Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2011-0004 Date Prepared: February 23, 2011



# **MISSOURI PUBLIC SERVICE COMMISSION**

# UTILITY SERVICES DIVISION

# STAFF ACCOUNTING SCHEDULES

# THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2011-0004

Jefferson City, Missouri

February 2011

Line	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.47% Return	7.71% Return	7.96% Return
1	Net Orig Cost Rate Base	\$953,459,257	\$953,459,257	\$953,459,257
2	Rate of Return	7.47%	7.71%	7.96%
3	Net Operating Income Requirement	\$71,185,268	\$73,540,312	\$75,885,822
4	Net Income Available	\$75,647,456	\$75,647,456	\$75,647,456
5	Additional Net Income Required	-\$4,462,188	-\$2,107,144	\$238,366
6	Income Tax Requirement			
7	Required Current Income Tax	\$24,587,928	\$26,055,301	\$27,516,735
8	Current Income Tax Available	\$27,368,214	\$27,368,214	\$27,368,214
9	Additional Current Tax Required	-\$2,780,286	-\$1,312,913	\$148,521
10	Revenue Requirement	-\$7,242,474	-\$3,420,057	\$386,887
11	Allowance for Uncertainty of Quantification of Plant Balances	\$4,000,000	\$4,000,000	\$4,000,000
12	Gross Revenue Requirement	-\$3,242,474	\$579,943	\$4,386,887

# The Empire District Electric Company Case No. ER-2011-0004 Update 11-30-2010 Direct Filing through June 30, 2010 RATE BASE SCHEDULE

	•	-	•
	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
			• · • • • • • • • • •
1	Plant In Service		\$1,637,227,053
•	Lass Assumulated Damasistian Deserve		<b>*</b> 547 550 544
2	Less Accumulated Depreciation Reserve		\$517,559,544
3	Net Plant In Service		\$1,119,667,509
5			ψ1,113,007,303
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$7,188,875
6	Materials and Supplies		\$19,783,256
7	FAS 87 Regulatory Asset Tracker		\$1,782,616
8	Prepayments		\$4,149,827
9	FAS 106 Regulatory Asset Tracker		-\$2,123,156
10	Fuel Inventory		\$13,260,807
11	Gas Storage Inventory		\$0
12	Vegetation/Infrastructure Tracker ER-2010-0130		\$1,462,569
13	Vegation/Infrastructure Tracker ER-2011-0004		\$988,944
14	Regulatory Asset/Carrying Costs-latan 1		\$879,322
15	Regulatory Asset/Carrying Costs-latan 2		\$1,267,440
16	Regulatory Asset/Carrying Cost-Plum Point		\$42,774
17	Reg Asset/Demand Side Management		\$2,191,099
18	TOTAL ADD TO NET PLANT IN SERVICE		\$50,874,373
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	9.2740%	\$2,088,220
21	State Tax Offset	-10.5178%	-\$372,159
22	City Tax Offset	0.0000%	\$0
23	Interest Expense Offset	12.1726%	\$3,738,318
24	Customer Deposits		\$8,035,398
25	Customer Advances for Construction		\$7,480,761
26	Deferred Income Taxes-Accumulated		\$131,901,056
27	SWPA Capacity Loss Reimbursement		\$26,563,700
28	Regulatory Plan Amortization-Accumulated		\$29,478,539
29	Amortization of Electric Plant		\$8,168,792
30	TOTAL SUBTRACT FROM NET PLANT		\$217,082,625
31	Total Rate Base		\$953,459,257

	A	<u>B</u>	<u>C</u>	D	E	E	G	Н	
Line	Account #		<u>c</u> Total	D Adjust.	5	<u>r</u> As Adjusted	Jurisdictional		I MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1	Ĺ	INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	89.2075%	\$0	\$26,709
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	89.2075%	\$0	\$963,261
4	303.000	Miscellaneous Intangibles (Like 353)	\$17,522,783	P-4	\$1,539,584	\$19,062,367	89.2075%	\$0	\$17,005,061
5		TOTAL PLANT INTANGIBLE	\$18,632,521		\$1,539,584	\$20,172,105		\$0	\$17,995,031
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							_
9	310.000	Land & Land Rights	\$378,433	P-9	\$0	\$378,433	83.3239%	\$0	\$315,325
10	311.000	Structures & Improvements	\$11,578,885	P-10	\$0	\$11,578,885	83.3239%	\$0	\$9,647,979
11	312.000	Boiler Plant Equipment	\$25,170,719	P-11	\$0	\$25,170,719	83.3239%	\$0	\$20,973,225
12	314.000	Turbogenerator Units	\$7,776,899	P-12	\$0	\$7,776,899	83.3239%	\$0	\$6,480,016
13	315.000	Accessory Electric Equipment	\$1,583,162	P-13	\$0	\$1,583,162	83.3239%	\$0	\$1,319,152
14	316.000	Misc. Power Plant Equipment	\$1,132,926	P-14	<u>\$0</u>	\$1,132,926	83.3239%	\$0	\$943,998
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$47,621,024		\$0	\$47,621,024		\$0	\$39,679,695
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$438,622	P-17	\$0	\$438,622	83.3239%	\$0	\$365,477
18	311.000	Structures and Improvements	\$13,837,827	P-18	\$0	\$13,837,827	83.3239%	\$0	\$11,530,217
19	312.300	Boiler Plant Equipment-Asbury	\$105,807,117	P-19	\$0	\$105,807,117	83.3239%	\$0	\$88,162,616
20	312.700	Unit Train	\$0	P-20	\$0	\$0	83.3239%	\$0	\$0
21	314.000	Turbogenerator Units-Asbury	\$21,992,440	P-21	\$0	\$21,992,440	83.3239%	\$0	\$18,324,959
22	315.000	Accessory Electric Equipment-Asbury	\$5,946,183	P-22	\$0	\$5,946,183	83.3239%	\$0	\$4,954,592
23	316.000	Misc. Power Plant Equipment-Asbury	\$2,153,829	P-23	\$0	\$2,153,829	83.3239%	\$0	\$1,794,654
24		TOTAL PRODUCTION - ASBURY - STEAM	\$150,176,018		\$0	\$150,176,018		\$0	\$125,132,515
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-latan	\$122,418	P-26	\$0	\$122,418	83.3239%	\$0	\$102,003
27	311.000	Structures & Improvements-latan	\$4,997,017	P-27	-\$1,559,088	\$3,437,929	83.3239%	\$0	\$2,864,617
28	312.000	Boiler Plant Equipment-latan	\$30,079,132	P-28	-\$9,384,799	\$20,694,333	83.3239%	\$0	\$17,243,325
29	312.000	Unit Train-latan	\$329,005	P-29	\$0	\$329,005	83.3239%	\$0	\$274,140
30	314.000	Turbogenerator Units-latan	\$0	P-30	\$0	\$0	83.3239%	\$0	\$0
31	315.000	Accessory Electric Equipment-latan	\$7,519,783	P-31	-\$2,346,199	\$5,173,584	83.3239%	\$0	\$4,310,832
32	316.000	Misc. Power Plant Equipment-latan	\$5,918,797	P-32	-\$1,846,686	\$4,072,111	83.3239%	\$0	\$3,393,042
33		TOTAL PRODUCTION - IATAN - STEAM	\$48,966,152		-\$15,136,772	\$33,829,380		\$0	\$28,187,959
34		IATAN 2							
35	311.000	Structures & Improvements-latan 2	\$24,493,992	P-35	-\$4,776,468	\$19,717,524	83.3239%	\$0	\$16,429,410
36	312.000	Boiler Plant Equipment-latan 2	\$109,529,740	P-36	-\$20,706,211	\$88,823,529	83.3239%	\$0	\$74,011,228
37	314.000	Turbogenerator Units-latan 2	\$18,254,957	P-37	-\$3,516,971	\$14,737,986	83.3239%	\$0	\$12,280,265
38	315.000	Accessory Electric Equipment-latan 2	\$18,254,957	P-38	-\$3,561,595	\$14,693,362	83.3239%	\$0	\$12,243,082
39	316.000	Misc. Power Plant Equipment-latan 2	\$60,541,755	P-39	-\$9,494,522	\$51,047,233	83.3239%	\$0	\$42,534,545
40		TOTAL IATAN 2	\$231,075,401		-\$42,055,767	\$189,019,634		\$0	\$157,498,530
41 42	311.000	IATAN COMMON Structures & Improvements-latan Common	\$3,987,415	P-42	\$24,157	\$4,011,572	83.3239%	\$0	\$3,342,598
43	312.000	Boiler Plant Equipment-latan Common	\$34,073,806	P-43	-\$123,863	\$33,949,943	83.3239%	\$0	\$28,288,417
44	314.000	Turbogenerator Units-Iatan Common	\$0	P-44	\$0	\$0	83.3239%	\$0	\$0
45	315.000	Accessory Electric Equipment-latan Common	\$4,329,743	P-45	-\$70,276	\$4,259,467	83.3239%	\$0	\$3,549,154
46	316.000	Misc. Power Plant Equipment-latan Common	\$4,329,743	P-46	\$86,038	\$4,415,781	83.3239%	\$0	\$3,679,401
47		TOTAL IATAN COMMON	\$46,720,707		-\$83,944	\$46,636,763		\$0	\$38,859,570
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Structures & Improvements-Plum Point	\$30,290,872	P-49	\$9,315	\$30,300,187	83.3239%	\$0	\$25,247,298
50	312.000	Boiler Plant Equipment-Plum Point	\$47,080,872	P-50	-\$2,524,034	\$44,556,838	83.3239%	\$0	\$37,126,495
51	312.000	Unit Train-Plum Point	\$2,564,974	P-51	\$0	\$2,564,974	83.3239%	\$0	\$2,137,236
52	314.000	Turbogenerator Units-Plum Point	\$9,949,668	P-52	\$1,281	\$9,950,949	83.3239%	\$0	\$8,291,519

	A	<u>B</u>	<u>C</u>	D	E	E	G	H	l l
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	
53	315.000	Accessory Electric Equipment-Plum Point	\$6,964,768	P-53	\$897	\$6,965,665	83.3239%	\$0	\$5,804,064
54	316.000	Misc. Power Plant Equipment-Plum Point	\$6,857,293	P-54	\$833	\$6,858,126	83.3239%	\$0	\$5,714,458
55		TOTAL PRODUCTION - PLUM POINT -	\$103,708,447		-\$2,511,708	\$101,196,739	·	\$0	\$84,321,070
55		STEAM	\$103,700,447		-\$2,511,700	\$101,190,739		φU	\$64,321,070
							.		
56		TOTAL STEAM PRODUCTION	\$628,267,749		-\$59,788,191	\$568,479,558		\$0	\$473,679,339
57		NUCLEAR PRODUCTION							
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
59		HYDRAULIC PRODUCTION							
60		PRODUCTIONT - OZARK BEACH - HYDRO							
61	330.000	Land & Land Rights-Ozark	\$226,488	P-61	\$0	\$226,488	83.3239%	\$0	\$188,719
62	331.000	Structures & Improvements-Ozark	\$677,760	P-62	\$0	\$677,760	83.3239%	\$0	\$564,736
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,659,792	P-63	\$0	\$1,659,792	83.3239%	\$0	\$1,383,003
64	333.000	Water Wheels, Turbines & Generators	\$1,652,557	P-64	\$0	\$1,652,557	83.3239%	\$0	\$1,376,975
65	334.000	Acessory Electric Equipment	\$1,271,564	P-65	\$0	\$1,271,564	83.3239%	\$0	\$1,059,517
66	335.000	Misc. Power Plant Equipment-Ozark	\$371,952	P-66	\$0	\$371,952	83.3239%	\$0	\$309,925
67		TOTAL PRODUCTIONT - OZARK BEACH - HYDRO	\$5,860,113		\$0	\$5,860,113		\$0	\$4,882,875
68		TOTAL HYDRAULIC PRODUCTION	\$5,860,113		\$0	\$5,860,113		\$0	\$4,882,875
69		OTHER PRODUCTION							
70	0.40.000	PRODUCTION - ENERGY CENTER	¢400.007	D 74	¢0.	\$400 00 <del>7</del>	00.00000/	<b>*</b> •	\$405 000
71 72	340.000 341.000	Land & Land Rights-Energy Structures & Improvements-Energy	\$163,097 \$1,961,576	P-71 P-72	\$0 \$0	\$163,097 \$1,961,576	83.3239% 83.3239%	\$0 \$0	\$135,899 \$1,634,462
72	342.000	Fuel Holders, Producers, & Access	\$1,679,645	P-72	\$0 \$0	\$1,679,645	83.3239%	\$0 \$0	\$1,399,546
75	342.000	Energy	\$1,073,043	1-75	ψυ	\$1,073,045	03.323376	40	ψ1,555,5 <del>4</del> 0
74	343.000	Prime Movers-Energy	\$28,910,071	P-74	\$0	\$28,910,071	83.3239%	\$0	\$24,088,999
75	344.000	Generators-Energy	\$4,534,432	P-75	\$0	\$4,534,432	83.3239%	\$0	\$3,778,266
76	345.000	Accessory Electric Equipment-Energy	\$2,091,865	P-76	\$0	\$2,091,865	83.3239%	\$0	\$1,743,024
77	346.000	Misc. Power Plant Equipment-Energy	\$1,523,834	P-77	\$0	\$1,523,834	83.3239%	\$0	\$1,269,718
78		TOTAL PRODUCTION - ENERGY CENTER	\$40,864,520		\$0	\$40,864,520		\$0	\$34,049,914
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements-FT8	\$1,107,790	P-80	\$0	\$1,107,790	83.3239%	\$0	\$923,054
81	342.000	Fuel Holders, Producers, & AccessFT8	\$1,390,886	P-81	\$0	\$1,390,886	83.3239%	\$0	\$1,158,940
82	343.000	Prime Movers-FT8	\$46,538,833	P-82	\$0	\$46,538,833	83.3239%	\$0	\$38,777,971
83	344.000	Generators-FT8	\$531,753	P-83	\$0	\$531,753	83.3239%	\$0	\$443,077
84	345.000	Accessory Electric Equipment-FT8	\$3,381,055	P-84	\$0	\$3,381,055	83.3239%	\$0	\$2,817,227
85	346.000	Misc. Power Plant Equipment-FT8	\$1,049,438	P-85	\$0	\$1,049,438	83.3239%	\$0	\$874,433
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$53,999,755		\$0	\$53,999,755		\$0	\$44,994,702
87		PRODUCTION - RIVERTON - OTHER							
88	341.000	Structures & Improvements-Riverton	\$977,547	P-88	\$0	\$977,547	83.3239%	\$0	\$814,530
89	342.000	Fuel Holders, Producers, & Access	\$1,413,776	P-89	\$0	\$1,413,776	83.3239%	\$0	\$1,178,013
		Riverton	* .,,			<i> </i>			<b>*</b> · , · · <b>·</b> · · · · ·
90	343.000	Prime Movers-Riverton	\$22,647,967	P-90	\$0	\$22,647,967	83.3239%	\$0	\$18,871,169
91	344.000	Generators-Riverton	\$13,466,633	P-91	\$0	\$13,466,633	83.3239%	\$0	\$11,220,924
92	345.000	Accessory Electric Equipment-Riverton	\$11,079,331	P-92	\$0	\$11,079,331	83.3239%	\$0	\$9,231,731
93	346.000	Misc. Power Plant Equipment-Riverton	\$1,570,252	P-93	\$0	\$1,570,252	83.3239%	\$0	\$1,308,395
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$51,155,506		\$0	\$51,155,506		\$0	\$42,624,762
95		PRODUCTION - STATE LINE C - OTHER							
95 96	340.000	Land & Land Rights-State C	\$850,260	P-96	\$0	\$850,260	83.3239%	\$0	\$708,470
90 97	340.000	Structures & Improvements-State C	\$10,530,129		\$0 \$0	\$10,530,129	83.3239%	\$0 \$0	\$8,774,114
5,			÷,000,120		ΨŬ	÷,,	00.010070	ΨŪ	~~,· · · · · · · · · · · · · ·

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	<u>l</u>
	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
98	342.000	Fuel Holders, Producers, & AccessState C	\$2,332,382	P-98	\$0	\$2,332,382	83.3239%	\$0	\$1,943,432
99	343.000	C Prime Movers-State C	\$105,416,516	P-99	\$0	\$105,416,516	83.3239%	\$0	\$87,837,152
100	344.000	Generators-State C	\$28,417,698	P-100	\$0 \$0	\$28,417,698	83.3239%	\$0 \$0	\$23,678,734
101	345.000	Accessory Electric Equipment-State C	\$11,132,359	P-101	\$0	\$11,132,359	83.3239%	\$0	\$9,275,916
102	346.000	Misc. Power Plant Equipment-State C	\$2,847,421	P-102	\$0	\$2,847,421	83.3239%	\$0	\$2,372,582
103		TOTAL PRODUCTION - STATE LINE C -	\$161,526,765		\$0	\$161,526,765		\$0	\$134,590,400
		OTHER							
104		PRODUCTION - STATE LINE S - OTHER	¢44.007	D 405	**	¢44.007	00.00000/	<b>*</b> 0	<b>*</b> 0.040
105 106	340.000 341.000	Land & Land Rights-State S Structures & Improvements-State S	\$11,897 \$1,103,838	P-105 P-106	\$0 \$0	\$11,897 \$1,103,838	83.3239% 83.3239%	\$0 \$0	\$9,913 \$919,761
100	342.000	Fuel Holders, Producers, & AccessState	\$3,230,198	P-100	\$0 \$0	\$3,230,198	83.3239%	\$0 \$0	\$2,691,527
107	342.000	S	ψ <b>3,230,130</b>	1-107	φυ	<b>4</b> 5,250,150	03.323378	φυ	φ <b>2,091,</b> 321
108	343.000	Prime Movers-State S	\$26,221,740	P-108	\$0	\$26,221,740	83.3239%	\$0	\$21,848,976
109	344.000	Generators-State S	\$7,178,570	P-109	\$0	\$7,178,570	83.3239%	\$0	\$5,981,464
110	345.000	Accessory Electric Equipment-State S	\$2,892,158	P-110	\$0	\$2,892,158	83.3239%	\$0	\$2,409,859
111	346.000	Misc. Power Plant Equipment-State S	\$1,049,878	P-111	\$0	\$1,049,878	83.3239%	\$0	\$874,799
112		TOTAL PRODUCTION - STATE LINE S -	\$41,688,279		\$0	\$41,688,279		\$0	\$34,736,299
		OTHER							
440			\$349,234,825		\$0	\$240 024 02E		\$0	¢200.000.077
113		TOTAL OTHER PRODUCTION	\$349,234,825		φU	\$349,234,825		<b>\$</b> 0	\$290,996,077
114		TOTAL PRODUCTION PLANT	\$983,362,687		-\$59,788,191	\$923,574,496		\$0	\$769,558,291
			\$000,002,001		\$00,100,101	<i><b>4020,01</b></i>		<i>\$</i> 0	¢100,000,201
115		TRANSMISSION PLANT							
116	350.000	Land - TP	\$11,078,696	P-116	\$0	\$11,078,696	83.3239%	\$0	\$9,231,202
117	352.000	Structures & Improvements - TP	\$2,354,612	P-117	\$0	\$2,354,612	83.3239%	\$0	\$1,961,955
118	352.010	Structures & Improvements IATAN	\$23,013	P-118	\$0	\$23,013	83.3239%	\$0	\$19,175
119	353.000	Station Equipment - TP	\$97,454,503	P-119	\$0	\$97,454,503	83.3239%	\$0	\$81,202,893
120	353.010	Station Equip - IATAN	\$658,782	P-120	\$0	\$658,782	83.3239%	\$0	\$548,923
121 122	354.000 355.000	Towers and Fixtures - TP Poles and Fixtures - TP	\$799,508 \$41,212,715	P-121 P-122	\$0 \$0	\$799,508 \$41,212,715	83.3239% 83.3239%	\$0 \$0	\$666,181
122	356.000	Overhead Conductors & Devices - TP	\$41,313,715 \$65,375,352	P-122 P-123	\$0 \$0	\$41,313,715 \$65,375,352	83.3239%	\$0 \$0	\$34,424,199 \$54,473,293
123	330.000	TOTAL TRANSMISSION PLANT	\$219,058,181	1-125	\$0	\$219,058,181	03.323378	\$0	\$182,527,821
			+=::;:::;:::		••	+=::;:::;:::		ţ.	÷,,
125		DISTRIBUTION PLANT							
126	360.000	Land - DP	\$2,392,220	P-126	\$0	\$2,392,220	90.2810%	\$0	\$2,159,720
127	361.000	Structures & Improvements - DP	\$9,774,481	P-127	\$0	\$9,774,481	90.2810%	\$0	\$8,824,499
128	362.000	Station Equipment - DP	\$78,268,973	P-128	\$0	\$78,268,973	90.2810%	\$0	\$70,662,012
129	364.000	Poles, Towers, & Fixtures - DP	\$143,443,734	P-129	\$0	\$143,443,734	90.2810%	\$0	\$129,502,437
130	365.000	Overhead Conductors & Devices - DP	\$152,112,888	P-130	\$0	\$152,112,888	90.2810%	\$0	\$137,329,036
131	366.000	Underground Conduit - DP	\$30,021,231	P-131 P-132	\$0 ©0	\$30,021,231	90.2810%	\$0 \$0	\$27,103,468
132 133	367.000 368.000	Underground Conductors & Devices - DP Line Transformers - DP	\$53,807,622 \$91,814,071	P-132 P-133	\$0 \$0	\$53,807,622 \$91,814,071	90.2810% 90.2810%	\$0 \$0	\$48,578,059 \$82,890,661
134	369.000	Services- DP	\$67,288,538	P-134	\$0 \$0	\$67,288,538	90.2810%	\$0 \$0	\$60,748,765
135	370.000	Meters - DP	\$19,008,018	P-135	\$0	\$19,008,018	90.2810%	\$0 \$0	\$17,160,629
136	371.000	Meter Installations - DP		P-136	\$0	\$15,896,773	90.2810%	\$0	\$14,351,766
137		Street Lighting and Signal Systems - DP	\$15,673,856	P-137	\$0	\$15,673,856	90.2810%	\$0	\$14,150,514
138		TOTAL DISTRIBUTION PLANT	\$679,502,405		\$0	\$679,502,405		\$0	\$613,461,566
139		GENERAL PLANT	<b>*</b>		··· ··	<b>****</b>		<b>A</b> =	<b></b>
140	389.000	Land and Land Rights - GP	\$679,466	P-140	-\$46,405	\$633,061	89.2075%	\$0	\$564,738
141	390.000	Structures & Improvements - GP	\$9,350,568 \$4,107,022	P-141	-\$721,889	\$8,628,679	89.2075%	\$0 \$0	\$7,697,429
142 143	391.000 391.010	Office Furniture & Equipment - GP Computer Equipment	\$4,107,022 \$11,750,909	P-142 P-143	-\$262,260 -\$458,579	\$3,844,762 \$11,292,330	89.2075% 89.2075%	\$0 \$0	\$3,429,816 \$10,073,605
143	392.000	Transportation Equipment - GP	\$8,667,246	P-143 P-144	-\$458,579 \$0	\$8,667,246	89.2075% 89.2075%	\$0 \$0	\$7,731,833
145	393.000	Stores Equipment - GP	\$443,274	P-145	\$0 \$0	\$443,274	89.2075%	\$0 \$0	\$395,434
146	394.000	Tools, Shop, & Garage Equipment- GP	\$4,204,199	P-146	\$0	\$4,204,199	89.2075%	\$0 \$0	\$3,750,461
147	395.000	Laboratory Equipment	\$950,671	P-147	\$0	\$950,671	89.2075%	\$0	\$848,070
148	396.000	Power Operated Equipment - GP	\$11,967,804	P-148	\$0	\$11,967,804	89.2075%	\$0	\$10,676,179
149	397.000	Communication Equipment - GP	\$10,282,737	P-149	-\$511,275	\$9,771,462	89.2075%	\$0	\$8,716,877
450	398.000	Miscellaneous Equipment - GP	\$213,432	P-150	-\$12,574	\$200,858	89.2075%	\$0	\$179,180
150 151		TOTAL GENERAL PLANT	\$62,617,328		-\$2,012,982	\$60,604,346		\$0	\$54,063,622

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
152		INCENTIVE COMPENSATION							
		CAPITALIZATION							
153		Compensation Employee Stock Purchase Plan	-\$220,229	P-153	-\$234,956	-\$455,185	83.3239%	\$0	-\$379,278
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$220,229		-\$234,956	-\$455,185		\$0	-\$379,278
155	•	TOTAL PLANT IN SERVICE	\$1,962,952,893		-\$60,496,545	\$1,902,456,348		\$0	\$1,637,227,053

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-4	Miscellaneous Intangibles (Like 353)	303.000		\$1,539,584		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$1,539,584		\$0	
P-27	Structures & Improvements-latan	311.000		-\$1,559,088		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$392,097		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$1,166,991		\$0	
P-28	Boiler Plant Equipment-latan	312.000		-\$9,384,799		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$2,360,193		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$7,024,606		\$0	
P-31	Accessory Electric Equipment-latan	315.000		-\$2,346,199		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$590,048		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$1,756,151		\$0	
P-32	Misc. Power Plant Equipment-latan	316.000		-\$1,846,686		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$464,425		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$1,382,261		\$0	
P-35	Structures & Improvements-latan 2	311.000		-\$4,776,468		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$2,396,158		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$2,380,310		\$0	
	l		l	l		

<u>A</u> Diant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Tatal	E	<u>G</u> Total
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-36	Boiler Plant Equipment-latan 2	312.000		-\$20,706,211		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$10,062,181		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$10,644,030		\$0	
P-37	Turbogenerator Units-latan 2	314.000		-\$3,516,971		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$1,742,966		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$1,774,005		\$0	
P-38	Accessory Electric Equipment-latan 2	315.000		-\$3,561,595		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$1,787,590		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$1,774,005		\$0	
P-39	Misc. Power Plant Equipment-latan 2	316.000		-\$9,494,522		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$3,611,113		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$5,883,409		\$0	
P-42	Structures & Improvements-latan Common	311.000		\$24,157		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$102,314		\$0	
	2. To reflect latan Common disallowances at October 31, 2010. (Hyneman)		-\$78,157		\$0	
P-43	Boiler Plant Equipment-latan Common	312.000		-\$123,863		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$423,235		\$0	
	2. To reflect latan Common disallowances at October 31, 2010. (Hyneman)		-\$547,098		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Ramber			Allount	Amount	Aujuotinente	Adjustitionts
P-45	Accessory Electric Equipment-latan Common	315.000		-\$70,276		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$86,038		\$0	
	2. To reflect latan Common disallowances at October 31, 2010. (Hyneman)		-\$156,314		\$0	
P-46	Misc. Power Plant Equipment-latan Common	316.000		\$86,038		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$86,038		\$0	
P-49	Structures & Improvements-Plum Point	311.000		\$9,315		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$9,315		\$0	
P-50	Boiler Plant Equipment-Plum Point	312.000		-\$2,524,034		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		-\$2,520,354		\$0	
	2. To reflect Plum Point disallowances at October 31, 2010. (Hyneman)		-\$3,680		\$0	
P-52	Turbogenerator Units-Plum Point	314.000		\$1,281		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$1,281		\$0	
P-53	Accessory Electric Equipment-Plum Point	315.000		\$897		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$897		\$0	
P-54	Misc. Power Plant Equipment-Plum Point	316.000		\$833		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$833		\$0	
P-140	Land and Land Rights - GP	389.000		-\$46,405		\$0

Accounting Schedule: 4 Sponsor: Casey Westhues Page: 3 of 4

	ctional ments
1. Adjustment to exclude gas portion (McMellen)-\$46,405\$0P-141Structures & Improvements - GP390.000-\$721,8891. Adjustment to exclude gas portion (McMellen)-\$721,889\$0P-142Office Furniture & Equipment - GP391.000-\$262,2601. Adjustment to exclude gas portion (McMellen)-\$262,260\$0P-142Office Furniture & Equipment - GP391.000-\$262,260P-143Computer Equipment 	
1. Adjustment to exclude gas portion (McMellen)-\$721,889\$0P-142Office Furniture & Equipment - GP 1. Adjustment to exclude gas portion (McMellen)391.000-\$262,260P-143Computer Equipment 1. Adjustment to exclude gas portion. (McMellen)391.010-\$458,579P-144Computer Equipment - GP 1. Adjustment to exclude gas portion. (McMellen)397.000-\$458,579P-149Communication Equipment - GP 1. Adjustment to exclude gas portion (McMellen)397.000-\$511,275P-150Miscellaneous Equipment - GP398.000-\$12,574	
(McMellen)MarketP-142Office Furniture & Equipment - GP391.000-\$262,2601. Adjustment to exclude gas portion (McMellen)-\$262,260\$0P-143Computer Equipment391.010-\$458,579I. Adjustment to exclude gas portion. (McMellen)-\$458,579\$0P-149Communication Equipment - GP397.000-\$511,275I. Adjustment to exclude gas portion. (McMellen)-\$511,275\$0P-149Communication Equipment - GP397.000-\$511,2751. Adjustment to exclude gas portion (McMellen)-\$511,275\$0P-150Miscellaneous Equipment - GP398.000-\$12,574	\$0
1. Adjustment to exclude gas portion (McMellen)-\$262,260\$0P-143Computer Equipment391.010-\$458,5791. Adjustment to exclude gas portion. (McMellen)-\$458,579\$0P-149Communication Equipment - GP397.000-\$511,2751. Adjustment to exclude gas portion (McMellen)-\$511,275\$0P-149Communication Equipment - GP397.000-\$511,2751. Adjustment to exclude gas portion (McMellen)-\$511,275\$0P-150Miscellaneous Equipment - GP398.000-\$12,574	
(McMellen)391.010-\$458,579P-143Computer Equipment391.010-\$458,5791. Adjustment to exclude gas portion. (McMellen)-\$458,579\$0P-149Communication Equipment - GP397.000-\$511,2751. Adjustment to exclude gas portion (McMellen)-\$511,275\$0P-150Miscellaneous Equipment - GP398.000-\$12,574	\$0
P-149Communication Equipment - GP397.000-\$458,579\$0P-149Communication Equipment - GP397.000-\$511,2751. Adjustment to exclude gas portion (McMellen)-\$511,275\$0P-150Miscellaneous Equipment - GP398.000-\$12,574	
(McMellen)(McMellen)P-149Communication Equipment - GP397.0001. Adjustment to exclude gas portion (McMellen)-\$511,275P-150Miscellaneous Equipment - GP398.000	\$0
1. Adjustment to exclude gas portion (McMellen)-\$511,275\$0P-150Miscellaneous Equipment - GP398.000-\$12,574	
(McMellen) P-150 Miscellaneous Equipment - GP 398.000 -\$12,574	\$0
1. Adjustment to exclude gas portion -\$12,574 \$0	\$0
(McMellen)	
P-153 Compensation Employee Stock Purchase Plan -\$234,956	\$0
1. To remove capitalized portion of Employee-\$217,521\$0Stock Purchase Plan Compensation (McMellen)(McMellen)(McMellen)	
2. To remove capitalized portion of incentive -\$17,435 \$0 bonus plan (McMellen)	
Total Plant Adjustments	\$0

	<u>A</u>	B	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$26,709	0.00%	\$0
3	302.000	Franchises and Consents	\$963,261	0.00%	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$17,005,061	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$17,995,031		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		PRODUCTION - RIVERTON- STEAM			
9	310.000	Land & Land Rights	\$315,325	0.0000%	\$0
10	311.000	Structures & Improvements	\$9,647,979	1.0500%	\$101,304
11	312.000	Boiler Plant Equipment	\$20,973,225	1.8600%	\$390,102
12	314.000	Turbogenerator Units	\$6,480,016	1.5900%	\$103,032
13	315.000	Accessory Electric Equipment	\$1,319,152	1.7900%	\$23,613
14	316.000	Misc. Power Plant Equipment	\$943,998	1.9600%	\$18,502
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$39,679,695		\$636,553
16		PRODUCTION - ASBURY - STEAM			
17	310.000	Land and Land Rights	\$365,477	0.0000%	\$0
18	311.000	Structures and Improvements	\$11,530,217	1.0600%	\$122,220
19	312.300	Boiler Plant Equipment-Asbury	\$88,162,616	1.8700%	\$1,648,641
20	312.700	Unit Train	\$0	0.0000%	\$0
21	314.000	Turbogenerator Units-Asbury	\$18,324,959	1.6000%	\$293,199
22	315.000	Accessory Electric Equipment-Asbury	\$4,954,592	1.7900%	\$88,687
23	316.000	Misc. Power Plant Equipment-Asbury	\$1,794,654	1.9500%	\$34,996
24		TOTAL PRODUCTION - ASBURY - STEAM	\$125,132,515		\$2,187,743
25		PRODUCTION - IATAN - STEAM			
26	310.000	Land & Land Rights-latan	\$102,003	0.0000%	\$0
27	311.000	Structures & Improvements-latan	\$2,864,617	1.0600%	\$30,365
28	312.000	Boiler Plant Equipment-latan	\$17,243,325	1.8900%	\$325,899
29	312.000	Unit Train-latan	\$274,140	0.0000%	\$0
30	314.000	Turbogenerator Units-latan	\$0	1.6200%	\$0
31	315.000	Accessory Electric Equipment-latan	\$4,310,832	1.8100%	\$78,026
32	316.000	Misc. Power Plant Equipment-latan	\$3,393,042	1.9500%	\$66,164
33		TOTAL PRODUCTION - IATAN - STEAM	\$28,187,959		\$500,454
34		IATAN 2			
35	311.000	Structures & Improvements-latan 2	\$16,429,410	1.7700%	\$290,801
36	312.000	Boiler Plant Equipment-latan 2	\$74,011,228	1.7700%	\$1,309,999
37	314.000	Turbogenerator Units-latan 2	\$12,280,265	1.7700%	\$217,361
38	315.000	Accessory Electric Equipment-latan 2	\$12,243,082	1.7700%	\$216,703

Accounting Schedule: 5 Sponsor: Amanda McMellen Page: 1 of 5

	<u>A</u>	B	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39	316.000	Misc. Power Plant Equipment-latan 2	\$42,534,545	1.7700%	\$752,861
40		TOTAL IATAN 2	\$157,498,530		\$2,787,725
41		IATAN COMMON			
42	311.000	Structures & Improvements-latan Common	\$3,342,598	1.6500%	\$55,153
40	242.000	Deiler Plant Environment later Common	¢00.000.447	4.04.000/	¢540.000
43	312.000	Boiler Plant Equipment-latan Common	\$28,288,417	1.8100%	\$512,020
44 45	314.000	Turbogenerator Units-latan Common	\$0 \$2 540 454	0.0000%	\$0 \$00 475
40	315.000	Accessory Electric Equipment-latan Common	\$3,549,154	1.7800%	\$63,175
46	316.000	Misc. Power Plant Equipment-latan	\$3,679,401	1.8200%	\$66,965
40	010.000	Common	ψ0,07 <b>5</b> , <del>4</del> 0 Γ	1.020070	φ00,500
47		TOTAL IATAN COMMON	\$38,859,570		\$697,313
			<i>••••</i> ,•••,•••		<i> </i>
48		<b>PRODUCTION - PLUM POINT - STEAM</b>			
49	311.000	Structures & Improvements-Plum Point	\$25,247,298	1.7700%	\$446,877
50	312.000	Boiler Plant Equipment-Plum Point	\$37,126,495	1.7700%	\$657,139
51	312.000	Unit Train-Plum Point	\$2,137,236	0.0000%	\$0
52	314.000	Turbogenerator Units-Plum Point	\$8,291,519	1.7700%	\$146,760
53	315.000	Accessory Electric Equipment-Plum Point	\$5,804,064	1.7700%	\$102,732
54	316.000	Misc. Power Plant Equipment-Plum Point	\$5,714,458	1.7700%	\$101,146
55		TOTAL PRODUCTION - PLUM POINT -	\$84,321,070		\$1,454,654
		STEAM			
56		TOTAL STEAM PRODUCTION	\$473,679,339		\$8,264,442
50		TOTAL STEAM TRODUCTION	ψ475,075,555		<b>40,207,772</b>
57		NUCLEAR PRODUCTION			
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0
59		HYDRAULIC PRODUCTION			
60		PRODUCTIONT - OZARK BEACH - HYDRO			
			• • • • • • • •		• •
61	330.000	Land & Land Rights-Ozark	\$188,719	0.0000%	\$0
62	331.000	Structures & Improvements-Ozark	\$564,736	1.6600%	\$9,375
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,383,003	1.6700%	\$23,096
64	333.000	Water Wheels, Turbines & Generators	\$1,376,975	1.4700%	\$20,242
65	334.000	Acessory Electric Equipment	\$1,059,517	1.4400%	\$15,257
66	335.000	Misc. Power Plant Equipment-Ozark	\$309,925	2.4400%	\$7,562
67		TOTAL PRODUCTIONT - OZARK BEACH -	\$4,882,875		\$75,532
		HYDRO			
68		TOTAL HYDRAULIC PRODUCTION	\$4,882,875		\$75,532
00			<b>Ψ4,00</b> 2,073	l	\$10,03Z

Accounting Schedule: 5 Sponsor: Amanda McMellen Page: 2 of 5

	<u>A</u>	B	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
69		OTHER PRODUCTION			
70		PRODUCTION - ENERGY CENTER	<b>*</b> 405 000	0.0000/	<b>A</b> 0
71	340.000	Land & Land Rights-Energy	\$135,899	0.0000%	\$0 \$00 747
72	341.000	Structures & Improvements-Energy	\$1,634,462	1.8200%	\$29,747
73	342.000	Fuel Holders, Producers, & AccessEnergy	\$1,399,546	3.8500%	\$53,883
74	343.000	Prime Movers-Energy	\$24,088,999	1.9200%	\$462,509
75	344.000	Generators-Energy	\$3,778,266	1.8200%	\$68,764
76	345.000	Accessory Electric Equipment-Energy	\$1,743,024	3.5700%	\$62,226
77	346.000	Misc. Power Plant Equipment-Energy	\$1,269,718	4.0000%	\$50,789
78		TOTAL PRODUCTION - ENERGY CENTER	\$34,049,914		\$727,918
			+- ,,-		÷ ,
79		PRODUCTION - ENERGY CENTER FT8			_
80	341.000	Structures & Improvements-FT8	\$923,054	1.8200%	\$16,800
81	342.000	Fuel Holders, Producers, & AccessFT8	\$1,158,940	3.8500%	\$44,619
82	343.000	Prime Movers-FT8	\$38,777,971	1.9200%	\$744,537
83	344.000	Generators-FT8	\$443,077	1.8200%	\$8,064
84	345.000	Accessory Electric Equipment-FT8	\$2,817,227	3.5700%	\$100,575
85	346.000	Misc. Power Plant Equipment-FT8	\$874,433	3.9900%	\$34,890
86		TOTAL PRODUCTION - ENERGY CENTER	\$44,994,702		\$949,485
		FT8			
87		<b>PRODUCTION - RIVERTON - OTHER</b>			
88	341.000	Structures & Improvements-Riverton	\$814,530	1.8200%	\$14,824
89	342.000	Fuel Holders, Producers, & Access	\$1,178,013	3.8500%	\$45,354
		Riverton			
90	343.000	Prime Movers-Riverton	\$18,871,169	1.9200%	\$362,326
91	344.000	Generators-Riverton	\$11,220,924	1.8200%	\$204,221
92	345.000	Accessory Electric Equipment-Riverton	\$9,231,731	3.5700%	\$329,573
93	346.000	Misc. Power Plant Equipment-Riverton	\$1,308,395	4.0000%	\$52,336
94		<b>TOTAL PRODUCTION - RIVERTON -</b>	\$42,624,762		\$1,008,634
		OTHER			
95		PRODUCTION - STATE LINE C - OTHER			
95 96	340.000	Land & Land Rights-State C	\$708,470	0.0000%	\$0
90 97	340.000	Structures & Improvements-State C	\$708,470		
97 98	341.000 342.000	Fuel Holders, Producers, & AccessState	\$8,774,114 \$1,943,432	2.8600% 2.8600%	\$250,940 \$55,582
30	372.000	C	φ1,343,43Z	2.0000 /0	φ30,00Ζ
99	343.000	C Prime Movers-State C	\$87,837,152	2.8600%	\$2,512,143
100	343.000	Generators-State C	\$23,678,734	2.8600%	\$677,212
100	345.000	Accessory Electric Equipment-State C	\$9,275,916	2.8600%	\$265,291
102	346.000	Misc. Power Plant Equipment-State C	\$2,372,582	2.8500%	\$67,619
102	540.000	שווסט. רטשפו רומות בקעוףווופותיסומופ ט	φ2,372,302	2.0300%	φ07,019

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
103		TOTAL PRODUCTION - STATE LINE C -	\$134,590,400		\$3,828,787
		OTHER			
104		PRODUCTION - STATE LINE S - OTHER			
105	340.000	Land & Land Rights-State S	\$9,913	0.0000%	\$0
106	341.000	Structures & Improvements-State S	\$919,761	1.8200%	\$16,740
107	342.000	Fuel Holders, Producers, & AccessState S	\$2,691,527	3.8500%	\$103,624
108	343.000	Prime Movers-State S	\$21,848,976	1.9300%	\$421,685
109	344.000	Generators-State S	\$5,981,464	1.8200%	\$108,863
110	345.000	Accessory Electric Equipment-State S	\$2,409,859	3.5700%	\$86,032
111	346.000	Misc. Power Plant Equipment-State S	\$874,799	3.9900%	\$34,904
112		TOTAL PRODUCTION - STATE LINE S -	\$34,736,299		\$771,848
		OTHER	··· , ··· , ···		÷ ,
113		TOTAL OTHER PRODUCTION	\$290,996,077		\$7,286,672
115		TOTAL OTHER PRODUCTION	\$290,990,077		\$7,200,072
114		TOTAL PRODUCTION PLANT	\$769,558,291		\$15,626,646
115		TRANSMISSION PLANT			
116	350.000	Land - TP	\$9,231,202	0.00%	\$0
117	352.000	Structures & Improvements - TP	\$1,961,955	2.09%	\$41,005
118	352.010	Structures & Improvements IATAN	\$19,175	2.0900%	\$401
119	353.000	Station Equipment - TP	\$81,202,893	2.20%	\$1,786,464
120	353.010	Station Equip - IATAN	\$548,923	2.20%	\$12,076
121	354.000	Towers and Fixtures - TP	\$666,181	1.92%	\$12,791
122	355.000	Poles and Fixtures - TP	\$34,424,199	3.33%	\$1,146,326
123	356.000	Overhead Conductors & Devices - TP	\$54,473,293	2.15%	\$1,171,176
124		TOTAL TRANSMISSION PLANT	\$182,527,821		\$4,170,239
125		DISTRIBUTION PLANT			
126	360.000	Land - DP	\$2,159,720	0.00%	\$0
127	361.000	Structures & Improvements - DP	\$8,824,499	2.08%	\$183,550
128	362.000	Station Equipment - DP	\$70,662,012	1.89%	\$1,335,512
129	364.000	Poles, Towers, & Fixtures - DP	\$129,502,437	4.35%	\$5,633,356
130	365.000	Overhead Conductors & Devices - DP	\$137,329,036	3.77%	\$5,177,305
131	366.000	Underground Conduit - DP	\$27,103,468	3.92%	\$1,062,456
132	367.000	Underground Conductors & Devices - DP	\$48,578,059	3.59%	\$1,743,952
133	368.000	Line Transformers - DP	\$82,890,661	2.78%	\$2,304,360
134	369.000	Services- DP	\$60,748,765	5.00%	\$3,037,438
135	370.000	Meters - DP	\$17,160,629	2.27%	\$389,546
136	371.000	Meter Installations - DP	\$14,351,766	5.80%	\$832,402
137	373.000	Street Lighting and Signal Systems - DP	\$14,150,514	3.13%	\$442,911
138		TOTAL DISTRIBUTION PLANT	\$613,461,566		\$22,142,788
139		GENERAL PLANT			

	<u>A</u>	B	<u>C</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
140	389.000	Land and Land Rights - GP	\$564,738	0.00%	\$0
141	390.000	Structures & Improvements - GP	\$7,697,429	2.75%	\$211,679
142	391.000	Office Furniture & Equipment - GP	\$3,429,816	5.00%	\$171,491
143	391.010	Computer Equipment	\$10,073,605	10.00%	\$1,007,361
144	392.000	Transportation Equipment - GP	\$7,731,833	7.08%	\$547,414
145	393.000	Stores Equipment - GP	\$395,434	3.17%	\$12,535
146	394.000	Tools, Shop, & Garage Equipment- GP	\$3,750,461	4.50%	\$168,771
147	395.000	Laboratory Equipment	\$848,070	2.63%	\$22,304
148	396.000	Power Operated Equipment - GP	\$10,676,179	6.33%	\$675,802
149	397.000	Communication Equipment - GP	\$8,716,877	4.00%	\$348,675
150	398.000	Miscellaneous Equipment - GP	\$179,180	4.55%	\$8,153
151		TOTAL GENERAL PLANT	\$54,063,622		\$3,174,185
152		INCENTIVE COMPENSATION CAPITALIZATION			
153		Compensation Employee Stock Purchase Plan	-\$379,278	0.00%	\$0
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$379,278		\$0
155	1	Total Depreciation	\$1,637,227,053		\$45,113,858

Number N 1 2 3 3	A Account Number 301.000 302.000 303.000 311.000 311.000	B           Depreciation Reserve Description           INTANGIBLE PLANT           Organization           Franchises and Consents           Miscellaneous Intangibles (Like 353)           TOTAL PLANT INTANGIBLE           PRODUCTION PLANT           STEAM PRODUCTION           PRODUCTION - RIVERTON- STEAM		D Adjust. Number R-2 R-3 R-4	E Adjustments \$0 \$0 \$0 \$0	E As Adjusted Reserve \$0 \$0 \$0	G Jurisdictional Allocations 89.2075% 89.2075% 89.2075%	H Jurisdictional Adjustments \$0 \$0	MO Adjusted Jurisdictional \$0 \$0
1 2 3 4 5 6 7	301.000 302.000 303.000 310.000	INTANGIBLE PLANT Organization Franchises and Consents Miscellaneous Intangibles (Like 353) TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION	\$0 \$0 \$0	R-2 R-3	\$0 \$0 \$0	\$0 \$0	89.2075% 89.2075%	\$0	\$0
2 3 3 3 5 6 7	302.000 303.000 310.000	Organization Franchises and Consents Miscellaneous Intangibles (Like 353) TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION	\$0 \$0	R-3	\$0 \$0	\$0	89.2075%		
3 3 4 3 5 6 7	302.000 303.000 310.000	Franchises and Consents Miscellaneous Intangibles (Like 353) TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION	\$0 \$0	R-3	\$0 \$0	\$0	89.2075%		
4 5 6 7	303.000 310.000	Miscellaneous Intangibles (Like 353) TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION	\$0		\$0			<b>\$</b> U	
5 6 7	310.000	TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION		1.4		φU		\$0	\$0
6 7		PRODUCTION PLANT STEAM PRODUCTION	φŪ			\$0	09.207576	\$0	\$0
7		STEAM PRODUCTION			φŪ	<b>40</b>		φŪ	φŪ
8		PRODUCTION - RIVERTON- STEAM							
•									l
	311.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.3239%	\$0	\$0
		Structures & Improvements	\$3,247,455	R-10	\$0	\$3,247,455	83.3239%	\$0	\$2,705,906
	312.000	Boiler Plant Equipment	\$17,456,529	R-11	\$0	\$17,456,529	83.3239%	\$0	\$14,545,461
	314.000	Turbogenerator Units	\$6,560,903	R-12	\$0	\$6,560,903	83.3239%	\$0	\$5,466,800
	315.000 316.000	Accessory Electric Equipment	\$1,341,748	R-13 R-14	\$0 \$0	\$1,341,748	83.3239% 83.3239%	\$0 \$0	\$1,117,997
14	310.000	Misc. Power Plant Equipment TOTAL PRODUCTION - RIVERTON-	\$817,369 \$29,424,004	R-14	\$0 \$0	\$817,369 \$29,424,004	03.3239%	\$0 \$0	\$681,064 \$24,517,228
15		STEAM	\$29,424,004		ΦU	<b>\$29,424,004</b>		φU	\$24,317,22 <b>0</b>
16		PRODUCTION - ASBURY - STEAM							
17 3	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	83.3239%	\$0	\$0
	311.000	Structures and Improvements	\$4,064,839	R-18	\$0	\$4,064,839	83.3239%	\$0	\$3,386,982
	312.300	Boiler Plant Equipment-Asbury	\$25,185,551	R-19	\$0	\$25,185,551	83.3239%	\$0	\$20,985,583
	312.700	Unit Train	\$5,594	R-20	\$0	\$5,594	83.3239%	\$0	\$4,661
	314.000	Turbogenerator Units-Asbury	\$9,912,492	R-21	\$0	\$9,912,492	83.3239%	\$0	\$8,259,475
	315.000	Accessory Electric Equipment-Asbury	\$2,060,948	R-22	\$0 \$0	\$2,060,948	83.3239%	\$0	\$1,717,262
23 3 24	316.000	Misc. Power Plant Equipment-Asbury TOTAL PRODUCTION - ASBURY - STEAM	\$979,399 \$42,208,823	R-23	\$0 \$0	\$979,399	83.3239%	\$0 \$0	\$816,073
24		TOTAL PRODUCTION - ASBURT - STEAM	\$42,208,823		20	\$42,208,823		\$U	\$35,170,036
25		PRODUCTION - IATAN - STEAM							
26 3	310.000	Land & Land Rights-latan	\$0	R-26	\$0	\$0	83.3239%	\$0	\$0
27 3	311.000	Structures & Improvements-latan	\$2,547,758	R-27	\$0	\$2,547,758	83.3239%	\$0	\$2,122,891
	312.000	Boiler Plant Equipment-latan	\$28,516,614	R-28	\$0	\$28,516,614	83.3239%	\$0	\$23,761,155
	312.000	Unit Train-latan	\$0	R-29	\$0	\$0	83.3239%	\$0	\$0
	314.000	Turbogenerator Units-latan	\$5,528,756	R-30	\$0	\$5,528,756	83.3239%	\$0	\$4,606,775
	315.000	Accessory Electric Equipment-latan	\$2,155,736	R-31	\$0	\$2,155,736	83.3239%	\$0	\$1,796,243
32 3 33	316.000	Misc. Power Plant Equipment-latan TOTAL PRODUCTION - IATAN - STEAM	\$722,969 \$39,471,833	R-32	\$0 \$0	\$722,969 \$39,471,833	83.3239%	\$0 \$0	\$602,406 \$32,889,470
			400,471,000		ψŪ	<i>400,411,000</i>		40	<i>432,003,470</i>
34		IATAN 2							
	311.000	Structures & Improvements-latan 2	\$0	R-35	\$0	\$0	83.3239%	\$0	\$0
	312.000	Boiler Plant Equipment-latan 2	\$0	R-36	\$0 \$0	\$0	83.3239%	\$0	\$0
	314.000 315.000	Turbogenerator Units-latan 2	\$0 \$0	R-37 R-38	\$0 \$0	\$0 \$0	83.3239% 83.3239%	\$0 \$0	\$0 \$0
	315.000	Accessory Electric Equipment-latan 2 Misc. Power Plant Equipment-latan 2	\$0 \$0	R-38 R-39	\$0 \$0	\$0 \$0	83.3239% 83.3239%	\$0 \$0	\$0
40	510.000	TOTAL IATAN 2	\$0	11-33	\$0	\$0	03.323978	\$0	\$0
41 42 3	311.000	IATAN COMMON Structures & Improvements-latan	\$0	R-42	\$0	\$0	83.3239%	\$0	\$0
43 3	312.000	Common Boiler Plant Equipment-latan Common	\$0	R-43	\$0	\$0	83.3239%	\$0	\$0
	312.000	Turbogenerator Units-latan Common	\$0 \$0	R-44	\$0 \$0	\$0 \$0	83.3239%	\$0 \$0	\$0
	315.000	Accessory Electric Equipment-latan Common	\$0 \$0	R-44 R-45	\$0 \$0	\$0 \$0	83.3239%	\$0 \$0	\$0
46 3	316.000	Misc. Power Plant Equipment-latan	\$0	R-46	\$0	\$0	83.3239%	\$0	\$0
47		Common TOTAL IATAN COMMON	\$0		\$0	\$0		\$0	\$0
48		PRODUCTION - PLUM POINT - STEAM							
	311.000	Structures & Improvements-Plum Point	\$82,745	R-49	\$0	\$82,745	83.3239%	\$0	\$68,946
	312.000	Boiler Plant Equipment-Plum Point	\$223,717	R-50	\$0	\$223,717	83.3239%	\$0	\$186,410
	312.000	Unit Train-Plum Point	\$155,422	R-51	\$0	\$155,422	83.3239%	\$0	\$129,504
	314.000	Turbogenerator Units-Plum Point	\$40,677	R-52	\$0	\$40,677	83.3239%	\$0	\$33,894
	315.000	Accessory Electric Equipment-Plum Point	\$31,455	R-53	\$0	\$31,455	83.3239%	\$0	\$26,210
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Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 1 of 4

55         TOTAL PRODUCTION -PLUM POINT- STEAM         557,676 (1)         50         557,676 (2)         50		A	<u>B</u>	<u><u>c</u></u>	D	E	<u>F</u>	G	H	<u> </u>
54         316.000         Misc. Power Plant Equipment Plant Point         533.000         R-54         50         533.000         R-33.000         R-34         50         533.000         R-32         50         533.000         R-33.000         R-34         50         533.000         R-33.000         R-34         50         557         50         50         511.072.30         50 <th< th=""><th></th><th></th><th>Depreciation Reserve Description</th><th></th><th></th><th>Adjustments</th><th></th><th></th><th></th><th></th></th<>			Depreciation Reserve Description			Adjustments				
STEAM         STEAM         Still, 672,336         Still, 672,337         Still, 672,337,651         Still, 672,337,651         Still, 632,3297,651         Still, 632,3297										\$28,047
57         NUCLEAR PRODUCTION         50	55			\$567,676		\$0	\$567,676		\$0	\$473,011
56         TOTAL NUCLEAR PRODUCTION         50         5	56		TOTAL STEAM PRODUCTION	\$111,672,336		\$0	\$111,672,336		\$0	\$93,049,745
59         HYDRAULIC PRODUCTION         74         50         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.323%         50         53.533%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.532%         50         53.5323%         50         53.5323%         50         53.5323%         50         53.5323%         50         53.5323%         50         53.537.747         50         53.6443	57		NUCLEAR PRODUCTION							
0         PRODUCTIONT - CZARK BEACH - HYDRO         5         R-41         50         5         83.229%         50         52.321%           61         331.00         Bruttures & Improvements-Ozark         57.75.51         R-45         50         57.75.51         83.3229%         50         57.32.95         83.3229%         50         57.32.95         50         57.35.05         83.3239%         50         53.32.95%         50         55.64.991         50         55.564.991         50         55.564.991         50         52.17.251         50         52.17.251         50         52.564.991         50         52.17.251         50	58		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
1         330.00         HORO         1.and & Land Rights-Ozark         50         F-61         50         50         53.323%         50         52.331.00           62         331.00         Structures & Improvements-Ozark         5278.61         F-62         50         527.051         83.323%         50         51.71.60         F-62         50         527.051         83.323%         50         51.71.42.64           63         333.00         Water Wheels, Turbines & Generators         547.953         R-44         50         527.651         83.223%         50         51.74.254           66         TOTAL PRODUCTION - Court         512.62.22         R-55         50         512.544.991         50         52.754.991         50         52.737.251           70         TOTAL PRODUCTION         52.564.991         50         51.81.72.57         50         53.323%         50         51.737.51           71         340.000         Land & Land Rights-Ferrery         51.81.145         58         77         50         53.223%         50         51.53.75           73         340.00         Structures & Improvements-Energy         51.81.145         87.77         50         53.244.22         83.323%         50         51.73.71.6	59		HYDRAULIC PRODUCTION							
62         331.000         Structures & Improvements-Dzark         527,951         R-62         50         532,79,651         83.239%         50         523,31,60           64         333.000         Water Wheels, Turbines & Generators         51,77,160         83.239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,239%         50         533,539%         50         533,539%         50         533,539%         50         533,539%         50         53,539%         50         53,539%         50         52,549,991         50         52,549,991         50         52,549,991         50         51,517,557         50         51,517,551         50         51,537,551         50         51,517,551         50         51,517,551         50         51,517,551         50         51,517,516         53,239%         50         51,274,423         55,273,77428         51,377,162         57,47,757	60									
63         332.000         Reservoirs, Dams, Alvabrway-Ozark, 333.000         51,142,000         64:33.000         332.23%         80         51,142,000           66         33.000         Accessory Electric Equipment Misc, Power Plant Equipment-Cark, TOTAL PRODUCTION - OZARK BEACH- HYDRO         51.82,824         83.232%         80         525,64,991         50         516,824         50         516,824         50         526,491         50         52,564,991         50         52,137,251         50         51,142,000         52,137,251         50         51,142,001         50         52,137,251         50         51,142,010         51,142,010         51,142,010	61	330.000	Land & Land Rights-Ozark	\$0	R-61	\$0	\$0	83.3239%	\$0	\$0
64         333.000         Water Wheels, Turbines & Generators         547.963         R-64         50         534.935         83.229%         50         539.93%           66         335.000         Misc. Power Plant Equipment-Czark         548.322         8.45         50         5188.222         8.3229%         50         525.526           67         TOTAL PRODUCTION - OZARK BEACH - HYDRO         52.564.991         \$0         \$2.564.991         \$0         \$2.564.991         \$0         \$2.137.251           68         TOTAL HYDRAULC PRODUCTION         \$2.564.991         \$0         \$2.564.991         \$0         \$3.239%         \$0         \$2.137.251           70         OTHER PRODUCTION         \$2.564.991         \$0         \$1.811.465         \$3.3239%         \$0         \$1.77.472           71         340.000         Fuel Holders, Producers, & Access-         \$1.811.465         \$7.7         \$0         \$1.811.465         \$3.3239%         \$0         \$1.284.432           73         342.000         Pine Movers-Energy         \$15.414.939         \$7.7         \$0         \$1.614.493         \$3.3239%         \$0         \$1.284.432           74         343.000         Pine Movers-Energy         \$15.414.939         \$7.7         \$0         \$1.654.175 <td>62</td> <td>331.000</td> <td>Structures &amp; Improvements-Ozark</td> <td>\$279,651</td> <td>R-62</td> <td>\$0</td> <td>\$279,651</td> <td>83.3239%</td> <td>\$0</td> <td>\$233,016</td>	62	331.000	Structures & Improvements-Ozark	\$279,651	R-62	\$0	\$279,651	83.3239%	\$0	\$233,016
656         334.000         Accessory Electric Equipment         13243,335         R-65         50         \$126,332         83.3239%         50         2525,554           67         335,000         Mice. Power Plant Equipment-Dcark         \$138,320         \$0         \$126,328         \$3.3239%         \$0         \$225,554,991         \$0         \$22,564,991         \$0         \$22,564,991         \$0         \$22,564,991         \$0         \$22,564,991         \$0         \$22,137,251           69         OTHER PRODUCTION         \$2,564,991         \$0         \$22,564,991         \$0         \$22,137,251         \$0         \$22,564,991         \$0         \$22,137,251           70         PRODUCTION         \$22,564,991         \$0         \$22,564,991         \$0         \$22,177,251         \$0         \$1,81,465         \$3.239%         \$0         \$1,51,493           72         34.000         ProDUCTION         \$1,81,465         \$7,77         \$0         \$1,81,465         \$3.239%         \$0         \$1,51,493         \$3.239%         \$0         \$1,51,493         \$3.239%         \$0         \$1,51,493         \$3.239%         \$0         \$1,51,493         \$3.239%         \$0         \$1,51,493         \$3.239%         \$0         \$1,51,493         \$3.239%         \$	63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,371,160	R-63	\$0	\$1,371,160	83.3239%	\$0	\$1,142,504
666 67         335.000         Misc. Power Plant Equipment-Ozark TOTAL PRODUCTION - OZARK BEACH - VIDRO         5188,282 52,664,991         60 50         5188,282 52,264,991         8.3.229% 50         50         52,137,251           68         TOTAL HYDRAULIC PRODUCTION         52,564,991         50         \$2,264,991         50         \$2,137,251           69         OTHER PRODUCTION         52,564,991         50         \$2,2564,991         50         \$2,137,251           70         Jand & Land Rights-Emergy Successing         50         R-71         50         53,811,465         83,3239%         50         \$1,57,473           74         J40,000         Generation Equipment-Energy Signation Concessing         51,741,439         83,3239%         50         \$1,57,473           74         J43,000         Offine Movers-Energy Signation Concessing         \$52,747,677         \$0         \$52,747,677         \$0         \$2,244,223         \$3,2339%         50         \$52,543,991           75         J44,000         Generation-Energy Signation Signation SignatSignation Signation Signation SignatSignation Signation SignatSign	64	333.000	Water Wheels, Turbines & Generators	\$479,563	R-64	\$0	\$479,563	83.3239%	\$0	\$399,591
67         TOTAL PRODUCTIONT - OZARK BEACH - HYDRO         \$2,564,991         \$0         \$2,564,991         \$0         \$2,137,251           68         TOTAL HYDRAULC PRODUCTION         \$2,564,991         \$0         \$2,564,991         \$0         \$2,137,251           69         OTHER PRODUCTION         \$2,564,991         \$0         \$2,564,991         \$0         \$2,137,251           70         PRODUCTION - ENERGY CENTER Land & Land Rights-Energy         \$1,81,465         \$7,72         \$50         \$1,81,465         \$3,233%         \$0         \$1,509,333           73         340,000         Fuel Holders, Froducers, & Access Energy         \$1,81,465         \$7,77         \$0         \$1,51,453,155         \$8,3239%         \$0         \$1,247,323           74         340,000         Prime Movers-Energy         \$1,547,767         \$50         \$52,747,677         \$0         \$1,247,323         \$0         \$1,247,323         \$0         \$1,247,323         \$0         \$1,247,323         \$0         \$1,267,323         \$0         \$1,267,323         \$0         \$1,267,323         \$0         \$1,267,323         \$0         \$1,267,323         \$0         \$1,267,323         \$0         \$1,267,633         \$0         \$2,23,77,773         \$0         \$1,264,232         \$0         \$2,24,242,432 </td <td>65</td> <td>334.000</td> <td>Acessory Electric Equipment</td> <td>\$246,335</td> <td>R-65</td> <td>\$0</td> <td>\$246,335</td> <td>83.3239%</td> <td>\$0</td> <td>\$205,256</td>	65	334.000	Acessory Electric Equipment	\$246,335	R-65	\$0	\$246,335	83.3239%	\$0	\$205,256
HYDRO         HYDRO         Summer State         <	66	335.000	Misc. Power Plant Equipment-Ozark	\$188,282	R-66	\$0	\$188,282	83.3239%	\$0	\$156,884
69         OTHER PRODUCTION         70         71         340.00         PRODUCTION - ENERGY CENTER Land & Land Rights-Energy         50         R-71         50         50         83.3239%         50         51,811,465         R-72           72         341.000         Structures & Improvements-Energy         51,811,465         R-73         \$0         \$1,811,465         R-74         \$0         \$1,514,4039         R-74         \$0         \$1,541,4039         R-74         \$0         \$1,541,4039         R-74         \$0         \$1,541,4039         R-74         \$0         \$1,284,322         \$0         \$2,703,714           76         345,000         Accessory Electric Equipment-Energy         \$396,822         R-76         \$0         \$32,244,624         \$33,239%         \$0         \$52,473,747           77         346,000         Fuel Holders, Producers, & Access-FT8         \$10,017         R-80         \$0         \$70,671         \$3,3239%         \$0         \$54,476,877           73         340,000 </td <td>67</td> <td></td> <td></td> <td>\$2,564,991</td> <td></td> <td>\$0</td> <td>\$2,564,991</td> <td></td> <td>\$0</td> <td>\$2,137,251</td>	67			\$2,564,991		\$0	\$2,564,991		\$0	\$2,137,251
70         PRODUCTION - ENERGY CENTER         50         R-71         50         50         53.3239%         50         53.3239%         50         51           72         341.000         Structures & Improvements-Energy         \$1,51,41,455         R-73         \$50         \$1,811,465         \$3.3239%         \$50         \$1,503,155         \$3.3239%         \$50         \$1,503,155         \$3.3239%         \$50         \$1,577,473           74         343,000         Prime Movers-Energy         \$15,5141,939         \$8,774,745         \$50         \$5,77,745         \$33,2239%         \$50         \$57,257           75         344,000         Generators-Energy         \$50,852         \$7.6         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,747,677         \$50         \$52,941,237         \$60         \$52,941,237 <td< td=""><td>68</td><td></td><td>TOTAL HYDRAULIC PRODUCTION</td><td>\$2,564,991</td><td></td><td>\$0</td><td>\$2,564,991</td><td></td><td>\$0</td><td>\$2,137,251</td></td<>	68		TOTAL HYDRAULIC PRODUCTION	\$2,564,991		\$0	\$2,564,991		\$0	\$2,137,251
71       340.000       Land & Land Rights-Energy       50       8-71       S0       S0       83.239%       S0       S1         72       341.000       Structures & Improvements-Energy       \$1,811.465       R-72       \$00       \$1,811.465       83.3239%       \$00       \$1,503.155         73       342.000       Prime Movers-Energy       \$1,5141.493       83.3239%       \$00       \$1,377.473         74       343.000       Prime Movers-Energy       \$1,5141.493       83.3239%       \$00       \$1,2.844.328         76       345.000       Accessory Electric Equipment-Energy       \$305.828       R-76       \$0       \$1,679.328       \$3.3239%       \$00       \$579.477         76       346.000       Accessory Electric Equipment-Energy       \$32.44,824       R-77       \$0       \$3.229%       \$00       \$578.477         77       346.000       Structures & Improvements-FT8       \$70.671       R-80       \$0       \$70.671       \$3.3239%       \$0       \$52.707.71       \$0         79       341.000       Structures & Improvements-FT8       \$70.671       R-80       \$0       \$10.801.071       \$3.3239%       \$0       \$52.467.624         79       344.000       Generators-FT8       \$2.401.271 <td>69</td> <td></td> <td>OTHER PRODUCTION</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	69		OTHER PRODUCTION							
72       341.000       Fuel Holders, Producers, & Access Energy       \$1,811,465       8-7.2       \$0       \$1,811,465       83.3239%       \$0       \$1,503,355         73       342.000       Prime Movers-Energy       \$15,414,939       83.2239%       \$0       \$1,377,473         74       342.000       Prime Movers-Energy       \$15,414,939       83.2239%       \$0       \$1,377,473         75       344.000       Generators-Energy       \$15,414,939       83.3239%       \$0       \$1,374,473         76       345.000       Accessory Electric Equipment-Energy       \$3,244,824       \$7.75       \$0       \$3,244,824       \$3.3239%       \$0       \$5,597,251         77       346.00       Mics. Power Platt Equipment-Energy       \$3,244,824       \$3.3239%       \$0       \$5,277,03,744         78       Voor Fuel Holders, Producers, & AccessFT8       \$50,0717       85       \$3,2329%       \$0       \$54,766,924         79       PRODUCTION - ENERGY CENTER FT8       \$70,671       R-80       \$516,017       \$3.3239%       \$0       \$54,868         81       342,000       Freit Holders, Producers, & AccessFT8       \$2,941,237       \$3.3239%       \$0       \$24,076,927         82       345,000       Accessory Electric Eq	70		PRODUCTION - ENERGY CENTER							
73         342.000         Fuel Holders, Producers, & Access Energy         \$1,653,155         8-7.3         \$0         \$1,653,155         8-3.3239%         \$0         \$1,377,473           74         343,000         Prime Movers-Energy         \$15,414,939         8-7,4         \$0         \$15,414,939         8-3,3239%         \$0         \$5,597,251           75         344,000         Generators-Energy         \$0,6322         R-75         \$0         \$3,04,824         8-3.3239%         \$0         \$5,597,251           76         346.000         Accessory Electric Equipment-Energy         \$3,244,824         R-77         \$0         \$3,244,824         8-3.239%         \$0         \$2,703,714           78         846.000         Structures & Improvements-FT8         \$70,671         R-80         \$0         \$70,671         8-3.3239%         \$0         \$2,40,733           81         342.000         Fuel Holders, Producers, & AccessFT8         \$180,017         R-81         \$0         \$3,22072         8-3.2339%         \$0         \$2,40,733           83         344.000         Generators-FT8         \$100,717         R-81         \$0         \$3,21072         8-3.2339%         \$0         \$2,450,733           83         344.000         Generators-FT8 </td <td>71</td> <td>340.000</td> <td>Land &amp; Land Rights-Energy</td> <td>\$0</td> <td>R-71</td> <td>\$0</td> <td>\$0</td> <td>83.3239%</td> <td>\$0</td> <td>\$0</td>	71	340.000	Land & Land Rights-Energy	\$0	R-71	\$0	\$0	83.3239%	\$0	\$0
T4         34.000         Prime Movers-Energy         S15,414,339         R-74         S0         S12,844,322         S0         S12,844,322         S12,844,324         S12,844,244         S12,844,242         S12,844,242         S12,844,244         S12,844,844         S12,844,844	72	341.000	Structures & Improvements-Energy	\$1,811,465	R-72	\$0	\$1,811,465	83.3239%	\$0	\$1,509,383
75       344.000       Generators-Energy       \$\$07,77,462       8.3.2239%       \$\$0       \$\$5,77,462       8.3.2239%       \$\$0       \$\$5,77,32         76       346.000       Misc. Power Plant Equipment-Energy       \$\$2,944,27       \$\$0       \$\$2,244,224       8.3.2239%       \$\$0       \$\$2,703,714         78       346.000       Misc. Power Plant Equipment-Energy       \$\$29,547,677       \$\$0       \$\$2,244,224       \$\$3.3239%       \$\$0       \$\$2,703,714         79       PRODUCTION - ENERGY CENTER FT8       \$\$70,671       \$\$0       \$\$2,941,237       \$\$3.3239%       \$\$0       \$\$24,786,924         80       341.000       Fuel Holders, Producers, & AccessFT8       \$\$100,017       \$\$3.3239%       \$\$0       \$\$14,997         81       342.000       Fuel Holders, Producers, & AccessFT8       \$\$10,017       \$\$3.3239%       \$\$0       \$\$2,467,037         82       346.000       Generators+T8       \$\$2,941,237       \$\$3.3239%       \$\$0       \$\$2,477,462         83       346.000       Fuel Holders, Producers, & AccessFT8       \$\$140,621       \$\$0       \$\$3,279,83       \$\$0       \$\$2,47,075         84       340.000       Fuel Holders, Producers, & AccessFT8       \$\$142,576       \$\$0       \$\$142,576       \$\$3.3239%       \$0	73		Energy	\$1,653,155		• •	\$1,653,155			\$1,377,473
76         345.000         Accessory Electric Equipment-Energy TOTAL PRODUCTION - ENERGY CENTER         1995,832 \$2,244,824         8.77 \$0         50         53,244,824 \$3,244,824         83,3239% \$0         50         52,703,714 \$2,703,714           79         346.000         PRODUCTION - ENERGY CENTER TOTAL PRODUCTION - ENERGY CENTER FT8 \$13,2400         \$70,671         8.3         83,3239% \$0         \$50         \$52,703,714           79         341.000         Structures & Improvements-FT8 \$130,017         R-80         \$0         \$70,671         83,3239% \$0         \$0         \$52,44,323           81         342.000         Fuel Holders, Producers, & Access-FT8         \$180,017         R-81         \$0         \$180,017         83,3239% \$0         \$0         \$24,437,675           83         344,000         Generators-FT8         \$180,017         R-81         \$0         \$32,072         83,3239% \$0         \$0         \$24,772,77           84         346,000         Misc. Power Plant Equipment-FT8         \$34,944         R-84         \$0         \$3,3239% \$0         \$0         \$24,772,77           84         340,000         Misc. Power Plant Equipment-FT8         \$34,944         R-84         \$0         \$3,3239%         \$0         \$24,772           86         341.000         Structures									• •	\$12,844,328
77         346.000         Misc. Power Plant Equipment-Energy TOTAL PRODUCTION - ENERGY CENTER         \$3,244,824         R-77         \$0         \$3,244,824         8.3239%         \$0         \$2,703,714           78         341.000         Structures & Improvements-FT8         \$29,747,677         \$0         \$3,2239%         \$0         \$2,703,714           79         Structures & Improvements-FT8         \$70,671         R-80         \$0         \$70,671         \$3,3239%         \$0         \$52,868,868           81         341.000         Prime Movers-FT8         \$100,017         R-81         \$0         \$70,671         \$3,3239%         \$0         \$143,997           82         340.000         Generators-FT8         \$2,941,237         R-82         \$0         \$2,241,237         \$3,3239%         \$0         \$24,60,733           83         344.000         Generators-FT8         \$339,448         R-84         \$0         \$3,239%         \$0         \$24,91,237           84         346.000         Accessory Electric Equipment-FT8         \$339,448         R-84         \$0         \$3,239%         \$0         \$24,91,73           85         344.000         Structures & Improvements-Riverton         \$25,56,35         R-85         \$0         \$142,576         \$3										\$5,597,251
78         TOTAL PRODUCTION - ENERGY CENTER         \$29,747,677         \$0         \$29,747,677         \$0         \$20         \$24,786,924           79         80         341.000         Fuel Holders, Producers, & AccessFT8         \$70,671         83.3239%         \$0         \$58,886           81         342.000         Fuel Holders, Producers, & AccessFT8         \$180,017         R-80         \$0         \$138,017         83.3239%         \$0         \$149,997           82         343.000         Prime Movers-FT8         \$22,941,237         R-82         \$0         \$2,941,237         83.3239%         \$0         \$24,760,753         \$0         \$24,760,753         \$0         \$24,760,753         \$0         \$24,760,757         \$0         \$24,760,753         \$0         \$2,941,237         \$3.3239%         \$0         \$24,760,753         \$0         \$24,760,753         \$0         \$24,760,753         \$0         \$24,760,757         \$0         \$24,760,753         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0         \$24,760,757         \$0 <td></td>										
79         80         341.00         PRODUCTION - ENERGY CENTER FT8         \$70,671         8.3229%         \$0         \$558,886           81         342.000         Fuel Holders, Producers, & AccessFT8         \$180,071         R-81         \$0         \$10,017         83.3229%         \$0         \$558,886           82         343.000         Prime Movers-FT8         \$2,941,237         R-82         \$0         \$2,941,237         83.3229%         \$0         \$22,450,753           83         344.000         Generators-FT8         \$32,072         R-83         \$0         \$324,948         83.3229%         \$0         \$22,91,77           85         346.000         Misc. Power Plant Equipment-FT8         \$142,576         R-85         \$0         \$142,576         83.3239%         \$0         \$221,174           86         Afr.000         Structures & Improvements-Riverton         \$265,635         R-85         \$0         \$142,576         83.3229%         \$0         \$118,800           87         PRODUCTION - RIVERTON - OTHER         FT8         \$100,83,716,021         \$0         \$3,716,021         \$0         \$3,716,021         \$0         \$1,774,385         \$3,229%         \$0         \$1,743,485           88         341,000         Structures & Im		346.000			R-77			83.3239%		
80         341.000         Structures & Improvements-FT8         \$70,671         R-80         \$0         \$70,671         83.3239%         \$0         \$58,886           81         342.000         Fuel Holders, Producers, & AccessFT8         \$180,017         R-81         \$0         \$180,017         83.3239%         \$0         \$149,997           82         343.000         Generators-FT8         \$2,2,41,237         R-81         \$0         \$33,239%         \$0         \$2,2,407,73           83         344.000         Generators-FT8         \$32,072         R-83         \$0         \$33,239%         \$0         \$2,267,24           84         345.000         Misc. Power Plant Equipment-FT8         \$344,448         R-84         \$0         \$344,448         83.3239%         \$0         \$2,291,1237           86         TOTAL PRODUCTION - ENERGY CENTER         \$3,716,021         \$0         \$3,716,021         \$0         \$3,096,334           87         A40.000         Structures & Improvements-Riverton         \$265,635         R-85         \$0         \$2265,635         83.3239%         \$0         \$221,337           90         342.000         Frue Holders, Producers, & Access         \$200,057         R-89         \$0         \$200,057         83.3239%	78		TOTAL PRODUCTION - ENERGY CENTER	\$29,747,677		\$0	\$29,747,677		\$0	\$24,786,924
81       342.000       Fuel Holders, Producers, & AccessFT8       \$180,017       R-81       \$0       \$180,017       83.3239%       \$0       \$149,997         82       343.000       Prime Movers-FT8       \$2,241,237       R-82       \$0       \$2,941,237       83.3239%       \$0       \$2,2451,237         84       346.000       Accessory Electric Equipment-FT8       \$349,448       R-84       \$0       \$349,448       83.3239%       \$0       \$22,672         84       346.000       Accessory Electric Equipment-FT8       \$349,448       R-84       \$0       \$349,448       83.3239%       \$0       \$22,672         85       346.000       Misc. Power Plant Equipment-FT8       \$349,448       R-84       \$0       \$349,448       83.3239%       \$0       \$118,800         86       J44.000       Structures & Improvements-Riverton       \$142,576       R-85       \$0       \$245,635       83.3239%       \$0       \$166,695         87       PRODUCTION - RIVERTON - OTHER       \$265,635       R-88       \$0       \$200,057       R-89       \$0       \$200,057       \$3.3239%       \$0       \$166,695         89       342.000       Prime Movers-Riverton       \$1,774,385       R-91       \$0       \$1,774,385		244.000		¢70.074	D 00	¢0.	¢70.074	02 22201/	¢0	¢50.000
82       343.000       Prime Movers-FT8       \$2,941,237       R-82       \$0       \$2,941,237       83.3239%       \$0       \$2,450,753         83       344.000       Generators-FT8       \$349,448       R-82       \$0       \$324,944       83.3239%       \$0       \$22,672         85       346.000       Misc. Power Plant Equipment-FT8       \$349,448       R-84       \$0       \$334,944       83.3239%       \$0       \$229,173         86       TOTAL PRODUCTION - ENERGY CENTER       \$142,576       R-85       \$0       \$142,576       83.3239%       \$0       \$118,800         87       TOTAL PRODUCTION - RIVERTON - OTHER       \$3,716,021       \$0       \$3,716,021       \$0       \$3,716,021       \$0       \$3,716,021       \$0       \$3,716,021       \$0       \$3,716,021       \$0       \$1,8200       \$0       \$1,8200       \$0       \$1,8200       \$0       \$1,8200       \$0       \$1,8200       \$0       \$1,66,955       \$3,8239%       \$0       \$221,337       \$0       \$1,724,385       \$3,239%       \$0       \$1,759,224       \$3       \$0       \$1,66,955       \$3,3239%       \$0       \$1,66,955       \$3,3239%       \$0       \$1,674,467       \$1,624,912       \$0       \$1,774,385       \$3,3239% <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>. ,</td></t<>										. ,
83       344.000       Generators-FT8       \$32,072       R-83       \$0       \$32,072       83.3239%       \$0       \$26,724         84       345.000       Accessory Electric Equipment-FT8       \$349,448       R-84       \$0       \$349,448       83.3239%       \$0       \$291,174         85       346.000       Misc. Power Plant Equipment-FT8       \$34142,576       R-85       \$0       \$142,576       83.3239%       \$0       \$319,800         86       TOTAL PRODUCTION - ENERGY CENTER       \$3,716,021       \$0       \$3,716,021       \$0       \$3.3239%       \$0       \$319,803         87       PRODUCTION - RIVERTON - OTHER       \$142,576       \$3,716,021       \$0       \$3.3239%       \$0       \$221,337         89       342.000       Fuel Holders, Producers, & Access       \$200,057       R-89       \$0       \$200,057       \$3.3239%       \$0       \$166,695         90       343.000       Prime Movers-Riverton       \$6,935,854       R-90       \$0       \$6,935,854       \$3.3239%       \$0       \$1,774,385       \$3.3239%       \$0       \$1,478,487         91       346.000       Generators-Riverton       \$1,525,912       \$3.3239%       \$0       \$1,478,487       \$0       \$1,774,385										
84         345.000         Accessory Electric Equipment-FT8         \$349,448         8-84         \$00         \$349,448         8.3.3239%         \$0         \$291,174           85         346.000         Misc. Power Plant Equipment-FT8         \$142,576         81.3239%         \$0         \$118,800           86         TOTAL PRODUCTION - ENERGY CENTER         \$3,716,021         \$0         \$3,716,021         \$0         \$3,3716,021         \$0         \$3,3096,334           87         PRODUCTION - RIVERTON - OTHER         \$142,576         \$0         \$3,716,021         \$0         \$3,3239%         \$0         \$221,337           89         342.000         Fuel Holders, Producers, & Access         \$200,057         R-88         \$0         \$265,635         83.3239%         \$0         \$21,377           90         343.000         Prime Movers-Riverton         \$6,935,854         R-90         \$0         \$6,935,854         83.3239%         \$0         \$1,66,695           90         343.000         Generators-Riverton         \$6,935,854         R-91         \$0         \$1,774,385         83.3239%         \$0         \$1,478,487           91         344.000         Generators-Riverton         \$1,774,385         R-91         \$0         \$1,525,912         83.323										
85         346.000         Misc. Power Plant Equipment-FT8 TOTAL PRODUCTION - ENERGY CENTER FT8         \$142,576 \$3,716,021         8-5         \$0         \$142,576 \$0         8.3239%         \$0         \$118,800           87         PRODUCTION - RIVERTON - OTHER FT8         PRODUCTION - RIVERTON - OTHER Structures & Improvements-Riverton         \$265,635 \$200,057         R-88         \$0         \$265,635 \$200,057         83.3239%         \$0         \$221,337 \$0         \$221,337 \$0         \$0         \$221,337 \$0         \$0<										
86         TOTAL PRODUCTION - ENERGY CENTER FT8         \$3,716,021         \$0         \$3,716,021           87         PRODUCTION - RIVERTON - OTHER Structures & Improvements-Riverton Riverton         PRODUCTION - RIVERTON - OTHER Structures & Improvements-Riverton Riverton         \$265,635         R-88         \$0         \$2265,635         83.3239%         \$0         \$221,337           90         343.000         Fuel Holders, Producers, & Access Riverton         \$265,635         R-89         \$0         \$200,057         83.3239%         \$0         \$166,695           91         344.000         Generators-Riverton Accessory Electric Equipment-Riverton Misc. Power Plant Equipment-Riverton TOTAL PRODUCTION - RIVERTON - OTHER         \$6,935,854         R-90         \$0         \$1,525,912         83.3239%         \$0         \$1,478,487           93         346.000         Accessory Electric Equipment-Riverton TOTAL PRODUCTION - RIVERTON - OTHER         \$10,883,563         R-92         \$0         \$181,720         \$3.3239%         \$0         \$151,416           95         PRODUCTION - STATE LINE C - OTHER         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,239%         \$0         \$151,416           96         340.000         Land & Land Rights-State C         \$1,925,126         \$3.3239%         \$0					-					
88         341.000         Structures & Improvements-Riverton         \$265,635         R-88         \$0         \$265,635         83.3239%         \$0         \$221,337           89         342.000         Fuel Holders, Producers, & Access Riverton         \$200,057         R-89         \$0         \$200,057         83.3239%         \$0         \$166,695           90         343.000         Prime Movers-Riverton         \$6,935,854         R-90         \$0         \$6,935,854         83.3239%         \$0         \$5,779,224           91         344.000         Generators-Riverton         \$1,774,385         R-91         \$0         \$1,774,385         83.3239%         \$0         \$1,478,487           92         345.000         Accessory Electric Equipment-Riverton         \$1,525,912         R-92         \$0         \$11,525,912         83.3239%         \$0         \$1,271,449           93         346.000         Misc. Power Plant Equipment-Riverton         \$168,750         R-93         \$0         \$181,720         83.3239%         \$0         \$151,416           94         -         PRODUCTION - STATE LINE C - OTHER         \$10,883,563         R-96         \$0         \$10,883,563         \$0         \$33.3239%         \$0         \$1,564,096         \$0         \$1,925,126			TOTAL PRODUCTION - ENERGY CENTER							\$3,096,334
88         341.000         Structures & Improvements-Riverton         \$265,635         R-88         \$0         \$265,635         83.3239%         \$0         \$221,337           89         342.000         Fuel Holders, Producers, & Access Riverton         \$200,057         R-89         \$0         \$200,057         83.3239%         \$0         \$166,695           90         343.000         Generators-Riverton         \$6,935,854         R-90         \$0         \$6,935,854         83.3239%         \$0         \$5,779,224           91         344.000         Generators-Riverton         \$1,774,385         R-91         \$0         \$1,774,385         83.3239%         \$0         \$1,478,487           92         345.000         Accessory Electric Equipment-Riverton         \$1,525,912         R-92         \$0         \$11,525,912         83.3239%         \$0         \$1,271,449           93         346.000         Misc. Power Plant Equipment-Riverton         \$168,353         R-93         \$0         \$181,720         83.3239%         \$0         \$151,416           94         -         -         PRODUCTION - STATE LINE C - OTHER         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$1,925,126         83.3239%         \$0         \$1,604,090 <t< td=""><td>87</td><td></td><td>PRODUCTION - RIVERTON - OTHER</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	87		PRODUCTION - RIVERTON - OTHER							
89         342.000         Fuel Holders, Producers, & Access Riverton         \$200,057         R-89         \$0         \$200,057         83.3239%         \$0         \$166,695           90         343.000         Prime Movers-Riverton         \$6,935,854         R-90         \$0         \$6,935,854         83.3239%         \$0         \$5,779,224           91         344.000         Generators-Riverton         \$1,774,385         R-91         \$0         \$1,774,385         83.3239%         \$0         \$1,478,487           92         345.000         Accessory Electric Equipment-Riverton         \$1,774,385         R-91         \$0         \$1,525,912         83.3239%         \$0         \$1,271,449           93         346.000         Misc. Power Plant Equipment-Riverton         \$181,720         R-93         \$0         \$181,720         83.3239%         \$0         \$1,51,416           94         PRODUCTION - STATE LINE C - OTHER         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,239%         \$0         \$1,604,090           95         PRODUCTION - STATE LINE C - OTHER         \$1,582,191         R-98         \$0         \$1,582,191         \$3.3239%         \$0         \$1,604,090         \$1,604,090         \$1,582,191		341.000		\$265.635	R-88	\$0	\$265.635	83.3239%	\$0	\$221,337
91         344.000         Generators-Riverton         \$1,774,385         R-91         \$0         \$1,774,385         83.3239%         \$0         \$1,478,487           92         345.000         Accessory Electric Equipment-Riverton         \$1,525,912         R-92         \$0         \$1,525,912         83.3239%         \$0         \$1,271,449           93         346.000         Misc. Power Plant Equipment-Riverton         \$181,720         \$0         \$181,720         83.3239%         \$0         \$1,51,416           94         Accessory Electric Equipment-Riverton         \$10,883,563         R-93         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$0         \$10,883,563         \$0         \$0         \$10,883,563         \$0         \$0         \$10,883,563         \$0         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$0         \$10,883,563         \$0         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$10,83,3239%         \$0 <t< td=""><td></td><td></td><td>Fuel Holders, Producers, &amp; Access</td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$166,695</td></t<>			Fuel Holders, Producers, & Access							\$166,695
92       345.000       Accessory Electric Equipment-Riverton       \$1,525,912       R-92       \$0       \$1,525,912       83.3239%       \$0       \$1,271,449         93       346.000       Misc. Power Plant Equipment-Riverton       \$181,720       \$0       \$181,720       \$3.3239%       \$0       \$151,416         94       TOTAL PRODUCTION - RIVERTON -       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$0       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$0       \$10,883,563       \$0       \$1,604,090       \$1,318,343       \$0       \$1,318,343       \$0       \$1,318,343	90	343.000	Prime Movers-Riverton	\$6,935,854	R-90	\$0	\$6,935,854	83.3239%	\$0	\$5,779,224
93       346.000       Misc. Power Plant Equipment-Riverton TOTAL PRODUCTION - RIVERTON - OTHER       \$181,720       \$0       \$181,720       \$3.3239%       \$0       \$151,416         94       95       OTHER       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$10,883,563       \$0       \$0       \$9,068,608       \$0       \$0       \$0       \$9,068,608       \$0       \$0       \$0       \$9,068,608       \$0       \$0       \$0       \$9,068,608       \$0       \$0       \$0       \$9,068,608       \$0       \$0       \$0       \$0       \$9,068,608       \$0       \$0       \$0       \$0       \$9,068,608       \$0       \$1,04,090       \$0       \$1,604,090       \$0       \$1,604,090       \$1,318,343       \$0       \$1,318,343       \$0       \$1,318,343       \$0       \$1,318,343       \$0       \$1,318,343	91	344.000	Generators-Riverton	\$1,774,385	R-91	\$0	\$1,774,385	83.3239%	\$0	\$1,478,487
94         TOTAL PRODUCTION - RIVERTON - OTHER         \$10,883,563         \$0         \$10,883,563         \$0         \$10,883,563         \$0         \$1,582,191         \$0         \$0         \$1,582,191         \$0										\$1,271,449
95         OTHER           95         PRODUCTION - STATE LINE C - OTHER           96         340.000           Land & Land Rights-State C         \$0           97         341.000           98         342.000           Fuel Holders, Producers, & AccessState         \$1,582,191           99         343.000           97         343.000   Prime Movers-State C           \$20,688,098         R-99           \$0         \$20,688,098         83.3239%           \$0         \$17,238,130	93	346.000			R-93			83.3239%		\$151,416
96         340.000         Land & Land Rights-State C         \$0         R-96         \$0         \$0         83.3239%         \$0         \$0           97         341.000         Structures & Improvements-State C         \$1,925,126         R-97         \$0         \$1,925,126         83.3239%         \$0         \$1,604,090           98         342.000         Fuel Holders, Producers, & AccessState         \$1,582,191         R-98         \$0         \$1,582,191         83.3239%         \$0         \$1,318,343           99         343.000         Prime Movers-State C         \$20,688,098         R-99         \$0         \$20,688,098         83.3239%         \$0         \$17,238,130	94			\$10,883,563		\$0	\$10,883,563		\$ <del>0</del>	\$9,068,608
97         341.000         Structures & Improvements-State C         \$1,925,126         R-97         \$0         \$1,925,126         83.3239%         \$0         \$1,604,090           98         342.000         Fuel Holders, Producers, & AccessState         \$1,582,191         R-98         \$0         \$1,582,191         83.3239%         \$0         \$1,318,343           99         343.000         Prime Movers-State C         \$20,688,098         R-99         \$0         \$20,688,098         83.3239%         \$0         \$17,238,130		240.000		**	B oc	én	¢0.	02 22200/	**	¢0.
98         342.000         Fuel Holders, Producers, & AccessState         \$1,582,191         R-98         \$0         \$1,582,191         83.3239%         \$0         \$1,318,343           99         343.000         Prime Movers-State C         \$20,688,098         R-99         \$0         \$20,688,098         83.3239%         \$0         \$17,238,130			-							
99         343.000         Prime Movers-State C         \$20,688,098         R-99         \$0         \$20,688,098         83.3239%         \$0         \$17,238,130			Fuel Holders, Producers, & AccessState						-	\$1,604,090 \$1,318,343
	99	343,000		\$20.688.098	R-99	\$0	\$20,688,098	83.3239%	\$0	\$17,238,130
										\$3,051,893

Accounting Schedule: 6 Sponsor: Amanda McMellen Page: 2 of 4

	<u>A</u>	<u>B</u> .	<u>C</u>	D	<u>E</u>	E	<u>G</u>	H	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
101 102	345.000 346.000	Accessory Electric Equipment-State C Misc. Power Plant Equipment-State C	\$2,162,954 \$238,523	R-101 R-102	\$0 \$0	\$2,162,954 \$238,523	83.3239% 83.3239%	\$0 \$0	\$1,802,258 \$198,747
102	340.000	TOTAL PRODUCTION - STATE LINE C -	\$30,259,578	N-102	\$0	\$30,259,578	03.323378	\$0	\$25,213,461
		OTHER	<i>\</i>		ţ.	<i><b>400</b>,200,010</i>		ţ	<i>\</i>
104		PRODUCTION - STATE LINE S - OTHER							
105	340.000	Land & Land Rights-State S	\$0	R-105	\$0 \$0	\$0	83.3239%	\$0	\$0
106 107	341.000 342.000	Structures & Improvements-State S Fuel Holders, Producers, & AccessState	\$1,190,550 \$1,669,410	R-106 R-107	\$0 \$0	\$1,190,550 \$1,669,410	83.3239% 83.3239%	\$0 \$0	\$992,013 \$1,391,018
107	542.000	S	<b>\$1,003,410</b>	101	ψŪ	¥1,003,410	00.020070	ψŪ	ψ1,551,010
108	343.000	Prime Movers-State S	\$9,629,812	R-108	\$0	\$9,629,812	83.3239%	\$0	\$8,023,935
109	344.000	Generators-State S	\$3,671,750	R-109	\$0	\$3,671,750	83.3239%	\$0	\$3,059,445
110	345.000	Accessory Electric Equipment-State S	\$1,295,225	R-110	\$0	\$1,295,225	83.3239%	\$0	\$1,079,232
111 112	346.000	Misc. Power Plant Equipment-State S TOTAL PRODUCTION - STATE LINE S -	\$254,902	R-111	\$0 \$0	\$254,902 \$17,711,649	83.3239%	\$0 \$0	\$212,394 \$14,758,037
112		OTHER	\$17,711,649		φU	<b>\$17,711,049</b>		<b>\$</b> 0	\$14,750,037
		omen							
113		TOTAL OTHER PRODUCTION	\$92,318,488		\$0	\$92,318,488		\$0	\$76,923,364
114		TOTAL PRODUCTION PLANT	\$206,555,815		\$0	\$206,555,815		\$0	\$172,110,360
115		TRANSMISSION PLANT							
115 116	350.000	Land - TP	\$0	R-116	\$0	\$0	83.3239%	\$0	\$0
117	352.000	Structures & Improvements - TP	\$1,135,662	R-117	\$0 \$0	\$1,135,662	83.3239%	\$0	\$946,278
118	352.010	Structures & Improvements IATAN	\$23,045		\$0	\$23,045	83.3239%	\$0	\$19,202
119	353.000	Station Equipment - TP	\$34,393,204	R-119	\$0	\$34,393,204	83.3239%	\$0	\$28,657,759
120	353.010	Station Equip - IATAN	\$446,050	R-120	\$0	\$446,050	83.3239%	\$0	\$371,666
121	354.000	Towers and Fixtures - TP	\$786,597		\$0	\$786,597	83.3239%	\$0	\$655,423
122 123	355.000 356.000	Poles and Fixtures - TP Overhead Conductors & Devices - TP	\$17,255,557 \$19,447,666	R-122 R-123	\$0 \$0	\$17,255,557 \$19,447,666	83.3239% 83.3239%	\$0 \$0	\$14,378,003 \$16,204,554
123	350.000	TOTAL TRANSMISSION PLANT	\$73,487,781	K-123	\$0 \$0	\$73,487,781	03.323970	\$0	\$61,232,885
						••••			<i></i> ,,,
125		DISTRIBUTION PLANT							
126	360.000	Land - DP	\$0	R-126	\$0	\$0	90.2810%	\$0	\$0
127	361.000	Structures & Improvements - DP	\$3,913,660	R-127	\$0	\$3,913,660	90.2810%	\$0	\$3,533,291
128	362.000 364.000	Station Equipment - DP	\$28,315,890	R-128	\$0 \$0	\$28,315,890	90.2810%	\$0 \$0	\$25,563,869
129 130	365.000	Poles, Towers, & Fixtures - DP Overhead Conductors & Devices - DP	\$67,397,689 \$56,154,513	R-129 R-130	\$0 \$0	\$67,397,689 \$56,154,513	90.2810% 90.2810%	\$0 \$0	\$60,847,308 \$50,696,856
130	366.000	Underground Conduit - DP	\$10,359,655	R-131	\$0 \$0	\$10,359,655	90.2810%	\$0 \$0	\$9,352,800
132	367.000	Underground Conductors & Devices - DP	\$20,851,467	R-132	\$0	\$20,851,467	90.2810%	\$0	\$18,824,913
133	368.000	Line Transformers - DP	\$32,330,870	R-133	\$0	\$32,330,870	90.2810%	\$0	\$29,188,633
134	369.000	Services- DP	\$36,143,578	R-134	\$0	\$36,143,578	90.2810%	\$0	\$32,630,784
135	370.000	Meters - DP	\$6,619,042	R-135	\$0 \$0	\$6,619,042	90.2810%	\$0	\$5,975,737
136 137	371.000 373.000	Meter Installations - DP Street Lighting and Signal Systems - DP	\$9,795,360 \$5,197,347	R-136 R-137	\$0 \$0	\$9,795,360 \$5,197,347	90.2810% 90.2810%	\$0 \$0	\$8,843,349 \$4,692,217
138	575.000	TOTAL DISTRIBUTION PLANT	\$277,079,071	1.137	\$0	\$277,079,071	30.201078	\$0	\$250,149,757
						•===;•==;•==			
139		GENERAL PLANT							
140	389.000	Land and Land Rights - GP	\$0		\$0	\$0	89.2075%	\$0	\$0
141	390.000	Structures & Improvements - GP	\$6,187,503		-\$477,701	\$5,709,802	89.2075%	\$0	\$5,093,572
142 143	391.000 391.010	Office Furniture & Equipment - GP Computer Equipment	\$2,411,657 \$6,440,233		-\$154,010 -\$251,353	\$2,257,647 \$6,188,880	89.2075% 89.2075%	\$0 \$0	\$2,013,990 \$5,520,945
143	392.000	Transportation Equipment - GP	\$7,313,224		-\$251,555 \$0	\$7,313,224	89.2075%	\$0 \$0	\$6,523,944
145	393.000	Stores Equipment - GP	\$306,710		\$0	\$306,710	89.2075%	\$0	\$273,608
146	394.000	Tools, Shop, & Garage Equipment- GP	\$2,409,291		\$0	\$2,409,291	89.2075%	\$0	\$2,149,268
147	395.000	Laboratory Equipment	\$712,849		\$0	\$712,849	89.2075%	\$0	\$635,915
148	396.000	Power Operated Equipment - GP	\$7,907,510		\$0	\$7,907,510	89.2075%	\$0	\$7,054,092
149	397.000 398.000	Communication Equipment - GP	\$5,544,675		-\$275,691	\$5,268,984	89.2075%	\$0 \$0	\$4,700,329
150 151	390.000	Miscellaneous Equipment - GP TOTAL GENERAL PLANT	\$132,560 \$39,366,212	R-150	-\$7,810 -\$1,166,565	\$124,750 \$38,199,647	89.2075%	\$0 \$0	\$111,286 \$34,076,949
101			<b>400,000,212</b>		-\$1,100,505	400,100,047		ψŪ	<i>404,010,040</i>
152		INCENTIVE COMPENSATION							
		CAPITALIZATION							
153		Compensation Employee Stock Purchase	-\$6,349	R-153	-\$6,141	-\$12,490	83.3239%	\$0	-\$10,407
164			¢6 340		¢c 4 44	¢40.400		¢0	-\$10,407
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$6,349		-\$6,141	-\$12,490		\$0	-\$10,407
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	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Numb	er Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
155	;	TOTAL DEPRECIATION RESERVE	\$596,482,530	-	-\$1,172,706	\$595,309,824	,	\$0	\$517,559,544

A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-141	Structures & Improvements - GP	390.000		-\$477,701		\$0
		000.000		φ+11,101		ΨŬ
	1. Adjustment to remove accumulated depreciation related to the gas portion (McMellen)		-\$477,701		\$0	
R-142	Office Furniture & Equipment - GP	391.000		-\$154,010		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (McMellen)		-\$154,010		\$0	
R-143	Computer Equipment	391.010		-\$251,353		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion. (McMellen)		-\$251,353		\$0	
5.440				A075 004		••
R-149	Communication Equipment - GP	397.000		-\$275,691		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (McMellen)		-\$275,691		\$0	
R-150	Miscellaneous Equipment - GP	398.000		-\$7,810		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (McMellen)		-\$7,810	¥ 9 -	\$0	
R-153	Compensation Employee Stock Purchase Plan			-\$6,141		\$0
	1. To remove depreciation reserve for capitalized portion of the Employee Stock Purchase Plan Compensation (McMellen)		-\$5,685	ψ0,141	\$0	ŲŲ
	2. To remove depreciation reserve for capitalized portion of the incentive bonus plan. (McMellen)		-\$456		\$0	
	Total Reserve Adjustments			-\$1,172,706	<u>_</u>	\$0
			_	ψ1,172,700	-	<u> </u>

## The Empire District Electric Company Case No. ER-2011-0004 Update 11-30-2010 Direct Filing through June 30, 2010 Cash Working Capital

Line         Test Year         Revenue         Expense         Net Lag         Factor (Col E / 365)           1         OPERATION AND MAINT. EXPENSE         Lag         Lag         C - D         (Col E / 365)           2         Payroll Expense         \$35,566,985         46.82         11.50         35.32         0.096767           3         Federal Income Tax Withheld         \$5,881,708         46.82         14.50         32.32         0.088546           4         State Income Tax Withheld         \$1,824,995         46.82         18.80         28.02         0.076767           5         FICA Taxes Withheld-Employee         \$3,451,399         46.82         11.50         35.32         0.098767           6         Accrued Vacation         \$167,066         46.82         18.80         28.02         0.076767           7         Fuel - Coal         \$3,451,399         46.82         11.50         35.32         0.096767           8         Fuel - Purchased Gas         \$29,092,432         46.82         30.71         16.11         0.044137           9         Fuel - Purchased Gas         \$29,092,432         46.82         27.09         19.73         0.054055           10         Purchased Power         \$44,054,339 <th>\$520,813 \$140,099 \$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316</th>	\$520,813 \$140,099 \$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
1         OPERATION AND MAINT. EXPENSE         \$35,566,985         46.82         11.50         35.32         0.096767           3         Federal Income Tax Withheld         \$5,881,708         46.82         14.50         32.32         0.088548           4         State Income Tax Withheld         \$1,824,995         46.82         14.50         32.32         0.088548           5         FICA Taxes Withheld-Employee         \$3,451,399         46.82         11.50         35.32         0.096767           6         Accrued Vacation         \$167,066         46.82         365.00         -318.18         -0.871726           7         Fuel- Coal         \$49,013,896         46.82         30.71         16.11         0.044137           8         Fuel - Purchased Gas         \$29,092,432         46.82         36.19         10.63         0.029123           10         Purchased Power         \$44,554,339         46.82         36.19         10.63         0.029123           11         Employees 401 K Withheld         \$2,974,421         46.82         7.01         39.81         0.109666           12         Employers Life Insurance Matchings         \$164,610         46.82         7.01         39.81         0.109666           1	\$3,441,710 \$520,813 \$140,099 \$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
2         Payroll Expense         \$35,566,985         46.82         11.50         35.32         0.096767           3         Federal Income Tax Withheld         \$5,881,708         46.82         14.50         32.32         0.088548           4         State Income Tax Withheld         \$1,824,995         46.82         18.80         28.02         0.076767           5         FICA Taxes Withheld-Employee         \$3,451,399         46.82         11.50         35.32         0.096767           6         Accrued Vacation         \$1677,066         46.82         365.00         -318.18         -0.871726           7         Fuel- Coal         \$49,013,896         46.82         30.71         16.11         0.044137           8         Fuel - Purchased Gas         \$29,092,432         46.82         27.09         19.73         0.056356           9         Fuel - Purchased Oil         \$84,554,339         46.82         11.50         35.32         0.096767           10         Purchased Power         \$44,554,339         46.82         30.71         16.11         0.044137           11         Employees 401 K Withheld         \$2,974,421         46.82         11.50         35.32         0.096767           12         Emp	\$520,813 \$140,099 \$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
2         Payroll Expense         \$35,566,985         46.82         11.50         35.32         0.096767           3         Federal Income Tax Withheld         \$5,881,708         46.82         14.50         32.32         0.088548           4         State Income Tax Withheld         \$1,824,995         46.82         18.80         28.02         0.076767           5         FICA Taxes Withheld-Employee         \$3,451,399         46.82         11.50         35.32         0.096767           6         Accrued Vacation         \$1677,066         46.82         365.00         -318.18         -0.871726           7         Fuel- Coal         \$49,013,896         46.82         30.71         16.11         0.044137           8         Fuel - Purchased Gas         \$29,092,432         46.82         27.09         19.73         0.056356           9         Fuel - Purchased Oil         \$84,554,339         46.82         11.50         35.32         0.096767           10         Purchased Power         \$44,554,339         46.82         30.71         16.11         0.044137           11         Employees 401 K Withheld         \$2,974,421         46.82         11.50         35.32         0.096767           12         Emp	\$520,813 \$140,099 \$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
4       State Income Tax Withheld       \$1,824,995       46.82       18.80       28.02       0.076767         5       FICA Taxes Withheld-Employee       \$3,451,399       46.82       11.50       35.32       0.096767         6       Accrued Vacation       \$167,066       46.82       365.00       -318.18       -0.871726         7       Fuel- Coal       \$49,013,896       46.82       30.71       16.11       0.044137         8       Fuel - Purchased Gas       \$29,092,432       46.82       27.09       19.73       0.054055         9       Fuel - Purchased Oil       \$581,590       46.82       36.19       10.63       0.029123         10       Purchased Power       \$44,554,339       46.82       36.19       10.63       0.029123         11       Employees 401 K Withheld       \$2,974,421       46.82       11.50       35.32       0.096767         12       Employers Life Insurance Matchings       \$781,710       46.82       36.19       10.63       0.029123         13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109068         14       Employers AD&D       \$45,270       46.82       9.23       37.59       0.10	\$140,099 \$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
5       FICA Taxes Withheld-Employee       \$3,451,399       46.82       11.50       35.32       0.096767         6       Accrued Vacation       \$167,066       46.82       365.00       -318.18       -0.871726         7       Fuel- Coal       \$49,013,896       46.82       30.71       16.11       0.044137         8       Fuel - Purchased Gas       \$29,092,432       46.82       27.09       19.73       0.054055         9       Fuel - Purchased Oil       \$581,590       46.82       26.25       20.57       0.056356         10       Purchased Power       \$44,554,339       46.82       36.19       10.63       0.029123         11       Employees 401 K Withheld       \$2,974,421       46.82       11.50       35.32       0.096767         12       Employers 401 K Matchings       \$781,710       46.82       36.19       10.63       0.029123         13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.096767         14       Employers AD&D       \$164,610       46.82       7.01       39.81       0.109068         15       Employers AD&D       \$167,419       46.82       9.23       37.59       0.102986	\$333,982 -\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
6       Accrued Vacation       \$167,066       46.82       365.00       -318.18       -0.871726         7       Fuel- Coal       \$49,013,896       46.82       30.71       16.11       0.044137         8       Fuel - Purchased Gas       \$29,092,432       46.82       27.09       19.73       0.054055         9       Fuel - Purchased Oil       \$581,590       46.82       26.25       20.57       0.056356         10       Purchased Power       \$44,554,339       46.82       36.19       10.63       0.029123         11       Employees 401 K Withheld       \$2,974,421       46.82       11.50       35.32       0.096767         12       Employers Life Insurance Matchings       \$781,710       46.82       7.01       39.81       0.109068         14       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109068         15       Employers AD&D       \$45,270       46.82       9.23       37.59       0.102986         16       Employers Dental/Vision       \$167,419       46.82       59.75       -12.93       -0.035425         16       Employers Dental/Vision       \$167,419       46.82       59.75       -12.93       -0.035425 </td <td>-\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316</td>	-\$145,636 \$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
7       Fuel- Coal       \$49,013,896       46.82       30.71       16.11       0.044137         8       Fuel - Purchased Gas       \$29,092,432       46.82       27.09       19.73       0.054055         9       Fuel - Purchased Oil       \$581,590       46.82       26.25       20.57       0.056356         10       Purchased Power       \$44,554,339       46.82       36.19       10.63       0.029123         11       Employees 401 K Withheld       \$2,974,421       46.82       11.50       35.32       0.096767         12       Employers 401 K Matchings       \$781,710       46.82       60.56       -13.74       -0.037644         13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109066         14       Employers AD&D       \$45,270       46.82       -5.71       52.53       0.143916         15       Employers Dental/Vision       \$167,419       46.82       9.23       37.59       0.102986         16       Employers Dental/Vision       \$167,419       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$248,524,301       46.82       34.60       12.22       0.033475 </td <td>\$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316</td>	\$2,163,326 \$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
8       Fuel - Purchased Gas       \$29,092,432       46.82       27.09       19.73       0.054055         9       Fuel - Purchased Oil       \$581,590       46.82       26.25       20.57       0.056356         10       Purchased Power       \$44,554,339       46.82       36.19       10.63       0.029123         11       Employees 401 K Withheld       \$2,974,421       46.82       31.50       35.32       0.096767         12       Employers 401 K Matchings       \$781,710       46.82       7.01       39.81       0.109068         13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109068         14       Employers Healthcare       \$4,100,103       46.82       -5.71       52.53       0.143918         15       Employers Dental/Vision       \$167,419       46.82       9.23       37.59       0.102986         17       Pension       \$5,936,941       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185       V       V       V       V <td>\$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316</td>	\$1,572,591 \$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
9         Fuel - Purchased Oil         \$581,590         46.82         26.25         20.57         0.056356           10         Purchased Power         \$44,554,339         46.82         36.19         10.63         0.029123           11         Employees 401 K Withheld         \$2,974,421         46.82         11.50         35.32         0.096767           12         Employers 401 K Matchings         \$781,710         46.82         60.56         -13.74         -0.037644           13         Employers Life Insurance Matchings         \$164,610         46.82         7.01         39.81         0.109068           14         Employers Healthcare         \$44,100,103         46.82         -5.71         52.53         0.143918           15         Employers AD&D         \$45,270         46.82         9.23         37.59         0.102986           16         Employers Dental/Vision         \$167,419         46.82         59.75         -12.93         -0.035425           18         Cash Vouchers         \$48,524,301         46.82         34.60         12.22         0.033475           19         TOTAL OPERATION AND MAINT. EXPENSE         \$232,829,185         46.82         14.50         32.32         0.088548	\$32,776 \$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
10         Purchased Power         \$44,554,339         46.82         36.19         10.63         0.029123           11         Employees 401 K Withheld         \$2,974,421         46.82         11.50         35.32         0.096767           12         Employers 401 K Matchings         \$781,710         46.82         60.56         -13.74         -0.037644           13         Employers Life Insurance Matchings         \$164,610         46.82         7.01         39.81         0.109068           14         Employers Healthcare         \$4,100,103         46.82         -5.71         52.53         0.143918           15         Employers AD&D         \$45,270         46.82         9.23         37.59         0.102986           16         Employers Dental/Vision         \$167,419         46.82         59.75         -12.93         -0.035425           17         Pension         \$5,936,941         46.82         59.75         -12.93         -0.035425           18         Cash Vouchers         \$48,524,301         46.82         34.60         12.22         0.033475           19         TOTAL OPERATION AND MAINT. EXPENSE         \$232,829,185         46.82         14.50         32.32         0.088548	\$1,297,556 \$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
11       Employees 401 K Withheld       \$2,974,421       46.82       11.50       35.32       0.096767         12       Employers 401 K Matchings       \$781,710       46.82       60.56       -13.74       -0.037644         13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109068         14       Employers Healthcare       \$4,100,103       46.82       -5.71       52.53       0.143918         15       Employers AD&D       \$45,270       46.82       9.23       37.59       0.102986         16       Employers Dental/Vision       \$167,419       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185       46.82       14.50       32.32       0.088548         20       TAXES       1       FICA - Employer Portion       \$2,644,201       46.82       14.50       32.32       0.088548	\$287,826 -\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
12       Employers 401 K Matchings       \$781,710       46.82       60.56       -13.74       -0.037644         13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109068         14       Employers Healthcare       \$4,100,103       46.82       -5.71       52.53       0.143918         15       Employers AD&D       \$45,270       46.82       4.41       42.41       0.116192         16       Employers Dental/Vision       \$167,419       46.82       9.23       37.59       0.102986         17       Pension       \$5,936,941       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185	-\$29,427 \$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
13       Employers Life Insurance Matchings       \$164,610       46.82       7.01       39.81       0.109068         14       Employers Healthcare       \$4,100,103       46.82       -5.71       52.53       0.143918         15       Employers AD&D       \$45,270       46.82       4.41       42.41       0.116192         16       Employers Dental/Vision       \$167,419       46.82       9.23       37.59       0.102986         17       Pension       \$5,936,941       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$448,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185	\$17,954 \$590,079 \$5,260 \$17,242 -\$210,316
14       Employers Healthcare       \$4,100,103       46.82       -5.71       52.53       0.143918         15       Employers AD&D       \$45,270       46.82       4.41       42.41       0.116192         16       Employers Dental/Vision       \$167,419       46.82       9.23       37.59       0.102986         17       Pension       \$5,936,941       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185	\$590,079 \$5,260 \$17,242 -\$210,316
15       Employers AD&D       \$45,270       46.82       4.41       42.41       0.116192         16       Employers Dental/Vision       \$167,419       46.82       9.23       37.59       0.102986         17       Pension       \$5,936,941       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185       46.82       14.50       32.32       0.088548         20       TAXES       \$2,644,201       46.82       14.50       32.32       0.088548	\$5,260 \$17,242 -\$210,316
16         Employers Dental/Vision         \$167,419         46.82         9.23         37.59         0.102986           17         Pension         \$5,936,941         46.82         59.75         -12.93         -0.035425           18         Cash Vouchers         \$48,524,301         46.82         34.60         12.22         0.033475           19         TOTAL OPERATION AND MAINT. EXPENSE         \$232,829,185         46.82         14.50         32.32         0.088548           20         TAXES         \$2,644,201         46.82         14.50         32.32         0.088548	\$17,242 -\$210,316
17       Pension       \$5,936,941       46.82       59.75       -12.93       -0.035425         18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185       46.82       34.60       12.22       0.033475         20       TAXES       50.75       5.644,201       46.82       14.50       32.32       0.0885485	-\$210,316
18       Cash Vouchers       \$48,524,301       46.82       34.60       12.22       0.033475         19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185       46.82       34.60       12.22       0.033475         20       TAXES       \$2,644,201       46.82       14.50       32.32       0.088548	. ,
19       TOTAL OPERATION AND MAINT. EXPENSE       \$232,829,185         20       TAXES         21       FICA - Employer Portion       \$2,644,201       46.82       14.50       32.32       0.088548	JI.UZ4.J4J
20         TAXES           21         FICA - Employer Portion         \$2,644,201         46.82         14.50         32.32         0.088548	\$11,660,380
21 FICA - Employer Portion \$2,644,201 46.82 14.50 32.32 0.088548	<i><b>w</b></i> 11,000,000
21 FICA - Employer Portion \$2,644,201 46.82 14.50 32.32 0.088548	
	\$234,139
22 Federal Unemployment Tax \$27,228 46.82 58.78 -11.96 -0.032767	-\$892
23 State Unemployment Tax \$55,419 46.82 63.11 -16.29 -0.044630	-\$2,473
24 MO Gross Receipts Taxes \$6,940,205 27.46 20.53 6.93 0.018986	\$131,767
25 Corporate Franchise \$435,038 46.82 -77.50 124.32 0.340603	\$148,175
26 Property Tax \$13,453,357 46.82 182.50 -135.68 -0.371726	-\$5,000,963
27 Sales Tax \$411,604 27.46 10.84 16.62 0.045534	ţ - Ţ
28 TOTAL TAXES \$23,967,052	-\$4,471,505
29 OTHER EXPENSES	
30 TOTAL OTHER EXPENSES \$0	\$0
31 CWC REQ'D BEFORE RATE BASE OFFSETS	\$7,188,875
31 CWC REQ D BEFORE RATE BASE OFFSETS	\$7,188,875
32 TAX OFFSET FROM RATE BASE	
32 TAX OFFSET FROM RATE BASE \$22,516,927 46.82 80.67 -33.85 -0.092740	-\$2,088,220
34 State Tax Offset \$3,538,374 46.82 8.43 38.39 0.105176	+ ,, -
35 City Tax Offset \$0,000 0.00 0.00 0.00 0.00 0.00000	
36 Interest Expense Offset \$30,710,923 46.82 91.25 -44.43 -0.121726	• -
37 TOTAL OFFSET FROM RATE BASE \$56,766,224	-\$5,454,379
38 TOTAL CASH WORKING CAPITAL REQUIRED	\$1,734,496

#### The Empire District Electric Company Case No. ER-2010-0130 Update 12-31-2009 Post Direct Filing through December 31, 2009 Income Statement

Line	A	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>I</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
						<b>.</b>				
1	TOTAL OPERATING REVENUES	\$359,916,470	See Note (1)	See Note (1)	See Note (1)	\$359,916,470	\$46,887,973	\$406,804,443	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$196,545,735	\$4,048,698	\$192,497,037	\$6,330,742	\$202,876,477	\$0	\$167,935,988	\$8,627,597	\$159,308,391
3	TOTAL TRANSMISSION EXPENSES	\$6,772,518	\$369,721	\$6,402,797	\$316,913	\$7,089,431	\$0	\$5,988,370	\$447,809	\$5,540,561
4	TOTAL DISTRIBUTION EXPENSES	\$22,766,235	\$22,766,235	\$0	\$728,552	\$23,494,787	\$0	\$21,211,329	\$21,211,329	\$0
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,550,589	\$7,299,613	\$2,250,976	\$399,838	\$9,950,427	\$0	\$8,798,934	\$6,808,447	\$1,990,487
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,422,064	\$1,240,134	\$181,930	\$89,187	\$1,511,251	\$0	\$1,336,364	\$1,175,488	\$160,876
7	TOTAL SALES EXPENSES	\$358,694	\$358,694	\$0	\$24,540	\$383,234	\$0	\$340,738	\$340,738	\$0
8	TOTAL ADMIN. & GENERAL EXPENSES	\$31,501,569	\$8,197,658	\$23,303,911	\$3,624,966	\$35,126,535	\$0	\$31,298,123	\$9,059,154	\$22,238,969
9	TOTAL INTEREST ON CUSTOMER DEPOSITS	\$320,741	\$0	\$320,741	\$20,763	\$341,504	\$0	\$341,504	\$0	\$341,504
10	TOTAL DEPRECIATION EXPENSE	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$45,017,911	\$45,017,911	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$6,097,415	\$0	-\$4,088,114	\$2,009,301	\$67,599	\$2,076,900	\$6,097,415	-\$4,020,515
12	TOTAL OTHER OPERATING EXPENSES	\$14,473,624	\$14,473,624	\$0	\$3,827,357	\$18,300,981	\$0	\$18,300,981	\$14,941,220	\$3,359,761
13	TOTAL OPERATING EXPENSE	\$289,809,184	\$64,851,792	\$224,957,392	\$11,274,744	\$301,083,928	\$45,085,510	\$302,647,142	\$68,709,197	\$188,920,034
14	NET INCOME BEFORE TAXES	\$70,107,286	\$0	\$0	\$0	\$58,832,542	\$1,802,463	\$104,157,301	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$31,296,705	\$31,296,705	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$5,857,836	\$5,857,836	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$70,107,286	\$0	\$0	\$0	\$58,832,542	-\$35,352,078	\$67,002,760	\$0	\$0

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

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Line	A	<u>B</u>	<u>C</u> Test Year	<u>D</u> Teat Year	<u>E</u>	<u>F</u>	<u>G</u> Total Commonw	<u>H</u>	<u> </u>  uniodioticum	<u>J</u> Iuriadiatian - I	<u>K</u> MO Final Adi		
Line Number	Account Number	Income Description	Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	Juris. Labor L + M	
Rev-1		RETAIL RATE REVENUE					(From Auj. Ocn.)	(0+0)	I	(From Auj. Ocn.)	(11 x 1) + 0	L T M	- R
Rev-2	0.000	Revenues From System Sales	\$353,502,295			Rev-2		\$353,502,295	100.0000%	\$47,508,513	\$401,010,808		
Rev-3	0.000	Sale for Resale-Off System	\$348,761			Rev-3		\$348,761	100.0000%	-\$608,426	-\$259,665		
Rev-4		TOTAL RETAIL RATE REVENUE	\$353,851,056					\$353,851,056		\$46,900,087	\$400,751,143		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	0.000	Other Operating Revenue	\$6,065,414			Rev-6		\$6,065,414	100.0000%	\$0	\$6,065,414		
Rev-7		TOTAL OTHER OPERATING REVENUES	\$6,065,414					\$6,065,414		\$0	\$6,065,414		
Rev-8		TOTAL OPERATING REVENUES	\$359,916,470					\$359,916,470		\$46,900,087	\$406,816,557		
Nev-0		TOTAL OF LEATING REVENUES	\$555,510,470					\$333,510,470		\$40,500,007	\$400,810,357		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		<b>OPERATION &amp; MAINTENANCE EXPENSE</b>											
4	500.000	Prod Stm Oper- Suprv & Engineering	\$2.646.318	\$2,646,318	\$0	E-4	\$316.880	\$2.963.198	83.3239%	\$0	\$2,469,052	\$2,305,228	\$163.824
5	501.000	Fuel Expense	\$38.611.454	\$0	\$38.611.454	E-5	\$3.442.210	\$42,053,664	82.7100%	\$0	\$34,782,585	\$5.544	\$34,777,041
6	502.000	Production Purchased Power	\$2,446,455	\$0	\$2,446,455	E-6	\$1,335,775	\$3,782,230	82.7100%	\$0	\$3,128,282	\$137,009	\$2,991,273
7	505.000	Production Electric Expense	\$942,173	\$0	\$942,173	E-7	\$334,933	\$1,277,106	83.3239%	\$0	\$1,064,135	\$50,586	\$1,013,549
8	506.000	Miscl Other Power Expenses	\$934,396	\$0	\$934,396	E-8	\$1,291,827	\$2,226,223	83.3239%	\$0	\$1,854,976	\$20,117	\$1,834,859
9	507.000	Production-Rents	\$48	\$0	\$48	E-9	\$0	\$48	83.3239%	\$0	\$40	\$0	\$40
10	509.000	Emission Allowance Expense	\$0	\$0	\$0	E-10	\$12,215	\$12,215	83.3239%	\$0	\$10,178	\$0	\$10,178
11		TOTAL OPERATION & MAINTENANCE EXPENSE	\$45,580,844	\$2,646,318	\$42,934,526		\$6,733,840	\$52,314,684		\$0	\$43,309,248	\$2,518,484	\$40,790,764
12		TOTAL STEAM POWER GENERATION	\$45,580,844	\$2,646,318	\$42,934,526		\$6,733,840	\$52,314,684		\$0	\$43,309,248	\$2,518,484	\$40,790,764
13		ELECTRIC MAINTENANCE EXPENSE											
14	510.000	Steam Maint. Suprv & Eng.	\$405.301	\$405,301	\$0	E-14	\$441,426	\$846,727	82.7100%	\$0	\$700,328	\$363.428	\$336.900
15	511.000	Maintenance of Structures	\$623,055	\$0	\$623,055	E-15	\$190,839	\$813,894	83.3239%	\$0	\$678,168	\$26,798	\$651,370
16	512.000	Maintenance of Boiler Plant	\$3,231,683	\$0	\$3,231,683	E-16	\$1,206,376	\$4,438,059	82.7100%	\$0	\$3,670,719	\$128,587	\$3,542,132
17	513.000	Maintenance of Electric Plant	\$1,457,194	\$0	\$1,457,194	E-17	\$402,599	\$1,859,793	82.7100%	\$0	\$1,538,235	\$34,325	\$1,503,910
18	514.000	Maintenance of Misl. Steam Plant	\$465,707	\$0	\$465,707	E-18	\$131,158	\$596,865	83.3239%	\$0	\$497,331	\$25,472	\$471,859
19		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$6,182,940	\$405,301	\$5,777,639		\$2,372,398	\$8,555,338		\$0	\$7,084,781	\$578,610	\$6,506,171
20		NUCLEAR POWER GENERATION											
21		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		HYDRAULIC POWER GENERATION											
23		OPERATION - HP											
24	535.000	Production Hydraulic Pwr Oper Suprv & Eng	\$58,173	\$58,173	\$0	E-24	\$5,695	\$63,868	83.3239%	\$0	\$53,217	\$53,217	\$0
25	536.000	Productin Water for Power Hydro	\$0	\$0	\$0	E-25	\$0	\$0	82.7100%	\$0	\$0	\$0	\$0
26	537.000	Production Other Hydraulic Expense	\$12,363	\$0	\$12,363	E-26	\$155	\$12,518	83.3239%	\$0	\$10,430	\$129	\$10,301
27	538.000	Prod Hydraulic Electric Expense	\$41,186	\$0	\$41,186	E-27	\$2,961	\$44,147	83.3239%	\$0	\$36,785	\$2,467	\$34,318
28	539.000	Prod Miscl Hydraulic Generation Exp	\$302,477	\$0	\$302,477	E-28	\$19,766	\$322,243	83.3239%	\$0	\$268,506	\$16,470	\$252,036
29	540.000	Production Hydraulic Rent Expense	\$0	\$0	\$0	E-29	\$0	\$0	83.3239%	\$0	\$0	\$0	\$0
30		TOTAL OPERATION - HP	\$414,199	\$58,173	\$356,026		\$28,577	\$442,776		\$0	\$368,938	\$72,283	\$296,655
31		MAINTANENCE - HP											
32	541.000	Prod Hydraulic Maint Suprv & Eng	\$57,913	\$57,913	\$0	E-32	\$23,064	\$80,977	83.3239%	\$0	\$67,473	\$67,473	\$0

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	Iurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adi, Sch.)	(H x I) + J	L + M	
33	542.000	Prod Hydraulic Maint of Structures	\$31,467	\$0	\$31,467	E-33	\$8,811	\$40,278	83.3239%	\$0	\$33,562	\$7,342	\$26,220
34	543.000	Prod Maint Reservoirs, Dam & Wtrwy	\$21,537	\$0	\$21,537	E-34	\$3,848	\$25,385	83.3239%	\$0	\$21,151	\$3,206	\$17,945
35	544.000	Prod Hydraulic Maint of Elect Plant	\$29,756	\$0	\$29,756	E-35	\$2,624	\$32,380	83.3239%	\$0	\$26,980	\$2,186	\$24,794
36	545.000	Prod Maint of Miscl Hydraulic Plant	\$23,314	\$0	\$23,314	E-36	\$1,482	\$24,796	83.3239%	\$0	\$20,661	\$1,235	\$19,426
37		TOTAL MAINTANENCE - HP	\$163,987	\$57,913	\$106,074		\$39,829	\$203,816		\$0	\$169,827	\$81,442	\$88,385
38		TOTAL HYDRAULIC POWER GENERATION	\$578,186	\$116,086	\$462,100		\$68,406	\$646,592		\$0	\$538,765	\$153,725	\$385,040
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Prod Trubine Oper Suprv & Engineer	\$506,346	\$506,346	\$0	E-41	\$63,175	\$569,521	83.3239%	\$0	\$474,547	\$474,547	\$0
42	547.000	Prod Combustion Turbine Fuel	\$59,886,190	\$0	\$59,886,190	E-42	\$5,458,384	\$65,344,574	82.7100%	\$0	\$54,046,498	\$213	\$54,046,285
43	548.000	Prod Comb Turb Generation Exp.	\$2,044,315	\$0	\$2,044,315	E-43	\$113,947	\$2,158,262	83.3239%	\$0	\$1,798,348	\$94,945	\$1,703,403
44	549.000	Misc Other Power Generation Exp.	\$629,830	\$0	\$629,830	E-44	\$6,601	\$636,431	83.3239%	\$0	\$530,299	\$5,500	\$524,799
45	550.000	Combustion Turbine Rents Exp	\$926	\$0	\$926	E-45	\$0	\$926	100.0000%	\$0	\$926	\$0	\$926
46		TOTAL OPERATION - OP	\$63,067,607	\$506,346	\$62,561,261		\$5,642,107	\$68,709,714		\$0	\$56,850,618	\$575,205	\$56,275,413
47		MAINTANENCE - OP											
48	551.000	Prod Combust Turb Maint Supry & Eng	\$374,647	\$374,647	\$0	E-48	\$45,382	\$420,029	83.3239%	\$0	\$349,985	\$349,985	\$0
49	552.000	Prod comb Turb Maint of Structures	\$127,253	\$0	\$127,253	E-49	\$11,740	\$138,993	83.3239%	\$0	\$115,814	\$9,782	\$106,032
50	553.000	Prod Maint of Gen & Electric Plant	\$5,892,576	\$0	\$5,892,576	E-50	\$79,032	\$5,971,608	83.3239%	\$0	\$4,975,777	\$65,853	\$4,909,924
51	554.000	Prod Maint Misl Other Gen Power Plt	\$478,947	\$0	\$478,947	E-51	\$38,171	\$517,118	83.3239%	\$0	\$430,883	\$31,806	\$399,077
52		TOTAL MAINTANENCE - OP	\$6,873,423	\$374,647	\$6,498,776		\$174,325	\$7,047,748		\$0	\$5,872,459	\$457,426	\$5,415,033
53		TOTAL OTHER POWER GENERATION	\$69,941,030	\$880,993	\$69,060,037		\$5,816,432	\$75,757,462		\$0	\$62,723,077	\$1,032,631	\$61,690,446
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power-Energy	\$71,602,159		\$71,602,159	E-55	-\$14,755,980	\$56,846,179	82.7100%	\$0	\$47,017,475	\$0	\$47,017,475
56	556.000	Oth Pwr Supply Syst Contr Load Disp	\$2,337,584	\$0	\$2,337,584	E-56	\$1,823,344	\$4,160,928	83.3239%	\$0	\$3,467,047	\$101,918	\$3,365,129
57	557.000	Purch Power Other Power Supply Exp	\$122,901	\$0	\$122,901	E-57	\$87,829	\$210,730	83.3239%	\$0	\$175,588	\$0	\$175,588
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$74,062,644	\$0	\$74,062,644		-\$12,844,807	\$61,217,837		\$0	\$50,660,110	\$101,918	\$50,558,192
59		TOTAL POWER PRODUCTION EXPENSES	\$196,345,644	\$4,048,698	\$192,296,946		\$2,146,269	\$198,491,913		\$0	\$164,315,981	\$4,385,368	\$159,930,613
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$309,037	\$309,037	\$0	E-62	\$15,659	\$324,696	83.3239%	\$0	\$270,549	\$270,549	\$0
63	561.000	Trans Oper- Load Dispatch	\$462,328	\$0	\$462,328	E-63	\$49,046	\$511,374	83.3239%	\$0	\$426,097	\$40,867	\$385,230
64	562.000	Trans Oper- Station Expenses	\$222,328	\$0	\$222,328	E-64	\$13,913	\$236,241	83.3239%	\$0	\$196,845	\$11,593	\$185,252
65	563.000	Trans Oper-OH Line Expense	\$62,658	\$0	\$62,658	E-65	\$4,157	\$66,815	83.3239%	\$0	\$55,673	\$3,464	\$52,209
66	565.000	Trans of Electricity by Others	\$2,271,022	\$0	\$2,271,022	E-66	\$177	\$2,271,199	83.3239%	\$0	\$1,892,451	\$147	\$1,892,304
67	566.000	Misc Transmission Expense	\$458,715	\$0	\$458,715	E-67	\$30,478	\$489,193	100.0000%	\$0	\$489,193	\$30,478	\$458,715
68	567.000	Trans Ops Rents	\$175	\$0	\$175	E-68	\$0	\$175	83.3239%	\$0	\$146	\$0	\$146
69		TOTAL OPERATION - TRANSMISSION EXP.	\$3,786,263	\$309,037	\$3,477,226		\$113,430	\$3,899,693		\$0	\$3,330,954	\$357,098	\$2,973,856
70		MAINTENANCE - TRANSMISSION EXP.				_					-		
71	568.000	Trans Maint-Suprv and Engrg	\$60,684	\$60,684	\$0	E-71	\$4,982	\$65,666	83.3239%	\$0	\$54,715	\$54,715	\$0
72	569.000	Trans Maintenance of Structures	\$10,384	\$0	\$10,384	E-72	\$130	\$10,514	83.3239%	\$0	\$8,760	\$108	\$8,652
73 74	570.000	Trans Maintenance of Station Equipment	\$488,551	\$0 ©	\$488,551	E-73 E-74	\$41,697	\$530,248	83.3239%	\$0	\$441,824	\$34,744	\$407,080
74 75	571.000	Trans Maintenance of Overhead Lines TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,426,636 \$2,986,255	\$0 \$60,684	\$2,426,636 \$2,925,571	E-/4	\$170,442 \$217,251	\$2,597,078 \$3,203,506	83.3239%	\$0 \$0	\$2,163,987 \$2,669,286	\$13,014 \$102,581	\$2,150,973 \$2,566,705
15		IOTAL MAINTENANGE - TRANSMISSION EXP.	\$2,980,255	<b>a</b> 00,084	\$ <b>2,92</b> 3,571	I	\$217,251	<b>⊅</b> 3,∠03,506	I	\$0	<b>⊅</b> ∠,009,286	\$102,581	\$∠,500,705

	Δ	P	6	D	E	F	6	u			K		м
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Humber		(D+E)	Labor	Non Labor	Humber	(From Adj. Sch.)	(C+G)	Anooutions	(From Adj. Sch.)	(H x I) + J	L + M	
76		TOTAL TRANSMISSION EXPENSES	\$6,772,518	\$369,721	\$6,402,797		\$330,681	\$7,103,199		\$0	\$6,000,240	\$459,679	\$5,540,561
77		DISTRIBUTION EXPENSES											
78		OPERATION - DIST. EXPENSES											
79	580.000	Distrb Oper - Supr & Engineering	\$788.037	\$788.037	\$0	E-79	\$46.661	\$834.698	90.2810%	\$0	\$753,574	\$753.574	\$0
80	582.000	Distrb Oper - Station Expense	\$535,009	\$535,009	\$0	E-80	\$35,851	\$570,860	90.2810%	\$0	\$515,378	\$515,378	\$0
81	583.000	Distrb Oper OH Line Expense	\$1,572,832	\$1,572,832	\$0	E-81	\$112,058	\$1,684,890	90.2810%	\$0	\$1,521,136	\$1,521,136	\$0
82	584.000	Distrb Oper UG Line Expense	\$565,816	\$565,816	\$0	E-82	\$22,775	\$588,591	90.2810%	\$0	\$531,386	\$531,386	\$0
83	585.000	Distrb Oper Street Light & Signal Expense	\$95,907	\$95,907	\$0	E-83	\$1,603	\$97,510	90.2810%	\$0	\$88,033	\$88,033	\$0
84	586.000	Distrb Oper Meter Expense	\$2,420,038	\$2,420,038	\$0	E-84	\$182,180	\$2,602,218	90.2810%	\$0	\$2,349,308	\$2,349,308	\$0
85	587.000	Distrb Oper Customer Install Expense	\$114,360	\$114,360	\$0	E-85	\$9,068	\$123,428	90.2810%	\$0	\$111,432	\$111,432	\$0
86	588.000	Distr Oper Miscl Distr Expense	\$1,012,461	\$1,012,461	\$0	E-86	\$49,660	\$1,062,121	90.2810%	\$0	\$958,893	\$958,893	\$0
87	589.000	Distr Operations Rents	\$3,674	\$3,674	\$0	E-87	\$0	\$3,674	90.2810%	\$0	\$3,317	\$3,317	\$0
88		TOTAL OPERATION - DIST. EXPENSES	\$7,108,134	\$7,108,134	\$0		\$459,856	\$7,567,990		\$0	\$6,832,457	\$6,832,457	\$0
89		MAINTENANCE - DISTRIB. EXPENSES											
90	590.000	Distrb Maint-Suprv & Engineering	\$164,112	\$164,112	\$0	E-90	\$17,094	\$181,206	90.2810%	\$0	\$163,595	\$163,595	\$0
91	591.000	Distrb Maint-Structures	\$80.621	\$80.621	\$0	E-91	\$623	\$81,244	90.2810%	\$0	\$73,348	\$73.348	\$0
92	592.000	Distrb Maint-Station Equipment	\$1,251,329	\$1,251,329	\$0	E-92	\$49,344	\$1,300,673	90.2810%	\$0	\$1,174,261	\$1,174,261	\$0
93	593.000	Distrb Maint-OH lines	\$12,427,425	\$12,427,425	\$0	E-93	\$150,219	\$12,577,644	90.2810%	\$0	\$11,355,223	\$11,355,223	\$0
94	594.000	Distrib Maint-Maint Undergrnd Lines	\$626,206	\$626,206	\$0	E-94	\$42,898	\$669,104	90.2810%	\$0	\$604,074	\$604,074	\$0
95	595.000	Distrib Maint-Maint Line Transformer	\$254,030	\$254,030	\$0	E-95	\$17,420	\$271,450	90.2810%	\$0	\$245,068	\$245,068	\$0
96	596.000	Distrib Maint- Maint St Lights/Signal	\$386,693	\$386,693	\$0	E-96	\$19,719	\$406,412	90.2810%	\$0	\$366,913	\$366,913	\$0
97	597.000	Distrib Maint-Maint of Meters	\$280,497	\$280,497	\$0	E-97	\$23,919	\$304,416	90.2810%	\$0	\$274,830	\$274,830	\$0
98	598.000	Distrib Maint-Maint Miscl Distrb Pln	\$187,188	\$187,188	\$0	E-98	\$9,345	\$196,533	90.2810%	\$0	\$177,432	\$177,432	\$0
99		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,658,101	\$15,658,101	\$0		\$330,581	\$15,988,682		\$0	\$14,434,744	\$14,434,744	\$0
100		TOTAL DISTRIBUTION EXPENSES	\$22,766,235	\$22,766,235	\$0		\$790,437	\$23,556,672		\$0	\$21,267,201	\$21,267,201	\$0
101		CUSTOMER ACCOUNTS EXPENSE											
102	901.000	Cst Acct-Suprv Mtr Read Clct Miscl	\$523,607	\$523,607	\$0	E-102	\$51,007	\$574,614	88.4277%	\$0	\$508,118	\$508,118	\$0
103	902.000	Cust Accts Meter Reading Expense	\$1,753,802	\$1,753,802	\$0	E-103	\$151,063	\$1,904,865	88.4277%	\$0	\$1,684,428	\$1,684,428	\$0
104	903.000	Customer Accts Records and Collection	\$5,022,204	\$5,022,204	\$0	E-104	\$230,665	\$5,252,869	88.4277%	\$0	\$4,644,991	\$4,644,991	\$0
105	904.000	Uncollectible Accounts	\$2,039,009	\$0	\$2,039,009	E-105	\$128,489	\$2,167,498	88.4277%	\$0	\$1,916,669	\$0	\$1,916,669
106	905.000	Miscl. Customer Accts Expense	\$211,967	\$0	\$211,967	E-106	\$1,065	\$213,032	88.4277%	\$0	\$188,380	\$942	\$187,438
107		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,550,589	\$7,299,613	\$2,250,976		\$562,289	\$10,112,878		\$0	\$8,942,586	\$6,838,479	\$2,104,107
108		CUSTOMER SERVICE & INFO. EXP.											
108	907.000	Costomer Service & INFO. EXP. Cst Service Suprv	\$351.895	\$351,895	\$0	E-109	\$26,768	\$378,663	88.4277%	\$0	\$334,843	\$334,843	\$0
110	907.000	Cst Assistance Expense	\$888,239	\$888,239	\$0 \$0	E-109 E-110	\$69,995	\$958,234	88.4277%	\$0 \$0	\$334,843 \$847,344	\$334,843 \$847,344	\$0 \$0
111	909.000	Information and Instruction Ads	\$174,854	\$000,239	\$174,854	E-111	\$05,555	\$174,854	88.4277%	\$0 \$0	\$154,619	\$047,344	\$154,619
112	910.000	Customer Serv & Public Infor Clear	\$7,076	\$0	\$7,076	E-112	\$0	\$7,076	88.4277%	\$0	\$6,257	\$0	\$6,257
113	510.000	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,422,064	\$1,240,134	\$181,930		\$96,763	\$1,518,827	00.421170	\$0	\$1,343,063	\$1,182,187	\$160,876
			\$1,422,004	ψ1,240,10 <del>4</del>	<b></b> <i><b></b></i>		\$55,705	<i><i><i>ψ</i>1,010,021</i></i>		ψυ	\$1,040,000	\$1,10 <b>2</b> ,107	<i><i><i>w</i>100,070</i></i>
114		SALES EXPENSES							1				
115	911.000	Sales Supervision	\$8,152	\$8,152	\$0	E-115	\$727	\$8,879	88.9110%	\$0	\$7,894	\$7,894	\$0
116	912.000	Sales Demonstration and Selling	\$350,542	\$350,542	\$0	E-116	\$25,896	\$376,438	88.9110%	\$0	\$334,695	\$334,695	\$0
117	916.000	Miscl. Sales Expense	\$0	\$0	\$0	E-117	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
118		TOTAL SALES EXPENSES	\$358,694	\$358,694	\$0		\$26,623	\$385,317		\$0	\$342,589	\$342,589	\$0
119		ADMIN. & GENERAL EXPENSES											

	Α	В	С	D	E	F	G	Н		J	К	L	М
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)			-	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
120		OPERATION- ADMIN. & GENERAL EXP.											
120	920.000	Admin & Gen-Administrative Salaries	\$7.942.527	\$7.942.527	\$0	E-121	\$883.741	\$8,826,268	88.9110%	\$0	\$7.847.523	\$7,824,182	\$23.34
			• /- /-	• /- /-	\$0 \$2.087.665	E-121 E-122	,		88.9110%	\$0 \$0	• /- /		\$23,34 \$1,880,81
122 123	921.000	A & G Off Supply	\$2,087,665	\$0	-\$2,087,665	E-122 E-123	\$28,057	\$2,115,722	88.9110%		\$1,881,110	\$293	
	922.000	Admin Expense Transfer Credit	-\$2,292,650	\$0	• • • • • • •	-	\$0	-\$2,292,650		\$0	-\$2,038,418	\$0	-\$2,038,4
124	923.000	Outside Services Employed-Allocated	\$2,620,173	\$0	\$2,620,173	E-124	\$331,275	\$2,951,448	88.9110%	\$0	\$2,624,162	\$0	\$2,624,16
125	924.000	Property Insurance	\$2,051,935	\$0	\$2,051,935	E-125	\$226,352	\$2,278,287	88.9110%	\$0	\$2,025,648	\$0	\$2,025,64
126	925.000	Injuries and Damages	\$1,414,459	\$0	\$1,414,459	E-126	\$97,008	\$1,511,467	88.9110%	\$0	\$1,343,860	\$0	\$1,343,86
127	926.000	Employee Pensions and Benefits	\$13,338,452	\$0	\$13,338,452	E-127	\$2,375,519	\$15,713,971	88.9110%	\$0	\$13,971,449	\$77,263	\$13,894,1
128	927.000	Franchise Requirements	\$0	\$0	\$0	E-128	\$0	\$0	88.9110%	\$0	\$0	\$0	\$
129	928.000	Reg Comm Exp	\$862,199	\$0	\$862,199	E-129	-\$260,091	\$602,108	100.0000%	\$0	\$602,108	\$0	\$602,10
130	929.000	Duplicate Charges-Credit	-\$239,750	\$0	-\$239,750	E-130	\$0	-\$239,750	88.9110%	\$0	-\$213,164	\$0	-\$213,10
131	930.000	Admin & General Miscellaneous Expense	\$2,105,708	\$0	\$2,105,708	E-131	\$1,485	\$2,107,193	88.9110%	\$0	\$1,873,526	\$1,320	\$1,872,20
132	931.000	Admin & General Expense-Rents	\$135,720	\$0	\$135,720	E-132	\$0	\$135,720	88.9110%	\$0	\$120,670	\$0	\$120,6
133		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$30,026,438	\$7,942,527	\$22,083,911		\$3,683,346	\$33,709,784		\$0	\$30,038,474	\$7,903,058	\$22,135,4
134		MAINT., ADMIN. & GENERAL EXP.											
135	935.000	Maint, Of General Plant	\$255.131	\$255,131	\$0	E-135	\$12,043	\$267,174	88.9110%	\$0	\$237,547	\$237,547	9
136		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$255,131	\$255,131	\$0		\$12,043	\$267,174	00.011070	\$0	\$237,547	\$237,547	
137		TOTAL ADMIN. & GENERAL EXPENSES	\$30,281,569	\$8,197,658	\$22,083,911		\$3,695,389	\$33,976,958		\$0	\$30,276,021	\$8,140,605	\$22,135,41
138		INTEREST ON CUSTOMER DEPOSITS											
139	0.000	Customer Deposit Interest	\$320,741	\$0	\$320,741	E-139	\$20,763	\$341,504	100.0000%	\$0	\$341,504	\$0	\$341,50
140		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$320,741	\$0	\$320,741		\$20,763	\$341,504		\$0	\$341,504	\$0	\$341,50
141		DEPRECIATION EXPENSE											
142	403.000	Depreciation Expense, Dep. Exp.	\$41,763,408	See note (1)	See note (1)	E-142	See note (1)	\$41,763,408	90.2810%	\$7,409,436	\$45,113,858	See note (1)	See note (1)
143		TOTAL DEPRECIATION EXPENSE	\$41,763,408	\$0	\$0		\$0	\$41,763,408		\$7,409,436	\$45,113,858	\$0	\$
144		AMORTIZATION EXPENSE											
145	0.000	Reg Plan Amortization	\$5.301.560	\$0	\$5.301.560	E-145	-\$5.301.560	\$0	100.0000%	\$0	\$0	\$0	:
145	0.000	Amortization of Electric Plant	\$5,301,560	\$0 \$0	\$5,301,500	E-145 E-146	-\$5,301,560 -\$95,335	\$700,520	90.2810%	\$0 \$0	\$632.436	\$0 \$0	\$632.43
146	0.000	Carrying Costs IATAN I	\$795,655 \$0	\$0 \$0	\$795,855 \$0	E-140 E-147	-\$95,335 \$0	\$700,520	100.0000%	ەر \$15.612	\$15,612	\$0 \$0	\$15,61
147				\$0 \$0	\$0 \$0	E-147 E-148				• • • • • •		\$0 \$0	
	0.000	Vegetation and Infrastructure	\$0			-	\$470,756	\$470,756	100.0000%	\$0	\$470,756		\$470,7
149	0.000	Amort. Expense	\$0	\$0	\$0	E-149	\$0	\$0	100.0000%	\$0	\$0	\$0	
150	0.000	Stock Issuance	\$0	\$0	\$0	E-150	\$0	\$0	100.0000%	\$1,440,198	\$1,440,198	\$0	\$1,440,1
151	0.000	Ice Storm	\$0	\$0	\$0	E-151	\$0	\$0	100.0000%	\$576,972	\$576,972	\$0	\$576,9
152	0.000	Customer Demand Program	\$0	\$0	\$0	E-152	\$0	\$0	100.0000%	\$212,306	\$212,306	\$0	\$212,3
153	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-153	\$0	\$0	100.0000%	\$738	\$738	\$0	\$7
154	0.000	Carrying Costs latan 2	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$22,434	\$22,434	\$0	\$22,43
155		TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$0	\$6,097,415		-\$4,926,139	\$1,171,276		\$2,268,260	\$3,371,452	\$0	\$3,371,4
156		OTHER OPERATING EXPENSES											
157	408.000	Taxes Other Than Income Taxes	\$11,468,534	\$0	\$11,468,534	E-157	\$3,612,437	\$15,080,971	90.0569%	\$0	\$13,581,455	\$0	\$13,581,4
158	408.100	Taxes Other Than Income Taxes (Payroll)	\$2,593,486	\$0	\$2,593,486	E-158	\$471,698	\$3,065,184	84.5000%	\$0	\$2,590,081	\$398,585	\$2,191,49
159	408.000	Other Taxes (City Franchise)	\$411,604	\$0	\$411,604	E-159	\$0	\$411,604	100.0000%	\$0	\$411,604	\$0	\$411,60
160		TOTAL OTHER OPERATING EXPENSES	\$14,473,624	\$0	\$14,473,624		\$4,084,135	\$18,557,759		\$0	\$16,583,140	\$398,585	\$16,184,5
161		TOTAL OPERATING EXPENSE	\$330,152,501	\$44,280,753	\$244,108,340		\$6,827,210	\$336,979,711		\$9,677,696	\$297,897,635	\$43,014,693	\$209,769,0
162		NET INCOME BEFORE TAXES	\$29,763,969					\$22,936,759		\$37,222,391	\$108,918,922		

1.1	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u> 	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adiustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		A = K
163		INCOME TAXES	(= · = )					(0.0)		(••••••).	(		
164	409.100	Current Income Taxes	\$12,876,385	See note (1)	See note (1)	E-164	See note (1)	\$12,876,385	100.0000%	\$14,491,829	\$27,368,214	See note (1)	See note (1)
165		TOTAL INCOME TAXES	\$12,876,385			_		\$12,876,385		\$14,491,829	\$27,368,214		
166		DEFERRED INCOME TAXES											
167	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,793,772	See note (1)	See note (1)	E-167	See note (1)	\$6,793,772	100.0000%	\$0	\$6,793,772	See note (1)	See note (1)
168	411.000	Amortization of Deferred ITC	-\$179,557		.,	E-168	. ,	-\$179,557	100.0000%	\$0	-\$179,557	. ,	. ,
169	411.411	Amort of Excess Deferred Income Taxes	-\$710,963			E-169		-\$710,963	100.0000%	\$0	-\$710,963		
170		TOTAL DEFERRED INCOME TAXES	\$5,903,252			-		\$5,903,252		\$0	\$5,903,252		
171		NET OPERATING INCOME	\$10,984,332					\$4,157,122		\$22,730,562	\$75,647,456		

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

Accounting Schedule: 9 Sponsor: Amanda McMellen Page: 6 of 6

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments	Adjustment Labor	Adjustment Non Labor	Adjustments
Number		Number	Laboi	NUII LADUI	TOLAI	Labor		TUtai
Rev-2	Revenues From System Sales		\$0	\$0	\$0	\$0	\$47,508,513	\$47,508,513
	1. To reclassify emission allowances (SO2) to operating income. (Foster)		\$0	\$0		\$0	-\$139,900	
	2. To adjust revenues to reflect as billed for test year. (McMellen)		\$0	\$0		\$0	-\$4,267,329	
	3. To include billing adjustments. (Wells)		\$0	\$0		\$0	\$156,648	
	4. To include Special Discounts. (Wells)		\$0	\$0		\$0	-\$342,912	
	5. To include Excess Facilities. (Wells)		\$0	\$0		\$0	\$15,656	
	6. To annualize and normalize large customer growth. (Wells)		\$0	\$0		\$0	\$171,519	
	7. To adjust for customers who switched rate classes. (Wells)		\$0	\$0		\$0	\$78,411	
	8. To annualize revenues for the ER-2010-0130 rate change. (Wells)		\$0	\$0		\$0	\$45,291,561	
	9. To normalize weather to a 30-year normal. (Wells)		\$0	\$0		\$0	\$1,381,624	
	10. To make adjustments for 365 day consumption. (Wells)		\$0	\$0		\$0	-\$509,011	
	11. To annualize and normalize revenues for customer growth. (McMellen)		\$0	\$0		\$0	\$5,672,246	
Rev-3	Sale for Resale-Off System		\$0	\$0	\$0	\$0	-\$608,426	-\$608,426
	1. To reflect the annualized level of Transmission Revenue. (Foster)		\$0	\$0		\$0	-\$608,426	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	\$120,269	\$196,611	\$316,880	\$0	\$0	\$0
	1. To adjust test year payroll expense to reflect Staff's annualized level (Westhues)		\$120,269	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$47,869		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$148,742		\$0	\$0	
E-5	Fuel Expense	501.000	\$6,703	\$3,435,507	\$3,442,210	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)	5011000	\$6,703	\$0	¥0,772,210	\$0	\$0 \$0	<b>V</b>
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	\$3,435,507		\$0	\$0	
E-6	Production Purchased Power	502.000	\$165,650	\$1,170,125	\$1,335,775	\$0	\$0	\$0
<b>-</b> "0	1. To adjust test year payroll to reflect Staff's annualized	302.000	\$165,650	\$1,170,125	φ1,333,773	\$0	\$0 \$0	
	level. (Westhues) 2. To annualize Operations and Maintenance Expense for		\$0	\$568,071		\$0	\$0	
	the latan 2 plant. (Foster)							

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
E-7	Production Electric Expense	505.000	\$60,710	\$274,223	\$334,933	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$60,710	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$191,414		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$82,809		\$0	\$0	
E-8	Miscl Other Power Expenses	506.000	\$24,143	\$1,267,684	\$1,291,827	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$24,143	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$791,306		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$476,378		\$0	\$0	
E-10	Emission Allowance Expense	509.000	\$0	\$12,215	\$12,215	\$0	\$0	
	1. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$6,575		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$5,640		\$0	\$0	
E-14	Steam Maint. Suprv & Eng.	510.000	\$34,099	\$407,327	\$441,426	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$34,099	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$114,052		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$293,275		\$0	\$0	
E-15	Maintenance of Structures	511.000	\$32,161	\$158,678	\$190,839	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$32,161	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$143,710		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$14,968		\$0	\$0	
E-16	Maintenance of Boiler Plant	512.000	\$155,467	\$1,050,909	\$1,206,376	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$155,467	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$741,852		\$0	\$0	
			\$0	\$309,057		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
Number E-17	Income Adjustment Description Maintenance of Electric Plant	Number 513.000	Labor \$41,500	Non Labor \$361,099	Total \$402,599	Labor \$0	Non Labor \$0	Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$41,500	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$253,775		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$107,324		\$0	\$0	
E-18	Maintenance of Misl. Steam Plant	514.000	\$30,570	\$100,588	\$131,158	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$30,570	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$5,970		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$94,618		\$0	\$0	
E-24	Production Hydraulic Pwr Oper Suprv & Eng	535.000	\$5,695	\$0	\$5,695	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$5,695	\$0		\$0	\$0	
E-26	Production Other Hydraulic Expense	537.000	\$155	\$0	\$155	\$0	\$0	
	1. To adjust test year payroll to relfect Staff's annualized level. (Westhues)		\$155	\$0		\$0	\$0	
E-27	Prod Hydraulic Electric Expense	538.000	\$2,961	\$0	\$2,961	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$2,961	\$0		\$0	\$0	
E-28	Prod Miscl Hydraulic Generation Exp	539.000	\$19,766	\$0	\$19,766	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$19,766	\$0		\$0	\$0	
E-32	Prod Hydraulic Maint Suprv & Eng	541.000	\$23,064	\$0	\$23,064	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$23,064	\$0		\$0	\$0	
E-33	Prod Hydraulic Maint of Structures	542.000	\$8,811	\$0	\$8,811	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$8,811	\$0		\$0	\$0	
E-34	Prod Maint Reservoirs, Dam & Wtrwy	543.000	\$3,848	\$0	\$3,848	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$3,848	\$0		\$0	\$0	
E-35	Prod Hydraulic Maint of Elect Plant	544.000	\$2,624	\$0	\$2,624	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$2,624	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment Total
E-36	Income Adjustment Description Prod Maint of Miscl Hydraulic Plant	Number 545.000	Labor \$1,482	Non Labor \$0	Total \$1,482	Labor \$0	Non Labor \$0	Totai
L-30	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)	545.000	\$1,482	\$0 \$0	φ1,402	\$0 \$0	\$0 \$0	
E-41	Prod Trubine Oper Suprv & Engineer	546.000	\$63,175	\$0	\$63,175	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$63,175	\$0		\$0	\$0	
E-42	Prod Combustion Turbine Fuel	547.000	\$257	\$5,458,127	\$5,458,384	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$257	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	\$5,458,127		\$0	\$0	
E-43	Prod Comb Turb Generation Exp.	548.000	\$113,947	\$0	\$113,947	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$113,947	\$0		\$0	\$0	
E-44	Misc Other Power Generation Exp.	549.000	\$6,601	\$0	\$6,601	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$6,601	\$0		\$0	\$0	
E-48	Prod Combust Turb Maint Suprv & Eng	551.000	\$45,382	\$0	\$45,382	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$45,382	\$0		\$0	\$0	
E-49	Prod comb Turb Maint of Structures	552.000	\$11,740	\$0	\$11,740	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$11,740	\$0		\$0	\$0	
E-50	Prod Maint of Gen & Electric Plant	553.000	\$79,032	\$0	\$79,032	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$79,032	\$0		\$0	\$0	
E-51	Prod Maint Misl Other Gen Power Plt	554.000	\$38,171	\$0	\$38,171	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$38,171	\$0		\$0	\$0	
E-55	Purchased Power-Energy	555.000	\$0	-\$14,755,980	-\$14,755,980	\$0	\$0	
	1. To adjust Purchased Power Expense to Staff's annualized level of Energy Charges. (Foster)		\$0	-\$10,577,849		\$0	\$0	
	2. To adjust Purchased Power Expense to Staff's annualized level of Demand Charges. (Foster)		\$0	-\$7,156,170		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point Power Purchase Agreement-PPA. (Foster)		\$0	\$2,978,039		\$0	\$0	

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number E-56	Income Adjustment Description Oth Pwr Supply Syst Contr Load Disp	Number 556.000	Labor \$122,316	Non Labor \$1,701,028	Total \$1,823,344	Labor \$0	Non Labor \$0	Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$122,316	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$81,028		\$0	\$0	
	3. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense for the addition of Plum Point. (Foster)		\$0	\$1,620,000		\$0	\$0	
E-57	Purch Power Other Power Supply Exp	557.000	\$0	\$87,829	\$87,829	\$0	\$0	
	1. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$6,063		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$81,766		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$15,659	\$0	\$15,659	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$15,659	\$0		\$0	\$0	
E-63	Trans Oper- Load Dispatch	561.000	\$49,046	\$0	\$49,046	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,046	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$13,913	\$0	\$13,913	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$13,913	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$4,157	\$0	\$4,157	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$4,157	\$0		\$0	\$0	
E-66	Trans of Electricity by Others	565.000	\$177	\$0	\$177	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$177	\$0		\$0	\$0	
E-67	Misc Transmission Expense	566.000	\$30,478	\$0	\$30,478	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$30,478	\$0		\$0	\$0	
E-71	Trans Maint-Suprv and Engrg	568.000	\$4,982	\$0	\$4,982	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$4,982	\$0		\$0	\$0	
E-72	Trans Maintenance of Structures	569.000	\$130	\$0	\$130	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$130	\$0		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-73	Trans Maintenance of Station Equipment	570.000	\$41,697	\$0	\$41,697	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$41,697	\$0		\$0	\$0	
E-74	Trans Maintenance of Overhead Lines	571.000	\$15,618	\$154,824	\$170,442	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$15,618	\$0		\$0	\$0	
	2. To include remediation costs in the test year T&D maintenance Expense. (Harrison)		\$0	\$154,824		\$0	\$0	
E-79	Distrb Oper - Supr & Engineering	580.000	\$46,661	\$0	\$46,661	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$46,661	\$0		\$0	\$0	
E-80	Distrb Oper - Station Expense	582.000	\$35,851	\$0	\$35,851	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$35,851	\$0		\$0	\$0	
E-81	Distrb Oper OH Line Expense	583.000	\$112,058	\$0	\$112,058	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$112,058	\$0		\$0	\$0	
E-82	Distrb Oper UG Line Expense	584.000	\$22,775	\$0	\$22,775	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$22,775	\$0		\$0	\$0	
E-83	Distrb Oper Street Light & Signal Expense	585.000	\$1,603	\$0	\$1,603	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,603	\$0		\$0	\$0	
E-84	Distrb Oper Meter Expense	586.000	\$182,180	\$0	\$182,180	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$182,180	\$0		\$0	\$0	
E-85	Distrb Oper Customer Install Expense	587.000	\$9,068	\$0	\$9,068	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$9,068	\$0		\$0	\$0	
E-86	Distr Oper Miscl Distr Expense	588.000	\$49,660	\$0	\$49,660	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,660	\$0		\$0	\$0	
E-90	Distrb Maint-Suprv & Engineering	590.000	\$17,094	\$0	\$17,094	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$17,094	\$0		\$0	\$0	
	Distrb Maint-Structures	591.000	\$623	\$0	\$623	\$0	\$0	

Α	<u>B</u>	<u>C</u>	D	E	F	G	н	
Income	=		Company	Company	Company	Jurisdictional	Jurisdictional	
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	1. To adjust test year payroll to reflect Staff's annualized	Number	\$623	Non Labor \$0	Total	\$0	NON Labor \$0	Total
	level. (Westhues)		• • •	• -			•	
E-92	Distrb Maint-Station Equipment	592.000	\$49,344	\$0	\$49,344	\$0	\$0	\$0
	4. To adjust test year neural to reflect Staffic ennuelized		¢40.244	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,344	<b>\$</b> 0		<b>\$</b> 0	<b>\$</b> 0	
E-93	Distrb Maint-OH lines	593.000	\$150,219	\$0	\$150,219	\$0	\$0	\$0
					•••••			
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$150,219	\$0		\$0	\$0	
	level. (westildes)							
<b>F</b> 04		504.000	<b>*</b> 40.000	<u>^</u>	* 40.000	<b>A</b> 0	**	**
E-94	Distrib Maint-Maint Undergrnd Lines	594.000	\$42,898	\$0	\$42,898	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$42,898	\$0		\$0	\$0	
	level. (Westhues)							
E-95	Distrib Maint-Maint Line Transformer	595.000	\$17,420	\$0	\$17,420	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$17,420	\$0		\$0	\$0	
	level. (Westhues)							
E-96	Distrib Maint- Maint St Lights/Signal	596.000	\$19,719	\$0	\$19,719	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$19,719	\$0		\$0	\$0	
	level. (Westhues)		¢10,110	<i>Q</i> U		ψŪ	¢0	
E-97	Distrib Maint-Maint of Meters	597.000	\$23,919	\$0	\$23,919	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$23,919	\$0		\$0	\$0	
E-98	Distrib Maint-Maint Miscl Distrb PIn	598.000	\$9,345	\$0	\$9,345	\$0	\$0	\$0
E-30		550.000	\$3,343	ψŪ	ψ <b>0,0</b> 40	ψυ	ψυ	ψŪ
	1. To adjust test year payroll to reflect Staff's annualized		\$9,345	\$0		\$0	\$0	
	level. (Westhues)							
			A	••			47	
E-102	Cst Acct-Suprv Mtr Read Clct Miscl	901.000	\$51,007	\$0	\$51,007	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$51,007	\$0		\$0	\$0	
	level. (Westhues)							
E-103	Cust Accts Meter Reading Expense	902.000	\$151,063	\$0	\$151,063	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$151,063	\$0		\$0	\$0	
	level. (Westhues)							
E-104	Customer Accts Records and Collection	903.000	\$230,665	\$0	\$230,665	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$230,665	\$0		\$0	\$0	
	level. (Westhues)		+200,000	ψŪ		ψŪ	ψυ	
E-105	Uncollectible Accounts	904.000	\$0	\$128,489	\$128,489	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense (McMellen)		\$0	\$128,489		\$0	\$0	
E-106	Miscl. Customer Accts Expense	905.000	\$1,065	\$0	\$1,065	\$0	\$0	\$0
L-100	miser oustomer Actis Expense	303.000	φ1,005		φ1,005	20		<b>\$</b> U

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdiction Adjustment Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,065	\$0		\$0	\$0	
E-109	Cst Service Suprv	907.000	\$26,768	\$0	\$26,768	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$26,768	\$0		\$0	\$0	
E-110	Cst Assistance Expense	908.000	\$69,995	\$0	\$69,995	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$69,995	\$0		\$0	\$0	
E-115	Sales Supervision	911.000	\$727	\$0	\$727	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$727	\$0		\$0	\$0	
E-116	Sales Demonstration and Selling	912.000	\$25,896	\$0	\$25,896	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$25,896	\$0		\$0	\$0	
E-121	Admin & Gen-Administrative Salaries	920.000	\$857,489	\$26,252	\$883,741	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$857,489	\$0		\$0	\$0	
	2. To annualize Ooperations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$3,851		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$22,401		\$0	\$0	
E-122	A & G Off Supply	921.000	\$329	\$27,728	\$28,057	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$329	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$18,000		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$9,728		\$0	\$0	
E-124	Outside Services Employed-Allocated	923.000	\$0	\$331,275	\$331,275	\$0	\$0	
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$331,275		\$0	\$0	
E-125	Property Insurance	924.000	\$0	\$226,352	\$226,352	\$0	\$0	
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$226,352		\$0	\$0	
E-126	Injuries and Damages	925.000	\$0	\$97,008	\$97,008	\$0	\$0	
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$97,008		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-127	Employee Pensions and Benefits	926.000	\$86,899	\$2,288,620	\$2,375,519	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$28,143	\$0		\$0	\$0	
	2. To adjust test year 401K expense to reflect Staff's annualized level. (Westhues)		\$58,756	\$0		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$393,360		\$0	\$0	
	4. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$1,557		\$0	\$0	
	5. Adjustment to FAS 106 OPEBS. (McMellen)		\$0	\$935,819		\$0	\$0	
	6. Adjustment to FAS 87 Pension Expense to be recovered in rate case. (McMellen)		\$0	\$957,884		\$0	\$0	
E-129	Reg Comm Exp	928.000	\$0	-\$260,091	-\$260,091	\$0	\$0	
	1. Adjustment to zero out test year regulatory commission expense (Westhues)		\$0	-\$862,199		\$0	\$0	
	2. Adjustment to reflect annualized PSC Assessment fee (Westhues)		\$0	\$544,827		\$0	\$0	
	3. Adjustment to reflect a 5 year normalization of depreciation study (Westhues)		\$0	\$4,478		\$0	\$0	
	4. Adjustment to reflect annualized FERC Expenses (Westhues)		\$0	\$19,466		\$0	\$0	
	5. Adjustment to reflect current rate case expense (Westhues)		\$0	\$33,337		\$0	\$0	
E-131	Admin & General Miscellaneous Expense	930.000	\$1,485	\$0	\$1,485	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,485	\$0		\$0	\$0	
E-135	Maint. Of General Plant	935.000	\$12,043	\$0	\$12,043	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$12,043	\$0		\$0	\$0	
E-139	Customer Deposit Interest		\$0	\$20,763	\$20,763	\$0	\$0	
	1. Interest on Customer Deposits (Westhues)		\$0	\$20,763		\$0	\$0	
E-142	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,409,436	\$7,409,
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,409,436	
E-145	Reg Plan Amortization		\$0	-\$5,301,560	-\$5,301,560	\$0	\$0	
	1. To remove regulatory plan amortization amount booked in the test year. (Oligschlaeger)		\$0	-\$5,301,560		\$0	\$0	
	Amortization of Electric Plant		\$0	-\$95,335	-\$95,335	\$0	\$0	
E-146	Amortization of Electric Flam		••	+,	,		• •	

<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u>E</u>	<u>G</u>	<u>.</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number E-147	Income Adjustment Description Carrying Costs IATAN I	Number	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor \$15,612	Total \$15,612
	1. To include carrying costs for plant through November		\$0	\$0	ψŪ	\$0	\$15,612	φ1 <b>3,01</b> 2
	30, 2010. (McMellen)							
E-148	Vegetation and Infrastructure		\$0	\$470,756	\$470,756	\$0	\$0	\$0
	1. Amortize Vegation/Infrastructure Tracker over 5 years ER-2010-0130. (Harrison)		\$0	\$292,514		\$0	\$0	
	2. Amortize Vegetation Infrastructure Tracker over 5 years ER-2011-0004. (Harrison)		\$0	\$178,242		\$0	\$0	
E-150	Stock Issuance		\$0	\$0	\$0	\$0	\$1,440,198	\$1,440,198
	1. Amortization of Stock Issuance costs. (McMellen)		\$0	\$0		\$0	\$1,440,198	
E-151	Ice Storm		\$0	\$0	\$0	\$0	\$576,972	\$576,972
	1. Annualization of Ice Storm expenses. (McMellen)		\$0	\$0		\$0	\$576,972	
E-152	Customer Demand Program		\$0	\$0	\$0	\$0	\$212,306	\$212,306
	1. Amortization of Customer Demand Program. (McMellen)		\$0	\$0		\$0	\$212,306	
E-153	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$738	\$738
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$738	
E-154	Carrying Costs latan 2		\$0	\$0	\$0	\$0	\$22,434	\$22,434
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$22,434	
E-157	Taxes Other Than Income Taxes	408.000	\$0	\$3,612,437	\$3,612,437	\$0	\$0	\$0
	1. Adjustment to annualize Property Taxes. (Westhues)		\$0	\$3,612,437		\$0	\$0	
E-158	Taxes Other Than Income Taxes (Payroll)	408.100	\$471,698	\$0	\$471,698	\$0	\$0	\$0
	1. to adjust for Staff's annualized amount of FICA Taxes (Westhues)		\$399,971	\$0		\$0	\$0	
	2. To adjust for Staff's annualized amoung of FUTA Taxes (Westhues)		-\$449	\$0		\$0	\$0	
	3. To adjust for Staff's annualized amount of SUTA Taxes (Westhues)		-\$4,610	\$0		\$0	\$0	
	4. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$76,786	\$0		\$0	\$0	
E-164	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$14,491,829	\$14,491,829
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$14,491,829	
		1						

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Total Operating & Maint. Expense		\$4,173,722	\$2,653,488	\$6,827,210	\$0	\$24,169,525	\$24,169,525

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.47%	<u>E</u> 7.71%	<u>F</u> 7.96%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$108,918,922	\$101,676,448	\$105,498,865	\$109,305,809
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$45,113,858	\$45,113,858	\$45,113,858	\$45,113,858
4	50% Meals and Entertainment		\$100,092	\$100,092	\$100,092	\$100,092
5	Contributions in Aid of Construction		\$854,069	\$854,069	\$854,069	\$854,069
6	Book Amortization Expense		\$1,037,825	\$1,037,825	\$1,037,825	\$1,037,825
7	SWPA Capacity Loss Reimbursement		\$8,854,567	\$8,854,567	\$8,854,567	\$8,854,567
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$55,960,411	\$55,960,411	\$55,960,411	\$55,960,411
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.2210%	\$30,710,923	\$30,710,923	\$30,710,923	\$30,710,923
11	Tax Straight-Line Depreciation		\$44,324,464	\$44,324,464	\$44,324,464	\$44,324,464
12	Tax Depreciation - Excess		\$18,551,438	\$18,551,438	\$18,551,438	\$18,551,438
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES	-	\$93,586,825	\$93,586,825	\$93,586,825	\$93,586,825
14	NET TAXABLE INCOME		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc Fed. Inc. Tax		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,716,671	\$3,339,101	\$3,538,374	\$3,736,841
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$67,575,837	\$60,710,933	\$64,334,077	\$67,942,554
20	Federal Income Tax at the Rate of	35.00%	\$23,651,543	\$21,248,827	\$22,516,927	\$23,779,894
21	Subtract Federal Income Tax Credits			**	**	**
22 23	Wind Production Tax Credit		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
23 24	Research and Development Tax Credit Net Federal Income Tax		əu \$23,651,543	ەت \$21,248,827	\$0 \$22,516,927	<sub>40</sub> \$23,779,894
25						
25 26	PROVISION FOR MO. INCOME TAX Net Taxable Income - MO. Inc. Tax		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
20	Deduct Federal Income Tax at the Rate of	50.000%	\$11,825,772	\$10,624,414	\$11,258,464	\$11,889,947
28	Deduct City Income Tax - MO. Inc. Tax	50.000 /0	\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$59,466,736	\$53,425,620	\$56,613,987	\$59,789,448
30	Missouri Income Tax at the Rate of	6.250%	\$3,716,671	\$3,339,101	\$3,538,374	\$3,736,841
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$23,651,543	\$21,248,827	\$22,516,927	\$23,779,894
39	State Income Tax		\$3,716,671	\$3,339,101	\$3,538,374	\$3,736,841
40	City Income Tax		\$0_	\$0_	<b>\$0</b>	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$27,368,214	\$24,587,928	\$26,055,301	\$27,516,735
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,793,772	\$6,793,772	\$6,793,772	\$6,793,772
44	Amortization of Deferred ITC		-\$179,557	-\$179,557	-\$179,557	-\$179,557
45	Amort of Excess Deferred Income Taxes		-\$710,963	-\$710,963	-\$710,963	-\$710,963
46	TOTAL DEFERRED INCOME TAXES	Γ	\$5,903,252	\$5,903,252	\$5,903,252	\$5,903,252
47	TOTAL INCOME TAX	L	\$33,271,466	\$30,491,180	\$31,958,553	\$33,419,987

Accounting Schedule: 11 Sponsor: Paul R. Harrison Page: 1 of 1

## The Empire District Electric Company Case No. ER-2011-0004 Update 11-30-2010 Direct Filing through June 30, 2010 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	8.60%	9.10%	9.60%
1	Common Stock	\$650,734,674	49.36%		4.245%	4.492%	4.738%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$667,647,323	50.64%	6.36%	3.221%	3.221%	3.221%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,318,381,997	100.00%		7.466%	7.713%	7.959%
8	PreTax Cost of Capital				10.111%	10.512%	10.911%

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	H
			Adjustments Large				
			Customer Rate			Annualize for	Weather
Line			Billing	Switch	Rate Switcher	2010 rate	Normalization
Number	Description	As Billed	Adjustments	Adjustment	Adjustment	change	Adjustment
Hamber	Description		Aujustitients	Augustinent	najustitient	chunge	najustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	RG-Residential	\$161,964,080	-\$10,278		\$0	\$19,128,442	-\$973,214
4	CB-Commercial	\$33,027,029	\$13,220	\$0	\$542,066	\$3,913,430	-\$112,493
5	SH-Small Heating	\$8,780,797	-\$481	\$0	\$83,976	\$1,018,795	-\$80,092
6	TEB-Total Electric Building	\$31,019,239	\$220,127	\$0	-\$255,773	\$2,752,136	-\$137,563
7	GP-General Power	\$66,519,613	\$86,835	\$0	-\$268,214	\$7,719,298	-\$91,635
8	LP-Large Power	\$41,362,116	\$255,974	-\$18,043	\$0	\$4,968,005	\$0
9	Special Transmission	\$3,205,620	-\$442,460	\$0	\$0	\$372,301	\$0
10	PFM-Feed Mill	\$66,002	\$0	\$0	\$0	\$6,357	
11	MS-Traffic Signals	\$54,436	\$0			\$1,009	
12	SPL-Municipal Lighting	\$1,561,184	\$0	\$0	\$0	\$196,376	\$0
13	PL-Private Lighting	\$3,932,972	\$0	\$0	\$0	\$471,146	\$0
14	LS-Special Lighting	\$118,546	\$0	\$0	\$0	\$13,934	\$0
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0	\$0	
16	TOTAL RATE REVENUE BY RATE SCHEDULE	\$351,611,634	\$122,937	-\$18,043	\$102,055	\$40,561,229	-\$1,394,997
17	OTHER RATE REVENUE						
18	Cogen	\$0	\$0	\$0	\$0	\$0	\$0
19	Excess Facilities	\$2,010,062	\$15,656	\$41,000	\$0	\$0	\$0
20	Interruptible Credits	-\$342,912	\$0	\$0	\$0	\$0	\$0
21	Special Discounts	-\$100,320	\$0	\$0		\$0	
22	TOTAL OTHER RATE REVENUE	\$1,566,830	\$15,656	\$41,000	\$0	\$0	\$0
23	TOTAL MISSOURI RATE REVENUES	\$353,178,464	\$138,593	\$22,957	\$102,055	\$40,561,229	-\$1,394,997

<u>A</u>	<u>B</u>	<u>l</u>	ī	<u>K</u>	Ŀ
Line		365 Days	Growth	Total	MO Adjusted
Number	Description	Adjustment	Adjustment	Adjustments	Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	RG-Residential	-\$1,522,598	\$353,438	\$16,975,790	\$178,939,870
4	CB-Commercial	-\$171,717	\$320,253	\$4,504,759	\$37,531,788
5	SH-Small Heating	-\$32,373	\$18,674	\$1,008,499	\$9,789,296
6	TEB-Total Electric Building	-\$273,417	\$1,245,358	\$3,550,868	\$34,570,107
7	GP-General Power	-\$79,935	\$2,105,686	\$9,472,035	\$75,991,648
8	LP-Large Power	-\$8,431	\$171,519	\$5,369,024	\$46,731,140
9	Special Transmission	\$0	\$0	-\$70,159	\$3,135,461
10	PFM-Feed Mill	\$0	\$0	\$6,357	\$72,359
11	MS-Traffic Signals	\$0	\$0	\$1,009	\$55,445
12	SPL-Municipal Lighting	\$0	\$0	\$196,376	\$1,757,560
13	PL-Private Lighting	\$0	\$0	\$471,146	\$4,404,118
14	LS-Special Lighting	\$0	\$0	\$13,934	\$132,480
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0
16	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,088,471	\$4,214,928	\$41,499,638	\$393,111,272
17	OTHER RATE REVENUE				
18	Cogen	\$0	\$0	\$0	\$0
19	Excess Facilities	\$0	\$0		
20	Interruptible Credits	\$0	\$0	\$0	
21	Special Discounts	\$0	\$0	\$0	+ - , -
22	TOTAL OTHER RATE REVENUE	\$0	\$0	\$56,656	¥
23	TOTAL MISSOURI RATE REVENUES	-\$2,088,471	\$4,214,928	\$41.556.294	\$394,734,758