

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of KCP&L Greater Missouri)
Operations Company's Request for Authority) **Case No. ER-2012-0175**
to Implement General Rate Increase for)
Electric Service.)

RECONCILIATION

COMES NOW the Staff ("Staff") of the Missouri Public Service Commission ("Commission"), and states as follows:

1. Attached hereto as Appendix A is Staff's Reconciliation for this case.

WHEREFORE, Staff respectfully submits its Reconciliation.

Respectfully submitted,

/s/ Sarah Kliethermes

Nathan Williams MBE 35512

Sarah Kliethermes MBE 60024

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Missouri Public Service Commission

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 11th day of October, 2012.

/s/ Sarah Kliethermes

KCP&L-Greater Missouri Operations Company
St. Joseph Light & Power (L&P)
Case No. ER-2012-0175
Reconciliation

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff	
1	GMO - Missouri Public Service Gross Revenue Requirement		\$ 14,634,354
2			
3	Rate of Return & Capital Structure		
4	Value of Capital Structure Issue - Staff / Company	2,105,531	
5	Capital Structure Impact on Interest Expense Deduction	1,166,513	
6	Return on Equity Issue - MPS 10.40%, Staff - 9.00%	(5,463,529)	
7	Sub-Total Rate of Return and Capital Structure Differences		(2,191,485)
8			
9	Rate Base Issues		
10			
12	Retirement of General Plant not in Company's March case	(435,681)	
14	Ralph Green (transfer to L&P) Plant	1,881,003	
15	Unadjusted Plant	(53,452)	
16	Retirement of General Plant not in Company's March case	435,681	
17	Rebalance Reserves	(992,812)	
18	Ralph Green (transfer to L&P) Depreciation Reserve	(1,122,804)	
19	Unadjusted Depreciation Reserve	58,130	
20	Cash Working Capital	329,180	
21	Materials and Supplies	(353)	
22	SO2 Emission Allowances	-	
24	Prepayments - SJLP Pensions (Prior method)	-	
25	Fuel Inventory- Oil	(5,735)	
26	Fuel Inventory - Coal	(167,521)	
27	Fuel Inventory - Propane, Tires, Biofuel	(2,586)	
28	DSM/EE Deferral	-	
29	Iatan 1 & Common Regulatory Asset	-	
30	Iatan 2 Regulatory Asset	(0)	
31	Regulatory Asset - ERISA Minimum Tracker	-	
32	Regulatory Asset - FAS 87 Pension Tracker	(0)	
33	Regulatory Asset - FAS 87 Prepaid Pension	(0)	
34	Regulatory Asset (Liability) - OPEB Tracker	(0)	
35	Regulatory Asset - Renewable Energy Standards	(44,026)	
36	Customer Advances for Construction	6,229	
38	Deferred Income Taxes	(266,558)	
39	Federal Tax Offset - STAFF ONLY	(33,418)	
40	State Tax Offset - STAFF ONLY	(5,362)	
41	Interest Expense Offset - STAFF ONLY	(277,897)	
42			
43	Sub Total - Rate Base Issues		(697,984)
44			
45	Income Statement - Revenue Issues		
48	Forfeited Discounts	(6,529)	
51	Billing Adjustment	(19,449)	
52	Weather Rate Switch Adjustments	(71,958)	
53	Revenue Adjustments for Excess Facilities	77,044	
54	Other Revenue Adjustments for Excess Facilities	(77,044)	
55	Large Customer Rate Switch Adjustment	(192,650)	

Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection		
	\$ 21,536,362	
	447,649	Timing
	(283,962)	
	(5,436,278)	
	(5,272,591)	
	(435,681)	
	1,881,003	
	(1,155,185)	
	435,681	
	(992,812)	
	(1,122,804)	
	331,853	
	246,966	Timing
	(353)	Timing
	(707)	Timing
	171,128	Timing
	(323)	
	(177,919)	
	(2,888)	
	(78,999)	Timing
	3,806	Timing
	2,377	Timing
	(2,093)	Timing
	(64,503)	Timing
	(83,998)	Timing
	2,012	Timing
	(137,285)	
	6,229	Timing
	1,081,141	
	(33,418)	Timing
	(5,362)	Timing
	(277,897)	Timing
	(410,031)	
	(6,529)	Timing
	(19,449)	
	(71,958)	
	77,044	
	(77,044)	
	(192,650)	

KCP&L-Greater Missouri Operations Company
St. Joseph Light & Power (L&P)
Case No. ER-2012-0175
Reconciliation

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff	
56	Annualize for rate change	(142,546)	
57	L&P Phase in shortfall	1,870,245	
60	365 Days Adjustment	(192,972)	
61	Reverse "plug" to test year book revenues	(69,159)	
62	Growth Adjustment	189,336	
63	To annualize off system sales New Margin	(1,734,012)	
65	Transmission Revenue	143,970	
66	SPP Loss Rev and New RNU	8,740	
67	Remove Non firm OSS Rev	937,749	
69			
70	Sub Total - Revenue Issues		720,766
71			
72	Income Statement - Expense Issues		
73	Amortization of Proceeds from EPA Auction Process	1	
74	Purchased Power (Capacity)	(915,000)	
75	Fuel/P.P. (Energy)/Fuel Adders	(9,048,654)	
76	Per Books Steam Issue	8,715,172	
78	Injuries and Damages	37,738	
79	Bad Debt Expense	(122,136)	
80	Economic Relief Pilot Program	(135,148)	
82	Rate Case Expense	71,263	
84	DSM/EE Adjustment	-	
86	Transmission of Elec by Others/Acct	-	
87	Payroll Taxes	57,743	
88	Credit Card and Electronic Check Fee Expense	(16,983)	
89	Property Taxes	20,960	
90	Amortization of Merger Transition Costs	(890,495)	
91	Amortization of Iatan 1 Regulatory Asset	(1)	
93	Intercompany Off System Sales	1	
94	Incentive Compensation	(29,930)	
95	ORVS	(162,888)	
97	Insurance	6,315	
99	SPP Schedule 1A Admin Fees	-	
101	Other Benefits	(108,577)	
102	Amort of prior method reg assets E	(120,365)	
104	OPEB SFAS 106	(0)	
105	401 k	23,029	
106	SERP	(138,988)	
107	Pension	(186,591)	
109	GREC Bank Fees	(2,284)	
110	Payroll Annualization	554,659	
111	Generation Maintenance Expense	66,353	
112	Dues and Donations	(5,868)	
113	Advertising	(22)	
114	Regulatory Assessments	(2,980)	
115	Normalize Lease Expense	(3,612)	
116	Misc. Test Year Adjustments (CS-11)	(22,958)	

Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection		
(142,546)		
1,870,245		
(192,972)		
(69,159)		
189,336		
(1,091,623)		
143,970		
76,643		
937,749		
1,431,058		
1		
(915,000)		
8,715,181		Offset Below
(8,515,352)		Offset Above
37,738		Timing
(269,165)		Timing
(358,385)		
(18,365)		
(5,191,667)		
(66,044)		
57,743		Timing
(6,784)		Timing
(46,563)		
(890,495)		
(1)		
1		
(29,930)		Timing
(162,888)		
(59,664)		Timing
(26,409)		
(108,577)		Timing
(124,154)		Timing
2,365		Timing
23,029		Timing
(160,062)		Timing
(262,405)		
13,525		Timing
554,659		
66,353		
(5,868)		Timing
(22)		Timing
(30,780)		Timing
(33,051)		Timing
(22,959)		Timing

KCP&L-Greater Missouri Operations Company
St. Joseph Light & Power (L&P)
Case No. ER-2012-0175
Reconciliation

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff
117	Renewable Energy Standards	(858,136)
118	Eliminate O&M Depreciation Expense	(542,739)
119	Distribution field Intellegence	-
120	latan 2 O&M	79,876
121	latan 2 O&M Tracker	0
122	Distribution Maintenance	(33,187)
123	Transmission Maintenance	8,834
124	Annualize Depreciation Expense	546,413
125	Per Books Other - Iatan Construction Accounting Depreciation	207,125
128	Remove 2007 Ice Storm AAO Amortization	(1,059,624)
129		
130	Sub Total - Operations & Maintenance Expense Issues	(4,011,686)
131		
133	Straight Line Tax Depreciation Difference	(0)
134		
135	Depreciation adjustments	(\$0)
136		
137	Income Tax Issues - Income Statement	
138	Book Depreciation - EMS Income Statement	444,110
139	Transportation Depreciation - Clearing Accts.	(175,810)
140	Straight Line Tax Depreciation	(429,633)
141	Tax Depreciation in Excess of S/L Depr	429,632
142	Straight Line Amortization	5
143	Tax Amoritazion in Excess of S/L Depr	(5)
144	Current Income Tax	(63,381)
145	Tax Depreciation in Excess of S/L - Deferred Income Tax	(429,632)
146	Tax Amoritazion in Excess of S/L Depr	6
147		
148	Sub Total - Income Tax Issues - Income Statement	(\$224,707)
149		
151	Per Books Differences other	(65)
152		
154	Difference in Tax Gross Up Factor	97,134
155		
156	Total Value of All Issues	(6,308,027)
157		
158	Unreconciled Differences	(107,401)
159		
160	Staff Revenue Requirement at March 30,2012 - Filed August 11, 2012	\$ 8,218,926
161		
162		
163	Office of the Public Counsel	
164	Return on Equity - 9.1%	372,240
165	Value of Capital Structure Issue - OPC/Staff	(1,421,955)
166	Capital Structure impact on Interest Expense Deduction	(1,055,114)
167	Rate Case Expense	(259,662)
168	2007 Ice Storm Amortization	(353,208)

Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection	
(837,362)	
(542,739)	Timing
(104,198)	
193,327	Timing
(69,525)	Timing
(33,187)	Timing
8,834	Timing
631,609	Timing
207,125	
(1,059,624)	
(9,439,736)	
0	
\$0	
498,566	Timing
(179,542)	Timing
(436,385)	Timing
9,851,507	Timing
(90)	Timing
830	Timing
837,984	Timing
(9,851,507)	Timing
(851)	Timing
\$720,513	
(65)	
97,134	
(12,873,718)	
(443,718)	
\$ 8,218,926	

KCP&L-Greater Missouri Operations Company
St. Joseph Light & Power (L&P)
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169	Total Office of the Public Counsel - Issue Value		(2,717,700)
170	Office of the Public Counsel - Revenue Requirement		\$ 5,501,226
171			
172	United States Department of Energy		
173	Return on Equity - 9.5%		1,957,981
174	Value of Capital Structure Issue - DOE/Staff		(1,667,634)
175	Capital Structure impact on Interest Expense Deduction		783,669
176	Total United States Department of Energy - Issue Value		1,074,016
177	United States Department of Energy - Revenue Requirement		\$ 9,292,942
178			
179	Missouri Industrial Energy Consumers		
180	Renewable Energy Standard Costs		(54,288)
181	OVRS		-
182	Bad Debt Expense		(283,491)
183	Fuel Costs		(189,000)
184	Transmission Revenues		(53,000)
185	Renewable Energy Standard Cost Tracker		Note 1
186	Property Tax Tracker		Note 1
187	Total Missouri Industrial Energy Consumers - Issue Value		(579,779)
188	Missouri Industrial Energy Consumers- Revenue Requirement		\$ 7,639,147

Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection	

Note 1: No Revenue Requirement Value in the current case.

KCP&L-Greater Missouri Operations Company
Missouri Public Service (MPS)
Case No. ER-2012-0175
Reconciliation

Line No.		Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run	Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run	
1	GMO - Missouri Public Service Gross Revenue Requirement		28,554,576	64,313,510
2				
3	Rate of Return & Capital Structure			
4	Value of Capital Structure Issue - Staff / Company	6,462,904	1,366,345	Timing
5	Capital Structure Impact on Interest Expense Deduction	4,568,469	(135,286)	
6	Return on Equity Issue - MPS 10.4%, Staff - 9.00%	(16,770,242)	(16,592,966)	
7	Sub-Total Rate of Return and Capital Structure Differences		(5,738,869)	(15,361,907)
8				
9	Rate Base Issues			
10	Plant Issues			
14	Retirement of General Plant -Amort Gen Plt	(1,436,145)	(1,436,145)	
15	Crossroads Plant	(8,220,898)	(8,220,898)	
16	Crossroads Intangible	(481,253)	(481,253)	
17	Ralph Green Plant	(1,899,524)	(1,899,524)	
18	KCI Production Facility	431,415	431,415	
21	Unadjusted Plant	23,037	(814,792)	
22	Reserve Issues			
23	ECORP -Staff's handling of RWIP	(1,330)	(1,330)	
24	Iatan 2 & Common Plant	31,147	31,147	
26	Retirement of General Plant -Amort Gen Plt	1,436,152	1,436,152	
27	Crossroads Plant -Reserve	3,734,314	3,625,613	
28	Rebalancing of General Plant	(2,088,090)	(2,088,090)	
30	Crossroads Intangible -Reserve	276,236	276,236	
31	Ralph Green Plant	1,133,860	1,133,860	
32	KCI Production Facility	(352,657)	(352,657)	
33	Unadjusted Depreciation Reserve	3,726	1,938,307	
34	Rate Base Additions Issues			
35	Cash Working Capital	1,049,734	851,668	Timing
36	Materials and Supplies	218	218	Timing
37	SO2 Emission Allowances	220	4,305	Timing
38	Prepayments	18	18	Timing
39	Fuel Inventory- Oil & Other	(8,855)	56,248	
40	Fuel Inventory - Coal	99,073	(55,674)	
41	Fuel Inventory - Propane, Tires, Biofuel	(4,886)	(8,706)	
42	AAO Def Sibley Rebuild & Western Coal 1990	22	549	Timing
43	AAO Def Sibley Rebuild & Western Coal 1992	147	7,691	Timing
44	DSM/EE Deferral (Vintages 1, 2 & 3)	(0)	(265,781)	Timing
47	Iatan 2 Regulatory Asset (Vintages 1 & 2)	113	4,642	Timing
48	Regulatory Asset - ERISA Minimum Tracker	(0)	65,187	Timing
49	Regulatory Asset - FAS 87 Pension Tracker	(0)	(344,466)	Timing
50	Regulatory Asset - FAS 87 Prepaid Pension Exp	0	400,898	Timing
51	Regulatory Asset (Liab) - OPEB Tracker	0	12,247	Timing
52	Regulatory Asset - Renewable Energy Stds	(209,649)	(667,760)	
54	Rate Base Reductions Issues			
57	Deferred Income Taxes	1,096,322	2,845,094	
58	Deferred Income Taxes - AAO, 1990&1992	-	(3,099)	Timing
59	Federal Tax Offset - STAFF ONLY	(116,717)	(116,717)	Timing
60	State Tax Offset - STAFF ONLY	(18,341)	(18,341)	Timing
61	Interest Expense Offset - STAFF ONLY	(823,575)	(823,575)	Timing
62	Deferred Income Tax - Crossroads	(1,836,041)	(1,836,041)	

KCP&L-Greater Missouri Operations Company
Missouri Public Service (MPS)
Case No. ER-2012-0175
Reconciliation

Line No.		Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run	Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run	
63				
64	Sub Total - Rate Base Issues		(8,182,207)	(6,313,353)
65				
66	Income Statement - Revenue Issues			
67	Booked Revenue - Unadjusted	(13,309)	(13,309)	Allocation
68	Forfeited Discounts	(13,296)	(13,296)	Timing
72	Weather/Rate Switch Adjustment	(317,799)	(317,799)	
73	Billing Adjustments	211,118	211,118	
74	Large Customer Rate Switch Adjustment	1,236,308	1,236,308	
75	Annualize for 2009 Rate Change	(115,810)	(115,810)	
76	Large Power New Customer Accounts	(1,377,099)	(1,377,099)	
77	365 Days Adjustment	(302,203)	(302,203)	
78	Growth Adjustment	(445,216)	(445,216)	
79	Reverse test year plug to GL revenues	(760,590)	(760,590)	
81	To annualize off-system sales revenue and cost	(3,430,752)	(8,357,322)	
82	To remove intercompany off-system revenues from the test year	2,625	2,625	
83	To include adjustment reflecting SPP Loss Revenue & Net RNU	(9,093)	(402,918)	
84	To update Wholesale Capacity revenue through March 31, 2012	949	934,924	
85	To remove non-firm OSS revenues	4,201,338	4,201,338	
86	To reflect Net Margin on non-firm OSS	(565,090)	(565,090)	
87	To remove revenue from sales to WAPA	568,909	568,909	
89	Transmission Revenue Credit	230,067	230,067	
90				
91	Sub Total - Revenue Issues		(898,943)	(5,285,363)
92				
93	Income Statement - Expense Issues			
94	Total Oper.& Maint. Expense - Unadjusted	5,856,837	5,856,837	Timing/Allocation (a)
95	Annualized Amortization of SO2 Em. Allow	208	208	Timing
96	Purchased Power (Capacity)	910,386	1,149,152	
97	Pipeline Reservation Charges	108,975	108,975	
98	Fuel/Purchase Power (Energy)/Fuel Adders	(3,171,183)	(4,997,990)	
101	To remove intercompany/rate district transfers from MPS to L&P	(2,625)	(2,625)	
102	Injuries and Damages	(3,039)	(3,039)	Timing
103	Bad Debt Expense	(112,174)	(686,806)	
104	Economic Relief Pilot Program	(373,401)	(1,090,772)	
106	Rate Case Expense	(45,258)	(356,238)	
108	DSM/EE Adjustment	-	(15,649,839)	
110	Transmission of Electricity by Others	(120)	(4,642,801)	
111	Payroll Taxes	142,955	142,955	Timing
112	Credit Card and Electronic Check Fee Expense	(63,505)	(25,368)	Timing
113	Property Taxes	(282,778)	(227,347)	
114	Amortization of Merger Transition Costs	(3,545,473)	(3,545,473)	
115	Amortization of Iatan Regulatory Assets	26	26	Timing
117	To reflect MPS annualized level for incentive compensation	(31,921)	(31,921)	Timing
120	Insurance	26,051	(134,203)	Timing
122	Annualized Steam Production Maintenance	15,836	15,836	
123	Annualized Transmission Maintenance	148,194	148,194	Timing
124	Annualized Distribution Maintenance	252,697	252,697	Timing
125	Annualized General Maintenance	(343,586)	(343,586)	Timing
126	SPP Schedule 1A Admin Fees	40	(374,012)	

KCP&L-Greater Missouri Operations Company
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129	Payroll Annualization		269,702	269,702	
130	Other Benefits		(468,793)	(468,793)	Timing
131	Pension		(336,321)	(731,416)	
132	OPEB FAS 106		-	14,047	Timing
133	401 k		9,999	9,999	Timing
134	SERP		(426,903)	(472,816)	
135	ORVS		(527,261)	(527,261)	
136	Pensions-Amortortization of ERISA Minimum Tracker		(757,200)	(643,704)	Timing
137	Dues and Donations		(16,555)	(16,555)	Timing
138	Advertising		(85)	(85)	Timing
139	Regulatory Assessments		1,425	(145,746)	Timing
140	Normalize Lease Expense		(1,111)	56,271	Timing
141	Misc. Test Year Adjustments (CS-11)		1	1	Timing
142	Renewable Energy Standards		(4,495,139)	(4,405,413)	
143	Removal of Crossroads O&M		(4,891,031)	(4,891,031)	
145	To include MPS Share of Iatan 2 Maintenance - On-going Level		(91,209)	85,845	Timing
146	To include MPS Share of Iatan 2 Maintenance - Amortization of Tracker		1	(58,771)	Timing
147	Accounts Receivable Bank Fees		(7,040)	(269)	Timing
148	Eliminate Depreciation on O&M Transportation		(1,584,045)	(1,584,045)	Timing
150	Annualize Depreciation Expense		(8,560,380)	(7,857,286)	Timing (a)
151	Sibley AAO Amortization		(1)	(1)	Timing
152	Amortization of Intangible Plant		138	138	Timing
153	Distribution Field Intelligence		-	(325,467)	
154	Unreconciled - O&M Expense		430	430	Timing
155					
156	Sub Total - Operations & Maintenance Expense Issues		(22,394,234)	(46,129,364)	
157	Income Taxes				
158	Annualize Depreciation Expense		(1,779,342)	(1,343,687)	Timing
159	Straight Line Tax Depreciation Difference		2,432,123	2,107,874	Timing
160	Book Amort - Sftware & Other Intang Plant		(272)	(272)	Timing
161	Straight Line Tax Amortization		188	(243)	Timing
162					
163	Depreciation adjustments		\$652,696	763,672	
164					
165	Income Tax Issues - Income Statement				
168	Transportation Depreciation - Clearing Accts.		(508,618)	(506,178)	Timing
170	Tax Depreciation in Excess of S/L Depr		(2,432,123)	5,547,114	Timing
171	Tax Depreciation in Excess of S/L - Deferred Income Tax		2,432,123	(5,547,114)	Timing
172	Tax Amortization in Excess of S/L Amort		(188)	(527)	Timing
173	Tax Amortization in Excess of S/L Amort		188	527	Timing
176					
177	Sub Total - Income Tax Issues - Income Statement		(\$508,618)	(506,178)	
178					
179	Difference in Tax Gross Up Factor		(583)	(1,312)	
180					
181	Total Value of All Issues		(37,070,756)	(72,833,805)	
182					
183	Unreconciled Difference/Rounding		(914)	3,200	
184					
185	Staff Revenue Requirement at March 31, 2012		(8,517,095)	(8,517,095)	

KCP&L-Greater Missouri Operations Company
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186				
187	(a) Row 94, Total Oper. & Maint. Expense - Unadjusted, includes \$5.5 million and row 150, Annualize Depreciation Expense, includes (\$5.5 million) for a timing issue. When the timing issue is removed, the negative amounts on row 150 would be less by this amount and row 94 would reflect only an allocation issue of \$321,592.			
188				
196	Office of the Public Counsel			
197	Return on Equity - 9.1%		995,057	
198	Value of Capital Structure Issue - OPC/Staff		(4,214,098)	
199	Capital Structure impact on Interest Expense Deduction		\$ (3,204,400)	
200	Rate Case Expense		\$ (532,080)	
201	Sibley AAO (Rate Base and Expense)		\$ (183,995)	
202	Total Office of the Public Counsel - Issue Value		\$ (7,139,516)	
203	Office of the Public Counsel - Revenue Requirement		\$ (15,656,611)	
204				
205	United States Department of Energy			
206	Return on Equity - 9.5%		\$ 5,787,214	
207	Value of Capital Structure Issue - DOE/Staff		\$ (4,942,188)	
208	Capital Structure impact on Interest Expense Deduction		\$ 2,384,117	
209	Total United States Department of Energy - Issue Value		\$ 3,229,143	
210	United States Department of Energy - Revenue Requirement		\$ (5,287,952)	
211				
212	Missouri Industrial Energy Consumers			
213	Renewable Energy Standard Costs		\$ (1,366,555)	
214	OVRS		\$ -	
215	Bad Debt Expense		\$ (1,295,445)	
216	Overtime		\$ (154,463)	
217	Crossroads ADIT		\$ -	
218	Fuel Costs		\$ (380,000)	
219	Transmission Revenues		\$ (84,000)	
220	Renewable Energy Standard Cost Tracker		Note 1	
221	Property Tax Tracker		Note 1	
222	Total Missouri Industrial Energy Consumers - Issue Value		\$ (3,280,463)	
223	Missouri Industrial Energy Consumers- Revenue Requirement		\$ (11,797,558)	

Note 1: No Revenue Requirement Value in the current case.