



The Empire District Electric Company

A Liberty Utilities Company

Case No. ER-2019-0374

OPC Data Request – 1204

Data Request Received: 08/29/19

Request No. 1204

Date of Response: 09/18/19

Respondent: Sheri Richard

Submitted by: Amanda Conner

REQUEST:

Provide the total amount of the expenses of each and every Liberty Utilities Service Corp. employee who has any expense charged to any expense or asset account of The Empire District Electric Company for the period April 1, 2018, through the end of the true-up period in this case (January 31, 2020, unless otherwise ordered).

RESPONSE:

Depending on which payroll system Liberty Utilities Service Corp. (“LUSC”) employees utilize for time reporting will determine the method on how LUSC payroll expenses are recorded on The Empire District Electric Company’s general ledger.

For those LUSC employees who utilize the PeopleSoft time reporting system their time is recorded directly to Liberty-Empire’s general ledger. These amounts are reported in the attachment labeled: “OPC-DR-1204 Payroll Distribution”.

For all other LUSC employees who provide services to Liberty-Empire their payroll expenses are charged to Liberty-Empire via the LUSC monthly intercompany invoices. The monthly intercompany invoices for direct and indirect LUSC allocations have been provided in response to OPC Data Request 1205. A summary of these costs can be found in the attachment labeled: “OPC DR 1204 Summary of LUSC Billings to Empire.xls”.



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 Case No. ER-2019-0374
 OPC DR 1204

Summary LUSC Intercompany Billings to Empire

Period	Direct	Indirect
Apr-18	165,233.96	170,978.42
May-18	334,481.66	154,704.02
Jun-18	188,256.11	292,230.89
Jul-18	179,197.39	407,347.31
Aug-18	271,079.39	132,291.25
Sep-18	189,261.24	574,257.49
Oct-18	223,864.71	243,348.60
Nov-18	693,282.88	452,573.21
Dec-18	529,482.85	336,622.51
Jan-19	351,369.65	701,537.18
Feb-19	545,461.08	375,093.56
Mar-19	496,209.23	505,445.31
Total TY	4,167,180.15	4,346,429.74
Apr-19	379,474.83	476,230.91
May-19	443,542.42	421,490.70
Jun-19	545,863.57	705,125.74
Jul-19	415,081.66	490,351.96
Aug-19	399,605.11	305,996.20

**The Empire District Electric Company
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Payroll Capital & Expense Distribution
April 2017 - March 2019**

Case No. ER-2019-0374
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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
Cwip-Electric/Gas	107000	715,586.03	518,831.37	509,089.15	497,505.01	455,747.38
CWIP - SLCC	107002	56,001.11	12,234.44	554.71	2,812.50	5,088.71
Rwip Electric Plant	108200	150,640.86	147,811.34	141,048.11	172,056.78	122,288.62
RWIP - SLCC	108202	4,091.06	59.71	88.91	75.28	1.73
Maintenance Of Railroad	151058	681.01	513.82	767.71	1,043.92	617.56
Fuel Stock Expense - Coal	152057	7,067.56	3,691.33	4,667.23	3,937.47	6,591.57
Mgmnt & Admin - Stores	163001	8,892.24	6,806.40	6,806.40	6,806.40	6,806.40
Asbury Stores Expense	163081	1,704.55	784.00	895.82	1,018.35	770.50
Stores Control	163316	8,920.00	2,471.20	2,471.20	2,609.44	2,471.20
Stores Activities Regular Time	163327	59,992.31	37,459.61	36,376.72	36,215.16	37,394.95
Stores Overtime Hours	163330	4,994.19	5,758.06	4,085.17	3,937.58	4,869.67
Prelim Survey & Investgat Chgs	183000	30,956.25	22,022.22	38,076.44	43,161.86	35,237.59
Two Way Radio Expenses	184220	6,796.56	1,594.39	1,033.38	1,107.78	2,704.81
Pbx Switchboard	184242	2,957.67	1,964.42	1,965.35	1,964.42	1,958.35
Telephone Exp-Bld Serv	184243	5,164.09	3,052.54	4,202.96	3,502.04	3,443.55
Conv & Sem - Transportation	184301	1,697.71	1,342.04	106.62	1,023.20	308.22
Safety Expenses-Transp	184305	-	123.39	235.68	35.54	-
Vehicle Maint - Cars	184311	1,171.72	572.65	930.08	904.13	614.41
Veh Maint - 1/2 Ton Trucks	184312	5,309.84	4,071.36	2,212.99	1,310.04	3,152.84
Veh Maint-3/4 1 & 1 1/2 Ton	184313	32,981.64	18,384.21	19,185.77	21,001.62	21,362.42
Veh Maint 2 2 1/2 3 & Flatbeds	184314	8,273.48	4,990.11	6,199.77	5,985.22	3,745.96
Veh Maint - Line Trucks	184321	26,019.80	14,296.22	13,506.46	12,561.18	12,616.86
Veh Maint-Aerial Basket Trucks	184322	14,194.52	8,833.80	6,868.31	7,173.16	7,570.90
Mgmt & Admin - Transp	184331	18,436.27	12,248.75	9,887.49	12,056.29	9,745.91
Misc Garage Expenses	184332	-	-	118.47	-	59.24
Dot Expenses (State & Federal	184341	6,168.22	-	-	-	-
Cdl License & Physicals	184342	(6,168.22)	-	-	88.82	-
Transp Clring - Light Duty-Gas	184392	-	-	-	-	-
Clearing for Kodiak Maint Exp	184500	-	-	-	-	-
Const Clearing Line Oper	184620	635,561.77	353,219.43	368,739.41	390,065.66	378,209.62
T&D Budget Preparation	184621	6,039.80	6,615.89	3,354.65	989.15	47.11
Maintain Construction Standard	184622	467.14	55.18	2,957.82	5,867.08	4,906.44

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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
Construction Clearing Prod	184630	31,705.09	3,319.22	5,925.08	10,680.46	13,664.98
Continuing Property Records	184810	40,569.38	19,168.39	17,370.92	20,056.49	21,252.87
Other Work In Progress	186100	-	-	113,869.64	118,934.87	-
Post Retire Benefits - SERP	228313	-	-	-	-	-
Post Employment Benefit - SRT	228314	7,534.00	7,534.00	7,534.00	7,534.00	7,534.00
SERP Current Liability	242651	30,970.61	30,970.61	30,970.61	30,970.61	30,970.61
Current Severance Payable	242654	23,892.92	23,892.92	23,892.92	23,892.92	23,892.92
Other Def Cr - Serverance	253930	-	-	-	-	-
Donations	426114	-	-	-	-	-
Civic Political & Related Act	426400	-	-	-	-	-
Governmental Activities	426407	-	-	-	-	-
Conv & Seminar-Operations	500011	12,064.89	2,917.10	2,337.14	-	469.47
Opr Spr & Eng-Air Abate&Monit	500036	10,225.46	4,189.75	3,570.17	3,678.35	4,179.01
Op Supv-Water Monit &Complianc	500037	548.39	270.48	104.66	342.79	485.35
Operation Supervision & Eng	500039	178,399.65	90,377.80	84,660.52	87,749.63	81,376.37
Fuel Administration - Asbury	501601	2,529.53	1,520.00	1,317.00	1,439.19	1,256.88
Exp Of Coal Handling System	502084	-	-	-	-	-
Exp Of Feedwater System	502093	-	-	-	-	-
Exp Of Bottom & Fly Ash System	502099	2,193.86	1,917.99	1,655.40	1,785.26	1,594.74
Exp Of Instrmnt & Meter Boiler	502102	80.73	1,483.14	142.71	75.31	653.98
Exp Of Draft Equipment	502105	-	183.51	-	-	-
Exp Of Steam Boiler	502108	23,168.38	17,919.58	12,717.99	24,643.74	18,126.39
Exp-Condens & Cooling H2O Sys	505112	29,056.09	22,559.29	25,200.10	20,978.08	20,256.84
Exp Of Lube Oil System	505117	525.68	36.70	-	61.17	154.96
Exp Of Turbine Plant	505120	55,600.19	32,471.42	41,712.46	46,449.59	42,398.76
Safety Expenses-Prod	506025	453.35	495.35	1,132.72	538.28	1,205.34
Misc Steam Power Expenses	506126	16,410.64	10,870.34	8,652.63	7,279.21	11,593.91
Exp of Catalytic Reducer - Opr	506168	-	-	-	-	-
Ash and FGD By product Disposa	506205	2,172.91	965.90	2,397.27	2,424.30	4,205.49
Mtce Supervision & Engineer	510030	91,167.79	45,991.03	44,746.99	32,262.70	33,606.04
Mtce Of Structures	511127	20,149.51	12,981.84	12,031.20	14,752.46	13,446.92
Mtce Of Structures - Environ	511132	-	236.52	-	-	-

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Mtce Of Structures - Other	511135	12,425.03	8,984.82	8,169.04	7,368.08	5,895.84
Mtce Coalhandling	512138	5,730.00	1,689.55	2,929.31	2,784.52	2,715.96
Mtce Of Rotary Dumper	512139	259.87	288.34	195.54	105.50	82.34
Mtce Of Coal Sampler & Lab	512141	-	-	-	-	-
Mtce Of C.E.M. Equipment	512144	-	-	-	-	-
Mtce Of Coal Dozers	512147	101.95	163.12	203.90	101.95	122.34
Mtce Of Feeders	512150	14,343.52	9,127.95	7,213.09	4,328.07	5,333.69
Mtce Of Bottom & Fly Ash Syste	512153	16,880.47	13,389.93	23,838.87	9,070.73	20,557.65
Mtce Instrmnt & Meters Boiler	512156	1,901.28	-	1,547.97	489.36	1,892.64
Mtce Of Furnace	512160	22,244.69	14,767.95	21,476.21	27,935.67	21,037.50
Mtce Of Cyclones	512161	3,318.79	160.84	3,235.69	25,675.22	158.56
Mtce Of Draft Systems	512162	6,390.14	5,643.19	1,985.30	3,667.21	5,659.34
Mtce Of Feedwater System Equip	512163	29,741.97	1,508.86	4,154.90	5,760.91	3,777.22
Mtce Of Fuel Oil & Igniter Sys	512164	801.30	-	677.26	-	86.56
Mtce Of Boiler Plant-Other	512165	2,802.60	-	2,797.00	430.06	309.92
Mtce Of Boiler Drums & Headers	512167	-	-	-	-	-
Sel Catalytic Reduction - Mtce	512168	1,805.84	1,577.99	1,211.16	1,170.38	1,590.36
Mtce - Water Supply System	512169	367.02	294.54	375.16	774.82	336.24
Mtce Of Electrical Equipment	513122	1,673.98	448.58	754.42	1,174.44	587.20
Mtce Of Turbine Plant	513168	7,896.72	3,298.10	4,833.62	5,573.32	9,571.84
Mtce Of Turbine Inst. & Meters	513172	941.99	-	695.41	-	-
Mtce Of Cooling Tower	513174	9,446.12	8,500.55	3,141.67	3,684.92	2,760.48
Mtce Of Cooling Lake	513175	-	-	-	-	-
Mtce Of Electrical Equipment	513178	6,647.28	971.46	1,125.52	3,181.64	77.48
Mtce Of Condensing Equipment	513181	2,105.20	326.24	1,060.24	407.80	326.24
Mtce Of Lube/Control Oil Equip	513182	3,874.54	1,010.95	1,943.37	1,343.33	1,243.46
Mtce of C.E.M. Equipment	514144	3,335.85	2,092.10	1,383.36	3,518.76	2,490.79
Mtc Of Auxiliary Plant Equip	514158	15,455.24	10,176.80	9,473.02	8,560.46	7,872.61
Mtce of SCR Catalytic Reducer	514168	2,527.17	1,223.38	1,578.10	285.46	2,271.43
Mtce Of Misc Steam Plant	514171	-	-	-	-	-
Mtce of Scrubber	514173	16,076.61	18,958.46	5,761.85	11,539.13	11,569.27
Mtce of PAC System	514174	158.56	-	-	-	-

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Mtce of Baghouse	514175	6,547.35	1,786.19	2,389.27	2,679.09	7,820.26
Mtce of Hydrator	514176	5,055.98	1,021.19	634.24	2,596.25	1,051.13
Conv & Seminar-Hydro	535011	-	-	-	-	-
Oper Supervision & Eng-Hydro	535301	11,585.60	1,982.67	2,158.05	2,082.94	2,140.18
Other Expenses - Hydro	537316	156.82	136.35	1,089.82	-	136.35
Electric Expenses - Hydro	538325	1,612.16	1,272.90	1,677.29	2,197.64	1,392.34
Safety Expenses-Hydro	539025	3,994.87	874.26	3,091.77	279.05	1,680.53
Misc Hydro Generation Exp	539332	3,499.59	6,299.60	3,840.52	3,931.15	2,533.79
Maint Supervision & Eng-Hydro	541304	9,451.38	1,968.35	1,968.34	1,968.39	1,968.36
House Expenses - Hydro	542307	3,014.51	976.73	1,514.17	1,620.75	1,210.54
Maint Of Structures - Hydro	542337	723.89	319.33	-	-	-
Maint Reservoirs Dam & Waterwy	543334	4,876.66	2,341.81	5,223.71	3,444.17	3,687.58
Maint Of Electric Plant- Hydro	544340	4,980.12	804.27	2,736.73	5,272.47	5,854.12
Maint-Hydro Plt Not Recreation	545343	4,859.36	6,489.39	8,234.67	6,720.16	3,353.48
Maint-Misc Hydro Plt-Recreatn	545346	2,381.49	1,486.92	1,429.96	3,784.39	3,131.31
Oper Super&Eng-Air Abate&Monit	546204	16,186.50	2,927.19	3,213.36	3,397.80	3,663.02
Op Supv - Environmental	546205	15,249.87	1,491.03	3,278.34	2,499.06	711.86
Oper Supervision & Eng	546207	146,790.61	49,031.90	61,081.03	59,194.26	54,083.81
Fuel Adm State Line	547605	-	-	-	-	-
Fuel Adm Energy Center	547606	-	-	-	-	-
Exp Of Prime Movers	548123	203,368.44	157,973.07	170,129.88	174,690.78	165,626.69
Exp of Environmental Devices	548124	546.52	1,202.42	841.71	1,133.65	950.91
Exp of Generators	548125	4,550.76	2,305.64	2,835.58	4,339.26	3,493.14
Exp of Accessory Elec Equip	548126	5,216.72	3,633.34	3,005.58	4,898.62	4,021.86
Generation Expense - Other	548219	43,224.07	28,144.99	31,419.96	31,931.20	27,331.01
Safety Expenses-Comb Turbine	549025	-	-	-	-	-
Exp of Misc Other Power	549120	32,665.42	11,565.14	15,295.92	12,773.21	16,368.28
Misc Other Power Expense	549222	2,842.29	811.47	2,026.56	1,303.48	609.79
Maint Supervision & Engineer	551201	123,881.63	71,810.81	69,985.46	67,597.68	78,633.76
Maint Of Structures-Turbine	551225	-	-	-	-	-
Exp of Structures	552121	1,883.88	2,342.68	2,935.91	3,073.00	2,452.96
Exp of Structures Fuel	552122	-	-	-	-	-

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Mtce Of Structures - SL	552135	9,505.36	4,711.60	3,592.29	3,403.71	2,207.61
Mtce of Structures Fires	552136	2,174.61	1,188.55	1,256.29	2,552.33	714.00
Mtce of Structures Fuel	552137	2,099.26	2,164.79	264.18	139.90	840.28
Mtce of Duct Burners	553157	-	-	-	-	-
Mtce of Turbines	553160	60,786.73	14,676.61	15,183.88	18,716.61	11,423.94
Mtce of Turbine Aux Equip	553161	8,257.35	12,981.87	1,462.68	4,189.89	3,188.00
Mtce Of Hrsg Enclosure&Structr	553162	5,057.81	183.76	261.90	87.30	821.41
Mtce Of Hrsg Pressure Parts	553163	24,518.39	19,567.35	3,991.16	3,812.61	8,780.90
Mtce of Environmental Devices	553164	305.55	438.28	382.58	1,644.35	1,344.56
Mtce of Cooling Systems	553165	23,886.21	10,227.07	4,598.18	6,483.68	11,124.43
Mtce of Feedwater Systems	553166	32,605.20	5,832.05	3,244.67	824.67	955.03
Mtce of Steam & Wtr Systems	553167	473.20	2,255.28	561.75	188.36	372.01
Mtce of Generators	553170	1,150.36	881.72	5,718.15	3,203.80	1,985.51
Mtce of Gen Excitation Sys	553171	-	-	-	-	-
Mtce of Generator Aux Equip	553172	166.30	45.94	482.40	-	-
Mtce of Station Transformers	553173	89.48	218.25	91.66	87.30	-
Mtce of Accessory Elec Equip	553174	2,577.32	6,186.13	522.52	1,615.06	1,503.14
Mtce of Elec Control System	553175	-	96.48	492.04	497.08	1,552.30
Mtce of Condenser	553181	643.83	91.66	307.73	508.52	181.14
Mtce of Auxiliary steam system	553182	1,391.33	1,412.06	305.55	-	-
Mtce of Cooling Water Supply	553184	888.26	4,916.55	615.46	403.75	-
Mtc Oth Gen&Elec Equip Wat Inj	553228	2,339.99	1,016.73	1,809.97	1,742.48	941.06
Maint Of Gen & Elect Eq-Other	553231	37,513.89	18,004.64	17,706.24	9,781.54	17,560.49
Unit #12 Combustion Turbine	553232	87.30	261.90	178.96	-	-
Mtce of Turbines - Unit 10,11	553260	7,433.56	11,543.12	3,768.03	1,244.04	15,076.50
Exp of Misc Power Plant Equip	554110	3,960.69	2,352.08	3,796.67	4,510.19	5,293.77
Mtce of Misc Plant Systems	554130	30,066.77	18,252.49	17,639.30	16,201.68	18,136.61
Mtce Of Misc Plant Tools	554131	-	275.64	-	-	-
Maint- Misc Oth Power Gen Plt	554234	22,035.09	20,386.27	21,981.94	22,202.77	24,792.64
Mgmt & Admin- Trans Operations	556001	-	-	-	2,500.00	-
Sys Control/Load Disp Training	556012	21,867.28	19,000.64	16,869.69	17,296.02	14,942.82
Building Operations-Sys Cntrl	556023	-	260.28	-	456.82	-

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Safety Exp	556025	-	-	147.50	354.00	140.56
Sys Control & Generation Disp	556401	35,269.98	22,737.02	25,280.15	26,191.44	26,497.37
EMS System Maintenance	556410	12,488.20	8,477.57	8,556.28	8,605.74	8,655.20
Energy Trading	556412	74,968.72	44,525.33	42,796.65	43,009.55	40,613.58
Energy Accounting	556413	72,508.81	36,739.45	41,336.25	39,985.77	40,107.40
Conv & Seminar-Transm Op	560011	3,189.04	-	3,191.61	-	6,126.80
T & D Eng-Oper Supervision	560628	6,835.56	2,326.38	2,744.56	2,022.59	3,700.07
Transmission System Planning	560629	20,962.08	13,724.78	10,958.98	15,172.98	6,736.07
Load Dispatching Training	561012	-	-	-	-	-
Transm System Operations	561404	70,747.34	41,687.59	44,413.24	41,392.71	39,109.15
Power Line Carrier Expenses	561505	-	891.72	2,211.68	230.30	355.08
Transm Substation Operations	562010	9,087.70	9,035.23	5,655.26	9,055.26	6,802.44
Exp of Substation & Switchyard	562111	275.64	372.12	390.49	526.04	369.82
Substation Expenses	562121	383.32	289.53	326.24	236.52	326.24
Mtce Of Substation Switchyard	562134	5,903.70	3,244.49	4,712.68	-	-
Overhead Trans Line Oper-161Kv	563011	-	183.51	-	661.33	888.12
Overhead Trans Line Oper-69 Kv	563012	1,340.28	2,388.31	2,672.35	586.07	1,594.73
Overhead Trans Ln Oper-34.5 Kv	563014	-	1,298.45	898.07	-	623.76
Overhead Trans Line Oper-Other	563015	-	-	-	68.44	136.88
RTO/ISO Development	566450	1,966.92	1,136.80	843.36	2,181.07	1,246.19
NERC Compliance/CIPS (706)	566459	-	-	-	-	-
NERC Compliance/EOP (693)	566462	-	-	-	-	-
T & D Eng-Maint Supervision	568631	17,198.47	7,489.14	7,235.75	6,376.54	5,994.59
Trans Substa Structure Maint	569037	-	1,067.14	-	1,277.56	-
Trans Substa Equip Maintenance	570040	24,957.18	16,674.67	26,256.52	17,508.53	15,007.64
Trans Sub Breaker Routine Mtce	570043	4,107.08	544.46	1,104.72	11,904.26	9,467.34
TransSub Trnsfrmr Routine Mtce	570044	-	-	134.25	8,160.73	322.96
Trans Substation Inspections	570060	13,011.55	10,060.12	5,550.15	2,469.37	3,339.39
Substation Maintenance - Plant	570177	81.56	391.48	-	-	-
Transmission-Relays & Misc Eq	570472	38,488.57	29,660.69	23,242.83	32,017.90	35,459.59
Generation - Relays & Misc Eq	570475	991.22	611.06	624.71	699.98	399.34
Protection Relaying Channel Eq	570511	4,951.27	569.30	-	472.12	1,741.70

**The Empire District Electric Company
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Case No. ER-2019-0374
OPC Data Request – 1204

ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
Scada	570517	39,507.06	18,442.33	20,908.44	33,234.34	27,366.88
OH Trans Tree Trimming Superv	571001	21,551.44	8,173.94	8,614.88	9,129.24	8,173.97
Oh Trans Line Maint-161Kv	571041	-	-	302.78	109.18	2,786.32
Overhead Trans Line Maint-69Kv	571042	346.89	367.89	3,830.26	1,519.44	2,447.39
Oh Trans Line Maint-345 Kv	571043	-	-	-	-	-
Oh Trans Line Maint-34.5Kv	571044	-	-	266.26	-	-
Trans OH reliab - labor&other	571062	2,602.96	1,354.51	1,897.03	1,746.63	1,955.73
Transm Maint 161KV Reliability	571910	-	-	-	-	-
Transm Maint 69KV Reliability	571911	945.20	81.56	-	427.65	880.70
Trans Maint 34.5KV Reliability	571913	-	-	-	-	-
Supervision Distribution Oper	580001	77,455.39	48,493.32	46,640.05	50,224.75	50,757.97
System Perform Mgmt & Admin	580002	2,574.65	556.08	556.04	556.05	556.09
Conv & Seminar-Distrib Op	580011	1,742.40	782.68	-	-	-
Line Eng - Distrib Operations	580627	15,431.04	6,553.39	6,318.89	3,435.36	3,149.38
Distribution System Planning	580628	9,455.08	5,160.80	8,083.82	7,450.38	6,142.39
Maintain Construction Standard	580686	3,546.57	2,910.13	3,928.96	4,630.17	4,463.85
Distribution Substa Operations	582016	17,691.01	15,442.55	9,034.74	11,813.82	20,103.89
Oh Distribution Line Oper	583019	81,400.96	47,590.02	58,502.53	43,848.09	47,636.30
Truck Down Time - Line Oper	583020	9,338.71	7,499.11	5,527.70	7,227.39	4,470.78
Truck Traveling Time - Line Op	583021	993.60	203.90	81.56	-	203.90
Electric Testing-Oh Dis Lines	583172	3,387.12	3,136.80	2,617.32	2,966.19	3,387.12
Training Dist Operations-Ovhd	583500	672.83	-	-	-	-
Distr OH Training Stipend	583501	-	-	317.93	-	-
Underground Distrib Line Oper	584022	9,238.36	7,408.83	5,492.60	6,489.88	6,422.93
URG Dist Line Locates	584025	-	20.14	150.42	134.25	40.78
Street Lightg & Signal Sys Exp	585025	535.79	448.34	112.20	104.91	117.96
Meter Expense	586028	100,643.30	75,889.17	77,044.88	80,063.53	84,405.45
Disconnects & Reconnects	586029	110,220.15	79,604.92	81,352.43	76,923.20	81,627.61
Field Testing - Old	586120	26,418.41	18,697.40	14,180.26	12,153.03	15,206.19
Load Research-Meters	586135	10,923.94	4,812.61	7,593.15	5,869.93	4,225.92
Power Quality Investiagtions	586140	1,102.36	413.44	504.18	516.24	658.16
AMR Fixed Network - Meters	586150	-	-	-	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
AMR Radio - Meters	586155	2,678.76	1,286.49	1,256.20	1,362.68	2,958.49
Service Call Expense	587031	9,680.18	7,374.69	9,259.35	10,777.51	7,589.09
Customer Facilities Expense	587038	4,698.77	2,359.08	1,687.27	3,615.46	398.17
Complaint Test	587126	7,619.29	5,252.23	3,707.80	6,210.55	9,649.67
Current Diversions	587146	547.99	604.08	652.48	951.24	769.27
Meter Base Repair	587147	398.72	203.34	263.25	-	562.36
Customer Co-Gen Facilities	587148	103.26	594.67	515.44	319.28	276.43
Location-Radio & Tv Interfer	587519	216.90	-	-	-	-
Conv & Seminar-Misc Distrib	588011	1,187.70	856.38	5,744.82	2,812.61	1,479.03
Building Operations - Expenses	588023	35.54	-	-	-	-
Safety Equipment	588025	-	-	-	-	-
Miscellaneous Distribution	588100	4,555.47	3,480.66	6,246.90	1,024.27	4,516.33
Misc Dist - Right-of-way	588120	11,754.55	7,075.04	882.41	465.98	1,033.98
Misc Dist. - Joint Use	588130	7,757.04	5,726.28	2,698.65	4,447.91	3,858.38
GIS Operations	588621	7,869.88	4,404.04	5,011.81	3,200.50	3,104.78
GIS Quality Assurance/Control	588622	1,059.52	148.60	555.41	505.24	2,216.85
GIS Analysis	588623	3,120.49	806.60	2,725.16	2,795.84	1,900.48
OMS Operations	588630	15,781.39	7,696.18	8,532.92	7,924.59	7,893.07
Supervision Distribution Maint	590001	18,539.75	4,400.64	4,400.60	6,694.62	5,686.90
GIS Maintenance/Updates	590620	2,595.64	768.90	324.90	2,046.53	942.70
Line Eng Distribution Maint	590630	15,621.98	8,115.89	8,225.36	4,378.87	5,831.51
Building Maint-Line Operations	591024	6,694.03	7,706.36	4,990.50	6,030.50	3,729.56
Dist Substa Structure Maint	591049	741.10	-	-	1,159.68	-
Dist Substation Equip Maint	592052	81,146.85	49,106.49	55,093.04	46,538.28	49,581.67
Dist Sub Breaker Routine Mtce	592053	10,658.88	9,542.24	11,205.84	4,869.25	9,805.52
Dist Sub Trnsfrmr Routine Mtce	592054	11,162.99	11,577.09	163.12	3,402.88	16,450.34
Dist Substation Inspections	592060	18,214.25	11,098.14	14,293.97	13,513.17	8,801.90
Distribution-Relays & Misc Eq	592469	12,564.19	2,135.69	2,366.35	3,442.43	3,479.99
OH Dist Line Tree Trimming Spr	593001	10,537.76	10,494.40	10,053.52	9,539.16	10,494.40
Oh Dist Line Tree Trimming	593058	894.64	1,223.40	2,539.14	3,112.26	1,219.92
Dist OH reliab - labor & other	593062	31,031.17	14,169.79	15,499.93	15,151.83	15,712.75
Misc Repair Expense	593500	438.80	-	520.69	102.16	272.48

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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
General Office Expense	593510	-	-	-	-	148.08
Oh Dist Line Maintenance	593555	125,605.08	77,035.75	103,768.24	98,866.80	94,229.56
OhDist Line Capacitor BankMtce	593556	610.88	122.34	855.72	3,823.43	9,205.83
OH Dist Line Oper Storms	593560	2.60	-	-	19,115.01	735.00
Reclosers Sect & Oil Switches	593570	288.68	-	-	192.45	483.34
Misc Repair & Testing	593575	461.88	587.91	192.45	285.78	544.32
OH Dist Line Maint Reliability	593910	28,690.45	21,838.44	11,969.72	12,873.22	3,266.90
Reliability Wildlife Cover Up	593940	-	-	-	-	-
Underground Dist Line Maint	594061	24,130.83	9,029.59	17,646.88	23,641.74	26,679.76
Dist UG reliab - labor & other	594062	2,810.51	1,430.92	2,047.01	1,842.23	2,192.86
Dist UG Line Maint Reliability	594910	20,191.33	12,273.65	11,744.00	13,283.31	12,562.12
Dist Transformer Maintenance	595064	244.35	122.34	-	-	244.46
Overhead Transformers - Old	595161	20,093.84	12,731.54	12,711.29	13,885.16	10,949.26
Underground Transformers - Old	595164	4,645.63	1,351.92	2,616.30	1,929.19	3,839.98
Strt Light&Signal Sys Maint Ex	596067	20,510.41	20,337.88	16,664.37	20,753.36	21,834.16
Shop Test & Repair	597123	32,891.51	17,220.03	22,753.74	22,732.71	18,078.72
Load Research Equipment Repair	597138	2,779.72	789.53	2,635.96	2,487.87	2,083.10
Maint Of Misc Distrib Plant	598073	16,530.43	6,455.17	9,580.23	7,770.00	7,677.13
Customer Service Mgmt & Admin	901001	126,742.56	43,264.34	42,904.94	26,734.57	25,537.39
Conv & Seminar-Cust Accts Dist	901011	-	-	-	-	-
Mgmt & Administrative - Accoun	901201	11,010.80	7,156.53	7,129.61	6,075.09	6,853.86
Check Meter Reads - Electric	902005	6,627.73	6,518.08	2,620.21	4,435.91	4,189.26
Read Meters - Electric	902007	187,623.49	124,554.03	127,540.54	126,424.84	132,101.82
Collection Activities - Gas	903002	-	-	540.59	-	-
Power Billing	903013	581.23	377.75	348.51	348.79	300.16
Cust Serv Accounting - Ele/Gas	903022	221,926.13	145,103.73	148,043.70	148,992.98	146,693.49
Credit & Collections	903028	23,989.73	15,629.62	18,051.86	15,412.93	18,280.00
Billing Of Metered Accts-Elec	903110	26,161.02	18,450.57	18,831.46	19,213.22	17,985.50
Building Operations-Cust Accts	905023	-	546.72	-	-	-
Outages	905042	-	35.32	14.70	578.69	813.92
Customer Service Supervision	907101	20,741.82	13,980.65	13,798.34	13,998.41	12,754.49
Customer Assistance-Cust Serv	908043	14,895.68	9,979.24	9,893.04	10,366.90	8,983.50

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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
Retail Indust Cust Assistance	908101	47,262.90	29,214.49	30,884.89	32,185.74	28,647.51
Wholesale Customer Assistance	908104	10,492.83	9,526.19	7,628.28	6,297.28	5,562.10
Retail Commercial Cust Assist	908106	50,895.40	33,693.28	33,920.76	33,951.02	33,949.47
Retail Residential Cust Assist	908107	23,514.53	15,676.34	15,676.43	15,676.46	15,676.40
Municipal Activities	912002	850.74	566.75	408.47	509.44	571.10
New Business-Cust Serv	912025	9,513.06	5,273.11	5,980.82	6,263.41	4,834.83
Mgmt & Admin - Executives	920101	66,728.65	27,725.36	23,877.49	18,182.72	16,416.11
Mgmt & Adm Salaries-Spec Proj	920109	-	-	-	-	801.05
M&A Transf Work Gas-GL001 Only	920130	-	-	-	-	-
Mgmt & Admin - Salaries-Acct	920201	51,547.79	28,922.44	28,303.28	25,927.60	28,019.77
General Recordsaccounting	920261	90,224.72	44,082.50	42,485.25	48,279.07	40,179.89
Accounts Payable-Accounting	920264	22,580.96	13,195.21	14,675.94	14,845.32	12,740.84
Mgmt & Admin - Field Safety Ad	920301	59,164.33	32,834.81	32,446.89	28,719.97	33,437.42
Mgmt & Admini - Salaries-Info	920449	-	-	-	-	-
Personnel - Salary - Info Serv	920450	-	-	-	-	-
Personnel - Hourly - Info Serv	920455	-	-	-	-	-
Mgmt & Admini - Salaries-Hr	920501	-	-	-	-	-
Payroll Activi-Labor Only-Hr	920503	-	-	-	-	-
Personnel Activi-Lbr Only-Hr	920504	13,577.43	8,722.19	9,227.29	9,194.66	8,796.52
Train Program Dev - Labor-Hr	920505	-	-	-	-	-
Mgmt & Admin-General Services	920601	30,954.28	10,688.31	11,528.27	11,813.44	11,309.33
Purchasing Activities-Gen Serv	920615	16,681.20	11,120.80	11,120.80	11,099.50	10,972.72
Record Retention - Labor	920620	-	-	-	-	-
Receive & Deliver Company Mail	920666	1,607.29	1,067.90	1,068.83	1,067.90	1,064.91
General Service Activities	920669	6,124.00	4,891.68	3,334.92	4,103.68	4,103.68
Mgmt & Admin-Sal-Other Gen Off	920701	57,087.20	110,178.56	8,129.20	7,000.00	7,000.00
Reporting Activities - Gen Off	920703	42,631.07	27,404.26	28,771.10	28,271.39	28,737.98
Load Research	920721	-	-	-	-	-
Forecasting - Labor	920723	-	-	-	-	-
Mgmt & Admin - Land Rights	920750	14,188.61	8,864.94	2,180.34	874.21	1,674.89
MO Renewable Energy Std Labor	920881	12,437.12	7,743.35	8,798.56	9,328.79	7,773.32
Administrative & General Sal	920882	-	-	-	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
KS Renewable Energy Std Labor	920883	552.58	370.00	581.26	855.40	264.88
Non-Prod Indirect Work - ELabs	922500	14,737.60	6,808.19	8,282.49	5,423.01	8,153.86
Services for LUC	922502	-	-	-	-	-
Services for Labs Canada	922503	2,300.54	780.86	1,350.81	57.07	(759.25)
Services for LUSC 8880	922504	10,409.96	-	-	-	-
Services for Labs (Labs US) GP	922506	-	-	-	-	-
Services for APCO	922508	-	-	-	-	-
Services for Sanger Power 5519	922510	-	-	-	-	41.44
Services for Deerfield	922511	-	-	-	-	-
Services for O'Dell	922512	-	-	-	-	-
Services for Shady Oaks	922514	-	-	-	-	-
Services for St. Leon	922515	-	-	-	-	-
Services for Minonk	922516	-	-	-	-	-
Services for Senate	922517	-	-	-	-	-
Services for East 8882	922600	-	-	-	-	-
Services for N Eng/Mass 8866	922605	82.92	-	-	-	-
Services for Central 8883	922700	336,195.98	57,809.42	59,867.05	64,870.17	67,682.45
Services for Empire Elec 8905	922702	-	-	-	-	-
Services for Pine Bluff 8606	922705	-	-	510.91	3,695.82	6,653.74
Services for WHall Water 8608	922706	-	-	-	540.16	161.35
Services for WHall Sewer 8609	922707	-	-	-	70.15	-
Services for Mid States 8850	922708	4,104.19	4,962.58	3,824.00	3,063.80	773.89
Services for Mid States Water	922709	1,177.80	2,484.87	2,740.83	2,682.20	3,703.12
Services for West 8884	922800	1,317.37	-	-	-	-
Services for Liberty Wtr 8020	922801	-	-	38.48	-	-
Services for Calpeco 8800	922802	-	-	3,463.57	3,047.63	2,396.79
Services for Park Water 8623	922803	-	45.09	-	-	-
Indirect Liberty Corp US	922900	1,668.24	135.26	-	-	-
Injuries & Damages-Corp	925000	764.51	-	-	-	-
Employee Disability Plan Exp	926437	12,517.18	12,517.18	12,909.98	13,867.28	13,229.08
Franchise Elections	930104	1,338.06	899.73	992.01	859.36	899.73
Building & Grounds Maintenance	935024	16,727.70	11,338.47	11,515.70	11,606.09	11,407.93

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ACCOUNT DESCRIPTION	ACCOUNT NO	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018
Microwave Maintenance Expenses	935515	1,847.05	345.45	535.64	957.07	2,955.83
Telephone Expenses-Telecomm	935520	-	-	-	-	-
Telecomm Exp Other	935523	843.84	615.30	1,968.12	1,722.84	990.43
		<u>6,787,084.41</u>	<u>4,052,919.94</u>	<u>4,107,752.08</u>	<u>4,191,089.11</u>	<u>3,929,869.29</u>

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ACCOUNT DESCRIPTION	ACCOUNT NO	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019
Cwip-Electric/Gas	107000	683,575.65	417,342.54	350,017.18	1,013,784.01	403,586.17
CWIP - SLCC	107002	2,893.58	1,447.30	5,659.68	258.71	153.68
Rwip Electric Plant	108200	177,933.84	93,042.41	32,753.81	119,605.95	112,336.43
RWIP - SLCC	108202	(777.98)	160.60	266.86	25.87	-
Maintenance Of Railroad	151058	855.92	179.00	235.78	235.78	235.78
Fuel Stock Expense - Coal	152057	7,570.90	4,341.61	4,118.08	3,239.26	2,673.42
Mgmt & Admin - Stores	163001	10,209.60	6,806.40	6,806.40	6,806.40	7,747.58
Asbury Stores Expense	163081	1,316.77	1,363.27	631.61	1,199.87	333.07
Stores Control	163316	3,798.96	2,471.20	2,471.20	2,721.30	3,566.08
Stores Activities Regular Time	163327	60,483.90	40,794.75	41,658.34	42,841.25	42,060.91
Stores Overtime Hours	163330	3,831.37	4,064.68	1,155.89	3,178.71	1,710.16
Prelim Survey & Investgat Chgs	183000	59,493.96	42,082.50	31,099.60	(492,119.06)	-
Two Way Radio Expenses	184220	5,063.87	4,994.76	1,780.97	2,896.20	5,172.14
Pbx Switchboard	184242	2,930.08	1,983.76	2,055.90	2,055.90	2,054.54
Telephone Exp-Bld Serv	184243	5,336.21	3,761.28	3,385.06	2,472.86	2,231.77
Conv & Sem - Transportation	184301	876.47	2,906.58	929.09	780.69	163.08
Safety Expenses-Transp	184305	167.80	-	-	1,124.73	185.75
Vehicle Maint - Cars	184311	660.95	908.30	1,046.34	533.96	1,233.47
Veh Maint - 1/2 Ton Trucks	184312	3,634.44	3,182.01	2,069.83	2,366.21	1,680.37
Veh Maint-3/4 1 & 1 1/2 Ton	184313	30,359.28	24,571.91	19,974.27	22,311.49	21,257.30
Veh Maint 2 2 1/2 3 & Flatbeds	184314	11,309.48	4,961.58	5,176.57	3,584.13	4,263.45
Veh Maint - Line Trucks	184321	25,693.51	18,638.42	18,795.35	15,674.32	13,192.66
Veh Maint-Aerial Basket Trucks	184322	9,522.13	9,237.72	6,281.43	8,796.00	5,669.69
Mgmt & Admin - Transp	184331	17,653.69	10,318.24	12,005.69	10,457.09	13,176.02
Misc Garage Expenses	184332	-	-	-	-	-
Dot Expenses (State & Federal	184341	-	-	-	-	-
Cdl License & Physicals	184342	-	62.93	-	323.40	-
Transp Clring - Light Duty-Gas	184392	-	-	-	-	-
Clearing for Kodiak Maint Exp	184500	-	-	-	-	-
Const Clearing Line Oper	184620	559,050.25	400,267.40	500,861.76	427,870.16	508,031.03
T&D Budget Preparation	184621	47.11	70.67	141.34	-	383.89
Maintain Construction Standard	184622	7,345.80	1,455.30	-	4,365.90	9,819.79

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ACCOUNT DESCRIPTION	ACCOUNT NO	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019
Construction Clearing Prod	184630	18,176.77	10,655.56	15,326.10	15,052.72	21,920.32
Continuing Property Records	184810	28,196.25	22,808.58	22,813.38	20,337.54	22,924.83
Other Work In Progress	186100	-	-	-	-	188,171.48
Post Retire Benefits - SERP	228313	-	-	-	519,132.36	-
Post Employment Benefit - SRT	228314	7,534.00	7,534.00	7,534.00	146,764.00	389,820.72
SERP Current Liability	242651	30,970.61	30,970.61	30,970.61	(340,676.71)	30,970.61
Current Severance Payable	242654	23,892.92	23,892.92	23,892.92	(262,822.12)	(358,393.80)
Other Def Cr - Serverance	253930	-	-	-	-	3,885,990.00
Donations	426114	-	-	-	-	-
Civic Political & Related Act	426400	-	-	-	-	-
Governmental Activities	426407	-	-	-	-	-
Conv & Seminar-Operations	500011	3,969.54	2,967.20	1,716.83	303.12	-
Opr Spr & Eng-Air Abate&Monit	500036	7,442.02	2,909.34	3,334.43	3,130.37	7,961.53
Op Supv-Water Monit &Complianc	500037	787.35	259.43	-	160.84	-
Operation Supervision & Eng	500039	120,537.11	87,356.45	84,776.47	85,268.77	90,766.85
Fuel Administration - Asbury	501601	1,672.44	1,243.52	981.36	1,250.28	990.60
Exp Of Coal Handling System	502084	-	672.48	-	-	-
Exp Of Feedwater System	502093	-	-	-	-	-
Exp Of Bottom & Fly Ash System	502099	2,134.50	1,721.58	441.11	239.50	569.98
Exp Of Instrmnt & Meter Boiler	502102	1,360.63	489.36	607.81	196.47	261.95
Exp Of Draft Equipment	502105	-	-	-	-	-
Exp Of Steam Boiler	502108	33,809.29	10,782.75	17,031.00	4,883.22	6,973.89
Exp-Condens & Cooling H2O Sys	505112	27,485.04	29,176.55	22,850.96	25,319.65	27,129.78
Exp Of Lube Oil System	505117	-	-	-	1,932.72	206.08
Exp Of Turbine Plant	505120	70,640.86	36,040.14	49,075.85	47,618.39	45,482.01
Safety Expenses-Prod	506025	742.81	468.48	3,313.27	243.53	126.33
Misc Steam Power Expenses	506126	19,041.10	18,698.14	11,792.53	11,181.38	16,363.02
Exp of Catalytic Reducer - Opr	506168	-	-	-	-	-
Ash and FGD By product Disposa	506205	2,951.88	1,857.80	436.85	84.22	81.86
Mtce Supervision & Engineer	510030	48,335.57	31,206.19	25,832.93	33,415.93	36,001.90
Mtce Of Structures	511127	17,375.62	10,167.97	10,394.41	7,678.51	6,295.89
Mtce Of Structures - Environ	511132	-	1,018.72	-	-	-

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Mtce Of Structures - Other	511135	14,084.51	5,937.73	3,408.91	4,873.14	9,348.40
Mtce Coalhandling	512138	3,200.37	1,520.89	3,212.95	1,635.86	3,193.81
Mtce Of Rotary Dumper	512139	164.67	236.72	300.90	212.56	-
Mtce Of Coal Sampler & Lab	512141	-	-	-	-	-
Mtce Of C.E.M. Equipment	512144	-	-	-	-	-
Mtce Of Coal Dozers	512147	2,732.26	326.24	-	-	42.11
Mtce Of Feeders	512150	8,807.06	1,113.14	126.33	151.56	-
Mtce Of Bottom & Fly Ash Syste	512153	28,151.43	18,284.41	14,978.57	15,369.53	8,066.26
Mtce Instrmnt & Meters Boiler	512156	3,598.33	1,826.58	96.86	-	-
Mtce Of Furnace	512160	26,154.70	7,161.60	6,419.26	3,471.47	4,616.94
Mtce Of Cyclones	512161	5,629.71	79,466.29	4,111.54	2,262.74	3,329.82
Mtce Of Draft Systems	512162	9,039.09	14,046.39	2,969.95	2,844.94	4,252.44
Mtce Of Feedwater System Equip	512163	6,303.54	13,162.15	10,210.07	6,119.37	3,961.40
Mtce Of Fuel Oil & Igniter Sys	512164	163.12	1,578.50	219.65	-	-
Mtce Of Boiler Plant-Other	512165	844.21	-	362.14	-	772.75
Mtce Of Boiler Drums & Headers	512167	-	-	-	-	-
Sel Catalytic Reduction - Mtce	512168	2,501.64	1,276.38	787.32	1,021.07	989.43
Mtce - Water Supply System	512169	840.14	163.12	86.32	168.44	256.86
Mtce Of Electrical Equipment	513122	774.80	937.54	75.78	578.72	124.21
Mtce Of Turbine Plant	513168	7,804.83	3,560.04	8,859.60	4,517.37	6,856.74
Mtce Of Turbine Inst. & Meters	513172	244.68	-	83.04	-	-
Mtce Of Cooling Tower	513174	4,576.26	1,682.43	6,687.53	3,785.85	3,781.57
Mtce Of Cooling Lake	513175	-	-	-	-	-
Mtce Of Electrical Equipment	513178	1,232.48	1,107.78	2,099.18	1,120.69	37.89
Mtce Of Condensing Equipment	513181	-	317.24	-	-	-
Mtce Of Lube/Control Oil Equip	513182	968.46	40.78	210.55	-	374.27
Mtce of C.E.M. Equipment	514144	2,638.06	2,085.86	2,080.13	2,221.01	1,815.91
Mtc Of Auxiliary Plant Equip	514158	8,999.63	8,715.84	10,506.99	6,896.87	9,250.09
Mtce of SCR Catalytic Reducer	514168	1,704.76	504.30	673.76	1,217.94	40.93
Mtce Of Misc Steam Plant	514171	-	-	-	-	-
Mtce of Scrubber	514173	14,714.55	3,640.30	11,467.57	2,370.88	8,400.46
Mtce of PAC System	514174	1,011.60	-	-	-	-

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Mtce of Baghouse	514175	6,761.66	7,706.65	50,292.14	87,016.86	60,684.59
Mtce of Hydrator	514176	4,028.13	792.80	-	-	245.58
Conv & Seminar-Hydro	535011	-	-	-	-	-
Oper Supervision & Eng-Hydro	535301	3,038.41	2,111.58	2,054.28	1,982.71	3,104.51
Other Expenses - Hydro	537316	1,029.22	-	1,417.09	-	-
Electric Expenses - Hydro	538325	2,203.82	1,085.60	2,300.14	1,334.62	2,690.14
Safety Expenses-Hydro	539025	3,886.91	5,187.34	7,466.14	833.56	140.79
Misc Hydro Generation Exp	539332	9,359.47	12,039.66	6,321.31	6,404.25	2,505.05
Maint Supervision & Eng-Hydro	541304	2,952.50	1,968.40	1,968.37	1,968.39	2,648.79
House Expenses - Hydro	542307	3,765.72	759.36	1,871.24	9,781.80	2,671.93
Maint Of Structures - Hydro	542337	313.64	1,292.36	1,072.03	-	398.28
Maint Reservoirs Dam & Waterwy	543334	9,008.63	4,042.28	7,731.94	8,781.60	4,523.01
Maint Of Electric Plant- Hydro	544340	4,774.91	3,137.89	3,341.56	1,091.74	3,595.45
Maint-Hydro Plt Not Recreation	545343	10,043.01	3,766.32	-	3,150.34	605.56
Maint-Misc Hydro Plt-Recreatn	545346	3,552.80	1,199.45	1,428.06	2,303.73	1,547.73
Oper Super&Eng-Air Abate&Monit	546204	3,568.67	2,568.57	2,795.27	2,782.77	6,111.71
Op Supv - Environmental	546205	2,660.62	1,578.03	2,702.84	1,422.20	6,403.09
Oper Supervision & Eng	546207	83,586.16	51,911.83	51,669.01	53,980.67	74,429.04
Fuel Adm State Line	547605	-	-	-	-	-
Fuel Adm Energy Center	547606	-	-	-	-	-
Exp Of Prime Movers	548123	269,561.10	178,293.62	202,281.34	200,697.47	206,860.78
Exp of Environmental Devices	548124	802.40	1,391.02	4,744.96	630.89	1,360.43
Exp of Generators	548125	4,879.27	2,226.37	4,969.97	5,774.73	2,892.69
Exp of Accessory Elec Equip	548126	4,935.86	3,303.76	4,749.43	4,645.47	3,687.70
Generation Expense - Other	548219	46,860.17	31,684.81	36,251.70	29,959.23	35,794.64
Safety Expenses-Comb Turbine	549025	2,915.78	1,981.69	-	1,171.82	901.40
Exp of Misc Other Power	549120	20,172.53	7,967.64	10,432.01	13,451.96	17,415.62
Misc Other Power Expense	549222	1,793.27	3,439.60	4,666.43	1,167.63	2,281.55
Maint Supervision & Engineer	551201	114,150.72	80,766.86	77,011.59	79,201.77	75,556.44
Maint Of Structures-Turbine	551225	-	803.95	142.29	1,517.76	-
Exp of Structures	552121	4,031.26	2,835.85	2,528.45	2,185.59	7,572.94
Exp of Structures Fuel	552122	-	-	-	-	-

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Mtce Of Structures - SL	552135	6,868.11	2,226.90	1,236.93	3,248.65	4,010.96
Mtce of Structures Fires	552136	1,220.04	2,854.19	1,413.57	189.61	428.08
Mtce of Structures Fuel	552137	3,587.55	1,968.83	1,062.46	90.14	1,717.09
Mtce of Duct Burners	553157	-	-	-	-	-
Mtce of Turbines	553160	19,182.99	10,293.17	37,949.71	12,732.98	13,439.67
Mtce of Turbine Aux Equip	553161	1,739.67	2,646.57	8,923.81	1,963.29	4,685.35
Mtce Of Hrsg Enclosure&Structr	553162	3,842.38	6,653.65	11,236.24	-	806.82
Mtce Of Hrsg Pressure Parts	553163	21,407.46	33,243.47	21,565.20	2,467.65	3,481.86
Mtce of Environmental Devices	553164	5,276.81	660.34	7,337.85	1,620.29	569.16
Mtce of Cooling Systems	553165	8,236.43	12,331.50	2,428.31	5,068.33	596.74
Mtce of Feedwater Systems	553166	2,380.46	3,073.16	3,002.45	592.66	2,886.82
Mtce of Steam & Wtr Systems	553167	1,525.22	346.85	284.58	379.44	142.29
Mtce of Generators	553170	523.80	1,451.36	2,268.48	-	-
Mtce of Gen Excitation Sys	553171	-	901.70	2,182.49	184.78	-
Mtce of Generator Aux Equip	553172	-	5,647.72	5,366.99	-	768.40
Mtce of Station Transformers	553173	89.48	349.20	90.14	-	45.07
Mtce of Accessory Elec Equip	553174	4,829.51	12,841.16	10,177.30	3,667.70	2,815.01
Mtce of Elec Control System	553175	186.06	937.23	3,350.51	1,825.21	679.02
Mtce of Condenser	553181	357.92	43.65	414.63	319.99	319.99
Mtce of Auxiliary steam system	553182	-	1,191.63	1,392.62	3,229.18	-
Mtce of Cooling Water Supply	553184	-	589.28	-	1,726.12	2,841.66
Mtc Oth Gen&Elec Equip Wat Inj	553228	2,393.56	2,106.96	3,510.45	1,303.86	2,950.29
Maint Of Gen & Elect Eq-Other	553231	28,503.86	24,884.46	15,168.98	18,318.16	23,975.82
Unit #12 Combustion Turbine	553232	-	-	-	-	-
Mtce of Turbines - Unit 10,11	553260	1,354.22	1,077.06	1,279.96	5,909.72	3,344.14
Exp of Misc Power Plant Equip	554110	4,375.77	2,868.15	5,304.36	5,324.98	3,348.97
Mtce of Misc Plant Systems	554130	36,181.28	23,340.61	19,142.28	32,132.83	43,961.71
Mtce Of Misc Plant Tools	554131	-	-	-	948.60	-
Maint- Misc Oth Power Gen Plt	554234	27,271.25	12,641.07	18,841.05	16,299.28	11,200.04
Mgmt & Admin- Trans Operations	556001	-	-	-	-	-
Sys Control/Load Disp Training	556012	6,439.63	8,862.43	6,745.60	7,050.30	2,176.00
Building Operations-Sys Cntrl	556023	-	-	-	-	179.16

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Safety Exp	556025	52.71	70.28	179.16	-	-
Sys Control & Generation Disp	556401	37,833.40	24,212.91	33,196.13	29,879.01	32,289.19
EMS System Maintenance	556410	12,883.88	8,655.20	8,556.28	8,655.20	9,097.05
Energy Trading	556412	67,275.53	44,503.88	46,276.00	43,622.11	48,722.80
Energy Accounting	556413	61,783.78	34,820.18	34,674.19	43,032.93	38,646.65
Conv & Seminar-Transm Op	560011	4,257.10	-	1,486.40	1,413.36	-
T & D Eng-Oper Supervision	560628	3,856.11	2,813.30	2,781.47	2,771.70	2,501.43
Transmission System Planning	560629	3,675.88	5,375.03	5,301.00	5,302.70	4,365.66
Load Dispatching Training	561012	-	-	-	-	-
Transm System Operations	561404	68,362.90	40,444.70	44,916.68	44,935.17	45,707.13
Power Line Carrier Expenses	561505	2,098.71	942.35	-	2,105.59	1,264.73
Transm Substation Operations	562010	12,517.60	6,789.15	7,231.43	11,958.67	7,152.15
Exp of Substation & Switchyard	562111	405.20	321.58	260.87	664.02	361.42
Substation Expenses	562121	527.91	183.50	364.26	210.55	311.56
Mtce Of Substation Switchyard	562134	-	-	142.29	-	-
Overhead Trans Line Oper-161Kv	563011	1,540.85	-	656.44	-	85.25
Overhead Trans Line Oper-69 Kv	563012	7,159.87	1,603.26	2,565.48	111.91	225.42
Overhead Trans Ln Oper-34.5 Kv	563014	706.21	-	-	-	-
Overhead Trans Line Oper-Other	563015	68.44	68.44	-	70.66	141.32
RTO/ISO Development	566450	43.68	101.17	1,038.06	316.22	2,689.44
NERC Compliance/CIPS (706)	566459	-	-	-	-	445.76
NERC Compliance/EOP (693)	566462	-	-	-	-	-
T & D Eng-Maint Supervision	568631	8,910.53	7,610.10	7,798.47	7,485.13	8,033.24
Trans Substa Structure Maint	569037	-	-	-	-	-
Trans Substa Equip Maintenance	570040	28,807.43	13,434.22	29,234.16	17,155.25	20,892.69
Trans Sub Breaker Routine Mtce	570043	10,658.63	6,303.74	11,071.11	5,215.08	5,325.04
TransSub Trnsfrmr Routine Mtce	570044	12,277.24	537.00	-	-	-
Trans Substation Inspections	570060	6,524.85	2,216.98	1,984.10	4,811.38	3,533.75
Substation Maintenance - Plant	570177	1,715.31	-	-	-	-
Transmission-Relays & Misc Eq	570472	61,060.27	27,446.74	31,647.33	37,817.62	36,943.74
Generation - Relays & Misc Eq	570475	1,131.65	1,854.70	4,057.09	1,762.71	1,574.02
Protection Relaying Channel Eq	570511	437.57	-	-	-	-

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Scada	570517	30,832.69	19,327.13	17,339.89	17,728.14	25,604.93
OH Trans Tree Trimming Superv	571001	12,554.95	8,431.18	10,341.67	9,239.46	12,602.14
Oh Trans Line Maint-161Kv	571041	194.45	-	-	-	-
Overhead Trans Line Maint-69Kv	571042	5,348.52	1,006.91	1,159.65	692.89	1,069.84
Oh Trans Line Maint-345 Kv	571043	-	-	-	-	-
Oh Trans Line Maint-34.5Kv	571044	308.28	-	-	-	-
Trans OH reliab - labor&other	571062	2,948.57	2,008.03	1,963.99	1,956.56	2,157.01
Transm Maint 161KV Reliability	571910	-	-	-	-	-
Transm Maint 69KV Reliability	571911	606.29	1,115.60	-	252.40	5.34
Trans Maint 34.5KV Reliability	571913	-	-	-	-	-
Supervision Distribution Oper	580001	77,757.67	51,413.13	47,247.27	49,407.67	55,731.39
System Perform Mgmt & Admin	580002	834.06	556.04	556.06	556.03	748.33
Conv & Seminar-Distrib Op	580011	792.00	1,663.20	-	-	-
Line Eng - Distrib Operations	580627	6,321.34	4,726.90	4,755.28	4,723.73	5,665.35
Distribution System Planning	580628	346.72	231.19	231.14	231.19	256.72
Maintain Construction Standard	580686	6,765.08	4,297.52	4,567.80	6,305.04	3,958.12
Distribution Substa Operations	582016	21,289.37	10,224.30	12,807.76	11,787.66	14,302.60
Oh Distribution Line Oper	583019	64,751.36	49,459.18	60,988.16	44,309.09	21,794.30
Truck Down Time - Line Oper	583020	9,383.21	2,870.54	3,162.81	4,131.51	5,096.75
Truck Traveling Time - Line Op	583021	341.50	-	397.40	252.66	-
Electric Testing-Oh Dis Lines	583172	2,751.90	3,040.71	2,634.10	2,384.40	3,042.80
Training Dist Operations-Ovhd	583500	-	-	-	-	-
Distr OH Training Stipend	583501	-	-	-	-	-
Underground Distrib Line Oper	584022	13,387.25	8,729.18	7,008.24	6,223.36	7,600.95
URG Dist Line Locates	584025	-	61.17	315.22	-	-
Street Lightg & Signal Sys Exp	585025	159.26	113.76	74.38	-	429.17
Meter Expense	586028	117,302.64	80,586.33	87,190.73	86,314.69	75,490.36
Disconnects & Reconnects	586029	119,491.90	89,981.33	81,447.41	82,783.31	81,024.33
Field Testing - Old	586120	22,807.56	18,741.17	16,063.83	10,146.52	9,118.30
Load Research-Meters	586135	7,089.64	2,783.66	3,617.64	3,142.03	3,430.19
Power Quality Investiagtions	586140	1,299.76	1,317.65	317.52	845.94	157.92
AMR Fixed Network - Meters	586150	43.68	-	-	-	-

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AMR Radio - Meters	586155	3,745.00	2,974.20	1,450.75	1,280.22	1,723.00
Service Call Expense	587031	10,867.22	6,930.27	4,782.08	4,685.56	9,164.71
Customer Facilities Expense	587038	8,186.68	3,055.01	9,374.38	3,204.30	4,179.38
Complaint Test	587126	10,110.34	6,143.65	2,868.92	5,843.69	6,702.96
Current Diversions	587146	2,190.38	879.38	1,122.24	452.69	523.97
Meter Base Repair	587147	317.36	119.80	157.92	118.44	417.89
Customer Co-Gen Facilities	587148	-	76.48	59.22	-	1,446.85
Location-Radio & Tv Interfer	587519	-	-	-	-	-
Conv & Seminar-Misc Distrib	588011	3,956.62	4,081.84	161.70	3,300.35	631.65
Building Operations - Expenses	588023	-	-	-	-	-
Safety Equipment	588025	-	-	-	-	-
Miscellaneous Distribution	588100	6,167.12	4,323.39	2,934.88	2,492.57	3,611.34
Misc Dist - Right-of-way	588120	1,010.24	321.66	1,557.58	1,408.82	5,358.58
Misc Dist. - Joint Use	588130	5,872.25	5,020.20	5,022.16	5,401.55	5,802.88
GIS Operations	588621	5,027.73	3,481.08	5,628.83	4,199.85	3,482.34
GIS Quality Assurance/Control	588622	786.22	553.14	416.08	74.30	951.04
GIS Analysis	588623	4,012.98	3,026.00	3,413.51	2,287.61	2,612.95
OMS Operations	588630	10,557.31	7,586.61	8,935.47	8,035.11	8,618.23
Supervision Distribution Maint	590001	8,752.60	6,004.43	6,004.42	5,914.17	8,080.12
GIS Maintenance/Updates	590620	405.62	1,287.72	1,569.46	469.50	2,402.27
Line Eng Distribution Maint	590630	9,662.09	7,284.41	7,077.24	7,257.50	7,324.41
Building Maint-Line Operations	591024	6,035.14	1,101.66	8,043.08	10,180.22	6,223.46
Dist Substa Structure Maint	591049	-	-	-	-	-
Dist Substation Equip Maint	592052	78,114.26	42,798.67	46,991.22	63,397.91	34,464.89
Dist Sub Breaker Routine Mtce	592053	9,872.98	10,511.66	9,945.20	16,183.05	8,816.09
Dist Sub Trnsfrmr Routine Mtce	592054	13,363.94	14,239.99	9,665.22	3,954.79	1,412.47
Dist Substation Inspections	592060	17,554.69	13,063.48	7,905.71	15,486.23	12,178.93
Distribution-Relays & Misc Eq	592469	5,543.19	4,029.43	4,310.91	5,690.98	6,602.80
OH Dist Line Tree Trimming Spr	593001	13,978.08	9,024.80	6,907.84	6,085.60	4,616.00
Oh Dist Line Tree Trimming	593058	1,918.47	2,050.37	1,491.17	315.83	589.55
Dist OH reliab - labor & other	593062	24,654.85	16,670.63	16,864.66	18,296.74	21,555.57
Misc Repair Expense	593500	552.86	118.47	-	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019
General Office Expense	593510	-	-	-	-	-
Oh Dist Line Maintenance	593555	119,369.16	85,949.60	96,461.88	74,349.96	84,380.36
OhDist Line Capacitor BankMtce	593556	17,319.84	20,948.95	14,686.34	20,098.48	-
OH Dist Line Oper Storms	593560	-	-	-	15,693.88	-
Reclosers Sect & Oil Switches	593570	-	-	-	-	-
Misc Repair & Testing	593575	1,451.38	896.17	499.44	323.56	692.14
OH Dist Line Maint Reliability	593910	6,900.96	994.99	884.05	11,892.30	8,537.58
Reliability Wildlife Cover Up	593940	81.56	122.34	854.08	118.19	594.53
Underground Dist Line Maint	594061	46,000.60	21,287.10	20,521.93	13,704.80	11,398.94
Dist UG reliab - labor & other	594062	3,029.07	2,039.48	2,176.10	1,989.26	2,775.23
Dist UG Line Maint Reliability	594910	17,717.95	12,055.59	12,124.80	12,774.45	10,044.90
Dist Transformer Maintenance	595064	285.46	163.12	84.22	-	533.47
Overhead Transformers - Old	595161	20,892.21	13,035.69	12,438.35	15,958.69	12,163.11
Underground Transformers - Old	595164	3,969.00	2,374.63	4,449.23	2,467.29	4,100.51
Strt Light&Signal Sys Maint Ex	596067	28,984.10	19,590.61	22,532.42	16,974.61	15,190.65
Shop Test & Repair	597123	32,760.16	21,598.74	30,934.72	27,140.09	25,371.07
Load Research Equipment Repair	597138	701.61	34.42	302.09	157.92	315.84
Maint Of Misc Distrib Plant	598073	14,140.89	10,900.99	10,543.11	12,150.41	14,461.02
Customer Service Mgmt & Admin	901001	52,001.47	26,824.65	28,260.06	28,723.77	33,968.21
Conv & Seminar-Cust Accts Dist	901011	-	-	-	-	-
Mgmt & Administrative - Accoun	901201	10,482.73	7,340.48	7,340.50	7,340.53	8,152.60
Check Meter Reads - Electric	902005	5,194.69	2,768.60	3,564.85	4,771.98	3,923.80
Read Meters - Electric	902007	202,710.79	131,849.46	118,490.75	136,894.20	138,768.23
Collection Activities - Gas	903002	-	-	-	-	-
Power Billing	903013	540.84	387.51	387.53	387.55	430.39
Cust Serv Accounting - Ele/Gas	903022	221,262.11	148,433.08	157,644.73	157,362.40	164,267.12
Credit & Collections	903028	25,821.71	19,608.04	18,696.93	18,112.10	17,421.86
Billing Of Metered Accts-Elec	903110	23,901.86	16,745.96	15,099.82	14,604.05	14,470.84
Building Operations-Cust Accts	905023	-	-	-	-	-
Outages	905042	500.48	571.20	571.20	2,065.09	-
Customer Service Supervision	907101	16,395.80	11,720.46	10,193.01	10,446.87	10,141.83
Customer Assistance-Cust Serv	908043	14,110.77	7,475.03	9,735.08	8,895.83	12,619.86

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ACCOUNT DESCRIPTION	ACCOUNT NO	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019
Retail Indust Cust Assistance	908101	38,570.89	28,458.43	27,504.49	29,281.93	29,131.76
Wholesale Customer Assistance	908104	6,025.91	5,124.72	5,593.02	5,280.81	7,513.77
Retail Commercial Cust Assist	908106	52,254.95	36,348.89	36,834.59	38,100.02	35,972.06
Retail Residential Cust Assist	908107	24,694.96	16,484.09	16,484.10	16,565.37	16,435.33
Municipal Activities	912002	825.94	449.87	438.33	438.34	415.26
New Business-Cust Serv	912025	7,543.24	5,261.75	8,241.56	4,794.36	11,093.23
Mgmt & Admin - Executives	920101	24,931.04	8,110.27	12,476.38	12,021.54	14,914.42
Mgmt & Adm Salaries-Spec Proj	920109	-	-	-	-	-
M&A Transf Work Gas-GL001 Only	920130	-	-	-	-	-
Mgmt & Admin - Salaries-Acct	920201	43,816.34	24,893.61	20,000.00	25,901.19	22,993.70
General Recordsaccounting	920261	58,907.51	40,833.32	43,063.76	45,176.42	49,373.41
Accounts Payable-Accounting	920264	19,561.07	14,065.81	14,338.44	16,180.70	13,434.98
Mgmt & Admin - Field Safety Ad	920301	50,891.86	34,721.34	34,275.13	37,500.35	33,253.17
Mgmt & Admini - Salaries-Info	920449	-	-	-	-	-
Personnel - Salary - Info Serv	920450	-	-	-	-	-
Personnel - Hourly - Info Serv	920455	-	-	-	-	-
Mgmt & Admini - Salaries-Hr	920501	-	-	-	-	-
Payroll Activi-Labor Only-Hr	920503	-	-	-	-	-
Personnel Activi-Lbr Only-Hr	920504	13,951.55	9,469.56	9,480.82	9,841.90	10,287.61
Train Program Dev - Labor-Hr	920505	-	-	-	-	-
Mgmt & Admin-General Services	920601	18,948.04	12,859.64	12,897.20	12,521.65	15,208.57
Purchasing Activities-Gen Serv	920615	16,647.12	11,120.80	11,120.80	11,336.82	12,049.42
Record Retention - Labor	920620	-	-	-	-	-
Receive & Deliver Company Mail	920666	1,607.02	1,090.74	1,130.02	1,130.02	1,131.38
General Service Activities	920669	6,365.44	4,313.60	4,454.08	4,454.08	4,454.08
Mgmt & Admin-Sal-Other Gen Off	920701	11,500.00	-	1,095.20	-	1,494.92
Reporting Activities - Gen Off	920703	43,491.71	23,876.74	30,791.04	23,126.49	31,916.23
Load Research	920721	-	-	-	-	-
Forecasting - Labor	920723	-	-	-	3,110.03	-
Mgmt & Admin - Land Rights	920750	5,030.62	3,160.14	5,991.29	3,031.10	10,417.54
MO Renewable Energy Std Labor	920881	12,853.34	8,866.24	9,177.20	10,426.82	8,721.89
Administrative & General Sal	920882	-	-	-	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019
KS Renewable Energy Std Labor	920883	1,057.04	808.48	512.66	157.92	276.36
Non-Prod Indirect Work - ELabs	922500	9,072.76	6,428.27	5,568.27	4,914.54	10,574.94
Services for LUC	922502	1,260.80	-	-	-	-
Services for Labs Canada	922503	3,299.57	391.03	566.91	1,706.15	1,211.21
Services for LUSC 8880	922504	-	-	-	-	-
Services for Labs (Labs US) GP	922506	-	-	-	-	-
Services for APCO	922508	-	-	-	-	-
Services for Sanger Power 5519	922510	-	-	-	-	-
Services for Deerfield	922511	-	-	-	-	-
Services for O'Dell	922512	-	-	7,550.60	-	-
Services for Shady Oaks	922514	-	-	-	-	-
Services for St. Leon	922515	-	-	-	-	-
Services for Minonk	922516	-	-	-	-	-
Services for Senate	922517	-	-	-	5,387.35	-
Services for East 8882	922600	-	-	-	-	-
Services for N Eng/Mass 8866	922605	-	-	-	-	-
Services for Central 8883	922700	105,658.92	65,359.12	68,949.87	34,070.14	123,839.54
Services for Empire Elec 8905	922702	-	-	-	-	-
Services for Pine Bluff 8606	922705	7,277.76	-	1,115.60	1,658.21	297.79
Services for WHall Water 8608	922706	947.03	(575.23)	-	-	-
Services for WHall Sewer 8609	922707	-	-	-	-	-
Services for Mid States 8850	922708	1,013.60	(329.70)	-	202.81	95.23
Services for Mid States Water	922709	2,181.36	2,907.66	21,990.15	1,645.40	9,301.54
Services for West 8884	922800	-	-	-	-	-
Services for Liberty Wtr 8020	922801	-	-	-	-	-
Services for Calpeco 8800	922802	2,391.46	3,382.36	2,257.63	1,863.16	4,398.59
Services for Park Water 8623	922803	-	-	-	-	-
Indirect Liberty Corp US	922900	-	-	-	-	-
Injuries & Damages-Corp	925000	-	-	-	-	-
Employee Disability Plan Exp	926437	13,229.08	13,445.96	13,445.96	13,608.39	14,345.50
Franchise Elections	930104	1,361.13	899.73	876.66	876.66	830.52
Building & Grounds Maintenance	935024	17,111.91	11,213.28	11,879.41	11,879.42	12,412.02

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ACCOUNT DESCRIPTION	ACCOUNT NO	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019
Microwave Maintenance Expenses	935515	618.04	587.27	520.78	-	1,809.46
Telephone Expenses-Telecomm	935520	-	-	-	-	-
Telecomm Exp Other	935523	2,774.31	1,247.61	1,030.60	1,793.30	1,070.16
		<u>5,846,888.47</u>	<u>3,945,627.67</u>	<u>4,013,820.26</u>	<u>4,052,869.58</u>	<u>8,185,536.20</u>

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ACCOUNT DESCRIPTION	ACCOUNT NO	FEBRUARY 2019	MARCH 2019
Cwip-Electric/Gas	107000	542,416.25	783,835.66
CWIP - SLCC	107002	1,169.70	1,494.05
Rwip Electric Plant	108200	111,892.65	185,034.27
RWIP - SLCC	108202	-	-
Maintenance Of Railroad	151058	445.28	227.34
Fuel Stock Expense - Coal	152057	3,940.37	6,626.53
Mgmt & Admin - Stores	163001	7,747.58	11,558.78
Asbury Stores Expense	163081	1,091.45	176.40
Stores Control	163316	2,918.41	4,542.61
Stores Activities Regular Time	163327	42,668.26	61,740.07
Stores Overtime Hours	163330	2,699.73	3,698.35
Prelim Survey & Investgat Chgs	183000	-	(1,115.85)
Two Way Radio Expenses	184220	3,153.48	3,160.45
Pbx Switchboard	184242	2,723.20	4,084.80
Telephone Exp-Bld Serv	184243	3,558.33	4,635.88
Conv & Sem - Transportation	184301	900.48	720.18
Safety Expenses-Transp	184305	480.06	3,413.03
Vehicle Maint - Cars	184311	454.63	972.18
Veh Maint - 1/2 Ton Trucks	184312	3,296.36	3,954.51
Veh Maint-3/4 1 & 1 1/2 Ton	184313	27,404.06	53,150.21
Veh Maint 2 2 1/2 3 & Flatbeds	184314	2,778.44	10,156.63
Veh Maint - Line Trucks	184321	17,809.65	27,855.68
Veh Maint-Aerial Basket Trucks	184322	7,412.86	22,485.57
Mgmt & Admin - Transp	184331	13,704.53	20,378.03
Misc Garage Expenses	184332	-	-
Dot Expenses (State & Federal	184341	-	-
Cdl License & Physicals	184342	-	209.21
Transp Clring - Light Duty-Gas	184392	-	-
Clearing for Kodiak Maint Exp	184500	6,639.19	10,436.09
Const Clearing Line Oper	184620	468,176.06	630,053.17
T&D Budget Preparation	184621	195.44	585.34
Maintain Construction Standard	184622	12,271.95	17,135.05

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Construction Clearing Prod	184630	14,012.58	20,886.68
Continuing Property Records	184810	23,308.20	29,391.00
Other Work In Progress	186100	-	-
Post Retire Benefits - SERP	228313	-	43,261.03
Post Employment Benefit - SRT	228314	7,534.00	19,136.50
SERP Current Liability	242651	30,970.61	-
Current Severance Payable	242654	23,892.92	-
Other Def Cr - Serverance	253930	-	-
Donations	426114	-	-
Civic Political & Related Act	426400	-	-
Governmental Activities	426407	-	-
Conv & Seminar-Operations	500011	1,719.51	4,501.76
Opr Spr & Eng-Air Abate&Monit	500036	7,838.90	8,895.32
Op Supv-Water Monit &Complianc	500037	-	207.76
Operation Supervision & Eng	500039	90,725.36	146,062.28
Fuel Administration - Asbury	501601	1,430.58	2,174.00
Exp Of Coal Handling System	502084	-	242.15
Exp Of Feedwater System	502093	-	-
Exp Of Bottom & Fly Ash System	502099	733.70	1,339.76
Exp Of Instrmnt & Meter Boiler	502102	817.27	327.44
Exp Of Draft Equipment	502105	317.93	-
Exp Of Steam Boiler	502108	9,176.28	16,419.18
Exp-Condens & Cooling H2O Sys	505112	24,115.62	38,156.05
Exp Of Lube Oil System	505117	170.51	-
Exp Of Turbine Plant	505120	32,139.18	52,699.15
Safety Expenses-Prod	506025	1,293.15	472.73
Misc Steam Power Expenses	506126	23,027.24	15,404.57
Exp of Catalytic Reducer - Opr	506168	380.15	-
Ash and FGD By product Disposa	506205	820.40	3,810.56
Mtce Supervision & Engineer	510030	42,137.54	61,751.31
Mtce Of Structures	511127	10,917.85	8,944.79
Mtce Of Structures - Environ	511132	-	-

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Mtce Of Structures - Other	511135	4,227.02	13,268.53
Mtce Coalhandling	512138	826.77	1,391.43
Mtce Of Rotary Dumper	512139	-	-
Mtce Of Coal Sampler & Lab	512141	-	-
Mtce Of C.E.M. Equipment	512144	-	-
Mtce Of Coal Dozers	512147	63.17	210.55
Mtce Of Feeders	512150	3,697.75	3,540.50
Mtce Of Bottom & Fly Ash Syste	512153	11,413.35	22,219.94
Mtce Instrmnt & Meters Boiler	512156	250.30	484.27
Mtce Of Furnace	512160	3,842.93	15,329.73
Mtce Of Cyclones	512161	-	287.01
Mtce Of Draft Systems	512162	1,020.49	1,475.65
Mtce Of Feedwater System Equip	512163	21,933.72	14,951.46
Mtce Of Fuel Oil & Igniter Sys	512164	-	37.89
Mtce Of Boiler Plant-Other	512165	193.72	-
Mtce Of Boiler Drums & Headers	512167	-	517.96
Sel Catalytic Reduction - Mtce	512168	1,157.78	2,153.46
Mtce - Water Supply System	512169	-	387.44
Mtce Of Electrical Equipment	513122	113.67	75.78
Mtce Of Turbine Plant	513168	2,717.42	4,830.99
Mtce Of Turbine Inst. & Meters	513172	-	-
Mtce Of Cooling Tower	513174	654.71	8,664.96
Mtce Of Cooling Lake	513175	-	-
Mtce Of Electrical Equipment	513178	7,491.01	75.78
Mtce Of Condensing Equipment	513181	-	403.09
Mtce Of Lube/Control Oil Equip	513182	505.32	587.45
Mtce of C.E.M. Equipment	514144	1,863.02	3,614.63
Mtc Of Auxiliary Plant Equip	514158	9,169.49	12,976.03
Mtce of SCR Catalytic Reducer	514168	2,751.07	548.70
Mtce Of Misc Steam Plant	514171	-	-
Mtce of Scrubber	514173	43,571.79	12,286.59
Mtce of PAC System	514174	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	FEBRUARY 2019	MARCH 2019
Mtce of Baghouse	514175	6,746.24	7,505.86
Mtce of Hydrator	514176	2,044.07	1,274.32
Conv & Seminar-Hydro	535011	-	161.92
Oper Supervision & Eng-Hydro	535301	2,889.75	3,957.83
Other Expenses - Hydro	537316	-	-
Electric Expenses - Hydro	538325	734.50	2,044.03
Safety Expenses-Hydro	539025	2,634.63	6,069.54
Misc Hydro Generation Exp	539332	2,094.50	6,687.06
Maint Supervision & Eng-Hydro	541304	2,648.80	3,730.34
House Expenses - Hydro	542307	734.50	1,027.43
Maint Of Structures - Hydro	542337	814.55	2,723.56
Maint Reservoirs Dam & Waterwy	543334	2,501.51	4,717.11
Maint Of Electric Plant- Hydro	544340	889.90	1,121.29
Maint-Hydro Plt Not Recreation	545343	2,229.31	1,699.87
Maint-Misc Hydro Plt-Recreatn	545346	1,623.73	3,491.89
Oper Super&Eng-Air Abate&Monit	546204	3,916.50	6,028.74
Op Supv - Environmental	546205	2,905.90	2,909.54
Oper Supervision & Eng	546207	66,165.93	91,798.79
Fuel Adm State Line	547605	-	-
Fuel Adm Energy Center	547606	-	-
Exp Of Prime Movers	548123	153,572.14	245,282.05
Exp of Environmental Devices	548124	536.98	1,168.32
Exp of Generators	548125	1,852.50	2,748.51
Exp of Accessory Elec Equip	548126	2,210.68	3,070.78
Generation Expense - Other	548219	28,559.27	51,189.57
Safety Expenses-Comb Turbine	549025	-	47.32
Exp of Misc Other Power	549120	22,675.90	19,807.42
Misc Other Power Expense	549222	657.53	1,962.39
Maint Supervision & Engineer	551201	87,276.27	130,693.42
Maint Of Structures-Turbine	551225	-	-
Exp of Structures	552121	14,868.15	4,519.82
Exp of Structures Fuel	552122	-	-

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Mtce Of Structures - SL	552135	4,109.83	6,485.87
Mtce of Structures Fires	552136	126.18	2,276.93
Mtce of Structures Fuel	552137	379.46	4,901.98
Mtce of Duct Burners	553157	-	7,010.59
Mtce of Turbines	553160	12,259.37	51,142.25
Mtce of Turbine Aux Equip	553161	4,285.34	7,509.01
Mtce Of Hrsg Enclosure&Structr	553162	2,276.64	521.73
Mtce Of Hrsg Pressure Parts	553163	2,807.80	17,088.77
Mtce of Environmental Devices	553164	1,266.49	401.22
Mtce of Cooling Systems	553165	3,666.71	5,699.23
Mtce of Feedwater Systems	553166	2,310.99	15,045.79
Mtce of Steam & Wtr Systems	553167	379.44	901.17
Mtce of Generators	553170	372.03	1,041.12
Mtce of Gen Excitation Sys	553171	-	225.35
Mtce of Generator Aux Equip	553172	-	9,940.42
Mtce of Station Transformers	553173	-	90.14
Mtce of Accessory Elec Equip	553174	4,193.20	8,832.38
Mtce of Elec Control System	553175	1,916.43	818.21
Mtce of Condenser	553181	225.35	1,083.88
Mtce of Auxiliary steam system	553182	-	2,300.79
Mtce of Cooling Water Supply	553184	1,383.64	4,779.65
Mtc Oth Gen&Elec Equip Wat Inj	553228	749.20	968.36
Maint Of Gen & Elect Eq-Other	553231	15,413.22	44,266.25
Unit #12 Combustion Turbine	553232	-	-
Mtce of Turbines - Unit 10,11	553260	2,345.89	338.03
Exp of Misc Power Plant Equip	554110	2,687.74	3,057.49
Mtce of Misc Plant Systems	554130	40,632.95	65,304.95
Mtce Of Misc Plant Tools	554131	1,445.68	180.28
Maint- Misc Oth Power Gen Plt	554234	3,912.55	13,500.37
Mgmt & Admin- Trans Operations	556001	-	-
Sys Control/Load Disp Training	556012	9,978.03	11,441.34
Building Operations-Sys Cntrl	556023	-	-

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Safety Exp	556025	-	-
Sys Control & Generation Disp	556401	22,652.26	40,562.62
EMS System Maintenance	556410	9,393.81	10,763.41
Energy Trading	556412	48,761.79	74,502.19
Energy Accounting	556413	39,002.50	57,429.77
Conv & Seminar-Transm Op	560011	-	1,199.60
T & D Eng-Oper Supervision	560628	3,348.19	3,356.19
Transmission System Planning	560629	5,391.42	6,138.67
Load Dispatching Training	561012	-	-
Transm System Operations	561404	39,293.33	69,976.07
Power Line Carrier Expenses	561505	237.80	594.50
Transm Substation Operations	562010	8,898.26	13,377.55
Exp of Substation & Switchyard	562111	284.58	381.82
Substation Expenses	562121	151.56	75.78
Mtce Of Substation Switchyard	562134	357.94	9,773.77
Overhead Trans Line Oper-161Kv	563011	63.17	-
Overhead Trans Line Oper-69 Kv	563012	1,758.50	517.74
Overhead Trans Ln Oper-34.5 Kv	563014	-	1,989.67
Overhead Trans Line Oper-Other	563015	70.66	141.32
RTO/ISO Development	566450	343.84	969.92
NERC Compliance/CIPS (706)	566459	891.52	639.50
NERC Compliance/EOP (693)	566462	-	-
T & D Eng-Maint Supervision	568631	7,372.47	11,292.31
Trans Substa Structure Maint	569037	-	-
Trans Substa Equip Maintenance	570040	15,713.35	27,252.32
Trans Sub Breaker Routine Mtce	570043	5,333.07	12,193.19
TransSub Trnsfrmr Routine Mtce	570044	1,244.27	-
Trans Substation Inspections	570060	2,409.00	3,817.34
Substation Maintenance - Plant	570177	-	113.67
Transmission-Relays & Misc Eq	570472	39,454.47	67,493.48
Generation - Relays & Misc Eq	570475	1,308.29	780.22
Protection Relaying Channel Eq	570511	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	FEBRUARY 2019	MARCH 2019
Scada	570517	23,170.43	27,791.68
OH Trans Tree Trimming Superv	571001	10,838.59	15,150.88
Oh Trans Line Maint-161Kv	571041	-	-
Overhead Trans Line Maint-69Kv	571042	27.90	2,824.21
Oh Trans Line Maint-345 Kv	571043	-	-
Oh Trans Line Maint-34.5Kv	571044	-	157.91
Trans OH reliab - labor&other	571062	2,181.88	2,893.83
Transm Maint 161KV Reliability	571910	-	-
Transm Maint 69KV Reliability	571911	2.40	660.28
Trans Maint 34.5KV Reliability	571913	-	-
Supervision Distribution Oper	580001	51,422.28	77,969.59
System Perform Mgmt & Admin	580002	748.32	1,051.41
Conv & Seminar-Distrib Op	580011	7,037.80	3,523.54
Line Eng - Distrib Operations	580627	5,317.06	7,879.68
Distribution System Planning	580628	256.69	382.65
Maintain Construction Standard	580686	5,754.16	7,712.69
Distribution Substa Operations	582016	9,278.68	15,483.79
Oh Distribution Line Oper	583019	64,825.37	97,324.17
Truck Down Time - Line Oper	583020	7,825.40	9,407.78
Truck Traveling Time - Line Op	583021	-	-
Electric Testing-Oh Dis Lines	583172	3,298.42	3,431.33
Training Dist Operations-Ovhd	583500	-	-
Distr OH Training Stipend	583501	328.32	328.32
Underground Distrib Line Oper	584022	6,315.68	9,283.15
URG Dist Line Locates	584025	-	-
Street Lightg & Signal Sys Exp	585025	27.75	8.52
Meter Expense	586028	68,754.37	104,149.77
Disconnects & Reconnects	586029	76,914.77	131,454.64
Field Testing - Old	586120	13,707.88	24,039.67
Load Research-Meters	586135	1,757.17	4,131.06
Power Quality Investiagtions	586140	345.45	1,134.99
AMR Fixed Network - Meters	586150	-	-

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AMR Radio - Meters	586155	2,505.89	2,645.16
Service Call Expense	587031	8,847.80	11,706.50
Customer Facilities Expense	587038	8,243.24	14,440.15
Complaint Test	587126	7,310.15	16,119.45
Current Diversions	587146	700.08	1,615.01
Meter Base Repair	587147	84.22	1,473.91
Customer Co-Gen Facilities	587148	202.66	561.96
Location-Radio & Tv Interfer	587519	237.80	380.48
Conv & Seminar-Misc Distrib	588011	-	68.20
Building Operations - Expenses	588023	-	-
Safety Equipment	588025	-	-
Miscellaneous Distribution	588100	3,156.31	7,822.84
Misc Dist - Right-of-way	588120	3,855.46	5,498.63
Misc Dist. - Joint Use	588130	5,873.45	7,283.99
GIS Operations	588621	3,689.51	5,783.10
GIS Quality Assurance/Control	588622	920.60	1,033.12
GIS Analysis	588623	2,244.62	5,440.59
OMS Operations	588630	8,479.33	14,109.91
Supervision Distribution Maint	590001	7,762.61	10,719.37
GIS Maintenance/Updates	590620	1,246.15	1,759.22
Line Eng Distribution Maint	590630	5,931.22	11,571.47
Building Maint-Line Operations	591024	3,200.05	11,144.72
Dist Substa Structure Maint	591049	-	-
Dist Substation Equip Maint	592052	35,861.37	41,581.24
Dist Sub Breaker Routine Mtce	592053	10,014.34	10,408.26
Dist Sub Trnsfrmr Routine Mtce	592054	838.95	2,345.27
Dist Substation Inspections	592060	7,027.01	5,068.12
Distribution-Relays & Misc Eq	592469	7,964.07	10,542.18
OH Dist Line Tree Trimming Spr	593001	4,616.00	7,080.00
Oh Dist Line Tree Trimming	593058	1,010.66	1,645.58
Dist OH reliab - labor & other	593062	22,922.96	34,153.27
Misc Repair Expense	593500	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	FEBRUARY 2019	MARCH 2019
General Office Expense	593510	-	-
Oh Dist Line Maintenance	593555	93,604.92	147,716.43
OhDist Line Capacitor BankMtce	593556	42.11	363.09
OH Dist Line Oper Storms	593560	-	619.96
Reclosers Sect & Oil Switches	593570	-	578.88
Misc Repair & Testing	593575	766.32	1,115.37
OH Dist Line Maint Reliability	593910	1,478.78	11,176.27
Reliability Wildlife Cover Up	593940	1,083.61	1,327.25
Underground Dist Line Maint	594061	19,449.77	19,440.24
Dist UG reliab - labor & other	594062	2,389.21	3,137.01
Dist UG Line Maint Reliability	594910	8,743.11	18,766.26
Dist Transformer Maintenance	595064	-	-
Overhead Transformers - Old	595161	12,279.06	22,412.00
Underground Transformers - Old	595164	2,786.12	4,116.60
Strt Light&Signal Sys Maint Ex	596067	18,310.05	28,431.94
Shop Test & Repair	597123	29,193.79	44,825.88
Load Research Equipment Repair	597138	671.16	157.92
Maint Of Misc Distrib Plant	598073	12,290.10	14,043.39
Customer Service Mgmt & Admin	901001	33,185.49	47,628.08
Conv & Seminar-Cust Accts Dist	901011	-	-
Mgmt & Administrative - Accoun	901201	8,152.58	12,207.62
Check Meter Reads - Electric	902005	2,755.10	3,637.06
Read Meters - Electric	902007	119,542.81	180,635.73
Collection Activities - Gas	903002	-	-
Power Billing	903013	430.38	650.34
Cust Serv Accounting - Ele/Gas	903022	149,414.29	230,646.86
Credit & Collections	903028	16,838.62	25,291.81
Billing Of Metered Accts-Elec	903110	14,260.45	23,192.46
Building Operations-Cust Accts	905023	-	-
Outages	905042	-	1,676.40
Customer Service Supervision	907101	12,415.92	19,674.16
Customer Assistance-Cust Serv	908043	10,717.56	21,794.86

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Retail Indust Cust Assistance	908101	29,825.48	46,767.08
Wholesale Customer Assistance	908104	6,265.07	9,039.72
Retail Commercial Cust Assist	908106	36,527.15	59,252.80
Retail Residential Cust Assist	908107	16,435.24	26,879.52
Municipal Activities	912002	449.87	700.92
New Business-Cust Serv	912025	6,140.43	11,070.48
Mgmt & Admin - Executives	920101	15,173.83	33,737.75
Mgmt & Adm Salaries-Spec Proj	920109	-	-
M&A Transf Work Gas-GL001 Only	920130	-	-
Mgmt & Admin - Salaries-Acct	920201	24,269.83	37,526.65
General Recordsaccounting	920261	49,525.57	69,420.28
Accounts Payable-Accounting	920264	13,895.60	18,772.65
Mgmt & Admin - Field Safety Ad	920301	29,554.31	41,066.00
Mgmt & Admini - Salaries-Info	920449	-	-
Personnel - Salary - Info Serv	920450	-	-
Personnel - Hourly - Info Serv	920455	-	-
Mgmt & Admini - Salaries-Hr	920501	-	-
Payroll Activi-Labor Only-Hr	920503	-	-
Personnel Activi-Lbr Only-Hr	920504	10,281.99	15,455.58
Train Program Dev - Labor-Hr	920505	-	-
Mgmt & Admin-General Services	920601	15,338.67	22,521.69
Purchasing Activities-Gen Serv	920615	11,586.07	17,830.26
Record Retention - Labor	920620	1,075.20	1,638.83
Receive & Deliver Company Mail	920666	1,388.16	2,160.33
General Service Activities	920669	2,449.92	3,674.88
Mgmt & Admin-Sal-Other Gen Off	920701	1,494.92	1,494.92
Reporting Activities - Gen Off	920703	30,942.76	41,094.44
Load Research	920721	-	-
Forecasting - Labor	920723	475.86	-
Mgmt & Admin - Land Rights	920750	12,252.29	14,519.38
MO Renewable Energy Std Labor	920881	10,673.40	11,699.94
Administrative & General Sal	920882	-	-

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ACCOUNT DESCRIPTION	ACCOUNT NO	FEBRUARY 2019	MARCH 2019
KS Renewable Energy Std Labor	920883	236.88	59.22
Non-Prod Indirect Work - ELabs	922500	6,802.75	13,519.73
Services for LUC	922502	-	-
Services for Labs Canada	922503	2,622.56	(902.83)
Services for LUSC 8880	922504	-	-
Services for Labs (Labs US) GP	922506	-	-
Services for APCO	922508	-	-
Services for Sanger Power 5519	922510	-	-
Services for Deerfield	922511	-	-
Services for O'Dell	922512	-	-
Services for Shady Oaks	922514	-	-
Services for St. Leon	922515	-	-
Services for Minonk	922516	-	-
Services for Senate	922517	-	-
Services for East 8882	922600	-	996.80
Services for N Eng/Mass 8866	922605	-	-
Services for Central 8883	922700	91,136.02	152,033.72
Services for Empire Elec 8905	922702	-	-
Services for Pine Bluff 8606	922705	266.71	6,525.19
Services for WHall Water 8608	922706	531.18	498.38
Services for WHall Sewer 8609	922707	531.18	-
Services for Mid States 8850	922708	330.76	2,790.95
Services for Mid States Water	922709	3,889.07	2,307.73
Services for West 8884	922800	-	996.80
Services for Liberty Wtr 8020	922801	-	-
Services for Calpeco 8800	922802	5,471.73	6,682.57
Services for Park Water 8623	922803	-	-
Indirect Liberty Corp US	922900	-	-
Injuries & Damages-Corp	925000	-	-
Employee Disability Plan Exp	926437	14,345.50	22,623.97
Franchise Elections	930104	899.73	1,401.84
Building & Grounds Maintenance	935024	5,670.16	7,683.09

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Microwave Maintenance Expenses	935515	1,573.20	261.58
Telephone Expenses-Telecomm	935520	-	-
Telecomm Exp Other	935523	593.60	919.68
		<u>4,096,143.57</u>	<u>6,157,696.58</u>