

List of Sub-Accounts Included and Excluded for FAC

<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>
501	<u>Included:</u>	506	<u>Included:</u>	555	<u>Included:</u>
501042	Fuel -Coal	506127	Limestone Expense -Iatan	555430	Direct Purchases
501045	Fuel -Oil	506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501054	Fuel -Natural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501183	Sales Of Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501211	Ineffect (Gain)Loss Deriv Steam	506202	Ammonia Expense	555800	DA Asset Energy
501212	Effective (Gn)Lss Deriv Steam	506203	Powdered Activated Carbon	555810	DA Non-Asset Energy
501216	NonFAS133Deriv(Gain)/LossSteam	506204	Lime Expense	555820	DA Virtual Energy
501300	Fuel -Tires			555840	DA Reg-Up
501401	Ops Mtls-Fuel Handling	548	<u>Included:</u>	555850	DA Reg-Down
501607	Fuel Adm E Trader Commission	548202	Ammonia Expense	555860	DA Spinning
				555870	DA Supplemental
501	<u>Excluded:</u>	447	<u>Included:</u>	555880	DA Other PP Expense
501011	Conv & Seminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555900	RT Asset Energy
501400	Ops Labor-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555910	RT Non-Asset Energy
501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555920	RT Virtual Energy
501604	Fuel Administration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555940	RT Reg-Up
501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555950	RT Reg-Down
		447820	SPP IM Revenue -KS	555960	RT Spinning
547	<u>Included:</u>	447830	SPP IM Revenue -MO	555970	RT Supplemental
547205	Natural Gas SLCC Tolling	447840	SPP IM Revenue -OK	555980	RT Other PP Expense
547206	Nat Gas-Tolling SLCC Ineffectiv	447849	SPP IM Revenue - Wind	555990	TCR Activity
547207	Nat Gas-Tolling SLCC Effective	447850	SPP IM Revenue	555995	ARR Activity
547208	Comb Turb Fuel Sales -Nat Gas	447860	Bilateral/Off Line Aux Revenue	555999	Purchased Power - Net Metering
547210	Combust Turb Fuel Natural Gas	447851	MJMEUC Revenue		
547211	Ineffect (Gain)Loss Deriv Gas	447861	MJMEUC FAC Revenue Excluding Long-Term Capacity	565	<u>Included:</u>
547212	Effective (Gain)Loss Deriv Gas			565413	Trans Of Electricity By Others
547213	Fuel -No 2 Oil Fuel	447	<u>Excluded:</u>	565414	SPP Fixed Chg - Native Load Excludes S1-A
547301	NonFAS133 Deriv (Gain)/Loss	447430	Aec -Off-Sys-Missouri	565415	SPP Var Chg Exclude Schedule 12 Only
547607	Fuel Adm E Traders Commission	447540	Oklahoma G R D A Off-System	565416	Non SPP Fixed Chg -Native Load
		447610	Energy Imbalance -Arkansas	565417	PP Non SPP Var -Native Load
		447620	Energy Imbalance -Kansas	565418	Gen Non SPP Var -Native Load
547	<u>Excluded:</u>	447861	MJMEUC FAC Revenue Long-Term Capacity Only	565419	Off Sys Sales Trans Costs
547605	Fuel Adm State Line	447630	Energy Imbalance -Missouri		
547606	Fuel Adm Energy Center	447640	Energy Imbalance -Oklahoma	565	<u>Excluded:</u>
547210	Natural Gas Fixed Transportation and Fixed Storage Only			565414	SPP Schedule 1-A Only
		457	<u>Excluded:</u>	565415	SPP Schedule 12 Only
		457131	Oth EI Rev-Sched Sys Ctrl&Disp		
		457137	Ot EI RvOffSys LTFSTF PTP Trns	575	<u>Excluded:</u>
411	<u>Included:</u>	457138	Ot EI RvOffSys NnFrm PTP Trns	575700	IM Market Facilitation, Monitor
411800	Gains-Disposition Emmiss Allow	457139	Ot EI RvOffSys NITS Rev		
		457140	Oth EI Rev-Off-Sys Losses	456	<u>Included:</u>
509	<u>Included:</u>	457141	Sch 11 NITS	456071	Misc Elec Rev-Green Credits-AR
509052	Emission Allowance Exp	457142	Sch 11 PTP	456072	Misc Elec Rev-Green Credits-KS
		457160	Sch 1 PTP	456073	Misc Elec Rev-Green Credits-MO
				456074	Misc Elec Rev-Green Credits-OK
				456075	REC Revenue
				456210	REC Revenue - Wind
				456215	REC Revenue - Wind Post-Stub Period
				409	<u>Excluded:</u>
				409115	Prov-Fed Inc PTC

Footnotes:

All GL accounts have a leading 19 for Regulatory account structure.