

# THE EMPIRE DISTRICT ELECTRIC COMPANY



## COST ALLOCATION MANUAL

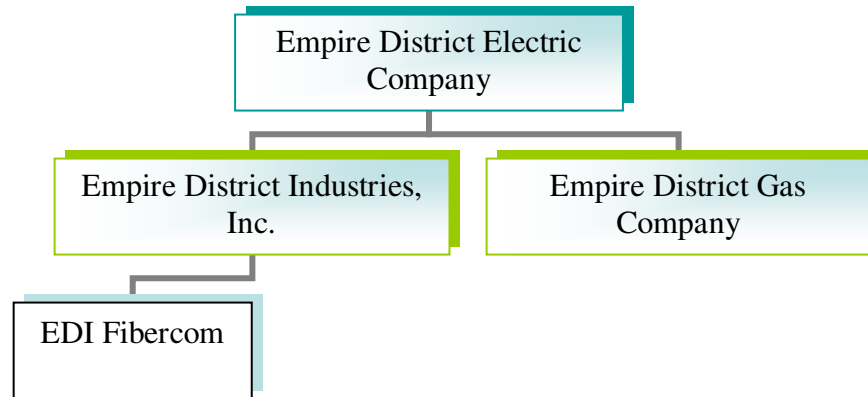
## INTRODUCTION

In an effort "...to prevent regulated utilities from subsidizing their non-regulated operations", the Public Service Commission of the State of Missouri has implemented affiliate transaction rules through CSR 240-20.015. This Cost Allocation Manual (CAM) identifies how Empire District Electric Company will assign or allocate costs to its various companies to comply with these rules.

Costs can be categorized into these assignment methods:

1. **Direct Bill**- Costs are charged directly to the company receiving the benefit. Costs can be direct billed via the payroll system based on hours worked or can be billed from a vendor invoice. The Direct Bill Method is the preferred method of assigning costs and is used to the greatest extent possible.
2. **Unit of Service**-Costs for which the Direct Bill Method is not practical but have identifiable per unit costs. This method is appropriate for assigning costs of departments that perform the same functions for multiple companies and for which the number of units is ascertainable (i.e. number of vouchers or computers, etc).
3. **Specific Assignment**-Applies to costs that can be assigned to benefiting business units based on statistical analysis of the underlying cost.
4. **Corporate Allocation**-Costs for which there is no direct relationship between the work performed and the benefiting business unit.

## THE COMPANIES OF EMPIRE DISTRICT



## Abbreviation Identification

|                                   |                     |
|-----------------------------------|---------------------|
| Empire District Electric Company  | EDE*                |
| Empire District Gas Company, Inc. | EDG, GAS            |
| Empire District Industries, Inc.  | IND, EDI            |
| EDI Fibercom                      | FIB, Fiber, Telecom |
|                                   |                     |
| General Ledger                    | GL                  |
| Accounts Payable                  | AP                  |
| Purchasing                        | PO                  |
| Inventory                         | INV                 |
| Human Resources                   | HR                  |
| Information Services              | IT                  |

\*Electric includes Water

*Note: The above abbreviations are commonly combined throughout the Cost Allocation Manual. For example, GLGAS is used as a business unit in the general ledger for corporate gas.*

## DIRECT BILLING METHOD

The Direct Billing Method is considered the preferred method of assigning costs to the appropriate business units and will be used whenever practicable. There are two primary methods of Direct Billing:

**Vendor Invoices**-Vendor invoices that include charges for goods or services that are for the benefit of a single business unit will be coded to the appropriate business unit/account number at the time of input into PeopleSoft.

**Labor**-All employees are required to record their time into PeopleSoft. Part of this time entry includes the Business Unit for which the employee was working. PeopleSoft then records the appropriate portion of the salary of that person to the appropriate business unit. In addition to assigning salary, PeopleSoft also allocates an amount to cover payroll taxes and fringe benefits. The fringe benefit amount is based on a percentage determined by Accounting with support from Human Resources. The labor overhead rate consists of Healthcare, 401K, Pensions and other similar costs.

## UNIT OF SERVICE METHOD

For costs incurred on behalf of the business units that do not allow for practical application of the Direct Billing Method, the Unit of Service Method is used in instances where there is a quantifiable unit driver (purchase orders, personal computers, etc) for which a “per unit” cost can be calculated.

Each Unit of Service Billing has a calculated rate that is based on various General Ledger accounts and costs and is adjusted periodically. Each rate is then applied to the appropriate volume driver to determine the monthly allocation to the business units.

The following pages detail each Unit of Service Billing Method that is used - including how to determine the rate, identify the driver and apply the results.

**UNIT OF SERVICE METHOD:**

**ACCOUNTS PAYABLE**

**Purpose:** To allocate expenses associated with the processing of vendor payments for business units.

**Basis of Allocation:** The allocation is based on the number of vouchers processed by Accounts Payable. The number of vouchers generated for each business unit is determined by running the “ap\_vouchers\_keyed” query.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2011 will be \$8.82 per Accounts Payable voucher. This rate was calculated by taking the 2010 balance of account 920264-Accounts Payable-Accounting and adding the overheads which include Healthcare, 401K, Pensions and other similar costs. The balance of account 921244-Microfilming Expenses-Acct. was added. The total of the above costs was then divided by the number of Accounts Payable vouchers processed in 2010 to arrive at a “per voucher” amount. Additional costs were included for Treasury Department check processing costs and postage.

**Accounting Distribution to be charged:**

|                |  |
|----------------|--|
| Business Unit: | GLGAS, GLGNW, GLGNO, GLGSO, and GLFIB  |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)<br>920264 & 921244 (Gas Businesses)  |
| Department:    | Business Unit Cost Center that had Accounts Payable transactions                             |
| Product Code:  | NAP (Non-Regulated – Accounts Payable Allocation)<br>GAP (Gas – Accounts Payable Allocation) |

**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Electric Business Unit)   |
| Account:       | 920264 & 921244  |
| Department:    | 000 (Corporate Department)   |
| Product Code:  | NAP (Non-Regulated – Accounts Payable Allocation)<br>GAP (Gas – Accounts Payable Allocation) |

**UNIT OF SERVICE METHOD:**

**CUSTOMER BILLING**

**Purpose:** To allocate expenses associated with the processing of customer invoices to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of active account packages at the end of each month. The number of active account packages is determined by obtaining a query report on the last day of the month from IT and adding the number of active account packages processed for the business unit. Gas costs allocated will be based on the computed rate. Non-regulated costs allocated will be the computed rate for non-regulated only bills and ½ the computed rate for bills shared with regulated bills (common bills).

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2011 will be \$2.14 per account packages generated. This rate was calculated by taking the balances for 2010 of all accounts associated with billing and collection. An overhead rate which includes Healthcare, 401K, Pensions and other similar costs was added to all labor accounts and an amount was added for amortization of Customer Watch (a CRM software package). The total of the above costs was then divided by the number of active account packages for 2010.

**Accounting Distribution to be Charged:**

|                |   |
|----------------|---|
| Business Unit: | GLGAS and GLFIB   |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)<br>All accounts associated with Billing & Collection (Gas Businesses) |
| Department:    | Business Unit Cost Center that had Customer<br>Billing transactions   |
| Product Code:  | NCB (Non-Regulated – Customer Billing Allocation)<br>GCB (Gas – Customer Billing Allocation)                                  |

**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Regulated Business Unit)  |
| Account:       | All accounts associated with Billing & Collection  |
| Department:    | 000 (Corporate Department)   |
| Product Code:  | NCB (Non-Regulated – Customer Billing Allocation)<br>GCB (Gas – Customer Billing Allocation) |



**UNIT OF SERVICE METHOD:**

**PURCHASING**

**Purpose:** To allocate expenses associated with the processing of purchase orders to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of purchase orders processed by the Purchasing Department. The number of purchase orders generated for each business unit is determined by running the “poeq\_po\_issued\_jan\_sept” query.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2011 will be \$42.96 per Purchase Order. This rate was calculated by taking the 2010 balance of all accounts associated with the Purchasing functions. An overhead rate which includes Healthcare, 401K, Pensions, and other similar costs was added to all labor accounts. The total of the above costs was then divided by the number of Purchased Orders processed during 2010.

**Accounting Distribution to be Charged:**

|                |   |
|----------------|---|
| Business Unit: | GLGAS, GLGNW, GLGNO, GLGSO, and GLFIB   |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)<br>All accounts associated with Purchasing (Gas Businesses) |
| Department:    | Business Unit Cost Center that has Purchasing<br>Transactions   |
| Product Code:  | NPO (Non-Regulated – Purchasing Allocation)<br>GPO (Gas – Purchasing Allocation)                                    |

**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Regulated Business Unit)  |
| Account:       | All accounts associated with Purchasing  |
| Department:    | 000 (Corporate Department)   |
| Product Code:  | NPO (Non-Regulated – Purchasing Allocation)<br>GPO (Gas – Purchasing Allocation) |

**UNIT OF SERVICE METHOD:**

**IT TECHNICAL SUPPORT**

**Purpose:** To allocate expenses associated with computer maintenance and support to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of personal computers maintained for each business unit. IT maintains an inventory of the personal computers and compiles the number.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2011 will be \$169.29 per personal computer. This rate was calculated by taking the 2010 balance of all accounts associated with the Technical Support functions. An overhead rate which includes Healthcare, 401K, Pensions, and other similar costs was added to all labor accounts. The total of the above costs was then divided by the number of personal computers in the company.

**Accounting Distribution to be Charged:**

|                |  |
|----------------|--|
| Business Unit: | GLGAS and GLFIB  |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)<br>All accounts associated with Technical Support (Gas Businesses) |
| Department:    | Business Unit Cost Center that has Technical<br>Support Transactions   |
| Product Code:  | NTS (Non-Regulated – Technical Support Allocation)<br>GTS (Gas – Technical Support Allocation)                             |

**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Regulated Business Unit)  |
| Account:       | All accounts associated with Technical Support   |
| Department:    | 000 (Corporate Department)   |
| Product Code:  | NTS (Non-Regulated – Technical Support Allocation)<br>GTS (Gas – Technical Support Allocation) |

**UNIT OF SERVICE METHOD:**

**POLE ATTACHMENTS**

**Purpose:** To allocate expenses associated with having fiber optic cable attached to utility poles to the Fibercom unit.

**Basis of Allocation:** The allocation is based on the number of pole attachments used by Fibercom at the end of each month.

**Allocation Update Frequency:** Driver: Monthly. Rate: \$10.99 annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2011 will be \$0.92 per month per pole attachment. This rate was determined by the Land and Land Rights Department. This rate is consistent with the rate charged to other third parties that utilize the Empire poles.

**Accounting Distribution to be Charged:**

|                |   |
|----------------|---|
| Business Unit: | GLFIB   |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses) |
| Department:    | EDI Fibercom which has Pole Attachment transactions     |
| Product Code:  | NAT (Non-Regulated – Pole Attachment)                   |

**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Regulated Business Unit           |
| Account:       | 922101 (Transfer Charges – Subsidiaries) |
| Department:    | 000 (Corporate Department)               |
| Product Code:  | NAT (Non-Regulated – Pole Attachment)    |

**UNIT OF SERVICE METHOD:**

**PHONE SERVICE**

**Purpose:** To allocate expenses associated with phone maintenance and support for non-regulated business units to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number of phone lines maintained for each non-regulated business units compared to other business units.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is 2% of the total monthly charges associated with the phone service.

**Accounting Distribution to be charged:**

|                |  |
|----------------|--|
| Business Unit: | GLFIB  |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)                        |
| Department:    | Non-Regulated Business Unit Cost Center that had Accounts Payable transactions |
| Product Code:  | NPH (Non-Regulated – Phone Allocation)   |

**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Regulated Business Unit)          |
| Account:       | 922101 (Transfer Charges – Subsidiaries) |
| Department:    | 000 (Corporate Department)               |
| Product Code:  | NPH (Non-Regulated – Phone Allocation)   |

**UNIT OF SERVICE METHOD:**

**TWO-WAY RADIO**

**Purpose:** To allocate expenses associated with two-way radio maintenance and support for non-regulated business units to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number of radios maintained for each business unit.

**Allocation Update Frequency:** Driver: Monthly. Rate: Semi-annually.

**Responsible party:** A senior accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is computed by taking the number of non-regulated two-way radios and dividing them by the total number of two-way radios. The percentage is then allocated by the total monthly charges associated with two-way radios.

**Accounting Detail:**

**Accounting Distribution to be charged:**

|                |  |
|----------------|--|
| Business Unit: | GLFIB  |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)                        |
| Department:    | Non-Regulated Business Unit Cost Center that had Accounts Payable transactions |
| Product Code:  | NRA (Non-Regulated – Two-Way Radio Allocation)                                 |

**Accounting Distribution to be Credited:**

|                |   |
|----------------|---|
| Business Unit: | GL001 (Regulated Business Unit)               |
| Account:       | 922101 (Transfer Charges – Subsidiaries)      |
| Department:    | 000 (Corporate Department)                    |
| Product Code:  | NRA (Non-Regulated –Two-Way Radio Allocation) |

## SPECIFIC ASSIGNMENT METHOD

Specific assignment is used in circumstances where a statistical analysis can be made of the underlying costs that indicate the benefiting business unit. Examples where specific assignment is used and the statistical basis for each include the following:

**Depreciation Expense**-Depreciation follows the ownership of each asset.

**Property Taxes**-Property tax follows the ownership of each asset.

**Income Taxes**-An income tax accrual is provided monthly for each business unit. The basis for the income tax accrual is income before income taxes. Deferred taxes are provided as necessary.

**Common Facilities Expense**-Different departments within the company work with the regulated and non-regulated business units on a regular basis so a portion of common facilities is allocated to them. The Property Accounting Department determines an amount for “general plant” which excludes facilities which are utilized solely by one business unit. The amount for “general plant” is then allocated using the Modified Massachusetts Formula percentage for each business unit to determine the amount of Common Facilities Expense. In addition, portions of the “general plant’s” liability insurance, property insurance, property taxes, and depreciation will be allocated to the business units using the Modified Massachusetts Formula.

**Cash Management Policy**-Establishment and operation of the cash management program:

- A. EDE is authorized to maintain a pooled master bank account (with various sub accounts) through which all of the cash receipts and cash disbursements of the Participants will be administered.
- B. EDE is authorized to act as the administrator of the cash management program and to be responsible for meeting the daily cash needs of the Participants. Upon the request for cash to meet the daily operations of any of the Participants made in accordance with the requirements authorizing expenditures for the Participants, EDE is authorized to request the necessary funds either from available investments, if any, or from EDE’s revolving credit facility.
- C. Cash generated from the Affiliates will be deposited in the EDE master bank account. Deposits to and withdrawals from the EDE master bank account by the Affiliates will be recorded to intercompany accounts between Affiliates and EDE. Documentation for the deposits to and withdrawals by the Affiliates from the EDE master bank account will be maintained in the financial and supporting systems of EDE.
- D. The Affiliates are authorized to maintain a zero balance bank account that will automatically sweep from EDE’s master bank account. Transactions between EDE and the Affiliates will be recorded to inter-company accounts between EDE and the Affiliates. Funding the Affiliate’s cash accounts will be recorded through an inter-company receivable/payable account. Documentation for the transactions between the Affiliates and EDE will be maintained in the financial and supporting systems of EDE.
- E. No security will be required to be posted by any of the Affiliates as collateral for any net borrowing positions. Loans to the Affiliates will be made pursuant to open-account advances. At the end of each month, interest expense will be charged to the Participants.

The short-term borrowing rate will be the weighted average short-term borrowing rate calculated on all EDE's short-term borrowings outstanding during the month. However, if EDE has no outstanding third-party short-term debt, a proxy interest rate will be charged or credited to the Participant. The proxy interest rate shall be the London Inter-Bank Offered Rate (LIBOR) plus a certain number of basis points added (the "LIBOR Rate") so that the LIBOR Rate most closely mirrors the pricing the Participant would expect if it had outstanding short-term borrowings. If no LIBOR Rate is established for that day, then the applicable rate will be the LIBOR Rate for the next preceding day for which a rate is established.

- F. Excess funds which are not required to satisfy the borrowing needs of the Participants will be invested in short-term instruments according to the guidelines of the EDE Corporate Investment Policy approved by the Board of Directors. At the end of the month, the interest income will be allocated back to the Participants at the weighted average short-term interest rate of all EDE's short-term investments during the month on the basis of their relative contribution to the pooled funds. Interest income resulting from the investment of the pooled funds will be used to repay the principal amount of any inter-company loan. If no inter-company loans exist, the interest income will be credited to the Participants as appropriate.

**Lease at Fibercom-**EDI Fibercom has built storage sheds on regulated land as well as shared storage space with regulated storage sheds. The square footage occupied by EDI Fibercom was calculated and is the basis for a lease agreement with the regulated company.

## CORPORATE ALLOCATION METHOD

In instances where gas and non-regulated companies/business units receive benefits or services from the Electric Company that cannot be assigned or allocated through one of the previously discussed assignment methods, a General Corporation Method is used. The Modified Massachusetts Formula is used as the methodology for this General Corporate Allocation and is an arithmetic average of profit margin, payroll and net property, plant and equipment.

| Modified Massachusetts Formula Calculation |   |                  |               |                 |                 |
|--|---|------------------|---------------|-----------------|-----------------|
|  |   | <u>Electric*</u> | <u>EDG</u>    | <u>Fibercom</u> | <u>Total</u>    |
| Net PP&E                                   |   | xxx,xxx          | xxx,xxx       | xxx,xxx         | xxx,xxx         |
| (Does Not Include CWIP)                    | % | xx.xx%           | xx.xx%        | xx.xx%          | xx.xx%          |
| Profit Margin                              |   | xxx,xxx          | xxx,xxx       | xxx,xxx         | xxx,xxx         |
|  | % | xx.xx%           | xx.xx%        | xx.xx%          | xx.xx%          |
| Payroll                                    |   | xxx,xxx          | xxx,xxx       | xxx,xxx         | xxx,xxx         |
|  | % | xx.xx%           | xx.xx%        | xx.xx%          | xx.xx%          |
| SUM of Percentages                         |   | xx.xx            | xx.xx         | xx.xx           | xx.xx           |
| <b>Average</b>                             |   | <b>92.21 %</b>   | <b>6.17 %</b> | <b>1.62 %</b>   | <b>100.00 %</b> |

*Note 1: The Average percentages for the Modified Massachusetts Formula are estimates subject to change and are for illustration purposes only.*

### Accounting Distribution to be Charged:

|                |   |
|----------------|---|
| Business Unit: | GLGAS and GLFIB   |
| Account:       | 417310 (EDE Billed Services – Non Regulated Businesses)<br>All accounts associated with the Massachusetts Formula<br>Methodology (Gas Businesses) |
| Department:    | Business Units Cost Center defined in Massachusetts Formula   |
| Product Code:  | NTS (Non-Regulated – Misc A&G Allocation)<br>GTS (Gas – Misc A&G Allocation)  |



**Accounting Distribution to be Credited:**

|                |  |
|----------------|--|
| Business Unit: | GL001 (Regulated Business Unit)                                |
| Account:       | All accounts associated with Massachusetts Formula Methodology |
| Department:    | 000 (Corporate Department)                                     |
| Product Code:  | NAG (Non-Regulated – Misc A&G)<br>GAG ((Gas – Misc A&G)        |

Note: As part of the Massachusetts Formula, the entire executive labor was being allocated to the affiliated businesses. It was determined that only a portion of the executive labor should be allocated based on corporate activities. So an annual percentage will be calculated to determine how much of the executive labor and overheads should be included in the Massachusetts Formula calculation based on hours. For 2009, the percentage of executive labor and overheads is 48%.

## **ACCOUNT REVIEW**

In an effort to ensure that all costs were considered, each active department/account combination in the PeopleSoft general ledger was reviewed. Following this page is that listing. The list includes a note as to how each account is impacted by these affiliate transaction allocations using the following key:

| <u>Note</u>        | <u>Allocation Method</u>                                 |
|--------------------|--|
| Accounts Payable   | Unit of Service Method-Accounts Payable                  |
| Depreciation       | Specific Assignment-Depreciation Expense                 |
| Direct Bill        | Direct Bill  |
| Follows Payroll    | No direct disposition through allocation-follows payroll |
| Electric Only      | None-applies only to electric units                      |
| Gas Only           | None-applies only to gas units                           |
| General Allocation | Corporate Allocation Method                              |
| Income Taxes       | Specific Assignment-Income Taxes                         |
| Interest           | Specific Assignment-Interest Expense                     |
| Non-Regulated Only | None-applies only to non-regulated units                 |
| Pole Attachments   | Unit of Service Method-Pole Attachments                  |
| Property Taxes     | Specific Assignment-Property Taxes                       |
| Purchasing         | Unit of Service Billing Method-Purchasing                |
| Tech Support       | Unit of Service Billing Method-IT Technical Support      |

| <u>Dept #</u> | <u>Department Name</u> | <u>Account #</u> | <u>Account Name</u>            | <u>Notes</u>   |
|---------------|------------------------|------------------|--------------------------------|--|
| 100           | Energy Supply Services | 100000           | Projects Dummy Account         | Electric Only  |
| 100           | Energy Supply Services | 500039           | Operation Supervision & Eng    | Electric Only  |
| 100           | Energy Supply Services | 512165           | Mtce Of Boiler Plant-Other     | Electric Only  |
| 100           | Energy Supply Services | 546207           | Oper Supervision & Eng         | Electric Only  |
| 100           | Energy Supply Services | 566450           | RTO/ISO Development            | Electric Only  |
| 100           | Energy Supply Services | 583019           | Oh Distribution Line Oper      | Electric Only  |
| 101           | Environmental Services | 100000           | Projects Dummy Account         | Direct Bill  |
| 101           | Environmental Services | 408141           | Prov-Foab Taxes-Electric       | Electric Only  |
| 101           | Environmental Services | 408511           | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 101           | Environmental Services | 408512           | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 101           | Environmental Services | 426413           | Civic Activities               | Electric Only  |
| 101           | Environmental Services | 500046           | Micro Software-Production      | Direct Bill  |
| 101           | Environmental Services | 501601           | Fuel Administration - Asbury   | Electric Only  |
| 101           | Environmental Services | 920301           | Mgmt & Admin - Field Safety Ad | General Allocation   |
| 101           | Environmental Services | 920320           | Security Services - Labor      | General Allocation   |
| 101           | Environmental Services | 921300           | Pcb Oil & Used Oil             | General Allocation   |
| 101           | Environmental Services | 921301           | Mgmt & Admin - Exp - Field Saf | General Allocation   |
| 101           | Environmental Services | 921311           | Conv & Seminars - Envir&Safety | General Allocation   |
| 101           | Environmental Services | 921325           | Misc Environmental Expenses    | General Allocation   |
| 101           | Environmental Services | 923045           | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 110           | Energy Supply-Asbury   | 000186           | Net Megawatt Hrs Gen-Boiler    | Electric Only  |
| 110           | Energy Supply-Asbury   | 100000           | Projects Dummy Account         | Electric Only  |

|     |                      |        |                                |               |
|-----|----------------------|--------|--------------------------------|---------------|
| 110 | Energy Supply-Asbury | 143200 | Employee Accounts Receivable   | Electric Only |
| 110 | Energy Supply-Asbury | 151058 | Maintenance Of Railroad        | Electric Only |
| 110 | Energy Supply-Asbury | 151059 | Rail Car Maintenance           | Electric Only |
| 110 | Energy Supply-Asbury | 151060 | Lease of Railcars              | Electric Only |
| 110 | Energy Supply-Asbury | 151100 | Coal                           | Electric Only |
| 110 | Energy Supply-Asbury | 151101 | KCS Freight Adjustments        | Electric Only |
| 110 | Energy Supply-Asbury | 151200 | Distillate Oil                 | Electric Only |
| 110 | Energy Supply-Asbury | 151300 | Tires                          | Electric Only |
| 110 | Energy Supply-Asbury | 152057 | Fuel Stock Expense - Coal      | Electric Only |
| 110 | Energy Supply-Asbury | 163081 | Asbury Stores Expense          | Electric Only |
| 110 | Energy Supply-Asbury | 184311 | Vehicle Maint - Cars           | Electric Only |
| 110 | Energy Supply-Asbury | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |
| 110 | Energy Supply-Asbury | 184313 | Veh Maint-3/4,1,& 1 1/2 Ton    | Electric Only |
| 110 | Energy Supply-Asbury | 184314 | Veh Maint 2,2 1/2,3 & Flatbeds | Electric Only |
| 110 | Energy Supply-Asbury | 184321 | Veh Maint - Line Trucks        | Electric Only |
| 110 | Energy Supply-Asbury | 184323 | Veh Maint - Crane Trucks       | Electric Only |
| 110 | Energy Supply-Asbury | 184620 | Const Clearing Line Oper       | Electric Only |
| 110 | Energy Supply-Asbury | 184630 | Construction Clearing Prod     | Electric Only |
| 110 | Energy Supply-Asbury | 232011 | Accounts Payable - Inventory   | Electric Only |
| 110 | Energy Supply-Asbury | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 110 | Energy Supply-Asbury | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 110 | Energy Supply-Asbury | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 110 | Energy Supply-Asbury | 500011 | Conv & Seminar-Operations      | Electric Only |

|     |                      |        |                                |               |
|-----|----------------------|--------|--------------------------------|---------------|
| 110 | Energy Supply-Asbury | 500035 | Professional Assc Dues - Prod  | Electric Only |
| 110 | Energy Supply-Asbury | 500036 | Opr Spr & Eng-Air Abate&Monit  | Electric Only |
| 110 | Energy Supply-Asbury | 500039 | Operation Supervision & Eng    | Electric Only |
| 110 | Energy Supply-Asbury | 500046 | Micro Software-Production      | Electric Only |
| 110 | Energy Supply-Asbury | 501042 | Fuel - Coal                    | Electric Only |
| 110 | Energy Supply-Asbury | 501045 | Fuel - Oil                     | Electric Only |
| 110 | Energy Supply-Asbury | 501183 | Sales Of Ash                   | Electric Only |
| 110 | Energy Supply-Asbury | 501300 | Fuel - Tires                   | Electric Only |
| 110 | Energy Supply-Asbury | 502084 | Exp Of Coal Handling System    | Electric Only |
| 110 | Energy Supply-Asbury | 502093 | Exp Of Feedwater System        | Electric Only |
| 110 | Energy Supply-Asbury | 502096 | Exp To H2O Supply System       | Electric Only |
| 110 | Energy Supply-Asbury | 502099 | Exp Of Bottom & Fly Ash System | Electric Only |
| 110 | Energy Supply-Asbury | 502102 | Exp Of Instrmnt & Meter Boiler | Electric Only |
| 110 | Energy Supply-Asbury | 502105 | Exp Of Draft Equipment         | Electric Only |
| 110 | Energy Supply-Asbury | 502108 | Exp Of Steam Boiler            | Electric Only |
| 110 | Energy Supply-Asbury | 505112 | Exp-Condens & Cooling H2O Sys  | Electric Only |
| 110 | Energy Supply-Asbury | 505117 | Exp Of Lube Oil System         | Electric Only |
| 110 | Energy Supply-Asbury | 505120 | Exp Of Turbine Plant           | Electric Only |
| 110 | Energy Supply-Asbury | 506025 | Safety Expenses-Prod           | Electric Only |
| 110 | Energy Supply-Asbury | 506126 | Misc Steam Power Expenses      | Electric Only |
| 110 | Energy Supply-Asbury | 510030 | Mtce Supervision & Engineer    | Electric Only |
| 110 | Energy Supply-Asbury | 511127 | Mtce Of Structures             | Electric Only |
| 110 | Energy Supply-Asbury | 511132 | Mtce Of Structures - Environ   | Electric Only |

|     |                      |        |                                |               |
|-----|----------------------|--------|--------------------------------|---------------|
| 110 | Energy Supply-Asbury | 511135 | Mtce Of Structures - Other     | Electric Only |
| 110 | Energy Supply-Asbury | 511176 | Mtce Of Wastewater Treatment   | Electric Only |
| 110 | Energy Supply-Asbury | 512138 | Mtce Coalhandling              | Electric Only |
| 110 | Energy Supply-Asbury | 512139 | Mtce Of Rotary Dumper          | Electric Only |
| 110 | Energy Supply-Asbury | 512141 | Mtce Of Coal Sampler & Lab     | Electric Only |
| 110 | Energy Supply-Asbury | 512144 | Mtce Of C.E.M. Equipment       | Electric Only |
| 110 | Energy Supply-Asbury | 512147 | Mtce Of Coal Dozers            | Electric Only |
| 110 | Energy Supply-Asbury | 512150 | Mtce Of Feeders                | Electric Only |
| 110 | Energy Supply-Asbury | 512153 | Mtce Of Bottom & Fly Ash Syste | Electric Only |
| 110 | Energy Supply-Asbury | 512156 | Mtce Instrmnt & Meters Boiler  | Electric Only |
| 110 | Energy Supply-Asbury | 512159 | Mtce Of Precipitator           | Electric Only |
| 110 | Energy Supply-Asbury | 512160 | Mtce Of Furnace                | Electric Only |
| 110 | Energy Supply-Asbury | 512161 | Mtce Of Cyclones               | Electric Only |
| 110 | Energy Supply-Asbury | 512162 | Mtce Of Draft Systems          | Electric Only |
| 110 | Energy Supply-Asbury | 512163 | Mtce Of Feedwater System Equip | Electric Only |
| 110 | Energy Supply-Asbury | 512164 | Mtce Of Fuel Oil & Igniter Sys | Electric Only |
| 110 | Energy Supply-Asbury | 512165 | Mtce Of Boiler Plant-Other     | Electric Only |
| 110 | Energy Supply-Asbury | 512167 | Mtce Of Boiler Drums & Headers | Electric Only |
| 110 | Energy Supply-Asbury | 512169 | Mtce - Water Supply System     | Electric Only |
| 110 | Energy Supply-Asbury | 513122 | Exp Of Electrical Equipment    | Electric Only |
| 110 | Energy Supply-Asbury | 513168 | Mtce Of Turbine Plant          | Electric Only |
| 110 | Energy Supply-Asbury | 513172 | Mtce Of Turbine Inst. & Meters | Electric Only |
| 110 | Energy Supply-Asbury | 513173 | Mtce Of Hydrogen System        | Electric Only |

|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 110 | Energy Supply-Asbury   | 513174 | Mtce Of Cooling Tower          | Electric Only |
| 110 | Energy Supply-Asbury   | 513175 | Mtce Of Cooling Lake           | Electric Only |
| 110 | Energy Supply-Asbury   | 513178 | Mtce Of Electrical Equipment   | Electric Only |
| 110 | Energy Supply-Asbury   | 513181 | Mtce Of Condensing Equipment   | Electric Only |
| 110 | Energy Supply-Asbury   | 513182 | Mtce Of Lube/Control Oil Equip | Electric Only |
| 110 | Energy Supply-Asbury   | 514158 | Mtc Of Auxiliary Plant Equip   | Electric Only |
| 110 | Energy Supply-Asbury   | 556025 | Safety Exp                     | Electric Only |
| 110 | Energy Supply-Asbury   | 562121 | Substation Expenses            | Electric Only |
| 110 | Energy Supply-Asbury   | 570177 | Substation Maintenance - Plant | Electric Only |
| 110 | Energy Supply-Asbury   | 588025 | Safety Equipment               | Electric Only |
| 110 | Energy Supply-Asbury   | 923045 | Outside Services               | Electric Only |
| 120 | Energy Supply-Riverton | 000186 | Net Megawatt Hrs Gen-Boiler    | Electric Only |
| 120 | Energy Supply-Riverton | 100000 | Projects Dummy Account         | Electric Only |
| 120 | Energy Supply-Riverton | 151100 | Coal                           | Electric Only |
| 120 | Energy Supply-Riverton | 151200 | Distillate Oil                 | Electric Only |
| 120 | Energy Supply-Riverton | 151410 | Petroleum Coke                 | Electric Only |
| 120 | Energy Supply-Riverton | 152057 | Fuel Stock Expense - Coal      | Electric Only |
| 120 | Energy Supply-Riverton | 163082 | Riverton Stores Expense        | Electric Only |
| 120 | Energy Supply-Riverton | 184311 | Vehicle Maint - Cars           | Electric Only |
| 120 | Energy Supply-Riverton | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |
| 120 | Energy Supply-Riverton | 184313 | Veh Maint - 3/4,1,& 1 1/2Ton   | Electric Only |
| 120 | Energy Supply-Riverton | 184314 | Veh Maint2,2 1/2, 3 & Flatbeds | Electric Only |
| 120 | Energy Supply-Riverton | 184321 | Veh Maint - Line Trucks        | Electric Only |

|     |                        |        |                                   |               |
|-----|------------------------|--------|-----------------------------------|---------------|
| 120 | Energy Supply-Riverton | 184413 | Pensions - Capitalized            | Electric Only |
| 120 | Energy Supply-Riverton | 184416 | Health Care - Capitalized         | Electric Only |
| 120 | Energy Supply-Riverton | 184420 | Admin & General Clearing          | Electric Only |
| 120 | Energy Supply-Riverton | 184421 | 401K Capitalized                  | Electric Only |
| 120 | Energy Supply-Riverton | 184630 | Construction Clearing Prod        | Electric Only |
| 120 | Energy Supply-Riverton | 184810 | Continuing Property Records       | Electric Only |
| 120 | Energy Supply-Riverton | 228210 | Accum Prov Inj&Damage - Pub Liab  | Electric Only |
| 120 | Energy Supply-Riverton | 228220 | Accum Prov Inj& Damage - Wkmn Cmp | Electric Only |
| 120 | Energy Supply-Riverton | 408141 | Prov-Foab Taxes-Electric          | Electric Only |
| 120 | Energy Supply-Riverton | 408511 | Prov-Fed Unemp Compens Tax-El     | Electric Only |
| 120 | Energy Supply-Riverton | 408512 | Prov-St Unemp Compens Tax-El      | Electric Only |
| 120 | Energy Supply-Riverton | 500036 | Opr Spr & Eng-Air Abate&Monit     | Electric Only |
| 120 | Energy Supply-Riverton | 500039 | Operation Supervision & Eng       | Electric Only |
| 120 | Energy Supply-Riverton | 500046 | Micro Software-Production         | Electric Only |
| 120 | Energy Supply-Riverton | 500058 | Operation of Cems                 | Electric Only |
| 120 | Energy Supply-Riverton | 500180 | Regulatory & Environm Report      | Electric Only |
| 120 | Energy Supply-Riverton | 501042 | Fuel - Coal                       | Electric Only |
| 120 | Energy Supply-Riverton | 501045 | Fuel - Oil                        | Electric Only |
| 120 | Energy Supply-Riverton | 501048 | Fuel - Petroleum Coke             | Electric Only |
| 120 | Energy Supply-Riverton | 501054 | Fuel - Natural Gas                | Electric Only |
| 120 | Energy Supply-Riverton | 501183 | Sales Of Ash                      | Electric Only |
| 120 | Energy Supply-Riverton | 501211 | Ineffect (Gain)Loss Der Steam     | Electric Only |
| 120 | Energy Supply-Riverton | 501212 | Effective (Gain)Loss Deriv Steam  | Electric Only |

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|-----|------------------------|--------|--------------------------------|---------------|
| 120 | Energy Supply-Riverton | 501607 | Fuel Adm E Trader Commission   | Electric Only |
| 120 | Energy Supply-Riverton | 502084 | Exp Of Coal Handling System    | Electric Only |
| 120 | Energy Supply-Riverton | 502093 | Exp Of Feedwater System        | Electric Only |
| 120 | Energy Supply-Riverton | 502096 | Exp To H2O Supply System       | Electric Only |
| 120 | Energy Supply-Riverton | 502099 | Exp Of Bottom & Fly Ash System | Electric Only |
| 120 | Energy Supply-Riverton | 502102 | Exp Of Instrmnt & Meter Boiler | Electric Only |
| 120 | Energy Supply-Riverton | 502108 | Exp Of Steam Boiler            | Electric Only |
| 120 | Energy Supply-Riverton | 505112 | Exp-Condens & Cooling H2O Sys  | Electric Only |
| 120 | Energy Supply-Riverton | 505117 | Exp Of Lube Oil System         | Electric Only |
| 120 | Energy Supply-Riverton | 505119 | Exp Of H2 System               | Electric Only |
| 120 | Energy Supply-Riverton | 505120 | Exp Of Turbine Plant           | Electric Only |
| 120 | Energy Supply-Riverton | 506025 | Safety Expenses-Prod           | Electric Only |
| 120 | Energy Supply-Riverton | 506126 | Misc Steam Power Expenses      | Electric Only |
| 120 | Energy Supply-Riverton | 510030 | Mtce Supervision & Engineer    | Electric Only |
| 120 | Energy Supply-Riverton | 511135 | Mtce Of Structures - Other     | Electric Only |
| 120 | Energy Supply-Riverton | 511176 | Mtce Of Wastewater Treatment   | Electric Only |
| 120 | Energy Supply-Riverton | 512138 | Mtce Coalhandling              | Electric Only |
| 120 | Energy Supply-Riverton | 512141 | Mtce Of Coal Sampler & Lab     | Electric Only |
| 120 | Energy Supply-Riverton | 512144 | Mtce Of C.E.M. Equipment       | Electric Only |
| 120 | Energy Supply-Riverton | 512147 | Mtce Of Coal Dozers            | Electric Only |
| 120 | Energy Supply-Riverton | 512150 | Mtce Of Feeders                | Electric Only |
| 120 | Energy Supply-Riverton | 512153 | Mtce Of Bottom & Fly Ash Syste | Electric Only |
| 120 | Energy Supply-Riverton | 512156 | Mtce Instrmnt & Meters Boiler  | Electric Only |



|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 120 | Energy Supply-Riverton | 512159 | Mtce Of Precipitator           | Electric Only |
| 120 | Energy Supply-Riverton | 512160 | Mtce Of Furnace                | Electric Only |
| 120 | Energy Supply-Riverton | 512162 | Mtce Of Draft Systems          | Electric Only |
| 120 | Energy Supply-Riverton | 512163 | Mtce Of Feedwater System Equip | Electric Only |
| 120 | Energy Supply-Riverton | 512164 | Mtce Of Fuel Oil & Igniter Sys | Electric Only |
| 120 | Energy Supply-Riverton | 512165 | Mtce Of Boiler Plant-Other     | Electric Only |
| 120 | Energy Supply-Riverton | 512166 | Mtce Of Burners                | Electric Only |
| 120 | Energy Supply-Riverton | 512169 | Mtce - Water Supply System     | Electric Only |
| 120 | Energy Supply-Riverton | 513168 | Mtce Of Turbine Plant          | Electric Only |
| 120 | Energy Supply-Riverton | 513172 | Mtce Of Turbine Inst. & Meters | Electric Only |
| 120 | Energy Supply-Riverton | 513174 | Mtce Of Cooling Tower          | Electric Only |
| 120 | Energy Supply-Riverton | 513175 | Mtce Of Cooling Lake           | Electric Only |
| 120 | Energy Supply-Riverton | 513178 | Mtce Of Electrical Equipment   | Electric Only |
| 120 | Energy Supply-Riverton | 513181 | Mtce Of Condensing Equipment   | Electric Only |
| 120 | Energy Supply-Riverton | 513182 | Mtce Of Lube/Control Oil Equip | Electric Only |
| 120 | Energy Supply-Riverton | 514158 | Mtc Of Auxiliary Plant Equip   | Electric Only |
| 120 | Energy Supply-Riverton | 547208 | Comb Turb Fuel Natural Gas     | Electric Only |
| 120 | Energy Supply-Riverton | 547210 | Combust Turb Fuel Natural Gas  | Electric Only |
| 120 | Energy Supply-Riverton | 547211 | Ineffect (Gain)Loss Deriv Gas  | Electric Only |
| 120 | Energy Supply-Riverton | 547212 | Effective (Gain)Loss Deriv Gas | Electric Only |
| 120 | Energy Supply-Riverton | 547607 | Fuel Adm E Traders Commission  | Electric Only |
| 120 | Energy Supply-Riverton | 548219 | Generation Expense - Other     | Electric Only |
| 120 | Energy Supply-Riverton | 549120 | Exp of Misc Other Power        | Electric Only |

|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 120 | Energy Supply-Riverton  | 553231 | Maint Of Gen & Elect Eq-Other  | Electric Only |
| 120 | Energy Supply-Riverton  | 562121 | Substation Expenses            | Electric Only |
| 120 | Energy Supply-Riverton  | 570177 | Substation Maintenance - Plant | Electric Only |
| 120 | Energy Supply-Riverton  | 582016 | Distribution Substa Operations | Electric Only |
| 120 | Energy Supply-Riverton  | 673737 | Maint Of T&D Mains             | Electric Only |
| 120 | Energy Supply-Riverton  | 921301 | Mgmt & Admin - Exp - Field Saf | Electric Only |
| 120 | Energy Supply-Riverton  | 923045 | Outside Services               | Electric Only |
| 130 | Energy Supply-LaRussell | 046186 | Net Megawatt Hrs Gener-S.L.    | Electric Only |
| 130 | Energy Supply-LaRussell | 100000 | Projects Dummy Account         | Electric Only |
| 130 | Energy Supply-LaRussell | 151200 | Distillate Oil                 | Electric Only |
| 130 | Energy Supply-LaRussell | 163084 | Energy Center Stores Expense   | Electric Only |
| 130 | Energy Supply-LaRussell | 184311 | Vehicle Maint - Cars           | Electric Only |
| 130 | Energy Supply-LaRussell | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |
| 130 | Energy Supply-LaRussell | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 130 | Energy Supply-LaRussell | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 130 | Energy Supply-LaRussell | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 130 | Energy Supply-LaRussell | 513168 | Mtce of Turbine Plant          | Electric Only |
| 130 | Energy Supply-LaRussell | 546204 | Oper Super&Eng-Air Abate&Monit | Electric Only |
| 130 | Energy Supply-LaRussell | 546207 | Oper Supervision & Eng         | Electric Only |
| 130 | Energy Supply-LaRussell | 547208 | Comb Turb Fuel Sales - Nat Gas | Electric Only |
| 130 | Energy Supply-LaRussell | 547210 | Enron Gas Settlement           | Electric Only |
| 130 | Energy Supply-LaRussell | 547211 | Ineffect (Gain)Loss Deriv Gas  | Electric Only |
| 130 | Energy Supply-LaRussell | 547212 | Effective (Gain)Loss Deriv Gas | Electric Only |

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|-----|--------------------------|--------|--------------------------------|---------------|
| 130 | Energy Supply-LaRussell  | 547213 | Fuel - No 2 Oil Fuel           | Electric Only |
| 130 | Energy Supply-LaRussell  | 547607 | Fuel Adm E Traders Commission  | Electric Only |
| 130 | Energy Supply-LaRussell  | 548124 | Exp of Environmental Devices   | Electric Only |
| 130 | Energy Supply-LaRussell  | 548216 | Gener Exp-Water Injection Sys  | Electric Only |
| 130 | Energy Supply-LaRussell  | 548219 | Generation Expense - Other     | Electric Only |
| 130 | Energy Supply-LaRussell  | 549025 | Safety Expenses-Comb Turbine   | Electric Only |
| 130 | Energy Supply-LaRussell  | 549222 | Misc Other Power Expense       | Electric Only |
| 130 | Energy Supply-LaRussell  | 551201 | Maint Supervision & Engineer   | Electric Only |
| 130 | Energy Supply-LaRussell  | 551225 | Maint Of Structures-Turbine    | Electric Only |
| 130 | Energy Supply-LaRussell  | 552121 | Exp of Structures              | Electric Only |
| 130 | Energy Supply-LaRussell  | 552136 | Mtce of Structurs Fires        | Electric Only |
| 130 | Energy Supply-LaRussell  | 553160 | Mtce of Turbines               | Electric Only |
| 130 | Energy Supply-LaRussell  | 553164 | Mtce of Environmental Devices  | Electric Only |
| 130 | Energy Supply-LaRussell  | 553175 | Mtce of Elec Control System    | Electric Only |
| 130 | Energy Supply-LaRussell  | 553228 | Mtc Oth Gen&Elec Equip Wat Inj | Electric Only |
| 130 | Energy Supply-LaRussell  | 553231 | Maint Of Gen & Elect Eq-Other  | Electric Only |
| 130 | Energy Supply-LaRussell  | 554110 | Exp of Misc Power Plant Equip  | Electric Only |
| 130 | Energy Supply-LaRussell  | 554130 | Mtce of Misc Plant Systems     | Electric Only |
| 130 | Energy Supply-LaRussell  | 554234 | Maint- Misc Oth Power Gen Plt  | Electric Only |
| 135 | Energy Supply-State Line | 046186 | Net Megawatt Hrs Gener-S.L.    | Electric Only |
| 135 | Energy Supply-State Line | 100000 | Projects Dummy Account         | Electric Only |
| 135 | Energy Supply-State Line | 151200 | Distillate Oil                 | Electric Only |
| 135 | Energy Supply-State Line | 163083 | State Line Stores Expenses     | Electric Only |

|     |                          |        |                                   |               |
|-----|--------------------------|--------|-----------------------------------|---------------|
| 135 | Energy Supply-State Line | 184311 | Vehicle Maint - Cars              | Electric Only |
| 135 | Energy Supply-State Line | 184312 | Veh Maint - 1/2 Ton Trucks        | Electric Only |
| 135 | Energy Supply-State Line | 408141 | Prov-Foab Taxes-Electric          | Electric Only |
| 135 | Energy Supply-State Line | 408511 | Prov-Fed Unemp Compens Tax-El     | Electric Only |
| 135 | Energy Supply-State Line | 408512 | Prov-St Unemp Compens Tax-El      | Electric Only |
| 135 | Energy Supply-State Line | 546204 | Oper Super&Eng-Air<br>Abate&Monit | Electric Only |
| 135 | Energy Supply-State Line | 546207 | Oper Supervision & Eng            | Electric Only |
| 135 | Energy Supply-State Line | 547208 | Comb Turb Fuel Sales - Nat Gas    | Electric Only |
| 135 | Energy Supply-State Line | 547210 | Combust Turb Fuel Natural Gas     | Electric Only |
| 135 | Energy Supply-State Line | 547211 | Ineffect (Gain)Loss Deriv Gas     | Electric Only |
| 135 | Energy Supply-State Line | 547212 | Effective (Gain)Loss Deriv Gas    | Electric Only |
| 135 | Energy Supply-State Line | 547213 | Fuel - No 2 Oil Fuel              | Electric Only |
| 135 | Energy Supply-State Line | 547607 | Fuel Adm E Traders Commission     | Electric Only |
| 135 | Energy Supply-State Line | 548123 | Exp of Prime Movers               | Electric Only |
| 135 | Energy Supply-State Line | 548124 | Exp of Environmental Devices      | Electric Only |
| 135 | Energy Supply-State Line | 548216 | Gener Exp-Water Injection Sys     | Electric Only |
| 135 | Energy Supply-State Line | 548219 | Generation Expense - Other        | Electric Only |
| 135 | Energy Supply-State Line | 549025 | Safety Expenses-Comb Turbine      | Electric Only |
| 135 | Energy Supply-State Line | 549222 | Misc Other Power Expense          | Electric Only |
| 135 | Energy Supply-State Line | 551201 | Maint Supervision & Engineer      | Electric Only |
| 135 | Energy Supply-State Line | 552122 | Exp of Structures Fuel            | Electric Only |
| 135 | Energy Supply-State Line | 553160 | Mtce of Turbines                  | Electric Only |
| 135 | Energy Supply-State Line | 553164 | Mtce of Environmental Devices     | Electric Only |

|     |                           |        |                                |               |
|-----|---------------------------|--------|--------------------------------|---------------|
| 135 | Energy Supply-State Line  | 553172 | Mtce of Generator Aux Equip    | Electric Only |
| 135 | Energy Supply-State Line  | 553228 | Mtc Oth Gen&Elec Equip Wat Inj | Electric Only |
| 135 | Energy Supply-State Line  | 553231 | Maint Of Gen & Elect Eq-Other  | Electric Only |
| 135 | Energy Supply-State Line  | 554110 | Exp of Misc Power Plant Equip  | Electric Only |
| 135 | Energy Supply-State Line  | 554234 | Maint- Misc Oth Power Gen Plt  | Electric Only |
| 140 | Energy Supply-Ozark Beach | 035352 | Net Megawatt Hrs Gener-Hydro   | Electric Only |
| 140 | Energy Supply-Ozark Beach | 100000 | Projects Dummy Account         | Electric Only |
| 140 | Energy Supply-Ozark Beach | 163085 | Ozark Beach Stores Expense     | Electric Only |
| 140 | Energy Supply-Ozark Beach | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |
| 140 | Energy Supply-Ozark Beach | 184313 | Veh Maint-3/4,1,& 1 1/2 Ton    | Electric Only |
| 140 | Energy Supply-Ozark Beach | 184314 | Veh Maint 2,2 1/2,3 & Flatbeds | Electric Only |
| 140 | Energy Supply-Ozark Beach | 184321 | Veh Maint - Line Trucks        | Electric Only |
| 140 | Energy Supply-Ozark Beach | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 140 | Energy Supply-Ozark Beach | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 140 | Energy Supply-Ozark Beach | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 140 | Energy Supply-Ozark Beach | 535301 | Oper Supervision & Eng-Hydro   | Electric Only |
| 140 | Energy Supply-Ozark Beach | 536313 | Water For Power Hydro          | Electric Only |
| 140 | Energy Supply-Ozark Beach | 537316 | Other Expenses - Hydro         | Electric Only |
| 140 | Energy Supply-Ozark Beach | 537322 | Recreational Expenses - Hydro  | Electric Only |
| 140 | Energy Supply-Ozark Beach | 538325 | Electric Expenses - Hydro      | Electric Only |
| 140 | Energy Supply-Ozark Beach | 539025 | Safety Expenses-Hydro          | Electric Only |
| 140 | Energy Supply-Ozark Beach | 539332 | Misc Hydro Generation Exp      | Electric Only |
| 140 | Energy Supply-Ozark Beach | 541304 | Maint Supervision & Eng-Hydro  | Electric Only |

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|-----|---------------------------|--------|------------------------------------|---------------|
| 140 | Energy Supply-Ozark Beach | 542307 | House Expenses - Hydro             | Electric Only |
| 140 | Energy Supply-Ozark Beach | 543334 | Maint Reservoirs,Dam & Waterwy     | Electric Only |
| 140 | Energy Supply-Ozark Beach | 544340 | Maint Of Electric Plant- Hydro     | Electric Only |
| 140 | Energy Supply-Ozark Beach | 545343 | Maint-Hydro Plt Not Recreation     | Electric Only |
| 140 | Energy Supply-Ozark Beach | 545346 | Maint-Misc Hydro Plt-Recreatn      | Electric Only |
| 140 | Energy Supply-Ozark Beach | 570177 | Substation Maintenance - Plant     | Electric Only |
| 140 | Energy Supply-Ozark Beach | 593555 | Oh Dist Line Maintenance           | Electric Only |
| 145 | Energy Supply-Iatan       | 000486 | Net Megawatt Hrs Gen-Iatan         | Electric Only |
| 145 | Energy Supply-Iatan       | 100000 | Projects Dummy Account             | Electric Only |
| 145 | Energy Supply-Iatan       | 151100 | Coal                               | Electric Only |
| 145 | Energy Supply-Iatan       | 151200 | Distillate Oil                     | Electric Only |
| 145 | Energy Supply-Iatan       | 154980 | Stock Material - Iatan             | Electric Only |
| 145 | Energy Supply-Iatan       | 186971 | Pension Asset (Fas 87) - IATAN     | Electric Only |
| 145 | Energy Supply-Iatan       | 228320 | Acc Prv Pen & Ben-Ot Thn Pens - Ia | Electric Only |
| 145 | Energy Supply-Iatan       | 408141 | Prov-Foab Taxes-Electric           | Electric Only |
| 145 | Energy Supply-Iatan       | 408511 | Prov-Fed Unemp Compens Tax-El      | Electric Only |
| 145 | Energy Supply-Iatan       | 408512 | Prov-St Unemp Compens Tax-El       | Electric Only |
| 145 | Energy Supply-Iatan       | 426400 | Civic, Political & Related Act     | Electric Only |
| 145 | Energy Supply-Iatan       | 500039 | Operation Supervision & Eng        | Electric Only |
| 145 | Energy Supply-Iatan       | 501042 | Fuel - Coal                        | Electric Only |
| 145 | Energy Supply-Iatan       | 501045 | Fuel - Oil                         | Electric Only |
| 145 | Energy Supply-Iatan       | 502108 | Exp Of Steam Boiler                | Electric Only |
| 145 | Energy Supply-Iatan       | 502114 | Steam Expenses - Other             | Electric Only |

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|-----|---------------------|--------|--------------------------------|---------------|
| 145 | Energy Supply-Iatan | 505120 | Exp Of Turbine Plant           | Electric Only |
| 145 | Energy Supply-Iatan | 505422 | Electric Expense - Iatan       | Electric Only |
| 145 | Energy Supply-Iatan | 506126 | Misc Steam Power Expenses      | Electric Only |
| 145 | Energy Supply-Iatan | 507129 | Rents - Energy Supply          | Electric Only |
| 145 | Energy Supply-Iatan | 510030 | Mtce Supervision & Engineer    | Electric Only |
| 145 | Energy Supply-Iatan | 511127 | Mtce Of Structures             | Electric Only |
| 145 | Energy Supply-Iatan | 512162 | Mtce Of Draft Systems          | Electric Only |
| 145 | Energy Supply-Iatan | 512165 | Mtce Of Boiler Plant-Other     | Electric Only |
| 145 | Energy Supply-Iatan | 513168 | Mtce Of Turbine Plant          | Electric Only |
| 145 | Energy Supply-Iatan | 514171 | Mtce Of Misc Steam Plant       | Electric Only |
| 145 | Energy Supply-Iatan | 557448 | Other Pwr Supply Expense       | Electric Only |
| 145 | Energy Supply-Iatan | 560449 | Transm Operation Super & Eng   | Electric Only |
| 145 | Energy Supply-Iatan | 560449 | Misc Transmission Expenses     | Electric Only |
| 145 | Energy Supply-Iatan | 570177 | Substation Maintenance - Plant | Electric Only |
| 145 | Energy Supply-Iatan | 920882 | Administrative & General Sal   | Electric Only |
| 145 | Energy Supply-Iatan | 921885 | A&G Expenses Iatan             | Electric Only |
| 145 | Energy Supply-Iatan | 923045 | Outside Services               | Electric Only |
| 145 | Energy Supply-Iatan | 924000 | Property Insurance             | Electric Only |
| 145 | Energy Supply-Iatan | 925000 | Injuries & Damages-Corp        | Electric Only |
| 145 | Energy Supply-Iatan | 925494 | Injuries & Damages-Iatan       | Electric Only |
| 145 | Energy Supply-Iatan | 926197 | Pensions - Iatan               | Electric Only |
| 145 | Energy Supply-Iatan | 935026 | Building Maintenance           | Electric Only |
| 150 | Fuel Management     | 100000 | Projects Dummy Account         | Electric Only |

|     |                            |        |                                  |               |
|-----|----------------------------|--------|----------------------------------|---------------|
| 150 | Fuel Management            | 151059 | Rail Car Maintenance             | Electric Only |
| 150 | Fuel Management            | 408141 | Prov-Foab Taxes-Electric         | Electric Only |
| 150 | Fuel Management            | 408511 | Prov-Fed Unemp Compens Tax-El    | Electric Only |
| 150 | Fuel Management            | 408512 | Prov-St Unemp Compens Tax-El     | Electric Only |
| 150 | Fuel Management            | 501011 | Conv & Seminars - Fuel           | Electric Only |
| 150 | Fuel Management            | 501601 | Fuel Administration - Asbury     | Electric Only |
| 150 | Fuel Management            | 501604 | Fuel Administration - Riverton   | Electric Only |
| 150 | Fuel Management            | 506126 | Misc Steam Power Expenses        | Electric Only |
| 150 | Fuel Management            | 547605 | Fuel Adm State Line              | Electric Only |
| 150 | Fuel Management            | 547606 | Fuel Adm Energy Center           | Electric Only |
| 150 | Fuel Management            | 923045 | Outside Services                 | Electric Only |
| 155 | Gas Sales and Tolling Fees | 547205 | Natural Gas SLCC Tolling         | Electric Only |
| 155 | Gas Sales and Tolling Fees | 547206 | Nat Gas-Tolling SLCC Ineffective | Electric Only |
| 155 | Gas Sales and Tolling Fees | 547207 | Nat Gas-Tolling SLCC Effective   | Electric Only |
| 155 | Gas Sales and Tolling Fees | 547208 | Com Turb Fuel Sales - Nat Gas    | Electric Only |
| 155 | Gas Sales and Tolling Fees | 548123 | Exp of Prime Movers              | Electric Only |
| 155 | Gas Sales and Tolling Fees | 555431 | Purchase Power Tolling Fees      | Electric Only |
| 170 | Water Operations           | 100000 | Projects Dummy Account           | Electric Only |
| 170 | Water Operations           | 163086 | Water Stores Expense             | Electric Only |
| 170 | Water Operations           | 184312 | Veh Maint - 1/2 Ton Trucks       | Electric Only |
| 170 | Water Operations           | 184313 | Veh Maint - 3/4, 1,& 1 1/2 Ton   | Electric Only |
| 170 | Water Operations           | 184661 | Construction Clearing Water      | Electric Only |
| 170 | Water Operations           | 184915 | Small Tools                      | Electric Only |



|     |                    |        |                                |               |
|-----|--------------------|--------|--------------------------------|---------------|
| 170 | Water Operations   | 408142 | Prov-Foab Taxes-Water          | Electric Only |
| 170 | Water Operations   | 408521 | Prov-Fed Unemp Compens Tax-Wat | Electric Only |
| 170 | Water Operations   | 408522 | Prov-St Unemp Compens Tax-Wat  | Electric Only |
| 170 | Water Operations   | 549222 | Misc Other Power Expense       | Electric Only |
| 170 | Water Operations   | 600704 | Source Of Supply Operations    | Electric Only |
| 170 | Water Operations   | 610707 | Source Of Supply-Maintenance   | Electric Only |
| 170 | Water Operations   | 620710 | Pumping Expense - Operations   | Electric Only |
| 170 | Water Operations   | 623713 | Power Purchased For Pumping    | Electric Only |
| 170 | Water Operations   | 630716 | Maint Of Pumping Plant         | Electric Only |
| 170 | Water Operations   | 640719 | Water Treatment Exp-Operations | Electric Only |
| 170 | Water Operations   | 660725 | T&D Line Oper Expense          | Electric Only |
| 170 | Water Operations   | 662728 | Other T&D Line Oper Expense    | Electric Only |
| 170 | Water Operations   | 671731 | Maint Of Structures-Water      | Electric Only |
| 170 | Water Operations   | 672734 | Maint-Dist Reserve & Standpipe | Electric Only |
| 170 | Water Operations   | 673001 | Water Utility Supervision      | Electric Only |
| 170 | Water Operations   | 673011 | Conv & Seminar - Water Superv  | Electric Only |
| 170 | Water Operations   | 673025 | Safety Expense - Water         | Electric Only |
| 170 | Water Operations   | 673046 | Software - Water Supervision   | Electric Only |
| 170 | Water Operations   | 673737 | Maint Of T&D Mains             | Electric Only |
| 170 | Water Operations   | 673739 | Maintenance - System Flushing  | Electric Only |
| 170 | Water Operations   | 675740 | Maint Of Services              | Electric Only |
| 185 | SLCC-Joint Venture | 046186 | Net Megawatt Hrs Gener-S.L.    | Electric Only |
| 185 | SLCC-Joint Venture | 100000 | Projects Dummy Account         | Electric Only |

|     |                    |        |                                     |               |
|-----|--------------------|--------|-------------------------------------|---------------|
| 185 | SLCC-Joint Venture | 100002 | SLCC Dummy Project                  | Electric Only |
| 185 | SLCC-Joint Venture | 107000 | Cwip-Electric                       | Electric Only |
| 185 | SLCC-Joint Venture | 154910 | Generation Parts & Mat-Elect        | Electric Only |
| 185 | SLCC-Joint Venture | 154911 | SLCC Inv Cr-WGI Portion             | Electric Only |
| 185 | SLCC-Joint Venture | 163087 | State Line CC Stores Exp            | Electric Only |
| 185 | SLCC-Joint Venture | 408141 | Prov-Foab Taxes-Electric            | Electric Only |
| 185 | SLCC-Joint Venture | 408511 | Prov-Fed Unemp Compens Tax-El       | Electric Only |
| 185 | SLCC-Joint Venture | 408512 | Prov-St Unemp Compens Tax-El        | Electric Only |
| 185 | SLCC-Joint Venture | 546204 | Oper Super & Eng-Air Abates&Monitor | Electric Only |
| 185 | SLCC-Joint Venture | 546205 | Op Supv - Environmental             | Electric Only |
| 185 | SLCC-Joint Venture | 546207 | Oper Supervision & Eng              | Electric Only |
| 185 | SLCC-Joint Venture | 546208 | Comb Turb Fuel Sales - Nat Gas      | Electric Only |
| 185 | SLCC-Joint Venture | 547210 | Combust Turb Fuel Natural Gas       | Electric Only |
| 185 | SLCC-Joint Venture | 547211 | Ineffect (Gain)Loss Deriv Gas       | Electric Only |
| 185 | SLCC-Joint Venture | 547212 | Effective (Gain)Loss Deriv Gas      | Electric Only |
| 185 | SLCC-Joint Venture | 547607 | Fuel Adm E Traders Commission       | Electric Only |
| 185 | SLCC-Joint Venture | 548123 | Exp of Prime Movers                 | Electric Only |
| 185 | SLCC-Joint Venture | 548124 | Exp of Environmental Devices        | Electric Only |
| 185 | SLCC-Joint Venture | 548125 | Exp of Generators                   | Electric Only |
| 185 | SLCC-Joint Venture | 548126 | Exp of Accessory Elec Equip         | Electric Only |
| 185 | SLCC-Joint Venture | 549025 | Safety Expenses-Comb Turbine        | Electric Only |
| 185 | SLCC-Joint Venture | 549120 | Exp of Misc Other Power             | Electric Only |
| 185 | SLCC-Joint Venture | 549222 | Misc Other Power Expense            | Electric Only |

|     |                    |        |                                  |               |
|-----|--------------------|--------|----------------------------------|---------------|
| 185 | SLCC-Joint Venture | 551201 | Maint Supervision & Engineer     | Electric Only |
| 185 | SLCC-Joint Venture | 552121 | Exp of Structures                | Electric Only |
| 185 | SLCC-Joint Venture | 552122 | Exp of Structures Fuel           | Electric Only |
| 185 | SLCC-Joint Venture | 552135 | Mtce of Structures - SL          | Electric Only |
| 185 | SLCC-Joint Venture | 552136 | Mtce of Structures Fires         | Electric Only |
| 185 | SLCC-Joint Venture | 552137 | Mtce of Structures Fuel          | Electric Only |
| 185 | SLCC-Joint Venture | 553160 | Mtce of Turbines                 | Electric Only |
| 185 | SLCC-Joint Venture | 553161 | Mtce of Turbine Aux Equip        | Electric Only |
| 185 | SLCC-Joint Venture | 553162 | Mtce Of Hrsg Enclosure & Structr | Electric Only |
| 185 | SLCC-Joint Venture | 553163 | Mtce Of Hrsg Pressure Parts      | Electric Only |
| 185 | SLCC-Joint Venture | 553164 | Mtce of Environmental Devices    | Electric Only |
| 185 | SLCC-Joint Venture | 553165 | Mtce of Cooling Systems          | Electric Only |
| 185 | SLCC-Joint Venture | 553166 | Mtce Of Feedwater System Equip   | Electric Only |
| 185 | SLCC-Joint Venture | 553167 | Mtce of Steam & Wtr Systems      | Electric Only |
| 185 | SLCC-Joint Venture | 553170 | Mtce of Generators               | Electric Only |
| 185 | SLCC-Joint Venture | 553171 | Mtce of Gen Excitation Sys       | Electric Only |
| 185 | SLCC-Joint Venture | 553172 | Mtce of Generator Aux Equip      | Electric Only |
| 185 | SLCC-Joint Venture | 553174 | Mtce of Accessory Elec Equip     | Electric Only |
| 185 | SLCC-Joint Venture | 553175 | Mtce of Elec Control System      | Electric Only |
| 185 | SLCC-Joint Venture | 554110 | Exp of Misc Power Plant Equip    | Electric Only |
| 185 | SLCC-Joint Venture | 554130 | Mtce of Misc Plant Systems       | Electric Only |
| 185 | SLCC-Joint Venture | 554131 | Mtce of Misc Plant Tools         | Electric Only |
| 185 | SLCC-Joint Venture | 556201 | Janitorial Exp-System Ops        | Electric Only |

|     |                                |        |                                     |               |
|-----|--------------------------------|--------|-------------------------------------|---------------|
| 185 | SLCC-Joint Venture             | 562111 | Exp of Substation & Switchyard      | Electric Only |
| 185 | SLCC-Joint Venture             | 562134 | Mtce of Substation Switchyard       | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 100002 | SLCC Dummy Project                  | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 143185 | Accounts Receivable - SLCC          | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 154911 | SLCC Inv Cr-WGI Portion             | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 163087 | State Line CC Stores Exp            | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 165100 | Prepayments - Insurance             | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 408141 | Prov-Foab Taxes-Electric            | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 408511 | Prov-Fed Unemp Compens Tax-El       | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 408512 | Prov-St Unemp Compens Tax-El        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 419030 | Other Int & Dividend Income         | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 546204 | Oper Super & Eng-Air Abates&Monitor | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 546205 | Op Supv - Environmental             | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 546207 | Oper Supervision & Eng              | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 547607 | Fuel Adm E Traders Commission       | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 548123 | Exp of Prime Movers                 | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 548124 | Exp of Environmental Devices        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 548125 | Exp of Generators                   | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 548126 | Exp of Accessory Elec Equip         | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 549025 | Safety Expenses-Comb Turbine        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 549120 | Exp of Misc Other Power             | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 549222 | Misc Other Power Expense            | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 551201 | Maint Supervision & Engineer        | Electric Only |

|     |                                |        |                                  |               |
|-----|--------------------------------|--------|----------------------------------|---------------|
| 187 | SLCC-Western Resources Reimbmt | 552122 | Exp of Structures Fuel           | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 552135 | Mtce of Structures - SL          | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 552136 | Mtce of Structures Fires         | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 552137 | Mtce of Structures Fuel          | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553160 | Mtce of Turbines                 | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553161 | Mtce of Turbine Aux Equip        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553162 | Mtce Of Hrsg Enclosure & Structr | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553163 | Mtce Of Hrsg Pressure Parts      | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553164 | Mtce of Environmental Devices    | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553165 | Mtce of Cooling Systems          | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553166 | Mtce Of Feedwater System Equip   | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553167 | Mtce of Steam & Wtr Systems      | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553170 | Mtce of Generators               | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553171 | Mtce of Gen Excitation Sys       | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553172 | Mtce of Generator Aux Equip      | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553174 | Mtce of Accessory Elec Equip     | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 553175 | Mtce of Elec Control System      | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 554110 | Exp of Misc Power Plant Equip    | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 554130 | Mtce of Misc Plant Systems       | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 554131 | Mtce of Misc Plant Tools         | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 556201 | Janitorial Exp-System Ops        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 562111 | Exp of Substation & Switchyard   | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 562134 | Mtce of Substation Switchyard    | Electric Only |

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|-----|--------------------------------|--------|--------------------------------|---------------|
| 187 | SLCC-Western Resources Reimbmt | 922185 | Transfer Charges - WGI         | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926148 | Pensions - Electric            | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926216 | Employee Information           | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926217 | Flowers                        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926218 | Coffeeroom Supplies            | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926219 | Other Employee Benefits        | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926222 | Group Life Insurance           | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926225 | Executive Physicals            | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926226 | Employee Welfare Exp - Elec    | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926227 | Acc Death & Dismemb - Benefit  | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926230 | Flex Benefit Plan Expense      | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926231 | Tuition Reimbursement          | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926232 | Taxable Educational Assistance | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926329 | Health Care - Electric         | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926437 | Employee Disability Plan Exp   | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 926555 | 401K - Electric                | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935024 | Building & Grounds Maintenance | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935026 | Building Maintenance           | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935098 | Computer Maintenance           | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935289 | Supplies - Info Serv           | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935346 | Furniture Maintenance          | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935347 | Telephone System Maintenance   | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935389 | Office Equipment Maintenance   | Electric Only |

|     |                                |        |                                |               |
|-----|--------------------------------|--------|--------------------------------|---------------|
| 187 | SLCC-Western Resources Reimbmt | 935515 | Microwave Maintenance Expenses | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935520 | Telephone System Maintenance   | Electric Only |
| 187 | SLCC-Western Resources Reimbmt | 935523 | Telecomm Exp Other             | Electric Only |
| 195 | State Line Common Property     | 100002 | SLCC Dummy Project             | Electric Only |
| 195 | State Line Common Property     | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |
| 195 | State Line Common Property     | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 195 | State Line Common Property     | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 195 | State Line Common Property     | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 195 | State Line Common Property     | 546207 | Oper Supervision & Eng         | Electric Only |
| 195 | State Line Common Property     | 548123 | Exp of Prime Movers            | Electric Only |
| 195 | State Line Common Property     | 548124 | Exp of Environmental Devices   | Electric Only |
| 195 | State Line Common Property     | 548126 | Exp of Accessory Elec Equip    | Electric Only |
| 195 | State Line Common Property     | 549025 | Safety Expenses-Comb Turbine   | Electric Only |
| 195 | State Line Common Property     | 549120 | Exp of Misc Other Power        | Electric Only |
| 195 | State Line Common Property     | 549222 | Misc Other Power Expense       | Electric Only |
| 195 | State Line Common Property     | 551201 | Maint Supervision & Engineer   | Electric Only |
| 195 | State Line Common Property     | 552121 | Exp of Structures              | Electric Only |
| 195 | State Line Common Property     | 552122 | Exp of Structures Fuel         | Electric Only |
| 195 | State Line Common Property     | 552135 | Mtce of Structures - SL        | Electric Only |
| 195 | State Line Common Property     | 552136 | Mtce of Structures Fires       | Electric Only |
| 195 | State Line Common Property     | 552137 | Mtce of Structures Fuel        | Electric Only |
| 195 | State Line Common Property     | 553165 | Mtce of Cooling Systems        | Electric Only |
| 195 | State Line Common Property     | 553166 | Mtce Of Feedwater System Equip | Electric Only |

|     |                            |        |                                |               |
|-----|----------------------------|--------|--------------------------------|---------------|
| 195 | State Line Common Property | 553174 | Mtce of Accessory Elec Equip   | Electric Only |
| 195 | State Line Common Property | 553175 | Mtce of Elec Control System    | Electric Only |
| 195 | State Line Common Property | 554110 | Exp of Misc Power Plant Equip  | Electric Only |
| 195 | State Line Common Property | 554130 | Mtce of Misc Plant Systems     | Electric Only |
| 195 | State Line Common Property | 554131 | Mtce of Misc Plant Tools       | Electric Only |
| 195 | State Line Common Property | 588025 | Safety Equipment               | Electric Only |
| 208 | Special Projects Eng       | 100000 | Projects Dummy Account         | Electric Only |
| 208 | Special Projects Eng       | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 208 | Special Projects Eng       | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 208 | Special Projects Eng       | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 208 | Special Projects Eng       | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 209 | Line Operations-Branson    | 100000 | Projects Dummy Account         | Electric Only |
| 209 | Line Operations-Branson    | 163327 | Stores Activities Regular Time | Electric Only |
| 209 | Line Operations-Branson    | 184101 | Setting New Meters             | Electric Only |
| 209 | Line Operations-Branson    | 184104 | Setting New Transformers       | Electric Only |
| 209 | Line Operations-Branson    | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |
| 209 | Line Operations-Branson    | 184620 | Const Clearing Line Oper       | Electric Only |
| 209 | Line Operations-Branson    | 184621 | T&D Budget Preparation         | Electric Only |
| 209 | Line Operations-Branson    | 184915 | Small Tools                    | Electric Only |
| 209 | Line Operations-Branson    | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 209 | Line Operations-Branson    | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 209 | Line Operations-Branson    | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 209 | Line Operations-Branson    | 560628 | T & D Eng-Oper Supervision     | Electric Only |



|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 209 | Line Operations-Branson | 562010 | Transm Substation Operations   | Electric Only |
| 209 | Line Operations-Branson | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only |
| 209 | Line Operations-Branson | 568631 | T & D Eng-Maint Supervision    | Electric Only |
| 209 | Line Operations-Branson | 570040 | Trans Substa Equip Maintenance | Electric Only |
| 209 | Line Operations-Branson | 571041 | Oh Trans Line Maint-161Kv      | Electric Only |
| 209 | Line Operations-Branson | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 209 | Line Operations-Branson | 571047 | Oh Trans Line Tree Trim-161Kv  | Electric Only |
| 209 | Line Operations-Branson | 571447 | Hydro-Ax Tree Trim 161Kv       | Electric Only |
| 209 | Line Operations-Branson | 571448 | Hydro-Ax Tree Trim 69Kv        | Electric Only |
| 209 | Line Operations-Branson | 580001 | Supervision Distribution Oper  | Electric Only |
| 209 | Line Operations-Branson | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 209 | Line Operations-Branson | 582016 | Distribution Substa Operations | Electric Only |
| 209 | Line Operations-Branson | 583019 | Oh Distribution Line Oper      | Electric Only |
| 209 | Line Operations-Branson | 583020 | Truck Down Time - Line Oper    | Electric Only |
| 209 | Line Operations-Branson | 583021 | Truck Traveling Time - Line Op | Electric Only |
| 209 | Line Operations-Branson | 584022 | Underground Distrib Line Oper  | Electric Only |
| 209 | Line Operations-Branson | 585025 | Street Lightg & Signal Sys Exp | Electric Only |
| 209 | Line Operations-Branson | 586028 | Meter Expense                  | Electric Only |
| 209 | Line Operations-Branson | 586029 | Disconnects & Reconnects       | Electric Only |
| 209 | Line Operations-Branson | 587031 | Service Call Expense           | Electric Only |
| 209 | Line Operations-Branson | 587038 | Customer Facilities Expense    | Electric Only |
| 209 | Line Operations-Branson | 588023 | Building Operations - Expenses | Electric Only |
| 209 | Line Operations-Branson | 588025 | Safety Equipment               | Electric Only |

|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 209 | Line Operations-Branson | 588100 | Miscellaneous Distribution     | Electric Only |
| 209 | Line Operations-Branson | 588621 | GIS Operations                 | Electric Only |
| 209 | Line Operations-Branson | 590001 | Supervision Distribution Maint | Electric Only |
| 209 | Line Operations-Branson | 590630 | Line Eng Distribution Maint    | Electric Only |
| 209 | Line Operations-Branson | 591024 | Building Maint-Line Operations | Electric Only |
| 209 | Line Operations-Branson | 592052 | Dist Substation Equip Maint    | Electric Only |
| 209 | Line Operations-Branson | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 209 | Line Operations-Branson | 593258 | Side Trimming 12Kv             | Electric Only |
| 209 | Line Operations-Branson | 593458 | Hydro-Ax Tree Trimming 12 Kv   | Electric Only |
| 209 | Line Operations-Branson | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 209 | Line Operations-Branson | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 209 | Line Operations-Branson | 594061 | Underground Dist Line Maint    | Electric Only |
| 209 | Line Operations-Branson | 595064 | Dist Transformer Maintenance   | Electric Only |
| 209 | Line Operations-Branson | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 209 | Line Operations-Branson | 598073 | Maint Of Misc Distrib Plant    | Electric Only |
| 211 | Line Operations-Aurora  | 100000 | Projects Dummy Account         | Electric Only |
| 211 | Line Operations-Aurora  | 154100 | Minor Material Undistributed   | Electric Only |
| 211 | Line Operations-Aurora  | 184101 | Setting New Meters             | Electric Only |
| 211 | Line Operations-Aurora  | 184104 | Setting New Transformers       | Electric Only |
| 211 | Line Operations-Aurora  | 184620 | Const Clearing Line Oper       | Electric Only |
| 211 | Line Operations-Aurora  | 184915 | Small Tools                    | Electric Only |
| 211 | Line Operations-Aurora  | 252100 | Cust Advances For Const-Elect  | Electric Only |
| 211 | Line Operations-Aurora  | 252110 | Cash Adv for Subdiv Cons Elec  | Electric Only |

|     |                        |        |                                 |               |
|-----|------------------------|--------|---------------------------------|---------------|
| 211 | Line Operations-Aurora | 408141 | Prov-Foab Taxes-Electric        | Electric Only |
| 211 | Line Operations-Aurora | 408511 | Prov-Fed Unemp Compens Tax-El   | Electric Only |
| 211 | Line Operations-Aurora | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only |
| 211 | Line Operations-Aurora | 560628 | T & D Eng-Oper Supervision      | Electric Only |
| 211 | Line Operations-Aurora | 562010 | Transm Substation Operations    | Electric Only |
| 211 | Line Operations-Aurora | 563012 | Overhead Trans Line Oper-69 Kv  | Electric Only |
| 211 | Line Operations-Aurora | 568631 | T & D Eng-Maint Supervision     | Electric Only |
| 211 | Line Operations-Aurora | 570040 | Trans Substa Equip Maintenance  | Electric Only |
| 211 | Line Operations-Aurora | 571041 | Oh Trans Line Maint-161Kv       | Electric Only |
| 211 | Line Operations-Aurora | 571042 | Overhead Trans Line Maint-69Kv  | Electric Only |
| 211 | Line Operations-Aurora | 571043 | Oh Trans Line Maint-345 Kv      | Electric Only |
| 211 | Line Operations-Aurora | 571048 | Oh Trans Line Maint-69 Kv       | Electric Only |
| 211 | Line Operations-Aurora | 571051 | Oh Trans Line Tree Trim - Other | Electric Only |
| 211 | Line Operations-Aurora | 571348 | TransTree Trimming 69Kv         | Electric Only |
| 211 | Line Operations-Aurora | 580001 | Supervision Distribution Oper   | Electric Only |
| 211 | Line Operations-Aurora | 580627 | Line Eng - Distrib Operations   | Electric Only |
| 211 | Line Operations-Aurora | 582016 | Distribution Substa Operations  | Electric Only |
| 211 | Line Operations-Aurora | 583019 | Oh Distribution Line Oper       | Electric Only |
| 211 | Line Operations-Aurora | 583020 | Truck Down Time - Line Oper     | Electric Only |
| 211 | Line Operations-Aurora | 583021 | Truck Traveling Time - Line Op  | Electric Only |
| 211 | Line Operations-Aurora | 583025 | Safety Exp - Oh Distrib Lines   | Electric Only |
| 211 | Line Operations-Aurora | 584022 | Underground Distrib Line Oper   | Electric Only |
| 211 | Line Operations-Aurora | 585025 | Street Lightg & Signal Sys Exp  | Electric Only |

|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 211 | Line Operations-Aurora | 586028 | Meter Expense                  | Electric Only |
| 211 | Line Operations-Aurora | 586029 | Disconnects & Reconnects       | Electric Only |
| 211 | Line Operations-Aurora | 586120 | Field Testing - Old            | Electric Only |
| 211 | Line Operations-Aurora | 587031 | Service Call Expense           | Electric Only |
| 211 | Line Operations-Aurora | 587038 | Customer Facilities Expense    | Electric Only |
| 211 | Line Operations-Aurora | 588023 | Building Operations - Expenses | Electric Only |
| 211 | Line Operations-Aurora | 588025 | Safety Equipment               | Electric Only |
| 211 | Line Operations-Aurora | 588100 | Miscellaneous Distribution     | Electric Only |
| 211 | Line Operations-Aurora | 589034 | Rents - Distribution           | Electric Only |
| 211 | Line Operations-Aurora | 590630 | Line Eng Distribution Maint    | Electric Only |
| 211 | Line Operations-Aurora | 591024 | Building Maint-Line Operations | Electric Only |
| 211 | Line Operations-Aurora | 591049 | Dist Substa Structure Maint    | Electric Only |
| 211 | Line Operations-Aurora | 592052 | Dist Substation Equip Maint    | Electric Only |
| 211 | Line Operations-Aurora | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 211 | Line Operations-Aurora | 593458 | Hydro-Ax Tree Trimming 12 Kv   | Electric Only |
| 211 | Line Operations-Aurora | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 211 | Line Operations-Aurora | 594061 | Underground Dist Line Maint    | Electric Only |
| 211 | Line Operations-Aurora | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 212 | Line Operations-Baxter | 100000 | Projects Dummy Account         | Electric Only |
| 212 | Line Operations-Baxter | 184101 | Setting New Meters             | Electric Only |
| 212 | Line Operations-Baxter | 184104 | Setting New Transformers       | Electric Only |
| 212 | Line Operations-Baxter | 184620 | Const Clearing Line Oper       | Electric Only |
| 212 | Line Operations-Baxter | 184915 | Small Tools                    | Electric Only |

|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 212 | Line Operations-Baxter | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 212 | Line Operations-Baxter | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 212 | Line Operations-Baxter | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 212 | Line Operations-Baxter | 556025 | Safety Exp                     | Electric Only |
| 212 | Line Operations-Baxter | 560628 | T & D Eng-Oper Supervision     | Electric Only |
| 212 | Line Operations-Baxter | 562010 | Transm Substation Operations   | Electric Only |
| 212 | Line Operations-Baxter | 563011 | Overhead Trans Line Oper-161Kv | Electric Only |
| 212 | Line Operations-Baxter | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only |
| 212 | Line Operations-Baxter | 567007 | Rents - Transmission           | Electric Only |
| 212 | Line Operations-Baxter | 568631 | T & D Eng-Maint Supervision    | Electric Only |
| 212 | Line Operations-Baxter | 571041 | Oh Trans Line Maint-161Kv      | Electric Only |
| 212 | Line Operations-Baxter | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 212 | Line Operations-Baxter | 571044 | Oh Trans Line Maint-34.5Kv     | Electric Only |
| 212 | Line Operations-Baxter | 580001 | Supervision Distribution Oper  | Electric Only |
| 212 | Line Operations-Baxter | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 212 | Line Operations-Baxter | 582016 | Distribution Substa Operations | Electric Only |
| 212 | Line Operations-Baxter | 583019 | Oh Distribution Line Oper      | Electric Only |
| 212 | Line Operations-Baxter | 583020 | Truck Down Time - Line Oper    | Electric Only |
| 212 | Line Operations-Baxter | 583021 | Truck Traveling Time - Line Op | Electric Only |
| 212 | Line Operations-Baxter | 584022 | Underground Distrib Line Oper  | Electric Only |
| 212 | Line Operations-Baxter | 585025 | Street Lightg & Signal Sys Exp | Electric Only |
| 212 | Line Operations-Baxter | 586028 | Meter Expense                  | Electric Only |
| 212 | Line Operations-Baxter | 586029 | Disconnects & Reconnects       | Electric Only |

|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 212 | Line Operations-Baxter  | 587031 | Service Call Expense           | Electric Only |
| 212 | Line Operations-Baxter  | 587038 | Customer Facilities Expense    | Electric Only |
| 212 | Line Operations-Baxter  | 588023 | Building Operations - Expenses | Electric Only |
| 212 | Line Operations-Baxter  | 588025 | Safety Equipment               | Electric Only |
| 212 | Line Operations-Baxter  | 588100 | Miscellaneous Distribution     | Electric Only |
| 212 | Line Operations-Baxter  | 589034 | Rents - Distribution           | Electric Only |
| 212 | Line Operations-Baxter  | 590001 | Supervision Distribution Maint | Electric Only |
| 212 | Line Operations-Baxter  | 590630 | Line Eng Distribution Maint    | Electric Only |
| 212 | Line Operations-Baxter  | 591024 | Building Maint-Line Operations | Electric Only |
| 212 | Line Operations-Baxter  | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 212 | Line Operations-Baxter  | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 212 | Line Operations-Baxter  | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 212 | Line Operations-Baxter  | 594061 | Underground Dist Line Maint    | Electric Only |
| 212 | Line Operations-Baxter  | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 212 | Line Operations-Baxter  | 598073 | Maint Of Misc Distrib Plant    | Electric Only |
| 212 | Line Operations-Baxter  | 909212 | Peak Alert Announcement        | Electric Only |
| 213 | Line Operations-Bolivar | 100000 | Projects Dummy Account         | Electric Only |
| 213 | Line Operations-Bolivar | 184101 | Setting New Meters             | Electric Only |
| 213 | Line Operations-Bolivar | 184313 | Veh Maint-3/4,1,& 1 1/2 Ton    | Electric Only |
| 213 | Line Operations-Bolivar | 184620 | Const Clearing Line Oper       | Electric Only |
| 213 | Line Operations-Bolivar | 184915 | Small Tools                    | Electric Only |
| 213 | Line Operations-Bolivar | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 213 | Line Operations-Bolivar | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |

|     |                         |        |                                 |               |
|-----|-------------------------|--------|---------------------------------|---------------|
| 213 | Line Operations-Bolivar | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only |
| 213 | Line Operations-Bolivar | 426413 | Civic Activities                | Electric Only |
| 213 | Line Operations-Bolivar | 560628 | T & D Eng - Oper Supervision    | Electric Only |
| 213 | Line Operations-Bolivar | 562010 | Transm Substation Operations    | Electric Only |
| 213 | Line Operations-Bolivar | 563012 | Overhead Trans Line Oper-69 Kv  | Electric Only |
| 213 | Line Operations-Bolivar | 563015 | Overhead Trans Line Oper-Other  | Electric Only |
| 213 | Line Operations-Bolivar | 568631 | T & D Eng-Maint Supervision     | Electric Only |
| 213 | Line Operations-Bolivar | 571042 | Overhead Trans Line Maint-69Kv  | Electric Only |
| 213 | Line Operations-Bolivar | 571044 | Oh Trans Line Maint-34.5Kv      | Electric Only |
| 213 | Line Operations-Bolivar | 571048 | Oh Trans Line Tree Trim-69 Kv   | Electric Only |
| 213 | Line Operations-Bolivar | 571050 | Oh Trans Ln Tree Trim-34.5 Kv   | Electric Only |
| 213 | Line Operations-Bolivar | 571051 | Oh Trans Line Tree Trim - Other | Electric Only |
| 213 | Line Operations-Bolivar | 580001 | Supervision Distribution Oper   | Electric Only |
| 213 | Line Operations-Bolivar | 580627 | Line Eng - Distrib Operations   | Electric Only |
| 213 | Line Operations-Bolivar | 582016 | Distribution Substa Operations  | Electric Only |
| 213 | Line Operations-Bolivar | 583019 | Oh Distribution Line Oper       | Electric Only |
| 213 | Line Operations-Bolivar | 583020 | Truck Down Time - Line Oper     | Electric Only |
| 213 | Line Operations-Bolivar | 583021 | Truck Traveling Time - Line Op  | Electric Only |
| 213 | Line Operations-Bolivar | 583025 | Safety Exp - Oh Distrib Lines   | Electric Only |
| 213 | Line Operations-Bolivar | 586028 | Meter Expense                   | Electric Only |
| 213 | Line Operations-Bolivar | 586029 | Disconnects & Reconnects        | Electric Only |
| 213 | Line Operations-Bolivar | 587031 | Service Call Expense            | Electric Only |
| 213 | Line Operations-Bolivar | 587038 | Customer Facilities Expense     | Electric Only |

|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 213 | Line Operations-Bolivar | 588025 | Safety Equipment               | Electric Only |
| 213 | Line Operations-Bolivar | 588100 | Miscellaneous Distribution     | Electric Only |
| 213 | Line Operations-Bolivar | 589034 | Rents - Distribution           | Electric Only |
| 213 | Line Operations-Bolivar | 590630 | Line Eng Distribution Maint    | Electric Only |
| 213 | Line Operations-Bolivar | 591024 | Building Maint-Line Operations | Electric Only |
| 213 | Line Operations-Bolivar | 592052 | Dist Substation Equip Maint    | Electric Only |
| 213 | Line Operations-Bolivar | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 213 | Line Operations-Bolivar | 593258 | Side Trimming 12Kv             | Electric Only |
| 213 | Line Operations-Bolivar | 593458 | Hydro-Ax Tree Trimming 12 Kv   | Electric Only |
| 213 | Line Operations-Bolivar | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 213 | Line Operations-Bolivar | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 213 | Line Operations-Bolivar | 594061 | Underground Dist Line Maint    | Electric Only |
| 213 | Line Operations-Bolivar | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 213 | Line Operations-Bolivar | 598073 | Maint Of Misc Distrib Plant    | Electric Only |
| 214 | Line Operations-Joplin  | 100000 | Projects Dummy Account         | Electric Only |
| 214 | Line Operations-Joplin  | 108100 | Non-Utility Dummy Project      | Electric Only |
| 214 | Line Operations-Joplin  | 154100 | Minor Material Undistributed   | Electric Only |
| 214 | Line Operations-Joplin  | 163327 | Stores Activities Regular Time | Electric Only |
| 214 | Line Operations-Joplin  | 184101 | Setting New Meters             | Electric Only |
| 214 | Line Operations-Joplin  | 184104 | Setting New Transformers       | Electric Only |
| 214 | Line Operations-Joplin  | 184322 | Veh Maint-Aerial Basket Trucks | Electric Only |
| 214 | Line Operations-Joplin  | 184620 | Const Clearing Line Oper       | Electric Only |
| 214 | Line Operations-Joplin  | 184915 | Small Tools                    | Electric Only |



|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 214 | Line Operations-Joplin | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 214 | Line Operations-Joplin | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 214 | Line Operations-Joplin | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 214 | Line Operations-Joplin | 549025 | Safety Expenses - Comb Turbine | Electric Only |
| 214 | Line Operations-Joplin | 556201 | Janitorial Exp - Systems Ops   | Electric Only |
| 214 | Line Operations-Joplin | 560628 | T & D Eng-Oper Supervision     | Electric Only |
| 214 | Line Operations-Joplin | 562010 | Transm Substation Operations   | Electric Only |
| 214 | Line Operations-Joplin | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only |
| 214 | Line Operations-Joplin | 568631 | T & D Eng-Maint Supervision    | Electric Only |
| 214 | Line Operations-Joplin | 569037 | Trans Substa Structure Maint   | Electric Only |
| 214 | Line Operations-Joplin | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 214 | Line Operations-Joplin | 580001 | Supervision Distribution Oper  | Electric Only |
| 214 | Line Operations-Joplin | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 214 | Line Operations-Joplin | 582016 | Distribution Substa Operations | Electric Only |
| 214 | Line Operations-Joplin | 583019 | Oh Distribution Line Oper      | Electric Only |
| 214 | Line Operations-Joplin | 583020 | Truck Down Time - Line Oper    | Electric Only |
| 214 | Line Operations-Joplin | 583025 | Safety Exp-Oh Distrib Lines    | Electric Only |
| 214 | Line Operations-Joplin | 585025 | Street Lightg & Signal Sys Exp | Electric Only |
| 214 | Line Operations-Joplin | 586028 | Meter Expense                  | Electric Only |
| 214 | Line Operations-Joplin | 586029 | Disconnects & Reconnects       | Electric Only |
| 214 | Line Operations-Joplin | 587031 | Service Call Expense           | Electric Only |
| 214 | Line Operations-Joplin | 587038 | Customer Facilities Expense    | Electric Only |
| 214 | Line Operations-Joplin | 588023 | Building Operations - Expenses | Electric Only |

|     |                           |        |                                  |               |
|-----|---------------------------|--------|----------------------------------|---------------|
| 214 | Line Operations-Joplin    | 588025 | Safety Equipment                 | Electric Only |
| 214 | Line Operations-Joplin    | 588046 | Micro Software-Misc Dist         | Electric Only |
| 214 | Line Operations-Joplin    | 588100 | Miscellaneous Distribution       | Electric Only |
| 214 | Line Operations-Joplin    | 588501 | Janitorial Exp - 4th & Rr        | Electric Only |
| 214 | Line Operations-Joplin    | 589034 | Rents - Distribution             | Electric Only |
| 214 | Line Operations-Joplin    | 590630 | Line Eng Distribution Maint      | Electric Only |
| 214 | Line Operations-Joplin    | 591024 | Building Maint - Line Operations | Electric Only |
| 214 | Line Operations-Joplin    | 592052 | Dist Substation Equip Maint      | Electric Only |
| 214 | Line Operations-Joplin    | 593058 | Oh Dist Line Tree Trimming       | Electric Only |
| 214 | Line Operations-Joplin    | 593258 | Side Trimming 12Kv               | Electric Only |
| 214 | Line Operations-Joplin    | 593500 | Misc Repair Expense              | Electric Only |
| 214 | Line Operations-Joplin    | 593555 | Oh Dist Line Maintenance         | Electric Only |
| 214 | Line Operations-Joplin    | 594061 | Underground Dist Line Maint      | Electric Only |
| 214 | Line Operations-Joplin    | 595164 | Underground Transformers - Old   | Electric Only |
| 214 | Line Operations-Joplin    | 596067 | Strt Light&Signal Sys Maint Ex   | Electric Only |
| 214 | Line Operations-Joplin    | 598073 | Maint Of Misc Distrib Plant      | Electric Only |
| 214 | Line Operations-Joplin    | 921639 | Janitorial Service - Expenses    | Electric Only |
| 215 | Line Operations-Webb City | 100000 | Projects Dummy Account           | Electric Only |
| 215 | Line Operations-Webb City | 163330 | Stores Overtime Hours            | Electric Only |
| 215 | Line Operations-Webb City | 184101 | Setting New Meters               | Electric Only |
| 215 | Line Operations-Webb City | 184104 | Setting New Transformers         | Electric Only |
| 215 | Line Operations-Webb City | 184620 | Const Clearing Line Oper         | Electric Only |
| 215 | Line Operations-Webb City | 184915 | Small Tools                      | Electric Only |

|     |                           |        |                                  |               |
|-----|---------------------------|--------|----------------------------------|---------------|
| 215 | Line Operations-Webb City | 408141 | Prov-Foab Taxes-Electric         | Electric Only |
| 215 | Line Operations-Webb City | 408511 | Prov-Fed Unemp Compens Tax-El    | Electric Only |
| 215 | Line Operations-Webb City | 408512 | Prov-St Unemp Compens Tax-El     | Electric Only |
| 215 | Line Operations-Webb City | 560628 | T & D Eng-Oper Supervision       | Electric Only |
| 215 | Line Operations-Webb City | 562010 | Transm Substation Operations     | Electric Only |
| 215 | Line Operations-Webb City | 563011 | Overhead Trans Line Oper-161Kv   | Electric Only |
| 215 | Line Operations-Webb City | 563012 | Overhead Trans Line Oper-69 Kv   | Electric Only |
| 215 | Line Operations-Webb City | 563015 | Overhead Trans Line Oper - Other | Electric Only |
| 215 | Line Operations-Webb City | 568631 | T & D Eng-Maint Supervision      | Electric Only |
| 215 | Line Operations-Webb City | 571041 | Oh Trans Line Maint-161Kv        | Electric Only |
| 215 | Line Operations-Webb City | 571042 | Overhead Trans Line Maint-69Kv   | Electric Only |
| 215 | Line Operations-Webb City | 571051 | Oh Trans Line Tree Trim - Other  | Electric Only |
| 215 | Line Operations-Webb City | 580001 | Supervision Distribution Oper    | Electric Only |
| 215 | Line Operations-Webb City | 580627 | Line Eng - Distrib Operations    | Electric Only |
| 215 | Line Operations-Webb City | 582016 | Distribution Substa Operations   | Electric Only |
| 215 | Line Operations-Webb City | 583019 | Oh Distribution Line Oper        | Electric Only |
| 215 | Line Operations-Webb City | 583020 | Truck Down Time - Line Oper      | Electric Only |
| 215 | Line Operations-Webb City | 583021 | Truck Traveling Time - Line Op   | Electric Only |
| 215 | Line Operations-Webb City | 584022 | Underground Distrib Line Oper    | Electric Only |
| 215 | Line Operations-Webb City | 585025 | Street Lightg & Signal Sys Exp   | Electric Only |
| 215 | Line Operations-Webb City | 586025 | Safety Expense - Meters          | Electric Only |
| 215 | Line Operations-Webb City | 586028 | Meter Expense                    | Electric Only |
| 215 | Line Operations-Webb City | 586029 | Disconnects & Reconnects         | Electric Only |

|     |                           |        |                                |               |
|-----|---------------------------|--------|--------------------------------|---------------|
| 215 | Line Operations-Webb City | 586150 | AMR Fixed Network - Meters     | Electric Only |
| 215 | Line Operations-Webb City | 586155 | AMR Radio - Meters             | Electric Only |
| 215 | Line Operations-Webb City | 587031 | Service Call Expense           | Electric Only |
| 215 | Line Operations-Webb City | 587038 | Customer Facilities Expense    | Electric Only |
| 215 | Line Operations-Webb City | 588023 | Building Operations - Expenses | Electric Only |
| 215 | Line Operations-Webb City | 588025 | Safety Equipment               | Electric Only |
| 215 | Line Operations-Webb City | 588100 | Miscellaneous Distribution     | Electric Only |
| 215 | Line Operations-Webb City | 589034 | Rents - Distribution           | Electric Only |
| 215 | Line Operations-Webb City | 590001 | Supervision Distribution Maint | Electric Only |
| 215 | Line Operations-Webb City | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 215 | Line Operations-Webb City | 593158 | Chemical Tree Trim 12Kv        | Electric Only |
| 215 | Line Operations-Webb City | 593258 | Side Trimming 12Kv             | Electric Only |
| 215 | Line Operations-Webb City | 593458 | Hydro-Ax Tree Trimming 12 Kv   | Electric Only |
| 215 | Line Operations-Webb City | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 215 | Line Operations-Webb City | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 215 | Line Operations-Webb City | 594061 | Underground Dist Line Maint    | Electric Only |
| 215 | Line Operations-Webb City | 595064 | Dist Transformer Maintenance   | Electric Only |
| 215 | Line Operations-Webb City | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 215 | Line Operations-Webb City | 598073 | Maint Of Misc Distrib Plant    | Electric Only |
| 216 | Line Operations-Neosho    | 100000 | Projects Dummy Account         | Electric Only |
| 216 | Line Operations-Neosho    | 154100 | Minor Material Undistributed   | Electric Only |
| 216 | Line Operations-Neosho    | 163327 | Stores Activities Regular Time | Electric Only |
| 216 | Line Operations-Neosho    | 163330 | Stores Overtime Hours          | Electric Only |

|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 216 | Line Operations-Neosho | 184101 | Setting New Meters             | Electric Only |
| 216 | Line Operations-Neosho | 184104 | Setting New Transformers       | Electric Only |
| 216 | Line Operations-Neosho | 184620 | Const Clearing Line Oper       | Electric Only |
| 216 | Line Operations-Neosho | 184915 | Small Tools                    | Electric Only |
| 216 | Line Operations-Neosho | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 216 | Line Operations-Neosho | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 216 | Line Operations-Neosho | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 216 | Line Operations-Neosho | 560628 | T & D Eng-Oper Supervision     | Electric Only |
| 216 | Line Operations-Neosho | 562010 | Transm Substation Operations   | Electric Only |
| 216 | Line Operations-Neosho | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only |
| 216 | Line Operations-Neosho | 568631 | T & D Eng-Maint Supervision    | Electric Only |
| 216 | Line Operations-Neosho | 570040 | Trans Substa Equip Maintenance | Electric Only |
| 216 | Line Operations-Neosho | 571041 | Oh Trans Line Maint-161Kv      | Electric Only |
| 216 | Line Operations-Neosho | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 216 | Line Operations-Neosho | 571045 | Oh Trans Line Maint-Other      | Electric Only |
| 216 | Line Operations-Neosho | 571048 | Oh Trans Line Tree Trim-69 Kv  | Electric Only |
| 216 | Line Operations-Neosho | 580001 | Supervision Distribution Oper  | Electric Only |
| 216 | Line Operations-Neosho | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 216 | Line Operations-Neosho | 582016 | Distribution Substa Operations | Electric Only |
| 216 | Line Operations-Neosho | 583019 | Oh Distribution Line Oper      | Electric Only |
| 216 | Line Operations-Neosho | 583020 | Truck Down Time - Line Oper    | Electric Only |
| 216 | Line Operations-Neosho | 583021 | Truck Traveling Time - Line Op | Electric Only |
| 216 | Line Operations-Neosho | 583025 | Safety Exp-Oh Distrib Lines    | Electric Only |

|     |                        |        |                                |               |
|-----|------------------------|--------|--------------------------------|---------------|
| 216 | Line Operations-Neosho | 584022 | Underground Distrib Line Oper  | Electric Only |
| 216 | Line Operations-Neosho | 585025 | Street Lightg & Signal Sys Exp | Electric Only |
| 216 | Line Operations-Neosho | 586028 | Meter Expense                  | Electric Only |
| 216 | Line Operations-Neosho | 586029 | Disconnects & Reconnects       | Electric Only |
| 216 | Line Operations-Neosho | 587031 | Service Call Expense           | Electric Only |
| 216 | Line Operations-Neosho | 587038 | Customer Facilities Expense    | Electric Only |
| 216 | Line Operations-Neosho | 588023 | Building Operations - Expenses | Electric Only |
| 216 | Line Operations-Neosho | 588025 | Safety Equipment               | Electric Only |
| 216 | Line Operations-Neosho | 588100 | Miscellaneous Distribution     | Electric Only |
| 216 | Line Operations-Neosho | 589034 | Rents - Distribution           | Electric Only |
| 216 | Line Operations-Neosho | 590001 | Supervision Distribution Maint | Electric Only |
| 216 | Line Operations-Neosho | 590630 | Line Eng Distribution Maint    | Electric Only |
| 216 | Line Operations-Neosho | 591024 | Building Maint-Line Operations | Electric Only |
| 216 | Line Operations-Neosho | 592052 | Dist Substation Equip Maint    | Electric Only |
| 216 | Line Operations-Neosho | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 216 | Line Operations-Neosho | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 216 | Line Operations-Neosho | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 216 | Line Operations-Neosho | 594061 | Underground Dist Line Maint    | Electric Only |
| 216 | Line Operations-Neosho | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 216 | Line Operations-Neosho | 598073 | Maint Of Misc Distrib Plant    | Electric Only |
| 216 | Line Operations-Neosho | 903028 | Credit & Collections           | Electric Only |
| 217 | Line Operations-Ozark  | 100000 | Projects Dummy Account         | Electric Only |
| 217 | Line Operations-Ozark  | 163999 | Inventory Default Errors       | Electric Only |

|     |                       |        |                                |               |
|-----|-----------------------|--------|--------------------------------|---------------|
| 217 | Line Operations-Ozark | 184101 | Setting New Meters             | Electric Only |
| 217 | Line Operations-Ozark | 184104 | Setting New Transformers       | Electric Only |
| 217 | Line Operations-Ozark | 184620 | Const Clearing Line Oper       | Electric Only |
| 217 | Line Operations-Ozark | 184915 | Small Tools                    | Electric Only |
| 217 | Line Operations-Ozark | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 217 | Line Operations-Ozark | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 217 | Line Operations-Ozark | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 217 | Line Operations-Ozark | 562010 | Transm Substation Operations   | Electric Only |
| 217 | Line Operations-Ozark | 563011 | Overhead Trans Line Oper-161Kv | Electric Only |
| 217 | Line Operations-Ozark | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only |
| 217 | Line Operations-Ozark | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 217 | Line Operations-Ozark | 571048 | Oh Trans Line Tree Trim-69 Kv  | Electric Only |
| 217 | Line Operations-Ozark | 571051 | Oh Trans Line Tree Trim-Other  | Electric Only |
| 217 | Line Operations-Ozark | 571247 | Side Trimming 161Kv            | Electric Only |
| 217 | Line Operations-Ozark | 571348 | Trans Tree Trimming 69Kv       | Electric Only |
| 217 | Line Operations-Ozark | 571447 | Hydro-Ax Tree Trim 161Kv       | Electric Only |
| 217 | Line Operations-Ozark | 571448 | Hydro-Ax Tree Trim 69Kv        | Electric Only |
| 217 | Line Operations-Ozark | 580001 | Supervision Distribution Oper  | Electric Only |
| 217 | Line Operations-Ozark | 582016 | Distribution Substa Operations | Electric Only |
| 217 | Line Operations-Ozark | 583019 | Oh Distribution Line Oper      | Electric Only |
| 217 | Line Operations-Ozark | 583020 | Truck Down Time - Line Oper    | Electric Only |
| 217 | Line Operations-Ozark | 583021 | Truck Traveling Time - Line Op | Electric Only |
| 217 | Line Operations-Ozark | 583025 | Safety Exp-Oh Distrib Lines    | Electric Only |

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|-----|----------------------------|--------|--------------------------------|---------------|
| 217 | Line Operations-Ozark      | 584022 | Underground Distrib Line Oper  | Electric Only |
| 217 | Line Operations-Ozark      | 585025 | Street Lightg & Signal Sys Exp | Electric Only |
| 217 | Line Operations-Ozark      | 586028 | Meter Expense                  | Electric Only |
| 217 | Line Operations-Ozark      | 586029 | Disconnects & Reconnects       | Electric Only |
| 217 | Line Operations-Ozark      | 587031 | Service Call Expense           | Electric Only |
| 217 | Line Operations-Ozark      | 587038 | Customer Facilities Expense    | Electric Only |
| 217 | Line Operations-Ozark      | 588023 | Building Operations - Expenses | Electric Only |
| 217 | Line Operations-Ozark      | 588025 | Safety Equipment               | Electric Only |
| 217 | Line Operations-Ozark      | 589034 | Rents - Distribution           | Electric Only |
| 217 | Line Operations-Ozark      | 591024 | Building Maint-Line Operations | Electric Only |
| 217 | Line Operations-Ozark      | 592052 | Dist Substation Equip Maint    | Electric Only |
| 217 | Line Operations-Ozark      | 593058 | Oh Dist Line Tree Trimming     | Electric Only |
| 217 | Line Operations-Ozark      | 593258 | Side Trimming 12Kv             | Electric Only |
| 217 | Line Operations-Ozark      | 593458 | Hydro-Ax Tree Trimming 12 Kv   | Electric Only |
| 217 | Line Operations-Ozark      | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 217 | Line Operations-Ozark      | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 217 | Line Operations-Ozark      | 594061 | Underground Dist Line Maint    | Electric Only |
| 217 | Line Operations-Ozark      | 595064 | Dist Transformer Maintenance   | Electric Only |
| 217 | Line Operations-Ozark      | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 217 | Line Operations-Ozark      | 598073 | Maint Of Misc Distrib Plant    | Electric Only |
| 218 | Eng/Substation Maintenance | 100000 | Projects Dummy Account         | Electric Only |
| 218 | Eng/Substation Maintenance | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 218 | Eng/Substation Maintenance | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |



|     |                            |        |                                 |               |
|-----|----------------------------|--------|---------------------------------|---------------|
| 218 | Eng/Substation Maintenance | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only |
| 218 | Eng/Substation Maintenance | 588023 | Building Operations - Expenses  | Electric Only |
| 218 | Eng/Substation Maintenance | 593001 | OH Dist Line Tree Trimming Spr  | Electric Only |
| 218 | Eng/Substation Maintenance | 593058 | Oh Dist Line Tree Trimming      | Electric Only |
| 219 | Eng Const/Tree Trimming    | 100000 | Projects Dummy Account          | Electric Only |
| 219 | Eng Const/Tree Trimming    | 408141 | Prov-Foab Taxes-Electric        | Electric Only |
| 219 | Eng Const/Tree Trimming    | 408511 | Prov-Fed Unemp Compens Tax-El   | Electric Only |
| 219 | Eng Const/Tree Trimming    | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571001 | OH Trans Tree Trimming Superv   | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571051 | Oh Trans Line Tree Trim - Other | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571147 | Chemical Tree Trim 161Kv        | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571148 | Chemical Tree Trim 161Kv        | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571246 | Side Trimming 345Kv             | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571247 | Side Trimming 161Kv             | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571248 | Side Trimming 69Kv              | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571346 | Transm Tree Trimming 345Kv      | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571347 | Transm Tree Trimming 161Kv      | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571348 | Trans Tree Trimming 69Kv        | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571446 | Hydro-Ax Tree Trim 345Kv        | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571447 | Hydro-Ax Tree Trim 161Kv        | Electric Only |
| 219 | Eng Const/Tree Trimming    | 571448 | Hydro-Ax Tree Trim 69Kv         | Electric Only |
| 219 | Eng Const/Tree Trimming    | 588023 | Building Operations - Expenses  | Electric Only |
| 219 | Eng Const/Tree Trimming    | 593001 | OH Dist Line Tree Trimming Spr  | Electric Only |

|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 219 | Eng Const/Tree Trimming | 593011 | Conv & Seminar - Tree Trimming | Electric Only |
| 219 | Eng Const/Tree Trimming | 593025 | Safety Expense - Tree Trimming | Electric Only |
| 219 | Eng Const/Tree Trimming | 593158 | Chemical Tree Trim 12Kv        | Electric Only |
| 219 | Eng Const/Tree Trimming | 593258 | Side Trimming 12Kv             | Electric Only |
| 219 | Eng Const/Tree Trimming | 593458 | Hydro-Ax Tree Trimming 12 Kv   | Electric Only |
| 220 | Meter/Transformer       | 100000 | Projects Dummy Account         | Electric Only |
| 220 | Meter/Transformer       | 184166 | Overhead Transformers - New    | Electric Only |
| 220 | Meter/Transformer       | 184169 | Underground Transformers - New | Electric Only |
| 220 | Meter/Transformer       | 232011 | Accounts Payable - Inventory   | Electric Only |
| 220 | Meter/Transformer       | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 220 | Meter/Transformer       | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 220 | Meter/Transformer       | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 220 | Meter/Transformer       | 580011 | Conv & Seminar-Distrib Op      | Electric Only |
| 220 | Meter/Transformer       | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 220 | Meter/Transformer       | 586025 | Safety Expenses-Meters         | Electric Only |
| 220 | Meter/Transformer       | 586028 | Meter Expense                  | Electric Only |
| 220 | Meter/Transformer       | 586120 | Field Testing - Old            | Electric Only |
| 220 | Meter/Transformer       | 586135 | Load Research-Meters           | Electric Only |
| 220 | Meter/Transformer       | 586150 | AMR Fixed Network - Meters     | Electric Only |
| 220 | Meter/Transformer       | 590630 | Line Eng Distribution Maint    | Electric Only |
| 220 | Meter/Transformer       | 593575 | Misc Repair & Testing          | Electric Only |
| 220 | Meter/Transformer       | 595161 | Overhead Transformers - Old    | Electric Only |
| 220 | Meter/Transformer       | 595164 | Underground Transformers - Old | Electric Only |

|     |                   |        |                                |               |
|-----|-------------------|--------|--------------------------------|---------------|
| 220 | Meter/Transformer | 935098 | Computer Maintenance           | Electric Only |
| 221 | Meter Shop        | 100000 | Projects Dummy Account         | Electric Only |
| 221 | Meter Shop        | 163100 | Stores Expense - T & D         | Electric Only |
| 221 | Meter Shop        | 184149 | Field Testing - New            | Electric Only |
| 221 | Meter Shop        | 184166 | Overhead Transformers - New    | Electric Only |
| 221 | Meter Shop        | 184169 | Underground Transformers - New | Electric Only |
| 221 | Meter Shop        | 184510 | Shop Test-New 3 Phase Meters   | Electric Only |
| 221 | Meter Shop        | 184519 | Shop Test New Sgl Phase Mtrs   | Electric Only |
| 221 | Meter Shop        | 184915 | Small Tools                    | Electric Only |
| 221 | Meter Shop        | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 221 | Meter Shop        | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 221 | Meter Shop        | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 221 | Meter Shop        | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 221 | Meter Shop        | 583025 | Safety Exp-Oh Distrib Lines    | Electric Only |
| 221 | Meter Shop        | 583172 | Electric Testing-Oh Dis Lines  | Electric Only |
| 221 | Meter Shop        | 586025 | Safety Expenses-Meters         | Electric Only |
| 221 | Meter Shop        | 586028 | Meter Expense                  | Electric Only |
| 221 | Meter Shop        | 586120 | Field Testing - Old            | Electric Only |
| 221 | Meter Shop        | 586135 | Load Research-Meters           | Electric Only |
| 221 | Meter Shop        | 586140 | Power Quality Investigations   | Electric Only |
| 221 | Meter Shop        | 586150 | AMR Fixed Network - Meters     | Electric Only |
| 221 | Meter Shop        | 586155 | AMR Radio - Meters             | Electric Only |
| 221 | Meter Shop        | 587126 | Complaint Test                 | Electric Only |

|     |                         |        |                                |               |
|-----|-------------------------|--------|--------------------------------|---------------|
| 221 | Meter Shop              | 587146 | Current Diversions             | Electric Only |
| 221 | Meter Shop              | 587147 | Meter Base Repair              | Electric Only |
| 221 | Meter Shop              | 587160 | Instal mtr socket surge arrest | Electric Only |
| 221 | Meter Shop              | 587165 | Mtce mtr socket surge arrest   | Electric Only |
| 221 | Meter Shop              | 588023 | Building Operations - Expenses | Electric Only |
| 221 | Meter Shop              | 588025 | Safety Equipment               | Electric Only |
| 221 | Meter Shop              | 588101 | Janitorial Exp - Meter Shop    | Electric Only |
| 221 | Meter Shop              | 590630 | Line Eng Distribution Maint    | Electric Only |
| 221 | Meter Shop              | 591024 | Building Maint-Line Operations | Electric Only |
| 221 | Meter Shop              | 591403 | General Maint. - Garage        | Electric Only |
| 221 | Meter Shop              | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 221 | Meter Shop              | 595161 | Overhead Transformers - Old    | Electric Only |
| 221 | Meter Shop              | 595164 | Underground Transformers - Old | Electric Only |
| 221 | Meter Shop              | 597123 | Shop Test & Repair             | Electric Only |
| 221 | Meter Shop              | 597138 | Load Research Equipment Repair | Electric Only |
| 221 | Meter Shop              | 902005 | Check Meter Reads - Electric   | Electric Only |
| 222 | Transf/Reclamation Shop | 100000 | Projects Dummy Account         | Electric Only |
| 222 | Transf/Reclamation Shop | 163100 | Stores Expense - T & D         | Electric Only |
| 222 | Transf/Reclamation Shop | 184166 | Overhead Transformers - New    | Electric Only |
| 222 | Transf/Reclamation Shop | 184169 | Underground Transformers - New | Electric Only |
| 222 | Transf/Reclamation Shop | 184915 | Small Tools                    | Electric Only |
| 222 | Transf/Reclamation Shop | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 222 | Transf/Reclamation Shop | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |

|     |                         |        |                                |                                      |
|-----|-------------------------|--------|--------------------------------|--------------------------------------|
| 222 | Transf/Reclamation Shop | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only                        |
| 222 | Transf/Reclamation Shop | 583025 | Safety Exp-Oh Distrib Lines    | Electric Only                        |
| 222 | Transf/Reclamation Shop | 583172 | Electric Testing-Oh Dis Lines  | Electric Only                        |
| 222 | Transf/Reclamation Shop | 586028 | Meter Expense                  | Electric Only                        |
| 222 | Transf/Reclamation Shop | 588023 | Building Operations - Expenses | Electric Only                        |
| 222 | Transf/Reclamation Shop | 591024 | Building Maint-Line Operations | Electric Only                        |
| 222 | Transf/Reclamation Shop | 593570 | Reclosers,Sect & Oil Switches  | Electric Only                        |
| 222 | Transf/Reclamation Shop | 593575 | Misc Repair & Testing          | Electric Only                        |
| 222 | Transf/Reclamation Shop | 595161 | Overhead Transformers - Old    | Electric Only                        |
| 222 | Transf/Reclamation Shop | 595164 | Underground Transformers - Old | Electric Only                        |
| 230 | Transportation          | 100000 | Projects Dummy Account         | Electric Only                        |
| 230 | Transportation          | 184230 | Cellular Phone Expenses        | General Allocation for Non-Regulated |
| 230 | Transportation          | 184301 | Conv & Sem - Transportation    | General Allocation for Non-Regulated |
| 230 | Transportation          | 184305 | Safety Expenses-Transp         | General Allocation for Non-Regulated |
| 230 | Transportation          | 184306 | Equipment Rental-Transp        | General Allocation for Non-Regulated |
| 230 | Transportation          | 184307 | Environmental Expense          | General Allocation for Non-Regulated |
| 230 | Transportation          | 184311 | Vehicle Maint - Cars           | General Allocation for Non-Regulated |
| 230 | Transportation          | 184312 | Veh Maint - 1/2 Ton Trucks     | General Allocation for Non-Regulated |
| 230 | Transportation          | 184313 | Veh Maint-3/4,1,& 1 1/2 Ton    | General Allocation for Non-Regulated |
| 230 | Transportation          | 184314 | Veh Maint 2,2 1/2,3 & Flatbeds | General Allocation for Non-Regulated |
| 230 | Transportation          | 184321 | Veh Maint - Line Trucks        | General Allocation for Non-Regulated |
| 230 | Transportation          | 184322 | Veh Maint-Aerial Basket Trucks | General Allocation for Non-Regulated |
| 230 | Transportation          | 184331 | Mgmt & Admin - Transp          | General Allocation for Non-Regulated |

|     |                             |        |                                |                                      |
|-----|-----------------------------|--------|--------------------------------|--------------------------------------|
| 230 | Transportation              | 184332 | Misc Garage Expenses           | General Allocation for Non-Regulated |
| 230 | Transportation              | 184341 | Dot Expenses (State & Federal) | Electric Only                        |
| 230 | Transportation              | 184346 | Micro Software-Transp          | General Allocation for Non-Regulated |
| 230 | Transportation              | 184915 | Small Tools                    | General Allocation for Non-Regulated |
| 230 | Transportation              | 588023 | Building Operations - Expenses | General Allocation for Non-Regulated |
| 230 | Transportation              | 591024 | Building Maint-Line Operations | General Allocation for Non-Regulated |
| 230 | Transportation              | 593500 | Misc Repair Expense            | General Allocation for Non-Regulated |
| 232 | Substation Maintenance-West | 100000 | Projects Dummy Account         | Electric Only                        |
| 232 | Substation Maintenance-West | 184169 | Underground Transformers - New | Electric Only                        |
| 232 | Substation Maintenance-West | 184620 | Const Clearing Line Oper       | Electric Only                        |
| 232 | Substation Maintenance-West | 184915 | Small Tools                    | Electric Only                        |
| 232 | Substation Maintenance-West | 408141 | Prov-Foab Taxes-Electric       | Electric Only                        |
| 232 | Substation Maintenance-West | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only                        |
| 232 | Substation Maintenance-West | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only                        |
| 232 | Substation Maintenance-West | 506126 | Misc Steam Power Expenses      | Electric Only                        |
| 232 | Substation Maintenance-West | 512138 | Mtce Coalhandling              | Electric Only                        |
| 232 | Substation Maintenance-West | 560490 | Computer Programming           | Electric Only                        |
| 232 | Substation Maintenance-West | 562010 | Transm Substation Operations   | Electric Only                        |
| 232 | Substation Maintenance-West | 563011 | Overhead Trans Line Oper-161Kv | Electric Only                        |
| 232 | Substation Maintenance-West | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only                        |
| 232 | Substation Maintenance-West | 569037 | Trans Substa Structure Maint   | Electric Only                        |
| 232 | Substation Maintenance-West | 570040 | Trans Substa Equip Maintenance | Electric Only                        |
| 232 | Substation Maintenance-West | 570472 | Transmission -Relays & Misc Eq | Electric Only                        |

|     |                             |        |                                |               |
|-----|-----------------------------|--------|--------------------------------|---------------|
| 232 | Substation Maintenance-West | 570475 | Generation - Relays & Misc Eq  | Electric Only |
| 232 | Substation Maintenance-West | 571041 | Oh Trans Line Maint-161Kv      | Electric Only |
| 232 | Substation Maintenance-West | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 232 | Substation Maintenance-West | 580001 | Supervision Distribution Oper  | Electric Only |
| 232 | Substation Maintenance-West | 582016 | Distribution Substa Operations | Electric Only |
| 232 | Substation Maintenance-West | 583019 | Oh Distribution Line Oper      | Electric Only |
| 232 | Substation Maintenance-West | 583025 | Safety Exp-Oh Distrib Lines    | Electric Only |
| 232 | Substation Maintenance-West | 584022 | Underground Distrib Line Oper  | Electric Only |
| 232 | Substation Maintenance-West | 587038 | Customer Facilities Expense    | Electric Only |
| 232 | Substation Maintenance-West | 588011 | Conv & Seminar - Misc Distrib  | Electric Only |
| 232 | Substation Maintenance-West | 588023 | Building Operations - Expenses | Electric Only |
| 232 | Substation Maintenance-West | 588025 | Safety Equipment               | Electric Only |
| 232 | Substation Maintenance-West | 591024 | Building Maint-Engineering     | Electric Only |
| 232 | Substation Maintenance-West | 591049 | Dist Substa Structure Maint    | Electric Only |
| 232 | Substation Maintenance-West | 592052 | Dist Substation Equip Maint    | Electric Only |
| 232 | Substation Maintenance-West | 592469 | Distribution-Relays & Misc Eq  | Electric Only |
| 232 | Substation Maintenance-West | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 232 | Substation Maintenance-West | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 232 | Substation Maintenance-West | 594061 | Underground Dist Line Maint    | Electric Only |
| 232 | Substation Maintenance-West | 935520 | Telephone Expenses-Telecomm    | Electric Only |
| 236 | Substation Maintenance-East | 100000 | Projects Dummy Account         | Electric Only |
| 236 | Substation Maintenance-East | 163327 | Stores Activities Regular Time | Electric Only |
| 236 | Substation Maintenance-East | 163330 | Stores Overtime Hours          | Electric Only |

|     |                             |        |                                |               |
|-----|-----------------------------|--------|--------------------------------|---------------|
| 236 | Substation Maintenance-East | 184104 | Setting New Transformers       | Electric Only |
| 236 | Substation Maintenance-East | 184620 | Const Clearing Line Oper       | Electric Only |
| 236 | Substation Maintenance-East | 184915 | Small Tools                    | Electric Only |
| 236 | Substation Maintenance-East | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 236 | Substation Maintenance-East | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 236 | Substation Maintenance-East | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 236 | Substation Maintenance-East | 560046 | Computer Software-Engineer     | Electric Only |
| 236 | Substation Maintenance-East | 560490 | Computer Programming           | Electric Only |
| 236 | Substation Maintenance-East | 562010 | Transm Substation Operations   | Electric Only |
| 236 | Substation Maintenance-East | 563012 | Overhead Trans Line Oper-69 Kv | Electric Only |
| 236 | Substation Maintenance-East | 570040 | Trans Substa Equip Maintenance | Electric Only |
| 236 | Substation Maintenance-East | 570472 | Transmission-Relays & Misc Eq  | Electric Only |
| 236 | Substation Maintenance-East | 570475 | Generation - Relays & Misc Eq  | Electric Only |
| 236 | Substation Maintenance-East | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 236 | Substation Maintenance-East | 571044 | Oh Trans Line Maint-34.5Kv     | Electric Only |
| 236 | Substation Maintenance-East | 580001 | Supervision Distribution Oper  | Electric Only |
| 236 | Substation Maintenance-East | 580016 | Engineering Recruiting Exp     | Electric Only |
| 236 | Substation Maintenance-East | 582016 | Distribution Substa Operations | Electric Only |
| 236 | Substation Maintenance-East | 583019 | Oh Distribution Line Oper      | Electric Only |
| 236 | Substation Maintenance-East | 583020 | Truck Down Time - Line Oper    | Electric Only |
| 236 | Substation Maintenance-East | 583021 | Truck Traveling Time - Line Op | Electric Only |
| 236 | Substation Maintenance-East | 584022 | Underground Distrib Line Oper  | Electric Only |
| 236 | Substation Maintenance-East | 586028 | Meter Expense                  | Electric Only |



|     |                             |        |                                |               |
|-----|-----------------------------|--------|--------------------------------|---------------|
| 236 | Substation Maintenance-East | 588011 | Conv & Seminar-Misc Distrib    | Electric Only |
| 236 | Substation Maintenance-East | 588023 | Building Operations - Expenses | Electric Only |
| 236 | Substation Maintenance-East | 588025 | Safety Equipment               | Electric Only |
| 236 | Substation Maintenance-East | 591024 | Building Maint-Line Operations | Electric Only |
| 236 | Substation Maintenance-East | 591049 | Dist Substa Structure Maint    | Electric Only |
| 236 | Substation Maintenance-East | 592052 | Dist Substation Equip Maint    | Electric Only |
| 236 | Substation Maintenance-East | 592469 | Distribution-Relays & Misc Eq  | Electric Only |
| 236 | Substation Maintenance-East | 593555 | Oh Dist Line Maintenance       | Electric Only |
| 236 | Substation Maintenance-East | 593560 | OH Dist Line Oper Storms       | Electric Only |
| 236 | Substation Maintenance-East | 594061 | Underground Dist Line Maint    | Electric Only |
| 236 | Substation Maintenance-East | 596067 | Strt Light&Signal Sys Maint Ex | Electric Only |
| 238 | OMS - Mapping               | 100000 | Projects Dummy Account         | Electric Only |
| 238 | OMS - Mapping               | 184620 | Const Clearing Line Oper       | Electric Only |
| 238 | OMS - Mapping               | 580690 | AVL Mobile Operations          | Electric Only |
| 238 | OMS - Mapping               | 588023 | Building Operations - Expenses | Electric Only |
| 238 | OMS - Mapping               | 588621 | GIS Operations                 | Electric Only |
| 238 | OMS - Mapping               | 588630 | OMS Operations                 | Electric Only |
| 238 | OMS - Mapping               | 580011 | Conventions & Seminars         | Electric Only |
| 240 | Field Safety                | 100000 | Projects Dummy Account         | Electric Only |
| 240 | Field Safety                | 184305 | Safety Expenses-Transp         | Electric Only |
| 240 | Field Safety                | 184311 | Vehicle Maint - Cars           | Electric Only |
| 240 | Field Safety                | 184312 | Veh Maint - 1/2 Ton Trucks     | Electric Only |

|     |              |        |                                |                    |
|-----|--------------|--------|--------------------------------|--------------------|
| 240 | Field Safety | 184313 | Veh Maint-3/4,1,& 1 1/2 Ton    | Electric Only      |
| 240 | Field Safety | 184314 | Veh Maint 2,2 1/2,3 & Flatbeds | Electric Only      |
| 240 | Field Safety | 184321 | Veh Maint - Line Trucks        | Electric Only      |
| 240 | Field Safety | 184322 | Veh Maint-Aerial Basket Trucks | Electric Only      |
| 240 | Field Safety | 184332 | Misc Garage Expenses           | Electric Only      |
| 240 | Field Safety | 184342 | Cdl License & Physicals        | General Allocation |
| 240 | Field Safety | 184345 | Dot Related Expenses           | General Allocation |
| 240 | Field Safety | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 240 | Field Safety | 408142 | Prov-Foab Taxes-Water          | Electric Only      |
| 240 | Field Safety | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 240 | Field Safety | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 240 | Field Safety | 408521 | Prov-Fed Unemp Compens Tax-Wat | Electric Only      |
| 240 | Field Safety | 408522 | Prov-St Unemp Compens Tax-Wat  | Electric Only      |
| 240 | Field Safety | 500039 | Operation Supervision & Eng    | Electric Only      |
| 240 | Field Safety | 506025 | Safety Expenses-Prod           | Electric Only      |
| 240 | Field Safety | 510030 | Mtce Supervision & Engineer    | Electric Only      |
| 240 | Field Safety | 541304 | Maint Supervision & Eng-Hydro  | Electric Only      |
| 240 | Field Safety | 546204 | Oper Super&Eng-Air Abate&Monit | Electric Only      |
| 240 | Field Safety | 551201 | Maint Supervision & Engineer   | Electric Only      |
| 240 | Field Safety | 560628 | T & D Eng-Oper Supervision     | Electric Only      |
| 240 | Field Safety | 568631 | T & D Eng-Maint Supervision    | Electric Only      |
| 240 | Field Safety | 580627 | Line Eng - Distrib Operations  | Electric Only      |
| 240 | Field Safety | 588025 | Safety Equipment               | General Allocation |

|     |                              |        |                                 |  |
|-----|------------------------------|--------|---------------------------------|--|
| 240 | Field Safety                 | 590630 | Line Eng Distribution Maint     | Electric Only  |
| 240 | Field Safety                 | 610707 | Source Of Supply-Maintenance    | Electric Only  |
| 240 | Field Safety                 | 920301 | Mgmt & Admin - Field Safety Ad  | General Allocation   |
| 240 | Field Safety                 | 920320 | Security Services - Labor       | General Allocation   |
| 240 | Field Safety                 | 921301 | Mgmt & Admin - Exp - Field Saf  | General Allocation   |
| 240 | Field Safety                 | 921305 | Required Certification Expense  | General Allocation   |
| 240 | Field Safety                 | 921306 | Professional Membership & Dues  | General Allocation   |
| 240 | Field Safety                 | 921311 | Conv & Seminars - Envir&Safety  | General Allocation   |
| 240 | Field Safety                 | 921320 | Security Services               | General Allocation   |
| 240 | Field Safety                 | 923045 | Outside Services                | General Allocation Except When A Direct Charge Can Be Identified |
| 250 | Energy Marketing and Trading | 100000 | Projects Dummy Account          | Electric Only  |
| 250 | Energy Marketing and Trading | 408141 | Prov-Foab Taxes-Electric        | Electric Only  |
| 250 | Energy Marketing and Trading | 408511 | Prov-Fed Unemp Compens Tax-El   | Electric Only  |
| 250 | Energy Marketing and Trading | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only  |
| 250 | Energy Marketing and Trading | 414989 | Realized Loss - Derivatives     | Electric Only  |
| 250 | Energy Marketing and Trading | 414999 | Realized Gain - Derivatives     | Electric Only  |
| 250 | Energy Marketing and Trading | 421050 | Unrealized Gain - Derivatives   | Electric Only  |
| 250 | Energy Marketing and Trading | 426540 | Realized Loss - Derivatives     | Electric Only  |
| 250 | Energy Marketing and Trading | 500039 | Operation Supervision & Eng     | Electric Only  |
| 250 | Energy Marketing and Trading | 556001 | Mgmt & Admin - Trans Operations | Electric Only  |
| 250 | Energy Marketing and Trading | 556401 | Sys Control & Power Disp Ops    | Electric Only  |
| 250 | Energy Marketing and Trading | 556412 | Energy Trading                  | Electric Only  |

|     |                              |        |                                |               |
|-----|------------------------------|--------|--------------------------------|---------------|
| 250 | Energy Marketing and Trading | 556413 | Energy Accounting              | Electric Only |
| 250 | Energy Marketing and Trading | 557410 | Pool Operation                 | Electric Only |
| 250 | Energy Marketing and Trading | 561404 | Transm System Operations       | Electric Only |
| 250 | Energy Marketing and Trading | 565413 | Trans Of Electricity By Others | Electric Only |
| 250 | Energy Marketing and Trading | 566450 | RTO/ISO Development            | Electric Only |
| 250 | Energy Marketing and Trading | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 250 | Energy Marketing and Trading | 921211 | Conv & Seminar - Acct          | Electric Only |
| 250 | Energy Marketing and Trading | 921639 | Janitorial Service - Expenses  | Electric Only |
| 250 | Energy Marketing and Trading | 923045 | Outside Services               | Electric Only |
| 251 | Purchased Power              | 142100 | Cust Accts Rec-Elect & Water   | Electric Only |
| 251 | Purchased Power              | 555430 | Direct Purchases               | Electric Only |
| 251 | Purchased Power              | 565413 | Trans Of Electricity By Others | Electric Only |
| 252 | Energy Management System     | 100000 | Projects Dummy Account         | Electric Only |
| 252 | Energy Management System     | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 252 | Energy Management System     | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 252 | Energy Management System     | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 252 | Energy Management System     | 556401 | Sys Control & Power Disp Ops   | Electric Only |
| 252 | Energy Management System     | 556412 | Energy Trading                 | Electric Only |
| 252 | Energy Management System     | 556413 | Energy Accounting              | Electric Only |
| 252 | Energy Management System     | 557410 | Pool Operation                 | Electric Only |

|     |                          |        |                                |               |
|-----|--------------------------|--------|--------------------------------|---------------|
| 252 | Energy Management System | 561012 | Load Dispatching Training      | Electric Only |
| 252 | Energy Management System | 561404 | Transm System Operations       | Electric Only |
| 252 | Energy Management System | 923045 | Outside Services               | Electric Only |
| 253 | Elk River Wind Farm      | 143176 | A/R Elk River Wind Farm        | Electric Only |
| 253 | Elk River Wind Farm      | 165500 | Prepaid Purchased Power        | Electric Only |
| 253 | Elk River Wind Farm      | 232010 | Accounts Payable - Electric    | Electric Only |
| 253 | Elk River Wind Farm      | 555430 | Direct Purchases               | Electric Only |
| 253 | Elk River Wind Farm      | 565413 | Trans Of Electricity By Others | Electric Only |
| 254 | Dispatching              | 100000 | Projects Dummy Account         | Electric Only |
| 254 | Dispatching              | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 254 | Dispatching              | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 254 | Dispatching              | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 254 | Dispatching              | 556023 | Building Operations-Sys Cntrl  | Electric Only |
| 254 | Dispatching              | 556025 | Safety Exp                     | Electric Only |
| 254 | Dispatching              | 556401 | Sys Control & Power Disp Ops   | Electric Only |
| 254 | Dispatching              | 556410 | EMS System Maintenance         | Electric Only |
| 254 | Dispatching              | 556411 | Computer Operations            | Electric Only |
| 254 | Dispatching              | 556412 | Energy Trading                 | Electric Only |
| 254 | Dispatching              | 557410 | Pool Operation                 | Electric Only |
| 254 | Dispatching              | 561404 | Transm System Operations       | Electric Only |
| 254 | Dispatching              | 565413 | Trans Of Electricity By Others | Electric Only |
| 254 | Dispatching              | 566459 | Reliability Compliance         | Electric Only |

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|-----|--------------------|--------|--------------------------------|--------------------------------------|
| 255 | Soc Maintenance    | 408141 | Prov-Foab Taxes-Electric       | Electric Only                        |
| 255 | Soc Maintenance    | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only                        |
| 255 | Soc Maintenance    | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only                        |
| 255 | Soc Maintenance    | 566450 | RTO/ISO Development            | Electric Only                        |
| 255 | Soc Maintenance    | 566459 | Reliability Compliance         | Electric Only                        |
| 256 | Relay              | 408141 | Prov-Foab Taxes-Electric       | Electric Only                        |
| 256 | Relay              | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only                        |
| 256 | Relay              | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only                        |
| 256 | Relay              | 570472 | Transmission-Relays & Misc Eq  | Electric Only                        |
| 256 | Relay              | 592469 | Distribution-Relays & Misc Eq  | Electric Only                        |
| 258 | Telecommunications | 100000 | Projects Dummy Account         | Electric Only                        |
| 258 | Telecommunications | 184220 | Two Way Radio Expenses         | General Allocation for Non-Regulated |
| 258 | Telecommunications | 184915 | Small Tools                    | Electric Only                        |
| 258 | Telecommunications | 408141 | Prov-Foab Taxes-Electric       | Electric Only                        |
| 258 | Telecommunications | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only                        |
| 258 | Telecommunications | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only                        |
| 258 | Telecommunications | 556023 | Building Operations-Sys Cntrl  | Electric Only                        |
| 258 | Telecommunications | 556025 | Safety Exp-Sys Op              | Electric Only                        |
| 258 | Telecommunications | 556508 | Telmetering/Load Control       | Electric Only                        |
| 258 | Telecommunications | 570511 | Protection Relaying Channel Eq | Electric Only                        |
| 258 | Telecommunications | 570517 | Scada                          | Electric Only                        |
| 258 | Telecommunications | 587519 | Location-Radio & Tv Interfer   | Electric Only                        |
| 258 | Telecommunications | 935515 | Microwave Maintenance Expenses | Electric Only                        |

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|-----|-------------------------|--------|-------------------------------|--------------------------------------|
| 258 | Telecommunications      | 935520 | Telephone Expenses-Telecomm   | General Allocation for Non-Regulated |
| 258 | Telecommunications      | 935523 | Telecomm Exp Other            | Electric Only                        |
| 260 | Engineering Office      | 100000 | Projects Dummy Account        | Electric Only                        |
| 260 | Engineering Office      | 184620 | Const Clearing Line Oper      | Electric Only                        |
| 260 | Engineering Office      | 184630 | Construction Clearing Prod    | Electric Only                        |
| 260 | Engineering Office      | 408141 | Prov-Foab Taxes-Electric      | Electric Only                        |
| 260 | Engineering Office      | 408511 | Prov-Fed Unemp Compens Tax-El | Electric Only                        |
| 260 | Engineering Office      | 408512 | Prov-St Unemp Compens Tax-El  | Electric Only                        |
| 260 | Engineering Office      | 560011 | Conv & Seminar-Transm Op      | Electric Only                        |
| 260 | Engineering Office      | 560046 | Computer Software-Engineer    | Electric Only                        |
| 260 | Engineering Office      | 560628 | T & D Eng-Oper Supervision    | Electric Only                        |
| 260 | Engineering Office      | 568631 | T & D Eng-Maint Supervision   | Electric Only                        |
| 260 | Engineering Office      | 580016 | Engineering Recruiting Exp    | Electric Only                        |
| 260 | Engineering Office      | 580627 | Line Eng - Distrib Operations | Electric Only                        |
| 260 | Engineering Office      | 590630 | Line Eng Distribution Maint   | Electric Only                        |
| 264 | Line Design Engineering | 100000 | Projects Dummy Account        | Electric Only                        |
| 264 | Line Design Engineering | 184620 | Const Clearing Line Oper      | Electric Only                        |
| 264 | Line Design Engineering | 408141 | Prov-Foab Taxes-Electric      | Electric Only                        |
| 264 | Line Design Engineering | 408511 | Prov-Fed Unemp Compens Tax-El | Electric Only                        |
| 264 | Line Design Engineering | 408512 | Prov-St Unemp Compens Tax-El  | Electric Only                        |
| 264 | Line Design Engineering | 560046 | Computer Software-Engineer    | Electric Only                        |
| 264 | Line Design Engineering | 560628 | T & D Eng-Oper Supervision    | Electric Only                        |
| 264 | Line Design Engineering | 568631 | T & D Eng-Maint Supervision   | Electric Only                        |

|     |                           |        |                                |               |
|-----|---------------------------|--------|--------------------------------|---------------|
| 264 | Line Design Engineering   | 571041 | Oh Trans Line Maint-161Kv      | Electric Only |
| 264 | Line Design Engineering   | 571042 | Overhead Trans Line Maint-69Kv | Electric Only |
| 264 | Line Design Engineering   | 571043 | Oh Trans Line Maint-345 Kv     | Electric Only |
| 264 | Line Design Engineering   | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 264 | Line Design Engineering   | 590630 | Line Eng Distribution Maint    | Electric Only |
| 266 | Protection/Substation Eng | 100000 | Projects Dummy Account         | Electric Only |
| 266 | Protection/Substation Eng | 184620 | Const Clearing Line Oper       | Electric Only |
| 266 | Protection/Substation Eng | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 266 | Protection/Substation Eng | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 266 | Protection/Substation Eng | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 266 | Protection/Substation Eng | 556025 | Safety Exp                     | Electric Only |
| 266 | Protection/Substation Eng | 560011 | Conv & Seminar-Transm Op       | Electric Only |
| 266 | Protection/Substation Eng | 560046 | Computer Software-Engineer     | Electric Only |
| 266 | Protection/Substation Eng | 560449 | Trans Operation Super & Eng    | Electric Only |
| 266 | Protection/Substation Eng | 560628 | T & D Eng-Oper Supervision     | Electric Only |
| 266 | Protection/Substation Eng | 568631 | T & D Eng-Maint Supervision    | Electric Only |
| 266 | Protection/Substation Eng | 580627 | Line Eng - Distrib Operations  | Electric Only |
| 266 | Protection/Substation Eng | 590630 | Line Eng Distribution Maint    | Electric Only |
| 270 | System Planning Eng       | 100000 | Projects Dummy Account         | Electric Only |
| 270 | System Planning Eng       | 184620 | Const Clearing Line Oper       | Electric Only |
| 270 | System Planning Eng       | 184621 | T&D Budget Preparation         | Electric Only |
| 270 | System Planning Eng       | 184622 | Maintain Construction Standard | Electric Only |
| 270 | System Planning Eng       | 408141 | Prov-Foab Taxes-Electric       | Electric Only |



|     |                       |        |                                |               |
|-----|-----------------------|--------|--------------------------------|---------------|
| 270 | System Planning Eng   | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 270 | System Planning Eng   | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 270 | System Planning Eng   | 560011 | Conv & Seminar-Transm Op       | Electric Only |
| 270 | System Planning Eng   | 560025 | Safety Expenses - Line Eng     | Electric Only |
| 270 | System Planning Eng   | 560629 | Transmission System Planning   | Electric Only |
| 270 | System Planning Eng   | 580628 | Distribution System Planning   | Electric Only |
| 274 | Standards Engineering | 100000 | Projects Dummy Account         | Electric Only |
| 274 | Standards Engineering | 184620 | Const Clearing Line Oper       | Electric Only |
| 274 | Standards Engineering | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 274 | Standards Engineering | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 274 | Standards Engineering | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 274 | Standards Engineering | 560046 | Computer Software-Engineer     | Electric Only |
| 274 | Standards Engineering | 580686 | Maintain Construction Standard | Electric Only |
| 274 | Standards Engineering | 588011 | Conv & Seminar-Misc Distrib    | Electric Only |
| 274 | Standards Engineering | 588023 | Building Operations - Expenses | Electric Only |
| 274 | Standards Engineering | 588025 | Safety Equipment               | Electric Only |
| 274 | Standards Engineering | 588621 | Am/Fm/Gis Implementation       | Electric Only |
| 280 | Fiber-Optics Utility  | 100000 | Projects Dummy Account         | Electric Only |
| 280 | Fiber-Optics Utility  | 556523 | Other Fiber Utility            | Electric Only |
| 310 | Secretary/Treasurer   | 237600 | Int Accr on Lines of Credit    | Direct Bill   |
| 310 | Secretary/Treasurer   | 253600 | Directors' Stk Incentive Plan  | Direct Bill   |
| 310 | Secretary/Treasurer   | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 310 | Secretary/Treasurer   | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |

|     |                     |        |                                |  |
|-----|---------------------|--------|--------------------------------|--|
| 310 | Secretary/Treasurer | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 310 | Secretary/Treasurer | 419020 | Int Inc-Temporary Cash Invest  | Direct Bill  |
| 310 | Secretary/Treasurer | 419030 | Other Int & Dividend Income    | Direct Bill  |
| 310 | Secretary/Treasurer | 431100 | Int On Customer Deposits       | Direct Bill  |
| 310 | Secretary/Treasurer | 431200 | Other Interest Expense         | Direct Bill  |
| 310 | Secretary/Treasurer | 431300 | Int On Emp Stock Purch Plan    | Direct Bill  |
| 310 | Secretary/Treasurer | 431400 | Int Exp On Commercial Paper    | Direct Bill  |
| 310 | Secretary/Treasurer | 431600 | Int On Directors Def Compens   | Electric Only  |
| 310 | Secretary/Treasurer | 438000 | Dividends Declared - Common    | Electric Only  |
| 310 | Secretary/Treasurer | 903023 | Remittance Processing          | Customer Billing   |
| 310 | Secretary/Treasurer | 903147 | Banking Fees - Commerce        | Direct Bill  |
| 310 | Secretary/Treasurer | 903148 | Banking Fees - Mercantile      | General Allocation   |
| 310 | Secretary/Treasurer | 903149 | Banking Fees - Harris          | General Allocation   |
| 310 | Secretary/Treasurer | 903150 | Rating Agency Fees             | General Allocation   |
| 310 | Secretary/Treasurer | 903151 | Banking Fees - UMB             | General Allocation   |
| 310 | Secretary/Treasurer | 920701 | Mgmt & Admin-Sal-Other Gen Off | General Allocation   |
| 310 | Secretary/Treasurer | 921702 | Mgmt & Admin - Expenses        | General Allocation   |
| 310 | Secretary/Treasurer | 921711 | Conv & Seminar-Fras            | Electric Only  |
| 310 | Secretary/Treasurer | 923045 | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 310 | Secretary/Treasurer | 923145 | Outside Serv - Liab Claims     | General Allocation   |
| 310 | Secretary/Treasurer | 923154 | Liab Claim Jason Hynes         | Electric Only  |
| 310 | Secretary/Treasurer | 923161 | Liab Claim - Ed English        | Electric Only  |
| 310 | Secretary/Treasurer | 923166 | Liab Claim - Charles Anderson  | Electric Only  |

|     |                     |        |                                |                    |
|-----|---------------------|--------|--------------------------------|--------------------|
| 310 | Secretary/Treasurer | 923167 | Liab Claim - Basil Fowler      | Electric Only      |
| 310 | Secretary/Treasurer | 923168 | Liab Claim - Sam Shipps        | Electric Only      |
| 310 | Secretary/Treasurer | 923169 | Liab Claim - Windie Strugis    | Electric Only      |
| 310 | Secretary/Treasurer | 924000 | Property Insurance             | Direct Bill        |
| 310 | Secretary/Treasurer | 930220 | Dir-Stkhldr & Oth Investor Exp | General Allocation |
| 401 | Corporate Expenses  | 151110 | Dep-Asbury Unit Train          | Electric Only      |
| 401 | Corporate Expenses  | 403000 | Depreciation Expense           | Depreciation       |
| 401 | Corporate Expenses  | 404000 | Amort Ltd-Term Electric Plant  | Electric Only      |
| 401 | Corporate Expenses  | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 401 | Corporate Expenses  | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 401 | Corporate Expenses  | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 401 | Corporate Expenses  | 414300 | Dep Expense Water              | Electric Only      |
| 401 | Corporate Expenses  | 418020 | Non-Op Rental Expense-Dep      | Direct Bill        |
| 401 | Corporate Expenses  | 426400 | Civic, Political & Related Act | General Allocation |
| 401 | Corporate Expenses  | 427101 | Int on 4 1/2% SrNotes Due 2013 | Electric Only      |
| 401 | Corporate Expenses  | 427102 | Int 6.7% Sr Notes 11-15-33     | Electric Only      |
| 401 | Corporate Expenses  | 427103 | Int on 5.8% SrNte due 7-31-35  | Electric Only      |
| 401 | Corporate Expenses  | 427110 | Int on 7.05 SR Notes Due 2022  | Electric Only      |
| 401 | Corporate Expenses  | 427240 | Int On Bonds 5.2% Pc Ser 2013  | Electric Only      |
| 401 | Corporate Expenses  | 427250 | Int On Bonds 5.3% Pc Ser 2013  | Electric Only      |
| 401 | Corporate Expenses  | 427260 | Int On Bonds 8 1/8% Ser 2009   | Electric Only      |
| 401 | Corporate Expenses  | 427290 | Int On Bonds 7.2 % Series 2016 | Electric Only      |
| 401 | Corporate Expenses  | 427300 | Int On Bonds 6 1/2% Ser 2010   | Electric Only      |

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|-----|--------------------|--------|---------------------------------|---------------|
| 401 | Corporate Expenses | 427800 | Int on 8 1/2% Subord Debnture   | Electric Only |
| 401 | Corporate Expenses | 428101 | Amort Loss 7.7% Sr Notes Rdm    | Electric Only |
| 401 | Corporate Expenses | 428102 | Amort Loss Redeemed 7% 2023     | Electric Only |
| 401 | Corporate Expenses | 428103 | Amort Loss Redeemed 9 3/4% 2020 | Electric Only |
| 401 | Corporate Expenses | 428104 | Amort Loss Redeemed 7 1/4% 2028 | Electric Only |
| 401 | Corporate Expenses | 428105 | Amt Loss-Redmd 7.75% FMB 2025   | Electric Only |
| 401 | Corporate Expenses | 428110 | Amort Loss On Redeemed 10 3/4%  | Electric Only |
| 401 | Corporate Expenses | 428170 | Amort Loss-Redeemed 9 3/4% Ser  | Electric Only |
| 401 | Corporate Expenses | 428180 | Amort Loss-Redeemed 9 3/4% Ser  | Electric Only |
| 401 | Corporate Expenses | 428190 | Amort Loss-Redeem 6 7/8% Pcser  | Electric Only |
| 401 | Corporate Expenses | 428191 | Amort Loss-Redeem 6.8% Pc Ser   | Electric Only |
| 401 | Corporate Expenses | 428192 | Amort Loss On Redeemed 9% Ser   | Electric Only |
| 401 | Corporate Expenses | 428201 | Amrt Dbt Ex 4 1/2% SrNts 2013   | Electric Only |
| 401 | Corporate Expenses | 428202 | Amrt Debt Exp 6.7% SrNote 2033  | Electric Only |
| 401 | Corporate Expenses | 428203 | Amrt Debt Exp 5.8% SrNte 7-1-35 | Electric Only |
| 401 | Corporate Expenses | 428240 | Amort Of Debt Exp 5.2% Pcs2013  | Electric Only |
| 401 | Corporate Expenses | 428250 | Amort Of Debt Exp 5.3% Pcs2013  | Electric Only |
| 401 | Corporate Expenses | 428260 | Amort Of Debt Exp 8 1/8% S2009  | Electric Only |
| 401 | Corporate Expenses | 428290 | Amort Of Debt Exp 7.2% S 2016   | Electric Only |
| 401 | Corporate Expenses | 428300 | AMORT-DEBT EXP-6 1/2% SER 2010  | Electric Only |
| 401 | Corporate Expenses | 428898 | Amort Debt-SR Notes-7.05% 2022  | Electric Only |
| 401 | Corporate Expenses | 428980 | Amort Of Debt Exp 9 3/4% S2020  | Electric Only |
| 401 | Corporate Expenses | 454010 | Rent From Elec Property-Ark     | Electric Only |

|     |                    |        |                                |                    |
|-----|--------------------|--------|--------------------------------|--------------------|
| 401 | Corporate Expenses | 454020 | Rent From Electric Property-Ks | Electric Only      |
| 401 | Corporate Expenses | 454030 | Rent From Elec Property-Mo     | Electric Only      |
| 401 | Corporate Expenses | 454040 | Rent From Elec Property-Okla   | Electric Only      |
| 401 | Corporate Expenses | 689000 | Injury & Damages Reserve-Water | Electric Only      |
| 401 | Corporate Expenses | 692000 | Regulatory Comm Exp-Water      | Electric Only      |
| 401 | Corporate Expenses | 922000 | Admin Exp Transf - Credit      | General Allocation |
| 401 | Corporate Expenses | 925000 | Injuries & Damages-Corp        | Direct Bill        |
| 401 | Corporate Expenses | 928000 | Regulatory Commission Exp-Corp | Direct Bill        |
| 401 | Corporate Expenses | 930210 | Industry Association Dues      | Direct Bill        |
| 401 | Corporate Expenses | 930234 | Other                          | Direct Bill        |
| 401 | Corporate Expenses | 930240 | Misc Gen Exp-Other             | Direct Bill        |
| 405 | Controller         | 100000 | Projects Dummy Account         | Electric Only      |
| 405 | Controller         | 184810 | Continuing Property Records    | General Allocation |
| 405 | Controller         | 236910 | Corporation Franchise Tax Accr | Electric Only      |
| 405 | Controller         | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 405 | Controller         | 408241 | SUI - NonUtility               | Electric Only      |
| 405 | Controller         | 408242 | FUI - NonUtility               | Electric Only      |
| 405 | Controller         | 408243 | FICA - NonUtility              | Electric Only      |
| 405 | Controller         | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 405 | Controller         | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 405 | Controller         | 426300 | Penalties                      | Direct Bill        |
| 405 | Controller         | 920201 | Mgmt & Admin - Salaries-Acct   | General Allocation |
| 405 | Controller         | 920261 | General Recordsaccounting      | General Allocation |

|     |                     |        |                                |  |
|-----|---------------------|--------|--------------------------------|--|
| 405 | Controller          | 920264 | Accounts Payable-Accounting    | General Allocation   |
| 405 | Controller          | 920701 | Mgmt & Admin-Sal-Other Gen Off | General Allocation   |
| 405 | Controller          | 920703 | Reporting Activities - Gen Off | General Allocation   |
| 405 | Controller          | 921202 | Mgmt & Admin-Accounting        | General Allocation   |
| 405 | Controller          | 921211 | Conv & Seminar-Acct            | General Allocation   |
| 405 | Controller          | 921246 | Micro Software-Acct            | Direct Bill  |
| 405 | Controller          | 921306 | Professional Membership & Dues | General Allocation   |
| 405 | Controller          | 921639 | Janitorial Service - Expenses  | Direct Bill  |
| 405 | Controller          | 921702 | Mgmt & Admin - Expenses        | General Allocation   |
| 405 | Controller          | 921703 | Other General Office           | General Allocation   |
| 405 | Controller          | 923045 | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 420 | General Accounting  | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |
| 420 | General Accounting  | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 420 | General Accounting  | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 420 | General Accounting  | 920201 | Mgmt & Admin - Salaries-Acct   | General Allocation   |
| 420 | General Accounting  | 920261 | General Recordsaccounting      | General Allocation   |
| 420 | General Accounting  | 920264 | Accounts Payable-Accounting    | Accounts Payable   |
| 420 | General Accounting  | 921202 | Mgmt & Admin-Accounting        | General Allocation   |
| 420 | General Accounting  | 921211 | Conv & Seminar-Acct            | General Allocation   |
| 420 | General Accounting  | 921244 | Microfilming Expenses-Acct     | Accounts Payable   |
| 430 | Property Accounting | 163181 | Stores Accounting              | Electric Only  |
| 430 | Property Accounting | 184810 | Continuing Property Records    | General Allocation   |
| 430 | Property Accounting | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |

|     |                     |        |                                |  |
|-----|---------------------|--------|--------------------------------|--|
| 430 | Property Accounting | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 430 | Property Accounting | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 430 | Property Accounting | 583093 | Transf Records-Oh Dis Lines    | Electric Only  |
| 430 | Property Accounting | 586090 | Meter Records                  | Electric Only  |
| 430 | Property Accounting | 920201 | Mgmt & Admin - Salaries-Acct   | General Allocation   |
| 450 | Financial Services  | 100000 | Projects Dummy Account         | Direct Bill  |
| 450 | Financial Services  | 184810 | Continuing Property Records    | General Allocation   |
| 450 | Financial Services  | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |
| 450 | Financial Services  | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 450 | Financial Services  | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 450 | Financial Services  | 903110 | Billing Of Metered Accts-Elec  | Direct Bill  |
| 450 | Financial Services  | 920201 | Mgmt & Admin - Salaries-Acct   | General Allocation   |
| 450 | Financial Services  | 920261 | General Recordsaccounting      | General Allocation   |
| 450 | Financial Services  | 920703 | Reporting Activities - Gen Off | General Allocation   |
| 450 | Financial Services  | 921202 | Mgmt & Admin-Accounting        | General Allocation   |
| 450 | Financial Services  | 921211 | Conv & Seminar-Acct            | General Allocation   |
| 450 | Financial Services  | 921306 | Professional Membership & Dues | General Allocation   |
| 450 | Financial Services  | 921702 | Mgmt & Admin - Expenses        | General Allocation   |
| 450 | Financial Services  | 923045 | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 460 | Corporate Taxes     | 237400 | Int Accr On Customer Deposits  | Electric Only  |
| 460 | Corporate Taxes     | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |
| 460 | Corporate Taxes     | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 460 | Corporate Taxes     | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |

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|-----|-----------------|--------|----------------------------------|----------------|
| 460 | Corporate Taxes | 408610 | Property Taxes-Electric          | Electric Only  |
| 460 | Corporate Taxes | 408620 | Property Taxes-Water             | Electric Only  |
| 460 | Corporate Taxes | 408630 | Property Taxes-Nonoperating      | Property Taxes |
| 460 | Corporate Taxes | 408910 | Prov-Ecorp Franchise Taxes - Ele | Electric Only  |
| 460 | Corporate Taxes | 408930 | Prov-City Tax Or Fee-Electric    | Electric Only  |
| 460 | Corporate Taxes | 409111 | Prov-Fed Inc Taxes-Electric      | Electric Only  |
| 460 | Corporate Taxes | 409112 | Prov-Fed Inc Taxes-Water         | Electric Only  |
| 460 | Corporate Taxes | 409131 | Prov-St Inc Taxes-Electric       | Electric Only  |
| 460 | Corporate Taxes | 409132 | Prov-St Inc Taxes-Water          | Electric Only  |
| 460 | Corporate Taxes | 409250 | Fed Inc Non-Op Taxes Regulated   | Electric Only  |
| 460 | Corporate Taxes | 409260 | St Inc Non-Op Taxes Regulated    | Electric Only  |
| 460 | Corporate Taxes | 410122 | Loss On Reacquired Debt          | Electric Only  |
| 460 | Corporate Taxes | 410124 | Federal-Licensed Sftwr Purch     | Electric Only  |
| 460 | Corporate Taxes | 410126 | Fed Officers & Dir Def Compens   | Electric Only  |
| 460 | Corporate Taxes | 410128 | Def Inc Tax - Hedge Trans Loss   | Electric Only  |
| 460 | Corporate Taxes | 410130 | Fed Def Tx Exp - Misc            | Electric Only  |
| 460 | Corporate Taxes | 410131 | Fed Def Tx-Con In Aid Const-El   | Electric Only  |
| 460 | Corporate Taxes | 410132 | Fed Def Tx-Con Aid Const-Wa      | Electric Only  |
| 460 | Corporate Taxes | 410134 | Fed Def Tx-Int Capitalized       | Electric Only  |
| 460 | Corporate Taxes | 410136 | Prov Def Fed Inc Pbp Costs Mo    | Electric Only  |
| 460 | Corporate Taxes | 410138 | FAS123 Def Tax Exp Debit         | Electric Only  |
| 460 | Corporate Taxes | 410141 | Prov Def Fed Inc Ld El Afr 53    | Electric Only  |
| 460 | Corporate Taxes | 410142 | Prov Def Fed Inc Ld Wtr Afr53    | Electric Only  |



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|-----|-----------------|--------|--------------------------------|---------------|
| 460 | Corporate Taxes | 410171 | Def Fed Inc Tx-Ld Ks Jurisd    | Electric Only |
| 460 | Corporate Taxes | 410299 | Prov Def Inc Tx Disall Plant   | Electric Only |
| 460 | Corporate Taxes | 411121 | Fed Inc Def Asbury Unit #1     | Electric Only |
| 460 | Corporate Taxes | 411122 | Loss On Reacquired Debt-Cr     | Electric Only |
| 460 | Corporate Taxes | 411126 | Fed Officers & Dir Def Comp-Cr | Electric Only |
| 460 | Corporate Taxes | 411128 | Def Inc Tax - Hedge Trans Gain | Electric Only |
| 460 | Corporate Taxes | 411131 | Fed Def Tx-Con Aid Cst-El-Cr   | Electric Only |
| 460 | Corporate Taxes | 411134 | Fed Def Tx-Int Capitalized-Cr  | Electric Only |
| 460 | Corporate Taxes | 411136 | Prov Def Inc Tax-Pbop Costs Mo | Electric Only |
| 460 | Corporate Taxes | 411137 | Fed Postretirement Ben Pen-Cr  | Electric Only |
| 460 | Corporate Taxes | 411138 | FAS123 Def Tax Exp Credit      | Electric Only |
| 460 | Corporate Taxes | 411141 | Fed Inc Def Ld El After 53     | Electric Only |
| 460 | Corporate Taxes | 411142 | Def Fit Ld Wa Post 53          | Electric Only |
| 460 | Corporate Taxes | 411411 | Federal Def Itc - Electric-3%  | Electric Only |
| 460 | Corporate Taxes | 411412 | Federal Def Itc - Electric-4%  | Electric Only |
| 460 | Corporate Taxes | 411413 | Federal Def Itc - Electric-10% | Electric Only |
| 460 | Corporate Taxes | 411422 | Federal Def Itc - Water-4%     | Electric Only |
| 460 | Corporate Taxes | 411423 | Federal Def Itc - Water-10%    | Electric Only |
| 460 | Corporate Taxes | 426300 | Penalties                      | Electric Only |
| 460 | Corporate Taxes | 440033 | Residentail Sales-MO-IEC       | Electric Only |
| 460 | Corporate Taxes | 442133 | Commerical Sales-MO-IEC        | Electric Only |
| 460 | Corporate Taxes | 442214 | Ind Sales Praxair-MO-IEC       | Electric Only |
| 460 | Corporate Taxes | 442331 | Oil Pipeline Pumping-MO-IEC    | Electric Only |

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|-----|-----------------|--------|---------------------------------|--------------------|
| 460 | Corporate Taxes | 442532 | Ot Indust or Pwr Sales-MO-IEC   | Electric Only      |
| 460 | Corporate Taxes | 444031 | Public St & Hwy Light-MO-IEC    | Electric Only      |
| 460 | Corporate Taxes | 445031 | Ot Sales to Public Auth-MO-IEC  | Electric Only      |
| 460 | Corporate Taxes | 448031 | Interdepartmental Sales-MO-IEC  | Electric Only      |
| 460 | Corporate Taxes | 451320 | Reg Surge Arrestoer Rev- KS     | Electric Only      |
| 460 | Corporate Taxes | 456010 | Other Electric Revenue-Ark Sys  | Electric Only      |
| 460 | Corporate Taxes | 456020 | Other Electric Revenue-Ks Syst  | Electric Only      |
| 460 | Corporate Taxes | 456030 | Other Electric Revenue-Mo Syst  | Electric Only      |
| 460 | Corporate Taxes | 456040 | Other Electric Revenue-Ok Syst  | Electric Only      |
| 460 | Corporate Taxes | 456052 | Ot Elec Rev-Off-Sys Transmissi  | Electric Only      |
| 460 | Corporate Taxes | 456531 | Scheduling, Sys Control & Disp  | Electric Only      |
| 460 | Corporate Taxes | 456532 | Reactive Supply & Voltage Cont  | Electric Only      |
| 460 | Corporate Taxes | 456533 | Regulation & Frequency Respons  | Electric Only      |
| 460 | Corporate Taxes | 456534 | Energy Imbalance                | Electric Only      |
| 460 | Corporate Taxes | 456535 | Operating Reserves - Spinning   | Electric Only      |
| 460 | Corporate Taxes | 456536 | Operating Reserves - Supplement | Electric Only      |
| 460 | Corporate Taxes | 456540 | Ot Elec Rev-Off-Sys Losses      | Electric Only      |
| 480 | Auditing        | 100000 | Projects Dummy Account          | Direct Bill        |
| 480 | Auditing        | 408141 | Prov-Foab Taxes-Electric        | Electric Only      |
| 480 | Auditing        | 408511 | Prov-Fed Unemp Compens Tax-El   | Electric Only      |
| 480 | Auditing        | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only      |
| 480 | Auditing        | 920701 | Mgmt & Admin-Sal-Other Gen Off  | General Allocation |
| 480 | Auditing        | 921702 | Mgmt & Admin - Expenses         | General Allocation |

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|-----|---------------------------|--------|---------------------------------|--|
| 480 | Auditing                  | 921711 | Conv & Seminar-Fras             | General Allocation   |
| 480 | Auditing                  | 921730 | Internal Control Dev - Other    | General Allocation   |
| 480 | Auditing                  | 923045 | Outside Services                | General Allocation Except When A Direct Charge Can Be Identified |
| 480 | Auditing                  | 930230 | Conflict Resolution Hotline     | General Allocation   |
| 500 | Customer Service          | 408141 | Prov-Foab Taxes-Electric        | Electric Only  |
| 500 | Customer Service          | 408511 | Prov-Fed Unemp Compens Tax-El   | Electric Only  |
| 500 | Customer Service          | 408512 | Prov-St Unemp Compens Tax-El    | Electric Only  |
| 500 | Customer Service          | 426400 | Civic, Political & Related Act  | Customer Billing   |
| 500 | Customer Service          | 426413 | Civic Activities                | Customer Billing   |
| 500 | Customer Service          | 426532 | ELIP Expenses                   | Customer Billing   |
| 500 | Customer Service          | 451031 | Reconnect Charges - Arkansas    | Electric Only  |
| 500 | Customer Service          | 451032 | Reconnect Charges - Kansas      | Electric Only  |
| 500 | Customer Service          | 451033 | Reconnect Charges - Missouri    | Electric Only  |
| 500 | Customer Service          | 451034 | Reconnect Charges - Oklahoma    | Electric Only  |
| 500 | Customer Service          | 901001 | Customer Service Mgmt & Admin   | Customer Billing   |
| 500 | Customer Service          | 901042 | Outside Printing-Customer Serv  | Direct Bill  |
| 500 | Customer Service          | 903022 | Cust Serv Accounting - Elect    | Customer Billing   |
| 500 | Customer Service          | 905999 | Experimental Low Income Program | Electric Only  |
| 500 | Customer Service          | 908043 | Customer Assistance-Cust Serv   | Direct Bill  |
| 500 | Customer Service          | 908046 | Micro Software-Mjr Accts        | Direct Bill  |
| 505 | Billing and Meter Reading | 408141 | Prov-Foab Taxes-Electric        | Electric Only  |
| 505 | Billing and Meter Reading | 408142 | Prov-Foab Taxes-Water           | Electric Only  |
| 505 | Billing and Meter Reading | 408511 | Prov-Fed Unemp Compens Tax-El   | Electric Only  |

|     |                           |        |                                |                    |
|-----|---------------------------|--------|--------------------------------|--------------------|
| 505 | Billing and Meter Reading | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 505 | Billing and Meter Reading | 408521 | Prov-Fed Unemp Compens Tax-Wat | Electric Only      |
| 505 | Billing and Meter Reading | 408522 | Prov-St Unemp Compens Tax-Wat  | Electric Only      |
| 505 | Billing and Meter Reading | 680025 | Mgmt & Admin - Water           | Electric Only      |
| 505 | Billing and Meter Reading | 681031 | Read Meters - Water            | Electric Only      |
| 505 | Billing and Meter Reading | 682034 | Billing Of Metered Accts-Water | Electric Only      |
| 505 | Billing and Meter Reading | 901201 | Mgmt & Administrative - Accoun | Customer Billing   |
| 505 | Billing and Meter Reading | 902000 | Read Meters - Gas              | Gas Only           |
| 505 | Billing and Meter Reading | 902007 | Read Meters - Electric         | Electric Only      |
| 505 | Billing and Meter Reading | 903013 | Power Billing                  | Electric Only      |
| 505 | Billing and Meter Reading | 903046 | Micro Software-Rev Acct        | Customer Billing   |
| 505 | Billing and Meter Reading | 903110 | Billing Of Metered Accts-Elec  | Customer Billing   |
| 505 | Billing and Meter Reading | 921225 | Safety Expenses-Accounting     | Electric Only      |
| 505 | Billing and Meter Reading | 935099 | Computer Mtce-Customer Watch   | Customer Billing   |
| 508 | Economic Development      | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 508 | Economic Development      | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 508 | Economic Development      | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 508 | Economic Development      | 426413 | Civic Activities               | Electric Only      |
| 508 | Economic Development      | 909116 | E.D. Advertising               | Electric Only      |
| 508 | Economic Development      | 912011 | Conferences                    | Electric Only      |
| 508 | Economic Development      | 912113 | Ed Admin-Labor Veh & Other     | General Allocation |
| 508 | Economic Development      | 930219 | E.D. Association Dues          | Electric Only      |
| 508 | Economic Development      | 930248 | Chamber Of Commerce Dues       | Electric Only      |

|     |                            |        |                                |                    |
|-----|----------------------------|--------|--------------------------------|--------------------|
| 510 | Ind & Comm Energy Services | 184620 | Const Clearing Line Oper       | Electric Only      |
| 510 | Ind & Comm Energy Services | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 510 | Ind & Comm Energy Services | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 510 | Ind & Comm Energy Services | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 510 | Ind & Comm Energy Services | 426400 | Civic, Political & Related Act | Electric Only      |
| 510 | Ind & Comm Energy Services | 426413 | Civic Activities               | Electric Only      |
| 510 | Ind & Comm Energy Services | 908011 | Out-Of-Area Convention/Seminar | Electric Only      |
| 510 | Ind & Comm Energy Services | 908046 | Micro Software-Mjr Accts       | Electric Only      |
| 510 | Ind & Comm Energy Services | 908101 | Customer Assistance-Exec       | Electric Only      |
| 510 | Ind & Comm Energy Services | 908104 | Wholesale Customer Assistance  | Electric Only      |
| 510 | Ind & Comm Energy Services | 908106 | Retail Commercial Cust Assist  | Electric Only      |
| 510 | Ind & Comm Energy Services | 908107 | Retail Residential Cust Assist | Electric Only      |
| 510 | Ind & Comm Energy Services | 912025 | New Business-Cust Serv         | Electric Only      |
| 520 | Communications             | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 520 | Communications             | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 520 | Communications             | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 520 | Communications             | 909212 | Peak Alert Announcement        | Electric Only      |
| 520 | Communications             | 909231 | Info & Instruct Ad - Radio     | Electric Only      |
| 520 | Communications             | 909232 | Info & Instruct Ad - Tv        | Electric Only      |
| 520 | Communications             | 909233 | Info & Instruct Ad - Newsppr   | Electric Only      |
| 520 | Communications             | 909235 | Info & Instruct Ad-Schl Pub    | Electric Only      |
| 520 | Communications             | 909236 | Info & Instruct Ad - Other     | Electric Only      |
| 520 | Communications             | 920701 | Mgmt & Admin-Sal-Other Gen Off | General Allocation |

|     |                      |        |                               |                    |
|-----|----------------------|--------|-------------------------------|--------------------|
| 520 | Communications       | 921702 | Mgmt & Admin - Expenses       | General Allocation |
| 520 | Communications       | 921712 | Education Expense             | Electric Only      |
| 520 | Communications       | 921717 | Employee Clothing             | General Allocation |
| 520 | Communications       | 921746 | Micro Software-Corp           | Electric Only      |
| 520 | Communications       | 926216 | Employee Information          | General Allocation |
| 520 | Communications       | 930141 | Institutional Ad - Radio      | Electric Only      |
| 520 | Communications       | 930142 | Institutional Ad - Tv         | Electric Only      |
| 520 | Communications       | 930143 | Institutional Ad - Newspaper  | Electric Only      |
| 520 | Communications       | 930144 | Institutional Ad - Other      | Electric Only      |
| 530 | Credit & Collections | 144100 | Bad Debt Reserve - Electric   | Electric Only      |
| 530 | Credit & Collections | 408141 | Prov-Foab Taxes-Electric      | Electric Only      |
| 530 | Credit & Collections | 408511 | Prov-Fed Unemp Compens Tax-El | Electric Only      |
| 530 | Credit & Collections | 408512 | Prov-St Unemp Compens Tax-El  | Electric Only      |
| 530 | Credit & Collections | 586029 | Disconnects & Reconnects      | Electric Only      |
| 530 | Credit & Collections | 588025 | Safety Equipment              | Customer Billing   |
| 530 | Credit & Collections | 682037 | Collection Activities - Water | Electric Only      |
| 530 | Credit & Collections | 683036 | Uncollectible Accounts-Water  | Electric Only      |
| 530 | Credit & Collections | 901025 | Safety Exp-Customer Service   | Customer Billing   |
| 530 | Credit & Collections | 903016 | Collection Activities - Elec  | Customer Billing   |
| 530 | Credit & Collections | 903028 | Credit & Collections          | Customer Billing   |
| 530 | Credit & Collections | 904037 | Uncollectible Accts-Electric  | Electric Only      |
| 530 | Credit & Collections | 905031 | General Office Exp-Cust Acct  | Customer Billing   |
| 530 | Credit & Collections | 907101 | Customer Service Supervision  | Customer Billing   |

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|-----|-------------------------------------|--------|-------------------------------|------------------|
| 530 | Credit & Collections                | 908043 | Customer Assistance-Cust Serv | Customer Billing |
| 536 | Construction Design-West Joplin/WC  | 100000 | Projects Dummy Account        | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 184620 | Const Clearing Line Oper      | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 408141 | Prov-Foab Taxes-Electric      | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 408511 | Prov-Fed Unemp Compens Tax-El | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 408512 | Prov-St Unemp Compens Tax-El  | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 903022 | Cust Serv Accounting - Elect  | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 908043 | Customer Assistance-Cust Serv | Electric Only    |
| 536 | Construction Design-West Joplin/WC  | 912025 | New Business-Cust Serv        | Electric Only    |
| 537 | Community Relations-West            | 408141 | Prov-Foab Taxes-Electric      | Electric Only    |
| 537 | Community Relations-West            | 408511 | Prov-Fed Unemp Compens Tax-El | Electric Only    |
| 537 | Community Relations-West            | 408512 | Prov-St Unemp Compens Tax-El  | Electric Only    |
| 537 | Community Relations-West            | 426114 | Donations                     | Customer Billing |
| 537 | Community Relations-West            | 426413 | Civic Activities              | Electric Only    |
| 537 | Community Relations-West            | 901001 | Customer Service Mgmt & Admin | Electric Only    |
| 537 | Community Relations-West            | 907101 | Customer Service Supervision  | Electric Only    |
| 537 | Community Relations-West            | 908043 | Customer Assistance-Cust Serv | Electric Only    |
| 537 | Community Relations-West            | 912002 | Municipal Activities          | Customer Billing |
| 537 | Community Relations-West            | 912025 | New Business-Cust Serv        | Electric Only    |
| 537 | Community Relations-West            | 930104 | Franchise Elections           | Electric Only    |
| 537 | Community Relations-West            | 930106 | Local Advertising             | Electric Only    |
| 537 | Community Relations-West            | 930248 | Chamber Of Commerce Dues      | Electric Only    |
| 538 | Customer Service Field Offices-West | 408141 | Prov-Foab Taxes-Electric      | Electric Only    |

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| 538 | Customer Service Field Offices-West | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only    |
| 538 | Customer Service Field Offices-West | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only    |
| 538 | Customer Service Field Offices-West | 426413 | Civic Activities               | Customer Billing |
| 538 | Customer Service Field Offices-West | 587040 | Appliance Service - Expense    | Electric Only    |
| 538 | Customer Service Field Offices-West | 903022 | Cust Serv Accounting - Elect   | Customer Billing |
| 538 | Customer Service Field Offices-West | 903028 | Credit & Collections           | Customer Billing |
| 538 | Customer Service Field Offices-West | 903146 | Collectors' Fees               | Customer Billing |
| 538 | Customer Service Field Offices-West | 905023 | Building Operations-Cust Accts | Customer Billing |
| 538 | Customer Service Field Offices-West | 905031 | General Office Exp-Cust Acct   | Electric Only    |
| 538 | Customer Service Field Offices-West | 907101 | Customer Service Supervision   | Customer Billing |
| 538 | Customer Service Field Offices-West | 908043 | Customer Assistance-Cust Serv  | Customer Billing |
| 538 | Customer Service Field Offices-West | 935026 | Building Maintenance           | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 100000 | Projects Dummy Account         | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 184620 | Const Clearing Line Oper       | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 184915 | Small Tools                    | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 408141 | Prov-Foab Taxes-Electric       | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 426413 | Civic Activities               | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 587038 | Customer Facilities Expense    | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 588025 | Safety Equipment               | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 901001 | Customer Service Mgmt & Admin  | Electric Only    |
| 539 | Construction Design-West Neo/Bax    | 901011 | Conv & Seminar-Cust Accts Dist | Electric Only    |



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| 539 | Construction Design-West<br>Neo/Bax | 901025 | Safety Exp-Customer Service        | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 903022 | Cust Serv Accounting - Elect       | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 905023 | Building Operations-Cust Accts     | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 907101 | Customer Service Supervision       | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 908043 | Customer Assistance-Cust Serv      | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 912002 | Municipal Activities               | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 912025 | New Business-Cust Serv             | Electric Only |
| 539 | Construction Design-West<br>Neo/Bax | 923045 | Outside Services                   | Electric Only |
| 540 | Community Relations-East            | 100000 | Projects Dummy Account             | Electric Only |
| 540 | Community Relations-East            | 184620 | Const Clearing Line Oper           | Electric Only |
| 540 | Community Relations-East            | 408141 | Prov-Foab Taxes-Electric           | Electric Only |
| 540 | Community Relations-East            | 408142 | Prov-Foab Taxes-Water              | Electric Only |
| 540 | Community Relations-East            | 408511 | Prov-Fed Unemp Compens Tax-El      | Electric Only |
| 540 | Community Relations-East            | 408512 | Prov-St Unemp Compens Tax-El       | Electric Only |
| 540 | Community Relations-East            | 408521 | Prov-Fed Unemp Compens Tax-<br>Wat | Electric Only |
| 540 | Community Relations-East            | 408522 | Prov-St Unemp Compens Tax-<br>Wat  | Electric Only |
| 540 | Community Relations-East            | 426114 | Donations                          | Electric Only |
| 540 | Community Relations-East            | 426413 | Civic Activities                   | Electric Only |
| 540 | Community Relations-East            | 682034 | Billing of Metered Accts - Water   | Electric Only |
| 540 | Community Relations-East            | 905023 | Building Operations - Cust Accts   | Electric Only |
| 540 | Community Relations-East            | 907101 | Customer Service Supervision       | Electric Only |
| 540 | Community Relations-East            | 908043 | Customer Assistance-Cust Serv      | Electric Only |
| 540 | Community Relations-East            | 921750 | Mgmt & Admin - Exp Land<br>Rights  | Electric Only |

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|-----|--|--------|------------------------------------|------------------|
| 540 | Community Relations-East               | 930104 | Franchise Elections                | Electric Only    |
| 540 | Community Relations-East               | 930106 | Local Advertising                  | Electric Only    |
| 540 | Community Relations-East               | 930248 | Chamber Of Commerce Dues           | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 408141 | Prov-Foab Taxes-Electric           | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 408142 | Prov-Foab Taxes-Water              | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 408511 | Prov-Fed Unemp Compens Tax-El      | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 408512 | Prov-St Unemp Compens Tax-El       | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 408521 | Prov-Fed Unemp Compens Tax-<br>Wat | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 408522 | Prov-St Unemp Compens Tax-<br>Wat  | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 426114 | Donations                          | Customer Billing |
| 542 | Customer Service Field<br>Offices-East | 682049 | Cust Service Accounting-Water      | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 685002 | Water Supervision                  | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 903022 | Cust Serv Accounting - Elect       | Customer Billing |
| 542 | Customer Service Field<br>Offices-East | 903146 | Collectors' Fees                   | Customer Billing |
| 542 | Customer Service Field<br>Offices-East | 905023 | Building Operations-Cust Accts     | Customer Billing |
| 542 | Customer Service Field<br>Offices-East | 905031 | General Office Exp-Cust Acct       | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 907101 | Customer Service Supervision       | Customer Billing |
| 542 | Customer Service Field<br>Offices-East | 908043 | Customer Assistance-Cust Serv      | Customer Billing |
| 542 | Customer Service Field<br>Offices-East | 912025 | New Business-Cust Serv             | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 930106 | Local Advertising                  | Electric Only    |
| 542 | Customer Service Field<br>Offices-East | 935099 | Computer Mtce-Customer Watch       | Electric Only    |
| 544 | Call Center Secondary                  | 408141 | Prov-Foab Taxes-Electric           | Electric Only    |
| 544 | Call Center Secondary                  | 408511 | Prov-Fed Unemp Compens Tax-El      | Electric Only    |

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|-----|----------------------------|--------|--------------------------------|------------------|
| 544 | Call Center Secondary      | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only    |
| 544 | Call Center Secondary      | 426114 | Donations                      | Electric Only    |
| 544 | Call Center Secondary      | 682049 | Cust Service Accounting-Water  | Electric Only    |
| 544 | Call Center Secondary      | 903022 | Cust Serv Accounting - Elect   | Customer Billing |
| 544 | Call Center Secondary      | 903023 | Remittance Processing          | Customer Billing |
| 544 | Call Center Secondary      | 905023 | Building Operations-Cust Accts | Customer Billing |
| 544 | Call Center Secondary      | 905031 | General Office Exp-Cust Acct   | Customer Billing |
| 544 | Call Center Secondary      | 905042 | Outages                        | Customer Billing |
| 544 | Call Center Secondary      | 907101 | Customer Service Supervision   | Customer Billing |
| 544 | Call Center Secondary      | 908043 | Customer Assistance-Cust Serv  | Customer Billing |
| 544 | Call Center Secondary      | 935099 | Computer Mtce-Customer Watch   | Customer Billing |
| 548 | Commercial Operations-East | 100000 | Projects Dummy Account         | Electric Only    |
| 548 | Commercial Operations-East | 135280 | Other Working Fnd-Emp Cash Adv | Electric Only    |
| 548 | Commercial Operations-East | 184620 | Const Clearing Line Oper       | Electric Only    |
| 548 | Commercial Operations-East | 408141 | Prov-Foab Taxes-Electric       | Electric Only    |
| 548 | Commercial Operations-East | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only    |
| 548 | Commercial Operations-East | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only    |
| 548 | Commercial Operations-East | 426113 | Donations - Scholarships       | Electric Only    |
| 548 | Commercial Operations-East | 426114 | Donations                      | Electric Only    |
| 548 | Commercial Operations-East | 426413 | Civic Activities               | Electric Only    |
| 548 | Commercial Operations-East | 580001 | Supervision Distribution Oper  | Electric Only    |
| 548 | Commercial Operations-East | 587038 | Customer Facilities Expense    | Electric Only    |
| 548 | Commercial Operations-East | 590001 | Supervision Distribution Maint | Electric Only    |

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|-----|----------------------------|--------|--------------------------------|---------------|
| 548 | Commercial Operations-East | 901001 | Customer Service Mgmt & Admin  | Electric Only |
| 548 | Commercial Operations-East | 901011 | Conv & Seminar-Cust Accts Dist | Electric Only |
| 548 | Commercial Operations-East | 930248 | Chamber Of Commerce Dues       | Electric Only |
| 549 | Consruction Design-East    | 100000 | Projects Dummy Account         | Electric Only |
| 549 | Consruction Design-East    | 184620 | Const Clearing Line Oper       | Electric Only |
| 549 | Consruction Design-East    | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 549 | Consruction Design-East    | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 549 | Consruction Design-East    | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 549 | Consruction Design-East    | 426400 | Civic, Political & Related Act | Electric Only |
| 549 | Consruction Design-East    | 426413 | Civic Activities               | Electric Only |
| 549 | Consruction Design-East    | 587038 | Customer Facilities Expense    | Electric Only |
| 549 | Consruction Design-East    | 588023 | Building Operations - Expenses | Electric Only |
| 549 | Consruction Design-East    | 901001 | Customer Service Mgmt & Admin  | Electric Only |
| 549 | Consruction Design-East    | 901011 | Conv & Seminar-Cust Accts Dist | Electric Only |
| 549 | Consruction Design-East    | 901025 | Safety Exp-Customer Service    | Electric Only |
| 549 | Consruction Design-East    | 905023 | Building Operations-Cust Accts | Electric Only |
| 549 | Consruction Design-East    | 907101 | Cust Service Supervision       | Electric Only |
| 549 | Consruction Design-East    | 908043 | Customer Assistance-Cust Serv  | Electric Only |
| 549 | Consruction Design-East    | 912002 | Municipal Activities           | Electric Only |
| 549 | Consruction Design-East    | 912025 | New Business-Cust Serv         | Electric Only |
| 550 | Call Center                | 408141 | Prov-Foab Taxes-Electric       | Electric Only |
| 550 | Call Center                | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 550 | Call Center                | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |

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|-----|----------------------------|--------|--------------------------------|--------------------|
| 550 | Call Center                | 901001 | Customer Service Mgmt & Admin  | Customer Billing   |
| 550 | Call Center                | 903022 | Cust Serv Accounting - Elect   | Customer Billing   |
| 550 | Call Center                | 905042 | Outages                        | Customer Billing   |
| 560 | Commercial Operations-West | 100000 | Projects Dummy Account         | Electric Only      |
| 560 | Commercial Operations-West | 184620 | Const Clearing Line Oper       | Electric Only      |
| 560 | Commercial Operations-West | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 560 | Commercial Operations-West | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 560 | Commercial Operations-West | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 560 | Commercial Operations-West | 426400 | Civic, Political & Related Act | Electric Only      |
| 560 | Commercial Operations-West | 580001 | Supervision Distribution Oper  | Electric Only      |
| 560 | Commercial Operations-West | 583019 | Oh Distribution Line Oper      | Electric Only      |
| 560 | Commercial Operations-West | 590001 | Supervision Distribution Maint | Electric Only      |
| 560 | Commercial Operations-West | 901001 | Customer Service Mgmt & Admin  | Electric Only      |
| 560 | Commercial Operations-West | 907101 | Customer Service Supervision   | Electric Only      |
| 560 | Commercial Operations-West | 908043 | Customer Assistance-Cust Serv  | Electric Only      |
| 560 | Commercial Operations-West | 911001 | Conv & Seminar-Mjr Accts       | Electric Only      |
| 570 | Governmental Affairs       | 426407 | Governmental Activities        | General Allocation |
| 570 | Governmental Affairs       | 426439 | Governmental Activities - Corp | General Allocation |
| 570 | Governmental Affairs       | 426440 | Gov't Activitie-Other Expense  | General Allocation |
| 570 | Governmental Affairs       | 426441 | PAC Administration             | General Allocation |
| 570 | Governmental Affairs       | 426444 | Missouri Energy Devlpmt Assoc  | General Allocation |
| 570 | Governmental Affairs       | 426446 | Gov't Activities Contract Serv | General Allocation |
| 630 | Information Services       | 100000 | Projects Dummy Account         | Electric Only      |

|     |                      |        |                                |  |
|-----|----------------------|--------|--------------------------------|--|
| 630 | Information Services | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |
| 630 | Information Services | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 630 | Information Services | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 630 | Information Services | 549222 | Misc Other Power Expense       | Electric Only  |
| 630 | Information Services | 566459 | Reliability Compliance         | Electric Only  |
| 630 | Information Services | 920449 | Mgmt & Admini - Salaries-Info  | Tech Support/Customer Billing/General Allocation           |
| 630 | Information Services | 920450 | Personnel - Salary - Info Serv | Tech Support/Customer Billing/General Allocation           |
| 630 | Information Services | 921402 | Return Postage                 | Tech Support   |
| 630 | Information Services | 921403 | Offsite Expenses               | Tech Support   |
| 630 | Information Services | 921411 | Conv & Seminar-Computer Serv   | Tech Support   |
| 630 | Information Services | 921449 | Mgmt & Admin Exp - Info Serv   | Tech Support   |
| 630 | Information Services | 921470 | Hardware Maintenance           | Tech Support   |
| 630 | Information Services | 921471 | Software Purchases             | Tech Support   |
| 630 | Information Services | 921473 | Data Processing Supplies       | Tech Support   |
| 630 | Information Services | 921474 | Software Maintenance           | Tech Support   |
| 630 | Information Services | 921475 | Telecommunications             | Tech Support   |
| 630 | Information Services | 921484 | Manuals                        | Tech Support   |
| 630 | Information Services | 921700 | Pc Supplies Charged-Oth Areas  | Tech Support   |
| 630 | Information Services | 923045 | Outside Services               | Tech Support Except When A Direct Charge Can Be Identified |
| 630 | Information Services | 935289 | Supplies-Info Serv             | Tech Support   |
| 640 | Land and Land Rights | 100000 | Projects Dummy Account         | Electric Only  |
| 640 | Land and Land Rights | 184620 | Const Clearing Line Oper       | Electric Only  |
| 640 | Land and Land Rights | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |

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|-----|-----------------------------|--------|--------------------------------|---------------|
| 640 | Land and Land Rights        | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only |
| 640 | Land and Land Rights        | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only |
| 640 | Land and Land Rights        | 421031 | Misc nonoperating income       | Electric Only |
| 640 | Land and Land Rights        | 588120 | Misc Dist - Right Away         | Electric Only |
| 640 | Land and Land Rights        | 588130 | Misc Dist. - Joint Use         | Electric Only |
| 640 | Land and Land Rights        | 920750 | Mgmt & Admin - Land Rights     | Electric Only |
| 640 | Land and Land Rights        | 921750 | Mgmt & Admin - Exp Land Rights | Electric Only |
| 640 | Land and Land Rights        | 923045 | Outside Services               | Electric Only |
| 641 | Electric and Water Revenues | 440010 | Residential Sales-Ark          | Electric Only |
| 641 | Electric and Water Revenues | 440020 | Residential Sales-Ks           | Electric Only |
| 641 | Electric and Water Revenues | 440030 | Residential Sales-Mo           | Electric Only |
| 641 | Electric and Water Revenues | 440040 | Residential Sales-Okla         | Electric Only |
| 641 | Electric and Water Revenues | 442110 | Commercial Sales-Ark           | Electric Only |
| 641 | Electric and Water Revenues | 442120 | Commercial Sales-Ks            | Electric Only |
| 641 | Electric and Water Revenues | 442130 | Commercial Sales-Mo            | Electric Only |
| 641 | Electric and Water Revenues | 442140 | Commercial Sales-Okla          | Electric Only |
| 641 | Electric and Water Revenues | 442213 | Industrial Sales - Praxair-Mo  | Electric Only |
| 641 | Electric and Water Revenues | 442330 | Oil Pipeline Pumping - Mo      | Electric Only |
| 641 | Electric and Water Revenues | 442340 | Oil Pipeline Pumping - Ok      | Electric Only |
| 641 | Electric and Water Revenues | 442510 | Ot Indust Or Power Sales-Ark   | Electric Only |
| 641 | Electric and Water Revenues | 442520 | Ot Indust Or Power Sales-Kan   | Electric Only |
| 641 | Electric and Water Revenues | 442530 | Ot Indust Or Power Sales-Mo    | Electric Only |
| 641 | Electric and Water Revenues | 442540 | Ot Indust Or Power Sales-Okla  | Electric Only |

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|-----|-----------------------------|--------|--------------------------------|---------------|
| 641 | Electric and Water Revenues | 444010 | Public Street & Hwy Light-Ar   | Electric Only |
| 641 | Electric and Water Revenues | 444020 | Public Street & Hwy Light-Ks   | Electric Only |
| 641 | Electric and Water Revenues | 444030 | Public Street & Hwy Light-Mo   | Electric Only |
| 641 | Electric and Water Revenues | 444040 | Public Street & Hwy Light-Ok   | Electric Only |
| 641 | Electric and Water Revenues | 445010 | Ot Sales To Pub Authorities-Ar | Electric Only |
| 641 | Electric and Water Revenues | 445020 | Ot Sales To Pub Authorities-Ks | Electric Only |
| 641 | Electric and Water Revenues | 445030 | Ot Sales To Pub Authorities-Mo | Electric Only |
| 641 | Electric and Water Revenues | 445040 | Ot Sales To Pub Authorities-Ok | Electric Only |
| 641 | Electric and Water Revenues | 447113 | Gen Ark Off-Sys Sale-Resale    | Electric Only |
| 641 | Electric and Water Revenues | 447114 | Trans Ark Off-Sys Sale-Resale  | Electric Only |
| 641 | Electric and Water Revenues | 447115 | Losses Ark Off-Sys Sale-Resale | Electric Only |
| 641 | Electric and Water Revenues | 447124 | Gen Ks Off-System Sale-Resale  | Electric Only |
| 641 | Electric and Water Revenues | 447125 | Trans Ks Off-Sys Sale-Resale   | Electric Only |
| 641 | Electric and Water Revenues | 447126 | Losses Ks Off-Sys Sale-Resale  | Electric Only |
| 641 | Electric and Water Revenues | 447133 | Gen Mo Off-Sys Sale-Resale     | Electric Only |
| 641 | Electric and Water Revenues | 447134 | Trans Mo Off-Sys Sales-Resale  | Electric Only |
| 641 | Electric and Water Revenues | 447135 | Losses Mo Off-Sys Sales-Resale | Electric Only |
| 641 | Electric and Water Revenues | 447143 | Gen Ok Off-Sys Sales-Resale    | Electric Only |
| 641 | Electric and Water Revenues | 447144 | Trans Ok Off-Sys Sales-Resale  | Electric Only |
| 641 | Electric and Water Revenues | 447145 | Losses Ok Off-Sys Sales-Resale | Electric Only |
| 641 | Electric and Water Revenues | 447221 | Chetopa Ks On-Sys Municipalit  | Electric Only |
| 641 | Electric and Water Revenues | 447231 | Monett Mo On-Sys Municipalit   | Electric Only |
| 641 | Electric and Water Revenues | 447232 | Mt Vernon On-Sys Municipalit   | Electric Only |



|     |                             |        |                                   |                    |
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| 641 | Electric and Water Revenues | 447233 | Lockwood On-Sys Municipalities    | Electric Only      |
| 641 | Electric and Water Revenues | 447321 | Sekan Ks On-Sys R E C             | Electric Only      |
| 641 | Electric and Water Revenues | 447322 | Twin Valley Ks On-Sys R E C       | Electric Only      |
| 641 | Electric and Water Revenues | 447540 | Oklahoma G R D A Off-System       | Electric Only      |
| 641 | Electric and Water Revenues | 448030 | Interdepartmental Sales - Mo      | Electric Only      |
| 641 | Electric and Water Revenues | 450020 | Forfeited Discounts - Ks          | Electric Only      |
| 641 | Electric and Water Revenues | 450030 | Forfeited Discounts - Mo          | Electric Only      |
| 641 | Electric and Water Revenues | 450040 | Forfeited Discounts - Okla        | Electric Only      |
| 641 | Electric and Water Revenues | 456052 | Ot Elec Rev-Off-Sys Transmissi    | Electric Only      |
| 641 | Electric and Water Revenues | 456531 | Scheduling, Sys Control & Disp    | Electric Only      |
| 641 | Electric and Water Revenues | 456532 | Reactive Supply & Voltage Cont    | Electric Only      |
| 641 | Electric and Water Revenues | 456540 | Ot Elec Rev-Off-Sys Losses        | Electric Only      |
| 641 | Electric and Water Revenues | 460200 | Unmeter Sls-Gen Cust-Com<br>Water | Electric Only      |
| 641 | Electric and Water Revenues | 461100 | Metered Sls To Gen Cust-Res Wa    | Electric Only      |
| 641 | Electric and Water Revenues | 461200 | Metered Sls To Gen Cust-Com<br>Wa | Electric Only      |
| 641 | Electric and Water Revenues | 461300 | Metered Sls To Gen Cust-Ind Wa    | Electric Only      |
| 641 | Electric and Water Revenues | 464000 | Other Sls To Pub Auth-Muni Wa     | Electric Only      |
| 641 | Electric and Water Revenues | 467000 | Interdepartmental Sales Water     | Electric Only      |
| 650 | Purchasing and Services     | 100000 | Projects Dummy Account            | Direct Bill        |
| 650 | Purchasing and Services     | 163316 | Stores Control                    | Electric Only      |
| 650 | Purchasing and Services     | 184331 | Mgmt & Admin - Transp             | General Allocation |
| 650 | Purchasing and Services     | 408141 | Prov-Foab Taxes-Electric          | Electric Only      |
| 650 | Purchasing and Services     | 408511 | Prov-Fed Unemp Compens Tax-El     | Electric Only      |

|     |                         |        |                                |                    |
|-----|-------------------------|--------|--------------------------------|--------------------|
| 650 | Purchasing and Services | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 650 | Purchasing and Services | 920601 | Mgmt & Admin-General Services  | Purchasing         |
| 650 | Purchasing and Services | 920615 | Purchasing Activities-Gen Serv | Purchasing         |
| 650 | Purchasing and Services | 921602 | Mgmt & Admin-Exp               | Purchasing         |
| 650 | Purchasing and Services | 931281 | Building Rental                | Purchasing         |
| 654 | Stores                  | 143111 | A/R Returnable Cable Reels     | Electric Only      |
| 654 | Stores                  | 163001 | Mgmnt & Admin - Stores         | General Allocation |
| 654 | Stores                  | 163100 | Stores Expense - T & D         | Electric Only      |
| 654 | Stores                  | 163327 | Stores Activities Regular Time | Electric Only      |
| 654 | Stores                  | 163330 | Stores Overtime Hours          | Electric Only      |
| 654 | Stores                  | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 654 | Stores                  | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 654 | Stores                  | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 656 | Building Services       | 100000 | Projects Dummy Account         | Electric Only      |
| 656 | Building Services       | 184242 | Pbx Switchboard                | General Allocation |
| 656 | Building Services       | 184243 | Telephone Exp-Bld Serv         | General Allocation |
| 656 | Building Services       | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 656 | Building Services       | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 656 | Building Services       | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 656 | Building Services       | 556201 | Janitorial Exp-System Ops      | Electric Only      |
| 656 | Building Services       | 556205 | Utilities - System Operations  | Electric Only      |
| 656 | Building Services       | 569203 | General Maint-System Ops       | Electric Only      |
| 656 | Building Services       | 588101 | Janitorial Exp - Meter Shop    | Electric Only      |

|     |                   |        |                                |                                      |
|-----|-------------------|--------|--------------------------------|--------------------------------------|
| 656 | Building Services | 588105 | Utilities - Meter Shop         | Electric Only                        |
| 656 | Building Services | 588301 | Janitorial Serv-Rental Office  | Electric Only                        |
| 656 | Building Services | 588305 | Utilities - Rental Office      | Electric Only                        |
| 656 | Building Services | 588401 | Janitorial Exp - Garage        | General Allocation for Non-Regulated |
| 656 | Building Services | 588405 | Utilities - Garage             | General Allocation for Non-Regulated |
| 656 | Building Services | 588501 | Janitorial Exp - 4Th & Rr      | Electric Only                        |
| 656 | Building Services | 588505 | Utilities - 4Th & Rr           | Electric Only                        |
| 656 | Building Services | 591103 | General Maint. - Meter Shop    | Electric Only                        |
| 656 | Building Services | 591403 | General Maint. - Garage        | General Allocation for Non-Regulated |
| 656 | Building Services | 591503 | General Maint. - 4Th & Rr      | Electric Only                        |
| 656 | Building Services | 920601 | Mgmt & Admin-General Services  | General Allocation                   |
| 656 | Building Services | 920623 | Janitorial Serv-Labor-Gen Serv | Electric Only                        |
| 656 | Building Services | 920666 | Receive & Deliver Company Mail | General Allocation                   |
| 656 | Building Services | 920669 | General Service Activities     | General Allocation                   |
| 656 | Building Services | 921602 | Mgmt & Admin-Exp               | General Allocation                   |
| 656 | Building Services | 921603 | General Office Matrls & Sup    | General Allocation                   |
| 656 | Building Services | 921611 | Conventions & Seminars         | Direct Bill                          |
| 656 | Building Services | 921625 | Safety                         | General Allocation                   |
| 656 | Building Services | 921639 | Janitorial Service - Expenses  | Electric Only                        |
| 656 | Building Services | 921648 | Utilities                      | General Allocation                   |
| 656 | Building Services | 921654 | Printing Expenses              | General Allocation                   |
| 656 | Building Services | 921667 | Rec & Del Company Mail - Exp   | General Allocation                   |
| 656 | Building Services | 921775 | General Services Supplies      | General Allocation                   |

|     |                       |        |                                |  |
|-----|-----------------------|--------|--------------------------------|--|
| 656 | Building Services     | 921776 | Microcomputer Supplies         | General Allocation   |
| 656 | Building Services     | 931026 | Equipment Rental-Bld Serv      | General Allocation   |
| 656 | Building Services     | 935024 | Building & Grounds Maintenance | General Allocation   |
| 656 | Building Services     | 935346 | Furniture Maintenance          | General Allocation   |
| 656 | Building Services     | 935347 | Telephone System Maintenance   | General Allocation   |
| 656 | Building Services     | 935389 | Office Equipment Maintenance   | General Allocation   |
| 660 | Planning & Regulatory | 100000 | Projects Dummy Account         | Electric Only  |
| 660 | Planning & Regulatory | 182318 | Cust Programs Collaborative    | Electric Only  |
| 660 | Planning & Regulatory | 186813 | Elec Rate Case Exp - MO        | Electric Only  |
| 660 | Planning & Regulatory | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |
| 660 | Planning & Regulatory | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 660 | Planning & Regulatory | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 660 | Planning & Regulatory | 920701 | Mgmt & Admin-Sal-Other Gen Off | General Allocation   |
| 660 | Planning & Regulatory | 920720 | Fuel & Purc Power Forecasting  | Electric Only  |
| 660 | Planning & Regulatory | 920721 | Load Research                  | Electric Only  |
| 660 | Planning & Regulatory | 921702 | Mgmt & Admin - Expenses        | General Allocation   |
| 660 | Planning & Regulatory | 921711 | Conv & Seminar-Fras            | General Allocation   |
| 660 | Planning & Regulatory | 921721 | Load Research Expenses         | Electric Only  |
| 660 | Planning & Regulatory | 921722 | Financial Projection Exp       | Electric Only  |
| 660 | Planning & Regulatory | 921723 | Forecasting - Other Expenses   | General Allocation   |
| 660 | Planning & Regulatory | 923045 | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 660 | Planning & Regulatory | 928000 | Regulatory Commission Exp-Corp | Electric Only  |
| 667 | Statistics            | 21911  | Shares Avg Cur Month-Treas     | Electric Only  |

|     |                 |        |                                |  |
|-----|-----------------|--------|--------------------------------|--|
| 667 | Statistics      | 21913  | Shares:Avg 12-Mth End-Act Only | Electric Only  |
| 667 | Statistics      | 21915  | Shares:Actual Outstd-Act Only  | Electric Only  |
| 667 | Statistics      | 21916  | Shares:Year-To-Date-Treas      | Electric Only  |
| 667 | Statistics      | 21917  | Fuel - System                  | Electric Only  |
| 667 | Statistics      | 21919  | Fuel - Non-System              | Electric Only  |
| 667 | Statistics      | 21921  | Purchased Power - System       | Electric Only  |
| 667 | Statistics      | 21923  | Purchased Power - Non-System   | Electric Only  |
| 667 | Statistics      | 21967  | Mon Avg Comm Stk Div -Treas    | Electric Only  |
| 700 | Human Resources | 100000 | Projects Dummy Account         | Direct Bill  |
| 700 | Human Resources | 408141 | Prov-Foab Taxes-Electric       | Electric Only  |
| 700 | Human Resources | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only  |
| 700 | Human Resources | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only  |
| 700 | Human Resources | 920501 | Mgmt & Admini - Salaries-Hr    | General Allocation   |
| 700 | Human Resources | 920503 | Payroll Activi-Labor Only-Hr   | General Allocation   |
| 700 | Human Resources | 920504 | Personnel Activi-Lbr Only-Hr   | General Allocation   |
| 700 | Human Resources | 920505 | Train Program Dev - Labor-Hr   | General Allocation   |
| 700 | Human Resources | 921502 | Mgmt & Administrative - Exp-Hr | General Allocation   |
| 700 | Human Resources | 921506 | Train Program Devel-No Lab-Hr  | General Allocation   |
| 700 | Human Resources | 921516 | Recruiting - No Labor-Hr       | General Allocation   |
| 700 | Human Resources | 923045 | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 700 | Human Resources | 923167 | Liab Claim-Basil Fowler        | Electric Only  |
| 700 | Human Resources | 923509 | Outside Services - Training    | General Allocation   |
| 700 | Human Resources | 923514 | Outside Services - 401K Plan   | General Allocation   |

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| 700 | Human Resources   | 926217 | Flowers                       | General Allocation |
| 700 | Human Resources   | 926218 | Coffeeroom Supplies           | Electric Only      |
| 700 | Human Resources   | 926219 | Other Employee Benefits       | General Allocation |
| 700 | Human Resources   | 926225 | Executive Physicals           | General Allocation |
| 700 | Human Resources   | 926230 | Flex Benefit Plan Expense     | General Allocation |
| 701 | Employee Benefits | 182352 | MO Pension FAS87 Capitalized  | Electric Only      |
| 701 | Employee Benefits | 182353 | MO Pension FAS87 Expense      | Electric Only      |
| 701 | Employee Benefits | 184413 | Pensions - Capitalized        | Follows Payroll    |
| 701 | Employee Benefits | 184415 | Healthcare FAS106 - Cap       | Follows Payroll    |
| 701 | Employee Benefits | 184416 | Health Care - Capitalized     | Follows Payroll    |
| 701 | Employee Benefits | 184421 | 401 K Capitalized             | Follows Payroll    |
| 701 | Employee Benefits | 254105 | KS FAS87 Pension RegLiab      | Follows Payroll    |
| 701 | Employee Benefits | 408141 | Prov-Foab Taxes-Electric      | Follows Payroll    |
| 701 | Employee Benefits | 408511 | Prov-Fed Unemp Compens Tax-El | Follows Payroll    |
| 701 | Employee Benefits | 408512 | Prov-St Unemp Compens Tax-El  | Follows Payroll    |
| 701 | Employee Benefits | 690539 | Pensions-Water                | Follows Payroll    |
| 701 | Employee Benefits | 690542 | Healthcare FAS106 - Water     | Follows Payroll    |
| 701 | Employee Benefits | 690543 | Health Care - Water           | Follows Payroll    |
| 701 | Employee Benefits | 690557 | 401K - Water                  | Follows Payroll    |
| 701 | Employee Benefits | 926148 | Pensions - Electric           | Follows Payroll    |
| 701 | Employee Benefits | 926215 | Comp Exp Employee Stk Purch   | Follows Payroll    |
| 701 | Employee Benefits | 926222 | Group Life Insurance          | Follows Payroll    |
| 701 | Employee Benefits | 926226 | Employee Welfare Exp - Elec   | Follows Payroll    |

|     |                   |        |                                |                 |
|-----|-------------------|--------|--------------------------------|-----------------|
| 701 | Employee Benefits | 926227 | Acc Death & Dismemb - Benefit  | Follows Payroll |
| 701 | Employee Benefits | 926231 | Tuition Reimbursement          | Follows Payroll |
| 701 | Employee Benefits | 926232 | Taxable Educational Assistance | Follows Payroll |
| 701 | Employee Benefits | 926328 | Healthcare FAS106 - Elec       | Follows Payroll |
| 701 | Employee Benefits | 926329 | Health Care - Electric         | Follows Payroll |
| 701 | Employee Benefits | 926437 | Employee Disability Plan Exp   | Follows Payroll |
| 701 | Employee Benefits | 926555 | 401K - Electric                | Follows Payroll |
| 702 | Retiree Benefits  | 408141 | Prov-Foab Taxes-Electric       | Electric Only   |
| 702 | Retiree Benefits  | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only   |
| 702 | Retiree Benefits  | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only   |
| 702 | Retiree Benefits  | 926148 | Pensions - Electric            | Direct Bill     |
| 740 | EDG - Corporate   | 403000 | Depreciation Expense           | Gas Only        |
| 740 | EDG - Corporate   | 408143 | Prov-FOAB Taxes - Gas          | Gas Only        |
| 740 | EDG - Corporate   | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only        |
| 740 | EDG - Corporate   | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only        |
| 740 | EDG - Corporate   | 408610 | Property Taxes-Electric        | Gas Only        |
| 740 | EDG - Corporate   | 409113 | Prov Fed Inc Taxes - Gas       | Gas Only        |
| 740 | EDG - Corporate   | 409133 | Prov St Inc Taxes - Gas        | Gas Only        |
| 740 | EDG - Corporate   | 410143 | Prov Df Fed Inc Ld Gas Afr 53  | Gas Only        |
| 740 | EDG - Corporate   | 419002 | Interest Income Financing-Gas  | Gas Only        |
| 740 | EDG - Corporate   | 419800 | Int Inc Cash Held by EDE-Gas   | Gas Only        |
| 740 | EDG - Corporate   | 426114 | Donations                      | Gas Only        |
| 740 | EDG - Corporate   | 427301 | Int Exp 6.82% FMB Due 6-1-2036 | Gas Only        |

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|-----|-----------------|--------|--------------------------------|----------|
| 740 | EDG - Corporate | 428208 | Amt Debt Exp 6.82% FMB 6-1-203 | Gas Only |
| 740 | EDG - Corporate | 431200 | Other Interest Expense         | Gas Only |
| 740 | EDG - Corporate | 431801 | Int Exp on Cash Adv from EDE   | Gas Only |
| 740 | EDG - Corporate | 488330 | Tax Remuneration Gas           | Gas Only |
| 740 | EDG - Corporate | 901001 | Customer Service Mgmt & Admin  | Gas Only |
| 740 | EDG - Corporate | 901002 | Cust Ser Mgmt & Admin - Exp    | Gas Only |
| 740 | EDG - Corporate | 901042 | Outside Printing-Customer Serv | Gas Only |
| 740 | EDG - Corporate | 901201 | Mgmt & Administrative - Accoun | Gas Only |
| 740 | EDG - Corporate | 903151 | Banking Fees - UMB             | Gas Only |
| 740 | EDG - Corporate | 907101 | Customer Service Supervision   | Gas Only |
| 740 | EDG - Corporate | 908043 | Customer Assistance-Cust Serv  | Gas Only |
| 740 | EDG - Corporate | 908108 | Low Income Weatherization Prgm | Gas Only |
| 740 | EDG - Corporate | 908111 | Commercl Energy Efficny Audits | Gas Only |
| 740 | EDG - Corporate | 909233 | Info & Instruct Ad - Newsppr   | Gas Only |
| 740 | EDG - Corporate | 911002 | Operations sales Expense       | Gas Only |
| 740 | EDG - Corporate | 912002 | Municipal Activities           | Gas Only |
| 740 | EDG - Corporate | 912025 | New Business-Cust Serv         | Gas Only |
| 740 | EDG - Corporate | 912042 | Outside Printing-Res Sales     | Gas Only |
| 740 | EDG - Corporate | 920000 | Admin & General Salaries - Gas | Gas Only |
| 740 | EDG - Corporate | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 740 | EDG - Corporate | 921001 | EDE Billed Services - Other    | Gas Only |
| 740 | EDG - Corporate | 921045 | Safety Expenses - EDG          | Gas Only |
| 740 | EDG - Corporate | 921102 | Mgmt & Admin-Exp-Executives    | Gas Only |



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| 740 | EDG - Corporate | 921202 | Mgmt & Admin-Accounting        | Gas Only |
| 740 | EDG - Corporate | 921411 | Conv & Seminar-Computer Serv   | Gas Only |
| 740 | EDG - Corporate | 921474 | Software Maintenance           | Gas Only |
| 740 | EDG - Corporate | 921502 | Mgmt & Administrative - Exp-Hr | Gas Only |
| 740 | EDG - Corporate | 921702 | Mgmt & Admin - Expenses        | Gas Only |
| 740 | EDG - Corporate | 921723 | Forecasting - Other Expenses   | Gas Only |
| 740 | EDG - Corporate | 923045 | Outside Services               | Gas Only |
| 740 | EDG - Corporate | 925000 | Injuries & Damages-Corp        | Gas Only |
| 740 | EDG - Corporate | 926148 | Pensions - Electric/Gas        | Gas Only |
| 740 | EDG - Corporate | 926201 | EDG Dental Plan                | Gas Only |
| 740 | EDG - Corporate | 926202 | EDG Vision Plan                | Gas Only |
| 740 | EDG - Corporate | 926203 | EDG Long-Term Disability       | Gas Only |
| 740 | EDG - Corporate | 926215 | Comp Exp Employee Stk Purch    | Gas Only |
| 740 | EDG - Corporate | 926222 | Group Life Insurance           | Gas Only |
| 740 | EDG - Corporate | 926227 | Acc Death & Dismemb - Benefit  | Gas Only |
| 740 | EDG - Corporate | 926231 | Tuition Reimbursement          | Gas Only |
| 740 | EDG - Corporate | 926328 | Healthcare FAS106 - Elec/Gas   | Gas Only |
| 740 | EDG - Corporate | 926329 | Health Care - Electric/Gas     | Gas Only |
| 740 | EDG - Corporate | 926555 | 401K - Electric                | Gas Only |
| 740 | EDG - Corporate | 928000 | Regulatory Commission Exp-Corp | Gas Only |
| 740 | EDG - Corporate | 930210 | Industry Association Dues      | Gas Only |
| 740 | EDG - Corporate | 931281 | Building Rental                | Gas Only |
| 740 | EDG - Corporate | 931468 | Equipment Rental               | Gas Only |

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| 740 | EDG - Corporate    | 935099 | Computer Mtce-Customer Watch   | Gas Only |
| 740 | EDG - Corporate    | 935520 | Telephone Expenses-Telecomm    | Gas Only |
| 740 | EDG - Corporate    | 935523 | Telecomm Exp Other             | Gas Only |
| 740 | EDG - Corporate    | G39999 | Acquisition Adj Natural Gas    | Gas Only |
| 740 | EDG - Corporate    | G85000 | Trans Ops Superv & Eng         | Gas Only |
| 740 | EDG - Corporate    | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 740 | EDG - Corporate    | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 740 | EDG - Corporate    | G88000 | Dist Ops Other Expense         | Gas Only |
| 740 | EDG - Corporate    | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 740 | EDG - Corporate    | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 740 | EDG - Corporate    | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 750 | EDG - North Region | 403100 | Depreciation Expense - ARO's   | Gas Only |
| 750 | EDG - North Region | 404000 | Amort Ltd-Term Electric Plant  | Gas Only |
| 750 | EDG - North Region | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 750 | EDG - North Region | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 750 | EDG - North Region | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 750 | EDG - North Region | 411100 | Accretion Expense - ARO's      | Gas Only |
| 750 | EDG - North Region | 735000 | Miscellaneous Production Expen | Gas Only |
| 750 | EDG - North Region | 901001 | Customer Service Mgmt & Admin  | Gas Only |
| 750 | EDG - North Region | 921001 | EDE Billed Services - Other    | Gas Only |
| 750 | EDG - North Region | 923045 | Outside Services               | Gas Only |
| 750 | EDG - North Region | 926148 | Pensions - Electric/Gas        | Gas Only |
| 750 | EDG - North Region | 926328 | Healthcare FAS106 - Elec/Gas   | Gas Only |

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|-----|------------------------------|--------|--------------------------------|----------|
| 750 | EDG - North Region           | 926329 | Health Care - Electric/Gas     | Gas Only |
| 750 | EDG - North Region           | G39010 | ARO Orig Cost-Structures       | Gas Only |
| 750 | EDG - North Region           | G80400 | Natural Gas City Gate Purchase | Gas Only |
| 750 | EDG - North Region           | G80500 | EDG - Other Gas Purchase       | Gas Only |
| 750 | EDG - North Region           | G80501 | Cost of Unbilled Revenue       | Gas Only |
| 750 | EDG - North Region           | G80510 | Purchased Gas Cost Adjustments | Gas Only |
| 750 | EDG - North Region           | G80820 | Gas Delivered to Storage Cr    | Gas Only |
| 750 | EDG - North Region           | G85600 | Trans Mains Expense            | Gas Only |
| 751 | EDG - North - Chillicothe SC | 403000 | Depreciation Expense           | Gas Only |
| 751 | EDG - North - Chillicothe SC | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 751 | EDG - North - Chillicothe SC | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 751 | EDG - North - Chillicothe SC | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 751 | EDG - North - Chillicothe SC | 416000 | Exp Merch, Jobbing & Ctrct Wrk | Gas Only |
| 751 | EDG - North - Chillicothe SC | 426114 | Donations                      | Gas Only |
| 751 | EDG - North - Chillicothe SC | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 751 | EDG - North - Chillicothe SC | 901001 | Customer Service Mgmt & Admin  | Gas Only |
| 751 | EDG - North - Chillicothe SC | 901011 | Conv & Seminar-Cust Accts Dist | Gas Only |
| 751 | EDG - North - Chillicothe SC | 902000 | Read Meters - Gas              | Gas Only |
| 751 | EDG - North - Chillicothe SC | 902001 | Re-Read Meters-Gas             | Gas Only |
| 751 | EDG - North - Chillicothe SC | 902002 | Other Meter Reading Exp - Gas  | Gas Only |
| 751 | EDG - North - Chillicothe SC | 903002 | Collection Activities - Gas    | Gas Only |
| 751 | EDG - North - Chillicothe SC | 905031 | General Office Exp-Cust Acct   | Gas Only |
| 751 | EDG - North - Chillicothe SC | 909316 | Other Promotion                | Gas Only |

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| 751 | EDG - North - Chillicothe SC | 910008 | Cust Serv & Public Info-Cler   | Gas Only |
| 751 | EDG - North - Chillicothe SC | 912011 | Conferences                    | Gas Only |
| 751 | EDG - North - Chillicothe SC | 920000 | Admin & General Salaries - Gas | Gas Only |
| 751 | EDG - North - Chillicothe SC | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 751 | EDG - North - Chillicothe SC | 921045 | Safety Expenses - EDG          | Gas Only |
| 751 | EDG - North - Chillicothe SC | 921075 | Telecommunications - EDG       | Gas Only |
| 751 | EDG - North - Chillicothe SC | 921403 | Offsite Expenses               | Gas Only |
| 751 | EDG - North - Chillicothe SC | 921502 | Mgmt & Administrative - Exp-Hr | Gas Only |
| 751 | EDG - North - Chillicothe SC | 923045 | Outside Services               | Gas Only |
| 751 | EDG - North - Chillicothe SC | 926218 | Coffeeroom Supplies            | Gas Only |
| 751 | EDG - North - Chillicothe SC | 926220 | Safety Matrl Product First Aid | Gas Only |
| 751 | EDG - North - Chillicothe SC | 930248 | Chamber Of Commerce Dues       | Gas Only |
| 751 | EDG - North - Chillicothe SC | 935024 | Building & Grounds Maintenance | Gas Only |
| 751 | EDG - North - Chillicothe SC | 935026 | Building Maintenance           | Gas Only |
| 751 | EDG - North - Chillicothe SC | 935520 | Telephone Expenses-Telecomm    | Gas Only |
| 751 | EDG - North - Chillicothe SC | G36500 | Gas Trans-Land                 | Gas Only |
| 751 | EDG - North - Chillicothe SC | G36700 | Gas Trans-Steel Mains          | Gas Only |
| 751 | EDG - North - Chillicothe SC | G36900 | Gas Tran-Mea & Reg Sta Eqp     | Gas Only |
| 751 | EDG - North - Chillicothe SC | G37400 | Gas Dist-Land                  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G37500 | Gas Dist-Struct & Improvements | Gas Only |
| 751 | EDG - North - Chillicothe SC | G37600 | Gas Dist-Iron Mains            | Gas Only |
| 751 | EDG - North - Chillicothe SC | G37800 | Gas Dist-Gen Mea/Reg Sta       | Gas Only |
| 751 | EDG - North - Chillicothe SC | G37900 | Gas Dist-City Gate Mea/Reg     | Gas Only |

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| 751 | EDG - North - Chillicothe SC | G38000 | Gas Dist-Services-Iron          | Gas Only |
| 751 | EDG - North - Chillicothe SC | G38100 | Gas Dist-Meters-Small Vol       | Gas Only |
| 751 | EDG - North - Chillicothe SC | G38300 | Gas Dist-House Regulator        | Gas Only |
| 751 | EDG - North - Chillicothe SC | G38500 | Gas Dist-Industrial Mea/Reg     | Gas Only |
| 751 | EDG - North - Chillicothe SC | G38900 | General Plant-Land              | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39000 | Gen Plt-Str & Improve-Own       | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39100 | Gen Plt-Office Furn & Equip     | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39200 | Gen Plt-Trans Equip-Light Truck | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39300 | Gen Plt-Stores Equipment        | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39400 | Gen Plt-Tool/Shop/Garage        | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39500 | Gen Plt-Lab Equipment           | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39600 | Gen Plt-Shrt Life Powr Eqp      | Gas Only |
| 751 | EDG - North - Chillicothe SC | G39800 | Gen Plt-Miscellaneous Eqp       | Gas Only |
| 751 | EDG - North - Chillicothe SC | G85600 | Trans Mains Expense             | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87000 | Dist Ops Supervision and Engin  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87400 | Oper/Inspect UG Dist Mains-Gas  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87401 | Perf Distrib Main Locates-Gas   | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87402 | Routine Leak Surv Mains & Svcs  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87500 | Dist Meas & Reg Stat-General    | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87600 | Dist Mea & Reg Stat Exp-Indust  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87700 | Dist Meas & Reg Stat-City Gate  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87800 | Oper/Insp Mtrs Collect DataGas  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G87801 | Perf Connects/Discon/Recon-Gas  | Gas Only |

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|-----|------------------------------|--------|--------------------------------|----------|
| 751 | EDG - North - Chillicothe SC | G87900 | Dist Customer Installations    | Gas Only |
| 751 | EDG - North - Chillicothe SC | G88000 | Dist Ops Other Expense         | Gas Only |
| 751 | EDG - North - Chillicothe SC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 751 | EDG - North - Chillicothe SC | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 751 | EDG - North - Chillicothe SC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind  | Gas Only |
| 751 | EDG - North - Chillicothe SC | G89100 | Ds Mnt Ms & Reg Stat Eq-City G | Gas Only |
| 751 | EDG - North - Chillicothe SC | G89200 | Dist Maint of Services         | Gas Only |
| 751 | EDG - North - Chillicothe SC | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 760 | EDG - Northwest Region       | 403100 | Depreciation Expense - ARO's   | Gas Only |
| 760 | EDG - Northwest Region       | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 760 | EDG - Northwest Region       | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 760 | EDG - Northwest Region       | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 760 | EDG - Northwest Region       | 411100 | Accretion Expense - ARO's      | Gas Only |
| 760 | EDG - Northwest Region       | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 760 | EDG - Northwest Region       | 480030 | Residential Gas Sales          | Gas Only |
| 760 | EDG - Northwest Region       | 481030 | Commercial Firm Gas Revenue    | Gas Only |
| 760 | EDG - Northwest Region       | 481530 | Industrial Firm Gas Revenue    | Gas Only |
| 760 | EDG - Northwest Region       | 482030 | Oth Pub Auth Gas Rev           | Gas Only |
| 760 | EDG - Northwest Region       | 487030 | Forfeited Discounts Gas        | Gas Only |
| 760 | EDG - Northwest Region       | 488430 | Misc Service Rev Gas           | Gas Only |
| 760 | EDG - Northwest Region       | 489331 | Commercial Firm Transport Rev  | Gas Only |
| 760 | EDG - Northwest Region       | 489333 | Commercial Interr Transprt Rev | Gas Only |
| 760 | EDG - Northwest Region       | 489334 | Industrial Interr Transprt Rev | Gas Only |

|     |                         |        |                                |          |
|-----|-------------------------|--------|--------------------------------|----------|
| 760 | EDG - Northwest Region  | 901001 | Customer Service Mgmt & Admin  | Gas Only |
| 760 | EDG - Northwest Region  | 903002 | Collection Activities - Gas    | Gas Only |
| 760 | EDG - Northwest Region  | 904300 | Uncollectible Acct Exp-Gas     | Gas Only |
| 760 | EDG - Northwest Region  | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 760 | EDG - Northwest Region  | 921001 | EDE Billed Services - Other    | Gas Only |
| 760 | EDG - Northwest Region  | 926148 | Pensions - Electric/Gas        | Gas Only |
| 760 | EDG - Northwest Region  | 926328 | Healthcare FAS106 - Elec/Gas   | Gas Only |
| 760 | EDG - Northwest Region  | 926329 | Health Care - Electric/Gas     | Gas Only |
| 760 | EDG - Northwest Region  | G80400 | Natural Gas City Gate Purchase | Gas Only |
| 760 | EDG - Northwest Region  | G80501 | Cost of Unbilled Revenue       | Gas Only |
| 760 | EDG - Northwest Region  | G80510 | Purchased Gas Cost Adjustments | Gas Only |
| 760 | EDG - Northwest Region  | G80810 | Gas Withdrawn From Storage Db  | Gas Only |
| 760 | EDG - Northwest Region  | G80820 | Gas Delivered to Storage Cr    | Gas Only |
| 760 | EDG - Northwest Region  | G88001 | Co Used Gas O&M Offset         | Gas Only |
| 760 | EDG - Northwest Region  | G89400 | Dist Maint of Other Equip      | Gas Only |
| 761 | EDG - NW - Maryville SC | 403000 | Depreciation Expense           | Gas Only |
| 761 | EDG - NW - Maryville SC | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 761 | EDG - NW - Maryville SC | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 761 | EDG - NW - Maryville SC | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 761 | EDG - NW - Maryville SC | 426114 | Donations                      | Gas Only |
| 761 | EDG - NW - Maryville SC | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 761 | EDG - NW - Maryville SC | 902000 | Read Meters - Gas              | Gas Only |
| 761 | EDG - NW - Maryville SC | 902001 | Re-Read Meters-Gas             | Gas Only |

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|-----|-------------------------|--------|---------------------------------|----------|
| 761 | EDG - NW - Maryville SC | 902002 | Other Meter Reading Exp - Gas   | Gas Only |
| 761 | EDG - NW - Maryville SC | 903002 | Collection Activities - Gas     | Gas Only |
| 761 | EDG - NW - Maryville SC | 903022 | Cust Serv Accounting - Elect    | Gas Only |
| 761 | EDG - NW - Maryville SC | 905031 | General Office Exp-Cust Acct    | Gas Only |
| 761 | EDG - NW - Maryville SC | 920000 | Admin & General Salaries - Gas  | Gas Only |
| 761 | EDG - NW - Maryville SC | 921000 | Office Supplies & Exp - Gas     | Gas Only |
| 761 | EDG - NW - Maryville SC | 921075 | Telecommunications - EDG        | Gas Only |
| 761 | EDG - NW - Maryville SC | G30100 | Intang-Organization             | Gas Only |
| 761 | EDG - NW - Maryville SC | G30200 | Intang-Franchise & Consent      | Gas Only |
| 761 | EDG - NW - Maryville SC | G37400 | Gas Dist-Land                   | Gas Only |
| 761 | EDG - NW - Maryville SC | G37500 | Gas Dist-Struct & Improvements  | Gas Only |
| 761 | EDG - NW - Maryville SC | G37600 | Gas Dist-Iron Mains             | Gas Only |
| 761 | EDG - NW - Maryville SC | G37800 | Gas Dist-Gen Mea/Reg Sta        | Gas Only |
| 761 | EDG - NW - Maryville SC | G37900 | Gas Dist-City Gate Mea/Reg      | Gas Only |
| 761 | EDG - NW - Maryville SC | G38000 | Gas Dist-Services-Iron          | Gas Only |
| 761 | EDG - NW - Maryville SC | G38100 | Gas Dist-Meters-Small Vol       | Gas Only |
| 761 | EDG - NW - Maryville SC | G38300 | Gas Dist-House Regulator        | Gas Only |
| 761 | EDG - NW - Maryville SC | G38500 | Gas Dist-Industrial Mea/Reg     | Gas Only |
| 761 | EDG - NW - Maryville SC | G38700 | Gas Dist-Other Equipment        | Gas Only |
| 761 | EDG - NW - Maryville SC | G39100 | Gen Plt-Office Furn & Equip     | Gas Only |
| 761 | EDG - NW - Maryville SC | G39200 | Gen Plt-Trans Equip-Light Truck | Gas Only |
| 761 | EDG - NW - Maryville SC | G39400 | Gen Plt-Tool/Shop/Garage        | Gas Only |
| 761 | EDG - NW - Maryville SC | G39500 | Gen Plt-Lab Equipment           | Gas Only |



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| 761 | EDG - NW - Maryville SC | G39600 | Gen Plt-Shrt Life Powr Eqp     | Gas Only |
| 761 | EDG - NW - Maryville SC | G39800 | Gen Plt-Miscellaneous Eqp      | Gas Only |
| 761 | EDG - NW - Maryville SC | G85600 | Trans Mains Expense            | Gas Only |
| 761 | EDG - NW - Maryville SC | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 761 | EDG - NW - Maryville SC | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 761 | EDG - NW - Maryville SC | G87401 | Perf Distrib Main Locates-Gas  | Gas Only |
| 761 | EDG - NW - Maryville SC | G87402 | Routine Leak Surv Mains & Svcs | Gas Only |
| 761 | EDG - NW - Maryville SC | G87500 | Dist Meas & Reg Stat-General   | Gas Only |
| 761 | EDG - NW - Maryville SC | G87600 | Dist Mea & Reg Stat Exp-Indust | Gas Only |
| 761 | EDG - NW - Maryville SC | G87700 | Dist Meas & Reg Stat-City Gate | Gas Only |
| 761 | EDG - NW - Maryville SC | G87800 | Oper/Insp Mtrs Collect DataGas | Gas Only |
| 761 | EDG - NW - Maryville SC | G87801 | Perf Connects/Discon/Recon-Gas | Gas Only |
| 761 | EDG - NW - Maryville SC | G89900 | Dist Customer Installations    | Gas Only |
| 761 | EDG - NW - Maryville SC | G88000 | Dist Ops Other Expense         | Gas Only |
| 761 | EDG - NW - Maryville SC | G88500 | Dist Maint Superv & Eng        | Gas Only |
| 761 | EDG - NW - Maryville SC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 761 | EDG - NW - Maryville SC | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 761 | EDG - NW - Maryville SC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind  | Gas Only |
| 761 | EDG - NW - Maryville SC | G89100 | Ds Mnt Ms & Reg Stat Eq-City G | Gas Only |
| 761 | EDG - NW - Maryville SC | G89200 | Dist Maint of Services         | Gas Only |
| 761 | EDG - NW - Maryville SC | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 770 | EDG - South Region      | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 770 | EDG - South Region      | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |

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| 770 | EDG - South Region | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 770 | EDG - South Region | 415000 | Rev Merch, Jobbing & Ctrct Wrk | Gas Only |
| 770 | EDG - South Region | 419002 | Interest Income Financing-Gas  | Gas Only |
| 770 | EDG - South Region | 419100 | Afudc - Other (Equity)         | Gas Only |
| 770 | EDG - South Region | 421001 | Non-Utility Revenues-Gas       | Gas Only |
| 770 | EDG - South Region | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 770 | EDG - South Region | 432000 | Afudc - Credit (Debt)          | Gas Only |
| 770 | EDG - South Region | 480030 | Residential Gas Sales          | Gas Only |
| 770 | EDG - South Region | 481030 | Commercial Firm Gas Revenue    | Gas Only |
| 770 | EDG - South Region | 481530 | Industrial Firm Gas Revenue    | Gas Only |
| 770 | EDG - South Region | 482030 | Oth Pub Auth Gas Rev           | Gas Only |
| 770 | EDG - South Region | 487030 | Forfeited Discounts Gas        | Gas Only |
| 770 | EDG - South Region | 488230 | Reconnect Charges Gas          | Gas Only |
| 770 | EDG - South Region | 488430 | Misc Service Rev Gas           | Gas Only |
| 770 | EDG - South Region | 489331 | Commercial Firm Transport Rev  | Gas Only |
| 770 | EDG - South Region | 489332 | Industrial Firm Transport Rev  | Gas Only |
| 770 | EDG - South Region | 489333 | Commercial Interr Transprt Rev | Gas Only |
| 770 | EDG - South Region | 489334 | Industrial Interr Transprt Rev | Gas Only |
| 770 | EDG - South Region | 901001 | Customer Service Mgmt & Admin  | Gas Only |
| 770 | EDG - South Region | 903002 | Collection Activities - Gas    | Gas Only |
| 770 | EDG - South Region | 904300 | Uncollectible Acct Exp-Gas     | Gas Only |
| 770 | EDG - South Region | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 770 | EDG - South Region | 921001 | EDE Billed Services - Other    | Gas Only |

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|-----|------------------------------|--------|--------------------------------|----------|
| 770 | EDG - South Region           | 921050 | Ap Vendor Discount             | Gas Only |
| 770 | EDG - South Region           | 926148 | Pensions - Electric/Gas        | Gas Only |
| 770 | EDG - South Region           | 926328 | Healthcare FAS106 - Elec/Gas   | Gas Only |
| 770 | EDG - South Region           | 926329 | Health Care - Electric/Gas     | Gas Only |
| 770 | EDG - South Region           | G80400 | Natural Gas City Gate Purchase | Gas Only |
| 770 | EDG - South Region           | G80500 | EDG - Other Gas Purchase       | Gas Only |
| 770 | EDG - South Region           | G80501 | Cost of Unbilled Revenue       | Gas Only |
| 770 | EDG - South Region           | G80510 | Purchased Gas Cost Adjustments | Gas Only |
| 770 | EDG - South Region           | G80520 | Financial Gas Cost Adj         | Gas Only |
| 770 | EDG - South Region           | G80810 | Gas Withdrawn From Storage Db  | Gas Only |
| 770 | EDG - South Region           | G80820 | Gas Delivered to Storage Cr    | Gas Only |
| 770 | EDG - South Region           | G81200 | Gas Used for Other Utility Ops | Gas Only |
| 770 | EDG - South Region           | G88001 | Co Used Gas O&M Offset         | Gas Only |
| 770 | EDG - South Region           | G88701 | PerfMaint3rdPartyDmg-UGDistGas | Gas Only |
| 770 | EDG - South Region           | G89200 | Dist Maint of Services         | Gas Only |
| 771 | EDG - South - Platte City SC | 403000 | Depreciation Expense           | Gas Only |
| 771 | EDG - South - Platte City SC | 404000 | Amort Ltd-Term Electric Plant  | Gas Only |
| 771 | EDG - South - Platte City SC | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 771 | EDG - South - Platte City SC | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 771 | EDG - South - Platte City SC | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 771 | EDG - South - Platte City SC | 419100 | Afudc - Other (Equity)         | Gas Only |
| 771 | EDG - South - Platte City SC | 426114 | Donations                      | Gas Only |
| 771 | EDG - South - Platte City SC | 426413 | Civic Activities               | Gas Only |

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| 771 | EDG - South - Platte City SC | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 771 | EDG - South - Platte City SC | 432000 | Afudc - Credit (Debt)          | Gas Only |
| 771 | EDG - South - Platte City SC | 500011 | Conv & Seminar-Operations      | Gas Only |
| 771 | EDG - South - Platte City SC | 902000 | Read Meters - Gas              | Gas Only |
| 771 | EDG - South - Platte City SC | 902001 | Re-Read Meters-Gas             | Gas Only |
| 771 | EDG - South - Platte City SC | 903002 | Collection Activities - Gas    | Gas Only |
| 771 | EDG - South - Platte City SC | 905031 | General Office Exp-Cust Acct   | Gas Only |
| 771 | EDG - South - Platte City SC | 912002 | Municipal Activities           | Gas Only |
| 771 | EDG - South - Platte City SC | 920000 | Admin & General Salaries - Gas | Gas Only |
| 771 | EDG - South - Platte City SC | 920623 | Janitorial Serv-Labor-Gen Serv | Gas Only |
| 771 | EDG - South - Platte City SC | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 771 | EDG - South - Platte City SC | 921011 | Conv & Seminars-EDG            | Gas Only |
| 771 | EDG - South - Platte City SC | 921075 | Telecommunications - EDG       | Gas Only |
| 771 | EDG - South - Platte City SC | 921502 | Mgmt & Administrative - Exp-Hr | Gas Only |
| 771 | EDG - South - Platte City SC | 926218 | Coffeeroom Supplies            | Gas Only |
| 771 | EDG - South - Platte City SC | 935026 | Building Maintenance           | Gas Only |
| 771 | EDG - South - Platte City SC | G36500 | Gas Trans-Land                 | Gas Only |
| 771 | EDG - South - Platte City SC | G36600 | Gas Trans-Struct & Improve     | Gas Only |
| 771 | EDG - South - Platte City SC | G36700 | Gas Trans-Steel Mains          | Gas Only |
| 771 | EDG - South - Platte City SC | G36900 | Gas Tran-Mea & Reg Sta Eqp     | Gas Only |
| 771 | EDG - South - Platte City SC | G37500 | Gas Dist-Struct & Improvements | Gas Only |
| 771 | EDG - South - Platte City SC | G37600 | Gas Dist-Iron Mains            | Gas Only |
| 771 | EDG - South - Platte City SC | G37800 | Gas Dist-Gen Mea/Reg Sta       | Gas Only |

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|-----|------------------------------|--------|---------------------------------|----------|
| 771 | EDG - South - Platte City SC | G37900 | Gas Dist-City Gate Mea/Reg      | Gas Only |
| 771 | EDG - South - Platte City SC | G38000 | Gas Dist-Services-Iron          | Gas Only |
| 771 | EDG - South - Platte City SC | G38100 | Gas Dist-Meters-Small Vol       | Gas Only |
| 771 | EDG - South - Platte City SC | G38300 | Gas Dist-House Regulator        | Gas Only |
| 771 | EDG - South - Platte City SC | G38500 | Gas Dist-Industrial Mea/Reg     | Gas Only |
| 771 | EDG - South - Platte City SC | G39100 | Gen Plt-Office Furn & Equip     | Gas Only |
| 771 | EDG - South - Platte City SC | G39200 | Gen Plt-Trans Equip-Light Truck | Gas Only |
| 771 | EDG - South - Platte City SC | G39400 | Gen Plt-Tool/Shop/Garage        | Gas Only |
| 771 | EDG - South - Platte City SC | G39500 | Gen Plt-Lab Equipment           | Gas Only |
| 771 | EDG - South - Platte City SC | G39600 | Gen Plt-Shrt Life Powr Eqp      | Gas Only |
| 771 | EDG - South - Platte City SC | G87000 | Dist Ops Supervision and Engin  | Gas Only |
| 771 | EDG - South - Platte City SC | G87400 | Oper/Inspect UG Dist Mains-Gas  | Gas Only |
| 771 | EDG - South - Platte City SC | G87401 | Perf Distrib Main Locates-Gas   | Gas Only |
| 771 | EDG - South - Platte City SC | G87500 | Dist Meas & Reg Stat-General    | Gas Only |
| 771 | EDG - South - Platte City SC | G87700 | Dist Meas & Reg Stat-City Gate  | Gas Only |
| 771 | EDG - South - Platte City SC | G87800 | Oper/Insp Mtrs Collect DataGas  | Gas Only |
| 771 | EDG - South - Platte City SC | G87801 | Perf Connects/Discon/Recon-Gas  | Gas Only |
| 771 | EDG - South - Platte City SC | G87900 | Dist Customer Installations     | Gas Only |
| 771 | EDG - South - Platte City SC | G88000 | Dist Ops Other Expense          | Gas Only |
| 771 | EDG - South - Platte City SC | G88700 | Perf UG Distrib Line Maint-Gas  | Gas Only |
| 771 | EDG - South - Platte City SC | G88800 | Dist Maint Compr Station Equip  | Gas Only |
| 771 | EDG - South - Platte City SC | G88900 | DsMnt Meas & Reg Stat Eq-Gen    | Gas Only |
| 771 | EDG - South - Platte City SC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind   | Gas Only |

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|-----|------------------------------|--------|--------------------------------|----------|
| 771 | EDG - South - Platte City SC | G89200 | Dist Maint of Services         | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 902001 | Re-Read Meters-Gas             | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 903002 | Collection Activities - Gas    | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 912002 | Municipal Activities           | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 920000 | Admin & General Salaries - Gas | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 921075 | Telecommunications - EDG       | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 921473 | Data Processing Supplies       | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 923045 | Outside Services               | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 931281 | Building Rental                | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 935024 | Building & Grounds Maintenance | Gas Only |
| 772 | EDG - South - Henrietta SSC  | 935347 | Telephone System Maintenance   | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G85600 | Trans Mains Expense            | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87401 | Perf Distrib Main Locates-Gas  | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87500 | Dist Meas & Reg Stat-General   | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87800 | Oper/Insp Mtrs Collect DataGas | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87801 | Perf Connects/Discon/Recon-Gas | Gas Only |
| 772 | EDG - South - Henrietta SSC  | G87900 | Dist Customer Installations    | Gas Only |

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|-----|-----------------------------|--------|--------------------------------|----------|
| 772 | EDG - South - Henrietta SSC | G88000 | Dist Ops Other Expense         | Gas Only |
| 772 | EDG - South - Henrietta SSC | G88500 | Dist Maint Superv & Eng        | Gas Only |
| 772 | EDG - South - Henrietta SSC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 772 | EDG - South - Henrietta SSC | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 772 | EDG - South - Henrietta SSC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind  | Gas Only |
| 772 | EDG - South - Henrietta SSC | G89100 | Ds Mnt Ms & Reg Stat Eq-City G | Gas Only |
| 772 | EDG - South - Henrietta SSC | G89200 | Dist Maint of Services         | Gas Only |
| 772 | EDG - South - Henrietta SSC | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 773 | EDG - South - Sedalia SC    | 403000 | Depreciation Expense           | Gas Only |
| 773 | EDG - South - Sedalia SC    | 404000 | Amort Ltd-Term Electric Plant  | Gas Only |
| 773 | EDG - South - Sedalia SC    | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 773 | EDG - South - Sedalia SC    | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 773 | EDG - South - Sedalia SC    | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 773 | EDG - South - Sedalia SC    | 426413 | Civic Activities               | Gas Only |
| 773 | EDG - South - Sedalia SC    | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 773 | EDG - South - Sedalia SC    | 766000 | NG PG Maint Field Meas & Regul | Gas Only |
| 773 | EDG - South - Sedalia SC    | 902000 | Read Meters - Gas              | Gas Only |
| 773 | EDG - South - Sedalia SC    | 903002 | Collection Activities - Gas    | Gas Only |
| 773 | EDG - South - Sedalia SC    | 908011 | Out-Of-Area Convention/Seminar | Gas Only |
| 773 | EDG - South - Sedalia SC    | 920000 | Admin & General Salaries - Gas | Gas Only |
| 773 | EDG - South - Sedalia SC    | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 773 | EDG - South - Sedalia SC    | 921045 | Safety Expenses - EDG          | Gas Only |
| 773 | EDG - South - Sedalia SC    | 921075 | Telecommunications - EDG       | Gas Only |

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|-----|--------------------------|--------|---------------------------------|----------|
| 773 | EDG - South - Sedalia SC | 921502 | Mgmt & Administrative - Exp-Hr  | Gas Only |
| 773 | EDG - South - Sedalia SC | 923045 | Outside Services                | Gas Only |
| 773 | EDG - South - Sedalia SC | 926218 | Coffeeroom Supplies             | Gas Only |
| 773 | EDG - South - Sedalia SC | 931281 | Building Rental                 | Gas Only |
| 773 | EDG - South - Sedalia SC | 931468 | Equipment Rental                | Gas Only |
| 773 | EDG - South - Sedalia SC | 935024 | Building & Grounds Maintenance  | Gas Only |
| 773 | EDG - South - Sedalia SC | 935026 | Building Maintenance            | Gas Only |
| 773 | EDG - South - Sedalia SC | 935347 | Telephone System Maintenance    | Gas Only |
| 773 | EDG - South - Sedalia SC | 935520 | Telephone Expenses-Telecomm     | Gas Only |
| 773 | EDG - South - Sedalia SC | G36500 | Gas Trans-Land                  | Gas Only |
| 773 | EDG - South - Sedalia SC | G36600 | Gas Trans-Struct & Improve      | Gas Only |
| 773 | EDG - South - Sedalia SC | G36700 | Gas Trans-Steel Mains           | Gas Only |
| 773 | EDG - South - Sedalia SC | G36900 | Gas Tran-Mea & Reg Sta Equip    | Gas Only |
| 773 | EDG - South - Sedalia SC | G37500 | Gas Dist-Struct & Improvements  | Gas Only |
| 773 | EDG - South - Sedalia SC | G37800 | Gas Dist-Iron Mains             | Gas Only |
| 773 | EDG - South - Sedalia SC | G37900 | Gas Dist-Gen Mea/Reg Sta        | Gas Only |
| 773 | EDG - South - Sedalia SC | G38000 | Gas Dist-Services-Iron          | Gas Only |
| 773 | EDG - South - Sedalia SC | G38100 | Gas Dist-Meters-Small Vol       | Gas Only |
| 773 | EDG - South - Sedalia SC | G38300 | Gas Dist-House Regulator        | Gas Only |
| 773 | EDG - South - Sedalia SC | G38500 | Gas Dist-Industrial Mea/Reg     | Gas Only |
| 773 | EDG - South - Sedalia SC | G38900 | General Plant-Land              | Gas Only |
| 773 | EDG - South - Sedalia SC | G39100 | Gen Plt-Office Furn & Equip     | Gas Only |
| 773 | EDG - South - Sedalia SC | G39200 | Gen Plt-Trans Equip-Light Truck | Gas Only |



|     |                          |        |                                |          |
|-----|--------------------------|--------|--------------------------------|----------|
| 773 | EDG - South - Sedalia SC | G39300 | Gen Plt-Stores Equipment       | Gas Only |
| 773 | EDG - South - Sedalia SC | G39400 | Gen Plt-Tool/Shop/Garage       | Gas Only |
| 773 | EDG - South - Sedalia SC | G39500 | Gen Plt-Lab Equipment          | Gas Only |
| 773 | EDG - South - Sedalia SC | G39600 | Gen Plt-Shrt Life Powr Eqp     | Gas Only |
| 773 | EDG - South - Sedalia SC | G39800 | Gen Plt-Miscellaneous Eqp      | Gas Only |
| 773 | EDG - South - Sedalia SC | G85000 | Trans Ops Superv & Eng         | Gas Only |
| 773 | EDG - South - Sedalia SC | G85600 | Trans Mains Expense            | Gas Only |
| 773 | EDG - South - Sedalia SC | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 773 | EDG - South - Sedalia SC | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 773 | EDG - South - Sedalia SC | G87401 | Perf Distrib Main Locates-Gas  | Gas Only |
| 773 | EDG - South - Sedalia SC | G87402 | Routine Leak Surv Mains & Svcs | Gas Only |
| 773 | EDG - South - Sedalia SC | G87500 | Dist Meas & Reg Stat-General   | Gas Only |
| 773 | EDG - South - Sedalia SC | G87600 | Dist Mea & Reg Stat Exp-Indust | Gas Only |
| 773 | EDG - South - Sedalia SC | G87700 | Dist Meas & Reg Stat-City Gate | Gas Only |
| 773 | EDG - South - Sedalia SC | G87800 | Oper/Insp Mtrs Collect DataGas | Gas Only |
| 773 | EDG - South - Sedalia SC | G87801 | Perf Connects/Discon/Recon-Gas | Gas Only |
| 773 | EDG - South - Sedalia SC | G87900 | Dist Customer Installations    | Gas Only |
| 773 | EDG - South - Sedalia SC | G88000 | Dist Ops Other Expense         | Gas Only |
| 773 | EDG - South - Sedalia SC | G88500 | Dist Maint Superv & Eng        | Gas Only |
| 773 | EDG - South - Sedalia SC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 773 | EDG - South - Sedalia SC | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 773 | EDG - South - Sedalia SC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind  | Gas Only |
| 773 | EDG - South - Sedalia SC | G89100 | Ds Mnt Ms & Reg Stat Eq-City G | Gas Only |

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|-----|----------------------------|--------|--------------------------------|----------|
| 773 | EDG - South - Sedalia SC   | G89200 | Dist Maint of Services         | Gas Only |
| 773 | EDG - South - Sedalia SC   | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 774 | EDG - South - Marshall SCC | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 774 | EDG - South - Marshall SCC | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 774 | EDG - South - Marshall SCC | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 774 | EDG - South - Marshall SCC | 902000 | Read Meters - Gas              | Gas Only |
| 774 | EDG - South - Marshall SCC | 903002 | Collection Activities - Gas    | Gas Only |
| 774 | EDG - South - Marshall SCC | 908011 | Out-Of-Area Convention/Seminar | Gas Only |
| 774 | EDG - South - Marshall SCC | 909316 | Other Promotion                | Gas Only |
| 774 | EDG - South - Marshall SCC | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 774 | EDG - South - Marshall SCC | 921045 | Safety Expenses - EDG          | Gas Only |
| 774 | EDG - South - Marshall SCC | 921075 | Telecommunications - EDG       | Gas Only |
| 774 | EDG - South - Marshall SCC | 923045 | Outside Services               | Gas Only |
| 774 | EDG - South - Marshall SCC | 926218 | Coffeeroom Supplies            | Gas Only |
| 774 | EDG - South - Marshall SCC | 931281 | Building Rental                | Gas Only |
| 774 | EDG - South - Marshall SCC | 935026 | Building Maintenance           | Gas Only |
| 774 | EDG - South - Marshall SCC | 935520 | Telephone Expenses-Telecomm    | Gas Only |
| 774 | EDG - South - Marshall SCC | G85600 | Trans Mains Expense            | Gas Only |
| 774 | EDG - South - Marshall SCC | G86300 | Trans Maint of Mains           | Gas Only |
| 774 | EDG - South - Marshall SCC | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 774 | EDG - South - Marshall SCC | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 774 | EDG - South - Marshall SCC | G87401 | Perf Distrib Main Locates-Gas  | Gas Only |
| 774 | EDG - South - Marshall SCC | G87402 | Routine Leak Surv Mains & Svcs | Gas Only |

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|-----|----------------------------|--------|--------------------------------|----------|
| 774 | EDG - South - Marshall SCC | G87500 | Dist Meas & Reg Stat-General   | Gas Only |
| 774 | EDG - South - Marshall SCC | G87800 | Oper/Insp Mtrs Collect DataGas | Gas Only |
| 774 | EDG - South - Marshall SCC | G87801 | Perf Connects/Discon/Recon-Gas | Gas Only |
| 774 | EDG - South - Marshall SCC | G87900 | Dist Customer Installations    | Gas Only |
| 774 | EDG - South - Marshall SCC | G88000 | Dist Ops Other Expense         | Gas Only |
| 774 | EDG - South - Marshall SCC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 774 | EDG - South - Marshall SCC | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 774 | EDG - South - Marshall SCC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind  | Gas Only |
| 774 | EDG - South - Marshall SCC | G89200 | Dist Maint of Services         | Gas Only |
| 774 | EDG - South - Marshall SCC | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 775 | EDG - South - Clinton SC   | 403000 | Depreciation Expense           | Gas Only |
| 775 | EDG - South - Clinton SC   | 404000 | Amort Ltd-Term Electric Plant  | Gas Only |
| 775 | EDG - South - Clinton SC   | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 775 | EDG - South - Clinton SC   | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 775 | EDG - South - Clinton SC   | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 775 | EDG - South - Clinton SC   | 431002 | Int Exp Customer Deposits-Gas  | Gas Only |
| 775 | EDG - South - Clinton SC   | 901002 | Cust Ser Mgmt & Admin - Exp    | Gas Only |
| 775 | EDG - South - Clinton SC   | 902000 | Read Meters - Gas              | Gas Only |
| 775 | EDG - South - Clinton SC   | 902001 | Re-Read Meters-Gas             | Gas Only |
| 775 | EDG - South - Clinton SC   | 903002 | Collection Activities - Gas    | Gas Only |
| 775 | EDG - South - Clinton SC   | 920000 | Admin & General Salaries - Gas | Gas Only |
| 775 | EDG - South - Clinton SC   | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 775 | EDG - South - Clinton SC   | 921045 | Safety Expenses - EDG          | Gas Only |

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|-----|--------------------------|--------|-----------------------------------|----------|
| 775 | EDG - South - Clinton SC | 921502 | Mgmt & Administrative - Exp-Hr    | Gas Only |
| 775 | EDG - South - Clinton SC | 926218 | Coffeeroom Supplies               | Gas Only |
| 775 | EDG - South - Clinton SC | 931281 | Building Rental                   | Gas Only |
| 775 | EDG - South - Clinton SC | 935026 | Building Maintenance              | Gas Only |
| 775 | EDG - South - Clinton SC | 935035 | Maintain Company Owned<br>Applncs | Gas Only |
| 775 | EDG - South - Clinton SC | 935520 | Telephone Expenses-Telecomm       | Gas Only |
| 775 | EDG - South - Clinton SC | G36500 | Gas Trans-Land                    | Gas Only |
| 775 | EDG - South - Clinton SC | G36600 | Gas Trans-Struct & Improve        | Gas Only |
| 775 | EDG - South - Clinton SC | G36700 | Gas Trans-Steel Mains             | Gas Only |
| 775 | EDG - South - Clinton SC | G36900 | Gas Tran-Mea & Reg Sta Eqp        | Gas Only |
| 775 | EDG - South - Clinton SC | G37500 | Gas Dist-Struct & Improvements    | Gas Only |
| 775 | EDG - South - Clinton SC | G37600 | Gas Dist-Iron Mains               | Gas Only |
| 775 | EDG - South - Clinton SC | G37800 | Gas Dist-Gen Mea/Reg Sta          | Gas Only |
| 775 | EDG - South - Clinton SC | G37900 | Gas Dist-City Gate Mea/Reg        | Gas Only |
| 775 | EDG - South - Clinton SC | G38000 | Gas Dist-Services-Iron            | Gas Only |
| 775 | EDG - South - Clinton SC | G38100 | Gas Dist-Meters-Small Vol         | Gas Only |
| 775 | EDG - South - Clinton SC | G38300 | Gas Dist-House Regulator          | Gas Only |
| 775 | EDG - South - Clinton SC | G38500 | Gas Dist-Industrial Mea/Reg       | Gas Only |
| 775 | EDG - South - Clinton SC | G39100 | Gen Plt-Office Furn & Equip       | Gas Only |
| 775 | EDG - South - Clinton SC | G39200 | Gen Plt-Trans Equip-Light Truck   | Gas Only |
| 775 | EDG - South - Clinton SC | G39400 | Gen Plt-Tool/Shop/Garage          | Gas Only |
| 775 | EDG - South - Clinton SC | G39500 | Gen Plt-Lab Equipment             | Gas Only |
| 775 | EDG - South - Clinton SC | G39600 | Gen Plt-Shrt Life Powr Eqp        | Gas Only |

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|-----|--------------------------|--------|--------------------------------|----------|
| 775 | EDG - South - Clinton SC | G39800 | Gen Plt-Miscellaneous Eqp      | Gas Only |
| 775 | EDG - South - Clinton SC | G85000 | Trans Ops Superv & Eng         | Gas Only |
| 775 | EDG - South - Clinton SC | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 775 | EDG - South - Clinton SC | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 775 | EDG - South - Clinton SC | G87401 | Perf Distrib Main Locates-Gas  | Gas Only |
| 775 | EDG - South - Clinton SC | G87402 | Routine Leak Surv Mains & Svcs | Gas Only |
| 775 | EDG - South - Clinton SC | G87500 | Dist Meas & Reg Stat-General   | Gas Only |
| 775 | EDG - South - Clinton SC | G87800 | Oper/Insp Mtrs Collect DataGas | Gas Only |
| 775 | EDG - South - Clinton SC | G87801 | Perf Connects/Discon/Recon-Gas | Gas Only |
| 775 | EDG - South - Clinton SC | G87900 | Dist Customer Installations    | Gas Only |
| 775 | EDG - South - Clinton SC | G88000 | Dist Ops Other Expense         | Gas Only |
| 775 | EDG - South - Clinton SC | G88500 | Dist Maint Superv & Eng        | Gas Only |
| 775 | EDG - South - Clinton SC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |
| 775 | EDG - South - Clinton SC | G88900 | DsMnt Meas & Reg Stat Eq-Gen   | Gas Only |
| 775 | EDG - South - Clinton SC | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind  | Gas Only |
| 775 | EDG - South - Clinton SC | G89100 | Ds Mnt Ms & Reg Stat Eq-City G | Gas Only |
| 775 | EDG - South - Clinton SC | G89200 | Dist Maint of Services         | Gas Only |
| 775 | EDG - South - Clinton SC | G89300 | Dist Maint Meters & Hse Regs   | Gas Only |
| 776 | EDG - South - Nevada SSC | 408143 | Prov-FOAB Taxes - Gas          | Gas Only |
| 776 | EDG - South - Nevada SSC | 408531 | Prov-Fed Unempl Cmpens Tax-Gas | Gas Only |
| 776 | EDG - South - Nevada SSC | 408532 | Prov-St Unempl Compens Tax-Gas | Gas Only |
| 776 | EDG - South - Nevada SSC | 901001 | Customer Service Mgmt & Admin  | Gas Only |
| 776 | EDG - South - Nevada SSC | 901011 | Conv & Seminar-Cust Accts Dist | Gas Only |

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|-----|--------------------------|--------|--------------------------------|----------|
| 776 | EDG - South - Nevada SSC | 902000 | Read Meters - Gas              | Gas Only |
| 776 | EDG - South - Nevada SSC | 902001 | Re-Read Meters-Gas             | Gas Only |
| 776 | EDG - South - Nevada SSC | 903002 | Collection Activities - Gas    | Gas Only |
| 776 | EDG - South - Nevada SSC | 903022 | Cust Serv Accounting - Elect   | Gas Only |
| 776 | EDG - South - Nevada SSC | 921000 | Office Supplies & Exp - Gas    | Gas Only |
| 776 | EDG - South - Nevada SSC | 921045 | Safety Expenses - EDG          | Gas Only |
| 776 | EDG - South - Nevada SSC | 921502 | Mgmt & Administrative - Exp-Hr | Gas Only |
| 776 | EDG - South - Nevada SSC | 931281 | Building Rental                | Gas Only |
| 776 | EDG - South - Nevada SSC | 935026 | Building Maintenance           | Gas Only |
| 776 | EDG - South - Nevada SSC | 935520 | Telephone Expenses-Telecomm    | Gas Only |
| 776 | EDG - South - Nevada SSC | G85600 | Trans Mains Expense            | Gas Only |
| 776 | EDG - South - Nevada SSC | G87000 | Dist Ops Supervision and Engin | Gas Only |
| 776 | EDG - South - Nevada SSC | G87400 | Oper/Inspect UG Dist Mains-Gas | Gas Only |
| 776 | EDG - South - Nevada SSC | G87401 | Perf Distrib Main Locates-Gas  | Gas Only |
| 776 | EDG - South - Nevada SSC | G87402 | Routine Leak Surv Mains & Svcs | Gas Only |
| 776 | EDG - South - Nevada SSC | G87500 | Dist Meas & Reg Stat-General   | Gas Only |
| 776 | EDG - South - Nevada SSC | G87700 | Dist Meas & Reg Stat-City Gate | Gas Only |
| 776 | EDG - South - Nevada SSC | G87800 | Oper/Insp Mtrs Collect DataGas | Gas Only |
| 776 | EDG - South - Nevada SSC | G87801 | Perf Connects/Discon/Recon-Gas | Gas Only |
| 776 | EDG - South - Nevada SSC | G87900 | Dist Customer Installations    | Gas Only |
| 776 | EDG - South - Nevada SSC | G88000 | Dist Ops Other Expense         | Gas Only |
| 776 | EDG - South - Nevada SSC | G88500 | Dist Maint Superv & Eng        | Gas Only |
| 776 | EDG - South - Nevada SSC | G88700 | Perf UG Distrib Line Maint-Gas | Gas Only |

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|-----|----------------------------|--------|-----------------------------------|-------------|
| 776 | EDG - South - Nevada SSC   | G88900 | DsMnt Meas & Reg Stat Eq-Gen      | Gas Only    |
| 776 | EDG - South - Nevada SSC   | G89000 | Ds Mnt Meas & Reg Stat Eq-Ind     | Gas Only    |
| 776 | EDG - South - Nevada SSC   | G89100 | Ds Mnt Ms & Reg Stat Eq-City G    | Gas Only    |
| 776 | EDG - South - Nevada SSC   | G89200 | Dist Maint of Services            | Gas Only    |
| 776 | EDG - South - Nevada SSC   | G89300 | Dist Maint Meters & Hse Regs      | Gas Only    |
| 776 | EDG - South - Nevada SSC   | G89400 | Dist Maint of Other Equip         | Gas Only    |
| 800 | Fiber-Optics Non Regulated | 100000 | Projects Dummy Account            | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 100004 | Projects Account Fiber Com        | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 131203 | Cash UMB Fiber Com                | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 143400 | Nonutility-Fiber Optics           | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 165700 | Prepayments - Non-Regulated       | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 184413 | Veh Maint-3/4,1,& 1 1/2 Ton       | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 184415 | Healthcare FAS106 - Cap           | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 184416 | Health Care - Capitalized         | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 184421 | 401 K Capitalized                 | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 211002 | Misc Paid-In Capital - Fiber      | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 232050 | Accounts Payable - Fiber Optic    | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 232051 | Accounts Payable - Inv Fiber Opt  | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 236081 | State Use Tax Accrued-Nonutil     | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 236610 | Property Taxes Accrued Fiber      | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 242700 | Bank Overdrafts                   | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 282135 | Acc Def Fed Inc Tx-LD NonUT<br>CR | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 408241 | SUI - NonUtility                  | Direct Bill |

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|-----|----------------------------|--------|---------------------------------|-------------|
| 800 | Fiber-Optics Non Regulated | 408242 | FUI - NonUtility                | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 408243 | FICA - NonUtility               | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 409210 | Prov-Fed Inc Taxes-NonRegulated | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 409220 | Prov-St Inc Taxes-NonRegulated  | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 410210 | Def Fed Inc Tx-Ld OK Jurisd     | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417000 | Nonutility Operations Revenue   | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417010 | InterCompany Revenues           | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417101 | M&A Non Utility                 | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417117 | AP Vendor Discount Non-Reg      | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417125 | New Business-Nonutility         | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417145 | Outside Services-Nonutility     | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417147 | Sales Commissions               | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417180 | Depreciation Exp-Nonutility     | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417190 | Third Party Line Expense        | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417310 | EDE Billed Services             | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417500 | Fiber Elec Non Util Ops         | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417501 | Fiber Elec Non Util Maint       | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417502 | Fiber Cable Non Util Ops        | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417503 | Fiber Cable Non Util Maint      | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417523 | Other Non Util Ops              | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417530 | Vehicle Expense                 | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417540 | Healthcare FAS106 - NonReg      | Direct Bill |
| 800 | Fiber-Optics Non Regulated | 417541 | Health Care - Non-Reg           | Direct Bill |



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|-----|------------------------------|--------|---------------------------------|-------------|
| 800 | Fiber-Optics Non Regulated   | 417542 | Group Life Insurance Non-Reg    | Direct Bill |
| 800 | Fiber-Optics Non Regulated   | 417543 | Comp Exp Employee Stk Purch     | Direct Bill |
| 800 | Fiber-Optics Non Regulated   | 417547 | Acc Death & Dismemb - Non-Reg   | Direct Bill |
| 800 | Fiber-Optics Non Regulated   | 417549 | Pensions - Non-Reg              | Direct Bill |
| 800 | Fiber-Optics Non Regulated   | 417561 | 401K - Non-Utility              | Direct Bill |
| 800 | Fiber-Optics Non Regulated   | 417600 | Rental Exp-Fiber                | Direct Bill |
| 800 | Fiber-Optics Non Regulated   | 417900 | Property Taxes - Non-Utility    | Direct Bill |
| 808 | Southwest Energy Contractors | 211004 | Misc Paid-In Capital - SEC      | Direct Bill |
| 808 | Southwest Energy Contractors | 408241 | SUI - NonUtility                | Direct Bill |
| 808 | Southwest Energy Contractors | 408242 | FUI - NonUtility                | Direct Bill |
| 808 | Southwest Energy Contractors | 408243 | FICA - NonUtility               | Direct Bill |
| 808 | Southwest Energy Contractors | 409210 | Prov-Fed Inc Taxes-NonRegulated | Direct Bill |
| 808 | Southwest Energy Contractors | 409220 | Prov-St Inc Taxes-NonRegulated  | Direct Bill |
| 808 | Southwest Energy Contractors | 417125 | New Business-Nonutility         | Direct Bill |
| 808 | Southwest Energy Contractors | 417180 | Depreciation Exp-Nonutility     | Direct Bill |
| 808 | Southwest Energy Contractors | 417310 | EDE Billed Services             | Direct Bill |
| 810 | Meter Treaters               | 143320 | Nonutility - Meter Treaters     | Direct Bill |
| 810 | Meter Treaters               | 211003 | Misc Paid-In Capital - Other    | Direct Bill |
| 810 | Meter Treaters               | 408241 | SUI - NonUtility                | Direct Bill |
| 810 | Meter Treaters               | 408242 | FUI - NonUtility                | Direct Bill |
| 810 | Meter Treaters               | 408243 | FICA - NonUtility               | Direct Bill |
| 810 | Meter Treaters               | 409210 | Prov-Fed Inc Taxes-NonRegulated | Direct Bill |
| 810 | Meter Treaters               | 409220 | Prov-St Inc Taxes-NonRegulated  | Direct Bill |

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|-----|--------------------|--------|--------------------------------|-------------|
| 810 | Meter Treaters     | 417027 | Revenue From Leases Meter Trea | Direct Bill |
| 810 | Meter Treaters     | 417310 | EDE Billed Services            | Direct Bill |
| 814 | Generlink          | 143900 | Nonutility - Generlink         | Direct Bill |
| 814 | Generlink          | 408241 | SUI - NonUtility               | Direct Bill |
| 814 | Generlink          | 408242 | FUI - NonUtility               | Direct Bill |
| 814 | Generlink          | 408243 | FICA - NonUtility              | Direct Bill |
| 814 | Generlink          | 417032 | Generlink - Revenues           | Direct Bill |
| 821 | EDE Holdings, Inc. | 100007 | Projects Account EDE Holdings  | Direct Bill |
| 821 | EDE Holdings, Inc. | 122110 | Accum Prov Depr-Subsidiary     | Direct Bill |
| 821 | EDE Holdings, Inc. | 123102 | EDE Holdings Invs-EDE Industrs | Direct Bill |
| 821 | EDE Holdings, Inc. | 123103 | Investment-Transaeris Acquisit | Direct Bill |
| 821 | EDE Holdings, Inc. | 123104 | Invest Comm Stk in Conversant  | Direct Bill |
| 821 | EDE Holdings, Inc. | 123106 | Invtmt in Mid-Am Precision Prd | Direct Bill |
| 821 | EDE Holdings, Inc. | 123107 | Investment in Industries       | Direct Bill |
| 821 | EDE Holdings, Inc. | 131208 | Cash UMB EDE Holdings Inc      | Direct Bill |
| 821 | EDE Holdings, Inc. | 131299 | Cash - Non Regulated           | Direct Bill |
| 821 | EDE Holdings, Inc. | 143101 | Accounts Receivable NonReg     | Direct Bill |
| 821 | EDE Holdings, Inc. | 146010 | A/R from Transaeris            | Direct Bill |
| 821 | EDE Holdings, Inc. | 146020 | A/R from Conversant            | Direct Bill |
| 821 | EDE Holdings, Inc. | 146030 | A/R from SW Energy Training    | Direct Bill |
| 821 | EDE Holdings, Inc. | 146060 | A/R from Utility Intelligence  | Direct Bill |
| 821 | EDE Holdings, Inc. | 154090 | Materials - Mid-Am Prec Prods  | Direct Bill |
| 821 | EDE Holdings, Inc. | 165700 | Prepayments - Non-Regulated    | Direct Bill |

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|-----|--------------------|--------|--------------------------------|-------------|
| 821 | EDE Holdings, Inc. | 181999 | Unamort Debt Exp NonReg MAPP   | Direct Bill |
| 821 | EDE Holdings, Inc. | 201200 | Common Stk Issued Holdings     | Direct Bill |
| 821 | EDE Holdings, Inc. | 211005 | Misc Paid-In Capital - MPP     | Direct Bill |
| 821 | EDE Holdings, Inc. | 211110 | Misc Pd-In Cap Hld from Parnt  | Direct Bill |
| 821 | EDE Holdings, Inc. | 216000 | Unappropri Retained Earnings   | Direct Bill |
| 821 | EDE Holdings, Inc. | 217901 | Reacquired Cap Stk MAPP        | Direct Bill |
| 821 | EDE Holdings, Inc. | 223151 | Due to Parent - Holdings       | Direct Bill |
| 821 | EDE Holdings, Inc. | 223152 | Due To Parent - Interest       | Direct Bill |
| 821 | EDE Holdings, Inc. | 224001 | Current Mat of Notes Pay MAPP  | Direct Bill |
| 821 | EDE Holdings, Inc. | 224199 | Notes Payable Long Term MAPP   | Direct Bill |
| 821 | EDE Holdings, Inc. | 232021 | Accrued Expenses Non Regulated | Direct Bill |
| 821 | EDE Holdings, Inc. | 232082 | Accounts Payable EDE Holdings  | Direct Bill |
| 821 | EDE Holdings, Inc. | 241339 | St Sls Tx-Collectns Nonutility | Direct Bill |
| 821 | EDE Holdings, Inc. | 242700 | Bank Overdrafts                | Direct Bill |
| 821 | EDE Holdings, Inc. | 253810 | Minority Interest - Subsidiary | Direct Bill |
| 821 | EDE Holdings, Inc. | 408241 | SUI - NonUtility               | Direct Bill |
| 821 | EDE Holdings, Inc. | 408242 | FUI - NonUtility               | Direct Bill |
| 821 | EDE Holdings, Inc. | 408243 | FICA - NonUtility              | Direct Bill |
| 821 | EDE Holdings, Inc. | 408260 | Prov-Franchise Tax Non-Utility | Direct Bill |
| 821 | EDE Holdings, Inc. | 409210 | Prov-Fed Inc Taxes-NonRegulatd | Direct Bill |
| 821 | EDE Holdings, Inc. | 409220 | Prov-St Inc Taxes-NonRegulated | Direct Bill |
| 821 | EDE Holdings, Inc. | 409230 | Fed Inc Taxex Other Inc/Exp    | Direct Bill |
| 821 | EDE Holdings, Inc. | 409239 | Fed Inc Tx Discont Op-MAPP     | Direct Bill |

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| 821 | EDE Holdings, Inc. | 409240 | St Inc Taxes Other Inc/Exp     | Direct Bill |
| 821 | EDE Holdings, Inc. | 409249 | State Inc Tx Discont Op-MAPP   | Direct Bill |
| 821 | EDE Holdings, Inc. | 417015 | Revenues - Non Regulated       | Direct Bill |
| 821 | EDE Holdings, Inc. | 417101 | M&A Non Utility                | Direct Bill |
| 821 | EDE Holdings, Inc. | 417102 | Executive Stk Option Expense   | Direct Bill |
| 821 | EDE Holdings, Inc. | 417103 | Exec Performance Shares Exp    | Direct Bill |
| 821 | EDE Holdings, Inc. | 417110 | Centurion Expenses             | Direct Bill |
| 821 | EDE Holdings, Inc. | 417145 | Outside Services-Nonutility    | Direct Bill |
| 821 | EDE Holdings, Inc. | 417170 | Depreciation Exp - Subsidiary  | Direct Bill |
| 821 | EDE Holdings, Inc. | 417300 | Cost of Goods Sold - Non-Reg   | Direct Bill |
| 821 | EDE Holdings, Inc. | 417301 | COGS - Electric Expenses       | Direct Bill |
| 821 | EDE Holdings, Inc. | 417310 | EDE Billed Services            | Direct Bill |
| 821 | EDE Holdings, Inc. | 417320 | Uncollectible Accts - NonReg   | Direct Bill |
| 821 | EDE Holdings, Inc. | 417540 | Healthcare FAS106 - NonReg     | Direct Bill |
| 821 | EDE Holdings, Inc. | 417541 | Health Care - Non-Reg          | Direct Bill |
| 821 | EDE Holdings, Inc. | 417543 | Comp Exp Employee Stk Purch    | Direct Bill |
| 821 | EDE Holdings, Inc. | 417549 | Pensions - Non-Reg             | Direct Bill |
| 821 | EDE Holdings, Inc. | 417561 | 401K - Non-Utility             | Direct Bill |
| 821 | EDE Holdings, Inc. | 417601 | Rent Expense MAPP              | Direct Bill |
| 821 | EDE Holdings, Inc. | 417780 | Other Expenses - Non Regulated | Direct Bill |
| 821 | EDE Holdings, Inc. | 417890 | Interest Expense - Non-Reg     | Direct Bill |
| 821 | EDE Holdings, Inc. | 417891 | Short Term Interest Exp MAPP   | Direct Bill |
| 821 | EDE Holdings, Inc. | 417892 | Long Term Interest Exp MAPP    | Direct Bill |

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| 821 | EDE Holdings, Inc. | 417920 | Minority Interest - Subsidiary | Direct Bill        |
| 821 | EDE Holdings, Inc. | 421110 | Gain Dispose Propty Non-Reg    | Direct Bill        |
| 821 | EDE Holdings, Inc. | 421199 | Discontinued Operations-MAPP   | Direct Bill        |
| 821 | EDE Holdings, Inc. | 923045 | Outside Services               | Direct Bill        |
| 999 | Executive          | 100000 | Projects Dummy Account         | Electric Only      |
| 999 | Executive          | 184620 | Const Clearing Line Oper       | General Allocation |
| 999 | Executive          | 184630 | Construction Clearing Prod     | General Allocation |
| 999 | Executive          | 186038 | DFDb MO Gas Acquisition        | Gas Only           |
| 999 | Executive          | 186750 | Fin Exp - Unsecured Debt       | Electric Only      |
| 999 | Executive          | 186811 | Elec Rate Case Exp - Ark       | Electric Only      |
| 999 | Executive          | 186812 | Elec Rate Case Exp - KS        | Electric Only      |
| 999 | Executive          | 186813 | Elec Rate Case Exp - MO        | Electric Only      |
| 999 | Executive          | 186850 | Water Rate Case Expense        | Electric Only      |
| 999 | Executive          | 408141 | Prov-Foab Taxes-Electric       | Electric Only      |
| 999 | Executive          | 408511 | Prov-Fed Unemp Compens Tax-El  | Electric Only      |
| 999 | Executive          | 408512 | Prov-St Unemp Compens Tax-El   | Electric Only      |
| 999 | Executive          | 426114 | Donations                      | Direct Bill        |
| 999 | Executive          | 426400 | Civic, Political & Related Act | General Allocation |
| 999 | Executive          | 426413 | Civic Activities               | Direct Bill        |
| 999 | Executive          | 426439 | Governmental Activities - Corp | General Allocation |
| 999 | Executive          | 557410 | Pool Operation                 | Electric Only      |
| 999 | Executive          | 566450 | RTO/ISO Development            | Electric Only      |
| 999 | Executive          | 920101 | Mgmt & Admin - Executives      | General Allocation |

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| 999 | Executive | 920102 | Executive Stk Option Expense   | General Allocation   |
| 999 | Executive | 920103 | Executive Performance Shares   | General Allocation   |
| 999 | Executive | 921102 | Mgmt & Admin-Exp-Executives    | General Allocation   |
| 999 | Executive | 921703 | Other General Office           | General Allocation   |
| 999 | Executive | 921721 | Load Research Expenses         | Electric Only  |
| 999 | Executive | 923045 | Outside Services               | General Allocation Except When A Direct Charge Can Be Identified |
| 999 | Executive | 928000 | Regulatory Commission Exp-Corp | Electric Only  |
| 999 | Executive | 930210 | Industry Association Dues      | Direct Bill  |
| 999 | Executive | 930248 | Chamber Of Commerce Dues       | Direct Bill  |
| 0   | Corporate | 242100 | Salaries & Wages Payable       | Electric Only  |
| 0   | Corporate | 418100 | Trst Prd Dist-Sub hold Par Dbn | Electric Only  |