



As of December 31, 2023										YTD September 2024	
TYPE	DESCRIPTION	FERC BOOK ACCOUNT	Include ADIT for Recovery	BOOK	TAX	TIMING DIFFERENCE	23.7246637% TAX	FERC TAX ACCOUNT	ADIT	CUMULATIVE	ADIT
REGASSETLT	KS Storm Uri Over/Under	182433	Yes	68,405	-	(68,405)	(16,229)	283915		(16,923)	
REGASSETLT	OK Storm Uri Over/Under	182434	Yes	44,888	-	(44,888)	(10,650)	283915		(11,105)	
REGASSETLT	EV Prog Admin Fee ET-2020-0390	182440	Yes	180,501	-	(180,501)	(42,823)	283915		(44,654)	
REGASSETLT	EV Res Smart Fee ET-2020-0390	182441	Yes	11,985	-	(11,985)	(2,843)	283915		(2,965)	
REGASSETLT	EV Ready Charge ET-2020-0390	182442	Yes	13,060	-	(13,060)	(3,098)	283915		(3,231)	
REGASSETLT	Reg Asset-ARO Stimnt Cost (MO)	182450	Yes	1,605,473	-	(1,605,473)	(380,893)	283915		(397,179)	
REGASSETLT	WNAR Revenue Gas	182451	No	-	-	-	-	283915		-	
REGASSETLT	HLBV PAYGO Reg Asset	182452	Yes	2,116,925	-	(2,116,925)	(502,233)	283915		(523,707)	
REGASSETLT	Missouri Property Tax Tracker	182560	Yes	6,498,375	-	(6,498,375)	(1,541,718)	283915		(1,607,637)	
REGASSETLT	Asbury Retire-Def Debit - MO	186216	No	243,254	-	(243,254)	(57,711)	283915		(60,179)	
REGASSETLT	Asbury Retire-Def Debit - AR	186217	Yes	16,605,948	-	(16,605,948)	(3,939,705)	283915		(4,108,155)	
REGASSETLT	Def MO Securitization LF-CF	186219	Yes	4,859,058	-	(4,859,058)	(1,152,795)	283915		(1,202,085)	
REGASSETLT	Elec Rate Case Exp - Ark	186811	Yes	409,027	-	(409,027)	(97,040)	283915		(101,189)	
REGASSETLT	Elec Rate Case Exp - KS	186812	Yes	426,635	-	(426,635)	(101,218)	283915		(105,546)	
REGASSETLT	Elec Rate Case Exp - MO	186813	Yes	626,449	-	(626,449)	(148,623)	283915		(154,978)	
REGASSETLT	Elec Rate Case Exp - Okla	186814	Yes	544,390	-	(544,390)	(129,155)	283915		(134,677)	
REGASSETLT	EDG Gas Rate Case Exp - MO	186815	No	-	-	-	-	283915		-	
REGASSETLT	2009 May Wind Storm	186945	No	3,025	-	(3,025)	(718)	283915		(748)	
REGASSETLT	Unamort Loss Redeemed 10 3/4%	189100	Yes	225,225	-	(225,225)	(53,434)	283915		(55,719)	
REGASSETLT	Unamt Loss 7% FMB Redeemed	189102	Yes	664,397	-	(664,397)	(157,626)	283915		(164,366)	
REGASSETLT	Unamt Loss 9 3/4% FMB Redeemed	189103	Yes	36,526	-	(36,526)	(8,666)	283915		(9,036)	
REGASSETLT	Unamt Loss 7 1/4% FMB Redeemed	189104	Yes	245,390	-	(245,390)	(58,218)	283915		(60,707)	
REGASSETLT	Unamt Loss 7.75% FMB Rdmd 6-05	189105	Yes	553,835	-	(553,835)	(131,396)	283915		(137,014)	
REGASSETLT	Unmt Ls 5.20% FMB Rdmd 3-30-12	189106	Yes	8,186	-	(8,186)	(1,942)	283915		(2,025)	
REGASSETLT	Unmt Ls 5.30% FMB Rdmd 4-2-12	189107	Yes	11,925	-	(11,925)	(2,829)	283915		(2,950)	
REGASSETLT	Unmt Loss 7.0% FMB Rdmd 4-2-12	189108	Yes	436,738	-	(436,738)	(103,615)	283915		(108,045)	
REGASSETLT	Unamort Loss 9 3/4 Ser-Rdm	189700	Yes	524,750	-	(524,750)	(124,495)	283915		(129,818)	
REGASSETLT	Unamort Loss 9 3/4 Ser-Rdm	189800	Yes	856,632	-	(856,632)	(203,233)	283915		(211,923)	
REGASSETLT	Unamt Loss 7.05% SrNt Red 8-10	189803	Yes	576,829	-	(576,829)	(136,851)	283915		(142,702)	
REGASSETLT	Unamort Ls 6 7/8% Pc Ser-Rdm	189900	Yes	3,050	-	(3,050)	(724)	283915		(755)	
REGASSETLT	Unamort Ls 6.80% Pc Ser-Rdm	189910	Yes	5,148	-	(5,148)	(1,221)	283915		(1,273)	
REGASSETLT	Unamort Loss 9% Ser-Rdm	189920	Yes	676,974	-	(676,974)	(160,610)	283915		(167,477)	
REGASSETLT	Unrecov PGC Actual-South-SS	191110	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGC Actual-North-PEPL	191120	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGC Actual-NW-ANR	191130	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGC Unbilled-SO-SS	191310	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGC Unbilled-NO-PEPL	191320	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGC Unbilld-NW-ANR	191330	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGA Deriv-Realized-SO	191510	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGA Deriv-UnrealizedSO	191511	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGA Est SO-SS	191610	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGA Est NO-PEPL	191620	No	-	-	-	-	283915		-	
REGASSETLT	Unrecov PGA Est NW-ANR	191630	No	-	-	-	-	283915		-	
REGASSETLT	ACA Carrying Costs-SO	191810	No	-	-	-	-	283915		-	
REGASSETLT	ACA Carrying Costs-NO	191820	No	-	-	-	-	283915		-	
REGASSETLT	EV Comm Electric ET-2020-0390	182443	Yes	225	-	(225)	(53)	283915		(56)	
REGASSETLT	EV Skul Bus Elect ET-2020-0390	182444	Yes	2,295	-	(2,295)	(544)	283915		(568)	
REGASSETLT	Ok Phaseln Rev OK PUD202100163	182454	Yes	2,509,796	-	(2,509,796)	(595,441)	283915		(620,900)	
REGASSETLT	MO EADIT Tracker	182561	Yes	2,385,132	-	(2,385,132)	(565,865)	283915		(590,059)	
REGASSETLT	Prepaid OPEB Asset	186976	No	16,032,185	-	(16,032,185)	(3,803,582)	283915		(3,966,212)	
REGASSETLT				-	-	-	-	283915		-	
Subtotal REGASSETLT				701,236,403	-	(701,236,403)	(166,365,979)	283915		(172,442,356)	
CAPLEASECUR	Oblig Under Cap Lease-Noncurmt	227000	No	(462,663)	-	462,663	109,765	190124		109,718	
Subtotal CAPLEASECUR				(462,663)	-	462,663	109,765	190124		109,718	
ACRLIABCUR	Employee Incentive Plan	242130	No	(3,569,289)	(276,879)	3,292,410	781,113	190124		780,775	
ACRLIABCUR	CurLiab Direct Def Comp KAllen	242511	No	(45,759)	-	45,759	10,856	190124		10,851	
ACRLIABCUR	CurLiab Dir Def Comp TMueller	242515	No	(0)	-	0	0	190124		0	
ACRLIABCUR	CurLiab Dir Def Comp TOLmacher	242516	No	(51,572)	-	51,572	12,235	190124		12,230	
ACRLIABCUR	SERP Current Liability	242651	No	(616,737)	-	616,737	146,319	190124		146,256	
ACRLIABCUR	Post Employmt-SRT Current Liab	242653	No	(245,113)	-	245,113	58,152	190124		58,127	
ACRLIABCUR		A/P									
ACRLIABCUR	Accrued Liabilities	Listing	No	(689,271,317)	(690,992,264)	(1,720,947)	(408,289)	190124		(408,112)	
Subtotal ACRLIABCUR				(693,799,787)	(691,269,143)	2,530,644	600,387	190124		600,127	
OTHERCURLIAB	Asset Retirement Oblig Current	230900	No	(71,338)	-	71,338	16,925	190124		16,917	
Subtotal OTHERCURLIAB				(71,338)	-	71,338	16,925	190124		16,917	
UNREAL	Derivative Inst Liab-Current	244100	No	-	-	-	-	190124		-	
UNREAL	Deriv Inst Liab-FAC Current	244200	No	-	-	-	-	190124		-	
UNREAL	Oblig Under Cap Lease-Current	243000	No	(448,714)	-	448,714	106,456	190124		106,410	
Subtotal UNREAL				(448,714)	-	448,714	106,456	190124		106,410	
REGLIABCUR	Neg PGA Acnt Balance Current	254001	No	-	-	-	-	190124		-	
REGLIABCUR	Reg Liab Reclass - Current	254002	No	(22,360,036)	-	22,360,036	5,304,843	190124		5,302,547	
REGLIABCUR	Deferred OK Fuel Cost - Liab	254165	No	-	-	-	-	190124		-	
Subtotal REGLIABCUR				(22,360,036)	-	22,360,036	5,304,843	190124		5,302,547	
REGLIABTAX	Deferred Tax Liability-Fas 109	254100	Yes	(41,068,807)	-	41,068,807	9,743,436	190320		9,664,044	
REGLIABTAX	AR Return of Excess DefTx 2017	254410	Yes	(2,981,281)	-	2,981,281	707,299	190320		691,089	
REGLIABTAX	KS Return of Excess DefTx 2017	254420	Yes	(5,282,222)	-	5,282,222	1,253,189	190320		1,080,019	
REGLIABTAX	MO Return of Excess DefTx 2017	254430	Yes	(83,509,721)	-	83,509,721	19,812,400	190320		19,378,359	
REGLIABTAX	OK Return of Excess DefTx 2017	254440	Yes	(2,814,454)	-	2,814,454	667,720	190320		652,676	
REGLIABTAX	GFR FERC Ret Excess DefTx 2017	254450	Yes	(3,012,161)	-	3,012,161	714,625	190320		710,194	
REGLIABTAX	TFR FERC Ret Excess DefTx 2017	254460	Yes	(710,496)	-	710,496	168,563	190320		152,935	
REGLIABTAX	MO EADIT Asbury DefTx 2017	254470	No	(9,271,088)	-	9,271,088	2,199,534	190320		2,198,582	
REGLIABTAX	KS EADIT Asbury DefTx 2017	254480	Yes	(589,201)	-	589,201	139,786	190320		123,564	
Subtotal REGLIABTAX				(149,239,431)	-	149,239,431	35,406,553	190320		34,651,462	
REGLIAB	MO FAS87 Pension RegLiab	254101	Yes	(13,387,380)	-	13,387,380	3,176,111	190124		3,176,111	
REGLIAB	Int Swap 6.7% Sr Note 11-15-33	254102	Yes	(1,671,446)	-	1,671,446	396,545	190124		396,545	
REGLIAB	Deferred KS Fuel Cost - Liab	254104	No	(2,861)	-	2,861	679	190124		679	
REGLIAB	KS FAS87 Pension RegLiab	254105	No	(1,518,607)	-	1,518,607	360,284	190124		360,284	
REGLIAB	MO FAS106 over recd amt	254108	Yes	(2,807,004)	-	2,807,004	665,952	190124		665,952	
REGLIAB	Reg Liab - Cost of Removal	254110	Yes	(242,584,790)	-	242,584,790	57,552,426	190124		57,552,426	
REGLIAB	Reg OPEB Costs Amortization	254111	Yes	(2,647,831)	-	2,647,831	628,189	190124		628,189	
REGLIAB	Reg Liab - COR Drawdown	254114	Yes	(175,525,347)	-	(175,525,347)	(41,642,798)	190124		(41,642,798)	

REBUTTAL SCHEDULE MM-1

As of December 31, 2023

TYPE	DESCRIPTION	FERC BOOK ACCOUNT	Include ADIT for Recovery	BOOK	TAX	TIMING	23.7246637%	FERC TAX	YTD September 2024 CUMULATIVE
						DIFFERENCE	TAX	ACCOUNT	ADIT
REGLIAB	Reg Liab EDG FAS 106 Acquistn	254116	No	-	-	-	-	190124	-
REGLIAB	FAS 158 Pension Reg Liab	254117	No	(9,704,929)	-	9,704,929	2,302,462	190124	2,302,462
REGLIAB	FAS 158 OPEB Reg Liab	254118	No	(13,700,648)	-	13,700,648	3,250,433	190124	3,250,433
REGLIAB	OK OPEB Costs Amortization	254119	Yes	(82,566)	-	82,566	19,589	190124	19,589
REGLIAB	OK Pension Reg Liability	254120	Yes	(283,393)	-	283,393	67,234	190124	67,234
REGLIAB	Reg Liab EDE OPEB	254121	No	(5,506,157)	-	5,506,157	1,306,317	190124	1,306,317
REGLIAB	Asbury Retire KS19-EPDE-223RTS	254122	Yes	0	-	(0)	(0)	190124	(0)
REGLIAB	Asbury Retire OK PUD201800133	254123	Yes	(236,818)	-	236,818	56,184	190124	56,184
REGLIAB	Asbury Retire-Reg Liab - MO	254124	No	(72,660,028)	-	72,660,028	17,238,347	190124	17,238,347
REGLIAB	Deferred MO Fuel Cost - Liab	254162	No	(2,132,114)	-	2,132,114	505,837	190124	505,837
REGLIAB	Reg Liab - Unrealized Deriv	254164	No	-	-	-	-	190124	-
REGLIAB	Deferred OK Fuel Cost - Liab	254165	No	(3,307)	-	3,307	785	190124	785
REGLIAB	Deferred OK SPPTC-Liab	254166	No	(25,782)	-	25,782	6,117	190124	6,117
REGLIAB	SWPA Oz Beach - Arkansas	254210	Yes	(548,956)	-	548,956	130,238	190124	303,615
REGLIAB	ROW Clearing EDG GR-2009-0434	254304	No	-	-	-	-	190124	-
REGLIAB	RegLiab RateRef 2017 TxRef AR	254510	Yes	366,802	-	(366,802)	(87,023)	190124	(87,023)
REGLIAB	RegLiab RateRef 2017 TxRef KS	254520	Yes	140,131	-	(140,131)	(33,246)	190124	(33,246)
REGLIAB	RegLiab RateRef 2017 TxRef MO	254530	Yes	(4,007,221)	-	4,007,221	950,700	190124	950,700
REGLIAB	RegLiab RateRef 2017 TxRef OK	254540	Yes	567,274	-	(567,274)	(134,584)	190124	(134,584)
REGLIAB	LIPP Shareholders Portion	254550	No	(576,012)	-	576,012	136,657	190124	136,657
REGLIAB	Critical Need EDE ER-2021-0312	254551	Yes	(58,333)	-	58,333	13,839	190124	13,839
REGLIAB	Critical Need EDG GR-2021-0320	254552	No	-	-	-	-	190124	-
REGLIAB	FV Reg Liability - Other	254994	No	-	-	-	-	190124	-
REGLIAB	FV Reg Liab Pension & OPEB	254995	No	-	-	-	-	190124	-
REGLIAB	Other			-	-	-	-	190124	-
REGLIAB	Reg Liab Reclss - Noncurrent	254997	No	18,805,765	-	(18,805,765)	(4,461,604)	190124	(4,461,604)
Subtotal REGLIAB				(178,740,865)	-	178,740,865	42,405,669	190124	42,579,046
ITC	Accum Def Itc-Elec-3%	255110	No	(87,646)	-	87,646	20,794	190124	20,785
ITC	Accum Def Itc-Elec-10%	255130	No	(275,696)	-	275,696	65,408	190113	55,362
ITC	Accum Def Itc-Ad Coal Cr-latan	255240	No	(15,877,989)	-	15,877,989	3,766,999	190113	3,690,150
Subtotal ITC				(16,241,331)	-	16,241,331	3,853,201	190113	3,766,296
PENSION	Accum Prov Pen&Ben-Ot Thn Pens	228310	No	-	-	-	-	190356	-
PENSION	Post Retire Ben - Pen FAS 158	228311	No	(11,955,460)	(7,503,465)	4,451,995	1,056,221	190356	1,055,764
PENSION	Post Retire Benefits - SERP	228313	No	(10,909,689)	-	10,909,689	2,588,287	190356	2,587,167
PENSION	Post Employment Benefit - SRT	228314	No	(7,318,648)	-	7,318,648	1,736,325	190356	1,735,573
PENSION	Other			-	-	-	-	190356	-
PENSION	EDG Pension Asset	228319	No	-	-	-	-	190356	-
Subtotal PENSION				(30,183,798)	(7,503,465)	22,680,333	5,380,833	190356	5,378,503
OTHERLIABNC	Accum Prov Inj&Damage-Pub Liab	228210	No	(180,920)	-	180,920	42,923	190124	42,904
OTHERLIABNC	Accum Prov Inj&Damage-Wkmm Cmp	228220	No	(2,175,879)	-	2,175,879	516,220	190124	515,997
OTHERLIABNC	Asset Retirement Obligation	230100	No	(4,415,882)	-	4,415,882	1,047,653	190124	1,047,200
OTHERLIABNC	ARO Wind EDE	230101	No	(29,150,996)	-	29,150,996	6,915,976	190124	6,912,982
OTHERLIABNC	FY ARO Liability Adjust	230200	No	-	-	-	-	190124	-
OTHERLIABNC	Cust Advances For Const-Elect	252100	Yes	(1,298,686)	-	1,298,686	308,109	190310	307,976
OTHERLIABNC	Cash Adv for Subdiv Const Elec	252110	Yes	(7,151,634)	-	7,151,634	1,696,701	190310	1,695,967
OTHERLIABNC	Def Cr PlumPt Transmission Cr	253002	No	(621,994)	-	621,994	147,566	190124	147,502
OTHERLIABNC	Kansas Exempt Excess EDIT 2020	253004	No	(285,790)	-	285,790	67,803	190124	67,773
OTHERLIABNC	Deferred Revenue-Land Lease	253008	No	(33,847)	(33,847)	-	-	190124	-
OTHERLIABNC	Def Cr Commn Action Agencies	253014	No	(300,000)	(300,000)	-	-	190124	-
OTHERLIABNC	Ot Def Credits-Unpresented Ck	253200	No	(442,482)	(442,482)	-	-	190124	-
OTHERLIABNC	DefLiab Direct Def Comp KAllen	253511	No	(90,460)	-	90,460	21,461	190124	21,452
OTHERLIABNC	DefLiab Dir Def Comp TOLmacher	253516	No	(13,324)	-	13,324	3,161	190124	3,160
OTHERLIABNC	Other Def Cr - Serverance	253930	No	(471,738)	(471,738)	-	-	190124	-
Subtotal OTHERLIABNC				(46,633,633)	(1,248,067)	45,385,565	10,767,573	190124	10,762,912
Tax Only	latan II ITC deferred costs		Yes	-	-	-	(77,811)	283116	(77,778)
Tax Only	OPEB IBNR claim (2018)		Yes	-	-	-	(231,556)	190124	(231,456)
Tax Only	Deferred Gain on interco disposal- Empire Water		Yes	-	-	-	(1,455,858)	190124	(1,455,227)
Tax Only	PTC Wind Credit		Yes	-	-	-	1,347,678	190124	1,347,095
Tax Only	Reg Liability - Deferred ITC		Yes	-	-	-	6,471	190124	6,468
Tax Only	ITC - EV		Yes	-	-	-	87,645	190124	87,607
Tax Only	Contribution Carryover		Yes	-	-	-	139,479	190124	139,418
Tax Only	C1 Cost		Yes	-	-	-	(1,077,782)	283915	(1,077,316)
Tax Only	NOL		Yes	-	-	-	24,757,353	190230	26,108,003
Tax Only	Empire Wind - basis diff (net)		Yes	-	-	-	(11,173,084)	283915	(34,354,334)
Tax Only	Securitization		Yes	-	-	-	-	283915	(3,042,371)
Tax Only	Asbury Deferred to Bond Co		No	-	-	-	-	283915	80,660,863
Tax Only	HLBV to A1		Yes	-	-	-	-	190124	16,174,852
Tax Only	Tax Only		Yes	-	-	-	(158,618)	283915	(393,206)
Subtotal Tax Only							12,163,917	283915	83,892,620
						Subtotal	(389,428,587)		(344,278,048)
						Per BS	(389,428,587)		(344,278,049)
							(0)		0