0       \$454,470       \$400       \$0       \$0       \$454,470         1. To remove test year amortization. (Ferguson)       50       \$454,470       \$400       \$0       \$454,470       \$0       \$0       \$1         E-186       PISA A       404.000       \$0       -\$422,904       -\$422,904       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       -\$422,904       \$1,627,369       \$0       \$0       \$1         PISA B       404.000       \$0       -\$1,627,369       \$1,627,369       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       \$0       \$0       \$1         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$1         E-188       PISA C       404.000       \$0       \$28,401,543       \$20       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$20       \$0       \$0		1. To adjust transmission amortization. (Ferguson)		\$0	-\$10		\$0	\$0	
E-185       AMI Software Amortization Deferral       404.000       \$0       \$454,470       \$454,470       \$0       \$0       \$0         1. To remove test year amortization. (Ferguson)       0       \$0       \$454,470       \$454,470       \$0       \$0       \$0         E-186       PISA A       404.000       \$0       -\$422,904       -\$422,904       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       0       \$0       -\$422,904       \$0       \$0       \$0         E-187       PISA B       404.000       \$0       \$1,627,369       -\$1,627,369       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       \$0       \$1,627,369       -\$1,016,290       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       \$0       \$1,627,369       \$1,016,290       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       \$0       \$1,016,290       \$1,016,290       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         E-180       PISA D       404.000       \$0       \$28,401,543	E-184	Cloud Implementation	404.000	\$0	-\$8,893,553	-\$8,893,553	\$0	\$0	\$0
1. To remove test year amortization. (Ferguson)       \$0       \$454,470       \$0       \$0       \$0         F-186       PISA A       404.000       \$0       -\$422,904       -\$422,904       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$422,904       -\$422,904       \$0       \$0       \$4         F-187       PISA B       404.000       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,016,290       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$4         PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         E-189       PISA C Cloud Costs       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0 <td></td> <td>1. To remove test year amortization. (Ferguson)</td> <td></td> <td>\$0</td> <td>-\$8,893,553</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td>		1. To remove test year amortization. (Ferguson)		\$0	-\$8,893,553		\$0	\$0	
1. To remove test year amortization. (Ferguson)       \$0       \$454,470       \$0       \$0       \$0         F-186       PISA A       404.000       \$0       -\$422,904       -\$422,904       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$422,904       -\$422,904       \$0       \$0       \$4         F-187       PISA B       404.000       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,016,290       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$4         1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$4         PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         E-189       PISA C Cloud Costs       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0 <td>E-185</td> <td>AMI Software Amortization Deferral</td> <td>404.000</td> <td></td> <td>\$454 470</td> <td>\$454 470</td> <td>\$0</td> <td></td> <td>\$0</td>	E-185	AMI Software Amortization Deferral	404.000		\$454 470	\$454 470	\$0		\$0
E-186       PISA A       404.000       \$0       -\$422,904       -\$422,904       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$422,904       \$0       \$0       \$0         E-187       PISA B       404.000       \$0       -\$1,627,369       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       \$0       \$0       \$0         E-188       PISA C       404.000       \$0       -\$1,627,369       \$0       \$0       \$0         E-188       PISA C       404.000       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         I. To r									ψυ
I. To remove test year PISA amortization. (Dhority)       \$0       -\$422,904       \$0       \$0         E-187       PISA B       404.000       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,016,290       \$0       \$0         E-188       PISA C       404.000       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$20       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$20       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0         I. To remove test year amortization. (Ferguson)       \$0       -\$108,488	E 400		404.000			<b>.</b>			
E-187       PISA B       404.000       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       -\$1,627,369       -\$1,627,369       \$0       \$0       \$0         E-188       PISA C       404.000       \$0       -\$1,627,369       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       -\$1,016,290       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       -\$1,016,290       \$0       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$0       \$0       \$0         I. To remove test year amortization. (Dhority)       \$0       \$28,401,543       \$0       \$0       \$0         I. To remove test year amortization. (Ferguson)       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0	E-190		404.000			-\$422,904			\$0
1. To remove test year PISA amortization. (Dhority)       80       -\$1,627,369       \$0       \$0       \$0         E-188       PISA C       404.000       \$0       -\$1,016,290       -\$1,016,290       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       404.000       \$0       -\$1,016,290       \$0       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       \$28,401,543       \$0       \$0       \$0         I. To remove test year amortization. (Ferguson)       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         I. To remove test year amortization. (Ferguson)       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         I. To remove test year amortization. (Ferguson)       \$0       \$0       \$971,543				Ψ0	Ţ.122,004				
E-188       PISA C       404.000       \$0       -\$1,016,290       \$0       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       \$0       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       404.000       \$0       \$28,401,543       \$20       \$0       \$0         I. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$20       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0         I. To remove test year amortization. (Ferguson)       \$0       -\$108,488       -\$108,488       \$0       \$0         E-190       PISA D Cloud Costs       404.000       \$0       -\$108,488       \$0       \$0       \$0         E-191       PISA D Cloud Costs       404.000       \$0       \$971,543       \$971,543       \$0       \$0       \$0	E-187		404.000			-\$1,627,369			\$0
1. To remove test year PISA amortization. (Dhority)       \$0       -\$1,016,290       \$0       \$0         E-189       PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         I. To remove test year amortization. (Dhority)       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       \$0       \$0       \$0         1. To remove test year amortization. (Ferguson)       404.000       \$0       -\$108,488       \$0       \$0       \$0         E-191       PISA D Cloud Costs       404.000       \$0       \$971,543       \$971,543       \$0       \$0       \$0	F 400		10.1.5-			<b>*</b>			
E-189       PISA D       404.000       \$0       \$28,401,543       \$28,401,543       \$0       \$0       \$0         1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$0       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         I. To remove test year amortization. (Ferguson)       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         E-191       PISA D Cloud Costs       404.000       \$0       \$971,543       \$971,543       \$0       \$0       \$0	E-188		404.000			-\$1,016,290			\$0
1. To remove test year PISA amortization. (Dhority)       \$0       \$28,401,543       \$0       \$0         E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         1. To remove test year amortization. (Ferguson)       404.000       \$0       -\$108,488       \$0       \$0       \$0         E-191       PISA D Cloud Costs       404.000       \$0       \$971,543       \$971,543       \$0       \$0       \$0	F-190		404 000			\$29 404 540			<b>*</b> ^
E-190       PISA C Cloud Costs       404.000       \$0       -\$108,488       -\$108,488       \$0       \$0       \$0         1. To remove test year amortization. (Ferguson)       \$0       -\$108,488       \$0       \$0       \$0         E-191       PISA D Cloud Costs       404.000       \$0       \$971,543       \$971,543       \$0       \$0       \$0			-10-1.000			Ψ <b>20,401,</b> 343			
1. To remove test year amortization. (Ferguson)       \$0       \$0       -\$108,488       \$0       \$0         E-191       PISA D Cloud Costs       404.000       \$0       \$971,543       \$971,543       \$0       \$0	<b>F</b> 165								
E-191 PISA D Cloud Costs 404.000 \$0 \$971,543 \$971,543 \$0 \$0 \$0	E-190		404.000			-\$108,488			\$0
		T. TO TEMOVE LEST YEAR AMORTIZATION. (Perguson)		<b>۵</b> ۵	- <b>⊅ I U</b> ð,488		\$U	۵¢	
1. To remove test year amortization. (Ferguson)\$0\$971,543\$0\$0	E-191	PISA D Cloud Costs	404.000	\$0	\$971,543	\$971,543	\$0	\$0	\$0
		1. To remove test year amortization. (Ferguson)		\$0	\$971,543		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-192	Callaway Post Op Amortization	407.300	\$0	-\$3,687,468	-\$3,687,468	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	-\$3,687,468		\$0	\$0	
E-193	Callaway Life Extension Amortization 407-3CL	407.300	\$0	\$5	\$5	\$0	\$0	\$0
	1. To annualize Callaway Life Extension amortization expense. (Ferguson)		\$0	\$5		\$0	\$0	
E-194	Fukushima Study Costs	407.065	\$0	-\$92,652	-\$92,652	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	-\$92,652		\$0	\$0	
E-195	Sioux Scrub Const Acctg	407.383	\$0	-\$896,359	-\$896,359	\$0	\$0	\$0
	1. To annualize Sioux Construction Accounting amortization. (Ferguson)		\$0	-\$896,359		\$0	\$0	
E-196	Sioux Scrub Const Acctg Contra	407.384	\$0	\$1,226,280	\$1,226,280	\$0	\$0	\$0
	1. To remove TY contra expense - Sioux construction accounting. (Ferguson)		\$0	\$1,226,280		\$0	\$0	
E-197	Sioux Scrub Const Acctg 2011-12	407.385	\$0	-\$3,295	-\$3,295	\$0	\$0	\$0
	1. To annualize Sioux Construction Accounting amortization. (Ferguson)		\$0	-\$3,295		\$0	\$0	
E-198	Sioux Scrub Const Contra 2011-12	407.386	\$0	\$7,974	\$7,974	\$0	\$0	\$0
	1. To remove TY contra expense - Sioux construction accounting. (Ferguson)		\$0	\$7,974		\$0	\$0	
E-200	Equity Issuance Costs Amort Credits 407.4EI	407.400	\$0	\$255,447	\$255,447	\$0	\$0	\$0
	1. To annualize equity issuance amortization expense. (Ferguson)		\$0	\$255,447		\$0	\$0	
E-201	Customer Affordability Debits 407.3CA	407.300	\$0	\$544,361	\$544,361	\$0	\$0	\$0
	1. To annualize Customer Affordability Study amortization expense. (Ferguson)		\$0	\$544,361		\$0	\$0	
E-202	Customer Affordability Credits 407.4CA	407.400	\$0	\$10,887,227	\$10,887,227	\$0	\$0	\$0
	1. To annualize Customer Affordability Study amortization expense. (Ferguson)		\$0	\$10,887,227		\$0	\$0	
E-203	Energy Efficiency Contra 407.3Cx	407.300	\$0	\$70,884	\$70,884	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$70,884		\$0	\$0	
E-205	Energy Effic Program Costs 407.3PC	407.300	\$0	\$6,492,931	\$6,492,931		\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$6,492,931		\$0	\$0	
E-206	Energy Effic Program Costs-Unbilled 407.3PU	407.300	\$0	\$601,813	\$601,813	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$601,813		\$0	\$0	
E-208	Low Income Surcharge - Keeping Current	407.349	\$0	\$31,250	\$31,250		\$0	\$0
	1. To reflect an annual amount approved in Case No. ER- 2024-0337 for Keeping Current and Keeping Cool programs. (Lyons)		\$0	\$31,250		\$0	\$0	
E-209	Expired & Expiring Amortizations - Rate Base	407.400	\$0	-\$1,542,525	-\$1,542,525	\$0	\$0	\$0
	1. To amortize expired & expiring amortizations through June 30, 2024. (Ferguson)		\$0	-\$1,542,525		\$0	\$0	
E-210	Expired & Expiring Amortizations - Non-Rate Base	407.400	\$0	\$2,085,787	\$2,085,787	\$0	\$0	\$0
	1. To amortize expired & expiring amortizations through June 30, 2024. (Ferguson)		\$0	\$2,085,787		\$0	\$0	
E-211	PISA 1	407.000	\$0	\$2,573,051	\$2,573,051	\$0	\$0	\$0
F A 10	1. To amortize PISA deferral over 20 years. (Dhority)	107	\$0	\$2,573,051		\$0	\$0	
E-212	PISA 2	407.000	\$0	\$9,950,377	\$9,950,377		\$0	\$0
E-213	1. To amortize PISA deferral over 20 years. (Dhority) PISA 3	407.000	\$0 \$0	\$9,950,377 \$9,046,172	\$9,046,172	\$0 \$0	\$0 \$0	\$0
E-213	FIGA 3	407.000	\$0	<b>₽9,046,172</b>	ə9,046,172	\$0	\$0	

<u>A</u> ncome Adj. Iumber	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$9,046,172		\$0	\$0	
E-214	PISA 4	407.000	\$0	\$7,706,112	\$7,706,112	\$0	\$0	\$0
	1. To amortize PISA deferral over 20 years. (Dhority)		\$0	\$7,706,112		\$0	\$0	
E-215	Excess Tracker Reg Accumulation	407.000	\$0	\$129,697	\$129,697	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$129,697		\$0	\$0	
E-216	Excess Tracker Regulatory Accumulation	407.000	\$0	\$6,159,541	\$6,159,541	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$6,159,541		\$0	\$0	
E-217	Excess Tracker Reg Accumulation ER-2021-0240	407.300	\$0	\$3,362,192	\$3,362,192	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$3,362,192		\$0	\$0	
E-218	Excess Tracker Reg Amortization ER-2022-0337	407.000	\$0	\$2,290,900	\$2,290,900	\$0	\$0	\$0
	1. To remove test year amortization and include in Expired and Expiring amortization expense. (Ferguson)		\$0	\$2,290,900		\$0	\$0	
E-219	Excess Tracker Reg Amort Current	407.000	\$0	\$2,547,464	\$2,547,464	\$0	\$0	\$0
	1. To amortize the current excess deferred income tax tracker over 3 years. (Ferguson)		\$0	\$2,547,464		\$0	\$0	
E-220	MEEIA Ordered Adjustments 407-40A	407.400	\$0	\$10,846	\$10,846	\$0	\$0	\$0
	1. To remove test year amortization. (Ferguson)		\$0	\$10,846		\$0	\$0	
E-221	RESRAM Depreciation/PTC 407.3RE	407.300	\$0	-\$3,306,929	-\$3,306,929	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$3,306,929		\$0	\$0	
E-222	Regulatory Credit - RESRAM 407.4RR	407.400	\$0	-\$56,230	-\$56,230	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$56,230		\$0	\$0	
E-223	RESRAM Margin Debits 407.3RM	407.300	\$0	-\$3,004,329	-\$3,004,329	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	-\$3,004,329		\$0	\$0	
E-224	RESRAM Energy Sales Debits 407.3RO	407.300	\$0	\$8,157,285	\$8,157,285	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$8,157,285		\$0	\$0	
E-225	RESRAM Regulatory Debits 407.3RR 1. To remove test year amortization. (Amenthor)	407.300	\$0 \$0	-\$737,440 -\$737,440	-\$737,440	\$0 \$0	\$0 \$0	\$0
E-226	RESRAM Revenue Debits 407.3RV 1. To remove test year amortization. (Amenthor)	407.300	\$0 \$0	-\$1,442,280 -\$1,442,280	-\$1,442,280	\$0 \$0	\$0 \$0	\$0
E-227	RESRAM Margin 407.4RM	407.400	\$0	\$1,747,464	\$1,747,464	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)	+07.400	\$0 \$0	\$1,747,464	φι,141,404	\$U \$0	\$U \$0	
E-228	RESRAM Depreciation/PTC 407.4RE	407.400	\$0	\$9,621,808	\$9,621,808	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$9,621,808	. ,, coo	\$0 \$0	\$0	
E-229	RESRAM Energy Sales Credits 407.4RO	407.400	\$0	\$30,565,756	\$30,565,756	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$30,565,756		\$0	\$0	
E-230	RESRAM Revenue Credits 407.4RV	407.400	\$0	\$435,878	\$435,878	\$0	\$0	\$0
	1. To remove test year amortization. (Amenthor)		\$0	\$435,878		\$0	\$0	
E-231	Meramec Retirement debits 407.3MR	407.300	\$0	-\$2	-\$2	\$0	\$0	\$0
	1. To annualize amortization of Meramec investment regulatory asset. (Majors)		\$0	-\$2		\$0	\$0	
E-232	Meramec Inventory write off debits 407.3MI	407.300	\$0	\$1,361,134	\$1,361,134	\$0	\$0	\$0
	1. To amortize Meramec obsolete inventory. (Majors)		\$0	\$1,361,134		\$0	\$0	
E-233	Meramec Inventory write off credits 407.4MI	407.400	\$0	\$8,244,157	\$8,244,157	\$0	\$0	\$0

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To remove test year Meramec inventory write-off credits. (Majors)		\$0	\$8,244,157		\$0	\$0	
E-234	Meramec Coal Inventory write off debits 407.XXX	407.000	\$0	\$84,540	\$84,540	\$0	\$0	\$0
	1. To amortize Meramec remaining coal basemat. (Majors)		\$0	\$84,540		\$0	\$0	
E-235	COVID AAO Deferral Amortization 407.3CV	407.300	\$0	\$761,192	\$761,192	\$0	\$0	\$0
	1. To annualize COVID AAO amortization expense. (Ferguson)		\$0	\$761,192		\$0	\$0	
E-237	Charge Ahead Corridor Amortization (ER-2022-0337)	407.327	\$0	\$72,242	\$72,242	\$0	\$0	\$0
	1. To adjust the existing amortization for the Charge Ahead program. (Lyons)		\$0	\$72,242		\$0	\$0	
E-238	Charge Ahead Corridor Amortization (New) 407.XXX	407.000	\$0	\$250,195	\$250,195	\$0	\$0	\$0
	1. Include amortization for current charges for the Charge Ahead program. (Lyons)		\$0	\$250,195		\$0	\$0	
E-240	Critical Needs Low Income Program 407.3CN	407.300	\$0	\$4	\$4	\$0	\$0	\$0
	1. To include the Commission approved annual funding for the Rehousing and Critical Needs Programs. (Lyons)		\$0	\$4		\$0	\$0	
E-241	Rehousing Pilot Low Income Program 407.3RP	407.300	\$0	\$4	\$4	\$0	\$0	\$0
	1. To include the Commission approved annual funding for the Rehousing and Critical Needs Programs. (Lyons)		\$0	\$4		\$0	\$0	
E-242	Property Tax Tracker	407.000	\$0	-\$2,176,814	-\$2,176,814	\$0	\$0	\$0
	1. To remove test year amortization for property tax tracker. (Burton)		\$0	-\$5,575,575		\$0	\$0	
	2. To amortize property tax tracker over 3 years. (Burton)		\$0	\$3,398,761		\$0	\$0	
E-243	Kersting Estates regulatory asset	407.000	\$0	\$7,950	\$7,950	\$0	\$0	\$0
	1. To amortize rebates paid to the developer of Kersting Estates over two years. (Ferguson)		\$0	\$7,950		\$0	\$0	
E-246	Payroll Taxes	408.010	\$0	-\$390,636	-\$390,636	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Dhority)		\$0	-\$390,636		\$0	\$0	
E-247	Property Taxes	408.011	\$0	-\$372,563	-\$372,563	\$0	\$0	\$(
	1. To annualize property tax expense. (Burton)		\$0	-\$372,563		\$0	\$0	
E-248	Gross Receipts Tax	408.012	\$0	-\$159,621,969	-\$159,621,969	\$0	\$0	\$0
	1. To remove gross receipts taxes. (Hardin)		\$0	-\$159,621,969		\$0	\$0	
E-249	Missouri Franchise Taxes/Misc.	408.013	\$0	-\$19,291	-\$19,291	\$0	\$0	\$0
	1. To include an annualized amount of corporate franchise tax. (Hardin)		\$0	-\$19,291		\$0	\$0	
E-254	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$52,935,020	\$52,935,020
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$52,935,020	
E-257	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$506,600,689	-\$506,600,68
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$506,600,689	
E-258	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$368,667,208	\$368,667,208
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$368,667,208	
	Total Operating Revenues	-	\$0	\$0	\$0	\$0	\$326,499,017	\$326,499,017
	Total Operating & Maint. Expense	-	\$1,452,830	\$371,391,345	\$372,844,175	\$0	\$6,048,436	\$6,048,436

	<u>A</u>	B	<u>C</u>	<u>D</u>	Ē	<u>F</u>
Line		Percentage	Test	6.96%	7.09%	7.22%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$590 920 025	\$965,837,888	\$989,400,726	¢1 012 146 222
I	TOTAL NET INCOME BEFORE TAKES		\$580,829,935	\$90 <b>3,037,000</b>	<b>\$969,400,726</b>	\$1,013,146,222
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$783,327,225	\$783,327,225	\$783,327,225	\$783,327,225
4	Book Depreciation Charged to O&M		\$5,717,990	\$5,717,990	\$5,717,990	\$5,717,990
5	Transmission Amortization		\$444,584	\$444,584	\$444,584	\$444,584
6	Hydraulic Amortization		\$752,500	\$752,500	\$752,500	\$752,500
7 8	Callaway Post Operational Costs Intangible Amortization		\$0 \$111,663,681	\$0 \$111,663,681	\$0 \$111,663,681	\$0 \$111,663,681
9	Non-Deductible Parking Lot Expenses		\$459,879	\$459,879	\$459,879	\$459,879
10	Restricted Share Units (RSU) Permanent Item		φ-33,073 \$0	\$0	\$0 \$0	\$0 \$0
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$902,365,859	\$902,365,859	\$902,365,859	\$902,365,859
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	2.0190%	\$280,661,399	\$280,661,399	\$280,661,399	\$280,661,399
14	Tax Straight-Line Depreciation		\$905,376,063	\$905,376,063	\$905,376,063	\$905,376,063
15	Nuclear Decommissioning		\$0	\$0	\$0	\$0
16	Preferred Dividend Deduction		\$692,120	\$692,120	\$692,120	\$692,120
17	TOTAL SUBT. FROM NET INC. BEFORE TAXES	ľ	\$1,186,729,582	\$1,186,729,582	\$1,186,729,582	\$1,186,729,582
18	NET TAXABLE INCOME		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
			. , ,		. , ,	
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc Fed. Inc. Tax		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
22	Deduct City Inc Tax - Fed. Inc. Tax		\$281,645	\$563,202	\$580,434	\$597,799
23	Federal Taxable Income - Fed. Inc. Tax		\$284,158,373	\$655,053,473	\$677,752,591	\$700,627,672
24	Federal Income Tax at the Rate of	21.00%	\$59,673,258	\$137,561,229	\$142,328,044	\$147,131,811
25 26	Subtract Federal Income Tax Credits Research Credit		¢2 072 595	¢2 072 595	¢2 072 595	¢2 072 595
26 27	Empowerment Zone Credit		\$2,972,585 \$39,058	\$2,972,585 \$39,058	\$2,972,585 \$39,058	\$2,972,585 \$39,058
28	Solar Credit		\$03,050	\$0 \$0	\$03,050 \$0	\$03,050 \$0
29	Fuel Tax Credit		\$45,896	\$45,896	\$45,896	\$45,896
30	Plug-in electric drive motor vehicle credit		\$195,000	\$195,000	\$195,000	\$195,000
31	Alternative Fuel vehicle Refueling Property Credit	t	\$44,265	\$44,265	\$44,265	\$44,265
32	Production Tax Credit		\$65,317,005	\$65,317,005	\$65,317,005	\$65,317,005
33	Net Federal Income Tax		-\$8,940,551	\$68,947,420	\$73,714,235	\$78,518,002
34	PROVISION FOR MO. INCOME TAX					
34 35	Net Taxable Income - MO. Inc. Tax		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
36	Deduct Federal Income Tax at the Rate of	50.000%	-\$4,470,276	\$34,473,710	\$36,857,118	\$39,259,001
37	Deduct City Income Tax - MO. Inc. Tax		\$281,645	\$563,202	\$580,434	\$597,799
38	Missouri Taxable Income - MO. Inc. Tax		\$300,654,843	\$646,437,253	\$667,599,451	\$688,925,699
39	Subtract Missouri Income Tax Credits					
40	Missouri Income Tax at the Rate of	4.000%	\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
<b>A A</b>						
41 42	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$296,466,212	\$681,474,165	\$705,037,003	\$728,782,499
42 43	Deduct Federal Income Tax - City Inc. Tax		\$296,466,212 -\$8,940,551	\$68,947,420	\$73,714,235	\$78,518,002
40	Deduct Missouri Income Tax - City Inc. Tax		\$12,026,194	\$25,857,490	\$26,703,978	\$27,557,028
45	City Taxable Income		\$293,380,569	\$586,669,255	\$604,618,790	\$622,707,469
46	Subtract City Income Tax Credits					
47	City Tax Credit		\$14,038	\$14,038	\$14,038	\$14,038
48	City Income Tax at the Rate of	0.096%	\$267,607	\$549,164	\$566,396	\$583,761
40						
49 50	SUMMARY OF CURRENT INCOME TAX Federal Income Tax		-\$8,940,551	\$68,947,420	\$73,714,235	\$78,518,002
50 51	State Income Tax		-\$8,940,551 \$12,026,194	\$08,947,420 \$25,857,490	\$73,714,235 \$26,703,978	\$78,518,002 \$27,557,028
52	City Income Tax		\$267,607	\$549,164	\$566,396	\$583,761
53	TOTAL SUMMARY OF CURRENT INCOME TAX	ł	\$3,353,250	\$95,354,074	\$100,984,609	\$106,658,791
				· · ·		. ,
54	DEFERRED INCOME TAXES					
55	Deferred Income Taxes - Def. Inc. Tax.		-\$94,124,740	-\$94,124,740	-\$94,124,740	-\$94,124,740
56 57	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES	ŀ	-\$2,762,757	-\$2,762,757	-\$2,762,757	-\$2,762,757
57			-\$96,887,497	-\$96,887,497	-\$96,887,497	-\$96,887,497
58	TOTAL INCOME TAX		-\$93,534,247	-\$1,533,423	\$4,097,112	\$9,771,294
		=	<b>400,00</b> 1,271	÷1,000,120	<i><i>v</i><sup>1</sup>,001,112</i>	<i>vvvvvvvvvvvvv</i>

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## Ameren Missouri Case No. ER-2024-0319 Test Year 12 Months Ending March 31, 2024 True-Up through December 31, 2024 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	9.49%	9.74%	9.99%
1	Common Stock	\$7,385,500,000	51.80%		4.916%	5.045%	5.175%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$81,800,000	0.57%	4.18%	0.024%	0.024%	0.024%
4	Long Term Debt	\$6,790,200,000	47.63%	4.24%	2.019%	2.019%	2.019%
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	\$14,257,500,000	100.00%		6.959%	7.088%	7.218%
8	PreTax Cost of Capital				7.763%	7.935%	8.109%