

FILED
September 5, 2019
Data Center
Missouri Public
Service Commission

203

Exhibit No.: _____
Issue(s): Accumulated Deferred and
Excess Deferred Income
Tax Balances ("ADIT")
Witness/Type of Exhibit: Riley/Rebuttal
Sponsoring Party: Public Counsel
Case No.: GR-2019-0077

REBUTTAL TESTIMONY

OF

JOHN S. RILEY

Submitted on Behalf of the Office of the Public Counsel

**UNION ELECTRIC COMPANY
D/B/A AMEREN MISSOURI**

FILE NO. GR-2019-0077

June 7, 2019

O.P.C. Exhibit No. 203
Date 8-15-19 Reporter COT
File No. GR-2019-0077



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

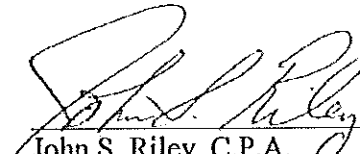
In the Matter of Union Electric)
Company d/b/a Ameren Missouri's)
Tariffs to Increase Its Revenues for)
Natural Gas Service) File No. GR-2019-0077

AFFIDAVIT OF JOHN S. RILEY

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

John S. Riley, of lawful age and being first duly sworn, deposes and states:

1. My name is John S. Riley. I am a Public Utility Accountant III for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

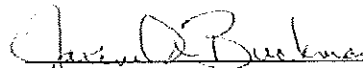


John S. Riley, C.P.A.
Public Utility Accountant III

Subscribed and sworn to me this 7th day of June 2019.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2021
Cole County
Commission #13754037



Jerene A. Buckman
Notary Public

My Commission expires August 23, 2021.

REBUTTAL TESTIMONY
OF
JOHN S. RILEY
UNION ELECTRIC COMPANY (AMEREN MISSOURI)
CASE NO. GR-2019-0077

1 **Q. What is your name and your business address?**

2 A. John S. Riley, PO Box 2230, Jefferson City, Missouri 65102.

3 **Q. By whom are you employed and in what capacity?**

4 A. I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility
5 Accountant III.

6 **Q. What is your educational background?**

7 A. I earned a B.S. in Business Administration with a major in Accounting from Missouri State
8 University.

9 **Q. What is your professional work experience?**

10 A. I was employed by the OPC from 1987 to 1990 as a Public Utility Accountant. In this capacity
11 I participated in rate cases and other regulatory proceedings before the Public Service
12 Commission ("Commission"). From 1994 to 2000 I was employed as an auditor with the
13 Missouri Department of Revenue. I was employed as an Accounting Specialist with the
14 Office of the State Court Administrator until 2013. In 2013, I accepted a position as the Court
15 Administrator for the 19th Judicial Circuit until April, 2016 when I joined the OPC as a Public
16 Utility Accountant III. I have also prepared income tax returns, at a local accounting firm, for
17 individuals and small business from 2014 through 2017.

18 **Q. Are you a Certified Public Accountant ("CPA") licensed in the State of Missouri?**

19 A. Yes. I am also a member of the Institute of Internal Auditors.

1 **Q. Have you previously filed testimony before the Missouri Public Service Commission?**

2 A. Yes I have. A listing of my Case filings is attached as JSR-R-1.

3 **Q. What is the purpose of your rebuttal testimony?**

4 A. The purpose of my rebuttal testimony is to address Union Electric d/b/a Ameren Missouri Gas
5 Company's ("Ameren") accumulated deferred and excess deferred income tax balances
6 ("ADIT") that have been included or failed to have been included, in the rate base calculations
7 in this rate case.

8 **Q. Do you expect Ameren to have updated account balances when it files true-up
9 information on May 31?**

10 A. Yes. The Company has indicated that it has made recent adjustments to some account
11 balances due to its discovering a misallocation of ADIT between its electric and natural gas
12 utility operations, so my totals in this testimony will change between now and my filing of
13 surrebuttal testimony in this case next month.

14 **Q. What adjustments are you proposing?**

15 A. I am proposing an adjustment to rate base to account for excess deferred income taxes.
16 Neither Staff nor Ameren has included any excess ADIT as a reduction to rate base.

17 **Q. Could you explain how the Company would have an excess ADIT account balance?**

18 A. Yes. An excess ADIT balance is the result of the federal income-tax-rate change, known as
19 the Tax Cut and Jobs Act ("TCJA"), which reduced corporate taxes from 35% to 21%. The
20 TCJA was enacted in December 2017 and became effective January 1, 2018. Because of this
21 permanent tax rate reduction, Ameren was required to recalculate its ADIT balances and
22 recognize any excess amount of ADIT on its books as of December 31, 2017. The Company's
23 recalculation affected the balances in Ameren's deferred tax accounts 190, 281, 282 and 283.

1 **Q. What information have you used to support your calculation of excess ADIT?**

2 A. I reviewed Ameren's 2018 FERC Form 1 filing. As Ameren explains in Note 1 – Summary
3 of Significant Accounting Policies in its year end 2018 FERC FORM No. 1 (attached as JSR-
4 R-2), the remeasured ADIT that is now determined to be excess ADIT has been recorded in
5 its account 254. (Regulatory Liabilities).

6 **Q. What is account 254?**

7 A. Account 254 is described by the USOA as:

8 **254 Other regulatory liabilities.**

9 A. This account shall include the amounts of regulatory liabilities, not
10 includible in other accounts, imposed on the utility by the ratemaking
11 actions of regulatory agencies. (*See* Definition No. 30.)

12
13 B. The amounts included in this account are to be established by those
14 credits which would have been included in net income, or accumulated other
15 comprehensive income, determinations in the current period under the
16 general requirements of the Uniform System of Accounts but for it being
17 probable that: Such items will be included in a different period(s) for
18 purposes of developing the rates that the utility is authorized to charge for
19 its utility services; or refunds to customers, not provided for in other
20 accounts, will be required. When specific identification of the particular
21 source of the regulatory liability cannot be made or when the liability arises
22 from revenues collected pursuant to tariffs on file at a regulatory agency,
23 account 407.3, regulatory debits, shall be debited. The amounts recorded in
24 this account generally are to be credited to the same account that would have
25 been credited if included in income when earned except: All regulatory
26 liabilities established through the use of account 407.3 shall be credited to
27 account 407.4, regulatory credits; and in the case of refunds, a cash account
28 or other appropriate account should be credited when the obligation is
29 satisfied.

30
31 C. If it is later determined that the amounts recorded in this account will not
32 be returned to customers through rates or refunds, such amounts shall be
33 credited to Account 421, Miscellaneous Nonoperating Income, or Account
34 434, Extraordinary Income, as appropriate, in the year such determination is
35 made.

1 D. The records supporting the entries to this account shall be so kept that the
2 utility can furnish full information as to the nature and amount of each
3 regulatory liability included in this account, including justification for
4 inclusion of such amounts in this account.¹
5

6 **Q. How much of the balance of account 254 is attributable to Ameren's gas utility
7 operations?**

8 A. Ameren's gas utility operations account for \$37,648,137 of the balance of Account 254.² In
9 an attachment to my testimony, is the Company's answer to OPC data request 1318, in which
10 Ameren presents its updated deferred tax account balances. See schedule JSR-R-3.

11 **Q. Is there any reason the excess ADIT in Account 254 would be excluded from the
12 Company's rate base calculations?**

13 A. No. Prior to the TCJA, before Ameren had excess ADIT, this balance would have been
14 included in accounts 281, 282 and 283 and, accordingly, would have been included as a
15 reduction to Ameren's rate base. The fact that it is now being identified as "excess" ADIT
16 makes no difference. It is still ADIT and is still considered to be interest free money available
17 to the Company for its use. This additional amount must, therefore, be included as a reduction
18 to Ameren's rate base.

19 **Q. What are the adjustments that OPC is sponsoring?**

20 A. I expect these balances will change to some degree with the true-up information due May 31,
21 but currently Ameren, in data request 1318, has provided a Total Gas Deferred rate base
22 amount of \$(76,540,564) and the excess ADIT balance from account 254 of \$(37,648,137).

¹ Electronic Code of Federal Regulation. Balance Sheet Account Definitions.

² The initial Balance as of 12/31/2017 for account 254-350 for the Electric and Gas utilities, was \$1,255,821,067 and \$36,814,776, respectively, which match with the reclassification of deferred taxes from ADIT to a Regulatory Liability account in the 2017 Ameren Corporate & Subsidiaries Federal Income tax return, Form 1120 Page 5 Detail, Sch. L, Line 21 – Other Liabilities \$1,292,635,843.

Rebuttal Testimony of
John S. Riley
Case NO. GR-2019-0077

1 Staff included in its initial filing an accumulated deferred income tax balance of \$(69,415,740)
2 so the adjustment to Staff's Rate Base Schedule should be an additional reduction of
3 \$(44,772,961).³

4 **Q. Does this conclude your rebuttal testimony?**

5 **A. Yes.**

³ Company total of deferred tax of \$76,540,564 + the excess ADIT recorded in account 254 - \$37,648,137 less Staff's case inclusion of \$69,415,740

John S. Riley, CPA
Summary of Case Participation

ST LOUIS COUNTY WATER COMPANY	CASE NO. WR-88-5
SOUTHWESTERN BELL TELEPHONE COMPANY	CASE NO. TC-89-21
EMPIRE DISTRICT ELECTRIC COMPANY	CASE NO. ER-2016-0023
KCP&L GREATER MISSOURI OPERATIONS COMPANY	CASE NO. ER-2016-0156
KANSAS CITY POWER & LIGHT COMPANY	CASE NO. ER-2016-0285
AMEREN MISSOURI	CASE NO. ER-2016-0179
EMPIRE DISTRICT ELECTRIC PRUDENCE REVIEW	CASE NO. EO-2017-0065
LACLEDE GAS COMPANY	CASE NO. GR-2017-0215
MISSOURI AMERICAN WATER COMPANY	CASE NO. WU-2017-0351
MISSOURI AMERICAN WATER COMPANY	CASE NO. WR-2017-0285
EMPIRE DISTRICT ELECTRIC COMPANY	CASE NO. EO-2018-0092
LIBERTY (MIDSTATE NATURAL GAS)	CASE NO. GR-2018-0013
KANSAS CITY POWER AND LIGHT	CASE NO. ER-2018-0145
KCP&L GREATER MISSOURI OPERATIONS COMPANY	CASE NO. ER-2018-0146
EMPIRE DISTRICT ELECTRIC PRUDENCE REVIEW	CASE NO. EO-2018-0244
EMPIRE DISTRICT ELECTRIC COMPANY	CASE NO. ER-2018-0228
EMPIRE DISTRICT ELECTRIC COMPANY	CASE NO. ER-2018-0366
EMPIRE DISTRICT ELECTRIC COMPANY	CASE NO. EO-2018-0092
AMEREN GAS COMPANY	CASE NO. GR-2018-0227
MISSOURI AMERICAN WATER COMPANY	CASE NO. WO-2018-0373
LIBERTY UTILITIES EMPIRE ELECTRIC CO	CASE NO. EA-2019-0010
SUMMIT NATURAL GAS OF MISSOURI, INC	CASE NO. GR-2018-0230
SPIRE NATURAL GAS, EAST/WEST ISRS	CASE NO. GO-2019-0115
MISSOURI AMERICAN WATER COMPANY	CASE NO. WO-2019-0184

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
UNION ELECTRIC COMPANY			
NOTES TO FINANCIAL STATEMENTS (Continued)			

AMEREN CORPORATION (Consolidated)
UNION ELECTRIC COMPANY (d/b/a Ameren Missouri)
AMEREN ILLINOIS COMPANY (d/b/a Ameren Illinois)

COMBINED NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018

(These notes relate to all of the Ameren SEC registrants, including the FERC Form 1 respondent Union Electric Company)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Accounting policies for regulated operations are in accordance with those prescribed by the regulatory authorities having jurisdiction, principally the Missouri Public Service Commission (MoPSC), the Federal Energy Regulatory Commission (FERC) and the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 2005 (PUHCA). The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts (USOA) and accounting releases, which require certain differences from accounting principles generally accepted in the United States (GAAP). The differences between the accounting requirements of FERC and GAAP include, but are not limited to, the following:

- Balance sheet presentation of asset removal costs, accumulated deferred income taxes, uncertain tax positions, property, plant and equipment, regulatory assets, and regulatory liabilities.
- Income statement classification of certain items between operating revenues and expenses and nonoperating revenues and expenses, including the new FASB guidance for the non-service cost or income components of the net periodic benefit cost related to pensions and other postretirement benefit plans.
- Cash flow statement classification for restricted cash.

In accordance with FERC Form 1 Instructions, these notes to the financial statements are primarily a replica of the notes to the financial statements included in Ameren's published annual report filed on Form 10-K with the SEC pursuant to the Securities Exchange Act of 1934, which are prepared in accordance with GAAP. Ameren's Form 10-K is a combined filing including Ameren, Union Electric Company and Ameren Illinois Company. Please refer to the "Glossary of Terms and Abbreviations" within Ameren's Form 10-K in conjunction with these notes.

Regulatory Treatment of the TCJA

On November 15th, FERC issued a policy statement, Docket No. PL19-2-000, requiring companies to disclose the following items related to the accounting and rate treatment of excess and deficient Accumulated Deferred Income Taxes (ADIT) that resulted from the U.S. Federal Income Tax rate change from 35% to 21%, as enacted by the TCJA on December 22, 2017 and made effective January 1, 2018.

The impact of the TCJA on the FERC's Uniform System of Accounts affects account 190 - accumulated deferred income taxes, account 281 accumulated deferred income taxes – accelerated amortization property, account 282 accumulated deferred income taxes – other property, account 283 – accumulated deferred income taxes – other, account 182.3 - other regulatory assets, account 254 - other regulatory liabilities, accounts 410.1 and 410.2 - provision for deferred income taxes, and accounts 411.1 and 411.2 - provision for deferred income taxes – credit.

Union Electric Company remeasured all ADIT balances in accounts 190, 281, 282, and 283 at December 31, 2017. The remeasurement of ADIT that is not recoverable through rates was recorded to provision for deferred income taxes through the income statement accounts listed above in 2017. The remeasurement of plant-related ADIT created excess ADIT refundable to customers, which was recorded to account 254 - other regulatory liabilities. The remeasurement of non-plant-related ADIT created both excess and deficient ADIT to be paid to and received from the customer. The non-plant excess and deficient ADIT were recorded to account 254 – other regulatory liabilities and account 182.3 – other regulatory assets, respectively. As the excess and deficient ADIT reverse through the amortization period shown in the table below, the regulatory assets and liabilities will reverse with an offset to the income statement accounts 410.1 - provision for deferred income taxes and 411.1 - provision for deferred income taxes – credit. The remeasured ADIT that was recorded to Other Regulatory Assets and Liabilities was based on the regulatory treatment of the original ADIT prior to the TCJA as discussed below.

Name of Respondent UNION ELECTRIC COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

FERC Jurisdiction - Excess or deficient ADIT resulted from the remeasurement of ADIT that is included in rate base. Total electric excess or deficient ADIT is refundable or recoverable based on a net plant allocator. The excess ADIT, net of deficient ADIT, is refunded to customers through the annual update process, which will begin including net excess related to TCJA on June 1, 2019. The annual update is based on the prior year. Therefore, the 2019 update impacting rates effective June 1, 2019, will be based on 2018 net excess ADIT. The accounting entries in 2018 reflect the amortization of excess and deficient ADIT and the associated decrease in revenues in order to capture the activity to be refunded to customers in the 2019 annual update.

Missouri Public Service Commission Jurisdiction - Excess or deficient ADIT resulted from the remeasurement of ADIT that is included in rate base. The electric excess ADIT, net of deficient ADIT, is amortized and refunded to customers beginning August 1, 2018, in accordance with a stipulation issued by the Missouri Public Service Commission in ER-2018-0362. The gas excess ADIT, net of deficient ADIT, is amortized and refunded to customers beginning January 2, 2019, in accordance with a stipulation issued by the Missouri Public Service Commission in GR-2019-0077. The accounting entries for electric in 2018 reflect the amortization of excess and deficient ADIT and the associated decrease in revenues.

The table below categorizes protected and unprotected ADIT, the final excess ADIT amounts computed based on the filing of the 2017 tax return, the amortization in 2018, and the proposed/used amortization period.

Union Electric Company
2018 FERC Form 1
Docket No. PL19-2-000
in Dollars

	(1)	(2)	(3) = (1) - (2)	(4)	(5) = (3) + (4)	(6)	(7)	(8) = (5) - (6) + (7)	(9) = (8)/(1-25127) - (8)	(10) = (8) + (9)
	ADIT per the 12/31/2017 Return Before Remeasurement (a)	ADIT per the 12/31/2017 Return After Remeasurement (a)	Net Excess ADIT per the 12/31/2017 Return Due to TCJA	Net Excess ADIT per the 12/31/2017 Return not Due to TCJA (g)	Total Net Excess ADIT per the 12/31/2017 Return	2018 Amortization of Excess and Deficient ADIT (b)	2018 Adjustment for MO Rate Change (h)	Unamortized Net Excess ADIT at 12/31/2018 due to Remeasurement	Tax Gross-up on Unamortized Net Excess ADIT	Net Regulatory (Asset) / Liability at 12/31/2018
Electric:										
Electric Plant:										
Account 282 - Protected Plant (d)	1,738,490,842	1,058,760,103	679,730,739	26,999,854	706,730,593	11,189,530	-	695,541,063	215,982,859	911,523,922
Account 282 - Unprotected Plant-In Service (e)	1,009,945,314	739,196,796	270,748,518	(21,507,592)	249,240,926	10,309,250	96,150,985	335,082,661	104,051,529	439,134,190
Account 282 - Unprotected Plant-Construction Work in Process (e)	177,460,125	131,025,467	46,434,658	-	46,434,658	1,878,084	259,698	44,816,272	15,040,152	59,856,424
Account 282 - Unprotected Flow Through In Service (c)										(101,403,492)
Account 282 - Unprotected Flow Through Construction Work in Process (c)										(16,773,978)
Total Electric Plant										1,292,337,066
Electric Non-plant:										
Accounts 190 & 283 - Unprotected Non-plant (e)			17,143,807	-	17,143,807	714,043	748,361	17,178,125	5,764,906	22,943,031
Electric Investment Tax Credits:										
Account 190 - Protected Investment Tax Credits (f)										13,160,518
Total Electric										1,328,440,615

Ameren Missouri's
Response to OPC Data Request
GR-2019-0077

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its
Revenues for Natural Gas Service

Data Request No.: OPC 1318

Please provide 2018 year end balances for all Ameren Gas Deferred Income Tax accounts. *Issued
by John Riley 4/17/2019*

RESPONSE

Prepared By: Brenda Menke
Title: Director, Income Tax
Date: April 30, 2019

See OPC 1318 Attachment 1 for the 2018 year-end balances for all Ameren Gas Deferred Income Tax accounts.

The balance at 12/31/18 need to be revised, due to a misclassification of ADIT related to Mixed Service Costs which were inadvertently recorded to gas operations in 2018. This ADIT amount is included in the "Gas In Rate Base" section of Attachment 1 on the lines for 282-149/150. These deferred taxes should have been recorded to electric operations, not gas.

Attachment 1 shows Total Gas Deferred in Rate Base of \$(87,821,524). The revision will decrease gas ADIT by \$11,280,960, with a corresponding increase to ADIT for electric operations.

The result is an adjusted Total Gas Deferred in Rate Base of \$(76,540,564) at 12/31/18.

The journal entry to record the correction will be made in the general ledger in April 2019 and will be included in the true-up activity through May 2019.

Union Electric Company
Deferred Income Tax Balances
Year-to-date December 2018

Account	Description	Balance @ 12/31/2017	Activity				Balance 12/31/2018
			Account 410	Account 411	FAS 109 Entries	Account 219, 190TXP, 254TXP, Other Entries	
182-350	REGULATORY ASSET - ELECTRIC	115,242,878.00			(13,899,386.07)		101,403,491.93
182-360	REGULATORY ASSET - NUCLEAR	9,978,244.00			(61,975.54)		9,916,268.46
182-751	REGULATORY ASSET -AFUDC EQUITY CWIP- FED	2,226,326.00			3,205,612.64		5,431,938.64
182-752	REGULATORY ASSET -AFUDC EQUITY CWIP- STATE	601,929.00			823,840.59		1,425,769.59
182-TX0	Deferred Tax 190 Reg Asset	-			-		-
182-TX2	Deferred Tax 282 CWIP Reg Asset	-			-		-
182-TX3	Deferred Tax 283 Reg Asset	0.00			-		-
		126,049,377.00			(9,871,906.38)		116,177,468.62
182-350	REGULATORY ASSET - GAS	817,155.00			(297,893.21)		519,261.79
182-751	REGULATORY ASSET -AFUDC EQUITY CWIP- FED	25,806.00			19,216.56		45,024.56
182-752	REGULATORY ASSET -AFUDC EQUITY CWIP- STATE	6,977.00			4,840.35		11,817.35
182-TX0	Deferred Tax 190 Reg Asset	758,178.00			(758,178.00)		-
182-TX2	Deferred Tax 282 CWIP Reg Asset	8,521,015.00			(8,521,015.00)		-
182-TX3	Deferred Tax 283 Reg Asset	(195,533.00)			195,533.00		-
		9,933,600.00			(9,357,496.30)		576,103.70
Total Account 182		137,982,977.00			(19,229,404.68)		118,753,572.32
190-AMT	FEDERAL CREDIT CARRYFORWARD	3,705,631.00		5,501,676.00			9,207,307.00
190-CDP	FEDERAL CREDIT CARRYFORWARD	14,407,753.00	(4,199,992.00)	2,457,221.00			12,664,982.00
190-CRD	ENTERPRIZE ZONE INVESTMENT CREDIT	-					-
190-FOL	FEDERAL NET OPERATING LOSS	-					-
190-MOF	FEDERAL EFFECT OF MISSOURI NOL	-					-
190-MOL	STATE EFFECT OF MISSOURI NOL	-					-
190-FED	ACCRUED TAX DEBIT - FEDERAL	-					-
190-STA	ACCRUED TAX DEBIT - STATE	-					-
190-NLF	ADIT - NOL FEDERAL EFFECT	-					-
190-NOL	ADIT NET OPERATING LOSS	-					-
190-611	Tax Reform - federal	5,433,542.38	(962,237.00)	218,692.00			5,289,997.38
190-612	Tax Reform - state	(162,067.34)	(1,124,769.00)	1,437,965.00			151,129.66
190-611	7 - ACTIVE VEBA	(865,990.22)	(61,123.00)	231,454.00			(815,659.22)
190-612	7 - ACTIVE VEBA	(261,174.50)	(29,265.00)	73,346.00			(217,093.50)
190-611	150 - INVENTORY RESERVE	656,671.21	(114,541.00)	272,348.00			814,478.21
190-612	150 - INVENTORY RESERVE	177,544.00	(42,692.00)	78,952.00			213,784.00
190-611	632 - OSAGE HEADWATER BENEFITS	-					-
190-612	632 - OSAGE HEADWATER BENEFITS	-					-
190-611	681 - PENSION/OPB TRACKER	6,773,359.91	(6,460,311.00)	3,045,465.00			3,358,513.91
190-611	681 - PENSION/OPB TRACKER 4%	-	(171,216.00)	4,995,356.00			4,824,140.00
190-612	681 - PENSION/OPB TRACKER	1,831,311.39	(1,897,852.00)	948,067.00			881,546.39
190-612	681 - PENSION/OPB TRACKER 4%	-	(116,942.00)	609,755.00			492,813.00
190-611	830 - SEVERANCE	-					-
190-612	830 - SEVERANCE	-					-
190-611	860 - TAX DEPR STEP UP BASIS	-					-
190-612	860 - TAX DEPR STEP UP BASIS	-					-
190-363	860B - TAX DEPR STEP UP BASIS P&K	1,601,187.30	(1,014,572.00)	55,517.00			642,132.30
190-363	860B - TAX DEPR STEP UP BASIS P&K 4%	-	(11,602.00)	398,511.00			386,909.00
190-364	860B - TAX DEPR STEP UP BASIS P&K	432,912.55	(293,498.00)	29,132.00			168,546.55
190-364	860B - TAX DEPR STEP UP BASIS P&K 4%	-	(7,925.00)	61,650.00			53,725.00
Total Electric 190 In Rate Case		33,650,690.89	(15,525,537.00)	20,655,129.00			38,780,282.89
190-TXP	DEFERRED TAX ASSET - OCI PENSION	1,474.32				222.00	1,696.32
190-CDP	FEDERAL CREDIT CARRYFORWARD	13,292,971.00					13,292,971.00
190-FOL	FEDERAL NET OPERATING LOSS	-					-
190-MOF	FEDERAL EFFECT OF MISSOURI NOL	-					-
190-MOL	STATE EFFECT OF MISSOURI NOL	-					-
190-FED	ACCRUED TAX DEBIT - FEDERAL	-					-
190-STA	ACCRUED TAX DEBIT - STATE	-					-
190-NLF	ADIT - NOL FEDERAL EFFECT	-					-
190-NOL	ADIT NET OPERATING LOSS	-					-
190-CRD	ENTERPRIZE ZONE INVESTMENT CREDIT	-					-
190-CUR	CURRENT PORTION DTA	-					-
190-CVA	ILLINOIS TAX CREDITS VALUATION ALLOWANCE	-					-
190-RCL	CURRENT PORTION - contra -DTA	-					-
190-TXR	ADIT Def Asset Reg - fed	grossed up (6,834,820.55)			(230,478.00)		(7,065,298.55)
190-TXR	ADIT Def Asset Reg - state	grossed up (216,795.84)			14,947.00		(201,848.84)
190-100	UNAMORTIZED INVESTMENT TAX CREDIT	15,932,378.35			(2,771,863.00)		13,160,515.35
190-283	NOL Uncertain Tax Positions (Federal)	-					-
190-284	NOL Uncertain Tax Positions (State)	-					-
190-611	580 - Low Level Nuclear Waste	48,086.98	(3,956.00)	282.00			44,412.98

190-612	580 - Low Level Nuclear Waste	13,003.96	(1,490.00)	146.00				
190-611	2 - ASSET RETIREMENT OBLIGATION	31,508,385.24	(26,782,018.00)	3,817,325.00				11,559.86
190-611	2 - ASSET RETIREMENT OBLIGATION 4%		(4,094,149.00)	23,094,354.00				8,543,682.24
190-612	2 - ASSET RETIREMENT OBLIGATION	8,518,813.17	(7,709,060.00)	1,432,680.00				19,000,205.00
190-612	2 - ASSET RETIREMENT OBLIGATION 4%		(1,122,646.00)	4,245,198.00				2,242,543.17
190-611	120 - INCREASE/DECREASE I AND D	4,597,164.20	(8,830,133.00)	305,717.00				3,122,552.00
190-611	120 - INCREASE/DECREASE I AND D 4%		(26,818.00)	840,755.00				1,063,748.29
190-612	120 - INCREASE/DECREASE I AND D	1,242,934.01	(1,100,811.00)	136,889.00				811,977.00
190-612	120 - INCREASE/DECREASE I AND D 4%		(19,683.00)	153,128.00				279,212.01
190-611	130 - INCREASE/DECREASE LEGAL EXPENSES	104,801.73	(650.00)	1,168.00				133,443.00
190-612	130 - INCREASE/DECREASE LEGAL EXPENSES	28,362.25	(1,066.00)	374.00				105,418.73
190-611	140 - INCREASE/DECREASE DOUBTFUL ACCTS	1,314,820.08	(290,851.00)	342,429.00				27,670.25
190-612	140 - INCREASE/DECREASE DOUBTFUL ACCTS	955,487.53	(98,101.00)	101,265.00				1,366,398.08
190-611	185 - CHARITABLE CONTRIBUTION - ELECTR	449,150.15	(220,491.00)	644,265.00				358,651.53
190-611	185 - CHARITABLE CONTRIBUTION - ELECTR 4%		(14,409.00)	420,398.00				872,924.15
190-612	185 - CHARITABLE CONTRIBUTION - ELECTR	121,435.60	(78,031.00)	185,719.00				405,989.00
190-612	185 - CHARITABLE CONTRIBUTION - ELECTR 4%		(9,842.00)	76,583.00				229,124.60
190-611	362A - DISALLOWED RETIREMENT PLAN CONTRIBUTION							66,721.00
190-612	362A - DISALLOWED RETIREMENT PLAN CONTRIBUTION							
190-611	387A - EMPLOYEE BONUS ACCRUAL	5,497,310.89	(4,829,826.00)	5,609,037.00				
190-612	387A - EMPLOYEE BONUS ACCRUAL	1,486,306.41	(1,495,179.00)	1,654,539.00				6,277,321.89
190-611	420 - FAS 106 POST RETIREMENT BENEFITS	16,890,450.40	(688,682.00)	62,503.00				1,647,666.41
190-612	420 - FAS 106 POST RETIREMENT BENEFITS	4,566,666.28	(329,644.00)	32,013.00				16,284,271.40
190-61A	420B - FAS 106 MEDICARE PART D	(2,549,887.22)	(18,811.00)	279,803.00				4,289,035.28
190-61B	420B - FAS 106 MEDICARE PART D	(689,406.88)	(9,661.00)	98,286.00				(2,288,875.22)
190-611	609 - NORANDA DISPUTE							(600,791.88)
190-612	609 - NORANDA DISPUTE							
190-611	640 - OVER/UNDER ACCRUAL OF STATE TAXES	31,321.38	(213,060.00)	85,421.00				
190-612	640 - OVER/UNDER ACCRUAL OF STATE TAXES		(149,149.65)	10,733.00				(96,317.62)
190-611	641 - OVER/UNDER ACCRUAL OF GROSS RCPTS TAX	42,255.64	(28,747.00)	12,748.00				(141,346.65)
190-612	641 - OVER/UNDER ACCRUAL OF GROSS RCPTS TAX	11,424.64	(5,354.00)	821.00				26,256.64
190-611	642 - OVER/UNDER ACCRUAL OF FRANCHISE TAX	(30,533.02)	(3,192.00)	7,055.00				6,801.64
190-612	642 - OVER/UNDER ACCRUAL OF FRANCHISE TAX	(10,688.53)	(225.00)	1,562.00				(35,630.02)
190-611	643 - OVER/UNDER ACCRUAL OF PROPERTY TAX	642,908.48	(34,325.00)	15,151.00				(9,351.53)
190-612	643 - OVER/UNDER ACCRUAL OF PROPERTY TAX	173,823.25	(11,282.00)	1,499.00				624,735.48
190-611	680 - PENSION ACCRUAL/PAYMENTS	8,906,449.02	(6,581,530.00)	8,615,028.00				163,980.25
190-612	680 - PENSION ACCRUAL/PAYMENTS	2,408,034.09	(1,243,821.00)	1,707,297.00				10,939,947.02
190-611	681 - PENSION/PEB TRACKER							2,871,510.09
190-612	681 - PENSION/PEB TRACKER							
190-611	842 - TAUM SAUK EXPENSES hydro							
190-612	842 - TAUM SAUK EXPENSES hydro							
190-611	872 - TAX RESERVE INTEREST							
190-612	872 - TAX RESERVE INTEREST							
190-611	874 - TAX RESERVE INTEREST							
190-612	874 - TAX RESERVE INTEREST							
190-611	900 - VACATION PAY ADJUSTMENT	5,373,656.33	(200,204.00)	96,754.00				
190-612	900 - VACATION PAY ADJUSTMENT	1,452,876.64	(79,206.00)	9,652.00				5,270,216.33
190-611	905 - VENICE ASH POND REMEDIATION							1,383,322.64
190-612	905 - VENICE ASH POND REMEDIATION							
Total Electric 190 Not in Rate Case		114,522,712.52	(61,186,564.00)	54,100,283.00	(2,987,394.00)	222.00		104,447,241.52
Total Electric 190		148,153,393.20	(77,114,121.00)	74,755,414.00	(2,987,394.00)	222.00		142,807,514.20
Federal State		126,821,639.17	(60,288,346.00)	61,368,233.00	(3,002,341.00)	222.00		124,869,407.17
Total		148,153,393.20	(77,114,121.00)	74,755,414.00	(2,987,394.00)	222.00		142,807,514.20
190-611	500 - GAS STORAGE FIELDS	651,548.12	(201,448.00)	258,439.00				708,540.12
190-612	500 - GAS STORAGE FIELDS	176,159.15	(44,730.00)	54,548.00				185,977.15
190-611	681 - PENSION/PEB TRACKER	215,610.66	(1,669,267.00)	2,034,697.00				581,040.66
190-612	681 - PENSION/PEB TRACKER	58,294.59	(504,246.00)	598,463.00				152,511.59
190-611	Tax Reform	584,205.32	(25,564.00)	98,906.00				657,647.32
190-612	Tax Reform	(17,425.21)	763.00	(2,951.00)				(19,613.21)
Total Gas 190 in Rate Case		1,658,393.63	(2,444,492.00)	3,042,102.00				2,266,003.63
190-100	UNAMORTIZED INVESTMENT TAX CREDIT	101,786.14			(25,033.00)			76,753.14
190-TXR	ADIT Def Asset Reg - Fed		(734,868.30)		(143,348.00)			(878,217.30)
190-TXR	ADIT Def Asset Reg - State		(23,309.52)		48,504.00			26,194.48
190-611	120 - INCREASE/DECREASE I AND D	575,760.57	(4,744.00)	64,185.00				635,201.57
190-612	120 - INCREASE/DECREASE I AND D	155,668.23	(7,369.00)	18,458.00				166,727.23
190-611	140 - INCREASE/DECREASE DOUBTFUL ACCTS	115,693.04	(15,018.00)	16,253.00				30,080.90
190-612	140 - INCREASE/DECREASE DOUBTFUL ACCTS	31,279.90	(5,428.00)	4,839.00				307,588.59
190-611	185 - CHARITABLE CONTRIBUTION - GAS	220,266.59	(24,463.00)	111,725.00				60,735.42
190-612	185 - CHARITABLE CONTRIBUTION - GAS	50,553.42	(10,806.00)	32,078.00				
190-611	362A - DISALLOWED RETIREMENT PLAN CONTRIBUTION							
190-612	362A - DISALLOWED RETIREMENT PLAN CONTRIBUTION							
190-611	387A - EMPLOYEE BONUS ACCRUAL	245,205.23	(213,368.00)	248,160.00				279,697.23
190-612	387A - EMPLOYEE BONUS ACCRUAL	66,296.07	(65,990.00)	73,187.00				73,493.07

190-611	420 - FAS 106 POST RETIREMENT BENEFITS	871,768.56	(21,226.00)	2,478.00			853,020.56
190-612	420 - FAS 106 POST RETIREMENT BENEFITS	235,688.82	(13,058.00)	1,259.00			223,900.82
190-61A	420B - FAS 106 MEDICARE PART D	(30,456.41)	(3,054.00)	8,074.00			(33,536.41)
190-61B	420B - FAS 106 MEDICARE PART D	(10,667.82)	(893.00)	2,858.00			(8,602.62)
190-611	641 - OVER/UNDER ACCRUAL OF GROSS RCPTS TAX	6,609.93	(11,337.00)	5,011.00			283.93
190-612	641 - OVER/UNDER ACCRUAL OF GROSS RCPTS TAX	1,787.12	(2,029.00)	316.00			74.12
190-611	642 - OVER/UNDER ACCRUAL OF FRANCHISE TAX	29.01					29.01
190-612	642 - OVER/UNDER ACCRUAL OF FRANCHISE TAX	7.84					7.84
190-611	643 - OVER/UNDER ACCRUAL OF PROPERTY TAX	102,217.00	(183,185.00)	80,968.00			-
190-612	643 - OVER/UNDER ACCRUAL OF PROPERTY TAX	27,636.38	(32,739.38)	5,103.00			-
190-611	690 - PENSION ACCRUAL/PAYMENTS	262,865.65	(273,156.00)	357,423.00			447,132.65
190-612	690 - PENSION ACCRUAL/PAYMENTS	98,107.88	(51,787.00)	71,042.00			117,362.88
190-611	681 - PENSION/OPEB TRACKER	-					-
190-612	681 - PENSION/OPEB TRACKER	-					-
190-611	900 - VACATION PAY ADJUSTMENT	296,931.34	(6,193.00)	3,199.00			293,936.34
190-612	900 - VACATION PAY ADJUSTMENT	80,281.25	(3,529.00)	400.00			77,152.25
Total Gas 190 Not in Rate Case		2,847,148.83	(949,532.38)	1,107,915.00	(118,878.00)	-	2,886,653.45
Total Gas 190		4,515,542.46	(3,394,024.38)	4,150,017.00	(118,878.00)	-	5,152,657.08
Federal		3,578,173.36	(2,651,863.00)	3,290,417.00	(168,382.00)	-	4,046,245.36
State		938,369.10	(742,061.38)	859,600.00	49,504.00	-	1,106,411.72
Total		4,515,542.46	(3,394,024.38)	4,150,017.00	(118,878.00)	-	5,152,657.08
Total Account 190		152,668,935.66	(80,508,145.38)	78,905,431.00	(3,105,272.00)	222.00	147,960,171.28
Federal		130,397,812.53	(62,940,309.00)	64,658,650.00	(3,170,723.00)	222.00	128,945,652.53
State		22,271,123.13	(17,567,836.38)	14,246,781.00	64,451.00	-	19,014,518.75
Total		152,668,935.66	(80,508,145.38)	78,905,431.00	(3,105,272.00)	222.00	147,960,171.28
254-350	FAS 109 Deferred Tax Reg Liab - UEC - Electric	(1,140,578,198)	(1,255,821,067.00)	-	(94,837,048.02)		(1,350,658,115.02)
254-350	FAS 109 Deferred Tax Reg Liab - UEC - GAS	(35,697,621)	(36,814,776.00)	-	(2,356,515.84)		(39,171,291.84)
254-TX0	Deferred Tax 190 Reg Liability - Electric	(283,425)	(7,051,616.00)		215,529.91		(7,267,145.91)
254-TX2	Deferred Tax 282 CWIP Reg Liability - Electric	(62,737,287)	(60,295,127.00)		438,703.65		(59,856,423.35)
254-TX3	Deferred Tax 283 Reg Liability - Electric	(31,180,534)	(29,075,724.00)		(234,453.34)		(30,210,177.34)
254-TX0	Deferred Tax 100 Reg Liability - GAS	(35,473)	-		852,022.48		(35,337.52)
254-TX2	Deferred Tax 282 CWIP Reg Liability - GAS	(342,484)	-		866,858.94		(524,376.46)
254-TX3	Deferred Tax 283 Reg Liability - GAS	(203,330)	-		(185,226.70)		(388,556.70)
254-100	UNAMORTIZED ITC - ELECTRIC		(15,932,321.63)		2,771,852.83		(13,160,468.80)
254-100	UNAMORTIZED ITC - GAS		(101,785.58)		25,033.55		(76,752.03)
254-TXP	FAS 158 OTHER COMPREHENSIVE INCOME		(1,696.07)		7.82		(1,688.25)
Total Account 254		(1,391,890,941.28)	-	-	(92,453,723.62)	-	(1,484,344,664.90)
255	INVESTMENT TAX CREDIT - ELECTRIC	(47,180,037.00)		5,095,308.00			(42,084,729.00)
255	INVESTMENT TAX CREDIT - GAS	(301,414.00)		57,988.00			(243,426.00)
Total Account 255		(47,481,451.00)		5,153,296.00			(42,328,155.00)
281-631	POLLUTION CONTROL FACILITIES - FEDERAL	(91,696,986.97)	(3,126,846.00)	5,287,727.00			(89,536,105.97)
281-632	POLLUTION CONTROL FACILITIES - STATE	(13,835,147.44)	(1,763,488.00)	1,806,309.00			(13,792,326.44)
281-633	POLL CONTROL FAC PROVISION- FEDERAL	-					-
281-634	POLL CONTROL FAC PROVISION- STATE	-					-
Total Account 281		(105,532,134.41)	(4,890,334.00)	7,094,036.00			(103,328,432.41)
Federal		(91,696,986.97)	(3,126,846.00)	5,287,727.00			(89,536,105.97)
State		(13,835,147.44)	(1,763,488.00)	1,806,309.00			(13,792,326.44)
Total		(105,532,134.41)	(4,890,334.00)	7,094,036.00			(103,328,432.41)
282-CLF	COLA DEVELOPMENT COSTS - FEDERAL	-					-
282-CLS	COLA DEVELOPMENT COSTS - STATE	-					-
282-F74	ADIT SECTION 174 - FEDERAL	0.00					0.00
282-S74	ADIT SECTION 174 - STATE	0.00					0.00
282-100	ADIT TEMPORARY DIFFERENCES	0.00					0.00
282-147	Tax Reform - Fed	(46,478,445.56)	(604,517.00)		1,082,992.00		(45,999,970.56)
282-148	Tax Reform - State	1,404,487.81		17,729.00	(238,519.00)		1,183,697.81
282-111	ADIT PROPERTY RELATED - FEDERAL	(2,311,016,767.42)	(103,422,399.00)	114,208,151.00	27,543,898.00	(27,543,898.00)	(2,300,231,015.42)
282-112	ADIT PROPERTY RELATED - STATE	(332,856,155.06)	(45,630,528.00)	39,498,423.00	5,365,094.00	(5,365,094.00)	(330,088,261.06)
282-113	ADIT NUCLEAR BASIS DIFFERENCES - FEDERAL	(5,079,191.32)	(7,976.00)				(5,087,167.32)
282-114	ADIT NUCLEAR BASIS DIFFERENCES - STATE	(1,373,280.28)	(3,933.00)	41,916.00			(1,335,297.28)
282-115	ADIT AUTO METER (CELLNET) - FEDERAL	(1,284,761.58)	(256,809.00)	610,992.00			(930,578.58)
282-116	ADIT AUTO METER (CELLNET) - STATE	(347,359.99)	(55,644.00)	175,087.00			(227,906.99)
282-125	ADIT MIXED SERVICE COSTS - FEDERAL						-
282-126	ADIT MIXED SERVICE COSTS - STATE						-
282-145	ADIT BOOK CAP REPAIRS - FEDERAL						-
282-146	ADIT BOOK CAP REPAIRS - STATE						-
282-147	ADIT PROPERTY RELATED CWIP - FEDERAL less ARO	(63,529,920.76)	(102,172,286.00)	75,562,676.00	(16,812,101.00)	27,543,898.00	(79,407,733.76)
282-148	ADIT PROPERTY RELATED CWIP - STATE less ARO	(17,176,569.15)	(28,591,549.00)	22,011,865.00	(1,824,327.00)	5,365,094.00	(18,315,456.15)
282-149	ADIT NON POWERTAX - FEDERAL		(41,825,287.00)	55,639,435.00	(15,434,813.00)		(1,620,665.00)

282-150	ADIT NON POWERTAX - STATE		(9,101,827.00)	14,975,414.00	(6,262,894.00)		(389,347.00)
282A1	Deferred Income Adj - Federal	529,274.85	(18,652.00)				504,622.85
282A2	Deferred Income Adj - State	(2,491,785.00)		88,821.00			(2,402,964.00)
282IN1	Deferred Indiana Adj - Federal	380,287.73	(14,305.00)	4,418.00			380,400.73
282IN2	Deferred Indiana Adj - State	(1,858,513.00)	(21,039.00)	68,122.00			(1,811,430.00)
Total Electric 282 In Rate Case		(2,781,274,678.73)	(329,726,752.00)	322,903,089.00	(6,680,710.00)		(2,794,779,051.73)
282-F48	ADIT FIN 48						
282-S48	ADIT FIN 48						
282-F74	ADIT SECTION 174 - FEDERAL						
282-S74	ADIT SECTION 174 - STATE						
282-TXR	ADIT CWIP Reg Asset - Liab - federal	grossed up 58,460,130.49			(736,532.00)	3,713,768.00	61,437,366.49
282-TXR	ADIT CWIP Reg Asset - Liab - state	grossed up 1,834,996.94			297,829.00	(3,713,768.00)	(1,580,942.06)
282-100	ADIT TEMPORARY DIFFERENCES						
282-111	ADIT CASUALTY LOSS - FEDERAL						
282-112	ADIT CASUALTY LOSS - STATE						
282-111	ADIT PROPERTY RELATED ARO - FEDERAL						
282-111	ADIT PROPERTY RELATED ARO - FEDERAL 4%						
282-112	ADIT PROPERTY RELATED ARO - STATE						
282-112	ADIT PROPERTY RELATED ARO - STATE 4%						
282-111	ADIT MIXED SERVICE COSTS - FEDERAL						
282-112	ADIT MIXED SERVICE COSTS - STATE						
282-111	ADIT BOOK GENERATION REPAIRS - FEDERAL						
282-112	ADIT BOOK GENERATION REPAIRS - STATE						
282-111	ADIT BOOK T&D REPAIRS - FEDERAL						
282-112	ADIT BOOK T&D REPAIRS - STATE						
282-147	ADIT PROPERTY RELATED CWIP - FEDERAL	(1,664,303.10)			(2,402,751.00)		(4,067,054.10)
282-148	ADIT PROPERTY RELATED CWIP - STATE	(449,874.57)			(617,541.00)		(1,067,515.67)
282-147	ADIT PROPERTY RELATED ARO - FEDERAL	(31,163,923.04)			22,620,231.00		(8,543,692.04)
282-147	ADIT PROPERTY RELATED ARO - FEDERAL 4%				(19,000,206.00)		(19,000,206.00)
282-148	ADIT PROPERTY RELATED ARO - STATE	(8,425,781.03)			6,183,239.00		(2,242,542.03)
282-148	ADIT PROPERTY RELATED ARO - STATE 4%				(3,122,551.00)		(3,122,551.00)
282-352	ADIT TEMPORARY DIFFERENCES - FEDERAL	906,947,474.49			(28,598,491.00)		878,348,983.49
282-353	ADIT ADJUSTMENT TO FAS 109 REG ASSET - STATE	(54,301,909.46)			50,259,078.00		(4,042,831.46)
282-356	ADIT REGULATORY ASSET GROSS UP - FEDERAL	287,932,625.28			87,015,848.00		374,948,473.28
282-361	ADIT AFUDC EQUITY NUCLEAR FUEL-FEDERAL	(5,871,748.77)			(9,221.00)		(5,880,969.77)
282-362	ADIT AFUDC EQUITY NUCLEAR FUEL-STATE	(1,587,542.01)			43,910.00		(1,543,632.01)
282-367	ADIT REG ASSET GROSS UP (AFUDC EQUITY NUC)	(1,882,851.06)			9,221.00		(1,873,630.06)
282-368	ADIT REG ASSET GROSS UP (AFUDC EQUITY NUC)	(536,103.55)			18,067.00		(518,036.55)
282-753	ADIT REG ASSET - AFUDC EQUITY CWIP - FEDERAL	(562,023.17)			(802,861.00)		(1,364,884.17)
282-754	ADIT REG ASSET - AFUDC EQUITY CWIP - STATE	(151,954.36)			(206,300.00)		(358,254.36)
Total Electric 282 Not In Rate Case		1,148,477,112.98			110,950,969.00		1,259,428,081.98
Total Electric 282		(1,632,797,565.75)	(329,726,752.00)	322,903,089.00	104,270,259.00		(1,535,350,969.75)
Federal		(1,183,216,219.90)	(248,322,231.00)	246,025,672.00	54,475,214.00	3,713,768.00	(1,158,487,719.94)
State		(409,991,641.78)	(81,404,521.00)	76,877,417.00	49,795,045.00	(3,713,768.00)	(376,863,249.81)
Total		(1,593,207,861.68)	(329,726,752.00)	322,903,089.00	104,270,259.00		(1,535,350,969.75)
282-100	ADIT TEMPORARY DIFFERENCES						
282-111	ADIT PROPERTY RELATED - FEDERAL	(70,179,621.50)	(1,597,124.00)	1,411,321.00			(70,365,414.50)
282-112	ADIT PROPERTY RELATED - STATE	(10,247,811.50)	(238,209.00)	1,241,823.00			(9,244,097.50)
282-115	ADIT AUTO METER (CELLNET) - FEDERAL	307,557.29	(19,009.00)	38,593.00			327,141.29
282-116	ADIT AUTO METER (CELLNET) - STATE #068	83,153.77	(7,612.00)	9,451.00			84,992.77
282-125	ADIT MIXED SERVICE COSTS - FEDERAL						
282-126	ADIT MIXED SERVICE COSTS - State						
282-147	Tax reform - fed	5,585,770.99	(5,897,475.00)			(81.00)	568,214.99
282-148	Tax reform - state	(195,838.57)		175,905.00			(19,546.57)
282-147	ADIT PROPERTY RELATED CWIP - FEDERAL	9,438,283.00	(819,854.00)	821,334.00	(9,428,073.00)	(3,239.00)	8,451.00
282-148	ADIT PROPERTY RELATED CWIP - STATE	2,551,825.13	(55,049.00)	56,243.00	(2,549,066.00)	(931.00)	3,022.13
282-149	ADIT NON POWERTAX - FEDERAL		(24,044,357.00)	6,002,703.00	9,428,073.00	3,318.00	(8,610,263.00)
282-150	ADIT NON POWERTAX - STATE		(4,731,857.00)	(77,770.00)	2,549,066.00	545.00	(2,260,016.00)
Total Gas 282 In Rate Case		(61,676,881.39)	(37,410,546.00)	9,679,713.00		(1.00)	(89,407,515.39)
282-100	ADIT TEMPORARY DIFFERENCES						
282-TXR	ADIT CWIP Reg Asset - Liab - federal	grossed up (8,259,044.16)				7,366,579.00	(892,465.16)
282-TXR	ADIT CWIP Reg Asset - Liab - state	grossed up (261,971.21)				288,078.00	26,106.79
282-147	ADIT PROPERTY RELATED CWIP - FEDERAL	(19,202.88)				(14,419.00)	(33,711.88)
282-148	ADIT PROPERTY RELATED CWIP - STATE	(5,215.06)				(3,633.00)	(8,848.06)
282-352	ADIT TEMPORARY DIFFERENCES - FEDERAL	27,899,376.77				37,459.00	28,036,835.77
282-353	ADIT ADJUSTMENT TO FAS 109 REG ASSET - STATE	(1,089,153.71)				312,944.00	(776,209.71)
282-356	ADIT REGULATORY ASSET GROSS UP - FEDERAL	9,067,395.53				2,304,006.00	11,391,404.53
282-753	ADIT REG ASSET - AFUDC EQUITY CWIP - FEDERAL	(6,514.95)				(4,799.00)	(11,313.95)
282-754	ADIT REG ASSET - AFUDC EQUITY CWIP - STATE	(1,761.34)				(1,208.00)	(2,969.34)
Total Gas 282 Not In Rate Case		27,443,821.69				10,285,007.00	37,728,828.69
Total Gas 282		(34,232,859.40)	(37,410,546.00)	9,679,713.00		(1.00)	(51,678,686.40)

Federal		(25,066,086.91)	(32,377,819.00)	8,273,961.00	9,688,826.00	(2.00)	-	(39,481,120.91)
State		(9,166,772.48)	(5,032,727.00)	1,405,752.00	596,181.00	1.00	-	(12,197,565.49)
Total		(34,232,859.40)	(37,410,546.00)	9,679,713.00	10,285,007.00	(1.00)	-	(51,678,686.40)
282-7D1	ADIT PROPERTY RELATED - FEDERAL	11,800,095.27	(944,555.00)	117,838.00	-	-	-	10,973,178.27
282-7D2	ADIT PROPERTY RELATED - STATE	3,190,388.48	(546,977.00)	28,030.00	-	-	-	2,671,441.48
	Total Non-Utility	14,990,483.75	(1,491,532.00)	145,868.00	-	-	-	13,644,619.75
Federal		11,800,095.27	(944,555.00)	117,838.00	-	-	-	10,973,178.27
State		3,190,388.48	(546,977.00)	28,030.00	-	-	-	2,671,441.48
Total		14,990,483.75	(1,491,532.00)	145,868.00	-	-	-	13,644,619.75
	Total Account 282	(1,632,030,941.40)	(368,628,930.00)	332,728,470.00	114,555,266.00	(1.00)	-	(1,573,385,036.40)
Federal		(1,195,482,211.54)	(281,544,605.00)	254,417,271.00	64,164,040.00	3,713,765.00	-	(1,166,905,662.58)
State		(475,968,025.79)	(86,984,225.00)	78,311,199.00	50,391,226.00	(3,713,767.00)	-	(386,389,373.82)
Total		(1,671,450,237.33)	(368,628,830.00)	332,728,470.00	114,555,266.00	(1.00)	-	(1,573,385,036.40)
283-100	ADIT TEMPORARY DIFFERENCES							
283-651	Tax Reform - fed	(23,097,451.12)	(826,531.00)	1,539,830.00	-	-	-	(22,384,152.12)
283-651	Tax Reform - state	688,932.12	(878,103.00)	(45,920.00)	-	-	-	(235,100.88)
283-651	10B - AFUDC (WESTINGHOUSE CREDITS)	-	(0.00)	-	-	-	-	-
283-652	10B - AFUDC (WESTINGHOUSE CREDITS)	-	-	-	-	-	-	-
283-651	90 - AMORTIZATION BOOK LOSS REACO DEBT	(12,171,771.05)	(938,481.00)	12,018,141.00	-	-	-	(992,111.05)
283-651	90 - AMORTIZATION BOOK LOSS REACO DEBT 4%	-	(1,364,141.00)	581,066.00	-	-	-	(10,783,075.00)
283-652	90 - AMORTIZATION BOOK LOSS REACO DEBT	(3,290,878.28)	(394,162.00)	3,424,632.00	-	-	-	(260,408.28)
283-652	90 - AMORTIZATION BOOK LOSS REACO DEBT 4%	-	(2,071,918.00)	299,795.00	-	-	-	(1,772,123.00)
283-651	383 - ELECTRIC ENERGY EFFICIENCY REG ASSET	(2,029,712.00)	(124,574.00)	1,230,913.00	-	-	-	(923,373.00)
283-652	383 - ELECTRIC ENERGY EFFICIENCY REG ASSET	(548,773.00)	(44,300.00)	350,706.00	-	-	-	(242,367.00)
283-651	387 - EMISSION SALES TRACKER REG LIAB	-	-	-	-	-	-	-
283-652	387 - EMISSION SALES TRACKER REG LIAB	-	-	-	-	-	-	-
283-651	493 - FUEL ADJUSTMENT CLAUSE	(8,475,188.92)	(2,174,949.08)	10,650,138.00	-	-	-	-
283-652	493 - FUEL ADJUSTMENT CLAUSE	(2,291,434.42)	(754,766.00)	3,046,200.42	-	-	-	-
283-651	494 - FIN 48 TRACKER 2011-0028	(632,073.79)	(18,751.00)	339,931.00	-	-	-	(310,893.79)
283-651	494 - FIN 48 TRACKER 2011-0028 4%	-	(119,877.00)	4,109.00	-	-	-	(115,768.00)
283-652	494 - FIN 48 TRACKER 2011-0028	(170,893.61)	(9,835.00)	99,125.00	-	-	-	(81,603.61)
283-652	494 - FIN 48 TRACKER 2011-0028 4%	-	(21,832.00)	2,806.00	-	-	-	(19,026.00)
283-651	495 - EXCESS TRACKER 4%	-	(8,557.00)	249,650.00	-	-	-	241,102.00
283-652	495 - EXCESS TRACKER 4%	-	(5,845.00)	45,468.00	-	-	-	39,623.00
283-651	505 - RATE CASE EXPENSES	-	-	-	-	-	-	-
283-652	505 - RATE CASE EXPENSES	-	-	-	-	-	-	-
283-651	608 - RSG REG ASSET/LIAB	-	-	-	-	-	-	-
283-652	608 - RSG REG ASSET/LIAB	-	-	-	-	-	-	-
283-651	665 - PAYROLL TAX ADJUSTMENT	(186,527.19)	(18,852.00)	8,196.00	-	-	-	(197,183.19)
283-652	665 - PAYROLL TAX ADJUSTMENT	(50,431.31)	(3,466.00)	2,141.00	-	-	-	(51,756.31)
283-651	708 - PREPAYMENTS - 12 MONTH RULE	(1,611,413.92)	(1,732,902.00)	1,458,084.00	-	-	-	(1,886,231.92)
283-652	708 - PREPAYMENTS - 12 MONTH RULE	(435,677.52)	(510,627.00)	451,208.00	-	-	-	(499,096.52)
283-651	833 - SIOUX SCRUBBER CONSTRUCTION ACCTING	(3,538,350.52)	(188,497.00)	3,501,838.00	-	-	-	(225,009.52)
283-651	833 - SIOUX SCRUBBER CONSTRUCTION ACCTING 4%	-	(3,267,516.00)	111,994.00	-	-	-	(3,155,522.00)
283-652	833 - SIOUX SCRUBBER CONSTRUCTION ACCTING	(956,662.82)	(99,012.00)	996,615.00	-	-	-	(59,059.82)
283-652	833 - SIOUX SCRUBBER CONSTRUCTION ACCTING 4%	-	(595,081.00)	76,493.00	-	-	-	(518,588.00)
283-651	880 - Section 451 481a Electric Rev Recognition	135.9091%	(3,508,066.66)	2,709,349.27	-	-	-	(798,717.39)
283-651	880 - Section 451 481a Electric Rev Recognition 4%	-	(1,687,085.87)	57,825.24	-	-	-	(1,629,260.62)
283-652	880 - Section 451 481a Electric Rev Recognition	135.9091%	(1,029,564.44)	819,916.50	-	-	-	(209,647.94)
283-651	880 - Section 451 481a Electric Rev Recognition 4%	-	(307,253.10)	39,485.18	-	-	-	(267,757.91)
283-651	883 - TEST STORM COST REG. ASSET	(4,944,020.28)	(19,333,374.00)	22,343,037.00	-	-	-	(1,934,357.28)
283-652	883 - TEST STORM COST REG. ASSET 4%	-	(2,141,858.00)	13,992,527.00	-	-	-	11,850,669.00
283-652	883 - TEST STORM COST REG. ASSET	(1,336,713.36)	(5,769,587.00)	6,598,572.00	-	-	-	(507,728.36)
283-651	920 - WESTINGHOUSE CREDITS	-	(620,502.00)	2,568,077.00	-	-	-	1,947,575.00
283-652	920 - WESTINGHOUSE CREDITS	-	-	-	-	-	-	-
	Total Electric 283 in Rate Case	(65,079,040.99)	(60,469,866.15)	89,571,957.61	-	-	-	(36,976,949.52)
283-TXR	ADIT Def Liab Reg Asset - federal	30,897,302.00			(1,001,121.00)			20,806,181.00
283-TXR	ADIT Def Liab Reg Asset - state				1,235,577.00			313,998.00
283-651	383 - ELECTRIC ENERGY EFFICIENCY REG ASSET	(2,895,633.00)	(354,636.00)	6,656,714.00	-	-	-	3,406,445.00
283-652	383 - ELECTRIC ENERGY EFFICIENCY REG ASSET	(782,897.00)	(214,414.00)	1,891,453.00	-	-	-	894,142.00
283-651	650 - PARTNERSHIP INCOME/LOSS	(1,224,822.59)	(329,453.00)	1,408,929.00	-	-	-	(145,365.59)
283-652	650 - PARTNERSHIP INCOME/LOSS	(331,100.86)	(1,295,379.00)	44,399.00	-	-	-	(1,250,980.00)
283-652	650 - PARTNERSHIP INCOME/LOSS 4%	-	(83,053.00)	376,057.00	-	-	-	(38,096.86)
283-651	750 - RENEWABLE ENERGY COMPLIANCE COST	883,452.00	(235,915.00)	30,325.00	-	-	-	(205,590.00)
283-652	750 - RENEWABLE ENERGY COMPLIANCE COST	(883,452.00)	(774,398.00)	774,398.00	(883,452.00)	-	-	-
283-651	833 - SIOUX SCRUBBER CONSTRUCTION ACCTING		(229,508.00)	229,508.00		883,452.00	-	-
283-652	833 - SIOUX SCRUBBER CONSTRUCTION ACCTING						-	-
283-651	834 - BANK CREDIT FACILITY FEES	(1,510,775.10)	(790,350.00)	1,781,625.00	-	-	-	(519,490.10)
283-652	834 - BANK CREDIT FACILITY FEES	(408,467.84)	(68,635.00)	340,748.00	-	-	-	(136,354.84)
283-651	880 - Section 451 481a Electric Rev Recognition	-35.9091%	926,880.66	(715,848.27)	-	-	-	211,032.39

283-651	880 - Section 451 481a Electric Rev Recognition 4%	-35,0081%	-445,751.87	(15,278.24)			430,473.62
283-652	880 - Section 451 481a Electric Rev Recognition	-35,0081%	272,025.44	(216,633.50)			55,391.94
283-652	880 - Section 451 481a Electric Rev Recognition 4%	-35,0081%	81,180.42	(10,435.16)			70,745.24
Total Electric 283 Not In Rate Case			22,822,206.61	(2,649,802.61)	12,575,960.81	234,456.00	32,982,840.80
Total Electric 283			(42,256,834.38)	(63,119,668.76)	102,147,938.42	234,456.00	(2,994,108.72)
Federal			(30,536,805.48)	(49,525,496.08)	80,731,556.00	(1,001,121.00)	(1,215,278.56)
State			(11,720,028.90)	(13,594,172.68)	21,416,382.42	883,452.00	(1,778,830.16)
Total			(42,256,834.38)	(63,119,668.76)	102,147,938.42	234,456.00	(2,994,108.72)
283-100 ADIT TEMPORARY DIFFERENCES							
283-651	Tax reform - fed		(150,665.93)	(6,203.00)	6,203.00		(150,665.93)
283-652	Tax reform - state		4,483.94	112.00	(112.00)		4,483.94
283-651	383 - ELECTRIC ENERGY EFFICIENCY REG ASSET		(108,682.50)	(164,054.00)	8,792.00		(263,954.50)
283-652	383 - ELECTRIC ENERGY EFFICIENCY REG ASSET		(29,387.16)	(46,689.00)	6,784.00		(69,282.16)
283-651	505 - RATE CASE EXPENSES						-
283-652	505 - RATE CASE EXPENSES						-
283-651	708 - PREPAYMENTS - 12 MONTH RULE		(114,946.99)	(98,796.00)	54,846.00		(158,896.99)
283-652	708 - PREPAYMENTS - 12 MONTH RULE		(31,078.19)	(28,761.00)	18,132.00		(41,707.19)
283-651	710 - PURCHASE GAS ADJUSTMENT						-
283-652	710 - PURCHASE GAS ADJUSTMENT						-
Total Gas 283 In Rate Case			(430,276.83)	(344,391.00)	94,655.00		(680,012.83)
283-TXR	ADIT Def Liab Reg Asset - fed	grossed up	180,521.78			11,707.00	201,228.78
283-TXR	ADIT Def Liab Reg Asset - state	grossed up	6,011.50			(12,023.00)	(6,011.50)
283-651	590 - MANUFACTURED GAS CLEAN UP (BOOK)		419,137.51	(203,757.00)	29,269.00		244,649.51
283-652	590 - MANUFACTURED GAS CLEAN UP (BOOK)		113,822.08	(80,130.00)	11,023.00		64,215.09
283-651	710 - PURCHASE GAS ADJUSTMENT		(305,608.73)	(17,352.00)	322,960.73		-
283-652	710 - PURCHASE GAS ADJUSTMENT		(82,627.34)	(9,115.66)	91,743.00		-
Total Gas 283 Not In Rate Case			339,756.81	(290,354.66)	454,955.73	(316.00)	504,081.88
Total Gas 283			(90,520.02)	(634,745.66)	549,650.73	(316.00)	(175,930.95)
Federal			(71,254.86)	(490,182.00)	422,070.73	11,707.00	(127,639.13)
State			(19,265.16)	(144,563.66)	127,580.00	(12,023.00)	(48,291.82)
Total			(90,520.02)	(634,745.66)	549,650.73	(316.00)	(175,930.95)
283-205	430 - FAS 133 POWER FORWARDS/OPTIONS						-
283-206	430 - FAS 133 POWER FORWARDS/OPTIONS						-
283-375	310B - INTERCO TAX GAIN-MET		(2,435,418.66)	(120,711.00)	2,231,717.00		(324,412.66)
283-375	310B - INTERCO TAX GAIN-MET 4%			(1,889,158.00)	64,761.00		(1,824,407.00)
283-376	310B - INTERCO TAX GAIN-MET		(658,462.29)	(83,240.00)	636,552.00		(85,150.29)
283-376	310B - INTERCO TAX GAIN-MET 4%			(344,054.00)	44,226.00		(299,828.00)
283-6D1	ADIT NON-PROPERTY RELATED - FEDERAL						-
283-6D2	ADIT NON-PROPERTY RELATED - STATE						-
Total Non-Utility			(3,093,880.95)	(2,417,163.00)	2,977,246.00		(2,533,797.95)
Federal			(2,435,418.66)	(2,009,869.00)	2,296,468.00		(2,148,819.66)
State			(658,462.29)	(407,294.00)	680,778.00		(384,978.25)
Total			(3,093,880.95)	(2,417,163.00)	2,977,246.00		(2,533,797.95)
Total Account 283			(45,441,235.35)	(66,171,577.42)	105,674,835.15	234,140.00	(5,703,837.62)
Federal			(33,043,479.00)	(52,025,527.08)	83,450,154.73	(869,414.00)	(3,491,737.35)
State			(12,397,756.35)	(14,146,050.34)	22,224,700.42	1,223,554.00	(2,212,100.27)
Total			(45,441,235.35)	(66,171,577.42)	105,674,835.15	234,140.00	(5,703,837.62)
TOTAL DEFERRED			(2,951,733,790.78)	(520,198,886.80)	529,556,068.15	5.70	221.00
Federal			(2,492,823,186.26)	(399,737,287.08)	412,867,078.73	(52,507,906.24)	(2,560,434,687.80)
State			(419,320,900.45)	(120,461,599.72)	116,588,989.42	52,507,911.94	(381,941,694.84)
Total			(2,912,144,086.71)	(520,198,886.80)	529,556,068.15	5.70	221.00
Per General Ledger							
Total Electric			(2,966,538,181.04)	(474,850,875.76)	511,895,785.42	16.57	222.00
Total Gas			(57,092,212.54)	(41,439,316.04)	14,437,368.73	(10.87)	(1.00)
Total Non-Utility			11,896,602.80	(3,808,695.00)	3,122,914.00	-	-
Total			(2,951,733,790.78)	(520,198,886.80)	529,556,068.15	5.70	221.00

Total Deferred Taxes (180, 281, 282, 283)	(1,650,344,375.50)	(520,198,886.80)	524,402,772.15	111,683,134.00	221.00	-	(1,534,457,135.15)
Total Other (182, 254, 255)	(1,301,388,415.28)	-	5,153,286.00	(111,683,128.30)	-	-	(1,407,919,247.58)
Grand Total	(2,951,733,790.78)	(520,198,886.80)	529,556,058.15	5.70	221.00	-	(2,942,376,382.73)
Total Electric Deferred Taxes	(1,632,433,141.34)	(474,850,875.76)	506,900,477.42	101,517,321.00	222.00	-	(1,498,865,956.68)
Total Non-Utility Deferred Taxes	11,896,602.80	(3,008,695.00)	3,122,914.00	-	-	-	11,110,821.80
Total Gas Deferred Taxes	(29,807,836.96)	(41,439,316.04)	14,379,360.73	10,165,813.00	(1.00)	-	(46,701,960.27)
Total Deferred Taxes	(1,650,344,375.50)	(520,198,886.80)	524,402,772.15	111,683,134.00	221.00	-	(1,534,457,135.15)
FAS 109 Deferred Taxes - Electric	1,145,818,345.74	-	-	104,957,388.00	-	-	1,250,775,733.74
FAS 109 Deferred Taxes - Gas	36,091,131.44	-	-	2,623,369.00	-	-	38,714,500.44
Total FAS 109 Deferred Taxes	1,181,909,477.18	-	-	107,580,757.00	-	-	1,289,490,234.18

Total Electric Deferred In Rate Case	(2,918,255,173.45)	(411,012,489.15)	440,224,211.61	(6,680,710.00)	-	-	(2,895,724,160.99)
Total Electric Deferred Not In Rate Case	1,285,822,032.11	(63,838,386.61)	66,676,265.81	108,198,031.00	222.00	-	1,398,858,164.30
Total Electric Deferred Taxes	(1,632,433,141.34)	(474,850,875.76)	506,900,477.42	101,517,321.00	222.00	-	(1,498,865,956.68)
Total Gas Deferred In Rate Case	(60,438,564.59)	(40,199,429.00)	12,816,470.00	-	(1.00)	-	(87,821,524.59)
Total Gas Deferred Not In Rate Case	30,630,727.63	(1,239,887.04)	1,562,910.73	10,165,813.00	-	-	41,119,564.32
Total Gas Deferred Taxes	(29,807,836.96)	(41,439,316.04)	14,379,360.73	10,165,813.00	(1.00)	-	(46,701,960.27)