

Exhibit No. 124

Staff – Exhibit 124
Staff Accounting Schedules
File No. ER-2024-0261

Exhibit No.: _
Issue: Accounting Schedules
Witness: _
Sponsoring Party: PSC Staff
Case No: ER-2024-0261
Date Prepared: July 2, 2025



MISSOURI PUBLIC SERVICE COMMISSION

Staff Direct

STAFF ACCOUNTING SCHEDULES

EMPIRE ELECTRIC CASE NO. ER-2024-0261
Test Year 12 Months Ending Sep 30, 2023
Update Period Sep 30, 2024
True-up Date Mar 31, 2025

CASE NO. ER-2024-0261

Jefferson City, MO

July 2025

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Direct
 Revenue Requirement

Line Number	A Description	B 6.76% Return	C 7.02% Return	D 7.29% Return
1	Net Orig Cost Rate Base	\$2,584,509,047	\$2,584,509,047	\$2,584,509,047
2	Rate of Return	6.76%	7.02%	7.29%
3	Net Operating Income Requirement	\$174,661,121	\$181,535,915	\$188,384,864
4	Net Income Available	\$75,270,497	\$75,270,497	\$75,270,497
5	Additional Net Income Required	\$99,390,624	\$106,265,418	\$113,114,367
6	Income Tax Requirement			
7	Required Current Income Tax	\$37,409,821	\$39,561,821	\$41,705,729
8	Current Income Tax Available	\$6,297,831	\$6,297,831	\$6,297,831
9	Additional Current Tax Required	\$31,111,990	\$33,263,990	\$35,407,898
10	Revenue Requirement	\$130,502,614	\$139,529,408	\$148,522,265
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Customer First Rev Rqmt Disallowance	-\$17,739,251	-\$17,726,292	-\$17,713,382
13	Gross Revenue Requirement	\$112,763,363	\$121,803,116	\$130,808,883

Empire Electric Case No. ER-2024-0261
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Staff Accounting Schedules-Direct
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,902,693,671
2	Less Accumulated Depreciation Reserve		\$1,115,376,918
3	Net Plant In Service		\$2,787,316,753
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,368,301
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$63,362,542
8	Prepayments		\$8,887,327
9	Riverton Environmental Costs		\$0
10	Regulatory Asset/Carrying Costs- Iatan 1		\$3,544,376
11	Regulatory Asset/Carrying Costs- Iatan 2		\$1,938,945
12	Regulatory Asset/Carrying Costs- Plum Point		\$91,650
13	People Soft Cost ER-2011-0004		-\$62,606
14	Asbury Environmental Trueup		-\$1,006,152
15	Fuel Inventory		\$20,738,594
16	EADIT Tracker		\$3,912,289
17	Customer Demand Program		\$1,868,425
18	Solar rebate combination of ER-2016-0023, ER-2019-0374 and ER-2021-0312		\$11,198,496
19	Solar Initiative ER-2024-0261 (7/1/22-9/30/24)		\$6,005,722
20	Low Income Pilot Program (LIPP)		\$322,915
21	Plant-in-Service Accounting (PISA)		\$173,443,558
22	Prepaid Pension Asset		\$30,508,886
23	TOTAL ADD TO NET PLANT IN SERVICE		\$320,386,666
24	SUBTRACT FROM NET PLANT		
25	Federal Tax Offset	87.6603%	\$29,279,527
26	State Tax Offset	87.6603%	\$5,400,484
27	City Tax Offset	0.0000%	\$0
28	Interest Expense Offset	12.6219%	\$6,455,778
29	Contributions in Aid of Construction		\$0
30	Customer Deposits		\$15,788,735
31	Customer Advances for Construction		\$8,208,458
32	SAP CIS ADIT		-\$2,537,303
33	Asbury AAO Trueup		\$3,250,131
34	Pension Tracker Liability		\$23,567,325
35	OPEB Tracker Liability		\$6,935,316
36	Deferred Income Taxes - Accumulated		\$344,278,048
37	Excess ADIT due to TCJA		\$82,567,873
38	TOTAL SUBTRACT FROM NET PLANT		\$523,194,372
39	Total Rate Base		\$2,584,509,047

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Staff Accounting Schedules-Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$29,940	P-2	\$0	\$29,940	87.5040%	\$0	\$26,199
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	87.5040%	\$0	\$944,866
4	303.000	Misc Intangible	\$250,074,112	P-4	-\$60,189,176	\$189,884,936	87.5040%	\$0	\$166,156,914
5	303.100	Misc Intangible- NR	\$20,728,112	P-5	\$0	\$20,728,112	87.5040%	\$0	\$18,137,927
6	303.200	Misc Intangible- NF	\$11,897,500	P-6	\$0	\$11,897,500	87.5040%	\$0	\$10,410,788
7	303.300	Misc Intangible- KP	\$11,736,957	P-7	\$0	\$11,736,957	87.5040%	\$0	\$10,270,307
8		TOTAL INTANGIBLE PLANT	\$295,546,419		-\$60,189,176	\$235,357,243		\$0	\$205,947,001
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION-ASBURY-STEAM							
12	310.000	Land and Land Rights - Asbury	\$0	P-12	\$0	\$0	88.4300%	\$0	\$0
13	311.000	Structures and Improvements - Asbury	\$0	P-13	\$0	\$0	88.4300%	\$0	\$0
14	312.000	Boiler Plant Equipment - Asbury	\$0	P-14	\$0	\$0	88.4300%	\$0	\$0
15	314.000	Turbogenerator Units - Asbury	\$0	P-15	\$0	\$0	88.4300%	\$0	\$0
16	315.000	Accessory Electric Equipment - Asbury	\$0	P-16	\$0	\$0	88.4300%	\$0	\$0
17	316.000	Misc Power Equip - Asbury	\$0	P-17	\$0	\$0	88.4300%	\$0	\$0
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0	\$0		\$0	\$0
19		PRODUCTION- IATAN- STEAM							
20	310.000	Land & Land Rights - Iatan	\$128,856	P-20	\$0	\$128,856	88.4300%	\$0	\$113,947
21	311.000	Structures & Improvements - Iatan	\$4,784,475	P-21	\$0	\$4,784,475	88.4300%	\$0	\$4,230,911
22	312.000	Boiler Plant Equipment - Iatan	\$82,115,314	P-22	\$0	\$82,115,314	88.4300%	\$0	\$72,614,572
23	312.000	Unit Train - Iatan	\$329,005	P-23	\$0	\$329,005	88.4300%	\$0	\$290,939
24	314.000	Turbo Generator Units - Iatan	\$16,115,770	P-24	\$0	\$16,115,770	88.4300%	\$0	\$14,251,175
25	315.000	Accessory Electric Equipment - Iatan	\$9,415,091	P-25	\$0	\$9,415,091	88.4300%	\$0	\$8,325,765
26	316.000	Misc. Power Plant Equipment - Iatan	\$1,700,856	P-26	\$0	\$1,700,856	88.4300%	\$0	\$1,504,067
27		TOTAL PRODUCTION- IATAN- STEAM	\$114,589,367		\$0	\$114,589,367		\$0	\$101,331,376
28		PRODUCTION- IATAN 2- STEAM							
29	311.000	Structures & Improvements - Iatan 2	\$21,268,180	P-29	\$0	\$21,268,180	88.4300%	\$0	\$18,807,452
30	312.000	Boiler Plant Equipment - Iatan 2	\$145,765,285	P-30	\$0	\$145,765,285	88.4300%	\$0	\$128,900,242
31	314.000	Turbo Generator Units - Iatan 2	\$51,673,090	P-31	\$0	\$51,673,090	88.4300%	\$0	\$45,694,513
32	315.000	Accessory Electric Equipment - Iatan 2	\$12,989,937	P-32	\$0	\$12,989,937	88.4300%	\$0	\$11,487,001
33	316.000	Misc. Power Plant Equipment - Iatan 2	\$437,169	P-33	\$0	\$437,169	88.4300%	\$0	\$386,589
34		TOTAL PRODUCTION- IATAN 2- STEAM	\$232,133,661		\$0	\$232,133,661		\$0	\$205,275,797
35		PRODUCTION- IATAN- COMMON STEAM							
36	310.000	Land & Land Rights - Iatan Common	\$0	P-36	\$0	\$0	88.4300%	\$0	\$0
37	311.000	Structures & Improvements - Iatan Common	\$20,792,062	P-37	\$0	\$20,792,062	88.4300%	\$0	\$18,386,420
38	312.000	Boiler Plant Equipment - Iatan Common	\$41,804,935	P-38	\$0	\$41,804,935	88.4300%	\$0	\$36,968,104
39	314.000	Turbo Generator Units - Iatan Common	\$1,298,204	P-39	\$0	\$1,298,204	88.4300%	\$0	\$1,148,002
40	315.000	Accessory Electric Equipment - Iatan Common	\$5,179,395	P-40	\$0	\$5,179,395	88.4300%	\$0	\$4,580,139
41	316.000	Misc. Power Plant Equipment - Iatan Common	\$871,880	P-41	\$0	\$871,880	88.4300%	\$0	\$771,003
42		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$69,946,476		\$0	\$69,946,476		\$0	\$61,853,668
43		PRODUCTION- PLUM POINT- STEAM							
44	310.000	Land & land Rights - Plum Point	\$956,529	P-44	\$0	\$956,529	88.4300%	\$0	\$845,859
45	311.000	Structures & Improvements - Plum Point	\$20,725,622	P-45	\$0	\$20,725,622	88.4300%	\$0	\$18,327,668
46	312.000	Boiler Point Equipment - Plum Point	\$54,615,089	P-46	\$0	\$54,615,089	88.4300%	\$0	\$48,296,123
47	312.000	Train Lease	\$5,196,478	P-47	\$0	\$5,196,478	88.4300%	\$0	\$4,595,245
48	312.000	Unit Train - Plum Point	\$12,311	P-48	\$0	\$12,311	88.4300%	\$0	\$10,887
49	314.000	Turbo Generator Units - Plum Point	\$17,239,777	P-49	\$0	\$17,239,777	88.4300%	\$0	\$15,245,135
50	315.000	Accessory Electric Equipment - Plum Point	\$5,464,597	P-50	\$0	\$5,464,597	88.4300%	\$0	\$4,832,343
51	316.000	Misc. Power Plant Equipment - Plum Point	\$2,855,235	P-51	\$0	\$2,855,235	88.4300%	\$0	\$2,524,884

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52		TOTAL PRODUCTION- PLUM POINT-STEAM	\$107,065,638		\$0	\$107,065,638		\$0	\$94,678,144
53		TOTAL STEAM PRODUCTION	\$523,735,142		\$0	\$523,735,142		\$0	\$463,138,985
54		NUCLEAR PRODUCTION							
55		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
56		HYDRAULIC PRODUCTION							
57		PRODUCTION- HYDRO							
58	330.000	Land & Land Rights - Hydro	\$226,488	P-58	\$0	\$226,488	88.4300%	\$0	\$200,283
59	331.000	Structures & Improvements - Hydro	\$3,438,111	P-59	\$0	\$3,438,111	88.4300%	\$0	\$3,040,322
60	332.000	Reservoirs, Dams, Waterways - Hydro	\$4,771,430	P-60	\$0	\$4,771,430	88.4300%	\$0	\$4,219,376
61	333.000	Water Wheels, Turbines & Generators	\$7,986,215	P-61	\$0	\$7,986,215	88.4300%	\$0	\$7,062,210
62	334.000	Accessory Electric Equipment - Hydro	\$2,591,493	P-62	\$0	\$2,591,493	88.4300%	\$0	\$2,291,657
63	335.000	Misc. Power Plant Equipment - Hydro	\$4,221,343	P-63	\$0	\$4,221,343	88.4300%	\$0	\$3,732,934
64		TOTAL PRODUCTION- HYDRO	\$23,235,080		\$0	\$23,235,080		\$0	\$20,546,782
65		TOTAL HYDRAULIC PRODUCTION	\$23,235,080		\$0	\$23,235,080		\$0	\$20,546,782
66		OTHER PRODUCTION							
67		PRODUCTION- ENERGY CENTER							
68	340.000	Land & Land Rights - Energy	\$163,097	P-68	\$0	\$163,097	88.4300%	\$0	\$144,227
69	341.000	Structures & Improvements - Energy	\$4,572,393	P-69	\$0	\$4,572,393	88.4300%	\$0	\$4,043,367
70	342.000	Fuel Holders, Producers & Access. - Energy	\$1,434,197	P-70	\$0	\$1,434,197	88.4300%	\$0	\$1,268,260
71	343.000	Prime Movers - Energy	\$27,322,255	P-71	\$0	\$27,322,255	88.4300%	\$0	\$24,161,070
72	344.000	Generators - Energy	\$6,492,908	P-72	\$0	\$6,492,908	88.4300%	\$0	\$5,741,679
73	345.000	Accessory Electric Equipment - Energy	\$2,658,496	P-73	\$0	\$2,658,496	88.4300%	\$0	\$2,350,908
74	346.000	Misc. Power Plant Equipment - Energy	\$2,258,042	P-74	\$0	\$2,258,042	88.4300%	\$0	\$1,996,787
75		TOTAL PRODUCTION- ENERGY CENTER	\$44,901,388		\$0	\$44,901,388		\$0	\$39,706,298
76		PRODUCTION- ENERGY CENTER FT8							
77	341.000	Structures & Improvements - FT8	\$1,095,963	P-77	\$0	\$1,095,963	88.4300%	\$0	\$969,160
78	342.000	Fuel Holders, Producers & Access. - FT8	\$1,430,549	P-78	\$0	\$1,430,549	88.4300%	\$0	\$1,265,034
79	343.000	Prime Movers - FT8	\$61,166,124	P-79	\$0	\$61,166,124	88.4300%	\$0	\$54,089,203
80	344.000	Generator - FT8	\$5,786,970	P-80	\$0	\$5,786,970	88.4300%	\$0	\$5,117,418
81	345.000	Accessory Electric Equipment - FT8	\$5,014,449	P-81	\$0	\$5,014,449	88.4300%	\$0	\$4,434,277
82	346.000	Misc. Power Plant Equipment - FT8	\$1,024,807	P-82	\$0	\$1,024,807	88.4300%	\$0	\$906,237
83		TOTAL PRODUCTION- ENERGY CENTER FT8	\$75,518,862		\$0	\$75,518,862		\$0	\$66,781,329
84		PRODUCTION- RIVERTON- COMMON							
85	340.000	Land/Land Rights- RC	\$253,184	P-85	\$0	\$253,184	88.4300%	\$0	\$223,891
86		TOTAL PRODUCTION- RIVERTON- COMMON	\$253,184		\$0	\$253,184		\$0	\$223,891
87		PRODUCTION- RIVERTON- UNIT 9, 10, 11							
88	341.000	Structures & Improvements - RU 10 & 11	\$15,199,508	P-88	\$0	\$15,199,508	88.4300%	\$0	\$13,440,925
89	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$2,097,505	P-89	\$0	\$2,097,505	88.4300%	\$0	\$1,854,824
90	343.000	Prime Movers - RU 10 & 11	\$10,269,756	P-90	\$0	\$10,269,756	88.4300%	\$0	\$9,081,545
91	344.000	Generators - RU 10 & 11	\$1,764,497	P-91	\$0	\$1,764,497	88.4300%	\$0	\$1,560,345
92	345.000	Accessory Electric Equip. RU 10 & 11	\$2,124,619	P-92	\$0	\$2,124,619	88.4300%	\$0	\$1,878,801
93	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,341,601	P-93	\$0	\$2,341,601	88.4300%	\$0	\$2,070,678
94		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$33,797,486		\$0	\$33,797,486		\$0	\$29,887,118
95		PRODUCTION- RIVERTON- UNIT 12							
96	341.000	Structures & Improvements - RU 12	\$19,560,815	P-96	\$0	\$19,560,815	88.4300%	\$0	\$17,297,629
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$942,779	P-97	\$0	\$942,779	88.4300%	\$0	\$833,699
98	343.000	Prime Movers - RU 12	\$163,511,442	P-98	\$0	\$163,511,442	88.4300%	\$0	\$144,593,168

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99	344.000	Generators - RU 12	\$22,109,897	P-99	\$0	\$22,109,897	88.4300%	\$0	\$19,551,782
100	345.000	Accessory Electric Equipment - RU 12	\$25,233,521	P-100	\$0	\$25,233,521	88.4300%	\$0	\$22,314,003
101	346.000	Misc. Power Plant Equipment - RU 12	\$2,312,304	P-101	\$0	\$2,312,304	88.4300%	\$0	\$2,044,770
102		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$233,670,758		\$0	\$233,670,758		\$0	\$206,635,051
103		PRODUCTION- STATE LINE- UNIT 1							
104	340.000	Land and Land Rights - SL UT1	\$161,820	P-104	\$0	\$161,820	88.4300%	\$0	\$143,097
105	341.000	Structures & Improvements - SL UT1	\$1,632,243	P-105	\$0	\$1,632,243	88.4300%	\$0	\$1,443,392
106	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,463,639	P-106	\$0	\$3,463,639	88.4300%	\$0	\$3,062,896
107	343.000	Prime Movers - SL UT1	\$41,850,767	P-107	\$0	\$41,850,767	88.4300%	\$0	\$37,008,633
108	344.000	Generators - SL UT1	\$5,101,035	P-108	\$0	\$5,101,035	88.4300%	\$0	\$4,510,845
109	345.000	Accessory Electric Equipment - SL UT1	\$7,704,667	P-109	\$0	\$7,704,667	88.4300%	\$0	\$6,813,237
110	346.000	Misc. Power Plant Equipment - SL UT1	\$120,012	P-110	\$0	\$120,012	88.4300%	\$0	\$106,127
111		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$60,034,183		\$0	\$60,034,183		\$0	\$53,088,227
112		PRODUCTION- STATE LINE- COMMON							
113	340.000	Land and Land Rights - SL Common	\$189,752	P-113	\$0	\$189,752	88.4300%	\$0	\$167,798
114	341.000	ASDLStructures & Improvements - SL Common	\$7,560,823	P-114	\$0	\$7,560,823	88.4300%	\$0	\$6,686,036
115	342.000	Fuel Holders, Producers & Accessories - SL Common	\$0	P-115	\$0	\$0	88.4300%	\$0	\$0
116	343.000	Prime Movers - SL Common	\$1,304,434	P-116	\$0	\$1,304,434	88.4300%	\$0	\$1,153,511
117	345.000	Accessory Electric Equipment - SL Common	\$3,096,468	P-117	\$0	\$3,096,468	88.4300%	\$0	\$2,738,207
118	346.000	Misc. Power Plant Equipment - SL Common	\$1,247,010	P-118	\$0	\$1,247,010	88.4300%	\$0	\$1,102,731
119		TOTAL PRODUCTION- STATE LINE- COMMON	\$13,398,487		\$0	\$13,398,487		\$0	\$11,848,283
120		PRODUCTION- STATE LINE- CC							
121	340.000	Land and Land Rights - SL CC	\$554,209	P-121	\$0	\$554,209	88.4300%	\$0	\$490,087
122	341.000	Structures and Improvements - SL CC	\$10,104,126	P-122	\$0	\$10,104,126	88.4300%	\$0	\$8,935,079
123	342.000	Fuel Holders, Producers & Accessories - SL CC	\$192,653	P-123	\$0	\$192,653	88.4300%	\$0	\$170,363
124	343.000	Prime Movers - SL CC	\$127,429,940	P-124	\$0	\$127,429,940	88.4300%	\$0	\$112,686,296
125	344.000	Generators - SL CC	\$31,240,927	P-125	\$0	\$31,240,927	88.4300%	\$0	\$27,626,352
126	345.000	Accessory Electric Equipment - SL CC	\$8,460,613	P-126	\$0	\$8,460,613	88.4300%	\$0	\$7,481,720
127	346.000	Misc. Power Plant Equipment - SL CC	\$3,495,795	P-127	\$0	\$3,495,795	88.4300%	\$0	\$3,091,332
128		TOTAL PRODUCTION- STATE LINE- CC	\$181,478,263		\$0	\$181,478,263		\$0	\$160,481,229
129		PRODUCTION- ASBURY							
130	340.000	Land - Asb	\$1,659,519	P-130	\$0	\$1,659,519	88.4300%	\$0	\$1,467,513
131	341.000	Structures - Asb	\$14,835,932	P-131	\$0	\$14,835,932	88.4300%	\$0	\$13,119,415
132	342.000	Fuel Holders - Asb	\$2,427,505	P-132	\$0	\$2,427,505	88.4300%	\$0	\$2,146,643
133	345.000	Access. Electric - Asb	\$2,105,162	P-133	\$0	\$2,105,162	88.4300%	\$0	\$1,861,595
134	346.000	Misc. Equipment - Asb	\$1,433,977	P-134	\$0	\$1,433,977	88.4300%	\$0	\$1,268,066
135		TOTAL PRODUCTION- ASBURY	\$22,462,095		\$0	\$22,462,095		\$0	\$19,863,232
136		PRODUCTION - DALLAS COUNTY							
137	340.000	Land - Dallas County	\$0	P-137	\$0	\$0	88.4300%	\$0	\$0
138		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
139		PRODUCTION- PROSPERITY SOLAR							
140	341.000	Structures - PS	\$144,833	P-140	\$0	\$144,833	88.4300%	\$0	\$128,076
141	344.000	Generators - PS	\$2,354,880	P-141	\$0	\$2,354,880	88.4300%	\$0	\$2,082,420
142	345.000	Access. Electric - PS	\$514,962	P-142	\$0	\$514,962	88.4300%	\$0	\$455,381
143	346.000	Misc. Equipment - PS	\$7,510	P-143	\$0	\$7,510	88.4300%	\$0	\$6,641
144		TOTAL PRODUCTION- PROSPERITY SOLAR	\$3,022,185		\$0	\$3,022,185		\$0	\$2,672,518
145		PRODUCTION- NEOSHO RIDGE							
146	341.000	Structures- NR	\$7,443,640	P-146	\$0	\$7,443,640	88.4300%	\$0	\$6,582,411
147	344.000	Generators- NR	\$238,084,845	P-147	\$0	\$238,084,845	88.4300%	\$0	\$210,538,428
148	345.000	Access. Electric-NR	\$33,448,132	P-148	\$0	\$33,448,132	88.4300%	\$0	\$29,578,183

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
149	346.000	Misc. Equipment	\$634,136	P-149	\$0	\$634,136	88.4300%	\$0	\$560,766
150		TOTAL PRODUCTION- NEOSHO RIDGE	\$279,610,753		\$0	\$279,610,753		\$0	\$247,259,788
151		PRODUCTION- NORTH FOLK							
152	341.000	Structures -NF	\$3,903,911	P-152	\$0	\$3,903,911	88.4300%	\$0	\$3,452,228
153	344.000	Generators -NF	\$116,227,361	P-153	\$0	\$116,227,361	88.4300%	\$0	\$102,779,855
154	345.000	Access. Electric -NF	\$12,324,568	P-154	\$0	\$12,324,568	88.4300%	\$0	\$10,898,615
155	346.000	Misc. Equipment -NF	\$456,445	P-155	\$0	\$456,445	88.4300%	\$0	\$403,634
156		TOTAL PRODUCTION- NORTH FOLK	\$132,912,285		\$0	\$132,912,285		\$0	\$117,534,332
157		PRODUCTION- KINGS POINT							
158	341.000	Structures - KP	\$5,954,381	P-158	\$0	\$5,954,381	88.4300%	\$0	\$5,265,459
159	344.000	Generators - KP	\$114,102,842	P-159	\$0	\$114,102,842	88.4300%	\$0	\$100,901,143
160	345.000	Access. Electric - KP	\$12,944,096	P-160	\$0	\$12,944,096	88.4300%	\$0	\$11,446,464
161	346.000	Misc. Equipment - KP	\$499,225	P-161	\$0	\$499,225	88.4300%	\$0	\$441,465
162		TOTAL PRODUCTION- KINGS POINT	\$133,500,544		\$0	\$133,500,544		\$0	\$118,054,531
163		TOTAL OTHER PRODUCTION	\$1,214,560,473		\$0	\$1,214,560,473		\$0	\$1,074,035,827
164		TOTAL PRODUCTION PLANT	\$1,761,530,695		\$0	\$1,761,530,695		\$0	\$1,557,721,594
165		TRANSMISSION PLANT							
166	350.000	Land - TP	\$12,542,589	P-166	\$0	\$12,542,589	88.4300%	\$0	\$11,091,411
167	352.000	Structures & Improvements - TP	\$16,872,559	P-167	\$0	\$16,872,559	88.4300%	\$0	\$14,920,404
168	353.000	Station Equipment - TP	\$273,395,333	P-168	\$0	\$273,395,333	88.4300%	\$0	\$241,763,493
169	354.000	Towers and Fixtures - TP	\$7,740,489	P-169	\$0	\$7,740,489	88.4300%	\$0	\$6,844,914
170	355.000	Poles and Fixtures - TP	\$231,425,303	P-170	\$0	\$231,425,303	88.4300%	\$0	\$204,649,395
171	356.000	Overhead Conductors & Devices - TP	\$155,443,277	P-171	\$0	\$155,443,277	88.4300%	\$0	\$137,458,490
172		TOTAL TRANSMISSION PLANT	\$697,419,550		\$0	\$697,419,550		\$0	\$616,728,107
173		TRANSMISSION PLANT- IATAN							
174	352.000	Structures & Improvements- Iatan	\$23,394	P-174	\$0	\$23,394	88.4300%	\$0	\$20,687
175	353.000	Station Equipment- Iatan	\$481,494	P-175	\$0	\$481,494	88.4300%	\$0	\$425,785
176		TOTAL TRANSMISSION PLANT- IATAN	\$504,888		\$0	\$504,888		\$0	\$446,472
177		TRANSMISSION PLANT- NEOSHO RIDGE							
178	353.000	Station Equipment - NR	\$11,474,175	P-178	\$0	\$11,474,175	88.4300%	\$0	\$10,146,613
179	354.000	Towers & Fixtures - NR	\$1,135,825	P-179	\$0	\$1,135,825	88.4300%	\$0	\$1,004,410
180	355.000	Poles & Fixtures - NR	\$2,272,217	P-180	\$0	\$2,272,217	88.4300%	\$0	\$2,009,321
181	356.000	OH Conductor - NR	\$4,223,434	P-181	\$0	\$4,223,434	88.4300%	\$0	\$3,734,783
182		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$19,105,651		\$0	\$19,105,651		\$0	\$16,895,127
183		TRANSMISSION PLANT- NORTH FOLK							
184	353.000	Station Equip. -NF Tran	\$5,455,069	P-184	\$0	\$5,455,069	88.4300%	\$0	\$4,823,918
185	355.000	Poles & Fixtures -NF Tran	\$2,157,404	P-185	\$0	\$2,157,404	88.4300%	\$0	\$1,907,792
186	356.000	OH Conductor -NF Tran	\$2,436,528	P-186	\$0	\$2,436,528	88.4300%	\$0	\$2,154,622
187		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$10,049,001		\$0	\$10,049,001		\$0	\$8,886,332
188		TRANSMISSION PLANT- KINGS POINT							
189	353.000	Station Equip.- KP	\$5,126,781	P-189	\$0	\$5,126,781	88.4300%	\$0	\$4,533,612
190	354.000	Towers & Fixtures- KP	\$2,193,584	P-190	\$0	\$2,193,584	88.4300%	\$0	\$1,939,786
191	355.000	Poles & Fixtures- KP	\$4,129,970	P-191	\$0	\$4,129,970	88.4300%	\$0	\$3,652,132
192	356.000	OH Conductor- KP	\$5,774,414	P-192	\$0	\$5,774,414	88.4300%	\$0	\$5,106,314
193		TOTAL TRANSMISSION PLANT- KINGS POINT	\$17,224,749		\$0	\$17,224,749		\$0	\$15,231,844
194		DISTRIBUTION PLANT							
195	360.000	Land/Land Rights - DP	\$6,029,694	P-195	\$0	\$6,029,694	86.0368%	\$0	\$5,187,756
196	361.000	Structures & Improvements - DP	\$50,546,608	P-196	\$0	\$50,546,608	86.0368%	\$0	\$43,488,684
197	362.000	Station Equipment - DP	\$257,031,346	P-197	\$0	\$257,031,346	86.0368%	\$0	\$221,141,545
198	364.000	Poles, Towers, & Fixtures - DP	\$352,741,199	P-198	\$0	\$352,741,199	86.0368%	\$0	\$303,487,240
199	365.000	Overhead Conductors & Devices - DP	\$293,559,642	P-199	\$0	\$293,559,642	86.0368%	\$0	\$252,569,322
200	366.000	Underground Conduit - DP	\$97,492,734	P-200	\$0	\$97,492,734	86.0368%	\$0	\$83,879,629
201	367.000	Underground Conductors & Devices - DP	\$106,170,371	P-201	\$0	\$106,170,371	86.0368%	\$0	\$91,345,590
202	368.000	Line Transformers - DP	\$183,915,978	P-202	\$0	\$183,915,978	86.0368%	\$0	\$158,235,422
203	369.000	Services - DP	\$127,859,141	P-203	\$0	\$127,859,141	86.0368%	\$0	\$110,005,913

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204	370.000	Meters - DP	\$10,506,056	P-204	\$0	\$10,506,056	86.0368%	\$0	\$9,039,074
205	370.100	Meters-AMI	\$46,338,286	P-205	\$0	\$46,338,286	86.0368%	\$0	\$39,867,978
206	371.000	Meter Installations/Private Lights - DP	\$21,982,461	P-206	\$0	\$21,982,461	86.0368%	\$0	\$18,913,006
207	371.100	EV Installations	\$650,320	P-207	\$0	\$650,320	86.0368%	\$0	\$559,515
208	373.000	Street Lighting and Signal Systems - DP	\$26,614,812	P-208	\$0	\$26,614,812	86.0368%	\$0	\$22,898,533
209		TOTAL DISTRIBUTION PLANT	\$1,581,438,648		\$0	\$1,581,438,648		\$0	\$1,360,619,207
210		INCENTIVE COMPENSATION CAPITALIZATION							
211	0.000	Incentive Compensation	\$0	P-211	\$0	\$0	100.0000%	-\$401,353	-\$401,353
212		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$401,353	-\$401,353
213		GENERAL PLANT							
214	389.000	Land/Land Rights - GP	\$1,022,841	P-214	\$0	\$1,022,841	87.5040%	\$0	\$895,027
215	390.000	Structures & Improvements - GP	\$39,147,187	P-215	\$0	\$39,147,187	87.5040%	\$0	\$34,255,355
216	391.000	Office Furniture & Equipment - GP	\$5,358,134	P-216	\$0	\$5,358,134	87.5040%	\$0	\$4,688,582
217	391.100	Computer Equipment - GP	\$10,355,131	P-217	\$0	\$10,355,131	87.5040%	\$0	\$9,061,154
218	391.200	Furniture Lease - GP	\$244,269	P-218	\$0	\$244,269	87.5040%	\$0	\$213,745
219	392.000	Transportation Equipment - GP	\$14,397,178	P-219	\$0	\$14,397,178	87.5040%	\$0	\$12,598,107
220	393.000	Stores Equipment - GP	\$3,110,958	P-220	\$0	\$3,110,958	87.5040%	\$0	\$2,722,213
221	394.000	Tools, Shop, & Garage Equipment - GP	\$11,082,149	P-221	\$0	\$11,082,149	87.5040%	\$0	\$9,697,324
222	395.000	Laboratory Equipment - GP	\$2,649,546	P-222	\$0	\$2,649,546	87.5040%	\$0	\$2,318,459
223	396.000	Power Operated Equipment - GP	\$39,550,107	P-223	\$0	\$39,550,107	87.5040%	\$0	\$34,607,926
224	397.000	Communication Equipment - GP	\$10,575,103	P-224	\$0	\$10,575,103	87.5040%	\$0	\$9,253,638
225	398.000	Miscellaneous Equipment - GP	\$351,767	P-225	\$0	\$351,767	87.5040%	\$0	\$307,810
226		TOTAL GENERAL PLANT	\$137,844,370		\$0	\$137,844,370		\$0	\$120,619,340
227		TOTAL PLANT IN SERVICE	\$4,520,663,971		-\$60,189,176	\$4,460,474,795		-\$401,353	\$3,902,693,671

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 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-4	Misc Intangible	303.000		-\$60,189,176		\$0
	1. To remove Consumer First Disallowance (Young)		-\$60,189,176		\$0	
P-211	Incentive Compensation			\$0		-\$401,353
	To remove capitalized severance payments from the test year (Giacone)		\$0		-\$401,353	
Total Plant Adjustments				-\$60,189,176		-\$401,353

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Organization	\$26,199	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$944,866	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$166,156,914	0.00%	\$0	0	0.00%
5	303.100	Misc Intangible- NR	\$18,137,927	0.00%	\$0	0	0.00%
6	303.200	Misc Intangible- NF	\$10,410,788	2.50%	\$260,270	0	0.00%
7	303.300	Misc Intangible- KP	\$10,270,307	0.00%	\$0	0	0.00%
8		TOTAL INTANGIBLE PLANT	\$205,947,001		\$260,270		
9		PRODUCTION PLANT					
10		STEAM PRODUCTION					
11		PRODUCTION-ASBURY-STEAM					
12	310.000	Land and Land Rights - Asbury	\$0	0.00%	\$0	0	0.00%
13	311.000	Structures and Improvements - Asbury	\$0	0.00%	\$0	0	0.00%
14	312.000	Boiler Plant Equipment - Asbury	\$0	0.00%	\$0	0	0.00%
15	314.000	Turbogenerator Units - Asbury	\$0	0.00%	\$0	0	0.00%
16	315.000	Accessory Electric Equipment - Asbury	\$0	0.00%	\$0	0	0.00%
17	316.000	Misc Power Equip - Asbury	\$0	0.00%	\$0	0	0.00%
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0		
19		PRODUCTION- IATAN- STEAM					
20	310.000	Land & Land Rights - Iatan	\$113,947	0.00%	\$0	0	0.00%
21	311.000	Structures & Improvements - Iatan	\$4,230,911	1.99%	\$84,195	0	0.00%
22	312.000	Boiler Plant Equipment - Iatan	\$72,614,572	3.57%	\$2,592,340	0	0.00%
23	312.000	Unit Train - Iatan	\$290,939	17.89%	\$52,049	0	0.00%
24	314.000	Turbo Generator Units - Iatan	\$14,251,175	4.00%	\$570,047	0	0.00%
25	315.000	Accessory Electric Equipment - Iatan	\$8,325,765	3.37%	\$280,578	0	0.00%
26	316.000	Misc. Power Plant Equipment - Iatan	\$1,504,067	2.96%	\$44,520	0	0.00%
27		TOTAL PRODUCTION- IATAN- STEAM	\$101,331,376		\$3,623,729		
28		PRODUCTION- IATAN 2- STEAM					
29	311.000	Structures & Improvements - Iatan 2	\$18,807,452	2.08%	\$391,195	0	0.00%
30	312.000	Boiler Plant Equipment - Iatan 2	\$128,900,242	3.10%	\$3,995,908	0	0.00%
31	314.000	Turbo Generator Units - Iatan 2	\$45,694,513	2.58%	\$1,178,918	0	0.00%
32	315.000	Accessory Electric Equipment - Iatan 2	\$11,487,001	2.56%	\$294,067	0	0.00%
33	316.000	Misc. Power Plant Equipment - Iatan 2	\$386,589	0.00%	\$0	0	0.00%
34		TOTAL PRODUCTION- IATAN 2- STEAM	\$205,275,797		\$5,860,088		
35		PRODUCTION- IATAN- COMMON STEAM					
36	310.000	Land & Land Rights - Iatan Common	\$0	0.00%	\$0	0	0.00%
37	311.000	Structures & Improvements - Iatan Common	\$18,386,420	2.22%	\$408,179	0	0.00%
38	312.000	Boiler Plant Equipment - Iatan Common	\$36,968,104	3.11%	\$1,149,708	0	0.00%
39	314.000	Turbo Generator Units - Iatan Common	\$1,148,002	2.68%	\$30,766	0	0.00%
40	315.000	Accessory Electric Equipment - Iatan Common	\$4,580,139	2.62%	\$120,000	0	0.00%
41	316.000	Misc. Power Plant Equipment - Iatan Common	\$771,003	3.15%	\$24,287	0	0.00%
42		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$61,853,668		\$1,732,940		
43		PRODUCTION- PLUM POINT- STEAM					
44	310.000	Land & land Rights - Plum Point	\$845,859	0.00%	\$0	0	0.00%
45	311.000	Structures & Improvements - Plum Point	\$18,327,668	2.41%	\$441,697	0	0.00%
46	312.000	Boiler Point Equipment - Plum Point	\$48,296,123	3.23%	\$1,559,965	0	0.00%
47	312.000	Train Lease	\$4,595,245	7.98%	\$366,701	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
48	312.000	Unit Train - Plum Point	\$10,887	8.45%	\$920	0	0.00%
49	314.000	Turbo Generator Units - Plum Point	\$15,245,135	2.84%	\$432,962	0	0.00%
50	315.000	Accessory Electric Equipment - Plum Point	\$4,832,343	2.72%	\$131,440	0	0.00%
51	316.000	Misc. Power Plant Equipment - Plum Point	\$2,524,884	3.01%	\$75,999	0	0.00%
52		TOTAL PRODUCTION- PLUM POINT- STEAM	\$94,678,144		\$3,009,684		
53		TOTAL STEAM PRODUCTION	\$463,138,985		\$14,226,441		
54		NUCLEAR PRODUCTION					
55		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
56		HYDRAULIC PRODUCTION					
57		PRODUCTION- HYDRO					
58	330.000	Land & Land Rights - Hydro	\$200,283	0.00%	\$0	0	0.00%
59	331.000	Structures & Improvements - Hydro	\$3,040,322	2.94%	\$89,385	0	0.00%
60	332.000	Reservoirs, Dams, Waterways - Hydro	\$4,219,376	2.15%	\$90,717	0	0.00%
61	333.000	Water Wheels, Turbines & Generators	\$7,062,210	6.60%	\$466,106	0	0.00%
62	334.000	Accessory Electric Equipment - Hydro	\$2,291,657	2.72%	\$62,333	0	0.00%
63	335.000	Misc. Power Plant Equipment - Hydro	\$3,732,934	3.56%	\$132,892	0	0.00%
64		TOTAL PRODUCTION- HYDRO	\$20,546,782		\$841,433		
65		TOTAL HYDRAULIC PRODUCTION	\$20,546,782		\$841,433		
66		OTHER PRODUCTION					
67		PRODUCTION- ENERGY CENTER					
68	340.000	Land & Land Rights - Energy	\$144,227	0.00%	\$0	0	0.00%
69	341.000	Structures & Improvements - Energy	\$4,043,367	7.33%	\$296,379	0	0.00%
70	342.000	Fuel Holders, Producers & Access. - Energy	\$1,268,260	0.00%	\$0	0	0.00%
71	343.000	Prime Movers - Energy	\$24,161,070	5.34%	\$1,290,201	0	0.00%
72	344.000	Generators - Energy	\$5,741,679	5.79%	\$332,443	0	0.00%
73	345.000	Accessory Electric Equipment - Energy	\$2,350,908	5.67%	\$133,296	0	0.00%
74	346.000	Misc. Power Plant Equipment - Energy	\$1,996,787	0.44%	\$8,786	0	0.00%
75		TOTAL PRODUCTION- ENERGY CENTER	\$39,706,298		\$2,061,105		
76		PRODUCTION- ENERGY CENTER FT8					
77	341.000	Structures & Improvements - FT8	\$969,160	3.37%	\$32,661	0	0.00%
78	342.000	Fuel Holders, Producers & Access. - FT8	\$1,265,034	2.95%	\$37,319	0	0.00%
79	343.000	Prime Movers - FT8	\$54,089,203	4.06%	\$2,196,022	0	0.00%
80	344.000	Generator - FT8	\$5,117,418	4.61%	\$235,913	0	0.00%
81	345.000	Accessory Electric Equipment - FT8	\$4,434,277	0.00%	\$0	0	0.00%
82	346.000	Misc. Power Plant Equipment - FT8	\$906,237	3.20%	\$29,000	0	0.00%
83		TOTAL PRODUCTION- ENERGY CENTER FT8	\$66,781,329		\$2,530,915		
84		PRODUCTION- RIVERTON- COMMON					
85	340.000	Land/Land Rights- RC	\$223,891	0.00%	\$0	0	0.00%
86		TOTAL PRODUCTION- RIVERTON- COMMON	\$223,891		\$0		
87		PRODUCTION- RIVERTON- UNIT 9, 10, 11					
88	341.000	Structures & Improvements - RU 10 & 11	\$13,440,925	6.57%	\$883,069	0	0.00%

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89	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$1,854,824	4.18%	\$77,532	0	0.00%
90	343.000	Prime Movers - RU 10 & 11	\$9,081,545	5.77%	\$524,005	0	0.00%
91	344.000	Generators - RU 10 & 11	\$1,560,345	4.21%	\$65,691	0	0.00%
92	345.000	Accessory Electric Equip. RU 10 & 11	\$1,878,801	5.45%	\$102,395	0	0.00%
93	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,070,678	6.27%	\$129,832	0	0.00%
94		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$29,887,118		\$1,782,524		
95		PRODUCTION- RIVERTON- UNIT 12					
96	341.000	Structures & Improvements - RU 12	\$17,297,629	2.57%	\$444,549	0	0.00%
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$833,699	2.20%	\$18,341	0	0.00%
98	343.000	Prime Movers - RU 12	\$144,593,168	2.84%	\$4,106,446	0	0.00%
99	344.000	Generators - RU 12	\$19,551,782	2.86%	\$559,181	0	0.00%
100	345.000	Accessory Electric Equipment - RU 12	\$22,314,003	2.91%	\$649,337	0	0.00%
101	346.000	Misc. Power Plant Equipment - RU 12	\$2,044,770	2.39%	\$48,870	0	0.00%
102		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$206,635,051		\$5,826,724		
103		PRODUCTION- STATE LINE- UNIT 1					
104	340.000	Land and Land Rights - SL UT1	\$143,097	0.00%	\$0	0	0.00%
105	341.000	Structures & Improvements - SL UT1	\$1,443,392	0.73%	\$10,537	0	0.00%
106	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,062,896	1.51%	\$46,250	0	0.00%
107	343.000	Prime Movers - SL UT1	\$37,008,633	2.92%	\$1,080,652	0	0.00%
108	344.000	Generators - SL UT1	\$4,510,845	3.69%	\$166,450	0	0.00%
109	345.000	Accessory Electric Equipment - SL UT1	\$6,813,237	2.97%	\$202,353	0	0.00%
110	346.000	Misc. Power Plant Equipment - SL UT1	\$106,127	3.59%	\$3,810	0	0.00%
111		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$53,088,227		\$1,510,052		
112		PRODUCTION- STATE LINE- COMMON					
113	340.000	Land and Land Rights - SL Common	\$167,798	0.00%	\$0	0	0.00%
114	341.000	ASDLStructures & Improvements - SL Common	\$6,686,036	2.31%	\$154,447	0	0.00%
115	342.000	Fuel Holders, Producers & Accessories - SL Common	\$0	0.00%	\$0	0	0.00%
116	343.000	Prime Movers - SL Common	\$1,153,511	3.38%	\$38,989	0	0.00%
117	345.000	Accessory Electric Equipment - SL Common	\$2,738,207	2.99%	\$81,872	0	0.00%
118	346.000	Misc. Power Plant Equipment - SL Common	\$1,102,731	1.80%	\$19,849	0	0.00%
119		TOTAL PRODUCTION- STATE LINE- COMMON	\$11,848,283		\$295,157		
120		PRODUCTION- STATE LINE- CC					
121	340.000	Land and Land Rights - SL CC	\$490,087	0.00%	\$0	0	0.00%
122	341.000	Structures and Improvements - SL CC	\$8,935,079	2.36%	\$210,868	0	0.00%
123	342.000	Fuel Holders, Producers & Accessories - SL CC	\$170,363	0.00%	\$0	0	0.00%
124	343.000	Prime Movers - SL CC	\$112,686,296	2.80%	\$3,155,216	0	0.00%
125	344.000	Generators - SL CC	\$27,626,352	2.96%	\$817,740	0	0.00%
126	345.000	Accessory Electric Equipment - SL CC	\$7,481,720	2.58%	\$193,028	0	0.00%
127	346.000	Misc. Power Plant Equipment - SL CC	\$3,091,332	2.80%	\$86,557	0	0.00%
128		TOTAL PRODUCTION- STATE LINE- CC	\$160,481,229		\$4,463,409		
129		PRODUCTION- ASBURY					
130	340.000	Land - Asb	\$1,467,513	0.00%	\$0	0	0.00%
131	341.000	Structures - Asb	\$13,119,415	2.07%	\$271,572	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
132	342.000	Fuel Holders - Asb	\$2,146,643	1.29%	\$27,692	0	0.00%
133	345.000	Access. Electric - Asb	\$1,861,595	0.63%	\$11,728	0	0.00%
134	346.000	Misc. Equipment - Asb	\$1,268,066	1.96%	\$24,854	0	0.00%
135		TOTAL PRODUCTION- ASBURY	\$19,863,232		\$335,846		
136		PRODUCTION - DALLAS COUNTY					
137	340.000	Land - Dallas County	\$0	0.00%	\$0	0	0.00%
138		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0		
139		PRODUCTION- PROSPERITY SOLAR					
140	341.000	Structures - PS	\$128,076	4.00%	\$5,123	0	0.00%
141	344.000	Generators - PS	\$2,082,420	4.00%	\$83,297	0	0.00%
142	345.000	Access. Electric - PS	\$455,381	4.00%	\$18,215	0	0.00%
143	346.000	Misc. Equipment - PS	\$6,641	4.00%	\$266	0	0.00%
144		TOTAL PRODUCTION- PROSPERITY SOLAR	\$2,672,518		\$106,901		
145		PRODUCTION- NEOSHO RIDGE					
146	341.000	Structures- NR	\$6,582,411	3.33%	\$219,194	0	0.00%
147	344.000	Generators- NR	\$210,538,428	3.33%	\$7,010,930	0	0.00%
148	345.000	Access. Electric- NR	\$29,578,183	3.33%	\$984,953	0	0.00%
149	346.000	Misc. Equipment	\$560,766	3.33%	\$18,674	0	0.00%
150		TOTAL PRODUCTION- NEOSHO RIDGE	\$247,259,788		\$8,233,751		
151		PRODUCTION- NORTH FOLK					
152	341.000	Structures -NF	\$3,452,228	3.33%	\$114,959	0	0.00%
153	344.000	Generators -NF	\$102,779,855	3.33%	\$3,422,569	0	0.00%
154	345.000	Access. Electric -NF	\$10,898,615	3.33%	\$362,924	0	0.00%
155	346.000	Misc. Equipment -NF	\$403,634	3.33%	\$13,441	0	0.00%
156		TOTAL PRODUCTION- NORTH FOLK	\$117,534,332		\$3,913,893		
157		PRODUCTION- KINGS POINT					
158	341.000	Structures - KP	\$5,265,459	3.33%	\$175,340	0	0.00%
159	344.000	Generators - KP	\$100,901,143	3.33%	\$3,360,008	0	0.00%
160	345.000	Access. Electric - KP	\$11,446,464	3.33%	\$381,167	0	0.00%
161	346.000	Misc. Equipment - KP	\$441,465	3.33%	\$14,701	0	0.00%
162		TOTAL PRODUCTION- KINGS POINT	\$118,054,531		\$3,931,216		
163		TOTAL OTHER PRODUCTION	\$1,074,035,827		\$34,991,493		
164		TOTAL PRODUCTION PLANT	\$1,557,721,594		\$50,059,367		
165		TRANSMISSION PLANT					
166	350.000	Land - TP	\$11,091,411	0.00%	\$0	0	0.00%
167	352.000	Structures & Improvements - TP	\$14,920,404	1.07%	\$159,648	0	0.00%
168	353.000	Station Equipment - TP	\$241,763,493	2.44%	\$5,899,029	0	0.00%
169	354.000	Towers and Fixtures - TP	\$6,844,914	1.17%	\$80,085	0	0.00%
170	355.000	Poles and Fixtures - TP	\$204,649,395	3.60%	\$7,367,378	0	0.00%
171	356.000	Overhead Conductors & Devices - TP	\$137,458,490	1.82%	\$2,501,745	0	0.00%
172		TOTAL TRANSMISSION PLANT	\$616,728,107		\$16,007,885		
173		TRANSMISSION PLANT- IATAN					
174	352.000	Structures & Improvements- Iatan	\$20,687	1.07%	\$221	0	0.00%
175	353.000	Station Equipment- Iatan	\$425,785	2.44%	\$10,389	0	0.00%
176		TOTAL TRANSMISSION PLANT- IATAN	\$446,472		\$10,610		
177		TRANSMISSION PLANT- NEOSHO RIDGE					
178	353.000	Station Equipment - NR	\$10,146,613	2.44%	\$247,577	0	0.00%
179	354.000	Towers & Fixtures - NR	\$1,004,410	1.17%	\$11,752	0	0.00%

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180	355.000	Poles & Fixtures - NR	\$2,009,321	3.60%	\$72,336	0	0.00%
181	356.000	OH Conductor - NR	\$3,734,783	1.82%	\$67,973	0	0.00%
182		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$16,895,127		\$399,638		
183		TRANSMISSION PLANT- NORTH FOLK					
184	353.000	Station Equip. -NF Tran	\$4,823,918	2.44%	\$117,704	0	0.00%
185	355.000	Poles & Fixtures -NF Tran	\$1,907,792	3.60%	\$68,681	0	0.00%
186	356.000	OH Conductor -NF Tran	\$2,154,622	1.82%	\$39,214	0	0.00%
187		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$8,886,332		\$225,599		
188		TRANSMISSION PLANT- KINGS POINT					
189	353.000	Station Equip.- KP	\$4,533,612	2.44%	\$110,620	0	0.00%
190	354.000	Towers & Fixtures- KP	\$1,939,786	1.17%	\$22,695	0	0.00%
191	355.000	Poles & Fixtures- KP	\$3,652,132	3.60%	\$131,477	0	0.00%
192	356.000	OH Conductor- KP	\$5,106,314	1.82%	\$92,935	0	0.00%
193		TOTAL TRANSMISSION PLANT- KINGS POINT	\$15,231,844		\$357,727		
194		DISTRIBUTION PLANT					
195	360.000	Land/Land Rights - DP	\$5,187,756	0.00%	\$0	0	0.00%
196	361.000	Structures & Improvements - DP	\$43,488,684	1.94%	\$843,680	0	0.00%
197	362.000	Station Equipment - DP	\$221,141,545	2.11%	\$4,666,087	0	0.00%
198	364.000	Poles, Towers, & Fixtures - DP	\$303,487,240	5.05%	\$15,326,106	0	0.00%
199	365.000	Overhead Conductors & Devices - DP	\$252,569,322	3.10%	\$7,829,649	0	0.00%
200	366.000	Underground Conduit - DP	\$83,879,629	1.76%	\$1,476,281	0	0.00%
201	367.000	Underground Conductors & Devices - DP	\$91,345,590	1.56%	\$1,424,991	0	0.00%
202	368.000	Line Transformers - DP	\$158,235,422	1.88%	\$2,974,826	0	0.00%
203	369.000	Services - DP	\$110,005,913	3.32%	\$3,652,196	0	0.00%
204	370.000	Meters - DP	\$9,039,074	4.39%	\$396,815	0	0.00%
205	370.100	Meters-AMI	\$39,867,978	5.00%	\$1,993,399	0	0.00%
206	371.000	Meter Installations/Private Lights - DP	\$18,913,006	3.48%	\$658,173	0	0.00%
207	371.100	EV Installations	\$559,515	0.00%	\$0	0	0.00%
208	373.000	Street Lighting and Signal Systems - DP	\$22,898,533	3.90%	\$893,043	0	0.00%
209		TOTAL DISTRIBUTION PLANT	\$1,360,619,207		\$42,135,246		
210		INCENTIVE COMPENSATION CAPITALIZATION					
211		Incentive Compensation	-\$401,353	2.50%	-\$10,034	0	0.00%
212		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$401,353		-\$10,034		
213		GENERAL PLANT					
214	389.000	Land/Land Rights - GP	\$895,027	0.00%	\$0	0	0.00%
215	390.000	Structures & Improvements - GP	\$34,255,355	1.73%	\$592,618	0	0.00%
216	391.000	Office Furniture & Equipment - GP	\$4,688,582	5.00%	\$234,429	0	0.00%
217	391.100	Computer Equipment - GP	\$9,061,154	20.00%	\$1,812,231	0	0.00%
218	391.200	Furniture Lease - GP	\$213,745	0.00%	\$0	0	0.00%
219	392.000	Transportation Equipment - GP	\$12,598,107	5.20%	\$655,102	0	0.00%
220	393.000	Stores Equipment - GP	\$2,722,213	2.86%	\$77,855	0	0.00%
221	394.000	Tools, Shop, & Garage Equipment - GP	\$9,697,324	5.00%	\$484,866	0	0.00%
222	395.000	Laboratory Equipment - GP	\$2,318,459	5.00%	\$115,923	0	0.00%
223	396.000	Power Operated Equipment - GP	\$34,607,926	4.62%	\$1,598,886	0	0.00%
224	397.000	Communication Equipment - GP	\$9,253,638	6.67%	\$617,218	0	0.00%
225	398.000	Miscellaneous Equipment - GP	\$307,810	2.94%	\$9,050	0	0.00%
226		TOTAL GENERAL PLANT	\$120,619,340		\$6,198,178		
227		Total Depreciation	\$3,902,693,671		\$115,644,486		

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<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$0	R-2	\$0	\$0	87.5040%	\$0	\$0
3	302.000	Franchises and Consents	\$1,079,798	R-3	\$0	\$1,079,798	87.5040%	\$0	\$944,866
4	303.000	Misc Intangible	\$63,288,195	R-4	-\$1,234,968	\$62,053,227	87.5040%	\$0	\$54,299,056
5	303.100	Misc Intangible- NR	\$2,282,751	R-5	\$0	\$2,282,751	87.5040%	\$0	\$1,997,498
6	303.200	Misc Intangible- NF	\$1,452,850	R-6	\$0	\$1,452,850	87.5040%	\$0	\$1,271,302
7	303.300	Misc Intangible- KP	\$1,303,741	R-7	\$0	\$1,303,741	87.5040%	\$0	\$1,140,826
8		TOTAL INTANGIBLE PLANT	\$69,407,335		-\$1,234,968	\$68,172,367		\$0	\$59,653,548
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION-ASBURY-STEAM							
12	310.000	Land and Land Rights - Asbury	\$0	R-12	\$0	\$0	88.4300%	\$0	\$0
13	311.000	Structures and Improvements - Asbury	\$0	R-13	\$0	\$0	88.4300%	\$0	\$0
14	312.000	Boiler Plant Equipment - Asbury	\$0	R-14	\$0	\$0	88.4300%	\$0	\$0
15	314.000	Turbogenerator Units - Asbury	\$0	R-15	\$0	\$0	88.4300%	\$0	\$0
16	315.000	Accessory Electric Equipment - Asbury	\$0	R-16	\$0	\$0	88.4300%	\$0	\$0
17	316.000	Misc Power Equip - Asbury	\$0	R-17	\$0	\$0	88.4300%	\$0	\$0
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0	\$0		\$0	\$0
19		PRODUCTION- IATAN- STEAM							
20	310.000	Land & Land Rights - Iatan	\$0	R-20	\$0	\$0	88.4300%	\$0	\$0
21	311.000	Structures & Improvements - Iatan	\$3,140,997	R-21	\$0	\$3,140,997	88.4300%	\$0	\$2,777,584
22	312.000	Boiler Plant Equipment - Iatan	\$47,521,089	R-22	\$0	\$47,521,089	88.4300%	\$0	\$42,022,899
23	312.000	Unit Train - Iatan	\$358,238	R-23	\$0	\$358,238	88.4300%	\$0	\$316,790
24	314.000	Turbo Generator Units - Iatan	\$7,273,099	R-24	\$0	\$7,273,099	88.4300%	\$0	\$6,431,601
25	315.000	Accessory Electric Equipment - Iatan	\$5,086,000	R-25	\$0	\$5,086,000	88.4300%	\$0	\$4,497,550
26	316.000	Misc. Power Plant Equipment - Iatan	\$859,178	R-26	\$0	\$859,178	88.4300%	\$0	\$759,771
27		TOTAL PRODUCTION- IATAN- STEAM	\$64,238,601		\$0	\$64,238,601		\$0	\$56,806,195
28		PRODUCTION- IATAN 2- STEAM							
29	311.000	Structures & Improvements - Iatan 2	\$8,615,256	R-29	\$0	\$8,615,256	88.4300%	\$0	\$7,618,471
30	312.000	Boiler Plant Equipment - Iatan 2	\$51,583,960	R-30	\$0	\$51,583,960	88.4300%	\$0	\$45,615,696
31	314.000	Turbo Generator Units - Iatan 2	\$20,237,877	R-31	\$0	\$20,237,877	88.4300%	\$0	\$17,896,355
32	315.000	Accessory Electric Equipment - Iatan 2	\$5,049,103	R-32	\$0	\$5,049,103	88.4300%	\$0	\$4,464,922
33	316.000	Misc. Power Plant Equipment - Iatan 2	\$527,176	R-33	\$0	\$527,176	88.4300%	\$0	\$466,182
34		TOTAL PRODUCTION- IATAN 2- STEAM	\$86,013,372		\$0	\$86,013,372		\$0	\$76,061,626
35		PRODUCTION- IATAN- COMMON STEAM							
36	310.000	Land & Land Rights - Iatan Common	\$0	R-36	\$0	\$0	88.4300%	\$0	\$0
37	311.000	Structures & Improvements - Iatan Common	\$3,511,172	R-37	\$0	\$3,511,172	88.4300%	\$0	\$3,104,929
38	312.000	Boiler Plant Equipment - Iatan Common	\$11,048,373	R-38	\$0	\$11,048,373	88.4300%	\$0	\$9,770,076
39	314.000	Turbo Generator Units - Iatan Common	\$307,026	R-39	\$0	\$307,026	88.4300%	\$0	\$271,503
40	315.000	Accessory Electric Equipment - Iatan Common	\$1,171,987	R-40	\$0	\$1,171,987	88.4300%	\$0	\$1,036,388
41	316.000	Misc. Power Plant Equipment - Iatan Common	\$152,219	R-41	\$0	\$152,219	88.4300%	\$0	\$134,607
42		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$16,190,777		\$0	\$16,190,777		\$0	\$14,317,503
43		PRODUCTION- PLUM POINT- STEAM							
44	310.000	Land & Land Rights - Plum Point	\$0	R-44	\$0	\$0	88.4300%	\$0	\$0
45	311.000	Structures & Improvements - Plum Point	\$5,984,951	R-45	\$0	\$5,984,951	88.4300%	\$0	\$5,292,492
46	312.000	Boiler Point Equipment - Plum Point	\$16,537,631	R-46	\$0	\$16,537,631	88.4300%	\$0	\$14,624,227
47	312.000	Train Lease	\$4,882,334	R-47	\$0	\$4,882,334	88.4300%	\$0	\$4,317,448
48	312.000	Unit Train - Plum Point	\$121,673	R-48	\$0	\$121,673	88.4300%	\$0	\$107,595
49	314.000	Turbo Generator Units - Plum Point	\$5,063,593	R-49	\$0	\$5,063,593	88.4300%	\$0	\$4,477,735
50	315.000	Accessory Electric Equipment - Plum Point	\$1,660,913	R-50	\$0	\$1,660,913	88.4300%	\$0	\$1,468,745
51	316.000	Misc. Power Plant Equipment - Plum Point	\$891,493	R-51	\$0	\$891,493	88.4300%	\$0	\$788,347
52		TOTAL PRODUCTION- PLUM POINT- STEAM	\$35,142,588		\$0	\$35,142,588		\$0	\$31,076,589

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53		TOTAL STEAM PRODUCTION	\$201,585,338		\$0	\$201,585,338		\$0	\$178,261,913
54		NUCLEAR PRODUCTION							
55		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
56		HYDRAULIC PRODUCTION							
57		PRODUCTION- HYDRO							
58	330.000	Land & Land Rights - Hydro	\$0	R-58	\$0	\$0	88.4300%	\$0	\$0
59	331.000	Structures & Improvements - Hydro	\$423,575	R-59	\$0	\$423,575	88.4300%	\$0	\$374,567
60	332.000	Reservoirs, Dams, Waterways - Hydro	\$1,947,225	R-60	\$0	\$1,947,225	88.4300%	\$0	\$1,721,931
61	333.000	Water Wheels, Turbines & Generators	\$1,970,849	R-61	\$0	\$1,970,849	88.4300%	\$0	\$1,742,822
62	334.000	Accessory Electric Equipment - Hydro	\$495,430	R-62	\$0	\$495,430	88.4300%	\$0	\$438,109
63	335.000	Misc. Power Plant Equipment - Hydro	\$449,917	R-63	\$0	\$449,917	88.4300%	\$0	\$397,862
64		TOTAL PRODUCTION- HYDRO	\$5,286,996		\$0	\$5,286,996		\$0	\$4,675,291
65		TOTAL HYDRAULIC PRODUCTION	\$5,286,996		\$0	\$5,286,996		\$0	\$4,675,291
66		OTHER PRODUCTION							
67		PRODUCTION- ENERGY CENTER							
68	340.000	Land & Land Rights - Energy	\$0	R-68	\$0	\$0	88.4300%	\$0	\$0
69	341.000	Structures & Improvements - Energy	\$1,374,195	R-69	\$0	\$1,374,195	88.4300%	\$0	\$1,215,201
70	342.000	Fuel Holders, Producers & Access. - Energy	\$1,464,292	R-70	\$0	\$1,464,292	88.4300%	\$0	\$1,294,873
71	343.000	Prime Movers - Energy	\$24,306,068	R-71	\$0	\$24,306,068	88.4300%	\$0	\$21,493,856
72	344.000	Generators - Energy	\$5,068,157	R-72	\$0	\$5,068,157	88.4300%	\$0	\$4,481,771
73	345.000	Accessory Electric Equipment - Energy	\$2,238,951	R-73	\$0	\$2,238,951	88.4300%	\$0	\$1,979,904
74	346.000	Misc. Power Plant Equipment - Energy	\$2,346,359	R-74	\$0	\$2,346,359	88.4300%	\$0	\$2,074,885
75		TOTAL PRODUCTION- ENERGY CENTER	\$36,798,022		\$0	\$36,798,022		\$0	\$32,540,490
76		PRODUCTION- ENERGY CENTER FT8							
77	341.000	Structures & Improvements - FT8	\$1,848,700	R-77	\$0	\$1,848,700	88.4300%	\$0	\$1,634,805
78	342.000	Fuel Holders, Producers & Access. - FT8	\$846,908	R-78	\$0	\$846,908	88.4300%	\$0	\$748,921
79	343.000	Prime Movers - FT8	\$16,313,212	R-79	\$0	\$16,313,212	88.4300%	\$0	\$14,425,773
80	344.000	Generator - FT8	\$1,107,418	R-80	\$0	\$1,107,418	88.4300%	\$0	\$979,290
81	345.000	Accessory Electric Equipment - FT8	\$1,666,976	R-81	\$0	\$1,666,976	88.4300%	\$0	\$1,474,107
82	346.000	Misc. Power Plant Equipment - FT8	\$465,875	R-82	\$0	\$465,875	88.4300%	\$0	\$411,973
83		TOTAL PRODUCTION- ENERGY CENTER FT8	\$22,249,089		\$0	\$22,249,089		\$0	\$19,674,869
84		PRODUCTION- RIVERTON- COMMON							
85	340.000	Land/Land Rights- RC	\$0	R-85	\$0	\$0	88.4300%	\$0	\$0
86		TOTAL PRODUCTION- RIVERTON- COMMON	\$0		\$0	\$0		\$0	\$0
87		PRODUCTION- RIVERTON- UNIT 9, 10, 11							
88	341.000	Structures & Improvements - RU 10 & 11	\$5,774,712	R-88	\$0	\$5,774,712	88.4300%	\$0	\$5,106,578
89	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$590,531	R-89	\$0	\$590,531	88.4300%	\$0	\$522,207
90	343.000	Prime Movers - RU 10 & 11	\$3,883,741	R-90	\$0	\$3,883,741	88.4300%	\$0	\$3,434,392
91	344.000	Generators - RU 10 & 11	\$1,195,423	R-91	\$0	\$1,195,423	88.4300%	\$0	\$1,057,113
92	345.000	Accessory Electric Equip. RU 10 & 11	\$944,232	R-92	\$0	\$944,232	88.4300%	\$0	\$834,984
93	346.000	Misc. Power Plant Equip - RU 10 & 11	\$758,722	R-93	\$0	\$758,722	88.4300%	\$0	\$670,938
94		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$13,147,361		\$0	\$13,147,361		\$0	\$11,626,212
95		PRODUCTION- RIVERTON- UNIT 12							
96	341.000	Structures & Improvements - RU 12	\$3,966,692	R-96	\$0	\$3,966,692	88.4300%	\$0	\$3,507,746
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$297,963	R-97	\$0	\$297,963	88.4300%	\$0	\$263,489
98	343.000	Prime Movers - RU 12	\$30,674,691	R-98	\$0	\$30,674,691	88.4300%	\$0	\$27,125,629
99	344.000	Generators - RU 12	\$5,142,639	R-99	\$0	\$5,142,639	88.4300%	\$0	\$4,547,636
100	345.000	Accessory Electric Equipment - RU 12	\$6,192,172	R-100	\$0	\$6,192,172	88.4300%	\$0	\$5,475,738
101	346.000	Misc. Power Plant Equipment - RU 12	\$844,932	R-101	\$0	\$844,932	88.4300%	\$0	\$747,173

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
102		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$47,119,089		\$0	\$47,119,089		\$0	\$41,667,411
103		PRODUCTION- STATE LINE- UNIT 1							
104	340.000	Land and Land Rights - SL UT1	\$0	R-104	\$0	\$0	88.4300%	\$0	\$0
105	341.000	Structures & Improvements - SL UT1	\$1,078,661	R-105	\$0	\$1,078,661	88.4300%	\$0	\$953,860
106	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,887,994	R-106	\$0	\$2,887,994	88.4300%	\$0	\$2,553,853
107	343.000	Prime Movers - SL UT1	\$13,697,176	R-107	\$0	\$13,697,176	88.4300%	\$0	\$12,112,413
108	344.000	Generators - SL UT1	\$5,209,956	R-108	\$0	\$5,209,956	88.4300%	\$0	\$4,607,164
109	345.000	Accessory Electric Equipment - SL UT1	\$2,481,915	R-109	\$0	\$2,481,915	88.4300%	\$0	\$2,194,757
110	346.000	Misc. Power Plant Equipment - SL UT1	\$270,185	R-110	\$0	\$270,185	88.4300%	\$0	\$238,925
111		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$25,625,887		\$0	\$25,625,887		\$0	\$22,660,972
112		PRODUCTION- STATE LINE- COMMON							
113	340.000	Land and Land Rights - SL Common	\$0	R-113	\$0	\$0	88.4300%	\$0	\$0
114	341.000	ASDLStructures & Improvements - SL Common	\$1,852,374	R-114	\$0	\$1,852,374	88.4300%	\$0	\$1,638,054
115	342.000	Fuel Holders, Producers & Accessories - SL Common	\$51	R-115	\$0	\$51	88.4300%	\$0	\$45
116	343.000	Prime Movers - SL Common	\$183,749	R-116	\$0	\$183,749	88.4300%	\$0	\$162,489
117	345.000	Accessory Electric Equipment - SL Common	\$1,007,671	R-117	\$0	\$1,007,671	88.4300%	\$0	\$891,083
118	346.000	Misc. Power Plant Equipment - SL Common	\$238,567	R-118	\$0	\$238,567	88.4300%	\$0	\$210,965
119		TOTAL PRODUCTION- STATE LINE- COMMON	\$3,282,412		\$0	\$3,282,412		\$0	\$2,902,636
120		PRODUCTION- STATE LINE- CC							
121	340.000	Land and Land Rights - SL CC	\$0	R-121	\$0	\$0	88.4300%	\$0	\$0
122	341.000	Structures and Improvements - SL CC	\$3,545,473	R-122	\$0	\$3,545,473	88.4300%	\$0	\$3,135,262
123	342.000	Fuel Holders, Producers & Accessories - SL CC	\$225,911	R-123	\$0	\$225,911	88.4300%	\$0	\$199,773
124	343.000	Prime Movers - SL CC	\$39,153,920	R-124	\$0	\$39,153,920	88.4300%	\$0	\$34,623,811
125	344.000	Generators - SL CC	\$11,567,395	R-125	\$0	\$11,567,395	88.4300%	\$0	\$10,229,047
126	345.000	Accessory Electric Equipment - SL CC	\$3,508,596	R-126	\$0	\$3,508,596	88.4300%	\$0	\$3,102,651
127	346.000	Misc. Power Plant Equipment - SL CC	\$1,055,077	R-127	\$0	\$1,055,077	88.4300%	\$0	\$933,005
128		TOTAL PRODUCTION- STATE LINE- CC	\$59,056,372		\$0	\$59,056,372		\$0	\$52,223,549
129		PRODUCTION- ASBURY							
130	340.000	Land - Asb	\$0	R-130	\$0	\$0	88.4300%	\$0	\$0
131	341.000	Structures - Asb	\$6,742,558	R-131	\$0	\$6,742,558	88.4300%	\$0	\$5,962,444
132	342.000	Fuel Holders - Asb	\$1,796,921	R-132	\$0	\$1,796,921	88.4300%	\$0	\$1,589,017
133	345.000	Access. Electric - Asb	\$170,576	R-133	\$0	\$170,576	88.4300%	\$0	\$150,840
134	346.000	Misc. Equipment - Asb	\$446,872	R-134	\$0	\$446,872	88.4300%	\$0	\$395,169
135		TOTAL PRODUCTION- ASBURY	\$9,156,927		\$0	\$9,156,927		\$0	\$8,097,470
136		PRODUCTION - DALLAS COUNTY							
137	340.000	Land - Dallas County	\$0	R-137	\$0	\$0	88.4300%	\$0	\$0
138		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
139		PRODUCTION- PROSPERITY SOLAR							
140	341.000	Structures - PS	\$19,025	R-140	\$0	\$19,025	88.4300%	\$0	\$16,824
141	344.000	Generators - PS	\$309,338	R-141	\$0	\$309,338	88.4300%	\$0	\$273,548
142	345.000	Access. Electric - PS	\$67,646	R-142	\$0	\$67,646	88.4300%	\$0	\$59,819
143	346.000	Misc. Equipment - PS	\$986	R-143	\$0	\$986	88.4300%	\$0	\$872
144		TOTAL PRODUCTION- PROSPERITY SOLAR	\$396,995		\$0	\$396,995		\$0	\$351,063
145		PRODUCTION- NEOSHO RIDGE							
146	341.000	Structures- NR	\$1,130,337	R-146	\$0	\$1,130,337	88.4300%	\$0	\$999,557
147	344.000	Generators- NR	\$27,440,240	R-147	\$0	\$27,440,240	88.4300%	\$0	\$24,265,404
148	345.000	Access. Electric-NR	\$1,274,258	R-148	\$0	\$1,274,258	88.4300%	\$0	\$1,126,826
149	346.000	Misc. Equipment	\$114,522	R-149	\$0	\$114,522	88.4300%	\$0	\$101,272
150		TOTAL PRODUCTION- NEOSHO RIDGE	\$29,959,357		\$0	\$29,959,357		\$0	\$26,493,059
151		PRODUCTION- NORTH FOLK							

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152	341.000	Structures -NF	\$331,802	R-152	\$0	\$331,802	88.4300%	\$0	\$293,413
153	344.000	Generators -NF	\$15,532,873	R-153	\$0	\$15,532,873	88.4300%	\$0	\$13,735,720
154	345.000	Access. Electric -NF	\$566,494	R-154	\$0	\$566,494	88.4300%	\$0	\$500,951
155	346.000	Misc. Equipment -NF	\$70,073	R-155	\$0	\$70,073	88.4300%	\$0	\$61,966
156		TOTAL PRODUCTION- NORTH FOLK	\$16,501,242		\$0	\$16,501,242		\$0	\$14,592,050
157		PRODUCTION- KINGS POINT							
158	341.000	Structures - KP	\$629,428	R-158	\$0	\$629,428	88.4300%	\$0	\$556,603
159	344.000	Generators - KP	\$13,791,316	R-159	\$0	\$13,791,316	88.4300%	\$0	\$12,195,661
160	345.000	Access. Electric - KP	\$546,577	R-160	\$0	\$546,577	88.4300%	\$0	\$483,338
161	346.000	Misc. Equipment - KP	\$62,677	R-161	\$0	\$62,677	88.4300%	\$0	\$55,425
162		TOTAL PRODUCTION- KINGS POINT	\$15,029,998		\$0	\$15,029,998		\$0	\$13,291,027
163		TOTAL OTHER PRODUCTION	\$278,322,751		\$0	\$278,322,751		\$0	\$246,120,808
164		TOTAL PRODUCTION PLANT	\$485,195,085		\$0	\$485,195,085		\$0	\$429,058,012
165		TRANSMISSION PLANT							
166	350.000	Land - TP	\$0	R-166	\$0	\$0	88.4300%	\$0	\$0
167	352.000	Structures & Improvements - TP	\$1,269,022	R-167	\$0	\$1,269,022	88.4300%	\$0	\$1,122,196
168	353.000	Station Equipment - TP	\$53,292,877	R-168	\$0	\$53,292,877	88.4300%	\$0	\$47,126,891
169	354.000	Towers and Fixtures - TP	\$704,105	R-169	\$0	\$704,105	88.4300%	\$0	\$622,640
170	355.000	Poles and Fixtures - TP	\$44,817,536	R-170	\$0	\$44,817,536	88.4300%	\$0	\$39,632,147
171	356.000	Overhead Conductors & Devices - TP	\$32,642,228	R-171	\$0	\$32,642,228	88.4300%	\$0	\$28,865,522
172		TOTAL TRANSMISSION PLANT	\$132,725,768		\$0	\$132,725,768		\$0	\$117,369,396
173		TRANSMISSION PLANT- IATAN							
174	352.000	Structures & Improvements- Iatan	\$46,613	R-174	\$0	\$46,613	88.4300%	\$0	\$41,220
175	353.000	Station Equipment- Iatan	\$378,263	R-175	\$0	\$378,263	88.4300%	\$0	\$334,498
176		TOTAL TRANSMISSION PLANT- IATAN	\$424,876		\$0	\$424,876		\$0	\$375,718
177		TRANSMISSION PLANT- NEOSHO RIDGE							
178	353.000	Station Equipment - NR	\$332,122	R-178	\$0	\$332,122	88.4300%	\$0	\$293,695
179	354.000	Towers & Fixtures - NR	\$9,782	R-179	\$0	\$9,782	88.4300%	\$0	\$8,650
180	355.000	Poles & Fixtures - NR	\$640,375	R-180	\$0	\$640,375	88.4300%	\$0	\$566,284
181	356.000	OH Conductor - NR	\$543,946	R-181	\$0	\$543,946	88.4300%	\$0	\$481,011
182		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$1,526,225		\$0	\$1,526,225		\$0	\$1,349,640
183		TRANSMISSION PLANT- NORTH FOLK							
184	353.000	Station Equip. -NF Tran	\$196,078	R-184	\$0	\$196,078	88.4300%	\$0	\$173,392
185	355.000	Poles & Fixtures -NF Tran	\$189,127	R-185	\$0	\$189,127	88.4300%	\$0	\$167,245
186	356.000	OH Conductor -NF Tran	\$158,138	R-186	\$0	\$158,138	88.4300%	\$0	\$139,841
187		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$543,343		\$0	\$543,343		\$0	\$480,478
188		TRANSMISSION PLANT- KINGS POINT							
189	353.000	Station Equip.- KP	\$159,933	R-189	\$0	\$159,933	88.4300%	\$0	\$141,429
190	354.000	Towers & Fixtures- KP	\$18,892	R-190	\$0	\$18,892	88.4300%	\$0	\$16,706
191	355.000	Poles & Fixtures- KP	\$369,381	R-191	\$0	\$369,381	88.4300%	\$0	\$326,644
192	356.000	OH Conductor- KP	\$318,388	R-192	\$0	\$318,388	88.4300%	\$0	\$281,551
193		TOTAL TRANSMISSION PLANT- KINGS POINT	\$866,594		\$0	\$866,594		\$0	\$766,330
194		DISTRIBUTION PLANT							
195	360.000	Land/Land Rights - DP	\$0	R-195	\$0	\$0	86.0368%	\$0	\$0
196	361.000	Structures & Improvements - DP	\$7,411,824	R-196	\$0	\$7,411,824	86.0368%	\$0	\$6,376,896
197	362.000	Station Equipment - DP	\$47,923,296	R-197	\$0	\$47,923,296	86.0368%	\$0	\$41,231,670
198	364.000	Poles, Towers, & Fixtures - DP	\$128,390,387	R-198	\$0	\$128,390,387	86.0368%	\$0	\$110,462,980
199	365.000	Overhead Conductors & Devices - DP	\$138,547,821	R-199	\$0	\$138,547,821	86.0368%	\$0	\$119,202,112
200	366.000	Underground Conduit - DP	\$31,467,367	R-200	\$0	\$31,467,367	86.0368%	\$0	\$27,073,516
201	367.000	Underground Conductors & Devices - DP	\$48,325,645	R-201	\$0	\$48,325,645	86.0368%	\$0	\$41,577,839
202	368.000	Line Transformers - DP	\$55,424,721	R-202	\$0	\$55,424,721	86.0368%	\$0	\$47,685,656
203	369.000	Services - DP	\$81,383,703	R-203	\$0	\$81,383,703	86.0368%	\$0	\$70,019,934
204	370.000	Meters - DP	-\$11,195,207	R-204	\$0	-\$11,195,207	86.0368%	\$0	-\$9,631,998
205	370.100	Meters-AMI	\$3,982,575	R-205	\$0	\$3,982,575	86.0368%	\$0	\$3,426,480
206	371.000	Meter Installations/Private Lights - DP	\$13,319,695	R-206	\$0	\$13,319,695	86.0368%	\$0	\$11,459,839
207	371.100	EV Installations	\$86,870	R-207	\$0	\$86,870	86.0368%	\$0	\$74,740
208	373.000	Street Lighting and Signal Systems - DP	\$4,139,138	R-208	\$0	\$4,139,138	86.0368%	\$0	\$3,561,182

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209		TOTAL DISTRIBUTION PLANT	\$549,207,835		\$0	\$549,207,835		\$0	\$472,520,846
210		INCENTIVE COMPENSATION CAPITALIZATION							
211		Incentive Compensation	\$0	R-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
213		GENERAL PLANT							
214	389.000	Land/Land Rights - GP	\$0	R-214	\$0	\$0	87.5040%	\$0	\$0
215	390.000	Structures & Improvements - GP	\$11,554,286	R-215	\$0	\$11,554,286	87.5040%	\$0	\$10,110,462
216	391.000	Office Furniture & Equipment - GP	\$2,346,907	R-216	\$0	\$2,346,907	87.5040%	\$0	\$2,053,638
217	391.100	Computer Equipment - GP	\$3,313,837	R-217	\$0	\$3,313,837	87.5040%	\$0	\$2,899,740
218	391.200	Furniture Lease - GP	\$83,425	R-218	\$0	\$83,425	87.5040%	\$0	\$73,000
219	392.000	Transportation Equipment - GP	\$6,165,900	R-219	\$0	\$6,165,900	87.5040%	\$0	\$5,395,409
220	393.000	Stores Equipment - GP	\$585,635	R-220	\$0	\$585,635	87.5040%	\$0	\$512,454
221	394.000	Tools, Shop, & Garage Equipment - GP	\$3,768,792	R-221	\$0	\$3,768,792	87.5040%	\$0	\$3,297,844
222	395.000	Laboratory Equipment - GP	\$610,141	R-222	\$0	\$610,141	87.5040%	\$0	\$533,898
223	396.000	Power Operated Equipment - GP	\$6,211,149	R-223	\$0	\$6,211,149	87.5040%	\$0	\$5,435,004
224	397.000	Communication Equipment - GP	\$3,801,396	R-224	\$0	\$3,801,396	87.5040%	\$0	\$3,326,374
225	398.000	Miscellaneous Equipment - GP	\$188,708	R-225	\$0	\$188,708	87.5040%	\$0	\$165,127
226		TOTAL GENERAL PLANT	\$38,630,176		\$0	\$38,630,176		\$0	\$33,802,950
227		TOTAL DEPRECIATION RESERVE	\$1,278,527,237		-\$1,234,968	\$1,277,292,269		\$0	\$1,115,376,918

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Misc Intangible	303.000		-\$1,234,968		0
	1. To remove CIS Reserve (Young)		-\$1,234,968		\$0	
Total Reserve Adjustments				-\$1,234,968		\$0

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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$38,488,973	45.04	12.00	33.04	0.090521	\$3,484,060
3	Federal Income Tax Withheld	\$0	45.04	15.50	29.54	0.080932	\$0
4	State Income Tax Withheld	\$0	45.04	20.06	24.98	0.068438	\$0
5	FICA Tax Withheld	\$0	45.04	15.50	29.54	0.080932	\$0
6	Accrued Vacation	\$3,482,655	45.04	182.50	-137.46	-0.376603	-\$1,311,578
7	Fuel - Coal	\$15,981,751	45.04	25.11	19.93	0.054603	\$872,652
8	Fuel - Gas	\$69,118,833	45.04	37.17	7.87	0.021562	\$1,490,340
9	Fuel - Purchase Oil	\$532,707	45.04	21.47	23.57	0.064575	\$34,400
10	Purchased Power	\$32,824,460	45.04	34.95	10.09	0.027644	\$907,399
11	401K	\$1,335,936	45.04	11.06	33.98	0.093096	\$124,370
12	Life Insurance and AD&D	\$119,132	45.04	25.75	19.29	0.052849	\$6,296
13	Employers Healthcare/Dental/Vision	\$5,362,206	45.04	11.29	33.75	0.092466	\$495,822
14	Pension and OPEB Expense	\$1,262,289	45.04	60.75	-15.71	-0.043041	-\$54,330
15	PSC Assessment	\$1,506,337	45.04	-25.50	70.54	0.193260	\$291,115
16	Incentive Compensation	\$2,921,298	45.04	290.50	-245.46	-0.672493	-\$1,964,552
17	Bad Debt Expense	\$2,070,163	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$121,005,867	45.04	35.14	9.90	0.027123	\$3,282,042
19	TOTAL OPERATION AND MAINT. EXPENSE	\$296,012,607					\$7,658,036
20	TAXES						
21	FICA - Employer Portion	\$2,560,325	45.04	15.50	29.54	0.080932	\$207,212
22	Federal Unemployment Taxes	\$12,821	45.04	75.20	-30.16	-0.082630	-\$1,059
23	State Unemployment Taxes	\$5,184	45.04	75.20	-30.16	-0.082630	-\$428
24	MO Gross Receipts Tax	\$0	0.00	16.90	-16.90	-0.046301	\$0
25	Property Tax	\$30,261,590	45.04	204.80	-159.76	-0.437699	-\$13,245,468
26	Sales Tax	\$14,620,300	29.83	4.53	25.30	0.069315	\$1,013,406
27	TOTAL TAXES	\$47,460,220					-\$12,026,337
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,368,301
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$33,401,126	45.04	365.00	-319.96	-0.876603	-\$29,279,527
33	State Tax Offset	\$6,160,695	45.04	365.00	-319.96	-0.876603	-\$5,400,484
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$51,147,434	45.04	91.11	-46.07	-0.126219	-\$6,455,778
36	TOTAL OFFSET FROM RATE BASE	\$90,709,255					-\$41,135,789
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$45,504,090

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Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$690,407,453	See Note (1)	See Note (1)	See Note (1)	\$690,407,453	-\$118,225,795	\$555,943,585	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$256,575,460	\$11,284,021	\$245,291,439	-\$48,211,295	\$208,364,165	-\$1,515,440	\$182,179,738	\$13,518,408	\$168,661,330
3	TOTAL TRANSMISSION EXPENSES	\$40,646,406	\$2,116,939	\$38,529,467	-\$859,052	\$39,787,354	\$0	\$35,164,232	\$2,473,166	\$32,691,066
4	TOTAL DISTRIBUTION EXPENSES	\$24,410,515	\$7,307,399	\$17,103,116	\$1,275,470	\$25,685,985	\$0	\$22,078,469	\$7,938,001	\$14,140,468
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,434,184	\$3,950,871	\$4,483,313	\$1,889,327	\$10,323,511	-\$2,800	\$9,200,124	\$4,875,110	\$4,325,014
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,368,027	\$1,194,642	\$4,173,385	\$308,169	\$5,676,196	-\$2,333,628	\$2,878,889	\$1,487,200	\$1,391,689
7	TOTAL SALES EXPENSES	\$48,274	\$20,047	\$28,227	\$5,073	\$53,347	\$0	\$47,557	\$25,117	\$22,440
8	TOTAL ADMIN. & GENERAL EXPENSES	\$65,829,141	\$5,793,993	\$60,035,148	\$7,233,659	\$73,062,800	-\$21,222,960	\$43,121,915	\$8,004,966	\$35,116,949
9	TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,187,407	\$0	\$1,187,407	\$154,276	\$1,341,683	\$0	\$1,341,683	\$0	\$1,341,683
10	TOTAL DEPRECIATION EXPENSE	\$117,721,600	See Note (1)	See Note (1)	See Note (1)	\$117,721,600	\$11,543,275	\$115,644,486	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$3,796,570	\$0	\$3,796,570	\$29,802,189	\$33,598,759	\$9,943,686	\$43,912,343	\$0	\$43,912,343
12	TOTAL OTHER OPERATING EXPENSES	\$48,209,823	\$0	\$48,209,823	\$615,978	\$48,825,801	-\$10,258,195	\$20,375,815	\$350,248	\$20,025,567
13	TOTAL OPERATING EXPENSE	\$572,227,407	\$31,667,912	\$422,837,895	-\$7,786,206	\$564,441,201	-\$13,846,062	\$475,945,251	\$38,672,216	\$321,628,549
14	NET INCOME BEFORE TAXES	\$118,180,046	\$0	\$0	\$0	\$125,966,252	-\$104,379,733	\$79,998,334	\$0	\$0
15	TOTAL INCOME TAXES	-\$1,638,287	See Note (1)	See Note (1)	See Note (1)	-\$1,638,287	\$7,830,619	\$6,297,831	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$25,665,669	See Note (1)	See Note (1)	See Note (1)	\$25,665,669	-\$23,772,055	-\$1,569,994	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$94,152,664	\$0	\$0	\$0	\$101,938,870	-\$88,438,297	\$75,270,497	\$0	\$0

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

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Rev-1		RETAIL RATE REVENUE											
Rev-2	440.030	Retail Revenue	\$581,900,531			Rev-2		\$581,900,531	100.0000%	-\$70,302,689	\$511,597,842		
Rev-3	0.000	Excess Facilities Charges	\$0			Rev-3		\$0	100.0000%	\$1,589,162	\$1,589,162		
Rev-4	447.000	Sales for Resale - On System	\$0			Rev-4		\$0	0.0000%	\$0	\$0		
Rev-5	447.800	Sales for Resale - Off System	\$92,833,890			Rev-5		\$92,833,890	88.0100%	-\$57,375,574	\$24,327,533		
Rev-6		TOTAL RETAIL RATE REVENUE	\$674,734,421					\$674,734,421		-\$126,089,101	\$537,514,537		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	448.000	Interdepartment Sales	\$832,760			Rev-8		\$832,760	100.0000%	\$306,242	\$1,139,002		
Rev-9	450.000	Forfeited Discounts	\$1,803,413			Rev-9		\$1,803,413	100.0000%	-\$303,972	\$1,499,441		
Rev-10	451.000	Reconnect/Misc.	\$84,980			Rev-10		\$84,980	100.0000%	-\$2,070	\$82,910		
Rev-11	454.000	Rent	\$1,112,043			Rev-11		\$1,112,043	100.0000%	-\$28,095	\$1,083,948		
Rev-12	456.030	Other Electric Revenue	\$360,863			Rev-12		\$360,863	89.1453%	\$1,572,302	\$1,893,994		
Rev-13	456.090	Plum Point Transmission	\$37,320			Rev-13		\$37,320	88.4300%	-\$210,162	-\$177,160		
Rev-14	456.210	REC Revenue	\$5,987,452			Rev-14		\$5,987,452	100.0000%	\$0	\$5,987,452		
Rev-15	456.200	Other Transmission Revenue	\$1,226,933			Rev-15		\$1,226,933	88.4300%	\$45,578	\$1,130,555		
Rev-16	456.271	Insurance - PTC Replacement	\$4,923,365			Rev-16		\$4,923,365	0.0000%	\$0	\$0		
Rev-17	456.250	Misc Revenue - Wind	-\$14,323,051			Rev-17		-\$14,323,051	88.4300%	\$7,705,078	-\$4,960,796		
Rev-18	457.000	Other Electric - Transmission	\$1,685,383			Rev-18		\$1,685,383	88.4300%	-\$1,221,595	\$268,789		
Rev-19	457.000	Other Elec - Transmission	\$89,357			Rev-19		\$89,357	0.0000%	\$0	\$0		
Rev-20	457.000	Other Elec - Trans	\$11,852,214			Rev-20		\$11,852,214	88.4300%	\$0	\$10,480,913		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$15,673,032					\$15,673,032		\$7,863,306	\$18,429,048		
Rev-22		TOTAL OPERATING REVENUES	\$690,407,453					\$690,407,453		-\$118,225,795	\$555,943,585		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	411.800	Emission Allowances	\$6	\$0	\$6	E-4	\$0	\$6	88.4300%	\$0	\$5	\$0	\$5
5	500.000	Operation Supervision & Engineering	\$790,048	\$346,020	\$444,028	E-5	\$207,389	\$997,437	88.4300%	\$0	\$882,034	\$428,638	\$453,396
6	501.000	Fuel	\$5,820,753	\$0	\$5,820,753	E-6	-\$5,792,042	\$28,711	88.0100%	\$0	\$25,268	\$50,865	-\$25,597
7	501.002	MO Fuel Adj Current Period	-\$34,468,600	\$0	-\$34,468,600	E-7	\$34,468,600	\$0	100.0000%	\$0	\$0	\$0	\$0
8	501.003	MO Fuel Adj Recovery	\$60,279,425	\$0	\$60,279,425	E-8	-\$60,279,452	-\$27	100.0000%	\$0	-\$27	\$0	-\$27
9	501.042	Fuel - Coal	\$20,995,897	\$0	\$20,995,897	E-9	\$0	\$20,995,897	88.0100%	\$0	\$18,478,489	\$0	\$18,478,489
10	501.045	Fuel - Oil	\$1,736,907	\$0	\$1,736,907	E-10	\$0	\$1,736,907	88.0100%	\$0	\$1,528,652	\$0	\$1,528,652
11	501.100	Fuel - MO Only	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	501.400	Ops Labor-Fuel Handling	\$170,523	\$144,427	\$26,096	E-12	-\$19,953	\$150,570	88.0100%	\$0	\$132,516	\$127,110	\$5,406
13	501.401	Ops Mtls-Fuel Handling	\$219,710	\$0	\$219,710	E-13	\$0	\$219,710	88.0100%	\$0	\$193,367	\$0	\$193,367
14	501.604	Fuel Administration - Riverton	\$1,110	\$0	\$1,110	E-14	\$0	\$1,110	88.0100%	\$0	\$977	\$0	\$977
15	501.605	Fuel Administration Plum Point	\$128,901	\$0	\$128,901	E-15	\$0	\$128,901	88.0100%	\$0	\$113,446	\$0	\$113,446
16	502.000	Steam Expenses	\$1,343,386	\$153,026	\$1,190,360	E-16	\$281,030	\$1,624,416	88.0100%	\$0	\$1,429,649	\$188,572	\$1,241,077
17	505.000	Electric Expenses	\$474,782	\$154,314	\$320,468	E-17	\$59,624	\$534,406	88.4300%	\$0	\$472,575	\$191,159	\$281,416
18	506.000	Misc. Steam Power Expense	\$1,188,660	\$83,528	\$1,105,132	E-18	\$217,545	\$1,406,205	88.4300%	\$0	\$1,243,507	\$103,472	\$1,140,035
19	507.000	Rents	\$61,066	\$0	\$61,066	E-19	-\$34,629	\$26,437	88.4300%	\$0	\$23,378	\$0	\$23,378
20	509.052	REC Emission Allowance	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,742,574	\$881,315	\$57,861,259		-\$30,891,888	\$27,850,686		\$0	\$24,523,836	\$1,089,816	\$23,434,020
22		TOTAL STEAM POWER GENERATION	\$58,742,574	\$881,315	\$57,861,259		-\$30,891,888	\$27,850,686		\$0	\$24,523,836	\$1,089,816	\$23,434,020

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
23		ELECTRIC MAINTENANCE EXPENSE											
24	510.000	Maint. Supervision	\$786,242	\$76,763	\$709,479	E-24	\$101,464	\$887,706	88.0100%	\$0	\$781,270	\$94,594	\$686,676
25	511.000	Maintenance of Structures	\$639,063	\$0	\$639,063	E-25	\$36,536	\$675,599	88.4300%	\$0	\$597,432	\$0	\$597,432
26	512.000	Maintenance of Boiler Plant	\$2,562,256	\$48,784	\$2,513,472	E-26	\$130,695	\$2,692,951	88.0100%	\$0	\$2,370,066	\$60,116	\$2,309,950
27	513.000	Maintenance of Electric Plant	\$370,448	\$40,022	\$330,426	E-27	\$218,831	\$589,279	88.0100%	\$0	\$518,624	\$49,318	\$469,306
28	514.000	Maintenance of Misc. Steam Plant	\$76,212	\$19,302	\$56,910	E-28	\$35,225	\$111,437	88.4300%	\$0	\$98,544	\$23,911	\$74,633
29		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$4,434,221	\$184,871	\$4,249,350		\$522,751	\$4,956,972		\$0	\$4,365,936	\$227,939	\$4,137,997
30		NUCLEAR POWER GENERATION											
31		OPERATION - NUCLEAR											
32		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		MAINTENANCE - NP											
34		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		HYDRAULIC POWER GENERATION											
37		OPERATION - HP											
38	535.000	Operation Superv/Engin. Hydro	\$49,067	\$36,859	\$12,208	E-38	\$10,335	\$59,402	88.4300%	\$0	\$52,529	\$45,660	\$6,869
39	537.000	Hydraulic Expenses	\$306,195	\$14,764	\$291,431	E-39	-\$89,165	\$217,030	88.4300%	\$0	\$191,920	\$18,106	\$173,814
40	538.000	Electric Expense Hydro	\$96,095	\$52,403	\$43,692	E-40	\$31,998	\$128,093	88.4300%	\$0	\$113,272	\$64,344	\$48,928
41	539.000	Misc. Hydraulic Power Gen. Expenses	\$301,346	\$81,081	\$220,265	E-41	\$18,526	\$319,872	88.4300%	\$0	\$282,862	\$99,883	\$182,979
42		TOTAL OPERATION - HP	\$752,703	\$185,107	\$567,596		-\$28,306	\$724,397		\$0	\$640,583	\$227,993	\$412,590
43		MAINTENANCE - HP											
44	541.000	Maintenance Superv. & Engineering - HP	\$39,992	\$33,276	\$6,716	E-44	\$9,895	\$49,887	88.4300%	\$0	\$44,115	\$41,221	\$2,894
45	542.000	Maintenance of Structures - Maint. HP	\$34,331	\$28,122	\$6,209	E-45	\$16,113	\$50,444	88.4300%	\$0	\$44,608	\$34,747	\$9,861
46	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$141,399	\$66,722	\$74,677	E-46	\$5,594	\$146,993	88.4300%	\$0	\$129,986	\$82,188	\$47,798
47	544.000	Maintenance of Electric Plant - HP	\$72,058	\$58,428	\$13,630	E-47	\$32,186	\$104,244	88.4300%	\$0	\$92,183	\$71,420	\$20,763
48	545.000	Maint. of Misc. Hydraulic Plant - HP	\$127,835	\$87,254	\$40,581	E-48	\$39,900	\$167,735	88.4300%	\$0	\$148,328	\$107,387	\$40,941
49		TOTAL MAINTENANCE - HP	\$415,615	\$273,802	\$141,813		\$103,688	\$519,303		\$0	\$459,220	\$336,963	\$122,257
50		TOTAL HYDRAULIC POWER GENERATION	\$1,168,318	\$458,909	\$709,409		\$75,382	\$1,243,700		\$0	\$1,099,803	\$564,956	\$534,847
51		OTHER POWER GENERATION											
52		OPERATION - OP											
53	546.011	Conv & Seminars	\$10,923	\$3,536	\$7,387	E-53	-\$459	\$10,464	88.4300%	\$0	\$9,253	\$3,127	\$6,126
54	546.000	Operation Superv. & Engineering - OP	\$2,379,439	\$1,638,616	\$740,823	E-54	\$992,327	\$3,371,766	88.4300%	\$0	\$2,981,652	\$2,094,826	\$886,826
55	546.200	Wind O&M	\$0	\$0	\$0	E-55	-\$272,941	-\$272,941	100.0000%	\$0	-\$272,941	\$0	-\$272,941
56	546.999	Wind Ops to Eliminate	\$3,020,906	\$0	\$3,020,906	E-56	\$0	\$3,020,906	88.4300%	\$0	\$2,671,387	\$0	\$2,671,387
57	547.200	Fuel - Operation OP	\$104,361,460	\$15,076	\$104,346,384	E-57	-\$17,476,566	\$86,884,894	88.0100%	\$0	\$76,467,395	\$18,578	\$76,448,817
58	547.600	Fuel - Operation OP - Partial Allocation	\$17,800	\$0	\$17,800	E-58	-\$2,082	\$15,718	88.0100%	\$0	\$13,833	\$0	\$13,833
59	547.300	MO/KS Deriv Unrecov Fuel Exp	-\$26,691	\$0	-\$26,691	E-59	\$0	-\$26,691	88.0100%	\$0	-\$23,491	\$0	-\$23,491
60	547.301	NonFAS133 Deriv (Gain)/Loss	\$523,200	\$0	\$523,200	E-60	\$0	\$523,200	88.0100%	\$0	\$460,468	\$0	\$460,468
61	548.000	Generation Expenses	\$5,212,513	\$2,981,700	\$2,230,813	E-61	-\$6,654	\$5,205,859	88.4300%	\$190,986	\$4,794,528	\$3,402,870	\$1,391,658
62	548.300	Exp Solar	\$40,930	\$9,464	\$31,466	E-62	-\$2,278	\$38,652	100.0000%	\$0	\$38,652	\$9,464	\$29,188
63	549.000	Misc. Other Power Generation Expense	\$256,468	\$173,743	\$82,725	E-63	-\$631,160	-\$374,692	88.4300%	\$0	-\$331,340	\$207,321	-\$538,661

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64	549.169	Riverton OprTrk MO ER2016-0023	\$157,116	\$0	\$157,116	E-64	\$0	\$157,116	100.0000%	-\$157,116	\$0	\$0	\$0
65	549.120	Exp of Misc Other Power	\$1,055,773	\$0	\$1,055,773	E-65	\$82,480	\$1,138,253	88.4300%	\$0	\$1,006,557	\$0	\$1,006,557
66	549.200	Environmental Waste Disposal & Misc	\$292,890	\$0	\$292,890	E-66	-\$25,184	\$267,706	88.4300%	\$0	\$236,732	\$0	\$236,732
67	549.316	Wind - Exp External Fees	\$20,566	\$0	\$20,566	E-67	\$0	\$20,566	88.4300%	\$0	\$18,187	\$0	\$18,187
68		TOTAL OPERATION - OP	\$117,323,293	\$4,822,135	\$112,501,158		-\$17,342,517	\$99,980,776		\$33,870	\$88,070,872	\$5,736,186	\$82,334,686
69		MAINTANENCE - OP											
70	551.000	Maint. Superv. & Engineering - Prod Comb.	\$1,353,893	\$1,140,124	\$213,769	E-70	\$635,144	\$1,989,037	88.4300%	\$0	\$1,758,905	\$1,411,592	\$347,313
71	552.000	Maintenance of Structures - Prod Comb. Turbo	\$671,239	\$72,586	\$598,653	E-71	-\$46,175	\$625,064	88.4300%	\$0	\$552,744	\$82,305	\$470,439
72	553.100	Maint. of Generating & Electric Plant - Prod	\$570,700	\$582,445	-\$11,745	E-72	\$5,280,345	\$5,851,045	88.4300%	\$0	\$5,174,080	\$745,468	\$4,428,612
73	553.169	Riverton MtcTrk MO ER2014-0351	\$1,414,047	\$0	\$1,414,047	E-73	\$0	\$1,414,047	100.0000%	-\$1,414,047	\$0	\$0	\$0
74	553.233	Maintenance Solar	\$68,609	\$12,537	\$56,072	E-74	\$931	\$69,540	88.4300%	\$0	\$61,494	\$11,086	\$50,408
75	553.200	Maint Of Gen & Elect Eq-Other, H2O, Turbine	\$925,310	\$314,687	\$610,623	E-75	-\$29,873	\$895,437	88.4300%	\$0	\$791,835	\$278,278	\$513,557
76	553.300	O&M Service Fee - Vestas	\$10,183,644	\$117,390	\$10,066,254	E-76	\$0	\$10,183,644	88.4300%	-\$851,176	\$8,154,220	\$103,808	\$8,050,412
77	553.301	Other Service Fees, EMSA, OMA, AMA	\$1,226,933	\$0	\$1,226,933	E-77	\$0	\$1,226,933	88.4300%	\$27,151	\$1,112,128	\$0	\$1,112,128
78	553.310	Landowner Rent Crop Damage - Wind	\$39,187	\$0	\$39,187	E-78	\$0	\$39,187	88.4300%	\$0	\$34,653	\$0	\$34,653
79	553.320	Neosho Ridge Wind Outage	-\$758,041	\$0	-\$758,041	E-79	-\$13,629	-\$771,670	88.4300%	\$670,335	-\$12,053	\$0	-\$12,053
80	553.999	Wind Mtce to eliminate	\$5,998,776	\$0	\$5,998,776	E-80	\$0	\$5,998,776	88.4300%	\$18,427	\$5,323,145	\$0	\$5,323,145
81	554.000	Maint. of Misc. Other Power Generation Plant - Prod	\$1,446,456	\$882,836	\$563,620	E-81	\$391,222	\$1,837,678	88.4300%	\$0	\$1,625,059	\$1,047,937	\$577,122
82		TOTAL MAINTANENCE - OP	\$23,140,753	\$3,122,605	\$20,018,148		\$6,217,965	\$29,358,718		-\$1,549,310	\$24,576,210	\$3,680,474	\$20,895,736
83		TOTAL OTHER POWER GENERATION	\$140,464,046	\$7,944,740	\$132,519,306		-\$11,124,552	\$129,339,494		-\$1,515,440	\$112,647,082	\$9,416,660	\$103,230,422
84		OTHER POWER SUPPLY EXPENSES											
85	555.000	Purchased Power (Energy Only)	\$11,674,263	\$0	\$11,674,263	E-85	-\$7,047,599	\$4,626,664	88.0100%	\$0	\$4,071,927	\$0	\$4,071,927
86	555.430	Direct Purchases	\$36,214,079	\$0	\$36,214,079	E-86	-\$211,199	\$36,002,880	88.0100%	\$0	\$31,686,135	\$0	\$31,686,135
87	555.502	Wind Hedge Stub Period (Gain)/Loss	-\$14,323,051	\$0	-\$14,323,051	E-87	\$0	-\$14,323,051	88.4300%	\$0	-\$12,665,874	\$0	-\$12,665,874
88	555.800	DA Other & Asset Energy Purchase	\$40,354,311	\$0	\$40,354,311	E-88	\$0	\$40,354,311	88.0100%	\$0	\$35,515,829	\$0	\$35,515,829
89	555.900	RT Asset Energy Purchase, RT Cost, Auction Revenue Rights	-\$26,978,934	\$0	-\$26,978,934	E-89	\$0	-\$26,978,934	88.0100%	\$0	-\$23,744,160	\$0	-\$23,744,160
90	556.000	System Control & Load Dispatching	\$4,296,994	\$1,814,186	\$2,482,808	E-90	\$454,904	\$4,751,898	88.4300%	\$0	\$4,202,104	\$2,219,037	\$1,983,067
91	557.000	Other Expense - Power Supply	\$528,639	\$0	\$528,639	E-91	\$10,906	\$539,545	88.4300%	\$0	\$477,120	\$0	\$477,120
92		TOTAL OTHER POWER SUPPLY EXPENSES	\$51,766,301	\$1,814,186	\$49,952,115		-\$6,792,988	\$44,973,313		\$0	\$39,543,081	\$2,219,037	\$37,324,044
93		TOTAL POWER PRODUCTION EXPENSES	\$256,575,460	\$11,284,021	\$245,291,439		-\$48,211,295	\$208,364,165		-\$1,515,440	\$182,179,738	\$13,518,408	\$168,661,330
94		TRANSMISSION EXPENSES											
95		OPERATION - TRANSMISSION EXP.											
96	560.000	Operation Superv. and Engin.	\$992,688	\$367,121	\$625,567	E-96	\$89,148	\$1,081,836	88.4300%	\$0	\$956,668	\$448,329	\$508,339
97	561.000	Transmission Expense	\$570,637	\$487,668	\$82,969	E-97	\$102,953	\$673,590	88.4300%	\$0	\$595,655	\$574,083	\$21,572
98	562.000	Station Expenses	\$739,251	\$110,423	\$628,828	E-98	\$27,966	\$767,217	88.4300%	\$0	\$678,450	\$118,141	\$560,309
99	563.000	Overhead Line Expenses	\$45,478	\$29,387	\$16,091	E-99	\$1,857	\$47,335	88.4300%	\$0	\$41,859	\$28,564	\$13,295
100	565.420	OK SPPTC Adjustment	\$22,306	\$0	\$22,306	E-100	\$0	\$22,306	0.0000%	\$0	\$0	\$0	\$0
101	565.414	SPP Fixed Chg - Native Load	\$25,711,672	\$0	\$25,711,672	E-101	-\$1,305,515	\$24,406,157	88.4300%	\$0	\$21,582,365	\$0	\$21,582,365
102	565.400	SPP Variable Charges - Native Load	\$6,551,648	\$0	\$6,551,648	E-102	\$0	\$6,551,648	88.4300%	\$0	\$5,793,622	\$0	\$5,793,622
103	566.000	Misc. Transmission Expenses	\$38,421	\$30,249	\$8,172	E-103	\$7,349	\$45,770	88.4300%	\$0	\$40,475	\$36,940	\$3,535
104	567.000	Rents - Transmission	\$175	\$0	\$175	E-104	\$0	\$175	88.4300%	\$0	\$155	\$0	\$155
105		TOTAL OPERATION - TRANSMISSION EXP.	\$34,672,276	\$1,024,848	\$33,647,428		-\$1,076,242	\$33,596,034		\$0	\$29,689,249	\$1,206,057	\$28,483,192

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
106		MAINTENANCE - TRANSMISSION EXP.											
107	568.000	Maint. Supervision & Engineering - TE	\$113,464	\$78,900	\$34,564	E-107	\$19,159	\$132,623	88.4300%	\$0	\$117,278	\$96,352	\$20,926
108	569.000	Maintenance of Structures - TE	\$11,226	-\$24	\$11,250	E-108	-\$6	\$11,220	88.4300%	\$0	\$9,922	-\$29	\$9,951
109	570.000	Maintenance of Station Equipment - TE	\$1,658,312	\$940,664	\$717,648	E-109	\$184,724	\$1,843,036	88.4300%	\$0	\$1,629,797	\$1,088,159	\$541,638
110	571.000	Maintenance of Overhead Lines - TE	\$2,642,610	\$72,551	\$2,570,059	E-110	\$13,313	\$2,655,923	88.4300%	\$0	\$2,348,632	\$82,627	\$2,266,005
111	575.000	IM Market Facilitation, Monito	\$1,548,518	\$0	\$1,548,518	E-111	\$0	\$1,548,518	88.4300%	\$0	\$1,369,354	\$0	\$1,369,354
112		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$5,974,130	\$1,092,091	\$4,882,039		\$217,190	\$6,191,320		\$0	\$5,474,983	\$1,267,109	\$4,207,874
113		TOTAL TRANSMISSION EXPENSES	\$40,646,406	\$2,116,939	\$38,529,467		-\$859,052	\$39,787,354		\$0	\$35,164,232	\$2,473,166	\$32,691,066
114		DISTRIBUTION EXPENSES											
115		OPERATION - DIST. EXPENSES											
116	580.000	Operation Supervision & Engineering - DE	\$1,249,612	\$660,193	\$589,419	E-116	\$165,304	\$1,414,916	86.0368%	\$0	\$1,217,348	\$788,921	\$428,427
117	582.000	Station Expenses - DE	\$158,257	\$126,679	\$31,578	E-117	\$11,533	\$169,790	86.0368%	\$0	\$146,081	\$124,309	\$21,772
118	583.000	Overhead Line Expenses - DE	\$1,051,755	\$479,799	\$571,956	E-118	\$92,075	\$1,143,830	86.0368%	\$0	\$984,114	\$535,022	\$449,092
119	584.000	Underground Line Expenses - DE	\$1,061,623	\$104,192	\$957,431	E-119	\$18,138	\$1,079,761	86.0368%	\$0	\$928,991	\$113,735	\$815,256
120	585.000	Street Lighting & Signal System Expenses - DE	\$153	-\$43	\$196	E-120	-\$11	\$142	86.0368%	\$0	\$122	-\$52	\$174
121	586.000	Meters - DE	\$2,139,542	\$1,380,376	\$759,166	E-121	\$267,596	\$2,407,138	86.0368%	\$0	\$2,071,025	\$1,543,012	\$528,013
122	587.000	Customer Install - DE	\$112,742	\$512,379	-\$399,637	E-122	\$73,146	\$185,888	86.0368%	\$0	\$159,932	\$493,370	-\$333,438
123	588.000	Miscellaneous - DE	\$1,538,663	\$277,399	\$1,261,264	E-123	\$61,006	\$1,599,669	86.0368%	\$0	\$1,376,304	\$319,851	\$1,056,453
124	589.000	Rents - DE	\$1,545	\$0	\$1,545	E-124	\$0	\$1,545	86.0368%	\$0	\$1,329	\$0	\$1,329
125		TOTAL OPERATION - DIST. EXPENSES	\$7,313,892	\$3,540,974	\$3,772,918		\$688,787	\$8,002,679		\$0	\$6,885,246	\$3,918,168	\$2,967,078
126		MAINTENANCE - DISTRIB. EXPENSES											
127	590.000	Distrb. Maintenance Supervision & Engin.	\$146,186	\$109,717	\$36,469	E-127	\$27,871	\$174,057	86.0368%	\$0	\$149,753	\$131,418	\$18,335
128	591.000	Distrb. Maintenance of Structures	\$111,234	\$32,556	\$78,678	E-128	\$7,077	\$118,311	86.0368%	\$0	\$101,791	\$37,410	\$64,381
129	592.000	Distrb. Maintenance of Station Equipment	\$1,579,514	\$790,228	\$789,286	E-129	\$161,850	\$1,741,364	86.0368%	\$0	\$1,498,214	\$894,911	\$603,303
130	593.000	Distrb. Maintenance of Overhead Lines	\$5,227,669	\$1,956,535	\$3,271,134	E-130	\$299,889	\$5,527,558	86.0368%	\$0	\$4,755,734	\$1,983,867	\$2,771,867
131	593.158	Distrb. Maintenance of OH Lines - Chemical	\$867,033	\$0	\$867,033	E-131	\$0	\$867,033	86.0368%	\$0	\$745,967	\$0	\$745,967
132	593.258	Distrb. Maintenance of OH Lines - Side Trim	\$114,579	\$0	\$114,579	E-132	\$0	\$114,579	86.0368%	\$0	\$98,580	\$0	\$98,580
133	593.458	Hydro-Ax Tree Trimming 12 Kv	\$793,795	\$0	\$793,795	E-133	\$0	\$793,795	86.0368%	\$0	\$682,956	\$0	\$682,956
134	593.500	OH Dist Line Maintenance & Misc.	\$3,199,361	\$0	\$3,199,361	E-134	-\$70,615	\$3,128,746	86.0368%	\$0	\$2,691,873	\$0	\$2,691,873
135	593.599	Amortization-Ice Storm Expense	\$24,325	\$0	\$24,325	E-135	\$0	\$24,325	0.0000%	\$0	\$0	\$0	\$0
136	593.658	Dozer-Tree Trim 12kv	\$1,998	\$0	\$1,998	E-136	\$0	\$1,998	86.0368%	\$0	\$1,719	\$0	\$1,719
137	593.740	TGR Tree Trimming-Distribution	\$483,814	\$0	\$483,814	E-137	\$0	\$483,814	86.0368%	\$0	\$416,258	\$0	\$416,258
138	593.900	OH Dist Line Maint Reliability, Inspec.	\$2,724,714	\$0	\$2,724,714	E-138	-\$3,022	\$2,721,692	86.0368%	\$0	\$2,341,657	\$0	\$2,341,657
139	594.000	Distrb. Maintenance of Underground Line	\$1,005,506	\$409,122	\$596,384	E-139	\$55,754	\$1,061,260	86.0368%	\$0	\$913,075	\$426,053	\$487,022
140	595.000	Line Distrb. Maintenance of Line Transformers Maintenance	\$67,282	\$33,011	\$34,271	E-140	\$8,205	\$75,487	86.0368%	\$0	\$64,947	\$39,300	\$25,647
141	596.000	Distrb. Maintenance of St Lights/Signal	\$359,577	\$196,062	\$163,515	E-141	\$43,671	\$403,248	86.0368%	\$0	\$346,941	\$226,692	\$120,249
142	597.000	Distrb. Maintenance of Meters	\$186,383	\$135,813	\$50,570	E-142	\$32,522	\$218,905	86.0368%	\$0	\$188,339	\$160,047	\$28,292
143	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$203,653	\$103,381	\$100,272	E-143	\$23,481	\$227,134	86.0368%	\$0	\$195,419	\$120,135	\$75,284
144		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,096,623	\$3,766,425	\$13,330,198		\$586,683	\$17,683,306		\$0	\$15,193,223	\$4,019,833	\$11,173,390
145		TOTAL DISTRIBUTION EXPENSES	\$24,410,515	\$7,307,399	\$17,103,116		\$1,275,470	\$25,685,985		\$0	\$22,078,469	\$7,938,001	\$14,140,468
146		CUSTOMER ACCOUNTS EXPENSE											
147	901.000	Supervision - CAE	\$168,636	\$94,595	\$74,041	E-147	\$25,128	\$193,764	89.1453%	\$0	\$172,732	\$118,378	\$54,354
148	902.000	Meter Reading Expenses - CAE	\$454,610	\$318,142	\$136,468	E-148	\$80,842	\$535,452	89.1453%	\$0	\$477,330	\$393,155	\$84,175
149	903.000	Customer Records & Collection Expenses - CAE	\$5,883,377	\$3,534,902	\$2,348,475	E-149	\$1,046,352	\$6,929,729	89.1453%	-\$2,800	\$6,174,727	\$4,360,008	\$1,814,719
150	904.000	Uncollectible Accts - CAE	\$1,479,459	\$0	\$1,479,459	E-150	\$687,564	\$2,167,023	89.1453%	\$0	\$1,931,799	\$0	\$1,931,799

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
151	905.000	Misc. Customer Accounts Expense	\$448,102	\$3,232	\$444,870	E-151	\$49,441	\$497,543	89.1453%	\$0	\$443,536	\$3,569	\$439,967
152		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,434,184	\$3,950,871	\$4,483,313		\$1,889,327	\$10,323,511		-\$2,800	\$9,200,124	\$4,875,110	\$4,325,014
153		CUSTOMER SERVICE & INFO. EXP.											
154	907.000	Supervision - CSIE	\$15,407	\$22,975	-\$7,568	E-154	\$6,103	\$21,510	89.1453%	\$0	\$19,175	\$28,751	-\$9,576
155	908.043	Customer Assistance Expenses - CSIE	\$242,254	\$244,307	-\$2,053	E-155	\$430,617	\$672,871	89.1453%	\$0	\$599,833	\$631,751	-\$31,918
156	908.044	LIPP AMORT MO Only	\$63,134	\$0	\$63,134	E-156	\$0	\$63,134	100.0000%	-\$104,918	-\$41,784	\$0	-\$41,784
157	908.100	Retail Indut. Cust. Assistance - Retail	\$1,208,813	\$927,360	\$281,453	E-157	-\$128,551	\$1,080,262	89.1453%	\$0	\$963,003	\$826,698	\$136,305
158	908.103	Cust Prog Collab	\$810,462	\$0	\$810,462	E-158	\$0	\$810,462	100.0000%	\$0	\$810,462	\$0	\$810,462
159	908.115	Solar Rebate Amortization	\$1,624,861	\$0	\$1,624,861	E-159	\$0	\$1,624,861	100.0000%	-\$1,624,861	\$0	\$0	\$0
160	908.116	Low Income Weather ER-2014-0351	\$250,000	\$0	\$250,000	E-160	\$0	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
161	908.127	EDE Crit Need Prg ER-2021-0312	\$66,667	\$0	\$66,667	E-161	\$0	\$66,667	100.0000%	\$83,333	\$150,000	\$0	\$150,000
162	908.117	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-162	\$0	\$620,055	100.0000%	-\$620,055	\$0	\$0	\$0
163	908.120	Energy Efficiency Cost Recovery & Wholesale Cust. Assist.	\$247,264	\$0	\$247,264	E-163	\$0	\$247,264	0.0000%	\$0	\$0	\$0	\$0
164	909.100	E.D. Advertising	\$692	\$0	\$692	E-164	\$0	\$692	89.1453%	\$0	\$617	\$0	\$617
165	909.200	Informational & Instructional Advertising Expense	\$198,756	\$0	\$198,756	E-165	\$0	\$198,756	89.1453%	-\$67,127	\$110,055	\$0	\$110,055
166	910.000	Misc. Customer Service & Informational Expense	\$19,662	\$0	\$19,662	E-166	\$0	\$19,662	89.1453%	\$0	\$17,528	\$0	\$17,528
167		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,368,027	\$1,194,642	\$4,173,385		\$308,169	\$5,676,196		-\$2,333,628	\$2,878,889	\$1,487,200	\$1,391,689
168		SALES EXPENSES											
169	912.000	Demonstrating & Selling Expenses - SE	\$48,274	\$20,047	\$28,227	E-169	\$5,073	\$53,347	89.1453%	\$0	\$47,557	\$25,117	\$22,440
170	916.000	Misc. Sales Expenses - SE	\$0	\$0	\$0	E-170	\$0	\$0	89.1453%	\$0	\$0	\$0	\$0
171		TOTAL SALES EXPENSES	\$48,274	\$20,047	\$28,227		\$5,073	\$53,347		\$0	\$47,557	\$25,117	\$22,440
172		ADMIN. & GENERAL EXPENSES											
173		OPERATION- ADMIN. & GENERAL EXP.											
174	920.100	Administrative & General Salaries	\$363,889	\$313,480	\$50,409	E-174	-\$351,864	\$12,025	87.4890%	\$0	\$10,521	\$274,261	-\$263,740
175	920.114	LUC BS Labor Alloc-Wind Ops	\$32,312	\$27,367	\$4,945	E-175	-\$3,781	\$28,531	87.4890%	\$0	\$24,961	\$23,943	\$1,018
176	920.201	Mgmt & Admin - Salaries-Acct	\$2,055	\$0	\$2,055	E-176	\$0	\$2,055	87.4890%	\$0	\$1,798	\$0	\$1,798
177	920.301	Mgmt & Admin - Field Safety Ad	\$163,811	\$146,689	\$17,122	E-177	-\$20,265	\$143,546	87.4890%	\$0	\$125,587	\$128,337	-\$2,750
178	920.400	LABS Labor	\$1,750,532	\$1,578,402	\$172,130	E-178	\$218,063	\$1,968,595	87.4890%	\$0	\$1,722,304	\$1,380,928	\$341,376
179	920.414	LABS BS Labor Allocs-Wind	\$30,922	\$26,190	\$4,732	E-179	-\$3,618	\$27,304	87.4890%	\$0	\$23,888	\$22,913	\$975
180	920.500	LABS CAN CS Labor Allocs	\$2,320,553	\$1,578,402	\$742,151	E-180	-\$286,495	\$2,034,058	87.4890%	\$0	\$1,779,577	\$1,380,928	\$398,649
181	920.514	LABS CS Labor Allocs - Wind	\$4,393	\$26,190	-\$21,797	E-181	-\$514	\$3,879	87.4890%	\$0	\$3,393	\$22,913	-\$19,520
182	920.600	Mgmt & Admin-General Services	\$149,237	\$129,811	\$19,426	E-182	-\$17,922	\$131,315	87.4890%	\$0	\$114,886	\$113,570	\$1,316
183	920.700	Fuel & Purc Power Forecasting	\$365,047	\$307,715	\$57,332	E-183	-\$42,512	\$322,535	87.4890%	\$0	\$282,183	\$269,217	\$12,966
184	920.810	Central OC Labor Allocs	\$3,776,696	\$3,271,956	\$504,740	E-184	\$3,738,371	\$7,515,067	87.4890%	-\$849,757	\$5,725,100	\$5,737,787	-\$12,687
185	920.814	LUSC Central Labor - Wind Ops	\$6,824	\$5,779	\$1,045	E-185	\$798	\$7,622	87.4890%	\$0	\$6,668	\$5,056	\$1,612
186	920.881	MO Renewable Energy Std Labor	\$56,846	\$49,613	\$7,233	E-186	\$5,530	\$62,376	100.0000%	\$0	\$62,376	\$49,613	\$12,763
187	920.882	Admin. & General Salary	\$16,677	\$4,120	\$12,557	E-187	-\$569	\$16,108	87.4890%	\$0	\$14,093	\$3,605	\$10,488
188	920.910	LIB Corp US Labor	\$305,867	\$278,081	\$27,786	E-188	-\$38,418	\$267,449	87.4890%	\$0	\$233,988	\$243,290	-\$9,302
189	920.883	KS Renewable Energy Std Labor	\$1,762	\$1,517	\$245	E-189	-\$188	\$1,574	0.0000%	\$0	\$0	\$0	\$0
190	921.018	Covid Office Exp OK	\$14,922	\$0	\$14,922	E-190	\$0	\$14,922	0.0000%	\$0	\$0	\$0	\$0
191	921.100	LUC Other Allocs	\$139,983	\$0	\$139,983	E-191	-\$10,000	\$129,983	87.4890%	\$0	\$113,721	\$0	\$113,721
192	921.114	LUC Dir Other Alloc-Wind Ops	\$1,846	\$0	\$1,846	E-192	-\$3,780	-\$1,934	87.4890%	\$0	-\$1,692	\$0	-\$1,692
193	921.200	Mgmt & Admin-Accounting	\$68,774	\$0	\$68,774	E-193	\$0	\$68,774	87.4890%	\$0	\$60,170	\$0	\$60,170
194	921.300	Mgmt & Admin - Exp - Field Staff	\$53,940	\$0	\$53,940	E-194	\$0	\$53,940	87.4890%	\$0	\$47,192	\$0	\$47,192
195	921.400	Software Maintenance	\$2,053,425	\$0	\$2,053,425	E-195	\$1,308,017	\$3,361,442	87.4890%	\$0	\$2,940,892	\$0	\$2,940,892
196	921.414	LABS Other Allocs - Wind	\$983	\$0	\$983	E-196	\$0	\$983	87.4890%	\$0	\$860	\$0	\$860
197	921.500	LABS CAN CS Other Allocs, Misc	\$1,830,193	\$0	\$1,830,193	E-197	-\$100	\$1,830,093	87.4890%	\$0	\$1,601,130	\$0	\$1,601,130

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
198	921.600	Janitorial Service - Expenses, Mgmt, Misc	\$245,687	\$0	\$245,687	E-198	-\$10	\$245,677	87.4890%	\$0	\$214,940	\$0	\$214,940
199	921.700	Forecasting - Other Expenses	\$186,162	\$0	\$186,162	E-199	-\$300	\$185,862	87.4890%	\$0	\$162,609	\$0	\$162,609
200	921.800	Central Other Allocs	\$517,520	\$0	\$517,520	E-200	\$0	\$517,520	87.4890%	\$0	\$452,773	\$0	\$452,773
201	921.880	A&G Expenses Iatan	\$1,320,077	\$0	\$1,320,077	E-201	-\$451,171	\$868,906	87.4890%	\$0	\$760,197	\$0	\$760,197
202	921.999	Wind A&G to Eliminate	\$3,517,595	\$0	\$3,517,595	E-202	\$0	\$3,517,595	87.4890%	-\$394,725	\$2,682,784	\$0	\$2,682,784
203	922.000	Administrative Expenses Transferred - Credit	-\$16,931,864	-\$2,262,199	-\$14,669,665	E-203	-\$1,107,872	-\$18,039,736	87.4890%	\$0	-\$15,782,785	-\$2,776,830	-\$13,005,955
204	923.000	Outside Services Employed	\$33,680,681	\$111,724	\$33,568,957	E-204	\$29,272	\$33,709,953	87.4890%	-\$4,332,427	\$25,160,074	\$136,860	\$25,023,214
205	924.000	Property Insurance	\$3,570,658	\$0	\$3,570,658	E-205	\$785,213	\$4,355,871	87.4890%	\$0	\$3,810,908	\$0	\$3,810,908
206	925.000	Injuries and Damages	\$1,897,506	\$0	\$1,897,506	E-206	\$2,777,242	\$4,674,748	87.4890%	\$0	\$4,089,890	\$0	\$4,089,890
207	926.000	Employee Pensions and Benefits	\$7,720,729	\$63,257	\$7,657,472	E-207	\$872,619	\$8,593,348	87.4890%	-\$5,966,655	\$1,551,580	\$824,159	\$727,421
208	926.328	FAS106 HC - Elec/Gas (GAAP)	\$12,261,167	\$0	\$12,261,167	E-208	\$0	\$12,261,167	87.4890%	-\$8,543,213	\$2,183,959	\$0	\$2,183,959
209	927.000	Franchise Requirements	\$1,116	\$0	\$1,116	E-209	\$0	\$1,116	87.4890%	\$0	\$976	\$0	\$976
210	928.000	Regulatory Commission Expenses	\$3,433,709	\$0	\$3,433,709	E-210	\$0	\$3,433,709	100.0000%	-\$1,120,279	\$2,313,430	\$0	\$2,313,430
211	929.000	Duplicate Charges - Credit	-\$270,346	\$0	-\$270,346	E-211	\$0	-\$270,346	87.4890%	\$0	-\$236,523	\$0	-\$236,523
212	930.000	General Advertising Expense	\$607,901	\$0	\$607,901	E-212	-\$196,153	\$411,748	87.4890%	-\$15,904	\$344,330	\$0	\$344,330
213	931.000	Admin & General - Rents	\$0	\$0	\$0	E-213	\$0	\$0	87.4890%	\$0	\$0	\$0	\$0
214		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$65,269,787	\$5,658,094	\$59,611,693		\$7,199,593	\$72,469,380		-\$21,222,960	\$42,602,738	\$7,840,550	\$34,762,188
215		MAINT., ADMIN. & GENERAL EXP.											
216	935.000	Maintenance of General Plant	\$559,354	\$135,899	\$423,455	E-216	\$34,066	\$593,420	87.4890%	\$0	\$519,177	\$164,416	\$354,761
217		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$559,354	\$135,899	\$423,455		\$34,066	\$593,420		\$0	\$519,177	\$164,416	\$354,761
218		TOTAL ADMIN. & GENERAL EXPENSES	\$65,829,141	\$5,793,993	\$60,035,148		\$7,233,659	\$73,062,800		-\$21,222,960	\$43,121,915	\$8,004,966	\$35,116,949
219		INTEREST ON CUSTOMER DEPOSITS											
220	431.100	Customer Deposit Interest	\$1,187,407	\$0	\$1,187,407	E-220	\$154,276	\$1,341,683	100.0000%	\$0	\$1,341,683	\$0	\$1,341,683
221		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,187,407	\$0	\$1,187,407		\$154,276	\$1,341,683		\$0	\$1,341,683	\$0	\$1,341,683
222		DEPRECIATION EXPENSE											
223	403.000	Depreciation Expense, Dep. Exp.	\$117,721,600	See note (1)	See note (1)	E-223	See note (1)	\$117,721,600	88.4300%	\$11,543,275	\$115,644,486	See note (1)	See note (1)
224		TOTAL DEPRECIATION EXPENSE	\$117,721,600	\$0	\$0		\$0	\$117,721,600		\$11,543,275	\$115,644,486	\$0	\$0
225		AMORTIZATION EXPENSE											
226	403.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-226	\$0	\$0	100.0000%	\$5,997,163	\$5,997,163	\$0	\$5,997,163
227	403.003	MO Iatan 1 Amort O&M ER-2010-0130	\$84,729	\$0	\$84,729	E-227	\$0	\$84,729	100.0000%	\$84,729	\$169,458	\$0	\$169,458
228	403.009	MO Iatan II Amort O&M ER-2011-0004	\$44,828	\$0	\$44,828	E-228	\$0	\$44,828	100.0000%	\$44,828	\$89,656	\$0	\$89,656
229	403.011	MO PlmPt Amort O&M ER-2011-0004	\$1,987	\$0	\$1,987	E-229	\$0	\$1,987	100.0000%	\$1,987	\$3,974	\$0	\$3,974
230	403.012	Amort of 5-22-11 tornado- MO only	\$201,258	\$0	\$201,258	E-230	\$0	\$201,258	100.0000%	\$0	\$201,258	\$0	\$201,258
231	403.014	MO Stub Period TCJA ER-2019-0374	-\$2,345,691	\$0	-\$2,345,691	E-231	\$3,128,149	\$782,458	100.0000%	\$0	\$782,458	\$0	\$782,458
232	403.018	ARO RgAsst Amt-MO ER-2021-0312	\$1,133,275	\$0	\$1,133,275	E-232	-\$3,009,459	-\$1,876,184	100.0000%	\$0	-\$1,876,184	\$0	-\$1,876,184
233	404.000	Amortization of Electric Plant	\$7,601,269	\$0	\$7,601,269	E-233	\$9,475,443	\$17,076,712	87.5040%	\$0	\$14,942,806	\$0	\$14,942,806
234	404.001	Asbury Amortization Expense	\$215,838	\$0	\$215,838	E-234	\$0	\$215,838	100.0000%	-\$1,418,761	-\$1,202,923	\$0	-\$1,202,923
235	404.003	Amort Exp-Wind EDE	\$367,453	\$0	\$367,453	E-235	\$1,091,326	\$1,458,779	87.0000%	\$0	\$1,269,138	\$0	\$1,269,138
236	407.332	Asbury Retirement - Other	\$14,789,877	\$0	\$14,789,877	E-236	\$0	\$14,789,877	100.0000%	\$0	\$14,789,877	\$0	\$14,789,877
237	407.450	Property Tax Tracker Revenue	-\$5,233,740	\$0	-\$5,233,740	E-237	\$0	-\$5,233,740	100.0000%	\$5,233,740	\$0	\$0	\$0
238	407.491	Tax Reform Amort AR	-\$658,345	\$0	-\$658,345	E-238	\$0	-\$658,345	0.0000%	\$0	\$0	\$0	\$0
239	407.999	Non Jurisdictional	-\$2,035,100	\$0	-\$2,035,100	E-239	\$0	-\$2,035,100	0.0000%	\$0	\$0	\$0	\$0
240	403.013	Depreciation Exp (PISA)	-\$8,246,019	\$0	-\$8,246,019	E-240	\$8,246,019	\$0	100.0000%	\$0	\$0	\$0	\$0
241	403.017	PISA Deferred Depr Amort	\$183,332	\$0	\$183,332	E-241	\$0	\$183,332	100.0000%	\$0	\$183,332	\$0	\$183,332
242	404.002	PISA Amort	-\$2,318,083	\$0	-\$2,318,083	E-242	\$2,318,083	\$0	100.0000%	\$0	\$0	\$0	\$0
243	404.005	Amortization of PISA Deferred Am	\$9,702	\$0	\$9,702	E-243	\$8,115,794	\$8,125,496	100.0000%	\$0	\$8,125,496	\$0	\$8,125,496
244	421.034	PISA Equity Return Amort	\$0	\$0	\$0	E-244	\$274,876	\$274,876	100.0000%	\$0	\$274,876	\$0	\$274,876

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245	431.209	PISA Carry Cost Amort	\$0	\$0	\$0	E-245	\$161,958	\$161,958	100.0000%	\$0	\$161,958	\$0	\$161,958
246		TOTAL AMORTIZATION EXPENSE	\$3,796,570	\$0	\$3,796,570		\$29,802,189	\$33,598,759		\$9,943,686	\$43,912,343	\$0	\$43,912,343
247		OTHER OPERATING EXPENSES											
248	408.000	Payroll Taxes Contra Account	-\$62,056	\$0	-\$62,056	E-248	\$615,978	\$553,922	56.8604%	\$0	\$314,963	\$350,248	-\$35,285
249	408.141	Payroll Tax - FICA	\$2,283,805	\$0	\$2,283,805	E-249	\$0	\$2,283,805	56.8604%	\$0	\$1,298,581	\$0	\$1,298,581
250	408.144	Payroll Tax - IATAN	\$143,317	\$0	\$143,317	E-250	\$0	\$143,317	56.8604%	\$0	\$81,491	\$0	\$81,491
251	408.511	Payroll Tax - Fed Unemployment	\$13,600	\$0	\$13,600	E-251	\$0	\$13,600	56.8604%	\$0	\$7,733	\$0	\$7,733
252	408.512	Payroll Tax - State Unemployment	\$7,436	\$0	\$7,436	E-252	\$0	\$7,436	56.8604%	\$0	\$4,228	\$0	\$4,228
253	408.610	Property Tax - Electric Gas	\$28,485,886	\$0	\$28,485,886	E-253	\$0	\$28,485,886	86.5049%	\$1,208,643	\$25,850,330	\$0	\$25,850,330
254	408.611	Property Tax Tracker	\$232,841	\$0	\$232,841	E-254	\$0	\$232,841	86.5049%	-\$232,841	-\$31,422	\$0	-\$31,422
255	408.640	Property Taxes - Wind	\$4,721,014	\$0	\$4,721,014	E-255	\$0	\$4,721,014	86.5049%	\$87,148	\$4,171,056	\$0	\$4,171,056
256	408.910	Other Taxes- "Escorp" Franchise Tax	\$25,800	\$0	\$25,800	E-256	\$0	\$25,800	0.0000%	\$0	\$0	\$0	\$0
257	408.930	Other Taxes- City Tax or Fee	\$12,358,180	\$0	\$12,358,180	E-257	\$0	\$12,358,180	0.0000%	-\$11,321,145	-\$11,321,145	\$0	-\$11,321,145
258		TOTAL OTHER OPERATING EXPENSES	\$48,209,823	\$0	\$48,209,823		\$615,978	\$48,825,801		-\$10,258,195	\$20,375,815	\$350,248	\$20,025,567
259		TOTAL OPERATING EXPENSE	\$572,227,407	\$31,667,912	\$422,837,895		-\$7,786,206	\$564,441,201		-\$13,846,062	\$475,945,251	\$38,672,216	\$321,628,549
260		NET INCOME BEFORE TAXES	\$118,180,046					\$125,966,252		-\$104,379,733	\$79,998,334		
261		INCOME TAXES											
262	409.100	Current Income Taxes	-\$1,638,287	See note (1)	See note (1)	E-262	See note (1)	-\$1,638,287	93.5604%	\$7,830,619	\$6,297,831	See note (1)	See note (1)
263		TOTAL INCOME TAXES	-\$1,638,287					-\$1,638,287		\$7,830,619	\$6,297,831		
264		DEFERRED INCOME TAXES											
265	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$25,665,669	See note (1)	See note (1)	E-265	See note (1)	\$25,665,669	86.5049%	-\$21,675,442	\$526,619	See note (1)	See note (1)
266	411.000	Amortization of Deferred ITC	\$0			E-266		\$0	100.0000%	-\$322,922	-\$322,922		
267	0.000	Amortization of EADIT	\$0			E-267		\$0	100.0000%	-\$1,773,691	-\$1,773,691		
268		TOTAL DEFERRED INCOME TAXES	\$25,665,669					\$25,665,669		-\$23,772,055	-\$1,569,994		
269		NET OPERATING INCOME	\$94,152,664					\$101,938,870		-\$88,438,297	\$75,270,497		

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

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Rev-2	Retail Revenue	440.030	\$0	\$0	\$0	\$0	-\$70,302,689	-\$70,302,689
	1. To Adjust Test Year Retail Rate Revenues (Marek,Cox)		\$0	\$0		\$0	-\$2,724,817	
	2. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$68	
	3. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$257,800	
	4. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$321,263	
	5. To Adj to Dec 19 Data Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$376,913	
	6. To adj to Dec 19 Data Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$247,971	
	7. To adj to Dec 19 Data Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$682,758	
	8. To adj to Dec 19 Data Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$169,795	
	9. To adj to Dec 19 Data Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$135,440	
	10. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$28,494	
	11. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$386	
	12. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$257,280	
	13. To adjust EDR Rider Retail Rate Revenues-Large General (Tevie)		\$0	\$0		\$0	-\$24,231	
	14. To adjust EDR Rider Retail Rate Revenues-Small Primary (Tevie)		\$0	\$0		\$0	-\$136,183	
	15. To adjust EDR Rider Retail Rate Revenues-Large Power (Tevie)		\$0	\$0		\$0	-\$1,607,165	
	16. To adjust for Community Solar Grid Charge Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$25,484	
	17. To adjust for Community Solar Grid Charge Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$292	
	18. To adjust for Community Solar Grid Charge Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$28,668	
	19. To adjust for Customer Growth Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,766,529	
	20. To adjust for Customer Growth Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$412,991	
	21. To adjust for Customer Growth Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$527,772	
	22. To adjust for Customer Growth Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$453,846	
	23. To adjust for Manual Adjustments Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,578,602	
	24. To adjust for Manual Adjustments Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$1,266,248	

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	25. To adjust for Manual Adjustments Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$8,865,827	
	26. To adjust for Manual Adjustments Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$275,596	
	27. To adjust for Manual Adjustments Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	\$1,070,719	
	28. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Residential (Cox)		\$0	\$0		\$0	-\$1,263,124	
	29. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-General (Cox)		\$0	\$0		\$0	\$181,736	
	30. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Large General (Cox)		\$0	\$0		\$0	-\$8,120,251	
	31. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Small Primary (Cox)		\$0	\$0		\$0	-\$256,102	
	32. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Large Power (Gonzales)		\$0	\$0		\$0	-\$2,502,936	
	33. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting MS (Poudel)		\$0	\$0		\$0	-\$228	
	34. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting LS (Poudel)		\$0	\$0		\$0	-\$3,080	
	35. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting PL (Poudel)		\$0	\$0		\$0	-\$114,024	
	36. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting SPL (Poudel)		\$0	\$0		\$0	-\$68,133	
	37. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Transmission (Jennings)		\$0	\$0		\$0	\$27,058	
	38. To adjust Weather Norm & Days Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$218,911	
	39. To adjust Weather Norm & Days Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$1,312,340	
	40. To adjust Weather Norm & Days Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$123,670	
	41. To adjust Weatherization Adjuststment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,763,372	
	42. To include EECR Adjustment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	-\$486,484	
	43. To include EECR Adjustment Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$119,530	
	44. To include EECR Adjustment Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$281,466	
	45. To include EECR Adjustment Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$19,977	
	46. To include EECR Adjustment Retail Rate Revenues-Large Power (Gonzles)		\$0	\$0		\$0	-\$77,312	
	47. To include MEEIA Adjustment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	-\$123,579	
	48. To include MEEIA Adjustment Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$211,081	
	49. To include MEEIA Adjustment Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$186,187	
	50. To include MEEIA Adjustment Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$56,982	

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	51. To include MEEIA Adjustment Retail Rate Revenues- Large Power (Gonzales)		\$0	\$0		\$0	-\$72,124	
	52. To remove Franchise Fee Revenues (Marek)		\$0	\$0		\$0	-\$11,321,242	
	53. To remove Unbilled Revenues (Marek)		\$0	\$0		\$0	\$3,043,488	
	54. To remove FAC Revenues (Marek)		\$0	\$0		\$0	-\$60,279,425	
	55. To remove MEEIA revenues (Marek)		\$0	\$0		\$0	-\$3,314,624	
	56. To adjust Test Year to GL (Marek)		\$0	\$0		\$0	\$832,765	
Rev-3	Excess Facilities Charges		\$0	\$0	\$0	\$0	\$1,589,162	\$1,589,162
	To adjust excess facilities charges (Jennings)		\$0	\$0		\$0	\$1,589,162	
Rev-5	Sales for Resale - Off System	447.800	\$0	\$0	\$0	\$0	-\$57,375,574	-\$57,375,574
	1. To annualize SPP IM Sales (Nieto)		\$0	\$0		\$0	-\$57,375,574	
Rev-8	Interdepartment Sales	448.000	\$0	\$0	\$0	\$0	\$306,242	\$306,242
	1. To adopt Empire's correcting entries related to invoices paid by wind farms (Giacone) A/C 548.125		\$0	\$0		\$0	\$215,974	
	2. To remove FAC Revenues (Marek)		\$0	\$0		\$0	-\$100,718	
	3. To adopt Empire's correcting entries related to invoices paid by wind farms (Giacone) A/C 548.125		\$0	\$0		\$0	\$190,986	
Rev-9	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	-\$303,972	-\$303,972
	1. To adjust Forfeited Discounts at 5-year average (Marek)		\$0	\$0		\$0	-\$303,972	
Rev-10	Reconnect/Misc.	451.000	\$0	\$0	\$0	\$0	-\$2,070	-\$2,070
	1. To adjust Reconnect Charges at 3-year average (Marek)		\$0	\$0		\$0	-\$2,070	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$28,095	-\$28,095
	1. To adjust Rent at 5-year average (Marek)		\$0	\$0		\$0	-\$28,095	
Rev-12	Other Electric Revenue	456.030	\$0	\$0	\$0	\$0	\$1,572,302	\$1,572,302
	1. To normalize Other Electric Revenue at 3-year average (Marek)		\$0	\$0		\$0	-\$4,621	
	2. To adjust REC Revenues - Wind		\$0	\$0		\$0	\$1,576,923	
Rev-13	Plum Point Transmission	456.090	\$0	\$0	\$0	\$0	-\$210,162	-\$210,162
	1. To normalize Plum Point Transmission at 3-year average (Marek)		\$0	\$0		\$0	\$1,037	
	2. To eliminate depreciation cleared to other O&M accounts (Marek)		\$0	\$0		\$0	-\$211,199	
Rev-15	Other Transmission Revenue	456.200	\$0	\$0	\$0	\$0	\$45,578	\$45,578
	1. To adjust wind farm EMSA service revenue based on annual escalator stated in contract (Giacone) offsets 553301		\$0	\$0		\$0	\$4,977	

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	2. To adjust wind farm OMA service revenue based on annual escalator stated in contract (Giacone) offsets 553302 : A/C 456.201		\$0	\$0		\$0	\$17,252	
	3. To adjust wind farm AMA service revenue based on annual escalator stated in contract (Giacone) offsets 553306 : A/C 456.205		\$0	\$0		\$0	\$4,922	
	4. To adjust wind farm transmission easement revenue based on escalator stated in contract (Giacone) A/C 456.209		\$0	\$0		\$0	\$18,427	
Rev-17	Misc Revenue - Wind	456.250	\$0	\$0	\$0	\$0	\$7,705,078	\$7,705,078
	1. To normalize PAYGO revenues at 95% of last known 2024 MO energy ratio ("MER") allocated amount of PAYGO payments and discontinue PAYGO revenue tracker (Giacone)		\$0	\$0		\$0	\$7,705,078	
Rev-18	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$1,221,595	-\$1,221,595
	1. To normalize SPP transmission revenues.		\$0	\$0		\$0	\$1,602,614	
	2. To remove Missouri non-jurisdictional SPP transmission revenue.		\$0	\$0		\$0	-\$2,824,209	
E-5	Operation Supervision & Engineering	500.000	\$138,700	\$68,689	\$207,389	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,100		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$43,761		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$566		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$377		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10,640		\$0	\$0	
	6. To adjust payroll for 09/30/2024 (Smith)		\$138,700	\$0		\$0	\$0	
	7. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$127,133		\$0	\$0	
E-6	Fuel	501.000	\$57,795	-\$5,849,837	-\$5,792,042	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Smith)		\$57,795	\$0		\$0	\$0	
	2. To annualize fuel expenses. (Nieto)		\$0	-\$4,822,474		\$0	\$0	
	3. To annualize SPP IM expenses (Ancillary & Other).		\$0	-\$1,027,363		\$0	\$0	
E-7	MO Fuel Adj Current Period	501.002	\$0	\$34,468,600	\$34,468,600	\$0	\$0	\$0
	1. To remove FAC Test Year amount (Nieto)		\$0	\$34,468,600		\$0	\$0	
E-8	MO Fuel Adj Recovery	501.003	\$0	-\$60,279,452	-\$60,279,452	\$0	\$0	\$0
	1. To remove FAC Test Year amount (Nieto)		\$0	-\$60,279,452		\$0	\$0	
E-12	Ops Labor-Fuel Handling	501.400	\$0	-\$19,953	-\$19,953	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$19,953		\$0	\$0	
E-16	Steam Expenses	502.000	\$61,236	\$219,794	\$281,030	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$21,141		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$61,236	\$0		\$0	\$0	

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	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$198,653		\$0	\$0	
E-17	Electric Expenses	505.000	\$61,856	-\$2,232	\$59,624	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$21,319		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$61,856	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$19,087		\$0	\$0	
E-18	Misc. Steam Power Expense	506.000	\$33,482	\$184,063	\$217,545	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$11,540		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$33,482	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$195,603		\$0	\$0	
E-19	Rents	507.000	\$0	-\$34,629	-\$34,629	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$34,629		\$0	\$0	
E-24	Maint. Supervision	510.000	\$30,718	\$70,746	\$101,464	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$10,605		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$30,718	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$81,351		\$0	\$0	
E-25	Maintenance of Structures	511.000	\$0	\$36,536	\$36,536	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$36,536		\$0	\$0	
E-26	Maintenance of Boiler Plant	512.000	\$19,522	\$111,173	\$130,695	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$11		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$49		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$6,679		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$19,522	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$117,912		\$0	\$0	
E-27	Maintenance of Electric Plant	513.000	\$16,015	\$202,816	\$218,831	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$5,529		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$16,015	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$208,345		\$0	\$0	
E-28	Maintenance of Misc. Steam Plant	514.000	\$7,737	\$27,488	\$35,225	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,667		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$7,737	\$0		\$0	\$0	

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	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$30,155		\$0	\$0	
E-38	Operation Superv/Engin. Hydro	535.000	\$14,775	-\$4,440	\$10,335	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$35		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$5,057		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$14,775	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$652		\$0	\$0	
E-39	Hydraulic Expenses	537.000	\$5,711	-\$94,876	-\$89,165	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$1,968		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$5,711	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$92,908		\$0	\$0	
E-40	Electric Expense Hydro	538.000	\$20,360	\$11,638	\$31,998	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,017		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$20,360	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$18,655		\$0	\$0	
E-41	Misc. Hydraulic Power Gen. Expenses	539.000	\$31,871	-\$13,345	\$18,526	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,309		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$6,675		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$35		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$31,871	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$2,326		\$0	\$0	
E-44	Maintenance Superv. & Engineering - HP	541.000	\$13,338	-\$3,443	\$9,895	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,597		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$13,338	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$1,154		\$0	\$0	
E-45	Maintenance of Structures - Maint. HP	542.000	\$11,171	\$4,942	\$16,113	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,687		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$1,162		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$11,171	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$8,791		\$0	\$0	
E-46	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$26,219	-\$20,625	\$5,594	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$9,037		\$0	\$0	

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	2. To adjust payroll for 09/30/2024 (Smith)		\$26,219	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$11,588		\$0	\$0	
E-47	Maintenance of Electric Plant - HP	544.000	\$22,336	\$9,850	\$32,186	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,698		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$22,336	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$17,548		\$0	\$0	
E-48	Maint. of Misc. Hydraulic Plant - HP	545.000	\$34,183	\$5,717	\$39,900	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$8,261		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$3,520		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$34,183	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$17,498		\$0	\$0	
E-53	Conv & Seminars	546.011	\$0	-\$459	-\$459	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	-\$6		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$453		\$0	\$0	
E-54	Operation Superv. & Engineering - OP	546.000	\$730,293	\$262,034	\$992,327	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$251,700		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$730,293	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$10,334		\$0	\$0	
E-55	Wind O&M	546.200	\$0	-\$272,941	-\$272,941	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 546.205		\$0	-\$20,525		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 546.207		\$0	-\$1,168		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$251,248		\$0	\$0	
E-57	Fuel - Operation OP	547.200	\$6,033	-\$17,482,599	-\$17,476,566	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Smith)		\$6,033	\$0		\$0	\$0	
	2. To annualize fuel expenses. (Nieto)		\$0	-\$17,482,599		\$0	\$0	
E-58	Fuel - Operation OP - Partial Allocation	547.600	\$0	-\$2,082	-\$2,082	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,082		\$0	\$0	
E-61	Generation Expenses	548.000	\$866,394	-\$873,048	-\$6,654	\$0	\$190,986	\$190,986
	1. To annualize American Water expense at State Line power plant. (Nieto)		\$0	-\$194,380		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 548.125		\$0	\$131		\$0	\$0	

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	3. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 548.301		\$0	\$19,137		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$297,365		\$0	\$0	
	5. To adopt Empire's correcting entries related to invoices paid by wind farms (Giacone) A/C 548.125		\$0	\$0		\$0	\$190,986	
	6. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$110		\$0	\$0	
	7. To adjust payroll for 09/30/2024 (Smith)		\$866,394	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$400,461		\$0	\$0	
E-62	Exp Solar	548.300	\$0	-\$2,278	-\$2,278	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 548.301		\$0	-\$1,132		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$1,146		\$0	\$0	
E-63	Misc. Other Power Generation Expense	549.000	\$60,703	-\$691,863	-\$631,160	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.025		\$0	\$8,190		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.046		\$0	-\$619		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$2,566		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$60,703	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$696,868		\$0	\$0	
E-64	Riverton OprTrk MO ER2016-0023	549.169	\$0	\$0	\$0	\$0	-\$157,116	-\$157,116
	1. To remove Riverton 12 tracker test year activity (Giacone)		\$0	\$0		\$0	-\$157,116	
E-65	Exp of Misc Other Power	549.120	\$0	\$82,480	\$82,480	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	\$96,879		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$13,790		\$0	\$0	
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$609		\$0	\$0	
E-66	Environmental Waste Disposal & Misc	549.200	\$0	-\$25,184	-\$25,184	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.222		\$0	-\$1,920		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.223		\$0	-\$18,699		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$4,565		\$0	\$0	
E-70	Maint. Superv. & Engineering - Prod Comb.	551.000	\$456,158	\$178,986	\$635,144	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 551.202		\$0	-\$194		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 551.225		\$0	-\$4,297		\$0	\$0	

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	3. To adjust STIP/SBP (Marek)		\$0	\$157,219		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$456,158	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$26,258		\$0	\$0	
E-71	Maintenance of Structures - Prod Comb. Turbo	552.000	\$20,488	-\$66,663	-\$46,175	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 552.121		\$0	-\$24,107		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$7,061		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$20,488	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$35,495		\$0	\$0	
E-72	Maint. of Generating & Electric Plant - Prod	553.100	\$260,558	\$5,019,787	\$5,280,345	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.160		\$0	\$1,340		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.161		\$0	-\$789		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.173		\$0	\$6,743		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$41,789		\$0	\$0	
	5. To adjust payroll for 09/30/2024 (Smith)		\$260,558	\$0		\$0	\$0	
	6. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$5,054,282		\$0	\$0	
E-73	Riverton MtcTrk MO ER2014-0351	553.169	\$0	\$0	\$0	\$0	-\$1,414,047	-\$1,414,047
	1. To remove Riverton 12 tracker test year activity (Giacone)		\$0	\$0		\$0	-\$1,414,047	
E-74	Maintenance Solar	553.233	\$0	\$931	\$931	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	\$2,473		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$1,542		\$0	\$0	
E-75	Maint Of Gen & Elect Eq-Other, H2O, Turbine	553.200	\$0	-\$29,873	-\$29,873	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.234		\$0	\$7,853		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$37,726		\$0	\$0	
E-76	O&M Service Fee - Vestas	553.300	\$0	\$0	\$0	\$0	-\$851,176	-\$851,176
	1. To annualize wind farm Vestas O&M service fee based on monthly GL average balance Jun24-Sep24 (Giacone) ; A/C 553.300		\$0	\$0		\$0	-\$851,176	
E-77	Other Service Fees, EMSA, OMA, AMA	553.301	\$0	\$0	\$0	\$0	\$27,151	\$27,151
	1. To adjust wind farm EMSA service fee based on annual escalator stated in contract (Giacone) offsets 456200		\$0	\$0		\$0	\$4,977	
	2. To adjust wind farm OMA service fee based on annual escalator stated in contract (Giacone) offsets 456201 ; A/C 553.302		\$0	\$0		\$0	\$17,252	

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	3. To adjust AMA service fee based on annual escalator stated in contract (Giacone) offsets 456205 : A/C 553.306		\$0	\$0		\$0	\$4,922	
E-79	Neosho Ridge Wind Outage	553.320	\$0	-\$13,629	-\$13,629	\$0	\$670,335	\$670,335
	1. To remove impact of Neosho Ridge wind outage by clearing test year balance (Giacone) A/C 553.320		\$0	\$0		\$0	\$670,335	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	-\$5,106		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$8,523		\$0	\$0	
E-80	Wind Mtce to eliminate	553.999	\$0	\$0	\$0	\$0	\$18,427	\$18,427
	1. To adjust wind mtce to include updated transmission easement expense based on escalator stated in contract (Giacone) offsets 456.209		\$0	\$0		\$0	\$18,427	
E-81	Maint. of Misc. Other Power Generation Plant - Prod	554.000	\$302,211	\$89,011	\$391,222	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.110		\$0	-\$12,402		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.131		\$0	\$2,781		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.234		\$0	\$5,583		\$0	\$0	
	4. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.235		\$0	\$1,014		\$0	\$0	
	5. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.236		\$0	-\$778		\$0	\$0	
	6. To adjust STIP/SBP (Marek)		\$0	-\$104,159		\$0	\$0	
	7. To adjust payroll for 09/30/2024 (Smith)		\$302,211	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$196,972		\$0	\$0	
E-85	Purchased Power (Energy Only)	555.000	\$0	-\$7,047,599	-\$7,047,599	\$0	\$0	\$0
	1. To annualize Purchased Power expenses - energy. (Nieto)		\$0	-\$22,316,406		\$0	\$0	
	2. To annualize Purchased Power expenses - demand. (Nieto)		\$0	\$12,672,023		\$0	\$0	
	3. To annualize Plum Point PPA O&M variable costs. (Nieto)		\$0	\$2,596,784		\$0	\$0	
E-86	Direct Purchases	555.430	\$0	-\$211,199	-\$211,199	\$0	\$0	\$0
	1. To eliminate depreciation cleared to other O&M accounts (Young)		\$0	-\$211,199		\$0	\$0	
E-90	System Control & Load Dispatching	556.000	\$695,185	-\$240,281	\$454,904	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$239,601		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$3,000		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$695,185	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$2,320		\$0	\$0	

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E-91	Other Expense - Power Supply	557.000	\$0	\$10,906	\$10,906	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$10,906		\$0	\$0	
E-96	Operation Superv. and Engin.	560.000	\$139,866	-\$50,718	\$89,148	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$50,719		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$139,866	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$1		\$0	\$0	
E-97	Transmission Expense	561.000	\$161,527	-\$58,574	\$102,953	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$58,574		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$161,527	\$0		\$0	\$0	
E-98	Station Expenses	562.000	\$23,175	\$4,791	\$27,966	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$8,404		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$23,175	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$13,195		\$0	\$0	
E-99	Overhead Line Expenses	563.000	\$2,914	-\$1,057	\$1,857	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$1,057		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$2,914	\$0		\$0	\$0	
E-101	SPP Fixed Chg - Native Load	565.414	\$0	-\$1,305,515	-\$1,305,515	\$0	\$0	\$0
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense increases. (Nieto)		\$0	\$324,260		\$0	\$0	
	2. To normalize SPP transmission expense.		\$0	-\$1,629,775		\$0	\$0	
E-103	Misc. Transmission Expenses	566.000	\$11,524	-\$4,175	\$7,349	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,179		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$11,524	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$4		\$0	\$0	
E-107	Maint. Supervision & Engineering - TE	568.000	\$30,059	-\$10,900	\$19,159	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$10,900		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$30,059	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Maintenance of Structures - TE	569.000	-\$9	\$3	-\$6	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$3		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		-\$9	\$0		\$0	\$0	

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E-109	Maintenance of Station Equipment - TE	570.000	\$289,867	-\$105,143	\$184,724	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$105,114		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$16		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$289,867	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	-\$13		\$0	\$0	
E-110	Maintenance of Overhead Lines - TE	571.000	\$20,887	-\$7,574	\$13,313	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,574		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$20,887	\$0		\$0	\$0	
E-116	Operation Supervision & Engineering - DE	580.000	\$256,765	-\$91,461	\$165,304	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$90,451		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$1,010		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$256,765	\$0		\$0	\$0	
E-117	Station Expenses - DE	582.000	\$17,805	-\$6,272	\$11,533	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$6,272		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$17,805	\$0		\$0	\$0	
E-118	Overhead Line Expenses - DE	583.000	\$142,054	-\$49,979	\$92,075	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$38,692		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$3,773		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$34		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$881		\$0	\$0	
	5. To adjust STIP/SBP (Marek)		\$0	-\$6,622		\$0	\$0	
	6. To adjust STIP/SBP (Marek)		\$0	-\$40		\$0	\$0	
	7. To adjust payroll for 09/30/2024 (Smith)		\$142,054	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$63		\$0	\$0	
E-119	Underground Line Expenses - DE	584.000	\$28,002	-\$9,864	\$18,138	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$9,864		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$28,002	\$0		\$0	\$0	
E-120	Street Lighting & Signal System Expenses - DE	585.000	-\$17	\$6	-\$11	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$6		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		-\$17	\$0		\$0	\$0	
E-121	Meters - DE	586.000	\$413,056	-\$145,460	\$267,596	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$145,507		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$413,056	\$0		\$0	\$0	

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	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$47		\$0	\$0	
E-122	Customer Install - DE	587.000	\$61,062	\$12,084	\$73,146	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$21,510		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$61,062	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$33,594		\$0	\$0	
E-123	Miscellaneous - DE	588.000	\$94,362	-\$33,356	\$61,006	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$33,241		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$115		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$94,362	\$0		\$0	\$0	
E-127	Distrb. Maintenance Supervision & Engin.	590.000	\$43,029	-\$15,158	\$27,871	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$15,158		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$43,029	\$0		\$0	\$0	
E-128	Distrb. Maintenance of Structures	591.000	\$10,925	-\$3,848	\$7,077	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,848		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$10,925	\$0		\$0	\$0	
E-129	Distrb. Maintenance of Station Equipment	592.000	\$249,921	-\$88,071	\$161,850	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$88,040		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$31		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$249,921	\$0		\$0	\$0	
E-130	Distrb. Maintenance of Overhead Lines	593.000	\$349,300	-\$49,411	\$299,889	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$49,411		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$349,300	\$0		\$0	\$0	
E-134	OH Dist Line Maintenance & Misc.	593.500	\$0	-\$70,615	-\$70,615	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$70,615		\$0	\$0	
E-138	OH Dist Line Maint Reliability, Inspec.	593.900	\$0	-\$3,022	-\$3,022	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$3,022		\$0	\$0	
E-139	Distrb. Maintenance of Underground Line	594.000	\$86,076	-\$30,322	\$55,754	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$30,322		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$86,076	\$0		\$0	\$0	
E-140	Line Distrb. Maintenance of Line Transformers Maintenance	595.000	\$12,667	-\$4,462	\$8,205	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,462		\$0	\$0	

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	2. To adjust payroll for 09/30/2024 (Smith)		\$12,667	\$0		\$0	\$0	
E-141	Distrb. Maintenance of St Lights/Signal	596.000	\$67,421	-\$23,750	\$43,671	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$23,750		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$67,421	\$0		\$0	\$0	
E-142	Distrb. Maintenance of Meters	597.000	\$50,208	-\$17,686	\$32,522	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$17,686		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$50,208	\$0		\$0	\$0	
E-143	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$36,251	-\$12,770	\$23,481	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$12,770		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$36,251	\$0		\$0	\$0	
E-147	Supervision - CAE	901.000	\$38,197	-\$13,069	\$25,128	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$13,069		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$38,197	\$0		\$0	\$0	
E-148	Meter Reading Expenses - CAE	902.000	\$122,885	-\$42,043	\$80,842	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$42,043		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$122,885	\$0		\$0	\$0	
E-149	Customer Records & Collection Expenses - CAE	903.000	\$1,355,999	-\$309,647	\$1,046,352	\$0	-\$2,800	-\$2,800
	1. To update customer payment fees. (Ferguson)		\$0	\$0		\$0	-\$2,800	
	2. To adjust Rating Agency Fees (Marek)		\$0	\$154,289		\$0	\$0	
	3. To normalize Rating Agency Fees (Marek)		\$0	-\$463,936		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$1,355,999	\$0		\$0	\$0	
E-150	Uncollectible Accts - CAE	904.000	\$0	\$687,564	\$687,564	\$0	\$0	\$0
	1. To adjust Bad Debt Expense (Marek)		\$0	\$687,564		\$0	\$0	
E-151	Misc. Customer Accounts Expense	905.000	\$772	\$48,669	\$49,441	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$48,933		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$264		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$772	\$0		\$0	\$0	
E-154	Supervision - CSIE	907.000	\$9,277	-\$3,174	\$6,103	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,174		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$9,277	\$0		\$0	\$0	
E-155	Customer Assistance Expenses - CSIE	908.043	\$464,369	-\$33,752	\$430,617	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$33,752		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$464,369	\$0		\$0	\$0	

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E-156	LIPP AMORT MO Only	908.044	\$0	\$0	\$0	\$0	-\$104,918	-\$104,918
	To adjust test year LIPP amortization. (Ferguson)		\$0	\$0		\$0	-\$104,918	
E-157	Retail Indut. Cust. Assistance - Retail	908.100	\$0	-\$128,551	-\$128,551	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$128,116		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$435		\$0	\$0	
E-159	Solar Rebate Amortization	908.115	\$0	\$0	\$0	\$0	-\$1,624,861	-\$1,624,861
	To move test year amount to account 403.000 "Solar Rebate Amortization" (Giacone)		\$0	\$0		\$0	-\$1,624,861	
E-161	EDE Crit Need Prg ER-2021-0312	908.127	\$0	\$0	\$0	\$0	\$83,333	\$83,333
	To adjust the test year ratepayer expense to match Commission ordered amount. (Ferguson)		\$0	\$0		\$0	\$83,333	
E-162	Solar Rebate Amortization ER-2016-0023	908.117	\$0	\$0	\$0	\$0	-\$620,055	-\$620,055
	To move test year amount to account 403.000 "Solar Rebate Amortization" (Giacone)		\$0	\$0		\$0	-\$620,055	
E-165	Informational & Instructional Advertising Expense	909.200	\$0	\$0	\$0	\$0	-\$67,127	-\$67,127
	1. To disallow Advertising Expense. (Ferguson)		\$0	\$0		\$0	-\$67,127	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Demonstrating & Selling Expenses - SE	912.000	\$8,128	-\$3,055	\$5,073	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,770		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$285		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$8,128	\$0		\$0	\$0	
E-174	Administrative & General Salaries	920.100	\$0	-\$351,864	-\$351,864	\$0	\$0	\$0
	1. To adjust LTIP (Marek)		\$0	-\$308,555		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$43,309		\$0	\$0	
E-175	LUC BS Labor Alloc-Wind Ops	920.114	\$0	-\$3,781	-\$3,781	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,781		\$0	\$0	
E-177	Mgmt & Admin - Field Safety Ad	920.301	\$0	-\$20,265	-\$20,265	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$20,265		\$0	\$0	
E-178	LABS Labor	920.400	\$0	\$218,063	\$218,063	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	\$218,063		\$0	\$0	
E-179	LABS BS Labor Allocs-Wind	920.414	\$0	-\$3,618	-\$3,618	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$3,618		\$0	\$0	

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E-180	LABS CAN CS Labor Allocs	920.500	\$0	-\$286,495	-\$286,495	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$286,495		\$0	\$0	
E-181	LABS CS Labor Allocs - Wind	920.514	\$0	-\$514	-\$514	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$514		\$0	\$0	
E-182	Mgmt & Admin-General Services	920.600	\$0	-\$17,922	-\$17,922	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$17,922		\$0	\$0	
E-183	Fuel & Purc Power Forecasting	920.700	\$0	-\$42,512	-\$42,512	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$42,512		\$0	\$0	
E-184	Central OC Labor Allocs	920.810	\$3,286,339	\$452,032	\$3,738,371	\$0	-\$849,757	-\$849,757
	1. To remove severance payments from the test year (Giacone)		\$0	\$0		\$0	-\$849,757	
	2. To adjust STIP/SBP (Marek)		\$0	\$452,032		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$3,286,339	\$0		\$0	\$0	
E-185	LUSC Central Labor - Wind Ops	920.814	\$0	\$798	\$798	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	\$798		\$0	\$0	
E-186	MO Renewable Energy Std Labor	920.881	\$0	\$5,530	\$5,530	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	\$5,530		\$0	\$0	
E-187	Admin. & General Salary	920.882	\$0	-\$569	-\$569	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$569		\$0	\$0	
E-188	LIB Corp US Labor	920.910	\$0	-\$38,418	-\$38,418	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$38,418		\$0	\$0	
E-189	KS Renewable Energy Std Labor	920.883	\$0	-\$188	-\$188	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$188		\$0	\$0	
E-191	LUC Other Allocs	921.100	\$0	-\$10,000	-\$10,000	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10,000		\$0	\$0	
E-192	LUC Dir Other Alloc-Wind Ops	921.114	\$0	-\$3,780	-\$3,780	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$3,780		\$0	\$0	
E-195	Software Maintenance	921.400	\$0	\$1,308,017	\$1,308,017	\$0	\$0	\$0
	1. To include Customer First O&M expense (Young)		\$0	\$1,308,017		\$0	\$0	
E-197	LABS CAN CS Other Allocs, Misc	921.500	\$0	-\$100	-\$100	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$100		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-198	Janitorial Service - Expenses, Mgmt, Misc	921.600	\$0	-\$10	-\$10	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10		\$0	\$0	
E-199	Forecasting - Other Expenses	921.700	\$0	-\$300	-\$300	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$300		\$0	\$0	
E-201	A&G Expenses latan	921.880	\$0	-\$451,171	-\$451,171	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$451,171		\$0	\$0	
E-202	Wind A&G to Eliminate	921.999	\$0	\$0	\$0	\$0	-\$394,725	-\$394,725
	1. To adjust wind insurance expense to reflect the premium expense on active policies through at least Oct24 (Giacone)		\$0	\$0		\$0	-\$394,725	
E-203	Administrative Expenses Transferred - Credit	922.000	-\$911,720	-\$196,152	-\$1,107,872	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$195,723		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		-\$911,720	-\$429		\$0	\$0	
E-204	Outside Services Employed	923.000	\$44,707	-\$15,435	\$29,272	\$0	-\$4,332,427	-\$4,332,427
	1. To remove certain allocated test year costs. (A. Niemeier)		\$0	\$0		\$0	-\$1,959,733	
	2. To restate test year based upon 2024 update period allocation factors. (A. Niemeier)		\$0	\$0		\$0	-\$2,372,694	
	3. To adjust STIP/SBP (Marek)		\$0	-\$15,435		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$44,707	\$0		\$0	\$0	
E-205	Property Insurance	924.000	\$0	\$785,213	\$785,213	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$785,213		\$0	\$0	
E-206	Injuries and Damages	925.000	\$0	\$2,777,242	\$2,777,242	\$0	\$0	\$0
	1. To normalize Injuries and Damages expense (Marek)		\$0	\$416,795		\$0	\$0	
	2. To annualize insurance expense (Marek)		\$0	\$2,106,068		\$0	\$0	
	3. To adjust Injuries and Damages expense (Marek)		\$0	\$254,379		\$0	\$0	
E-207	Employee Pensions and Benefits	926.000	\$878,757	-\$6,138	\$872,619	\$0	-\$5,966,655	-\$5,966,655
	1. To include pension expense (Young)		\$0	\$0		\$0	-\$6,702,717	
	2. To include SERP payments (Young)		\$0	\$0		\$0	\$736,062	
	3. To annualize insurance expense (Marek)		\$0	\$2,601		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$8,739		\$0	\$0	
	5. To adjust payroll for 09/30/2024 (Smith)		\$25,313	\$0		\$0	\$0	
	6. To adjust 401K for 09/30/2024 (Smith)		\$342,011	\$0		\$0	\$0	
	7. To adjust payroll benefits for 09/30/2024 (Smith)		\$511,433	\$0		\$0	\$0	
E-208	FAS106 HC - Elec/Gas (GAAP)	926.328	\$0	\$0	\$0	\$0	-\$8,543,213	-\$8,543,213

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	1. To include OPEB expense (Young)		\$0	\$0		\$0	-\$8,543,213	
E-210	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$1,120,279	-\$1,120,279
	1. Adjustment to annualize Rate Case Expense (Bailey)		\$0	\$0		\$0	-\$1,186,366	
	2. To remove test year PSC assessment (Bailey)		\$0	\$0		\$0	-\$1,505,750	
	3. To Include Cost/Benefit Analysis (Bailey)		\$0	\$0		\$0	\$65,500	
	4. To annualize MO PSC Assessment (Marek)		\$0	\$0		\$0	\$1,506,337	
E-212	General Advertising Expense	930.000	\$0	-\$196,153	-\$196,153	\$0	-\$15,904	-\$15,904
	1. To disallow Advertising Expense. (Ferguson)		\$0	\$0		\$0	-\$15,904	
	2. To annualize insurance expense (Marek)		\$0	\$366		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$196,519		\$0	\$0	
E-216	Maintenance of General Plant	935.000	\$52,029	-\$17,963	\$34,066	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$17,963		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$52,029	\$0		\$0	\$0	
E-220	Customer Deposit Interest	431.100	\$0	\$154,276	\$154,276	\$0	\$0	\$0
	1. To normalize customer deposits interest expense (Smith)		\$0	\$154,276		\$0	\$0	
E-223	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$11,543,275	\$11,543,275
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$11,543,275	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	DSM/Pre-MEEIA Amortization	403.000	\$0	\$0	\$0	\$0	\$5,997,163	\$5,997,163
	1. To adjust amortization expense for the customer demand program. (Bailey)		\$0	\$0		\$0	\$311,404	
	2. To move test year amount from 908.115 (Giacone)		\$0	\$0		\$0	\$1,624,861	
	3. To move test year amount from 908.117 (Giacone)		\$0	\$0		\$0	\$620,055	
	4. To amortize solar rebate regulatory assets from Case No. ER-2016-0023, ER-2019-0374 and ER-2021-0312 as 1 regulatory asset over 5 years (Giacone)		\$0	\$0		\$0	\$2,239,699	
	5. To amortize solar initiative costs for solar rebates paid 7/1/22-9/30/24 over 5 years (Giacone)		\$0	\$0		\$0	\$1,201,144	
E-227	MO Iatan 1 Amort O&M ER-2010-0130	403.003	\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying costs Iatan (Bailey)		\$0	\$0		\$0	\$84,729	
E-228	MO Iatan II Amort O&M ER-2011-0004	403.009	\$0	\$0	\$0	\$0	\$44,828	\$44,828
	No Adjustment		\$0	\$0		\$0	\$44,828	
E-229	MO PlmPt Amort O&M ER-2011-0004	403.011	\$0	\$0	\$0	\$0	\$1,987	\$1,987

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	1. Plum Pt Annual Amortization per Staff EMS Case No. ER-2012-0345 (Bailey)		\$0	\$0		\$0	\$1,987	
E-231	MO Stub Period TCJA ER-2019-0374	403.014	\$0	\$3,128,149	\$3,128,149	\$0	\$0	\$0
	To remove test year EADIT amortization (Young)		\$0	\$2,345,691		\$0	\$0	
	To amortize EADIT tracker		\$0	\$782,458		\$0	\$0	
E-232	ARO RgAsst Amt-MO ER-2021-0312	403.018	\$0	-\$3,009,459	-\$3,009,459	\$0	\$0	\$0
	1. To remove CIS amortization expense. (Young)		\$0	-\$3,009,459		\$0	\$0	
E-233	Amortization of Electric Plant	404.000	\$0	\$9,475,443	\$9,475,443	\$0	\$0	\$0
	1. To annualize Intangible Plant Amortization Expense (Young)		\$0	\$9,475,443		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-234	Asbury Amortization Expense	404.001	\$0	\$0	\$0	\$0	-\$1,418,761	-\$1,418,761
	1. To amortize over-securitization of Asbury Environmental Costs (Young)		\$0	\$0		\$0	-\$335,384	
	2. To amortize over-securitization of Asbury Decommissioning Costs (Young)		\$0	\$0		\$0	-\$1,083,377	
E-235	Amort Exp-Wind EDE	404.003	\$0	\$1,091,326	\$1,091,326	\$0	\$0	\$0
	1. To annualize Intangible Plant Amortization Expense (Young)		\$0	\$1,091,326		\$0	\$0	
E-237	Property Tax Tracker Revenue	407.450	\$0	\$0	\$0	\$0	\$5,233,740	\$5,233,740
	1. To clear test year balance (Giacone)		\$0	\$0		\$0	\$5,233,740	
E-240	Depreciation Exp (PISA)	403.013	\$0	\$8,246,019	\$8,246,019	\$0	\$0	\$0
	To adopt Empire EXP ADJ 5 to clear test year balance (Giacone)		\$0	\$8,246,019		\$0	\$0	
E-242	PISA Amort	404.002	\$0	\$2,318,083	\$2,318,083	\$0	\$0	\$0
	To adopt Empire EXP ADJ 5 to clear test year balance (Giacone)		\$0	\$2,318,083		\$0	\$0	
E-243	Amortization of PISA Deferred Am	404.005	\$0	\$8,115,794	\$8,115,794	\$0	\$0	\$0
	Yearly amortization of PISA Vintage 1 \$629,868 matches test year balances supported by the GL for 404.005, 403.017, 431.209, 421.034 ZERO Total (Giacone)		\$0	\$0		\$0	\$0	
	To include yearly amortization of PISA Vintage 2 as of 9/30/24 update period (Giacone) 404.005, 403.017, 431.209, 421.034		\$0	\$8,115,794		\$0	\$0	
E-244	PISA Equity Return Amort	421.034	\$0	\$274,876	\$274,876	\$0	\$0	\$0
	To include test year balance supported by the GL (Giacone)		\$0	\$274,876		\$0	\$0	
E-245	PISA Carry Cost Amort	431.209	\$0	\$161,958	\$161,958	\$0	\$0	\$0
	To include test year balance supported by the GL (Giacone)		\$0	\$161,958		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-248	Payroll Taxes Contra Account	408.000	\$615,978	\$0	\$615,978	\$0	\$0	\$0
	1. To adjust FICA Payroll taxes for 09/30/2024 (Smith)		\$615,978	\$0		\$0	\$0	
E-253	Property Tax - Electric Gas	408.610	\$0	\$0	\$0	\$0	\$1,208,643	\$1,208,643
	1. To adjust property tax expense to last known 2024 amount paid (Giacone)		\$0	\$0		\$0	\$1,208,643	
E-254	Property Tax Tracker	408.611	\$0	\$0	\$0	\$0	-\$232,841	-\$232,841
	1. To clear test year balance (Giacone)		\$0	\$0		\$0	-\$232,841	
E-255	Property Taxes - Wind	408.640	\$0	\$0	\$0	\$0	\$87,148	\$87,148
	1. To adjust wind property tax expense to last known 2024 amount paid (Giacone)		\$0	\$0		\$0	\$87,148	
E-257	Other Taxes- City Tax or Fee	408.930	\$0	\$0	\$0	\$0	-\$11,321,145	-\$11,321,145
	1. To remove Franchise Tax Expense (Marek)		\$0	\$0		\$0	-\$11,321,145	
E-262	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$7,830,619	\$7,830,619
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$7,830,619	
	No Adjustment		\$0	\$0		\$0	\$0	
E-265	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$21,675,442	-\$21,675,442
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$21,675,442	
	No Adjustment		\$0	\$0		\$0	\$0	
E-266	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$322,922	-\$322,922
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$322,922	
E-267	Amortization of EADIT		\$0	\$0	\$0	\$0	-\$1,773,691	-\$1,773,691
	1. To Annualize Amortization of EADIT		\$0	\$0		\$0	-\$1,773,691	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$118,225,795	-\$118,225,795
Total Operating & Maint. Expense			\$12,569,462	-\$20,355,668	-\$7,786,206	\$0	-\$29,787,498	-\$29,787,498

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.76% Return	E 7.02% Return	F 7.29% Return
1	TOTAL NET INCOME BEFORE TAXES		\$79,998,334	\$210,500,948	\$219,527,742	\$228,520,599
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$115,644,486	\$115,644,486	\$115,644,486	\$115,644,486
4	Non-Deductible Charges		\$128,657	\$128,657	\$128,657	\$128,657
5	Intangible Amortization		\$14,942,806	\$14,942,806	\$14,942,806	\$14,942,806
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$130,715,949	\$130,715,949	\$130,715,949	\$130,715,949
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.9790%	\$51,147,434	\$51,147,434	\$51,147,434	\$51,147,434
9	Tax Straight-Line Depreciation		\$128,378,329	\$128,378,329	\$128,378,329	\$128,378,329
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$179,525,763	\$179,525,763	\$179,525,763	\$179,525,763
11	NET TAXABLE INCOME		\$31,188,520	\$161,691,134	\$170,717,928	\$179,710,785
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$31,188,520	\$161,691,134	\$170,717,928	\$179,710,785
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,144,474	\$5,836,172	\$6,160,695	\$6,483,997
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$30,044,046	\$155,854,962	\$164,557,233	\$173,226,788
17	Federal Income Tax at the Rate of	21.00%	\$6,309,250	\$32,729,542	\$34,557,019	\$36,377,625
18	Subtract Federal Income Tax Credits					
19	Alternative Fuel Credit		\$544,326	\$544,326	\$544,326	\$544,326
20	General Business Credit		\$611,567	\$611,567	\$611,567	\$611,567
21	Production Tax Credit		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$5,153,357	\$31,573,649	\$33,401,126	\$35,221,732
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$31,188,520	\$161,691,134	\$170,717,928	\$179,710,785
25	Deduct Federal Income Tax at the Rate of	50.000%	\$2,576,679	\$15,786,825	\$16,700,563	\$17,610,866
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$28,611,841	\$145,904,309	\$154,017,365	\$162,099,919
28	Subtract Missouri Income Tax Credits					
29	MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$1,144,474	\$5,836,172	\$6,160,695	\$6,483,997
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$31,188,520	\$161,691,134	\$170,717,928	\$179,710,785
33	Deduct Federal Income Tax - City Inc. Tax		\$5,153,357	\$31,573,649	\$33,401,126	\$35,221,732
34	Deduct Missouri Income Tax - City Inc. Tax		\$1,144,474	\$5,836,172	\$6,160,695	\$6,483,997
35	City Taxable Income		\$24,890,689	\$124,281,313	\$131,156,107	\$138,005,056
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$5,153,357	\$31,573,649	\$33,401,126	\$35,221,732
41	State Income Tax		\$1,144,474	\$5,836,172	\$6,160,695	\$6,483,997
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$6,297,831	\$37,409,821	\$39,561,821	\$41,705,729
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$526,619	\$526,619	\$526,619	\$526,619
46	Amortization of Deferred ITC		-\$322,922	-\$322,922	-\$322,922	-\$322,922
47	Amortization of EADIT		-\$1,773,691	-\$1,773,691	-\$1,773,691	-\$1,773,691
48	TOTAL DEFERRED INCOME TAXES		-\$1,569,994	-\$1,569,994	-\$1,569,994	-\$1,569,994
49	TOTAL INCOME TAX		\$4,727,837	\$35,839,827	\$37,991,827	\$40,135,735

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 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$5,310	53.10%		4.779%	5.045%	5.310%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$4,690	46.90%	4.22%	1.979%	1.979%	1.979%
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	<u>\$10,000</u>	<u>100.00%</u>		<u>6.758%</u>	<u>7.024%</u>	<u>7.289%</u>
8	PreTax Cost of Capital				8.197%	8.546%	8.894%