

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

**REVENUE REQUIREMENT
COST OF SERVICE**

APPENDICES 1-4

FILED

SEP 28 2016

Missouri Public
Service Commission

KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2016-0156

*Jefferson City, Missouri
July 2016*

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

**REVENUE REQUIREMENT
COST OF SERVICE**

APPENDIX 1

Staff Credentials

KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2016-0156

*Jefferson City, Missouri
July 2016*

APPENDIX 1
STAFF CREDENTIALS
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MATTHEW J. BARNES

Educational and Employment Background and Credentials

I am a Utility Regulatory Auditor IV in the Water and Sewer Department, Commission Staff Division for the Missouri Public Service Commission. I was promoted to Utility Regulatory Auditor IV in the Energy Resources Department, Commission Staff Division for the Missouri Public Service Commission in June 2008. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I transferred to the position of Utility Regulatory Auditor IV in the Water and Sewer Department in June 2016.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
09/08/2004	Merger with TXU Gas	GM20040607	Staff Recommendation	Atmos Energy Corporation
10/15/2004	Rate of Return	TC20021076	Supplemental Direct	BPS Telephone Company
06/28/2005	Finance Recommendation	EF20050387	Staff Recommendation	Kansas City Power and Light Company
06/28/2005	Finance Recommendation	EF20050388	Staff Recommendation	Kansas City Power and Light Company
08/31/2005	Finance Recommendation	EF20050498	Staff Recommendation	Kansas City Power and Light Company
11/15/2005	Spin-off of landline operations	IO20060086	Rebuttal	Sprint Nextel Corporation
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.

MATTHEW J. BARNES

RATE CASE PARTICIPATION cont'd

Date Filed	Issue	Case Number	Exhibit	Case Name
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC
02/07/2007	Finance Recommendation	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company

MATTHEW J. BARNES

RATE CASE PARTICIPATION cont'd

Date Filed	Issue	Case Number	Exhibit	Case Name
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance Recommendation	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Cost of Service Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company
08/18/2008	Rate of Return	WR20080311	Cost of Service Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company
02/26/2010	Fuel Adjustment Clause	ER20100130	Cost of Service Report	The Empire District Electric Company

MATTHEW J. BARNES

RATE CASE PARTICIPATION cont'd

Date Filed	Issue	Case Number	Exhibit	Case Name
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company
02/23/11	Fuel Adjustment Clause	ER20110004	Cost of Service Report	The Empire District Electric Company
04/22/11	Fuel Adjustment Clause	ER20110004	Rebuttal Testimony	The Empire District Electric Company
04/28/11	Fuel Adjustment Clause	ER20110004	Surrebuttal Testimony	The Empire District Electric Company
05/06/11	Fuel Adjustment Clause	ER20110004	True-up Direct Testimony	The Empire District Electric Company
10/21/11	Costs for the Phase-In Tariffs	ER20120024	Direct Testimony	KCP&L Greater Missouri Operations Company
11/17/11	Rate of Return	WR20110337	Cost of Service Report	Missouri-American Water Company
08/09/12	Fuel Adjustment Clause	ER20120175	Staff Report	KCP&L Greater Missouri Operations Company
09/12/12	Fuel Adjustment Clause	ER20120175	Rebuttal Testimony	KCP&L Greater Missouri Operations Company
10/10/12	Fuel Adjustment Clause	ER20120175	Surrebuttal Testimony	KCP&L Greater Missouri Operations Company
11/30/12	Fuel Adjustment Clause	ER20120345	Cost of Service Report	The Empire District Electric Company

MATTHEW J. BARNES

RATE CASE PARTICIPATION cont'd

Date Filed	Issue	Case Number	Exhibit	Case Name
12/13/14	Fuel Adjustment Clause	ER20120345	Class Cost of Service Report	The Empire District Electric Company
01/16/13	Fuel Adjustment Clause	ER20120345	Rebuttal Testimony	The Empire District Electric Company
02/14/13	Fuel Adjustment Clause	ER20120345	Surrebuttal Testimony	The Empire District Electric Company
12/05/14	Fuel Adjustment Clause	ER20140258	Cost of Service Report	Ameren Missouri
12/19/14	Fuel Adjustment Clause	ER20140258	Class Cost of Service Report	Ameren Missouri
01/16/15	Fuel Adjustment Clause	ER20140258	Rebuttal Testimony	Ameren Missouri
02/06/15	Fuel Adjustment Clause	ER20140258	Surrebuttal Testimony	Ameren Missouri
03/17/15	Fuel Adjustment Clause	ER20140258	True-up Direct Testimony	Ameren Missouri

ALAN J. BAX

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri - Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company (Empire or Company) as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission (Staff). I am a member of the Institute of Electrical/Electronic Engineers (IEEE).

**TESTIMONY AND REPORTS
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

BY ALAN J. BAX

<u>COMPANY</u>	<u>CASE NUMBER</u>
Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
Empire District Electric Company	ER-2002-0424
Kansas City Power and Light Company	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascoage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
Empire District Electric Company	ER-2001-299
Aquila Networks – MPS	EA-2003-0370

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen Kansas City	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila Networks – MPS	EO-2003-0543
Kansas City Power and Light Company	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Union Electric Company d/b/a AmerenUE	EC-2004-0598
Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
Empire District Electric Company	EO-2005-0275
Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	ER-2006-0315
Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
West Central Electric Cooperative	EO-2006-0339
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Union Electric Company d/b/a AmerenUE	EC-2009-0193
Empire District Electric Company	ER-2008-0093
Missouri Rural Electric Cooperative	EO-2008-0332
Grundy Electric Cooperative	EO-2008-0414
Osage Valley Electric Cooperative	EO-2009-0315
Union Electric Company d/b/a AmerenUE	EO-2009-0400
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Aquila Networks – MPS	EA-2008-0279
West Central Electric Cooperative	EO-2008-0339
Empire District Electric Company	EO-2009-0233
Union Electric Company d/b/a/ AmerenUE	EO-2009-0272
Empire District Electric Company	EO-2009-0181
Union Electric Company d/b/a AmerenUE	ER-2008-0318

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	EO-2011-0052
Kansas City Power and Light Company	ER-2010-0355
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Empire District Electric Company	ER-2011-0004
Union Electric Company d/b/a AmerenUE	ER-2011-0028
Kansas City Power and Light – GMO	EO-2012-0119
Kansas City Power and Light Company	EO-2011-0137
Union Electric Company d/b/a/ Ameren Missouri	ER-2012-0121
Empire District Electric Company	EO-2011-0085
Empire District Electric Company	EO-2012-0192
Empire District Electric Company	EO-2013-0313
Union Electric Company d/b/a/ Ameren Missouri	EO-2005-0180
Union Electric Company d/b/a/ Ameren Missouri	EO-2013-0418
City Utilities of Springfield	EO-2012-0441
Kansas City Power and Light – GMO	EO-2012-0367
Empire District Electric Company	ER-2011-0004
Union Electric Company d/b/a/ Ameren Missouri	ER-2012-0166
Kansas City Power and Light Company	ER-2012-0174
Union Electric Company d/b/a/ Ameren Missouri	ER-2013-0044
Kansas City Power and Light – GMO	ER-2012-0175
Central Missouri Electric Cooperative	EO-2015-0137
Empire District Electric Company	ER-2012-0345
Kansas City Power and Light Company	EO-2012-0367
Boone Electric Cooperative	EO-2015-0012
Transource Missouri, LLC	EA-2013-0098
Black River Electric Cooperative	EO-2015-0096
Union Electric Company d/b/a/ Ameren Missouri	EW-2012-0369
Empire District Electric Company	ER-2014-0351
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0044

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
Union Electric Company d/b/a/ Ameren Missouri	EO-2013-0418
Union Electric Company d/b/a/ Ameren Missouri	EE-2013-0511
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0017
Union Electric Company d/b/a/ Ameren Missouri	EO-2016-0087
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0009
Kansas City Power and Light Company	EO-2014-0128
Empire District Electric Company	EO-2016-0192
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0296
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0328
Union Electric Company d/b/a/ Ameren Missouri	EC-2016-0235
Union Electric Company d/b/a/ Ameren Missouri	ER-2014-0258
Empire District Electric Company	ER-2016-0023
Kansas City Power and Light Company	ER-2014-0370
Kansas City Power and Light – GMO	ER-2016-0156

Daniel I. Beck, P.E.

Manager of Engineering Analysis Unit
Operational Analysis Department
Commission Staff Division

Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

I graduated with a Bachelor of Science Degree in Industrial Engineering from the University of Missouri at Columbia. Upon graduation, I was employed by the Navy Plant Representative Office in St. Louis, Missouri as an Industrial Engineer. I began my employment at the Commission in November, 1987, in the Research and Planning Department of the Utility Division (later renamed the Economic Analysis Department of the Policy and Planning Division) where my duties consisted of weather normalization, load forecasting, integrated resource planning, cost-of-service and rate design. In December, 1997, I was transferred to the Tariffs/Rate Design Section of the Commission's Gas Department where my duties include weather normalization, annualization, tariff review, cost-of-service and rate design. In June 2001, I was transferred to the Engineering Analysis Section of the Energy Department, which was created by combining the Gas and Electric Departments. I became the Supervisor of the Engineering Analysis Section, Energy Department, Utility Operations Division in November 2005. Since that time my title has been changed to Manager of the Engineering Analysis Unit, Operational Analysis Department, Commission Staff Division and the Engineering Analysis Unit has added responsibilities in the area of depreciation.

I am a Registered Professional Engineer in the State of Missouri. My registration number is E-26953.

**List of Cases in which prepared testimony was presented by:
DANIEL I. BECK, PE**

<u>Company Name</u>	<u>Case No.</u>
Union Electric Company	EO-87-175
The Empire District Electric Company	EO-91-74
Missouri Public Service	ER-93-37
St. Joseph Power & Light Company	ER-93-41
The Empire District Electric Company	ER-94-174
Union Electric Company	EM-96-149
Laclede Gas Company	GR-96-193
Missouri Gas Energy	GR-96-285
Kansas City Power & Light Company	ET-97-113
Associated Natural Gas Company	GR-97-272
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Missouri Gas Energy	GT-98-237
Ozark Natural Gas Company, Inc.	GA-98-227
Laclede Gas Company	GR-98-374
St. Joseph Power & Light Company	GR-99-246
Laclede Gas Company	GR-99-315
Utilicorp United Inc. & St. Joseph Light & Power Co.	EM-2000-292
Union Electric Company d/b/a AmerenUE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GR-2001-629
Union Electric Company d/b/a AmerenUE	GT-2002-70
Laclede Gas Company	GR-2001-629
Laclede Gas Company	GR-2002-356
Union Electric Company d/b/a AmerenUE	GR-2003-0517
Missouri Gas Energy	GR-2004-0209
Atmos Energy Corporation	GR-2006-0387
Missouri Gas Energy	GR-2006-0422
Union Electric Company d/b/a AmerenUE	GR-2007-0003
The Empire District Electric Company	EO-2007-0029/EE-2007-0030
Laclede Gas Company	GR-2007-0208
The Empire District Electric Company	EO-2008-0043

cont'd DANIEL I. BECK, PE
List of Cases in which
prepared testimony was presented

<u>Company Name</u>	<u>Case No.</u>
Missouri Gas Utility, Inc.	GR-2008-0060
The Empire District Electric Company	ER-2008-0093
Trigen Kansas City Energy Corporation	HR-2008-0300
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power & Light Company	ER-2009-0089
KCP&L Greater Missouri Operations Company	ER-2009-0090
Missouri Gas Energy	GR-2009-0355
The Empire District Gas Company	GR-2009-0434
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Laclede Gas Company	GR-2010-0171
Atmos Energy Corporation	GR-2010-0192
Kansas City Power & Light Company	ER-2010-0355
KCP&L Greater Missouri Operations Company	ER-2010-0356
Union Electric Company d/b/a Ameren Missouri	GR-2010-0363
Kansas City Power & Light Company	ER-2012-0174
KCP&L Greater Missouri Operations Company	ER-2012-0175
Chaney vs. Union Electric Company	EO-2011-0391
Veach vs. The Empire District Electric Company	EC-2012-0406
The Empire District Electric Company	ER-2012-0345
KCP&L Greater Missouri Operations Company	ET-2014-0059
Kansas City Power & Light Company	ET-2014-0071
Union Electric Company d/b/a Ameren Missouri	ET-2014-0085
Missouri Gas Energy	GR-2014-0007
Union Electric Company d/b/a Ameren Missouri	EA-2012-0281
Union Electric Company d/b/a Ameren Missouri	EA-2014-0136
Summit Natural Gas of Missouri, Inc.	GR-2014-0086
Grain Belt Express Clean Line LLC	EA-2014-0207
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258
Kansas City Power & Light Company	ER-2014-0370
Ameren Transmission Company of Illinois	EA-2015-0146
KCP&L Greater Missouri Operations Company	EA-2015-0256

KORY BOUSTEAD

Present Position

I am currently employed as a Rate & Tariff Examiner II with the Tariff & Rate Design Unit within the Commission Staff Division, Operational Analysis Department of the Missouri Public Service Commission (Commission). The Tariff & Rate Design Unit participates and makes recommendations on tariff filings and various case filings at the Commission; such as, rate, complaint, applications, territorial agreements, sales and merger cases. We also perform and provide technical support on the issues of rate design, class-cost-of-service studies and weather normalizations.

Educational and Employment Background and Credentials

In December 2008, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

I have been employed at the Missouri Public Service Commission as a Rate & Tariff Examiner II since July 2012. Prior to joining the Commission, beginning in 2002, I was employed with Ameren Missouri as a Customer Service Representative in the Jefferson City Call Center. In this role, I was responsible for answering customer inquiries and requests through the call center including establishment of new and transfer accounts. I effectively managed customer complaints, resolving billing issues, and handling trouble calls. I was responsible for establishing payment agreements, advising customers regarding collection procedures and responsible for maintaining personal telephone statistics and call volume in excess of company average. Prior to my employment with Ameren Missouri I worked for different Jefferson City companies in the fields of advertising and wireless phone service.

List of Previous Testimony Filed

Kory Boustead

Date Filed	Issue	Case Number	Case Name
5/30/2014	Low Income Weatherization Programs, Energy Efficiency, Service Line Extension	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
7/30/2014	Low Income Weatherization Programs, Energy Efficiency, Main Line Extension	GR-2014-0152	Liberty Utilities, Inc.
12/05/2014	Low-Income Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
04/02/2015	Economic Relief Pilot Program Low-Income Weatherization	ER-2014-0370	Kansas City Power & Light Company
04/08/2016	Low-Income Weatherization	ER-2016-0023	The Empire District Electric Company

Sean M. Cahoon

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission ("Commission"). I earned a Bachelor of Business Administration with emphasis in Accounting and Management from Pittsburg State University in May 1991 and a Master of Business Administration from Baker University in June 2002. I have been employed by the Commission since April 2016. I am an active Certified Management Accountant (CMA) issued by the Institute of Management Accountants and an active Certified Internal Auditor (CIA) issued by the Institute of Internal Auditors.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings for consideration by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases in which I have participated and the scope of my contributions are listed below:

Company Name	Case Number	Issue	Exhibit
KCP&L Greater Missouri Operations Company	ER-2016-0156	Rate Case; Materials & Supplies, Prepayments, Customer Advances, Customer	Staff Cost-of-Service Report

DANA E. EAVES
CAREER EXPERIENCE

Missouri Public Service Commission, Jefferson City, Missouri

Utility Regulatory Auditor IV January 1, 2013 – Present

Utility Regulatory Auditor III April 23, 2003– December 31, 2012

Utility Regulatory Auditor II April, 2002 – April, 2003

Utility Regulatory Auditor I April, 2001 – April, 2002

Perform rate audits and prepare miscellaneous filings as ordered by the Commission. Review all exhibits and testimony on assigned issues from the most recent previous case and the current case. Develop accounting adjustments and issue positions which are supported by workpapers and written testimony. Prepare Staff Recommendation Memorandum for filings that do not require prepared testimony. As a Utility Regulatory Auditor IV, in the Energy Resource Analysis Department, I was the lead Auditor for Fuel Adjustment Clause Prudence Reviews and Missouri Energy Efficiency Investment Act Prudence Reviews and perform other tasks as assigned by management. I have testified under cross-examination as an expert witness for litigated rate cases.

Midwest Block and Brick, Jefferson City, Missouri

Accountant December 2000 – March 2001

CIS/Accounting Assistant July 2000 – December 2000

Practice Management Plus, Inc., Jefferson City, Missouri

Vice President Operations October 1998 – May 2000

Capital City Medical Associates (CCMA), Jefferson City, Missouri

Director of Finance March, 1995-October, 1998

ADDITIONAL EXPERIENCE

Wright Camera Shop/Sales	1987-1995
Movies To Go, Inc/Store Manager	1984-1987
Butler Shoe Corp./Store Manager	1982-1984
Southeastern Illinois College/Student	1979-1982
Kassabaum's Bicycle Shop/Store Manager	1977-1979

EDUCATION

Bachelor of Science, Business Administration; Emphasis Accounting (1995)
COLUMBIA COLLEGE, JEFFERSON CITY, MO

CASE PROCEEDING PARTICIPATION

DANA E. EAVES

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
KCP&L Greater Missouri Operations (GMO)	ER-2016-0156	Rate Case Hedging Activities
Kansas City Power and Light (KCP&L)	EO-2016-0183	MEEIA Prudence Review Case Lead
KCP&L Greater Missouri Operations (GMO)	EO-2015-0180	MEEIA Prudence Review Case Lead
Ameren Missouri	EO-2015-0029	MEEIA Prudence Review Case Lead Program costs and TD-NSB Share, Software system costs, Contractors, Interest Costs
Empire District Electric Company	EO-2014-0057	FAC Prudence Review Risk Management
AmerenUE	EO-2013-0407	FAC Prudence Review Risk Management
KCP&L Greater Missouri Operations (GMO)	EO-2013-0325	FAC Prudence Review Purchased Power Agreements & Costs, Hourly weighted Transfer Pricing, Off- system sales revenue
Empire District Electric Company	EO-2013-0114	FAC Prudence Review Financial Hedges, Off-system sales revenue

cont'd DANA E. EAVES
CASE PROCEEDING PARTICIPATION

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Ameren Missouri	EO-2012-0074	FAC Prudence Review Direct/Rebuttal Requirements Contracts
KCP&L Greater Missouri Operations (GMO)	EO-2011-0390	FAC Prudence Review Direct/Rebuttal Hedging Purchased Power
Empire District Electric Company	EO-2011-0285	FAC Prudence Review FAC Components
AmerenUE	EO-2010-0255	FAC Prudence Review Direct/Rebuttal Requirements Contracts
Empire District Electric Company	EO-2010-0084	FAC Prudence Review Fuel Cost, Off-System Sales, Interest Cost
Missouri American Water Company	WR-2008-0311	Surrebuttal; Pension and Other Post-Retirement Employee Benefits Costs, Annual Incentive Plan Pay-out Based Upon Meeting Financial Goals and Customer Satisfaction Survey, Labor and Labor-Related Expenses, Rate Case Expenses, Insurance Other than Group, and Waste Disposal Expense
Empire District Electric Company	ER-2008-0093	Fuel and Purchased Power, Fuel Inventories, FAS 87 (pension), FAS 106 (OPEBS), Expenses and Regulatory Assets, Off System Sales, Transmission Revenue, SO2 Allowances, Maintenance Expense
Laclede Gas Company	GR-2007-0208	Accounting Schedules Reconciliation
Aquila, Inc d/b/a Aquila Networks-MPS & L&P	ER-2007-0004	Payroll Expense, Payroll Taxes and Employee Benefits

cont'd DANA E. EAVES
CASE PROCEEDING PARTICIPATION

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Empire District Electric Company	ER-2006-0315	Direct - Jurisdictional Allocations Factors, Revenue, Uncollectible Expense, Pensions, Prepaid Pension Asset, Other Post-Employment Benefits Rebuttal - Updated: Pension Expense, Updated Prepaid Pension Asset, OPEB's Tracker, Minimum Pension Liability
Missouri Gas Energy (Gas)	GR-2004-0209	Direct - Cash Working Capital, Payroll, Payroll Taxes, Incentive Compensation, Bonuses, Materials and Supplies, Customer Deposits and Interest, Customer Advances and Employee Benefits Surrebuttal - Incentive Compensation
Aquila, Inc. d/b/a Aquila Networks-MPS & L&P (Natural Gas)	GR-2004-0072	Direct - Payroll Expense, Employee Benefits, Payroll Taxes Rebuttal - Payroll Expense, Incentive Compensation, Employer Health, Dental and Vision Expense
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric)	ER-2004-0034	Direct - Payroll Expense, Employee Benefits, Payroll Taxes Rebuttal - Payroll Expense, Incentive Compensation, Employer Health, Dental and Vision Expense
Aquila, Inc. d/b/a Aquila Networks-L&P (Electric & Steam)	HR-2004-0024	Direct - Payroll Expense, Employee Benefits, Payroll Taxes
Osage Water Company	ST-2003-0562 WT-2003-0563	Direct - Plant Adjustment, Operating & Maintenance Expense Adjustments
Empire District Electric Company	ER-2002-0424	Direct - Cash Working Capital, Property Tax, Tree Trimming, Injuries and Damages, Outside Services, Misc. Adjustments

cont'd DANA E. EAVES
CASE PROCEEDING PARTICIPATION

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Citizens Electric Corporation	ER-2002-0297	Direct - Depreciation Expense, Accumulated Depreciation, Customer Deposits, Material & Supplies, Prepayments, Property Tax, Plant in Service, Customer Advances in Aid of Construction
UtiliCorp United Inc, d/b/a Missouri Public Service	ER-2001-672	Direct - Advertising, Customer Advances, Customer Deposits, Customer Deposit Interest Expense, Dues and Donations, Material and Supply, Prepayments, PSC Assessment, Rate Case Expense

CARY G. FEATHERSTONE

Education and Employment Background and Credentials

I graduated from the University of Missouri-Kansas City in December 1978 with a Bachelor of Arts degree in Economics. My course work included study in the field of accounting and auditing.

Currently, I am a Utility Regulatory Auditor with the Missouri Public Service Commission (Commission). I have assisted, conducted, and supervised audits and examinations of the books and records of public utility companies operating within the state of Missouri. I have participated in examinations of electric, industrial steam, natural gas, water, sewer and telecommunication companies. I have been involved in cases concerning proposed rate increases, earnings investigations, complaint cases, and cases relating to mergers and acquisitions and certification cases. Below is a list of rate cases in which I have submitted testimony. In addition, I also identify other cases where I directly supervised and assisted Commission Staff in audits of public utilities, but where I did not testify.

I have acquired knowledge of the ratemaking and regulatory process through my employment with the Commission. I have participated in numerous rate cases, complaint cases, merger cases and certificate cases, and filed testimony on a variety of topics. I have also acquired knowledge of these topics through review of work papers from prior rate cases filed before this Commission relating to this company and its utility operations. I have also been involved in numerous other rate cases and merger cases involving electric, natural gas, steam, water and sewer and telecommunication companies. I have previously examined generation and generation-related topics and capacity planning areas; conducted and participated in several construction audits involving plant and construction records, specifically the costs of construction projects relating to power plants. I have been involved in the fuel and fuel-related areas for power plant production, and purchased power and off-system sales on numerous occasions. I have also worked in the area of utility income taxes, property taxes and gross receipts taxes. In addition, I have been the project coordinator, provided management oversight and involved in negotiations of many rate and merger cases throughout my employment with the Commission.

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2015	ER-2014-0370 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Rebuttal- Collection of Various Amortizations, Regulatory Lag and Earned Returns Surrebuttal- - Collection of Various Amortizations, Regulatory Lag and Earned Returns True-up Direct- True-up Revenue Requirement True-up Rebuttal- Capacity Agreements	Contested
2014	SR-2014-0247 Coordinated	Central Rivers Wastewater Utility Inc.	Surrebuttal Testimony/Rebuttal of Supplemental Direct	Stipulated
2014	EU-2015-0094 Coordinated	Kansas City Power & Light Company (electric accounting order request)	Supervised- no testimony filed	Addressed in KCPL's 2015 Rate Case ER- 2014-0370
2014	EU-2014-0255 Coordinated	Kansas City Power & Light Company (electric continuance of construction accounting request)	Supervised- no testimony filed	Stipulated- consolidated with KCPL's 2015 Rate Case ER- 2014-0370

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2014	HR-2014-0066 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	Direct- sponsor Utility Services Cost of Service Report	Stipulated
2014	GR-2014-0007 Coordinated	Missouri Gas Energy division of Laclede Gas Company (natural gas rate increase)	Direct- sponsor Utility Services Cost of Service Report Supplemental Direct- sponsor true-up revenue requirement Rebuttal Surrebuttal- update true-up revenue requirement	Pending
2013 2012	HC-2012-0259 Consolidated with HC-2010-0235 Coordinated	KCP&L Greater Missouri Operations Company Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Additional Surrebuttal Report and Rebuttal	Pending
2010	HC-2010-0235	Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Deposition	Contested
2007 2008	HR-2007-0028, HR-2007-0399 and HR-2008-0340	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam fuel clause review)		

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2012	ER-2012-0175 Coordinated	KCPL Greater Missouri Operations Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; plant valuation; capacity planning; Jurisdictional Allocation Factors; Rebuttal- capacity planning Surrebuttal- plant valuation; capacity True-up Direct- true-up revenue requirement	Contested
2012	ER-2012-0174 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Iatan 2 Advanced Coal Credits; Rate Analysis Rebuttal- Iatan 2 Advanced Coal Credits; Interim Energy Charge Surrebuttal- Iatan 2 Advanced Coal Credits; Interim Energy Charge True-up Direct- true-up revenue requirement	Contested
2011	SA-2010-0219 and SC-2010-0161 Coordinated	Canyon Treatment Facility LLC (sewer certificate and complaint case)	Recommendation Memorandum	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2011	HR-2011-0241 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	Direct- sponsor Utility Services Cost of Service Report	Stipulated
2010	ER-2010-0356 Coordinated	KCP&L Greater Missouri Operations Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; plant valuation; capacity planning; jurisdictional allocations; Rebuttal- capacity planning Surrebuttal- plant valuation; capacity True-up Direct True-up Rebuttal	Contested
2010	ER-2010-0355 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocations Rate Analysis Rebuttal- jurisdictional allocation Surrebuttal- True-up Direct True-up Rebuttal	Contested
2010	SR-2010-0110 and WR-2010-0111 Coordinated	Lake Region Water and Sewer Company (water & sewer rate increase)	Direct- sponsor Utility Services Cost of Service Report Surrebuttal True-up Direct Reports to Commission	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2009	HR-2009-0092 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (industrial steam rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy	Stipulated
2009	ER-2009-0090 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy Surrebuttal-plant valuation; capacity planning	Stipulated
2009	ER-2009-0089 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations and Iatan 1 construction Rebuttal-jurisdictional allocations Surrebuttal-allocations	Stipulated
2008	HR-2008-0300 Coordinated	Trigen Kansas City Energy (steam rate increase)	Direct - sponsor Utility Services portion of the Cost of Service Report, overview of rate case, plant review and plant additions, fuel and income taxes	Stipulated
2007	HO-2007-0419 Coordinated	Trigen Kansas City Energy [sale of coal purchase contract] (steam)	Recommendation Memorandum	Stipulated
2007	ER-2007-0004 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct-fuel clause, fuel, capacity planning Rebuttal Surrebuttal- fuel clause	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2006	WR-2006-0425 Coordinated	Algonquin Water Resources (water & sewer rate increases)	Rebuttal- unrecorded plant; contributions in aid of construction Surrebuttal unrecorded plant; contributions in aid of construction	Contested
2006	ER-2006-0314 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct-construction audits Rebuttal- allocations Surrebuttal- allocations	Contested
2005	HR-2005-0450 Coordinated	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam rate increase)	Direct	Stipulated
2005	ER-2005-0436 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct- interim energy charge; fuel; plant construction; plant commercial in-service; capacity planning, plant valuation Rebuttal Surrebuttal	Stipulated
2005	EO-2005-0156 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS (electric- South Harper Generating Station asset valuation case)	Rebuttal- plant valuation Surrebuttal- plant valuation	Stipulated
2005	HC-2005-0331 Coordinated	Trigen Kansas City Energy [Jackson County Complaint relocation of plant for Sprint Arena] (steam complaint case)	Cross examination- relocation of plant assets	Contested
2004	GR-2004-0072 Coordinated	Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P (natural gas rate increase)	Direct- acquisition adjustment; merger savings tracking Rebuttal	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2004	HM-2004-0618 Coordinated	Trigen- Kansas City Energy purchase by Thermal North America (steam - sale of assets)	Supervised Case - Did not file testimony	Stipulated
2003	ER-2004-0034 and HR-2004-0024 (Consolidated) Coordinated	Aquila, Inc., (formerly UtiliCorp United Inc) d/b/a Aquila Networks-MPS and Aquila Networks-L&P (electric & industrial steam rate increases)	Direct- acquisition adjustment; merger savings tracking Rebuttal Surrebuttal Deposition	Stipulated
2002	ER-2002-424 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel-interim energy charge Surrebuttal	Stipulated
2001	ER-2001-672 and EC-2002-265 Coordinated	UtiliCorp United Inc./Missouri Public Service Company (electric rate increase)	Verified Statement Direct- capacity purchased power agreement; plant recovery Rebuttal Surrebuttal	Stipulated
2001	ER-2001-299 Coordinated	Empire District Electric Company (electric rate increase)	Direct- income taxes; cost of removal; plant construction costs; fuel- interim energy charge Surrebuttal True-Up Direct	Contested
2000	EM-2000-369 Coordinated	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger eventually terminated)
2000	EM-2000-292 Coordinated	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger closed)

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1999	EM-97-515 Coordinated	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated (Merger eventually terminated)
1998	GR-98-140 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Testimony in Support of Stipulation And Agreement	Contested
1997	EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	Rebuttal- plant assets & purchased power agreements	Withdrawn
1997	ER-97-394 and EC-98-126 Coordinated	UtiliCorp United Inc./Missouri Public Service (electric rate increase and rate complaint case)	Direct- fuel & purchased power; fuel inventories; re-organizational costs Rebuttal Surrebuttal	Contested
1997	EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric rate complaint case)	Direct- - fuel & purchased power; fuel inventories Verified Statement	Contested Commission Denied Motion
1997	GA-97-133	Missouri Gas Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1997	GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1996	ER-97-82	Empire District Electric Company (electric-- interim rate increase case)	Rebuttal- fuel & purchased power	Contested
1996	GR-96-285 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Direct- merger savings recovery; property taxes Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1996	EM-96-149 Coordinated	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1996	GA-96-130	UtiliCorp United, Inc./Missouri Pipeline Company (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1995	ER-95-279 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel & purchased power; fuel inventories	Stipulated
1995	GR-95-160 Coordinated	United Cities Gas Company (natural gas rate increase)	Direct- affiliated transactions; plant	Contested
1994	GA-94-325 Coordinated	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1994	GM-94-252 Coordinated	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	Rebuttal- acquisition of assets case	Contested
1994	ER-94-194	Empire District Electric Company (electric rate increase)	Supervised Case - Did not file testimony	
1993	GM-94-40	Western Resources, Inc. and Southern Union Company (natural gas-- sale of Missouri property)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated
1993	TR-93-181	United Telephone Company of Missouri (telephone rate increase)	Direct- directory advertising Surrebuttal	Contested
1993	TC-93-224 and TO-93-192 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory advertising Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1991	EM-91-290	UtiliCorp United Inc./ Missouri Public Service and Centel acquisition (electric – acquisition/ merger case)	Recommendation Memorandum	Stipulated
1991	GO-91-359 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (natural gas-- accounting authority order)	Memorandum Recommendation- Service Line Replacement Program cost recovery deferral	Stipulated
1991	EO-91-358 and EO-91-360 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders)	Rebuttal- plant construction cost deferral recovery; purchased power cost recovery deferral	Contested
1991	EM-91-213	Kansas Power & Light - Gas Service Division (natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested
1990	GR-90-152	Associated Natural Gas Company (natural gas rate increase)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1990	GR-90-198 Coordinated	UtiliCorp United, Inc., Missouri Public Service Division (natural gas rate increase)	Direct- Corporate Costs and Merger & Acquisition Costs	Stipulated
1990	ER-90-101 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric rate increase- Sibley Generating Station Life Extension Case)	Direct- Corporate Costs and Merger & Acquisition Costs Surrebuttal	Contested
1990	GR-90-50 Coordinated	Kansas Power & Light - Gas Service Division (natural gas rate increase)	Direct- prudence review of natural gas explosions	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1989	TR-89-182 and TC-90-75	GTE North, Incorporated (telephone rate increase)	Direct- directory advertising Rebuttal Surrebuttal	Contested Decided Feb. 9, 1990
1988	TC-89-14 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory Surrebuttal advertising Surrebuttal Deposition	Contested
1988	GR-88-115 Coordinated	St. Joseph Light & Power Company (natural gas rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1988	HR-88-116	St. Joseph Light & Power Company (industrial steam rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1987	HO-86-139 Coordinated	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility and rate increase)	Direct- policy testimony on abandonment of steam service Rebuttal Surrebuttal	Contested
1986	TR-86-117 Coordinated	United Telephone Company of Missouri (telephone rate increase)	Withdrawn prior to filing	Withdrawn
1986	GR-86-76 Coordinated	KPL-Gas Service Company (natural gas rate increase)	Withdrawn prior to filing	Withdrawn
1986	TR-86-55 Coordinated	Continental Telephone Company of Missouri (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-63 Coordinated	Webster County Telephone Company (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1986	TR-86-14 Coordinated	ALLTEL Missouri, Inc. (telephone rate increase)	Supervised Case— Did not file testimony	Stipulated
1985	ER-85-128 and EO-85-185 Coordinated	Kansas City Power & Light Company (electric rate increase- Wolf Creek Nuclear Generating Unit Case)	Supervised Case-- Direct- fuel inventories; coordinated Wolf Creek Nuclear construction audit	Contested
1984	EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1983	TR-83-253	Southwestern Bell Telephone Company (telephone rate increase - ATT Divesture Case)	Direct- revenues & directory advertising	Contested
1983	ER-83-49	Kansas City Power & Light Company (electric rate increase)	Direct- fuel & fuel inventories Rebuttal Surrebuttal	Contested
1983	EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1982	TR-82-199	Southwestern Bell Telephone Company (telephone rate increase)	Direct- revenues & directory advertising	Contested
1982	ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric & district steam heating rate increase)	Direct- fuel & purchased power; fuel inventories Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1981	TO-82-3	Southwestern Bell Telephone Company Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	Direct- construction work in progress	Contested
1981	TR-81-302	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress	Stipulated
1981	TR-81-208	Southwestern Bell Telephone Company (telephone rate increase)	Direct-cash working capital; construction work in progress; income taxes-flow-through Rebuttal Surrebuttal	Contested
1981	ER-81-42	Kansas City Power & Light Company (electric rate increase)	Direct-payroll & payroll related benefits; cash working capital Rebuttal	Contested
1980	TR-80-235	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress Rebuttal	Contested
1980	GR-80-249 Coordinated	Rich Hill-Hume Gas Company (natural gas rate increase)	No Testimony filed- revenues & rate base	Stipulated
1980	GR-80-173	The Gas Service Company (natural gas rate increase)	Direct Deposition	Stipulated
1980	HR-80-55	St. Joseph Light & Power Company (industrial steam rate increase)	Direct	Stipulated
1980	OR-80-54	St. Joseph Light & Power Company (transit rate increase)	Direct	Stipulated
1980	ER-80-53	St. Joseph Light & Power Company (electric rate increase)	Direct	Stipulated

CARY G. FEATHERSTONE
SUMMARY OF CASE INVOLVEMENT
CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2015	SR-2016-0112	Cannon Homes	Supervised Case	Pending
2015	WR-2016-0109 SR-2016-0110	Roy L Utilities	Supervised Case	Pending
2014	WR-2015-0104	Spokane Highlands Water	Supervised Case	Stipulated
2014	WR-2015-0020	Gascony Water Company	Supervised Case	withdrawn
2014	SM-2015-0014	Raccoon Creek acquisition of West 16, WPC and Villages (Sewer acquisition case)	Supervised Case	Stipulated
2013	SA-2014-0005	Central Rivers Wastewater (sewer certificate case)	Supervised Case	Stipulated
2013	SC-2013-0332	West 16 th Street (Public Counsel complaint case)	Supervised Case	Stipulated
2013	WR-2013-0326	Woodland Manor (water informal rate increase)	Supervised Case	Stipulated
2013	SR-2013-0053	WPC Sewer	Supervised Case	Stipulated
2013	WM-2013-0329	Bilyean Ridge Water	Supervised Case	Stipulated
2012	WR-2012-0163	Tandy County (water informal rate increase)	Supervised Case Recommendation Memorandum	Stipulated
2011	WO-2022-0328	Algonquin Liberty Water purchase of Noel Water	Supervised Case Recommendation Memorandum	Stipulated
2010	SR-2010-0320 Coordinated	Timber Creek Sewer Company	Supervised Case Did Not File Testimony	Contested

CARY G. FEATHERSTONE
SUMMARY OF CASE INVOLVEMENT
CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated
2010	EO-2010-0211	KCP&L Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCP&L Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn
2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated
2008	QW-2008-0003	Spokane Highlands Water Company (water- informal rate increase)	Recommendation Memorandum	Stipulated
2007	SR-2008-0080 QS-2007-0008	Timber Creek (sewer- informal rate increase)	Recommendation Memorandum	Stipulated
2006	WR-2006-0250 Coordinated	Hickory Hills Water (water- informal rate increase)	Supervised Case - Did Not File Testimony	Contested
2006	HA-2006-0294 Coordinated	Trigen Kansas City Energy (steam- expansion of service area)	Recommendation Memorandum & Testimony	Contested
2005	WO-2005-0206 Coordinated	Silverleaf sale to Algonquin (water & sewer- sale of assets)	Supervised Case - Did not file testimony	Stipulated
2005	GM-2005-0136 Coordinated	Partnership interest of DTE Enterprises, Inc. and DTE Ozark, Inc in Southern Gas Company purchase by Sendero SMGC LP (natural gas -- sale of assets)	Recommendation Memorandum	Stipulated
2003	QW-2003-016 QS-2003-015	Tandy County (water & sewer informal rate increase)	Recommendation Memorandum	Stipulated

Brad J. Fortson

Education and Employment Background

I am a Regulatory Economist in the Energy Resources Department, Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission as a Regulatory Economist from December 2012 through March 2015 and August 2015 through current.

I received an Associate of Applied Science degree in Computer Science in May 2003, Bachelor of Science degree in Business Administration in May 2009, and Master of Business Administration degree with an emphasis in Management in May 2012, all from Lincoln University, Jefferson City, Missouri.

Prior to first joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration. From April 1 through July 31, 2015, I worked for the Missouri Office of Public Counsel before joining the Commission once again.

Brad J. Fortson

Case Participation History

Case Number	Company	Issue	Exhibit
HT-2013-0456	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
HR-2014-0066	Veolia Energy Kansas City	Revenue by Class and Rate Design	Staff Report
HR-2014-0066	Veolia Energy Kansas City	Recommendation of tariff approval	Staff Memorandum
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Large Volume Service Revenue	Staff Report
HT-2014-0286	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
ER-2015-0132	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Staff Report
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Rebuttal & Surrebuttal
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Staff Report
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Rebuttal
EO-2015-0240	Kansas City Power & Light Company	Custom Program Incentive Level	Direct Testimony
EO-2015-0241	KCP&L Greater Missouri Operations Company	Custom Program Incentive Level	Direct Testimony
ET-2016-0145	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0146	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0152	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
EO-2015-0240	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Staff Report
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Rebuttal & Surrebuttal
ET-2016-0268	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0269	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
JE-2016-0344	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum

Robin Kliethermes

Present Position:

I am a Regulatory Economist in the Tariff and Rate Design Unit, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2012. In May of 2013, I presented on Class Cost of Service and Cost Allocation to the National Agency for Energy Regulation of Moldova (ANRE) as part of the National Association of Regulatory Utility Commissioners (NARUC) Energy Regulatory Partnership Program. I also serve on the Electric Meter Variance Committee.

Educational Background and Work Experience:

I have a Bachelor of Science degree in Parks, Recreation and Tourism with a minor in Agricultural Economics from the University of Missouri – Columbia in 2008, and a Master of Science degree in Agricultural Economics from the same institution in 2010. Prior to joining the Commission, I was employed by the University of Missouri Extension as a 4-H Youth Development Specialist and County Program Director in Gasconade County.

Additionally, I completed two online classes through Bismarck State College: Energy Markets and Structures (ENRG 420) in December, 2014 and Energy Economics and Finance (ENRG 412) in May, 2015.

Previous Testimony of Robin Kliethermes

Case No.	Company	Type of Filing	Issue
ER-2012-0166	Ameren Missouri	Staff Report	Economic Considerations
ER-2012-0174	Kansas City Power & Light	Staff Report	Economic Considerations
ER-2012-0175	KCP&L Greater Missouri Operations Company	Staff Report	Economic Considerations & Large Power Revenues
ER-2012-0345	Empire District Electric Company	Staff Report	Economic Considerations, Non-Weather Sensitive Classes & Energy Efficiency
HR-2014-0066	Veolia Kansas City	Staff Report	Revenue by Class and Class Cost of Service
GR-2014-0086	Summit Natural Gas	Staff Report	Large Customer Revenues
GR-2014-0086	Summit Natural Gas	Rebuttal	Large Customer Revenues
EC-2014-0316	City of O'Fallon Missouri and City of Ballwin, Missouri v. Union Electric Company d/b/a Ameren Missouri	Staff Memorandum	Overview of Case
EO-2014-0151	KCP&L Greater Missouri Operations Company	Staff Recommendation	Renewable Energy Standard Rate Adjustment Mechanism (RESRAM)
ER-2014-0258	Ameren Missouri	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0258	Ameren Missouri	Rebuttal	Weather normalization adjustment to class billing units
ER-2014-0258	Ameren Missouri	Surrebuttal	Residential Customer Charge and Class allocations
ER-2014-0351	Empire District Electric Company	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge

Cont'd Previous Testimony
of Robin Kliethermes

Case No.	Company	Type of Filing	Issue
ER-2014-0351	Empire District Electric Company	Rebuttal & Surrebuttal	Residential Customer, Interruptible Customers
ER-2014-0370	Kansas City Power & Light Company	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0370	Kansas City Power & Light Company	Rebuttal & Surrebuttal	Class Cost of Service, Rate Design, Residential Customer Charge
ER-2014-0370	Kansas City Power & Light Company	True-Up Direct & True-Up Rebuttal	Customer Growth & Rate Switching
EE-2015-0177	Kansas City Power & Light Company	Staff Recommendation	Electric Meter Variance Request
EE-2016-0090	Ameren Missouri	Staff Recommendation	Tariff Variance Request
EO-2016-0100	KCP&L Greater Missouri Operations Company	Staff Recommendation	RESRAM Annual Rate Adjustment Filing
ET-2016-0185	Kansas City Power & Light Company	Staff Recommendation	Solar Rebate Tariff Change
ER-2016-0023	Empire District Electric Company	Staff Report	Rate Revenue by Class, CCOS and Residential Customer Charge
ER-2016-0023	Empire District Electric Company	Rebuttal & Surrebuttal	Residential Customer Charge and CCOS

Educational and Employment Background and Credentials
of
Karen Lyons

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (“Commission”). I was employed by the Commission in April 2007. Previously, I was employed by AT&T as a Regulatory Complaint Manager from December 1999 to February 2007. In that capacity I was responsible for addressing consumer and business complaints filed with various state and federal regulatory agencies. I earned a Bachelor of Science degree in Management Accounting and a Master’s in Business Administration from Park University.

As a Utility Regulatory Auditor V, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written and oral testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Date Filed	Case/Tracking Number	Company Name - Issue
	ER-2016-0156	KCP&L Greater Missouri Operations Company (Electric Rate Case) Pending
2/09/2016-Deposition	EA-2015-0256	KCP&L Greater Missouri Operations Company (Solar CCN)
12/29/2015 Staff Memorandum	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS)
4/02/2015-Direct 5/07/2015-Rebuttal 6/05/2015-Surrebuttal 7/15/2015-True Up Rebuttal	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)
5/01/2014-Direct	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)

Date Filed	Case/Tracking Number	Company Name - Issue
1/23/2014-Direct 4/01/2014-Surrebuttal	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)
4/09/2013 Staff Memorandum	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
2/01/13 Staff Memorandum	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)
8/09/2012-Direct 9/12/12-Rebuttal 10/10/12-Surrebuttal	ER-2012-0175 Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)
8/02/2012-Direct 9/05/2012-Rebuttal 10/08/2012-Surrebuttal	ER-2012-0174 Contested	Kansas City Power & Light Company (Electric Rate Case)
4/20/2012 Staff Memorandum	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)
1/06/2012 Staff Memorandum	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
8/08/2011-Direct	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)
11/17/2010-Direct 12/15/2010-Rebuttal 1/05/2011-Surrebuttal	ER-2010-0356 Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)
11/10/2010-Direct 12/08/2010-Rebuttal 1/05/2011-Surrebuttal	ER-2010-0355 Contested	Kansas City Power & Light Company (Electric Rate Case)
12/22/2011 Staff Memorandum	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)
6/07/2010 Staff Memorandum	WR-2010-0202	Stockton Water Company (Water Rate Case)
4/02/2010 Staff Memorandum	SR-2010-0140	Valley Woods Water Company (Water Rate Case)

Date Filed	Case/Tracking Number	Company Name - Issue
4/02/2010 Staff Memorandum	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)
1/14/2010-Direct	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)
1/14/2010-Direct	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)
8/12/2009-Direct	GR-2009-0355 Stipulated	Missouri Gas Energy (Gas Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/09/2009-Surrebuttal	ER-2009-0090 Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/09/2009-Surrebuttal	HR-2009-0092 Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)
2/11/2009-Direct 3/11/2009-Rebuttal 4/07/2009-Surrebuttal	ER-2009-0089 Global Settlement	Kansas City Power & Light Company (Electric Rate Case)
8/01/2008	HR-2008-0300 Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)
4/28/2008	QW-2008-0003	Spokane Highlands Water Company (Water Rate Case)
12/17/2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)

Keith Majors

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I was employed by the Commission in June 2007. I earned a Bachelor of Science degree in Accounting from Truman State University in May 2007.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Company Name	Case Number	Issues	Exhibit
KCP&L & KCP&L GMO	EC-2015-0309	Affiliate Transactions, Allocations	Surrebuttal Testimony
KCP&L	ER-2014-0370	Income Taxes, Pension & OPEB, Revenues	Staff Report, Rebuttal, Surrebuttal
KCP&L	EU-2015-0094	DOE Nuclear Waste Fund Fees	Direct Testimony
KCP&L	EU-2014-0255	Construction Accounting	Rebuttal Testimony
Veolia Kansas City	HR-2014-0066	Income Taxes, Revenues, Corporate Allocations	Staff Report
Missouri Gas Energy	GR-2014-0007	Corporate Allocations, Pension & OPEB, Incentive Compensation, Income Taxes	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy	GO-2013-0391	ISRS	Staff Memorandum
KCP&L & KCP&L GMO	ER-2012-0174 & ER-2012-0175	Acquisition Transition Costs, Fuel, Legal and Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy	GO-2011-0269	ISRS	Staff Memorandum
Noel Water Sale Case	WO-2011-0328	Sale Case Evaluation	Staff Recommendation
KCP&L & KCP&L GMO	ER-2010-0355 & ER-2010-0356	Acquisition Transition Costs, Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
KCP&L Construction Audit & Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
KCP&L, KCP&L GMO, & KCP&L GMO – Steam	ER-2009-0089, ER-2009-0090, & HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Staff Report, Rebuttal, Surrebuttal
Trigen Kansas City	HR-2008-0300	Fuel Inventories, Rate Base Items, Rate Case Expense, Maintenance	Staff Report
Spokane Highlands Water Company	WR-2008-0314	Plant, CIAC	Staff Recommendation
Missouri Gas Energy	GO-2008-0113	ISRS	Staff Memorandum

Erin L. Maloney, PE

Missouri Public Service Commission, Jefferson City, MO
January 2005 – Present
Utility Regulatory Engineer I
Commission Staff/Utility Operations/ Engineering Analysis

Previous Position

Electronic Data Systems, Kansas City, Missouri
August 1995 – November 2002
System Engineer

Education

Bachelor of Science Mechanical Engineering
University of Las Vegas, Nevada, May 1992

Previous Testimony Filed Before the Commission

File Number	Type of Testimony	Issue
ER-2016-0023	Staff Report	Construction Audit, In-Service Criteria, Riverton 12 Combined Cycle Conversion
ER-2016-0023	Staff Report	Purchased Power Prices
ER-2014-0351	Staff Report	Purchased Power Prices
ER-2014-0258	Staff Report	Purchased Power Prices
HR-2014-0066	Direct, Rebuttal	Production Adjustment Clause
EO-2012-0135	Rebuttal	Kansas City Power & Light Company Application for Continued Participation in Southwest Power Pool Inc. Regional Transmission Organization
EO-2012-0136	Rebuttal	KCP&L Greater Missouri Operations Inc. Application for Continued Participation in Southwest Power Pool Inc. Regional Transmission Organization
ER-2012-0175	Staff Report	GMO Rate District Fuel Allocation
ER-2012-0174	Staff Report, Rebuttal	Purchased Power Prices, Missouri Flood AAO
ER-2012-0166	Staff Report	Fuel and Purchased Power Prices

cont'd Erin L. Maloney, PE
 Previous Testimony Filed Before the Commission

File Number	Type of Testimony	Issue
ER-2011-0028	Rebuttal	Fuel and Purchased Power Prices
ER-2011-0028	Staff Report	Fuel and Purchased Power Prices
ER-2010-0356	Staff Report	Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2005-0436	Direct	Reliability

Derick A. Miles, P.E.

Educational Background

I received a Bachelor of Science degree, with honors, in Engineering Management (with a Civil Engineering emphasis) from Missouri University of Science and Technology (formerly known as The University of Missouri at Rolla). I received a Master of Science degree, with honors, in Engineering Management (with a Business Administration emphasis) from the same University. Since September 1997, I have been registered as an Engineer-In-Training in the state of Missouri. I obtained my Professional Engineering License in January 2012; licensee number 2011000926. I have a certification for Gas Distribution through the Gas Technology Institute of Des Plaines, Illinois.

Work Employment

I began employment with the Commission in April 2007 as Utility Engineering Specialist within the Procurement Analysis Unit. I was promoted to a Utility Regulatory Engineer I in February of 2012 within the same unit. In September of 2013, I accepted a promotion and currently work a Utility Regulatory Engineer II within the Engineering Analysis Unit. Prior to joining the Commission, I was employed by ABB, Inc. While employed with ABB, I was an Assistant Production Manager for the manufacturing operations of three-phase electrical transformer assembly plant. I was employed as the Production Manager with MiTek Industries, Inc. where I was responsible for Plant Operations of the Wall Panel Division. Prior to that, I was employed by Square D Company as a Manufacturing Engineer in Columbia, Missouri and with Nordyne, Inc., in Boonville, MO, as a Quality Engineer and an Industrial Engineer. I previously taught Principles of

Management and Decision Science for the Business Management Department of Columbia College in Jefferson City, MO.

Commission Employment

The nature of my duties at the Commission has been to investigate and review natural gas reliability, peak day plans, and natural gas supply plans of the Missouri natural gas local distribution companies. Currently, I am employed as a Utility Regulatory Engineer II within the Engineering Analysis Unit. I am responsible reviewing and conducting depreciation studies of Missouri investor-owned utilities and provide written reports and/or testimony of study findings.

I have filed testimonies in cases WR-2014-0167, SR-2014-0166, and ER-2014-0370. I have prepared reliability reviews as part of the filed Staff Actual Cost Adjustment (ACA) recommendations. I have filed Staff Recommendations in over 30 ACA/PGA cases with the Commission.

DAVID MURRAY

Educational and Employment Background and Credentials

I am currently the Utility Regulatory Manager of the Financial Analysis Unit for the Missouri Public Service Commission (Commission). I accepted the position of a Public Utility Financial Analyst in June 2000 and my position was reclassified in August 2003 to an Auditor III. I was promoted to the position of Auditor IV, effective July 1, 2006. I was employed by the Missouri Department of Insurance in a regulatory position before I began my employment at the Missouri Public Service Commission.

I was authorized in October 2010 to use the Chartered Financial Analyst (CFA) designation. The use of the CFA designation requires the passage of three rigorous examinations addressing many investment related areas such as valuation analysis, portfolio management, statistical analysis, economic analysis, financial statement analysis and ethical standards. In addition to the passage of the examinations a CFA charterholder must have four years of relevant professional work experience.

In May 1995, I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance and Banking, and Real Estate from the University of Missouri-Columbia. I earned a Masters in Business Administration from Lincoln University in December 2003.

I have been awarded the professional designation Certified Rate of Return Analyst (CRRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2007. I served as a board member on the SURFA Board of Directors from 2008 through 2016.

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
3/04/2016	WR-2015-0301	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
2/11/2016	WR-2015-0301	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
12/23/2015	WR-2015-0301	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
10/21/2015	EA-2015-0146	Ameren Transmission Company of Illinois	Rebuttal	Financial Ability
8/24/2015	GF-2015-0181	Laclede Gas Company	Rebuttal	Financing
3/20/15	EO-2015-0055	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Demand-Side Programs
2/6/2015	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
1/16/2015	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
12/5/2014	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
9/15/2014	EA-2014-0207	Grain Belt Express Clean Line, LLC	Rebuttal	Financing
8/8/2014	GR-2014-0086	Summit Natural Gas of Missouri	Surrebuttal	Rate of Return Capital Structure
7/11/2014	GR-2014-0086	Summit Natural Gas of Missouri	Rebuttal	Rate of Return Capital Structure
5/30/2014	GR-2014-0086	Summit Natural Gas of Missouri	Cost of Service Report	Rate of Return Capital Structure
4/29/2013	SR-2013-0016	Emerald Pointe Utility Company	Surrebuttal	Rate of Return
1/30/2013	EA-2013-0098	KCP&L; KCP&L Greater Missouri Operations; Transource Missouri, LLC	Rebuttal	Financing
11/13/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
11/13/2012	ER-2012-0174	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
10/10/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
10/8/2012	ER-2012-0174	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
9/12/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
9/7/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
9/5/2012	ER-2012-0174	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
8/14/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
8/9/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
8/2/2012	ER-2012-0174	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
7/6/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
04/15/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
03/25/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
02/22/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Direct	Rate of Return Capital Structure
02/22/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
02/08/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
1/12/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/2011	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/2010	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/2010	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
04/15/2010	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/2010	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
03/05/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure
12/18/2009	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/2009	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
09/28/2009	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
08/21/2009	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/09/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/2009	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/2009	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/11/2009	ER-2009-0089	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure
07/31/2007	WR-2007-0216	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
07/13/2007	WR-2007-0216	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
06/05/2007	WR-2007-0216	Missouri-American Water Company	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/27/2006	GR-2006-0422	Missouri Gas Energy	True-up Direct	Rate of Return Capital Structure
12/11/2006	GR-2006-0422	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
11/21/2006	GR-2006-0422	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
10/13/2006	GR-2006-0422	Missouri Gas Energy	Direct	Rate of Return Capital Structure
08/18/2006	ER-2006-0315	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
07/28/2006	ER-2006-0315	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
06/23/2006	ER-2006-0315	Empire District Electric Co.	Direct	Rate of Return Capital Structure
12/13/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
11/18/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
10/14/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Direct	Rate of Return Capital Structure
11/24/2004	ER-2004-0570	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
11/04/2004	ER-2004-0570	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
09/20/2004	ER-2004-0570	Empire District Electric Co.	Direct	Rate of Return
07/19/2004	GR-2004-0209	Missouri Gas Energy	True-Up Direct	Rate of Return Capital Structure
06/14/2004	GR-2004-0209	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
05/24/2004	GR-2004-0209	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
04/15/2004	GR-2004-0209	Missouri Gas Energy	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
03/11/2004	IR-2004-0272	Fidelity Telephone Company	Direct	Rate of Return Capital Structure
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
12/05/2003	WR-2003-0500	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
11/10/2003	WR-2003-0500	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
11/10/2003	WC-2004-0168	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
10/03/2003	WC-2004-0168	Missouri-American Water Company	Direct	Rate of Return Capital Structure
10/03/2003	WR-2003-0500	Missouri-American Water Company	Direct	Rate of Return Capital Structure
03/17/2003	GM-2003-0238	Southern Union Co. dba Missouri Gas Energy	Rebuttal	Insulation
10/16/2002	ER-2002-424	The Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
09/24/2002	ER-2002-424	The Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate of Return Capital Structure
08/06/2002	TC-2002-1076	BPS Telephone Company	Direct	Rate of Return Capital Structure
01/22/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/22/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

Charles T. Poston, P.E.

Current Position

I am employed as a Utility Regulatory Engineer I in the Engineering Analysis Unit, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission.

Education and Prior Work Experience

I received a Bachelor of Science degree in Civil Engineering from the University of Missouri-Columbia in 2006 and a Master of Science degree in Nuclear Engineering from the same institution in 2008.

From May 2008 through August 2013 I was employed by Ameren Missouri as an engineer in the Safety Analysis and Reactor Engineering Departments at the Callaway Energy Center. My duties consisted of post-accident thermo-hydraulic analyses, radiation dose calculations, atmospheric dispersion estimates for radiological and chemical hazards, and root cause determinations following operational faults in mechanical and administrative systems.

From September 2013 to March 2015, I worked as a Utility Engineering Specialist II in the Safety Engineering Unit of the Missouri Public Service Commission. In that capacity I conducted comprehensive gas safety inspections and participated in incident investigations following natural gas explosions.

I have been a licensed professional engineer in the State of Missouri since January 2015.

Case History:

Case Number	Utility	Type	Issue
EO-2015-0320	Ameren Missouri	Staff Recommendation	SO ₂ and NO _x emission allowance trading and reporting
GS-2014-0226	Laclede Gas Company	Staff Report	Staff investigation following natural gas explosion
ER-2016-0023	Empire District Electric Company	Staff Report	Heat Rate Testing

Ashley Sarver

Utility Regulatory Auditor

Present Position:

I am a Utility Regulatory Auditor in the Auditing Department, of the Commission Staff Division of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since July 2013.

Education and Employment Background:

I earned a Bachelor of Science degree in Accounting from Missouri State University in Springfield, MO in July 2009. In earning this degree I completed numerous core Accounting and business classes. Prior to joining the Commission, I was employed by the State of Missouri - Department of Corrections from 2009 to 2013 as an Auditor. My duties entailed compiling and reviewing auditing materials from the institutions. After the audit, I would make recommendations according to policy and procedures, internal control and other changes to improve the functions of the institution to the Warden, Deputy Division Director, Inspector General and Deputy Director verbally and in writing.

Case Participation:

Company Name	Case Number(s)	Testimony/Issues
Hillcrest Utility Operating Company, Inc.	WR-2016-0064 SR-2016-0065	Revenue, Expenses, and Rate Base
The Empire District Electric Company	ER-2016-0023	Property Tax Expense, Rate Case Expense, Injuries and Damages, Workman's Compensation, Bad Debt Expense, Amortization of Stock Issuance Expense Amortization, Lease Expense, DSM/PRE-MEEIA, Solar Rebate, Revenue, Customer Growth
Indian Hills Utility Operating Company, Inc. to Acquire I.H. Utilities, Inc.	WO-2016-0045	Acquisition Case: Rate Base determination

Company Name	Case Number(s)	Testimony/Issues
The Empire District Electric Company	ER-2014-0351	Revenue, Customer Growth, Common Stock Issuance Expense Amortization, Uncollectible Accounts, Cash Working Capital, Injuries and Damages, Workman's Compensation, Insurance Expense, Lease Expense, Property Tax Expense, Regulatory Commission Expense
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Plant in Service, Depreciation Reserve, Gas Stored Inventory, Prepayments and Materials and Supplies Inventory, Customer Advances, Customer Deposits, Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs, Incentive Compensation and Bonuses, Customer Deposit Interest Expense, Maintenance Normalization Adjustments, Advertising Expense, Regulatory Expenses, Dues, Rent Expense
Lake Region Water and Sewer	WR-2013-0461 SR-2013-0459	Plant in Service, Depreciation Reserve, Materials and Supplies Inventory, Customer Advances, Contributions in Aid of Construction, Purchase Power, Chemicals, Testing Expense, Supplies and Materials, Tools and Shop Supplies, Insurance, Office Supplies, Telephone, License and Permits, Property Tax

Jerry Scheible, P.E.

Education

Bachelor of Science Degree in Agricultural Engineering
University of Missouri – Columbia, 1995

Associate of Arts Degree in General Studies
East Central College – Union, MO 1991

Courses toward a Masters Degree in Public Administration
University of Missouri – Columbia

Professional Experience

Utility Regulatory Engineer II, Commission Staff Division- Operational Analysis Department-
Engineering Analysis Unit - Missouri Public Service Commission (October 2013 – Present)

Utility Regulatory Engineer I, Regulatory Review Division- Utility Operations Department-
Water and Sewer Department - Missouri Public Service Commission (October 2001 – October
2013)

Environmental Engineer II, Water Pollution Control Program - Missouri Department of Natural
Resources - Land Application Unit (May 2001 – October 2001)

Environmental Engineer II, Water Pollution Control Program - Missouri Department of Natural
Resources - State Revolving Fund Unit (February 1998 – May 2001)

Environmental Engineer I & II, Water Pollution Control Program - Missouri Department of
Natural Resources - Concentrated Animal Feeding Operations (October 1994 - February 1998)

Farm Manager/Custom Cabinet Design and Construction - (May 1987-August 1995)

Professional Certification

Registered Professional Engineer in the State of Missouri
Registration Number: 2001018805

Missouri Department of Natural Resources Public Drinking Water Program
Drinking Water Treatment- Certification Level D

Missouri Department of Natural Resources Clean Water Commission
Wastewater Treatment- Certification Level D

cont'd Jerry Scheible, P.E.

Page 2 of 2

Previous Testimony Before the Commission

Case Number WC-2007-0303: Plant Capacity - Evidentiary Hearing/Live Testimony

Case Number WC-2006-0248: Billing Complaint - Evidentiary Hearing/Live Testimony

Case Number WC-2008-0311: Customer Water Usage Normalization- Written Testimony

Case Number WR-2010-0131: Customer Water Usage Normalization- Written Testimony

Case Number WR-2011-0337: Customer Water Usage Normalization- Written Testimony

Case Number WC-2013-0010: Billing Complaint – Evidentiary Hearing/Live Testimony

Case Number ER-2014-0258: In-Service Criteria- Written Testimony

Michael L. Stahlman

Education

- 2009 M. S., Agricultural Economics, University of Missouri, Columbia.
2007 B.A., Economics, Summa Cum Laude, Westminster College, Fulton, MO.

Professional Experience

- 2010 - Regulatory Economist, Missouri Public Service Commission
2007 – 2009 Graduate Research Assistant, University of Missouri
2008 Graduate Teaching Assistant, University of Missouri
2007 American Institute for Economic Research (AIER) Summer Fellowship Program
2006 Price Analysis Intern, Food and Agricultural Policy Research Institute (FAPRI), Columbia, MO
2006 Legislative Intern for State Representative Munzlinger
2005 – 2006 Certified Tutor in Macroeconomics, Westminster College, Fulton, MO
1998 – 2004 Engineering Watch Supervisor, United States Navy

Expert Witness Testimony

- Union Electric Company d/b/a AmerenUE GR-2010-0363
In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Natural Gas Service Provided to Customers in the Company's Missouri Service Area
- Union Electric Company d/b/a Ameren Missouri GT-2011-0410
In the Matter of the Union Electric Company's (d/b/a Ameren Missouri) Gas Service Tariffs Removing Certain Provisions for Rebates from Its Missouri Energy Efficient Natural Gas Equipment and Building Shell Measure Rebate Program
- KCP&L Great Missouri Operations Company EO-2012-0009
In the Matter of KCP&L Greater Missouri Operations Company's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism
- Union Electric Company d/b/a Ameren Missouri EO-2012-0142
In the Matter of Union Electric Company d/b/a Ameren Missouri's Filing to Implement Regulatory Changes Furtherance of Energy Efficiency as Allowed by MEEIA
- Kansas City Power & Light Company EO-2012-0323
In the Matter of the Resource Plan of Kansas City Power & Light Company
- KCP&L Great Missouri Operations Company EO-2012-0324
In the Matter of the Resource Plan of KCP&L Greater Missouri Operations Company
- Kansas City Power & Light Company, KCP&L Great Missouri Operations Company, and Transource Missouri EA-2013-0098
EO-2012-0367
In the Matter of the Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Finance, Own, Operate, and Maintain the Iatan-Nashua and Sibley-Nebraska City Electric Transmission Projects

cont'd Expert Witness Testimony
Michael L. Stahlman

Kansas City Power & Light Company	EO-2012-0135
KCP&L Great Missouri Operations Company	EO-2012-0136
In the Matter of the Application of Kansas City Power & Light Company [KCP&L Great Missouri Operations Company] for Authority to Extend the Transfer of Functional Control of Certain Transmission Assets to the Southwest Power Pool, Inc.	
Kansas City Power & Light Company	EU-2014-0077
KCP&L Great Missouri Operations Company	
In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for the Issuance of an Accounting Authority Order relating to their Electrical Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)	
Kansas City Power & Light Company	EO-2014-0095
In the Matter of Kansas City Power & Light Company's Notice of Intent to File an Application for Authority To Establish a Demand-Side Programs Investment Mechanism	
Veolia Energy Kansas City, Inc	HR-2014-0066
In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates	
Grain Belt Express Clean Line, LLC	EA-2014-0207
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	
Empire District Electric Company	ER-2014-0351
In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area	
Kansas City Power & Light Company	ER-2014-0370
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	
Kansas City Power & Light Company	EO-2014-0240
In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	
KCP&L Great Missouri Operations Company	EO-2014-0241
In the Matter of KCP&L Greater Missouri Operations Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	

cont'd Expert Witness Testimony
Michael L. Stahlman

Ameren Transmission Company of Illinois EA-2015-0146
In the Matter of the Application of Ameren Transmission Company of Illinois for
Other Relief or, in the Alternative, a Certificate of Public Convenience and
Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and
Otherwise Control and Manage a 345,000-volt Electric Transmission Line from
Palmyra, Missouri to the Iowa Border and an Associated Substation Near
Kirksville, Missouri

Empire District Electric Company ER-2016-0023
In the Matter of The Empire District Electric Company's Request for Authority to
Implement a General Rate Increase for Electric Service

Selected Manuscripts

Stahlman, Michael and Laura M.J. McCann. "Technology Characteristics, Choice
Architecture and Farmer Knowledge: The Case of Phytase." *Agriculture and
Human Values* (2012) 29: 371-379.

Stahlman, Michael. "The Amoralism of Signals." Awarded in top 50 authors for SEVEN
Fund essay competition, "The Morality of Profit."

Selected Posters

Stahlman, Michael, Laura M.J. McCann, and Haluk Gedikoglou. "Adoption of Phytase
by Livestock Farmers." Selected poster at the American Agricultural Economics
Association Annual Meeting, Orlando, FL, July 27-29, 2008. Also presented at
the USDA/CSREES Annual Meeting in St. Louis, MO in February 2009.

McCann, Laura, Haluk Gedikoglu, Bob Broz, John Lory, Ray Massey, and Michael
Stahlman. "Farm Size and Adoption of BMPs by AFOs." Selected poster at the 5th
National Small Farm Conference in Springfield, IL in September 2009.

Non-Peer-Reviewed Works

Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Forecasters Predicting
Cold, Wet Winter For Most Of Midwest." *PSConnection* (Fall 2013) 3(7):3-4.

Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Low Income
Weatherization Programs Provides Services To Help Consumers." *PSConnection*
(Fall 2013) 3(7):5-6.

Michael Jason Taylor

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). I was employed by the Commission in April 2016. I earned a Bachelor of Science degree; dual majored in Accounting and Finance from Missouri Western State University in May 2007.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by work papers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Date Filed	Case/Tracking Number	Company Name - Issues
February 23, 2016	ER- 2016-0156	KCP&L Greater Missouri Operations (Rate Case) - Advertising, Dues & Donations, Leases, Plant Amortizations, PSC Assessment

Credentials and Background of

Seoung Joun Won

I am currently employed as a Regulatory Economist III in the Tariff/Rate Design Unit of the Operational Analysis Department, Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since May 2010.

I received my Bachelor of Arts, Master of Arts, and Doctor of Philosophy in Mathematics from Yonsei University in Seoul, South Korea, and earned my Doctor of Philosophy in Economics from the University of Missouri - Columbia. Also, I passed several certificate examinations for Finance Specialist in South Korea such as Enterprise Resource Planning Consultant, Financial Risk Management, Derivatives Consultant, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics at the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years.

My duties at the Commission include managing weather data, calculating normal weather, weather normalization and analyzing revenues and developing rate designs.

List of Previous Testimony Filed

Seoung Joun Won

Case/File Number	Company	Issue
ER-2010-0355	Kansas City Power & Light Co.	Weather Variables Revenue
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Weather Variables
GR-2010-0363	Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2011-0028	Union Electric Co., d/b/a Ameren Missouri	Weather Variables Revenue
ER-2011-0004	Empire District Electric Co.	Weather Variables Revenue
HR-2011-0028	Veolia Energy Kansas City, Inc.	Weather Variables
ER-2012-0166	Union Electric Co., d/b/a Ameren Missouri	Weather Variables Revenue
ER-2012-0174	Kansas City Power & Light Co.	Weather Variables Revenue
ER-2012-0175	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2012-0345	Empire District Electric Co.	Weather Variables Revenue
GR-2013-0171	Laclede Gas Co.	Weather Variables
HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables Weather Normalization

cont'd List of Previous Testimony Filed

Seoung Joun Won

Case/File Number	Company	Issue
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Weather Variables
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2014-0258	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization Net System Input
ER-2014-0351	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2014-0370	Kansas City Power & Light Co	Weather & Normalization Net System Input
ER-2016-0023	Empire District Electric Co.	Weather & Normalization Net System Input

Work Related Publication

Won, Seoung Joun, X. Henry Wang, and Henry E. Warren. "Climate normals and weather normalization for utility regulation." *Energy Economics* (2016).

Matthew R. Young

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). I earned a Bachelor of Liberal Arts from The University of Missouri – Kansas City in May 2009 and a Master of Science in Accounting, also from The University of Missouri – Kansas City, in December 2011. I have been employed by the Commission since July 2013.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings for consideration by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases in which I have participated and the scope of my contributions are listed below:

Case/Tracking Number	Company Name- Type of Case; Issues
SR-2016-0202	Raccoon Creek Utility Operating Company – Rate Case; Rate Base.
SR-2016-0112	Cannon Home Association – Rate Case; Revenues and Expenses, Rate Base.
WR-2016-0109 SR-2016-0110	Roy-L Utilities – Rate Case; Revenues and Expenses, Rate Base.
WO-2016-0098	Missouri American Water Company – ISRS; ISRS Revenues.
WR-2015-0246	Raytown Water Company – Rate Case; Revenues and Expenses, Rate Base.
SC-2015-0152	Central Rivers Wastewater Utility – Complaint; Verification of amounts identified in Complaint.
WR-2015-0104	Spokane Highlands Water Company – Rate Case; Revenues and Expenses, Rate Base.

Matthew R. Young

Case/Tracking Number	Company Name- Type of Case; Issues
GR-2015-0026	Laclede Gas Company – ISRS; Plant Additions and Retirements, Contributions in Aid of Construction.
GR-2015-0025	Missouri Gas Energy – ISRS; Plant Additions and Retirements, Contributions in Aid of Construction.
WR-2015-0020	Gascony Water Company – Rate Case; Revenues and Expenses, Rate Base.
SM-2015-0014	Raccoon Creek Utility Operating Company – Sale Case; Rate Base, Acquisition Premium.
ER-2014-0370	Kansas City Power & Light – Rate Case; Injuries & Damages, Insurance, Payroll, Payroll Benefits, Payroll Taxes, Property Taxes, Rate Case Expense.
SR-2014-0247	Central Rivers Wastewater Utility – Rate Case; Revenues and Expenses, Rate Base, Affiliated Transactions.
HR-2014-0066	Veolia Energy Kansas City – Rate Case; Payroll, Payroll Benefits, Payroll Taxes, Bonus Compensation, Property Taxes, Insurance Expense, Injuries & Damages Expense, Outside Services, Rate Case Expense.
GO-2014-0179	Missouri Gas Energy – ISRS; Plant Additions, Contributions in Aid of Construction.
GR-2014-0007	Missouri Gas Energy – Rate Case; Advertising & Promotional Items, Dues and Donations, Lobbying Expense, Miscellaneous Expenses, PSC Assessment, Plant in Service, Depreciation Expense, Depreciation Reserve, Prepayments, Materials & Supplies, Customer Advances, Customer Deposits, Interest on Customer Deposits.
SA-2014-0005	Central Rivers Wastewater Utility – Certificate Case; Revenue and Expenses, Plant in Service, Depreciation Reserve. Other Rate Base Items.

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

**REVENUE REQUIREMENT
COST OF SERVICE**

APPENDIX 2

**Support for Staff
Cost of
Capital Recommendations**

KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2016-0156

*Jefferson City, Missouri
July 2016*

AN ANALYSIS OF THE COST OF CAPITAL

FOR

KCP&L GREATER MISSOURI OPERATIONS
Great Plains Energy, Inc.

CASE NO. ER-2016-0156

SCHEDULES

BY

DAVID MURRAY

COMMISSION STAFF DIVISION - OPERATIONAL ANALYSIS

FINANCIAL ANALYSIS UNIT

MISSOURI PUBLIC SERVICE COMMISSION

KCPL Greater Missouri Operations
Case No. ER-2016-0156

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4-2	Average Yields on Thirty-Year U.S. Treasury Bonds
4-3	Graph of Average Yields on Public Utility Bonds and Thirty-Year U.S. Treasury Bonds
4-4	Graph of Monthly Spreads Between Yields on Public Utility Bonds and Thirty-Year U.S. Treasury Bonds
4-5	Graph of Average Yields on A-rated and BBB-rated Public Utility Bonds
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12-2	Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies, Growth in Perpetuity of 3.50%
12-3	Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies, Growth in Perpetuity of 4.00%
12-4	Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies, Growth in Perpetuity of 4.40% GDP
12-5	Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies, Growth in Perpetuity of 4.10% GDP
13-1	Central Region Electric Utility Proxy Group EPS Ten-Year Compound Growth Rate Averages (1968-1999)
13-2	Central Region Electric Utility Proxy Group DPS Ten-Year Compound Growth Rate Averages (1968-1999)
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**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

Federal Reserve Discount Rate and Federal Reserve Funds Rate Changes

Date	Federal Reserve Discount Rate	Federal Reserve Funds Rate	Date	Federal Reserve Discount Rate	Federal Reserve Funds Rate
01/01/83	8.50%		06/30/99	4.50%	5.00%
12/31/83	8.50%		08/24/99	4.75%	5.25%
04/09/84	9.00%		11/16/99	5.00%	5.50%
11/21/84	8.50%		02/02/00	5.25%	5.75%
12/24/84	8.00%		03/21/00	5.50%	6.00%
05/20/85	7.50%		05/19/00	6.00%	6.50%
03/07/86	7.00%		01/03/01	5.75%	6.00%
04/21/86	6.50%		01/04/01	5.50%	6.00%
07/11/86	6.00%		01/31/01	5.00%	5.50%
08/21/86	5.50%		03/20/01	4.50%	5.00%
09/04/87	6.00%		04/18/01	4.00%	4.50%
08/09/88	6.50%		05/15/01	3.50%	4.00%
02/24/89	7.00%		06/27/01	3.25%	3.75%
07/13/90		8.00% *	08/21/01	3.00%	3.50%
10/29/90		7.75%	09/17/01	2.50%	3.00%
11/13/90		7.50%	10/02/01	2.00%	2.50%
12/07/90		7.25%	11/06/01	1.50%	2.00%
12/18/90		7.00%	12/11/01	1.25%	1.75%
12/19/90	6.50%		11/06/02	0.75%	1.25%
01/09/91		6.75%	01/09/03	2.25%**	1.25%
02/01/91	6.00%	6.25%	06/25/03	2.00%	1.00%
03/08/91		6.00%	06/30/04	2.25%	1.25%
04/30/91	5.50%	5.75%	08/10/04	2.50%	1.50%
08/06/91		5.50%	09/21/04	2.75%	1.75%
09/13/91	5.00%	5.25%	11/10/04	3.00%	2.00%
10/31/91		5.00%	12/14/04	3.25%	2.25%
11/06/91	4.50%	4.75%	02/02/05	3.50%	2.50%
12/06/91		4.50%	03/22/05	3.75%	2.75%
12/20/91	3.50%	4.00%	05/03/05	4.00%	3.00%
04/09/92		3.75%	06/30/05	4.25%	3.25%
07/02/92	3.00%	3.25%	08/09/05	4.50%	3.50%
09/04/92		3.00%	09/20/05	4.75%	3.75%
01/01/93			11/01/05	5.00%	4.00%
12/31/93	No Changes	No Changes	12/13/05	5.25%	4.25%
02/04/94		3.25%	01/31/06	5.50%	4.50%
03/22/94		3.50%	03/28/06	5.75%	4.75%
04/18/94		3.75%	05/10/06	6.00%	5.00%
05/17/94	3.50%	4.25%	06/29/06	6.25%	5.25%
08/16/94	4.00%	4.75%	08/17/07	5.75%	5.25%
11/15/94	4.75%	5.50%	09/18/07	5.25%	4.75%
02/01/95	5.25%	6.00%	10/31/07	5.00%	4.50%
07/06/95		5.75%	12/11/07	4.75%	4.25%
12/19/95		5.50%	01/22/08	4.00%	3.50%
01/31/96	5.00%	5.25%	01/30/08	3.50%	3.00%
03/25/97		5.50%	03/16/08	3.25%	
12/12/97	5.00%		03/18/08	2.50%	2.25%
01/09/98	5.00%		04/30/08	2.25%	2.00%
03/06/98	5.00%		10/08/08	1.75%	1.50%
09/29/98		5.25%	10/29/08	1.25%	1.00%
10/15/98	4.75%	5.00%	12/16/08	0.50%	0% - .25%
11/17/98	4.50%	4.75%	02/19/10	0.75%	
			12/17/15	1.00%	0.25%-0.50%

* Staff began tracking the Federal Funds Rate.

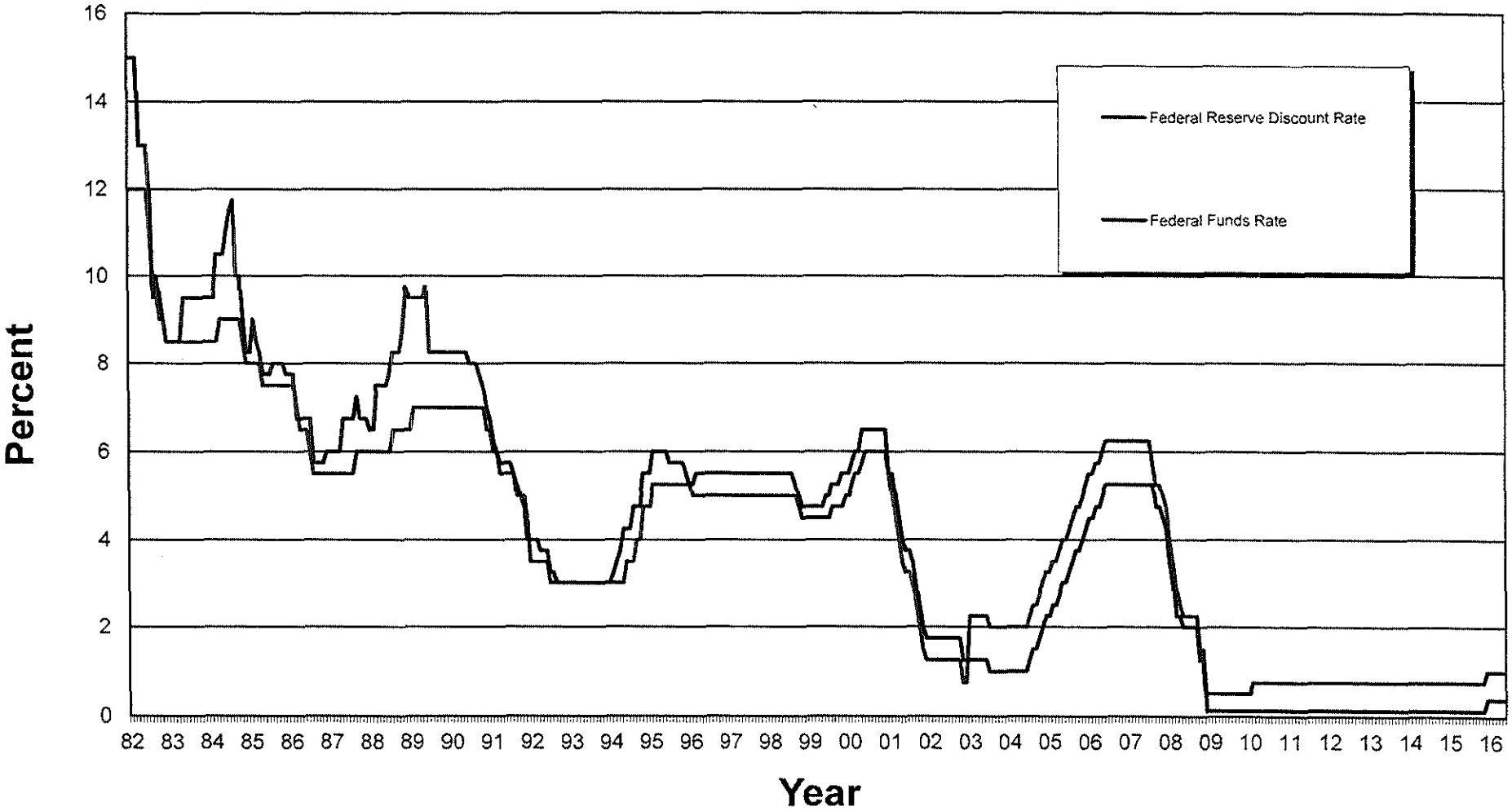
**Revised discount window program begins. Reflects rate on primary credit. This revised discount window policy results in incomparability of the discount rates after January 9, 2003 to discount rates before January 9, 2003.

Source: <http://www.federalreserve.gov>

Note: Interest rates as of December 31 for each year are underlined.

KCPL Greater Missouri Operations
Case No. ER-2016-0156

Federal Reserve Discount Rates and Federal Funds Rates Changes
1982 - 2016



**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

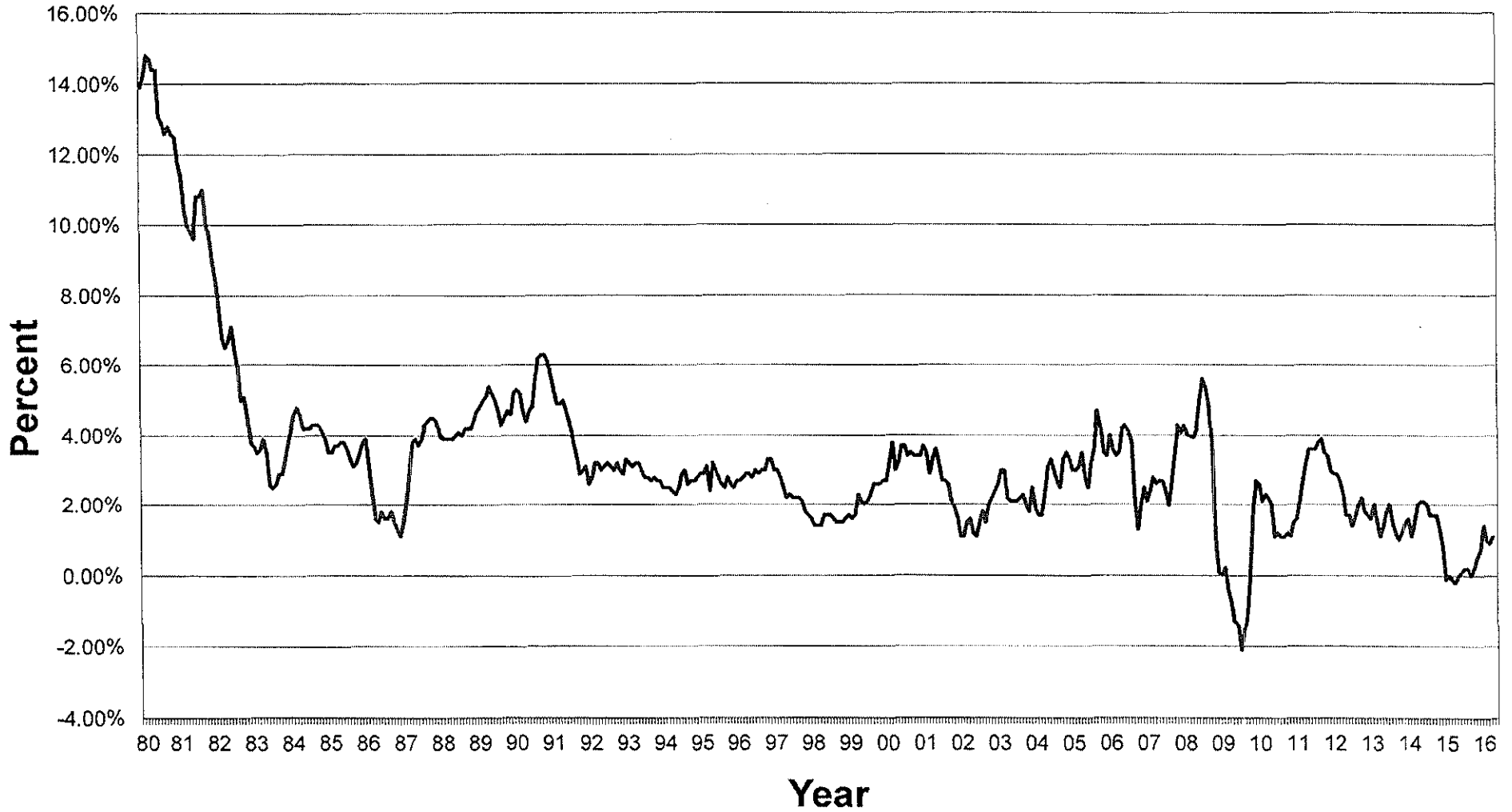
Rate of Inflation

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	13.90	Jan 1984	4.20	Jan 1988	4.00	Jan 1992	2.60	Jan 1996	2.70	Jan 2000	2.70	Jan 2004	1.90	Jan 2008	4.30	Jan 2012	2.90	Jan 2016	1.40		
Feb	14.20	Feb	4.60	Feb	3.90	Feb	2.80	Feb	2.70	Feb	3.20	Feb	1.70	Feb	4.00	Feb	2.90	Feb	1.00		
Mar	14.80	Mar	4.80	Mar	3.90	Mar	3.20	Mar	2.80	Mar	3.70	Mar	1.70	Mar	4.00	Mar	2.70	Mar	0.90		
Apr	14.70	Apr	4.80	Apr	3.90	Apr	3.20	Apr	2.90	Apr	3.00	Apr	2.30	Apr	3.90	Apr	2.30	Apr	1.10		
May	14.40	May	4.20	May	3.90	May	3.00	May	2.90	May	3.20	May	3.10	May	4.20	May	1.70				
Jun	14.40	Jun	4.20	Jun	4.00	Jun	3.10	Jun	2.80	Jun	3.70	Jun	3.30	Jun	5.00	Jun	1.70				
Jul	13.10	Jul	4.20	Jul	4.10	Jul	3.20	Jul	3.00	Jul	3.70	Jul	3.00	Jul	5.60	Jul	1.40				
Aug	12.90	Aug	4.30	Aug	4.00	Aug	3.10	Aug	2.90	Aug	3.40	Aug	2.70	Aug	5.40	Aug	1.70				
Sep	12.80	Sep	4.30	Sep	4.20	Sep	3.00	Sep	3.00	Sep	3.50	Sep	2.50	Sep	4.90	Sep	2.00				
Oct	12.80	Oct	4.30	Oct	4.20	Oct	3.20	Oct	3.00	Oct	3.40	Oct	3.30	Oct	3.70	Oct	2.20				
Nov	12.60	Nov	4.10	Nov	4.20	Nov	3.00	Nov	3.30	Nov	3.40	Nov	3.50	Nov	1.10	Nov	1.80				
Dec	12.50	Dec	3.90	Dec	4.40	Dec	2.90	Dec	3.30	Dec	3.40	Dec	3.30	Dec	0.10	Dec	1.70				
Jan 1991	11.80	Jan 1985	3.50	Jan 1989	4.70	Jan 1993	3.30	Jan 1997	3.00	Jan 2001	3.70	Jan 2005	3.00	Jan 2009	0.00	Jan 2013	1.80				
Feb	11.40	Feb	3.50	Feb	4.80	Feb	3.20	Feb	3.00	Feb	3.50	Feb	3.00	Feb	0.20	Feb	2.00				
Mar	10.50	Mar	3.70	Mar	5.00	Mar	3.10	Mar	2.80	Mar	2.90	Mar	3.10	Mar	-0.40	Mar	1.50				
Apr	10.00	Apr	3.70	Apr	5.10	Apr	3.20	Apr	2.50	Apr	3.30	Apr	3.50	Apr	-0.70	Apr	1.10				
May	9.80	May	3.80	May	5.40	May	3.20	May	2.20	May	3.60	May	2.80	May	-1.28	May	1.40				
Jun	9.60	Jun	3.80	Jun	5.20	Jun	3.00	Jun	2.30	Jun	3.20	Jun	2.50	Jun	-1.40	Jun	1.80				
Jul	10.80	Jul	3.60	Jul	5.00	Jul	2.80	Jul	2.20	Jul	2.70	Jul	3.20	Jul	-2.10	Jul	2.00				
Aug	10.80	Aug	3.30	Aug	4.70	Aug	2.80	Aug	2.20	Aug	2.70	Aug	3.60	Aug	-1.50	Aug	1.50				
Sep	11.00	Sep	3.10	Sep	4.30	Sep	2.70	Sep	2.20	Sep	2.60	Sep	4.70	Sep	-1.30	Sep	1.20				
Oct	10.10	Oct	3.20	Oct	4.50	Oct	2.80	Oct	2.10	Oct	2.10	Oct	4.30	Oct	-0.20	Oct	1.00				
Nov	9.80	Nov	3.50	Nov	4.70	Nov	2.70	Nov	1.80	Nov	1.90	Nov	3.50	Nov	1.80	Nov	1.20				
Dec	8.90	Dec	3.80	Dec	4.60	Dec	2.70	Dec	1.70	Dec	1.60	Dec	3.40	Dec	2.70	Dec	1.50				
Jan 1982	8.40	Jan 1986	3.90	Jan 1990	5.20	Jan 1994	2.50	Jan 1998	1.60	Jan 2002	1.10	Jan 2006	4.00	Jan 2010	2.60	Jan 2014	1.60				
Feb	7.60	Feb	3.10	Feb	5.30	Feb	2.50	Feb	1.40	Feb	1.10	Feb	3.60	Feb	2.10	Feb	1.10				
Mar	6.80	Mar	2.30	Mar	5.20	Mar	2.50	Mar	1.40	Mar	1.50	Mar	3.40	Mar	3.30	Mar	1.50				
Apr	6.50	Apr	1.60	Apr	4.70	Apr	2.40	Apr	1.40	Apr	1.60	Apr	3.50	Apr	2.20	Apr	2.00				
May	6.70	May	1.50	May	4.40	May	2.30	May	1.70	May	1.20	May	4.20	May	2.00	May	2.10				
Jun	7.10	Jun	1.80	Jun	4.70	Jun	2.50	Jun	1.70	Jun	1.10	June	4.30	Jun	1.10	Jun	2.10				
Jul	6.40	Jul	1.80	Jul	4.80	Jul	2.90	Jul	1.70	Jul	1.50	July	4.10	Jul	1.20	Jul	2.00				
Aug	5.90	Aug	1.60	Aug	5.60	Aug	3.00	Aug	1.80	Aug	1.80	Aug	3.80	Aug	1.10	Aug	1.70				
Sep	5.00	Sep	1.80	Sep	6.20	Sep	2.60	Sep	1.50	Sep	1.50	Sep	2.10	Sep	1.10	Sep	1.70				
Oct	5.10	Oct	1.50	Oct	6.30	Oct	2.70	Oct	1.50	Oct	1.50	Oct	1.30	Oct	1.20	Oct	1.70				
Nov	4.80	Nov	1.30	Nov	6.30	Nov	2.70	Nov	1.50	Nov	2.20	Nov	2.00	Nov	1.10	Nov	1.30				
Dec	3.80	Dec	1.10	Dec	6.10	Dec	2.80	Dec	1.60	Dec	2.40	Dec	2.50	Dec	1.50	Dec	0.90				
Jan 1983	3.70	Jan 1987	1.50	Jan 1991	5.70	Jan 1995	2.90	Jan 1999	1.70	Jan 2003	2.60	Jan 2007	2.10	Jan 2011	1.80	Jan 2015	-0.10				
Feb	3.50	Feb	2.10	Feb	5.30	Feb	2.90	Feb	1.60	Feb	3.00	Feb	2.40	Feb	2.10	Feb	0.00				
Mar	3.60	Mar	3.00	Mar	4.90	Mar	3.10	Mar	1.70	Mar	3.00	Mar	2.80	Mar	2.70	Mar	-0.10				
Apr	3.90	Apr	3.80	Apr	4.90	Apr	2.40	Apr	2.30	Apr	2.20	Apr	2.80	Apr	3.20	Apr	-0.20				
May	3.50	May	3.90	May	5.00	May	3.20	May	2.10	May	2.10	May	2.70	May	3.60	May	0.00				
Jun	2.60	Jun	3.70	Jun	4.70	Jun	3.00	Jun	2.00	Jun	2.10	Jun	2.70	Jun	3.60	Jun	0.10				
Jul	2.50	Jul	3.90	Jul	4.40	Jul	2.80	Jul	2.10	Jul	2.10	Jul	2.40	Jul	3.60	Jul	0.20				
Aug	2.60	Aug	4.30	Aug	3.80	Aug	2.80	Aug	2.30	Aug	2.20	Aug	2.00	Aug	3.80	Aug	0.20				
Sep	2.80	Sep	4.40	Sep	3.40	Sep	2.50	Sep	2.50	Sep	2.30	Sep	2.80	Sep	3.90	Sep	0.00				
Oct	2.80	Oct	4.50	Oct	2.90	Oct	2.80	Oct	2.60	Oct	2.00	Oct	3.50	Oct	3.50	Oct	0.20				
Nov	3.30	Nov	4.50	Nov	3.00	Nov	2.60	Nov	2.60	Nov	1.80	Nov	4.30	Nov	3.40	Nov	0.50				
Dec	3.80	Dec	4.40	Dec	3.10	Dec	2.50	Dec	2.70	Dec	1.90	Dec	4.10	Dec	3.00	Dec	0.70				

Source: U.S. Dept of Labor, Bureau of Labor Statistics, Consumer Price Index - All Urban Consumers, Change for 12-Month Period, Bureau of Labor Statistics, http://www.bls.gov/schedule/archives/cpi_nr.htm

KCPL Greater Missouri Operations
Case No. ER-2016-0156

Rate of Inflation
1980 - 2016



**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

Average Yields on AA, A and BBB Public Utility Bonds

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	12.12	Jan 1984	13.40	Jan 1988	10.75	Jan 1992	8.67	Jan 1996	7.20	Jan 2000	8.22	Jan 2004	6.29	Jan 2008	6.08	Jan 2012	4.48	Jan 2016	4.42		
Feb	13.48	Feb	13.60	Feb	10.11	Feb	8.77	Feb	7.37	Feb	8.10	Feb	6.17	Feb	6.28	Feb	4.47	Feb	4.44		
Mar	14.33	Mar	14.03	Mar	10.11	Mar	8.84	Mar	7.72	Mar	8.14	Mar	6.01	Mar	6.29	Mar	4.59	Mar	4.40		
Apr	13.50	Apr	14.30	Apr	10.53	Apr	8.79	Apr	7.88	Apr	8.14	Apr	6.38	Apr	6.38	Apr	4.54	Apr	4.16		
May	12.17	May	14.95	May	10.75	May	8.72	May	7.99	May	8.55	May	6.68	May	6.38	May	4.96	May	4.06		
Jun	11.87	Jun	15.16	Jun	10.71	Jun	8.64	Jun	8.07	Jun	8.22	Jun	6.53	Jun	6.50	Jun	4.26	June	3.93		
Jul	12.12	Jul	14.82	Jul	10.95	Jul	8.48	Jul	8.02	Jul	8.17	Jul	6.34	Jul	6.50	Jul	4.12				
Aug	12.82	Aug	14.29	Aug	11.09	Aug	8.34	Aug	7.84	Aug	8.05	Aug	6.18	Aug	6.48	Aug	4.18				
Sep	13.29	Sep	14.04	Sep	10.58	Sep	8.32	Sep	8.01	Sep	8.16	Sep	6.01	Sep	6.59	Sep	4.17				
Oct	13.53	Oct	13.68	Oct	9.82	Oct	8.44	Oct	7.76	Oct	8.08	Oct	5.95	Oct	7.70	Oct	4.04				
Nov	14.07	Nov	13.15	Nov	9.89	Nov	8.53	Nov	7.48	Nov	8.03	Nov	5.97	Nov	7.80	Nov	3.95				
Dec	14.48	Dec	12.96	Dec	10.02	Dec	8.36	Dec	7.58	Dec	7.79	Dec	5.93	Dec	6.87	Dec	4.10				
Jan 1981	14.22	Jan 1985	12.88	Jan 1989	10.02	Jan 1993	8.23	Jan 1997	7.79	Jan 2001	7.76	Jan 2005	5.80	Jan 2009	6.77	Jan 2013	4.24				
Feb	14.84	Feb	13.00	Feb	10.02	Feb	8.00	Feb	7.88	Feb	7.69	Feb	5.64	Feb	6.72	Feb	4.26				
Mar	14.86	Mar	13.66	Mar	10.16	Mar	7.85	Mar	7.92	Mar	7.59	Mar	5.86	Mar	6.85	Mar	4.29				
Apr	15.32	Apr	13.42	Apr	10.14	Apr	7.78	Apr	8.08	Apr	7.81	Apr	5.72	Apr	6.80	Apr	4.08				
May	15.84	May	12.89	May	9.92	May	7.78	May	7.94	May	7.88	May	5.60	May	6.83	May	4.24				
Jun	15.27	Jun	11.91	Jun	9.49	Jun	7.68	Jun	7.77	Jun	7.75	Jun	5.39	June	6.54	Jun	4.53				
Jul	15.87	Jul	11.88	Jul	9.34	Jul	7.53	Jul	7.52	Jul	7.71	Jul	5.50	July	6.15	Jul	4.78				
Aug	16.33	Aug	11.93	Aug	9.37	Aug	7.21	Aug	7.57	Aug	7.57	Aug	5.51	Aug	5.80	Aug	4.85				
Sep	16.89	Sep	11.95	Sep	9.43	Sep	7.01	Sep	7.50	Sep	7.73	Sep	5.54	Sep	5.80	Sep	4.90				
Oct	16.76	Oct	11.84	Oct	9.37	Oct	6.99	Oct	7.37	Oct	7.64	Oct	5.79	Oct	5.64	Oct	4.78				
Nov	15.50	Nov	11.33	Nov	9.33	Nov	7.30	Nov	7.24	Nov	7.61	Nov	5.88	Nov	5.71	Nov	4.86				
Dec	15.77	Dec	10.82	Dec	9.31	Dec	7.33	Dec	7.16	Dec	7.86	Dec	5.83	Dec	5.86	Dec	4.88				
Jan 1982	16.73	Jan 1986	10.68	Jan 1990	9.44	Jan 1994	7.31	Jan 1998	7.03	Jan 2002	7.69	Jan 2006	5.77	Jan 2010	5.83	Jan 2014	4.72				
Feb	16.72	Feb	10.16	Feb	9.66	Feb	7.44	Feb	7.09	Feb	7.62	Feb	5.83	Feb	5.94	Feb	4.64				
Mar	16.07	Mar	9.33	Mar	9.75	Mar	7.93	Mar	7.13	Mar	7.83	Mar	5.96	Mar	5.90	Mar	4.64				
Apr	15.82	Apr	9.02	Apr	9.87	Apr	8.20	Apr	7.12	Apr	7.74	Apr	5.28	Apr	5.97	Apr	4.52				
May	15.60	May	9.52	May	9.89	May	8.32	May	7.11	May	7.76	May	6.39	May	5.59	May	4.37				
Jun	16.18	Jun	9.51	Jun	9.69	Jun	8.31	Jun	6.99	Jun	7.67	June	6.39	June	5.92	Jun	4.42				
Jul	16.04	Jul	9.19	Jul	9.66	Jul	8.47	Jul	6.99	Jul	7.54	July	6.37	July	5.41	Jul	4.35				
Aug	15.22	Aug	9.15	Aug	9.84	Aug	8.41	Aug	6.96	Aug	7.34	Aug	6.20	Aug	5.10	Aug	4.28				
Sep	14.56	Sep	9.42	Sep	10.01	Sep	8.65	Sep	6.88	Sep	7.23	Sep	6.03	Sep	5.10	Sep	4.40				
Oct	13.88	Oct	9.39	Oct	9.94	Oct	8.88	Oct	6.88	Oct	7.43	Oct	6.01	Oct	5.20	Oct	4.24				
Nov	13.58	Nov	9.15	Nov	9.76	Nov	8.00	Nov	6.96	Nov	7.31	Nov	5.82	Nov	5.45	Nov	4.29				
Dec	13.55	Dec	8.96	Dec	9.57	Dec	8.79	Dec	6.84	Dec	7.20	Dec	5.83	Dec	5.84	Dec	4.18				
Jan 1983	13.46	Jan 1987	8.77	Jan 1991	9.56	Jan 1995	8.77	Jan 1999	8.87	Jan 2003	7.13	Jan 2007	5.66	Jan 2011	5.64	Jan 2015	3.83				
Feb	13.60	Feb	8.81	Feb	9.31	Feb	8.56	Feb	7.00	Feb	6.92	Feb	5.91	Feb	5.73	Feb	3.91				
Mar	13.28	Mar	8.75	Mar	9.39	Mar	8.41	Mar	7.18	Mar	6.80	Mar	5.87	Mar	5.62	Mar	3.97				
Apr	13.03	Apr	9.30	Apr	9.30	Apr	8.30	Apr	7.18	Apr	6.88	Apr	6.01	Apr	5.62	Apr	3.96				
May	13.00	May	9.82	May	9.29	May	7.93	May	7.42	May	6.35	May	6.03	May	5.38	May	4.38				
Jun	13.17	Jun	9.87	Jun	9.44	Jun	7.62	Jun	7.70	Jun	6.21	June	6.34	June	5.32	June	4.60				
Jul	13.28	Jul	10.01	Jul	9.40	Jul	7.73	Jul	7.66	Jul	6.54	July	6.28	July	5.34	July	4.63				
Aug	13.50	Aug	10.33	Aug	9.16	Aug	7.86	Aug	7.68	Aug	6.78	Aug	6.28	Aug	4.78	Aug	4.54				
Sep	13.35	Sep	11.00	Sep	9.03	Sep	7.62	Sep	7.87	Sep	6.58	Sep	6.24	Sep	4.61	Sep	4.60				
Oct	13.19	Oct	11.32	Oct	8.99	Oct	7.48	Oct	8.02	Oct	6.50	Oct	6.17	Oct	4.66	Oct	4.63				
Nov	13.33	Nov	10.82	Nov	8.93	Nov	7.40	Nov	7.86	Nov	6.44	Nov	6.04	Nov	4.37	Nov	4.73				
Dec	13.48	Dec	10.99	Dec	8.76	Dec	7.21	Dec	8.04	Dec	6.36	Dec	6.23	Dec	4.47	Dec	4.69				

Source: ...
Mergent Bond Record

KCPL Greater Missouri Operations
Case No. ER-2016-0156

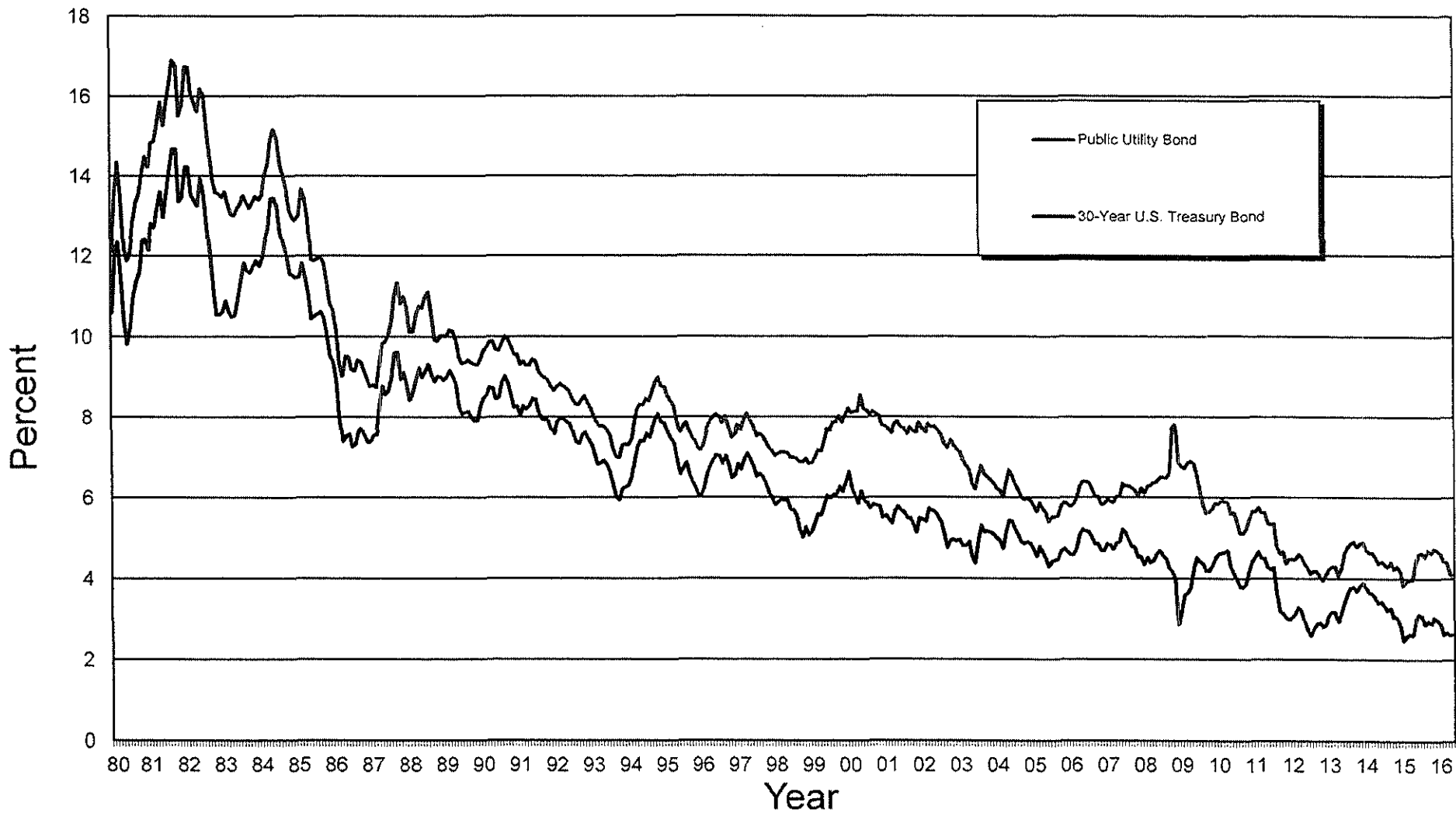
Average Yields on Thirty-Year U.S. Treasury Bonds

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)		
Jan 1980	10.60	Jan 1984	11.75	Jan 1988	8.83	Jan 1992	7.58	Jan 1996	6.05	Jan 2000	6.69	Jan 2004	4.90	Jan 2008	4.33	Jan 2012	3.03	Jan 2016	3.03	Jan 2017	2.86	Jan 2018	2.82	Jan 2019	2.68
Feb	12.13	Feb	11.95	Feb	8.43	Feb	7.85	Feb	6.24	Feb	6.23	Feb	4.93	Feb	4.52	Feb	3.11	Feb	3.11	Feb	2.82	Feb	2.82	Feb	2.68
Mar	12.34	Mar	12.38	Mar	8.63	Mar	7.97	Mar	6.60	Mar	6.05	Mar	4.74	Mar	4.39	Mar	3.28	Mar	3.28	Mar	2.82	Mar	2.68	Mar	2.68
Apr	11.40	Apr	12.65	Apr	8.95	Apr	7.98	Apr	6.79	Apr	5.85	Apr	5.14	Apr	4.44	Apr	3.18	Apr	3.18	Apr	2.62	Apr	2.62	Apr	2.62
May	10.38	May	10.43	May	9.23	May	7.89	May	6.93	May	6.15	May	5.42	May	4.60	May	2.93	May	2.93	May	2.62	May	2.62	May	2.62
Jun	8.61	Jun	13.44	Jun	9.00	Jun	7.84	Jun	7.06	Jun	5.93	Jun	5.41	Jun	4.89	Jun	2.70	Jun	2.70	Jun	2.45	Jun	2.45	Jun	2.45
Jul	10.24	Jul	13.21	Jul	9.14	Jul	7.60	Jul	7.03	Jul	5.85	Jul	5.22	Jul	4.57	Jul	2.59	Jul	2.59	Jul	2.45	Jul	2.45	Jul	2.45
Aug	11.00	Aug	12.54	Aug	9.32	Aug	7.39	Aug	6.84	Aug	5.72	Aug	5.06	Aug	4.50	Aug	2.77	Aug	2.77	Aug	2.45	Aug	2.45	Aug	2.45
Sep	11.34	Sep	12.29	Sep	9.06	Sep	7.34	Sep	7.03	Sep	5.83	Sep	4.90	Sep	4.27	Sep	2.88	Sep	2.88	Sep	2.45	Sep	2.45	Sep	2.45
Oct	11.59	Oct	11.98	Oct	8.89	Oct	7.53	Oct	6.81	Oct	5.80	Oct	4.86	Oct	4.17	Oct	2.50	Oct	2.50	Oct	2.45	Oct	2.45	Oct	2.45
Nov	12.37	Nov	11.56	Nov	11.56	Nov	9.02	Nov	7.61	Nov	6.48	Nov	4.89	Nov	4.00	Nov	2.80	Nov	2.80	Nov	2.45	Nov	2.45	Nov	2.45
Dec	12.40	Dec	11.52	Dec	9.01	Dec	7.44	Dec	6.55	Dec	5.49	Dec	4.86	Dec	2.87	Dec	2.68	Dec	2.68	Dec	2.45	Dec	2.45	Dec	2.45
Jan 1981	12.14	Jan 1985	11.45	Jan 1989	8.93	Jan 1993	7.34	Jan 1997	6.83	Jan 2001	5.54	Jan 2005	4.73	Jan 2009	3.13	Jan 2013	3.08	Jan 2014	3.08	Jan 2015	2.86	Jan 2016	2.82	Jan 2017	2.68
Feb	12.80	Feb	11.47	Feb	9.01	Feb	7.09	Feb	6.69	Feb	5.45	Feb	4.55	Feb	3.59	Feb	3.17	Feb	3.17	Feb	2.45	Feb	2.45	Feb	2.45
Mar	12.69	Mar	11.81	Mar	8.17	Mar	6.82	Mar	6.83	Mar	5.34	Mar	4.78	Mar	3.64	Mar	3.16	Mar	3.16	Mar	2.45	Mar	2.45	Mar	2.45
Apr	13.20	Apr	11.47	Apr	8.03	Apr	6.85	Apr	7.06	Apr	5.65	Apr	4.65	Apr	3.76	Apr	2.93	Apr	2.93	Apr	2.45	Apr	2.45	Apr	2.45
May	13.60	May	11.05	May	8.83	May	5.92	May	6.94	May	5.78	May	4.49	May	3.73	May	3.13	May	3.13	May	2.45	May	2.45	May	2.45
Jun	12.96	Jun	10.44	Jun	8.27	Jun	6.81	Jun	6.77	Jun	5.67	Jun	4.29	Jun	3.42	Jun	3.40	Jun	3.40	Jun	2.45	Jun	2.45	Jun	2.45
Jul	13.59	Jul	10.50	Jul	8.08	Jul	6.51	Jul	6.51	Jul	5.61	Jul	4.41	Jul	3.61	Jul	3.61	Jul	3.61	Jul	2.45	Jul	2.45	Jul	2.45
Aug	14.17	Aug	10.58	Aug	8.12	Aug	6.32	Aug	6.58	Aug	5.48	Aug	4.46	Aug	3.76	Aug	3.76	Aug	3.76	Aug	2.45	Aug	2.45	Aug	2.45
Sep	14.67	Sep	10.61	Sep	8.15	Sep	6.00	Sep	6.50	Sep	5.48	Sep	4.47	Sep	3.79	Sep	3.79	Sep	3.79	Sep	2.45	Sep	2.45	Sep	2.45
Oct	14.88	Oct	10.50	Oct	8.00	Oct	5.94	Oct	6.33	Oct	5.32	Oct	4.67	Oct	3.68	Oct	3.68	Oct	3.68	Oct	2.45	Oct	2.45	Oct	2.45
Nov	13.35	Nov	10.06	Nov	7.90	Nov	6.21	Nov	6.11	Nov	5.12	Nov	4.73	Nov	3.80	Nov	3.80	Nov	3.80	Nov	2.45	Nov	2.45	Nov	2.45
Dec	13.45	Dec	9.54	Dec	7.90	Dec	6.25	Dec	5.90	Dec	5.48	Dec	4.66	Dec	3.89	Dec	3.89	Dec	3.89	Dec	2.45	Dec	2.45	Dec	2.45
Jan 1982	14.22	Jan 1986	9.40	Jan 1990	8.26	Jan 1994	6.29	Jan 1998	5.81	Jan 2002	5.44	Jan 2006	4.59	Jan 2010	4.60	Jan 2014	3.77	Jan 2015	3.77	Jan 2016	3.66	Jan 2017	3.62	Jan 2018	3.62
Feb	14.22	Feb	8.93	Feb	8.50	Feb	6.49	Feb	5.89	Feb	5.39	Feb	4.58	Feb	3.66	Feb	3.66	Feb	3.66	Feb	2.45	Feb	2.45	Feb	2.45
Mar	13.53	Mar	7.96	Mar	8.55	Mar	6.91	Mar	5.95	Mar	5.71	Mar	4.73	Mar	3.62	Mar	3.62	Mar	3.62	Mar	2.45	Mar	2.45	Mar	2.45
Apr	13.37	Apr	7.39	Apr	8.76	Apr	7.27	Apr	5.92	Apr	5.67	Apr	5.06	Apr	3.82	Apr	3.82	Apr	3.82	Apr	2.45	Apr	2.45	Apr	2.45
May	13.24	May	7.52	May	7.52	May	7.41	May	5.93	May	5.64	May	5.29	May	3.39	May	3.39	May	3.39	May	2.45	May	2.45	May	2.45
Jun	13.82	Jun	7.57	Jun	8.46	Jun	7.40	Jun	5.70	Jun	5.52	Jun	5.16	Jun	3.42	Jun	3.42	Jun	3.42	Jun	2.45	Jun	2.45	Jun	2.45
Jul	13.55	Jul	7.27	Jul	8.50	Jul	7.58	Jul	5.88	Jul	5.62	Jul	5.13	Jul	3.33	Jul	3.33	Jul	3.33	Jul	2.45	Jul	2.45	Jul	2.45
Aug	12.77	Aug	7.33	Aug	8.86	Aug	7.49	Aug	5.54	Aug	5.08	Aug	5.00	Aug	3.20	Aug	3.20	Aug	3.20	Aug	2.45	Aug	2.45	Aug	2.45
Sep	12.07	Sep	7.62	Sep	9.03	Sep	7.71	Sep	5.20	Sep	4.76	Sep	4.85	Sep	3.26	Sep	3.26	Sep	3.26	Sep	2.45	Sep	2.45	Sep	2.45
Oct	11.17	Oct	7.70	Oct	8.88	Oct	7.94	Oct	5.01	Oct	4.53	Oct	4.85	Oct	3.04	Oct	3.04	Oct	3.04	Oct	2.45	Oct	2.45	Oct	2.45
Nov	10.54	Nov	7.52	Nov	8.54	Nov	8.08	Nov	5.25	Nov	4.95	Nov	4.69	Nov	2.83	Nov	2.83	Nov	2.83	Nov	2.45	Nov	2.45	Nov	2.45
Dec	10.54	Dec	7.37	Dec	8.24	Dec	7.87	Dec	5.06	Dec	4.92	Dec	4.68	Dec	2.83	Dec	2.83	Dec	2.83	Dec	2.45	Dec	2.45	Dec	2.45
Jan 1983	10.63	Jan 1987	7.30	Jan 1991	8.27	Jan 1995	7.85	Jan 1999	5.16	Jan 2003	4.94	Jan 2007	4.85	Jan 2011	4.52	Jan 2015	2.46	Jan 2016	2.46	Jan 2017	2.57	Jan 2018	2.63	Jan 2019	2.50
Feb	10.88	Feb	7.54	Feb	8.03	Feb	7.61	Feb	5.37	Feb	4.81	Feb	4.82	Feb	2.57	Feb	2.57	Feb	2.57	Feb	2.45	Feb	2.45	Feb	2.45
Mar	10.63	Mar	7.55	Mar	8.29	Mar	7.45	Mar	5.58	Mar	4.80	Mar	4.72	Mar	2.83	Mar	2.83	Mar	2.83	Mar	2.45	Mar	2.45	Mar	2.45
Apr	10.48	Apr	8.25	Apr	8.21	Apr	7.36	Apr	5.55	Apr	4.90	Apr	4.66	Apr	2.50	Apr	2.50	Apr	2.50	Apr	2.45	Apr	2.45	Apr	2.45
May	10.53	May	8.76	May	8.27	May	6.95	May	5.81	May	4.53	May	4.50	May	2.66	May	2.66	May	2.66	May	2.45	May	2.45	May	2.45
Jun	10.93	Jun	8.57	Jun	8.27	Jun	6.57	Jun	6.04	Jun	4.37	Jun	5.20	Jun	3.11	Jun	3.11	Jun	3.11	Jun	2.45	Jun	2.45	Jun	2.45
Jul	11.40	Jul	8.64	Jul	8.45	Jul	6.72	Jul	5.98	Jul	4.93	Jul	5.11	Jul	3.07	Jul	3.07	Jul	3.07	Jul	2.45	Jul	2.45	Jul	2.45
Aug	11.82	Aug	8.97	Aug	8.14	Aug	6.86	Aug	6.07	Aug	5.30	Aug	4.93	Aug	2.86	Aug	2.86	Aug	2.86	Aug	2.45	Aug	2.45	Aug	2.45
Sep	11.63	Sep	9.59	Sep	7.95	Sep	6.55	Sep	6.07	Sep	5.14	Sep	4.79	Sep	2.95	Sep	2.95	Sep	2.95	Sep	2.45	Sep	2.45	Sep	2.45
Oct	11.58	Oct	8.61	Oct	7.93	Oct	6.37	Oct	6.28	Oct	5.16	Oct	4.77	Oct	2.89	Oct	2.89	Oct	2.89	Oct	2.45	Oct	2.45	Oct	2.45
Nov	11.75	Nov	8.05	Nov	7.92	Nov	6.26	Nov	6.15	Nov	5.13	Nov	4.52	Nov	3.03	Nov	3.03	Nov	3.03	Nov	2.45	Nov	2.45	Nov	2.45
Dec	11.88	Dec	8.12	Dec	7.70	Dec	6.08	Dec	6.35	Dec	5.08	Dec	4.53	Dec	2.97	Dec	2.97	Dec	2.97	Dec	2.45	Dec	2.45	Dec	2.45

Sources:
[http://finance.yahoo.com/q/h?c="](http://finance.yahoo.com/q/h?c=)
<http://research.stlouisfed.org/fred2/data/GS30.txt>

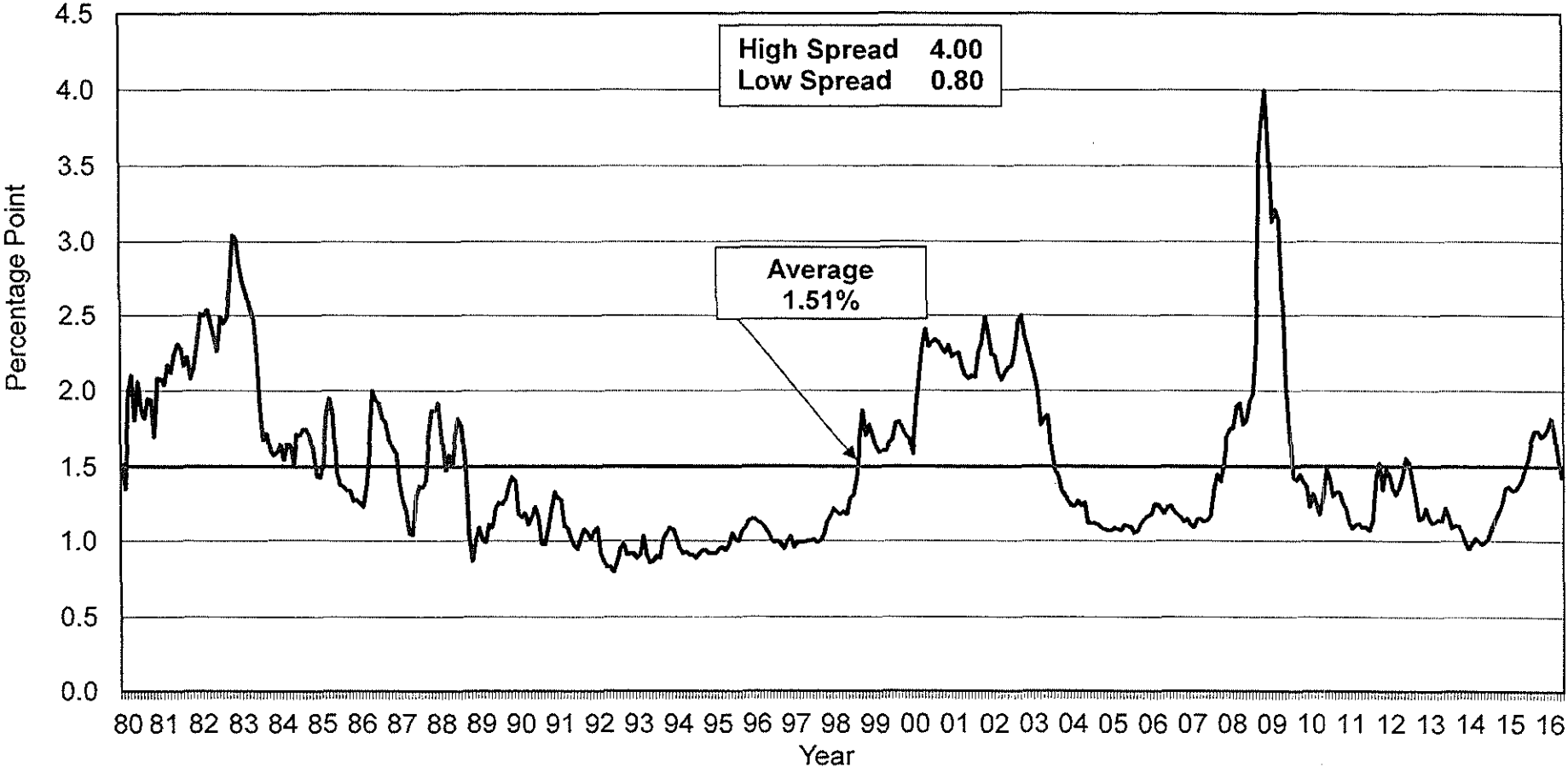
KCPL Greater Missouri Operations
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Average Yields on Public Utility Bonds and
Thirty-Year U.S. Treasury Bonds (1980 - 2016)



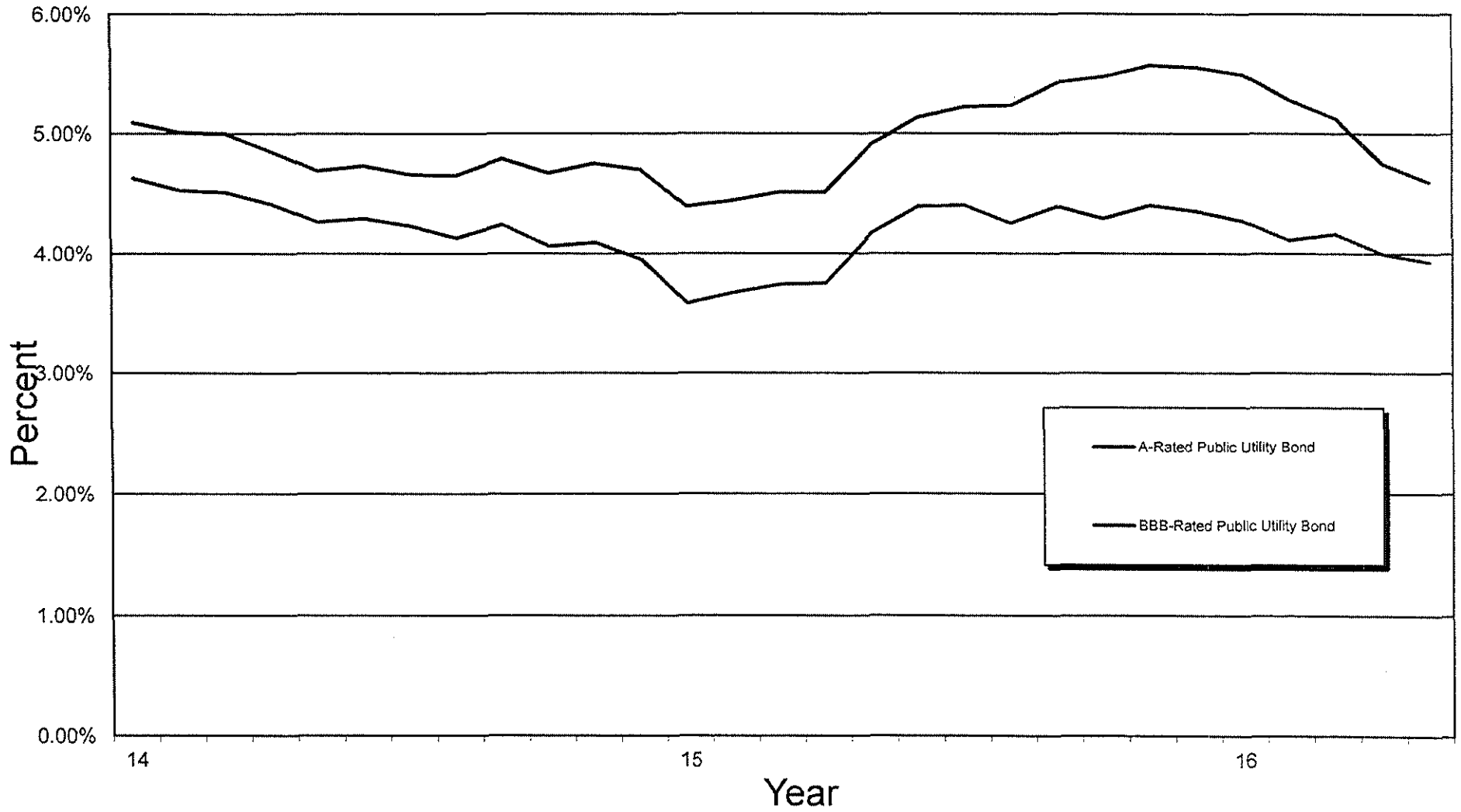
KCPL Greater Missouri Operations
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Monthly Spreads Between Yields on Public Utility Bonds and
Thirty-Year U.S. Treasury Bonds (1980 - 2016)

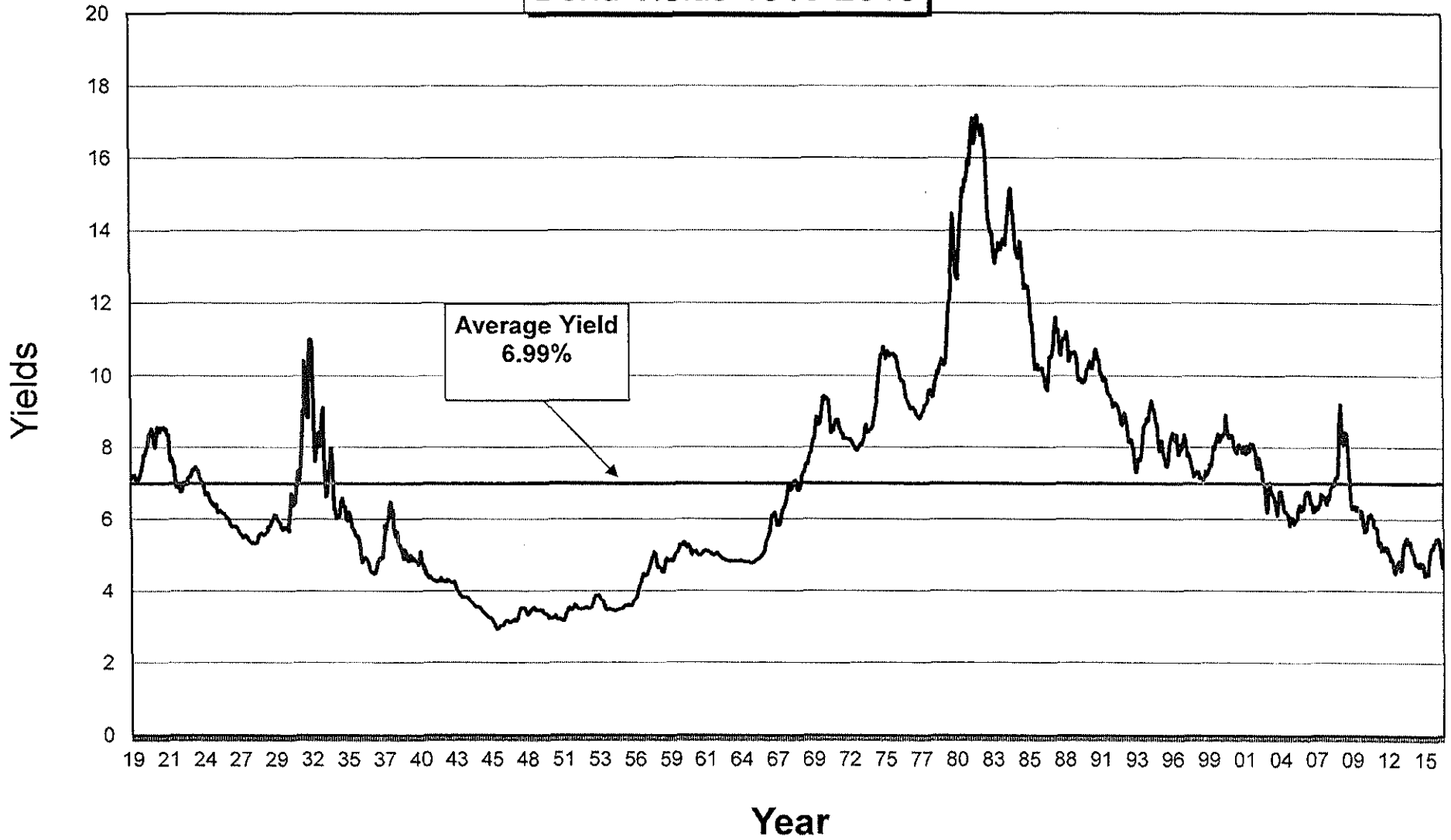


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Average Yields on A-rated and
BBB-rated Public Utility Bonds (2014-present)



Moody's Baa Corporate
Bond Yields 1919-2016



**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

Historical Consolidated Capital Structures for Great Plains Energy

Capital Components	2011	2012	2013	2014	2015	5-Year Average
Common Equity	\$2,960.9	\$3,340.0	\$3,474.4	\$3,586.1	\$3,656.5	\$3,403.6
Preferred Stock	39.0	39.0	39.0	39.0	39.0	\$39.0
Long-Term Debt	3,543.7 *	3,019.9 *	3,516.8 *	3,480.8 *	3,746.2 *	\$3,461.5
Short-Term Debt	384.0	716.1	292.2	533.3	409.0	\$466.9
Total	<u>\$6,927.6</u>	<u>\$7,115.0</u>	<u>\$7,322.4</u>	<u>\$7,639.2</u>	<u>\$7,850.7</u>	<u>\$7,371.0</u>

Capital Components	2011	2012	2013	2014	2015	5-Year Average
Common Equity	42.74%	46.94%	47.45%	46.94%	46.58%	46.13%
Preferred Stock	0.56%	0.55%	0.53%	0.51%	0.50%	0.53%
Long-Term Debt	51.15%	42.44%	48.03%	45.56%	47.72%	46.98%
Short-Term Debt	5.54%	10.06%	3.99%	6.98%	5.21%	6.36%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Sources:

Great Plains Energy's SEC 10-K for 12/31/2011.
Great Plains Energy's SEC 10-K for 12/31/2013.
Great Plains Energy's SEC 10-K for 12/31/2014.
Great Plains Energy's SEC 10-K for 12/31/2015.

Note: *Includes current maturities of long-term debt.

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KANSAS CITY POWER & LIGHT COMPANY, GREAT PLAINS ENERGY and GMO
Weighted Average Cost of Long-Term Debt Capital
December 31, 2015

Line	Issue	(a) Initial Offering	(b) Date of Offering	(c) Date of Maturity	(d) Price to Public	(e) Original Discount (Premium)	(f) Underwriting & Issuance Expense	(g) Net Proceeds to Company	(h) Cost to Company	(i) Long-term Debt Capital Outstanding	(j) Annual Cost of Long-term Debt Capital
KANSAS CITY POWER & LIGHT ONLY											
Pledged General Mortgage Bonds											
1	EIRR 1992 Series	\$31,000,000	9/15/1992	7/1/2017	\$31,000,000		\$844,508	\$30,155,492	1.884%	\$31,000,000	\$584,119
2	MATES Series 1993-A	\$40,000,000	12/7/1993	12/1/2023	\$40,000,000		\$957,337	\$39,042,663	3.220%	\$40,000,000	\$1,288,183
3	MATES Series 1993-B	\$39,480,000	12/7/1993	12/1/2023	\$39,480,000		\$364,531	\$39,115,469	3.053%	\$39,480,000	\$1,205,502
4	EJRR La Cygne 2005 Series - 4.65% Coupon	\$21,940,000	2/23/1994	9/1/2035	\$21,940,000			\$21,940,000	4.650%	\$21,940,000	\$1,020,210
5	Mortgage Bonds Series 2009A - 7.15%	\$400,000,000	3/24/2009	3/24/2019	\$400,000,000	\$432,000	\$4,023,316	\$395,544,684	7.309%	\$400,000,000	\$29,235,757
Unsecured Notes											
6	Senior Notes Due 2017 - 5.85% Coupon (1)	\$250,000,000	5/30/2007	6/15/2017	\$250,000,000	\$420,000	\$1,843,906	\$247,736,094	5.972%	\$250,000,000	\$14,928,940
7	Senior Notes Due 2035 - 6.05% Coupon (2)	\$250,000,000	11/17/2005	11/15/2035	\$250,000,000	\$1,505,000	\$2,443,109	\$246,051,891	6.166%	\$250,000,000	\$15,415,411
8	Senior Notes Due 2018 - 6.375% Coupon (3)	\$350,000,000	3/6/2008	3/1/2018	\$350,000,000		\$2,566,730	\$347,433,270	6.476%	\$350,000,000	\$22,665,182
9	Senior Notes Due 2041 - 5.30% Coupon (4)	\$400,000,000	9/20/2011	10/1/2041	\$400,000,000	\$2,568,000	\$3,876,569	\$393,555,431	5.409%	\$400,000,000	\$21,636,650
10	Senior Notes Due 2023 - 3.15% Coupon (1)	\$300,000,000	3/14/2013	3/15/2023	\$300,000,000	\$282,000	\$2,339,941	\$297,378,059	3.253%	\$300,000,000	\$9,759,257
11	Senior Notes Due 2023 - 3.65% Coupon (1)	\$350,000,000	8/13/2015	8/15/2025	\$350,000,000	\$1,246,000	\$2,925,379	\$345,828,621	3.794%	\$350,000,000	\$13,280,167
Environmental Improvement Revenue Refunding Bonds											
12	2005 Series Due 2035 - 4.65% Coupon	\$50,000,000	9/1/05	9/1/2035	\$50,000,000			\$50,000,000	4.650%	\$50,000,000	\$2,325,000
13	2007 Series A Due 2035	\$73,250,000	9/19/07	9/1/2035	\$73,250,000		\$491,516	\$72,758,484	0.722%	\$73,250,000	\$529,181
14	2007 Series B Due 2035	\$73,250,000	9/19/07	9/1/2035	\$73,250,000		\$1,696,315	\$71,553,685	0.803%	\$73,250,000	\$588,136
15	2008 Series Due 2038	\$23,400,000	5/28/08	5/1/2038					3.081%	\$23,400,000	\$720,949
Other Long-Term Debt											
16	Unamortized Discount on Senior Notes									(4,801,986)	
17	Loss/(Gain) on Reacquired Debt										\$ 704,148
18	Weighted Cost of Interest Rate Management Products										\$8,535,948
19	Tax-exempt Debt Repurchased (lines 4 and 12)								4.65%	(\$71,940,000)	(\$3,345,210)
20	Total KCP&L Long-Term Debt Capital				#					\$2,575,578,014	\$141,077,532
21	KCP&L Weighted Avg. Cost of Long-Term Debt Capital				12/31/2015				5.478%		
GMO ONLY											
Pledged General Mortgage Bonds											
1	SJLP First Mortgage Bonds - 9.44%	\$22,500,000	2/1/91	2/1/21	\$22,500,000		\$664,653	\$21,835,347	9.745%	\$6,750,000	\$657,819
Unsecured Notes											
2	Senior Notes Due 2021 - 8.27% Coupon	\$131,750,000	3/31/99	11/15/21	\$131,750,000		\$3,591,143	\$128,158,857	8.547%	\$80,850,000	\$6,910,156
3	Medium Term Notes Due 2023 - 7.33% Coupon	\$3,000,000	11/30/93	11/30/23	\$3,000,000		\$163,606	\$2,836,394	7.803%	\$3,000,000	\$234,095
4	Medium Term Notes Due 2023 - 7.17% Coupon	\$7,000,000	12/6/93	12/1/23	\$7,000,000		\$382,259	\$6,617,741	7.636%	\$7,000,000	\$534,536
5	Senior Notes Series A Due 2025 - 3.49% Coupon	\$125,000,000	8/16/13	8/15/25	\$125,000,000		\$782,720	\$124,217,280	3.555%	\$125,000,000	\$4,443,193
6	Senior Notes Series B Due 2033 - 4.06% Coupon	\$75,000,000	8/16/13	8/15/33	\$75,000,000		\$467,003	\$74,532,997	4.106%	\$75,000,000	\$3,079,467
7	Senior Notes Series C Due 2043 - 4.74% Coupon	\$150,000,000	8/16/13	8/15/43	\$150,000,000		\$938,387	\$149,061,613	4.779%	\$150,000,000	\$7,169,204
Other Long-Term Debt											
8	Unamortized Discount on Senior Notes										
9	Loss/(Gain) on Reacquired Debt										\$ 36,121
10	Weighted Cost of Interest Rate Management Products										
11	Total GMO Long-Term Debt Capital				#					\$447,600,000	\$23,064,584
12	GMO Weighted Avg. Cost of Long-Term Debt Capital				12/31/2015				5.153%		

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KANSAS CITY POWER & LIGHT COMPANY, GREAT PLAINS ENERGY and GMO
Weighted Average Cost of Long-Term Debt Capital
December 31, 2015

Line	Issue	(a) Initial Offering	(b) Date of Offering	(c) Date of Maturity	(d) Price to Public	(e) Original Discount (Premium)	(f) Underwriting & Issuance Expense	(g) Net Proceeds to Company	(h) Cost to Company	(i) Long-term Debt Capital Outstanding	(j) Annual Cost of Long-term Debt Capital
GREAT PLAINS ENERGY ONLY											
<u>Unsecured Notes</u>											
1	Senior Notes Due 2017 - 6.875% Coupon (5)	\$100,000,000	9/20/2007	9/15/2017	\$100,000,000	\$516,000	\$737,098	\$98,746,902	7.052%	\$100,000,000	\$7,051,752
2	Senior Notes Due 2021 - 4.85% Coupon	\$350,000,000	5/16/2011	6/1/2021	\$350,000,000	\$336,000	\$2,650,976	\$347,013,024	4.959%	\$350,000,000	\$17,357,475
3	Senior Notes Due 2022 - 5.292% Coupon	\$287,500,000	3/19/2012	6/15/2022	\$287,500,000	(\$6,584,013)	\$2,576,301	\$291,507,712	5.112%	\$287,500,000	\$14,697,605
<u>Other Long-Term Debt</u>											
4	Unamortized Discount on Senior Notes									(\$267,955)	
5	Unamortized Premium on Senior Notes									\$4,141,557	
6	Weighted Cost of Interest Rate Management Products										\$453,103
7	Total GPE Only Long-Term Debt Capital				#					\$741,373,602	\$39,559,935
8	GPE Only Weighted Avg. Cost of Long-Term Debt Capital				12/31/2015			5.336%			
GREAT PLAINS ENERGY, KANSAS CITY POWER & LIGHT and GMO											
1	Total GPE, KCP&L and GMO Long-Term Debt Capital				#					\$3,764,551,616	\$203,702,051
2	GPE, KCP&L and GMO Weighted Avg. Cost of Long-Term Debt Capital				12/31/2015			5.411%			

- (1) Expenses associated with the Senior Notes are being amortized over a 10 year period.
(2) Expenses associated with the Senior Notes are being amortized over a 30 year period.
(3) Expenses associated with the Senior Notes are being amortized over a 10 year period.
(4) Expenses associated with the Senior Notes are being amortized over a 30 year period.
(5) Expenses associated with the Senior Notes are being amortized over a 10 year period.

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KCPL Greater Missouri Operations
Case No. ER-2016-0156

GREAT PLAINS ENERGY INCORPORATED

Weighted Cost of Preferred Stock Capital Outstanding at
December 31, 2015

Line	(a) Description of Issue	(b) Date of Issuance	(c) No. of Shares Initial Offering	(d) Price to Public	(e) Underwriters Discounts & Commissions	(f) Issuance Expense	(g) Net Proceeds to Company	(h) Cost to Company	(i) Preferred Stock Capital Outstanding	(j) Annual Cost of Preferred Stock Capital
1	3.80% cum \$100 par	12-01-46	100,000	\$10,270,000	\$179,000	\$58,391	\$10,032,609	3.788%	\$10,000,000	\$378,800
2	4.50% cum \$100 par	1-20-52	100,000	10,000,000	195,000	79,241	9,725,759	4.627%	10,000,000	462,700
3	4.20% cum \$100 par	1-21-54	70,000	7,070,000	122,500	41,270	6,906,230	4.257%	7,000,000	297,990
4	4.35% cum \$100 par	4-17-56	120,000	12,000,000	201,600	71,304	11,727,096	4.451%	12,000,000	534,120
5	Total Preferred Stock Capital								<u>\$39,000,000</u>	<u>\$1,673,610</u>
6	Weighted Average Cost						<u>4.291%</u>			

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Rate Making Capital Structure as of December 31, 2015
for KCPL Greater Missouri Operations Company**

Capital Component	Dollar Amount (000's)	Percentage of Capital
Common Stock Equity	\$ 3,656,500	49.01%
Preferred Stock	\$ 39,000	0.52%
Long-Term Debt	\$ 3,764,552	50.46%
Short-Term Debt	\$ -	0.00%
Total Capitalization	\$ 7,460,052	100.00%

Source: GPE's SEC Form 10-K as of 12/31/2015 and GMO's Response to Staff DR No. 220

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

Criteria for Selecting Comparable Electric Utility Companies

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SNL Financial Power Companies	Ticker	Stock Publicly Traded	Regulated Utility (EED)	At least 50% of Plant from Electric Utility	At least 25% of Electric Plant Generation	At Least 80% of Income from Regulated Utility Operations	No Reduced Dividend Since 2013	At Least Investment Grade Credit Rating (2 of 3 agencies)	-- T Growth Coverage from at least 2 equity analysts in last 90 days and Current L-T Growth Available	No Pending Merger or Acquisition	Comparable Company Met All Criteria
Apogee Energy Partners LP	CAFD	Yes	NA								
AES Corporation	AES	Yes	NA								
ALLETE, Inc.	ALE	Yes	No								
Alliant Energy Corporation	LNT	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
American Corporation	AEE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
American Electric Power Company, Inc.	AEP	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Atlantic Power Corporation	ATP	Yes	NA								
Avangrid, Inc.	AGR	Yes	No								
Avista Corporation	AVA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No		
Black Hills Corporation	BCH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Calpine Corporation	CPN	Yes	NA								
CenterPoint Energy, Inc.	CNP	Yes	No								
Chesapeake Utilities Corporation	CPK	Yes	NA								
CMS Energy Corporation	CMS	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Consolidated Edison, Inc.	ED	Yes	Yes	Yes	No						
Covanta Holding Corporation	CVA	Yes	NA								
Dominion Resources, Inc.	D	Yes	No								
DTE Energy Company	DTE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Duke Energy Corporation	DUK	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
Dynegy Inc.	DYN	Yes	NA								
Edison International	EDX	Yes	Yes	Yes	No						
El Paso Electric Company	EPE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No		
Empire District Electric Company	EDE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No		
Energy Corporation	ETR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Everource Energy	ES	Yes	Yes	Yes	No						
Exelon Corporation	EXC	Yes	No								
First Solar, Inc.	FSLR	Yes	NA								
FirstEnergy Corp.	FE	Yes	No								
Great Plains Energy, Inc.	GXP	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
Hawaiian Electric Industries, Inc.	HE	Yes	No								
IDACORP, Inc.	IDA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No		
InfraREIT, Inc.	IIIFR	Yes	NA								
ITC Holdings Corp.	ITC	Yes	NA								
MDU Resources Group, Inc.	MDU	Yes	No								
MGE Energy, Inc.	MGEE	Yes	No								
NextEra Energy, Inc.	NEE	Yes	No								
NISource Inc.	NI	Yes	Yes	No							
NorthWestern Corporation	NWE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
NRG Energy, Inc.	NRG	Yes	NA								
OGE Energy Corp.	OGE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ormat Technologies, Inc.	ORA	Yes	NA								
Other Tail Corporation	OTTR	Yes	Yes	Yes	Yes	No					
Pattern Energy Group Inc.	PEGI	Yes	NA								
PG&E Corporation	PCG	Yes	Yes	Yes	No						
Pinnacle West Capital Corporation	PNW	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
PNM Resources, Inc.	PNM	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Portland General Electric Company	POR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
PPL Corporation	PPL	Yes	Yes	Yes	No						
Public Service Enterprise Group Incorporated	PEG	Yes	No								
SCANA Corporation	SCG	Yes	No								
Sempra Energy	SRE	Yes	No								
SolarCity Corporation	SCTY	Yes	NA								
Southern Company	SO	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
Spark Energy, Inc.	SPKE	Yes	NA								
SunEdison, Inc.	SUNE	Yes	NA								
Talen Energy Corporation	TEN	Yes	NA								
TECO Energy, Inc.	TE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
TerraForm Power, Inc.	TFRP	Yes	NA								
UGI Corporation	UGI	Yes	NA								
Unitil Corporation	UTL	Yes	Yes	No							
Vectren Corporation	VVC	Yes	Yes	No							
WEC Energy Group, Inc.	WEC	Yes	Yes	No							
Westar Energy, Inc.	WR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	
Xcel Energy Inc.	XEL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Sources: Columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 - SNL Financial
Column 4 - Edison Electric Institute 2015 Financial Review

NA = Not available.

KCPL GREATER MISSOURI OPERATIONS
Case No. ER-2016-0156

**Comparable Electrical Utility Companies
for KCPL Greater Missouri Operations**

Number	Ticker Symbol	Company Name	S&P Corporate Credit Rating
1	LNT	Alliant Energy	A-
2	AEE	Ameren Corp.	BBB+
3	AEP	American Electric Power	BBB
4	BKH	Black Hills Corporation	BBB
5	CMS	CMS Energy Corporation	BBB+
6	DTE	DTE Energy Company	BBB+
7	ETR	Entergy Corporation	BBB
8	NWE	NorthWestern Corporation	BBB
9	OGE	OGE Energy Corp.	A-
10	PNW	Pinnacle West Capital	A-
11	PNM	PNM Resources, Inc.	BBB+
12	POR	Portland General Electric Company	BBB
13	XEL	Xcel Energy	A-
		Average	<u>BBB+</u>
		KCPL Greater Missouri Operations	BBB+

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Dividends Per Share
for the Comparable Electric Utility Companies**

Company Name	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Alliant Energy	1.31	1.25	1.18	1.10	1.02	0.94	0.90	0.85	0.79	0.75	0.70	0.48	0.73	0.53	0.51	0.50
Ameren Corp.	1.92	1.82	1.74	1.66	1.61	1.60	1.60	1.56	1.54	1.54	2.54	2.54	2.54	2.54	2.54	2.54
American Electric Power	2.48	2.37	2.26	2.15	2.03	1.95	1.88	1.85	1.71	1.64	1.64	1.58	1.50	1.42	1.40	1.65
Black Hills Corporation	1.85	1.76	1.68	1.62	1.56	1.52	1.48	1.46	1.44	1.42	1.40	1.37	1.32	1.28	1.24	1.20
CMS Energy Corporation	1.42	1.33	1.24	1.16	1.08	1.02	0.96	0.84	0.66	0.50	0.36	0.20	0.00	0.00	0.00	0.00
DTE Energy Company	3.30	3.15	3.00	2.84	2.69	2.59	2.42	2.32	2.18	2.12	2.12	2.12	2.08	2.06	2.06	2.06
Entergy Corporation	3.61	3.53	3.43	3.34	3.32	3.32	3.32	3.32	3.24	3.00	3.00	2.58	2.16	2.16	1.89	1.60
NorthWestern Corporation	2.21	2.11	2.00	1.92	1.60	1.52	1.48	1.44	1.36	1.34	1.32	1.28	1.24	1.00	0.00	0.00
OGE Energy Corp.	1.33	1.21	1.10	1.05	0.95	0.85	0.80	0.76	0.73	0.71	0.70	0.68	0.67	0.67	0.67	0.67
Pinnacle West Capital	2.80	2.67	2.54	2.44	2.33	2.23	2.67	2.10	2.10	2.10	2.10	2.10	2.03	1.93	1.83	1.73
PNM Resources, Inc.	1.12	1.00	0.88	0.82	0.76	0.68	0.58	0.50	0.50	0.50	0.61	0.92	0.88	0.79	0.67	0.61
Portland General Electric Company	1.43	1.34	1.26	1.18	1.12	1.10	1.08	1.06	1.04	1.01	0.97	0.93	0.68 NA	NA	NA	NA
Xcel Energy	1.53	1.44	1.36	1.28	1.20	1.11	1.07	1.03	1.00	0.97	0.94	0.91	0.88	0.85	0.81	0.75

	<u>10-Year Historical</u>	<u>5-Year Historical</u>	<u>3-Year Projected</u>
Alliant Energy	7.17%	6.44%	6.09%
Ameren Corp.	-4.39%	-2.84%	5.04%
American Electric Power	3.21%	4.20%	4.90%
Black Hills Corporation	2.37%	1.99%	4.52%
CMS Energy Corporation	NM	16.49%	7.05%
DTE Energy Company	2.76%	4.80%	5.13%
Entergy Corporation	5.85%	1.55%	2.66%
NorthWestern Corporation	17.56%	4.63%	4.80%
OGE Energy Corp.	3.64%	5.87%	8.20%
Pinnacle West Capital	2.47%	2.10%	4.70%
PNM Resources, Inc.	0.89%	7.04%	10.95%
Portland General Electric Company	NA	2.37%	6.70%
Xcel Energy	4.05%	4.24%	6.11%
Average	4.14%	4.53%	5.91%
Pure Play Average	4.63%	5.06%	6.43%
2014 Refined Proxy Group Average	2.31%	4.98%	6.30%

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Earnings Per Share
for the Comparable Electric Utility Companies**

Company Name	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Alliant Energy	2.13	2.00	1.90	1.69	1.74	1.65	1.47	1.46	1.31	0.50	1.27	1.89	1.45	0.24	0.97	0.77
Ameren Corp.	3.00	2.79	2.51	2.39	2.42	2.11	2.13	1.79	0.58	2.78	2.88	2.98	2.66	3.13	2.84	3.14
American Electric Power	4.08	3.84	3.67	3.59	3.24	3.04	2.60	3.25	2.53	2.97	3.40	2.87	2.52	2.64	2.85	1.35
Black Hills Corporation	3.76	3.53	3.02	-0.71	2.95	2.68	2.50	1.01	1.62	2.04	-1.37	2.03	2.23	1.00	1.88	1.84
CMS Energy Corporation	2.33	2.18	2.02	1.90	1.76	1.71	1.43	1.65	1.50	0.87	1.25	-0.62	-0.66	-0.71	0.68	-0.30
DTE Energy Company	5.63	5.26	4.95	4.05	5.11	3.76	3.89	4.21	3.75	3.24	3.22	4.62	2.19	3.30	2.67	2.87
Entergy Corporation	5.18	5.22	5.11	-0.99	5.24	3.99	4.77	7.59	6.72	6.39	6.39	5.77	5.46	4.49	4.01	3.55
NorthWestern Corporation	3.67	3.42	3.26	3.20	3.01	2.46	2.67	2.55	2.14	2.03	1.78	1.45	1.06	1.73	NA	-2.31
OGE Energy Corp.	2.05	1.91	1.77	1.36	1.99	1.96	1.80	1.75	1.52	1.34	1.25	1.33	1.24	0.90	0.84	0.83
Pinnacle West Capital	4.42	4.20	3.99	3.94	3.59	3.69	3.54	3.01	3.05	2.34	2.59	2.83	2.67	NA	2.70	2.47
PNM Resources, Inc.	2.09	1.89	1.61	0.20	1.46	1.26	1.32	1.98	-0.49	0.58	-3.66	0.77	1.55	1.00	1.45	0.99
Portland General Electric Company	2.48	2.37	2.11	2.05	2.24	1.36	1.87	1.95	1.66	1.31	1.39	2.33	1.14	NA	NA	NA
Xcel Energy	2.44	2.32	2.20	1.94	2.03	1.91	1.86	1.72	1.62	1.49	1.47	1.38	1.39	1.23	1.30	1.31

	<u>10-Year Historical</u>	<u>5-Year Historical</u>	<u>3-Year Projected</u>
Alliant Energy	9.90%	10.50%	8.04%
Ameren Corp.	-2.71%	2.09%	7.85%
American Electric Power	3.74%	2.09%	4.34%
Black Hills Corporation	0.42%	16.53%	NM
CMS Energy Corporation	NM	8.21%	7.07%
DTE Energy Company	3.87%	4.82%	11.58%
Entergy Corporation	-3.73%	-15.83%	NM
NorthWestern Corporation	NM	7.82%	4.63%
OGE Energy Corp.	7.57%	5.28%	14.66%
Pinnacle West Capital	3.76%	7.05%	3.88%
PNM Resources, Inc.	-1.63%	NM	118.63%
Portland General Electric Company	NM	5.32%	6.58%
Xcel Energy	4.35%	5.12%	7.96%
Average	2.55%	4.92%	17.75%
Pure Play Average	2.74%	6.59%	20.58%
2014 Refined Proxy Group Average	3.04%	5.65%	19.55%

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Book Value Per Share
for the Comparable Electric Utility Companies**

Company Name	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Alliant Energy	19.62	18.69	17.50	16.41	15.50	14.79	14.12	13.57	13.05	12.53	12.78	12.15	11.42	10.43	11.07	10.69
Ameren Corp.	31.39	30.32	29.36	28.63	27.67	26.97	27.27	32.64	32.15	33.09	32.80	32.41	31.86	31.09	29.71	26.73
American Electric Power	42.18	40.17	38.28	36.44	34.37	32.98	31.37	30.33	28.33	27.49	26.33	25.17	23.73	23.08	21.51	19.93
Black Hills Corporation	33.25	31.68	29.32	28.63	30.31	28.84	27.28	27.53	28.02	27.84	27.19	25.66	23.68	22.29	22.43	21.72
CMS Energy Corporation	17.42	16.15	15.20	14.21	13.34	12.98	12.10	11.92	11.19	11.42	10.94	9.46	10.03	10.53	10.63	9.84
DTE Energy Company	55.21	52.84	50.66	48.88	47.05	44.73	42.78	41.41	39.67	37.96	36.77	35.86	33.02	32.44	31.85	31.36
Entergy Corporation	60.14	58.57	56.78	51.89	55.83	54.00	51.72	50.81	47.53	45.54	42.07	40.71	40.45	37.34	38.26	38.02
NorthWestern Corporation	NA	NA	NA	33.22	31.50	26.60	25.09	23.68	22.64	21.86	21.25	21.12	20.84	20.71	19.92	-15.55
OGE Energy Corp.	19.00	18.23	17.49	16.65	16.27	15.30	14.01	13.06	11.73	10.52	10.14	9.16	8.79	7.59	7.14	6.87
Pinnacle West Capital	46.31	44.65	43.12	41.30	39.50	38.07	36.20	34.98	33.86	32.69	34.16	35.15	34.48	34.58	32.14	30.97
PNM Resources, Inc.	23.71	22.69	21.75	20.78	21.61	21.01	20.19	19.76	17.73	19.03	19.03	22.03	22.24	18.89	18.19	17.84
Portland General Electric Company	28.84	27.49	26.38	25.43	24.43	23.29	22.87	22.07	21.14	20.50	21.64	21.05	19.58	19.15	29.91	27.69
Xcel Energy	23.90	22.98	22.08	20.89	20.20	19.21	18.19	17.44	16.76	15.92	15.35	14.70	14.28	13.37	12.99	12.95

	<u>10-Year Historical</u>	<u>5-Year Historical</u>	<u>3-Year Projected</u>
Alliant Energy	4.35%	4.01%	6.13%
Ameren Corp.	-0.19%	-3.22%	3.12%
American Electric Power	5.41%	4.79%	5.00%
Black Hills Corporation	2.60%	1.12%	5.11%
CMS Energy Corporation	3.24%	3.85%	7.02%
DTE Energy Company	4.37%	4.22%	4.14%
Entergy Corporation	3.20%	3.66%	5.04%
NorthWestern Corporation	14.79%	6.79%	NA
OGE Energy Corp.	8.74%	8.28%	4.49%
Pinnacle West Capital	2.41%	3.37%	3.89%
PNM Resources, Inc.	1.27%	2.59%	4.50%
Portland General Electric Company	-0.06%	2.94%	4.29%
Xcel Energy	4.77%	4.66%	4.60%
Average	4.22%	3.62%	4.78%
Pure Play Average	3.82%	3.13%	4.79%
2014 Refined Proxy Group Average	2.84%	3.02%	4.74%

KCPL Greater Missouri Operations
Case No. ER-2016-0156

**Ten-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Companies**

Company Name	10-Year Annual Compound Growth Rates			Average of 10 Year Annual Compound Growth Rates
	DPS	EPS	BVPS	
Alliant Energy	7.17%	9.90%	4.35%	7.14%
Ameren Corp.	-4.39%	-2.71%	-0.19%	-2.43%
American Electric Power	3.21%	3.74%	5.41%	4.12%
Black Hills Corporation	2.37%	0.42%	2.60%	1.79%
CMS Energy Corporation	NM	NM	3.24%	3.24%
DTE Energy Company	2.76%	3.87%	4.37%	3.66%
Entergy Corporation	5.85%	-3.73%	3.20%	1.77%
NorthWestern Corporation	17.56%	NM	14.79%	16.17%
OGE Energy Corp.	3.64%	7.57%	8.74%	6.65%
Pinnacle West Capital	2.47%	3.76%	2.41%	2.88%
PNM Resources, Inc.	0.89%	-1.63%	1.27%	0.18%
Portland General Electric Company	NA	NM	-0.06%	-0.06%
Xcel Energy	4.05%	4.35%	4.77%	4.39%
Average	4.14%	2.55%	4.22%	3.81%
Pure Play Average	4.63%	2.74%	3.82%	3.73%
2014 Refined Proxy Group Average	2.31%	3.04%	2.84%	2.73%

Source: SNL Financial.

KCPL Greater Missouri Operations
Case No. ER-2016-0156

Five-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Companies

Company Name	5-Year Annual Compound Growth Rates				Average of 5 Year Annual Compound Growth Rates
	DPS	EPS	BVPS		
Alliant Energy	6.44%	10.50%	4.01%		6.99%
Ameren Corp.	-2.84%	2.09%	-3.22%		-1.32%
American Electric Power	4.20%	2.09%	4.79%		3.69%
Black Hills Corporation	1.99%	16.53%	1.12%		6.54%
CMS Energy Corporation	16.49%	8.21%	3.85%		9.52%
DTE Energy Company	4.80%	4.82%	4.22%		4.61%
Entergy Corporation	1.55%	-15.83%	3.66%		-3.54%
NorthWestern Corporation	4.63%	7.82%	6.79%		6.41%
OGE Energy Corp.	5.87%	5.28%	8.28%		6.48%
Pinnacle West Capital	2.10%	7.05%	3.37%		4.17%
PNM Resources, Inc.	7.04%	NM	2.59%		4.81%
Portland General Electric Company	2.37%	5.32%	2.94%		3.55%
Xcel Energy	4.24%	5.12%	4.66%		4.67%
Average	4.53%	4.92%	3.62%		4.35%
Pure Play Average	5.06%	6.59%	3.13%		4.92%
2014 Refined Proxy Group Average	4.98%	5.65%	3.02%		4.55%

Source: SNL Financial.

KCPL Greater Missouri Operations
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**Historical and Projected Growth Rates for the
Comparable Electric Utility Companies**

Company Name	(1) 10-Year Historical Growth Rate (DPS, EPS and BVPS)	(2) 5-Year Hisotrical Growth Rate (DPS, EPS and BVPS)	(3) Projected 5-Year EPS Growth FactSet (Mean) (%)
Alliant Energy	7.14%	6.99%	7.15%
Ameren Corp.	-2.43%	-1.32%	6.95%
American Electric Power	4.12%	3.69%	3.91%
Black Hills Corporation	1.79%	6.54%	6.48%
CMS Energy Corporation	3.24%	9.52%	6.27%
DTE Energy Company	3.66%	4.61%	5.22%
Entergy Corporation	1.77%	-3.54%	0.47%
NorthWestern Corporation	16.17%	6.41%	5.00%
OGE Energy Corp.	6.65%	6.48%	4.00%
Pinnacle West Capital	2.88%	4.17%	4.20%
PNM Resources, Inc.	0.18%	4.81%	6.95%
Portland General Electric Company	-0.06%	3.55%	6.15%
Xcel Energy	4.39%	4.67%	5.00%
Average	3.81%	4.35%	5.21%
Pure Play Average	3.94%	4.85%	5.96%
2014 Refined Proxy Group Average	2.57%	4.52%	5.76%

Sources: Column 1 = Schedule 10-4
 Column 2 = Schedule 10-5.
 Column 3 = SNL Financial

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Constant-Growth Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

Company Name	(1) Expected Annual Dividend	(2) Average 3-Month Stock Price	(3) Projected Dividend Yield
Alliant Energy	\$1.21	\$37.098	3.26%
Ameren Corp.	\$1.78	\$49.160	3.62%
American Electric Power	\$2.31	\$65.444	3.53%
Black Hills Corporation	\$1.72	\$60.285	2.85%
CMS Energy Corporation	\$1.28	\$42.011	3.06%
DTE Energy Company	\$3.08	\$90.870	3.39%
Entergy Corporation	\$3.48	\$76.743	4.54%
NorthWestern Corporation	\$2.06	\$59.209	3.47%
OGE Energy Corp.	\$1.16	\$29.945	3.86%
Pinnacle West Capital	\$2.61	\$74.558	3.50%
PNM Resources, Inc.	\$0.94	\$32.871	2.86%
Portland General Electric Company	\$1.30	\$40.803	3.19%
Xcel Energy	\$1.40	\$41.381	3.39%
Average			<u>3.42%</u>
Pure Play Average			3.29%
2014 Refined Proxy Group Average			3.31%
		Proposed Dividend Yield:	3.35%
		Proposed Range of Growth:	<u>3.00% - 5.00%</u>
		Estimated Proxy Cost of Common Equity:	<u><u>6.35% - 8.35%</u></u>

Notes: Column 1 = Expected Annual Dividend based on a weighted average of the company's 2016 fiscal year and 2017 fiscal year FactSet projected dividends per share according to SNL Financial.
Column 3 = (Column 1 / Column 2).

Sources: Columns 1 and 2 = SNL Financial

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Annualized Quarterly Dividend	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Alliant Energy	\$1.18	7.15%	6.46%	5.77%	5.08%	4.38%	3.69%	3.00%	7.24%
Ameren Corp.	\$1.70	6.95%	6.29%	5.63%	4.98%	4.32%	3.66%	3.00%	7.56%
American Electric Power	\$2.24	3.91%	3.76%	3.61%	3.46%	3.30%	3.15%	3.00%	6.74%
Black Hills Corporation	\$1.68	6.48%	5.90%	5.32%	4.74%	4.16%	3.58%	3.00%	6.59%
CMS Energy Corporation	\$1.24	6.27%	5.73%	5.18%	4.64%	4.09%	3.55%	3.00%	6.75%
DTE Energy Company	\$2.92	5.22%	4.85%	4.48%	4.11%	3.74%	3.37%	3.00%	6.81%
Entergy Corporation	\$3.40	0.47%	0.89%	1.31%	1.74%	2.16%	2.58%	3.00%	6.87%
NorthWestern Corporation	\$2.00	5.00%	4.67%	4.33%	4.00%	3.67%	3.33%	3.00%	6.95%
OGE Energy Corp.	\$1.10	4.00%	3.83%	3.67%	3.50%	3.33%	3.17%	3.00%	7.03%
Pinnacle West Capital	\$2.50	4.20%	4.00%	3.80%	3.60%	3.40%	3.20%	3.00%	6.73%
PNM Resources, Inc.	\$0.88	6.95%	6.29%	5.63%	4.98%	4.32%	3.66%	3.00%	6.55%
Portland General Electric Compar	\$1.28	6.15%	5.63%	5.10%	4.58%	4.05%	3.53%	3.00%	6.95%
Xcel Energy	\$1.36	5.00%	4.67%	4.33%	4.00%	3.67%	3.33%	3.00%	6.85%
								Average	6.89%
								Pure Play Average	6.95%
								2014 Refined Proxy Group Average	6.91%

Sources: Column 1 = SNL Financial

Column 2 = Schedule 10-6

Column 8 = See range of averages from Schedules 13-1 through Schedule 13-4.

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Annualized Quarterly Dividend	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Alliant Energy	\$1.18	7.15%	6.54%	5.93%	5.33%	4.72%	4.11%	3.50%	7.63%
Ameren Corp.	\$1.70	6.95%	6.38%	5.80%	5.23%	4.65%	4.08%	3.50%	7.94%
American Electric Power	\$2.24	3.91%	3.84%	3.77%	3.71%	3.64%	3.57%	3.50%	7.13%
Black Hills Corporation	\$1.68	6.48%	5.98%	5.49%	4.99%	4.49%	4.00%	3.50%	6.99%
CMS Energy Corporation	\$1.24	6.27%	5.81%	5.35%	4.89%	4.42%	3.96%	3.50%	7.15%
DTE Energy Company	\$2.92	5.22%	4.93%	4.65%	4.36%	4.07%	3.79%	3.50%	7.21%
Entergy Corporation	\$3.40	0.47%	0.98%	1.48%	1.99%	2.49%	3.00%	3.50%	7.27%
NorthWestern Corporation	\$2.00	5.00%	4.75%	4.50%	4.25%	4.00%	3.75%	3.50%	7.35%
OGE Energy Corp.	\$1.10	4.00%	3.92%	3.83%	3.75%	3.67%	3.58%	3.50%	7.42%
Pinnacle West Capital	\$2.50	4.20%	4.08%	3.97%	3.85%	3.73%	3.62%	3.50%	7.13%
PNM Resources, Inc.	\$0.88	6.95%	6.38%	5.80%	5.23%	4.65%	4.08%	3.50%	6.96%
Portland General Electric Company	\$1.28	6.15%	5.71%	5.27%	4.83%	4.38%	3.94%	3.50%	7.34%
Xcel Energy	\$1.36	5.00%	4.75%	4.50%	4.25%	4.00%	3.75%	3.50%	7.24%
								Average	7.29%
								Pure Play Average	7.34%
								2014 Refined Proxy Group Average	7.30%

Sources: Column 1 = SNL Financial.

Column 2 = Schedule 10-6

Column 8 = See range of averages from Schedules 13-1 through Schedule 13-4.

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Annualized Quarterly Dividend	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Alliant Energy	\$1.18	7.15%	6.63%	6.10%	5.58%	5.05%	4.53%	4.00%	8.02%
Ameren Corp.	\$1.70	6.95%	6.46%	5.97%	5.48%	4.98%	4.49%	4.00%	8.33%
American Electric Power	\$2.24	3.91%	3.93%	3.94%	3.96%	3.97%	3.99%	4.00%	7.53%
Black Hills Corporation	\$1.68	6.48%	6.07%	5.65%	5.24%	4.83%	4.41%	4.00%	7.39%
CMS Energy Corporation	\$1.24	6.27%	5.89%	5.51%	5.14%	4.76%	4.38%	4.00%	7.55%
DTE Energy Company	\$2.92	5.22%	5.02%	4.81%	4.61%	4.41%	4.20%	4.00%	7.61%
Entergy Corporation	\$3.40	0.47%	1.06%	1.65%	2.24%	2.82%	3.41%	4.00%	7.66%
NorthWestern Corporation	\$2.00	5.00%	4.83%	4.67%	4.50%	4.33%	4.17%	4.00%	7.74%
OGE Energy Corp.	\$1.10	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	7.82%
Pinnacle West Capital	\$2.50	4.20%	4.17%	4.13%	4.10%	4.07%	4.03%	4.00%	7.53%
PNM Resources, Inc.	\$0.88	6.95%	6.46%	5.97%	5.48%	4.98%	4.49%	4.00%	7.36%
Portland General Electric Company	\$1.28	6.15%	5.79%	5.43%	5.08%	4.72%	4.36%	4.00%	7.74%
Xcel Energy	\$1.36	5.00%	4.83%	4.67%	4.50%	4.33%	4.17%	4.00%	7.64%
								Average	7.69%
								Pure Play Average	7.74%
								2014 Refined Proxy Group Average	7.70%

Sources: Column 1 = SNL Financial.
Column 2 = Schedule 10-6
Column 8 = See range of averages from Schedules 13-1 through Schedule 13-4.

KCPL Greater Missouri Operations

Case No. ER-2016-0156

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Annualized Quarterly Dividend	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Alliant Energy	\$1.18	7.15%	6.69%	6.23%	5.78%	5.32%	4.86%	4.40%	8.33%
Ameren Corp.	\$1.70	6.95%	6.53%	6.10%	5.68%	5.25%	4.83%	4.40%	8.63%
American Electric Power	\$2.24	3.91%	3.99%	4.07%	4.16%	4.24%	4.32%	4.40%	7.86%
Black Hills Corporation	\$1.68	6.48%	6.13%	5.79%	5.44%	5.09%	4.75%	4.40%	7.72%
CMS Energy Corporation	\$1.24	6.27%	5.96%	5.65%	5.34%	5.02%	4.71%	4.40%	7.87%
DTE Energy Company	\$2.92	5.22%	5.08%	4.95%	4.81%	4.67%	4.54%	4.40%	7.93%
Entergy Corporation	\$3.40	0.47%	1.13%	1.78%	2.44%	3.09%	3.75%	4.40%	7.98%
NorthWestern Corporation	\$2.00	5.00%	4.90%	4.80%	4.70%	4.60%	4.50%	4.40%	8.06%
OGE Energy Corp.	\$1.10	4.00%	4.07%	4.13%	4.20%	4.27%	4.33%	4.40%	8.13%
Pinnacle West Capital	\$2.50	4.20%	4.23%	4.27%	4.30%	4.33%	4.37%	4.40%	7.85%
PNM Resources, Inc.	\$0.88	6.95%	6.53%	6.10%	5.68%	5.25%	4.83%	4.40%	7.69%
Portland General Electric Compan	\$1.28	6.15%	5.86%	5.57%	5.28%	4.98%	4.69%	4.40%	8.06%
Xcel Energy	\$1.36	5.00%	4.90%	4.80%	4.70%	4.60%	4.50%	4.40%	7.96%
								Average	8.01%
								Pure Play Average	8.06%
								2014 Refined Proxy Group Average	8.02%

Sources: Column 1 = SNL Financial.

Column 2 = Schedule 10-6

Column 8 = Compounding the expected GDP price deflator of 2% with the long term real GDP growth of 2.35% from the 2014 cases.

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Annualized Quarterly Dividend	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Alliant Energy	\$1.18	7.15%	6.64%	6.13%	5.63%	5.12%	4.61%	4.10%	8.10%
Ameren Corp.	\$1.70	6.95%	6.48%	6.00%	5.53%	5.05%	4.58%	4.10%	8.40%
American Electric Power	\$2.24	3.91%	3.94%	3.97%	4.01%	4.04%	4.07%	4.10%	7.62%
Black Hills Corporation	\$1.68	6.48%	6.08%	5.69%	5.29%	4.89%	4.50%	4.10%	7.48%
CMS Energy Corporation	\$1.24	6.27%	5.91%	5.55%	5.19%	4.82%	4.46%	4.10%	7.63%
DTE Energy Company	\$2.92	5.22%	5.03%	4.85%	4.66%	4.47%	4.29%	4.10%	7.69%
Entergy Corporation	\$3.40	0.47%	1.08%	1.68%	2.29%	2.89%	3.50%	4.10%	7.74%
NorthWestern Corporation	\$2.00	5.00%	4.85%	4.70%	4.55%	4.40%	4.25%	4.10%	7.82%
OGE Energy Corp.	\$1.10	4.00%	4.02%	4.03%	4.05%	4.07%	4.08%	4.10%	7.90%
Pinnacle West Capital	\$2.50	4.20%	4.18%	4.17%	4.15%	4.13%	4.12%	4.10%	7.61%
PNM Resources, Inc.	\$0.88	6.95%	6.48%	6.00%	5.53%	5.05%	4.58%	4.10%	7.44%
Portland General Electric Company	\$1.28	6.15%	5.81%	5.47%	5.13%	4.78%	4.44%	4.10%	7.82%
Xcel Energy	\$1.36	5.00%	4.85%	4.70%	4.55%	4.40%	4.25%	4.10%	7.72%
								Average	7.77%
								Pure Play Average	7.82%
								2014 Refined Proxy Group Average	7.78%

Sources: Column 1 = SNL Financial.

Column 2 = Schedule 10-6

Column 8 = Compounding the expected GDP price deflator of 2% with the long term real GDP growth of 2.025%.

KCPL Greater Missouri Operations
Case No. ER-2016-0156

Central Region Electric Utility Proxy Group
EPS

Ten-Year Compound Growth Rate Averages (1968-1999)

Years	Dayton P & L/ DPL	Detroit Edison/ DTE	Empire	IPALCO	Kansas City P & L	Northern States Power	Okla. Gas & Electric/ OGE Energy Corp.	SJL&P	WPS Resources/ Wisconsin Public Serv.	WI Energy/ WI Electric Power	Average
1968-70 to 1978-80	-1.74%	-0.57%	0.24%	4.13%	1.77%	4.13%	1.16%	1.40%	6.23%	6.32%	2.31%
1969-71 to 1979-81	-0.21%	0.05%	-0.64%	4.30%	2.62%	4.02%	0.48%	1.66%	6.60%	6.79%	2.57%
1970-72 to 1980-82	0.98%	-0.46%	0.41%	3.14%	3.24%	4.48%	1.88%	2.66%	6.41%	7.24%	3.00%
1971-73 to 1981-83	2.72%	0.53%	2.64%	2.87%	4.83%	6.11%	2.90%	4.03%	6.92%	7.77%	4.13%
1972-74 to 1982-84	3.71%	1.48%	5.33%	4.69%	6.44%	7.64%	3.02%	5.65%	7.78%	8.25%	5.40%
1973-75 to 1983-85	4.19%	3.60%	6.21%	5.91%	7.60%	8.08%	2.58%	6.94%	8.54%	9.39%	6.30%
1974-76 to 1984-86	4.19%	4.41%	6.50%	5.86%	5.75%	8.03%	2.81%	7.89%	7.98%	9.60%	6.30%
1975-77 to 1985-87	5.10%	4.69%	5.70%	4.19%	4.26%	7.59%	2.90%	8.10%	6.81%	9.18%	5.85%
1976-78 to 1986-88	5.84%	4.29%	5.68%	5.40%	3.02%	7.24%	3.92%	7.95%	5.98%	8.86%	5.82%
1977-79 to 1987-89	6.16%	3.93%	5.49%	5.09%	4.12%	6.73%	5.22%	8.49%	5.08%	8.96%	5.93%
1978-80 to 1988-90	5.61%	4.41%	5.52%	5.11%	3.09%	6.07%	6.65%	8.20%	4.35%	9.08%	5.81%
1979-81 to 1989-91	3.75%	5.35%	6.06%	4.67%	1.90%	5.45%	6.56%	7.68%	3.70%	8.07%	5.32%
1980-82 to 1990-92	2.46%	6.83%	4.65%	4.43%	0.31%	3.15%	3.63%	5.76%	3.91%	6.16%	4.13%
1981-83 to 1991-93	1.00%	6.06%	2.56%	3.11%	-1.01%	1.58%	1.58%	3.37%	3.45%	4.33%	2.60%
1982-84 to 1992-94	1.31%	4.75%	-0.16%	1.44%	-2.03%	0.83%	0.71%	2.88%	2.19%	2.64%	1.46%
1983-85 to 1993-95	1.36%	2.97%	-1.18%	1.78%	-2.21%	1.85%	1.81%	2.46%	1.03%	2.58%	1.24%
1984-86 to 1994-96	1.71%	1.79%	-1.39%	3.31%	-1.08%	2.26%	2.15%	2.56%	0.20%	2.27%	1.38%
1985-87 to 1995-97	1.65%	0.64%	-1.47%	4.22%	0.35%	1.90%	2.19%	1.90%	0.12%	-0.46%	1.10%
1986-88 to 1996-98	2.28%	0.57%	-0.92%	4.59%	1.57%	1.50%	2.11%	1.34%	-0.86%	-2.24%	0.99%
1987-89 to 1997-99	2.62%	1.08%	-0.46%	5.06%	0.15%	0.40%	2.36%	0.49%	-0.38%	-3.07%	0.83%
Average	2.73%	2.82%	2.54%	4.17%	2.23%	4.45%	2.83%	4.57%	4.30%	5.59%	3.62%

**KCPL Greater Missouri Operations
Case No. ER-2016-0156
Central Region Electric Utility Proxy Group
DPS**

Ten-Year Compound Growth Rate Averages (1968-1999)

Years	Dayton P & L/ DPL	Detroit Edison/ DTE	Empire	IPALCO	Kansas City P & L	Northern States Power	Okla. Gas & Electric/ OGE Energy Corp.	SJL&P	WPS Resources/ Wisconsin Public Serv.	WI Energy/ WI Electric Power	Average
1968-70 to 1978-80	0.90%	1.17%	2.45%	3.52%	3.34%	3.37%	3.79%	1.89%	4.36%	5.46%	3.03%
1969-71 to 1979-81	0.87%	1.43%	2.17%	4.15%	3.03%	3.76%	3.52%	1.89%	4.69%	5.70%	3.12%
1970-72 to 1980-82	1.04%	1.59%	1.90%	4.69%	3.17%	4.02%	3.32%	2.01%	5.13%	5.98%	3.28%
1971-73 to 1981-83	1.41%	1.64%	1.98%	4.92%	3.56%	4.39%	3.35%	2.28%	5.64%	6.23%	3.54%
1972-74 to 1982-84	1.70%	1.60%	2.32%	4.95%	4.13%	4.88%	3.49%	2.82%	6.18%	6.37%	3.84%
1973-75 to 1983-85	1.89%	1.48%	2.86%	5.03%	4.45%	5.60%	3.62%	3.50%	6.72%	6.52%	4.17%
1974-76 to 1984-86	1.89%	1.48%	3.31%	5.19%	4.12%	6.31%	3.75%	4.32%	7.18%	6.78%	4.43%
1975-77 to 1985-87	2.01%	1.44%	3.77%	5.73%	3.40%	6.78%	3.91%	4.97%	7.38%	7.08%	4.65%
1976-78 to 1986-88	2.26%	1.28%	4.14%	5.65%	2.96%	6.95%	4.04%	5.36%	7.30%	7.34%	4.73%
1977-79 to 1987-89	2.56%	0.94%	4.50%	5.49%	3.16%	6.96%	4.14%	5.72%	7.00%	7.51%	4.80%
1978-80 to 1988-90	2.83%	0.86%	4.81%	4.96%	3.58%	6.86%	4.27%	6.10%	6.66%	7.65%	4.86%
1979-81 to 1989-91	2.92%	0.99%	5.08%	4.80%	3.77%	6.72%	4.33%	6.53%	6.26%	7.68%	4.91%
1980-82 to 1990-92	2.83%	1.38%	5.27%	4.53%	3.78%	6.54%	4.30%	6.63%	5.83%	7.59%	4.87%
1981-83 to 1991-93	2.59%	1.70%	5.18%	4.24%	3.47%	6.22%	4.02%	6.49%	5.30%	7.29%	4.65%
1982-84 to 1992-94	2.59%	1.93%	4.80%	3.96%	3.02%	5.75%	3.64%	6.03%	4.65%	6.89%	4.33%
1983-85 to 1993-95	2.89%	2.06%	4.22%	3.75%	2.72%	5.14%	3.21%	5.50%	3.88%	6.44%	3.98%
1984-86 to 1994-96	3.41%	2.06%	3.58%	3.69%	3.14%	4.49%	2.77%	4.90%	3.15%	6.00%	3.72%
1985-87 to 1995-97	3.79%	2.06%	2.92%	1.92%	3.74%	3.91%	2.33%	4.42%	2.63%	5.54%	3.33%
1986-88 to 1996-98	3.95%	2.06%	2.30%	0.76%	3.99%	3.46%	1.87%	3.92%	2.39%	5.00%	2.97%
1987-89 to 1997-99	3.81%	2.06%	1.74%	-0.41%	3.52%	3.11%	1.42%	3.37%	2.31%	4.36%	2.53%
Average	2.41%	1.56%	3.46%	4.08%	3.50%	5.26%	3.46%	4.43%	5.23%	6.47%	3.99%

KCPL Greater Missouri Operations
Case No. ER-2016-0156

Central Region Electric Utility Proxy Group
BVPS
Ten-Year Compound Growth Rate Averages (1968-1999)

Years	Dayton P & L/ DPL	Detroit Edison/ DTE	Empire	IPALCO	Kansas City P & L	Northern States Power	Okla. Gas & Electric/ OGE Energy Corp.	SJL&P	WPS Resources/ Wisconsin Public Serv.	WI Energy/ WI Electric Power	Average
1968-70 to 1978-80	1.40%	0.04%	2.37%	5.21%	1.88%	4.34%	5.76%	1.28%	4.13%	4.03%	3.05%
1969-71 to 1979-81	0.84%	-0.35%	1.93%	4.93%	1.51%	4.19%	4.58%	1.15%	4.37%	3.71%	2.69%
1970-72 to 1980-82	0.28%	-0.88%	1.63%	4.43%	1.19%	4.15%	3.83%	1.13%	4.50%	3.84%	2.41%
1971-73 to 1981-83	0.16%	-1.30%	1.58%	3.84%	1.20%	4.31%	3.00%	1.31%	4.57%	4.09%	2.27%
1972-74 to 1982-84	0.27%	-1.51%	1.89%	3.77%	1.35%	4.72%	2.66%	1.65%	4.89%	4.49%	2.42%
1973-75 to 1983-85	0.25%	-1.27%	2.32%	3.99%	1.88%	5.18%	2.33%	2.36%	5.27%	5.02%	2.73%
1974-76 to 1984-86	0.30%	-0.77%	2.82%	4.47%	2.26%	5.56%	2.43%	3.27%	5.56%	5.52%	3.14%
1975-77 to 1985-87	0.27%	-0.18%	3.17%	4.63%	2.54%	5.73%	2.33%	4.20%	5.57%	5.86%	3.41%
1976-78 to 1986-88	0.66%	-0.61%	3.51%	4.82%	2.32%	5.80%	2.33%	4.89%	5.42%	6.11%	3.53%
1977-79 to 1987-89	1.13%	-1.05%	3.79%	4.77%	2.28%	5.80%	2.30%	5.41%	5.16%	6.38%	3.60%
1978-80 to 1988-90	1.80%	-1.34%	4.17%	4.79%	2.28%	5.74%	2.57%	5.69%	4.77%	6.69%	3.72%
1979-81 to 1989-91	2.31%	-0.30%	4.59%	4.84%	2.44%	5.65%	2.92%	5.82%	4.27%	6.91%	3.95%
1980-82 to 1990-92	2.29%	0.97%	4.88%	4.92%	2.41%	5.43%	2.96%	5.72%	3.96%	6.94%	4.05%
1981-83 to 1991-93	1.97%	2.03%	4.82%	4.84%	2.10%	5.14%	2.75%	5.41%	3.75%	6.74%	3.95%
1982-84 to 1992-94	1.84%	2.72%	4.36%	4.50%	1.71%	4.77%	2.37%	5.01%	3.57%	6.33%	3.72%
1983-85 to 1993-95	2.33%	2.95%	3.83%	4.15%	1.17%	4.46%	2.16%	4.60%	3.29%	5.91%	3.48%
1984-86 to 1994-96	2.78%	2.82%	3.34%	3.73%	0.78%	4.21%	1.91%	4.27%	2.99%	5.48%	3.23%
1985-87 to 1995-97	3.14%	2.52%	2.92%	2.52%	0.41%	4.01%	1.85%	3.99%	2.77%	4.81%	2.89%
1986-88 to 1996-98	3.26%	3.25%	2.56%	1.45%	0.50%	3.81%	1.86%	3.75%	2.43%	3.99%	2.69%
1987-89 to 1997-99	3.42%	4.16%	2.20%	1.19%	0.42%	3.56%	2.04%	3.47%	2.20%	3.17%	2.58%
Average	1.54%	0.60%	3.13%	4.09%	1.63%	4.83%	2.75%	3.72%	4.17%	5.30%	3.18%

KCPL Greater Missouri Operations

Case No. ER-2016-0156

Central Region Electric Utility Proxy Group

DPS, EPS, BVPS & GDP

Ten-Year Compound Growth Rate Averages (1968-1999)

<u>DPS</u>		<u>EPS</u>		<u>BVPS</u>		<u>Average</u>	<u>GDP</u>	
Years	10 yr compound growth rate avgs	Years	10 yr compound growth rate avgs	Years	10 yr compound growth rate avgs	DPS, EPS and BVPS	Years	10 yr compound growth rate avgs
1968-70 to 1978-80	3.03%	1968-70 to 1978-80	2.31%	1968-70 to 1978-80	3.05%	2.79%	1968-70 to 1978-80	10.05%
1969-71 to 1979-81	3.12%	1969-71 to 1979-81	2.57%	1969-71 to 1979-81	2.69%	2.79%	1969-71 to 1979-81	10.41%
1970-72 to 1980-82	3.28%	1970-72 to 1980-82	3.00%	1970-72 to 1980-82	2.41%	2.90%	1970-72 to 1980-82	10.42%
1971-73 to 1981-83	3.54%	1971-73 to 1981-83	4.13%	1971-73 to 1981-83	2.27%	3.32%	1971-73 to 1981-83	10.22%
1972-74 to 1982-84	3.84%	1972-74 to 1982-84	5.40%	1972-74 to 1982-84	2.42%	3.89%	1972-74 to 1982-84	10.03%
1973-75 to 1983-85	4.17%	1973-75 to 1983-85	6.30%	1973-75 to 1983-85	2.73%	4.40%	1973-75 to 1983-85	9.96%
1974-76 to 1984-86	4.43%	1974-76 to 1984-86	6.30%	1974-76 to 1984-86	3.14%	4.63%	1974-76 to 1984-86	9.77%
1975-77 to 1985-87	4.65%	1975-77 to 1985-87	5.85%	1975-77 to 1985-87	3.41%	4.64%	1975-77 to 1985-87	9.34%
1976-78 to 1986-88	4.73%	1976-78 to 1986-88	5.82%	1976-78 to 1986-88	3.53%	4.69%	1976-78 to 1986-88	8.80%
1977-79 to 1987-89	4.80%	1977-79 to 1987-89	5.93%	1977-79 to 1987-89	3.60%	4.77%	1977-79 to 1987-89	8.32%
1978-80 to 1988-90	4.86%	1978-80 to 1988-90	5.81%	1978-80 to 1988-90	3.72%	4.79%	1978-80 to 1988-90	7.92%
1979-81 to 1989-91	4.91%	1979-81 to 1989-91	5.32%	1979-81 to 1989-91	3.95%	4.72%	1979-81 to 1989-91	7.38%
1980-82 to 1990-92	4.87%	1980-82 to 1990-92	4.13%	1980-82 to 1990-92	4.05%	4.35%	1980-82 to 1990-92	7.06%
1981-83 to 1991-93	4.65%	1981-83 to 1991-93	2.60%	1981-83 to 1991-93	3.95%	3.74%	1981-83 to 1991-93	6.72%
1982-84 to 1992-94	4.33%	1982-84 to 1992-94	1.46%	1982-84 to 1992-94	3.72%	3.17%	1982-84 to 1992-94	6.49%
1983-85 to 1993-95	3.98%	1983-85 to 1993-95	1.24%	1983-85 to 1993-95	3.48%	2.90%	1983-85 to 1993-95	6.12%
1984-86 to 1994-96	3.72%	1984-86 to 1994-96	1.38%	1984-86 to 1994-96	3.23%	2.78%	1984-86 to 1994-96	5.89%
1985-87 to 1995-97	3.33%	1985-87 to 1995-97	1.10%	1985-87 to 1995-97	2.89%	2.44%	1985-87 to 1995-97	5.81%
1986-88 to 1996-98	2.97%	1986-88 to 1996-98	0.99%	1986-88 to 1996-98	2.69%	2.22%	1986-88 to 1996-98	5.73%
1987-89 to 1997-99	2.53%	1987-89 to 1997-99	0.83%	1987-89 to 1997-99	2.58%	1.98%	1987-89 to 1997-99	5.63%
Average	3.99%	Average	3.62%	Average	3.18%		Average	8.10%
Average of 10-year Rolling Averages EPS, DPS and BVPS			3.59%					

Sources: Value Line Investment Survey and St. Louis Federal Reserve Website

KCPL Greater Missouri Operations
Case No. ER-2016-0156

Multi Stage DCF Cost of Equity Comparisons

Refined Proxy Group from 2014 Electric Rate Cases (less Great Plains Energy, Southern Company and Westar Energy due to pending acquisitions/mergers)
3.5% Perpetual Growth Rate

	GMO ER-2016-0156	2016 Empire Case	2014 UE Rate Case	2014 Empire Rate Case	2014 KCPL Rate Case
Alliant Energy	7.63%	7.82%	7.51%	7.20%	7.51%
Ameren Corp.	7.94%	8.19%	9.32%	8.84%	8.26%
American Electric Power	7.13%	7.94%	8.09%	7.72%	7.57%
CMS Energy Corp.	7.15%	7.76%	7.83%	7.47%	7.39%
DTE Energy Company	7.21%	7.66%	7.92%	7.56%	7.31%
Pinnacle West Capital	7.13%	7.80%	8.01%	7.58%	7.45%
PNM Resources, Inc.	6.96%	7.15%	7.36%	7.23%	6.94%
Portland General Electric Company	7.34%	7.14%	8.03%	7.66%	7.08%
Xcel Energy	7.24%	7.72%	7.84%	7.55%	7.60%
Average	7.30%	7.69%	7.99%	7.65%	7.46%

Refined Proxy Group from 2014 Electric Rate Cases (less Great Plains Energy, Southern Company and Westar Energy due to pending acquisitions/mergers)
GDP for Perpetual Growth Rate

	GMO - 4.4% ER-2016-0156	GMO - 4.1% ER-2016-0156	2016 Empire Case	2014 UE Rate Case	2014 Empire Rate Case	2014 KCPL Rate Case
Alliant Energy	8.33%	8.10%	8.51%	8.22%	7.92%	8.22%
Ameren Corp.	8.63%	8.40%	8.88%	9.96%	9.50%	8.94%
American Electric Power	7.86%	7.62%	8.63%	8.77%	8.42%	8.28%
CMS Energy Corp.	7.87%	7.63%	8.46%	8.53%	8.18%	8.10%
DTE Energy Company	7.93%	7.69%	8.36%	8.62%	8.26%	8.02%
Pinnacle West Capital	7.85%	7.61%	8.50%	8.70%	8.28%	8.17%
PNM Resources, Inc.	7.85%	7.44%	7.87%	8.08%	7.95%	7.67%
Portland General Electric Company	8.06%	7.82%	7.86%	8.72%	8.36%	7.81%
Xcel Energy	7.96%	7.72%	8.42%	8.54%	8.25%	8.31%
Average	8.04%	7.78%	8.39%	8.68%	8.35%	8.17%

KCPL Greater Missouri Operations

Case No. ER-2016-0156

Capital Asset Pricing Model (CAPM) Costs of Common Equity Estimates
Based on Historical Return Differences Between Common Stocks and Long-Term U.S. Treasuries
for the Comparable Electric Utility Companies

	(1)	(2)	(3)	(4)	(5)	(6)
			Arithmetic Average Market Risk Premium (1926-2015)	Geometric Average Market Risk Premium (1926-2015)	Arithmetic CAPM Cost of Common Equity (1926-2015)	Geometric CAPM Cost of Common Equity (1926-2015)
Company Name	Risk Free Rate	Beta				
Alliant Energy	2.57%	0.69	6.00%	4.40%	6.72%	5.61%
Ameren Corp.	2.57%	0.68	6.00%	4.40%	6.64%	5.55%
American Electric Power	2.57%	0.67	6.00%	4.40%	6.60%	5.52%
Black Hills Corporation	2.57%	0.83	6.00%	4.40%	7.52%	6.20%
CMS Energy Corporation	2.57%	0.69	6.00%	4.40%	6.68%	5.58%
DTE Energy Company	2.57%	0.68	6.00%	4.40%	6.64%	5.55%
Energy Corporation	2.57%	0.66	6.00%	4.40%	6.56%	5.49%
NorthWestern Corporation	2.57%	0.70	6.00%	4.40%	6.76%	5.64%
OGE Energy Corp.	2.57%	0.84	6.00%	4.40%	7.60%	6.26%
Pinnacle West Capital	2.57%	0.71	6.00%	4.40%	6.80%	5.67%
PNM Resources, Inc.	2.57%	0.81	6.00%	4.40%	7.40%	6.11%
Portland General Electric Company	2.57%	0.71	6.00%	4.40%	6.80%	5.67%
Xcel Energy	2.57%	0.61	6.00%	4.40%	6.23%	5.26%
Average		0.71			6.85%	5.71%
Pure Play Average		0.70			6.75%	5.64%
2014 Refined Proxy Group Average		0.69			6.72%	5.61%

Column 1 = The appropriate yield is equal to the average 30-year U.S. Treasury Bond yield for April 2016, May 2016, and June 2016, which was obtained from the St. Louis Federal Reserve website at <http://research.stlouisfed.org/fred2/data/GS30.txt>

Column 2 = Beta is a measure of the movement and relative risk of an individual stock to the market as a whole. Staff calculated the unadjusted Beta for each company using an Excel spreadsheet designed specifically to be used with the SNL database market and financial information, then adjusted each Beta using the Blume adjustment formula as used by Value Line: Adjusted Beta = 0.35 + 0.67 * Unadjusted Beta

Column 3 = The Market Risk Premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk free investment. The appropriate Market Risk Premium for the period 1926 - 2015 was determined to be 6.00% based on an arithmetic average as shown in the Duff & Phelps 2016 Valuation Handbook: A Guide to the Cost of Capital.

Column 4 = The Market Risk Premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk free investment. The appropriate Market Risk Premium for the period 1926 - 2015 was determined to be 4.40% based on a geometric average as shown in the Duff & Phelps 2016 Valuation Handbook: A Guide to the Cost of Capital.

Column 5 = (Column 1 + (Column 2 * Column 3)).

Column 6 = (Column 1 + (Column 2 * Column 4)).

**KCPL Greater Missouri Operations
Case No. ER-2016-0156**

**Recommended Allowed Rate of Return as of December 31, 2015
for KCPL Greater Missouri Operations**

Allowed Rate of Return Using
Common Equity Return of:

Capital Component	Percentage of Capital	Embedded Cost	8.65%	9.00%	9.35%
Common Equity	49.01%	---	4.24%	4.41%	4.58%
Preferred Equity	0.52%	4.29%	0.02%	0.02%	0.02%
Long-Term Debt	50.46%	5.41%	2.73%	2.73%	2.73%
Total	100.00%		<u>6.99%</u>	<u>7.16%</u>	<u>7.34%</u>

Notes:

See Schedule 7 for the Capital Structure Ratios.
See Schedule 6-1 for embedded cost of long-term debt.
See Schedule 6-2 for embedded cost of preferred stock.

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

**REVENUE REQUIREMENT
COST OF SERVICE**

APPENDIX 3

Other Staff Schedules

KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2016-0156

*Jefferson City, Missouri
July 2016*

The attached current Commission ordered depreciation accrual rates are from ER-2012-0175, which adopted the rates from ER-2010-0356.

GMO ER-2016-0156

ER-2010-0356 KCP&L GMO L&P DEPRECIATION RATES - Stipulation Agreement Copy
 SCHEDULE C

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
STEAM PRODUCTION PLANT - LAKE ROAD		
311	STRUCTURES & IMPROVEMENTS	1.90%
312	BOILER PLANT EQUIPMENT	2.16%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.16%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.37%
316	MISCELLANEOUS EQUIPMENT	2.90%
STEAM PRODUCTION PLANT - IATAN 1		
311	STRUCTURES & IMPROVEMENTS	1.84%
312	BOILER PLANT EQUIPMENT	2.04%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.04%
314	TURBOGENERATOR UNITS	2.30%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.34%
316	MISCELLANEOUS EQUIPMENT	2.49%
STEAM PRODUCTION PLANT - IATAN COMMON (SJLP)		
311	STRUCTURES & IMPROVEMENTS	1.84%
312	BOILER PLANT EQUIPMENT	2.04%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.04%
314	TURBOGENERATOR UNITS	2.30%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.34%
316	MISCELLANEOUS EQUIPMENT	2.49%
STEAM PRODUCTION PLANT - IATAN UNIT 2 (SJLP)		
311	STRUCTURES & IMPROVEMENTS	1.84%
312	BOILER PLANT EQUIPMENT	2.04%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.04%
314	TURBOGENERATOR UNITS	2.30%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.34%
316	MISCELLANEOUS EQUIPMENT	2.49%
OTHER PRODUCTION PLANT		
341	STRUCTURES & IMPROVEMENTS	1.75%
342	FUEL HOLDERS, PRODUCERS & ACCESSORIES	3.09%
343	PRIME MOVERS	4.78%
344	GENERATORS	4.11%
345	ACCESSORY ELECTRICAL EQUIPMENT	2.84%
346	MISCELLANEOUS EQUIPMENT	3.57%
TRANSMISSION PLANT		
352	STRUCTURES & IMPROVEMENTS	1.83%
353	STATION EQUIPMENT	1.70%
354	TOWERS & FIXTURES	1.85%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%
357	UNDERGROUND CONDUIT	1.70%
358	UNDERGROUND CONDUCTOR & DEVICES	2.49%
TRANSMISSION PLANT - ECRP (SJLP)		
353	STATION EQUIPMENT	1.70%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%
DISTRIBUTION PLANT		
361	STRUCTURES & IMPROVEMENTS	1.61%
362	STATION EQUIPMENT	2.08%
364	POLES & FIXTURES	3.89%
365	OVERHEAD CONDUCTOR & DEVICES	2.18%
366	UNDERGROUND CONDUIT	1.70%
367	UNDERGROUND CONDUCTOR & DEVICES	2.49%
368	TRANSFORMERS	3.45%
369.01	SERVICES - OVERHEAD	3.84%
369.01	SERVICES - UNDERGROUND	3.05%
370	METERS	2.00%
370.01	METERS - LOAD RESEARCH METERS	0.00%
371	INSTALLATIONS ON CUSTOMERS' PREMISES	5.12%
373	STREET LIGHTING & SIGNAL SYSTEMS	3.18%

GMO ER-2016-0156

ER-2010-0356 KCP&L GMO L&P DEPRECIATION RATES - Stipulation Agreement Copy
 SCHEDULE C

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
GENERAL PLANT		
390	STRUCTURES & IMPROVEMENTS	2.73%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
391.04	COMPUTER EQUIPMENT - SOFTWARE	11.11%
392	AUTOS	11.25%
392.01	LIGHT TRUCKS	11.25%
392.02	HEAVY TRUCKS	11.25%
392.04	TRACTORS	11.25%
392.05	MEDIUM TRUCKS	11.25%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%
GENERAL PLANT - Ecorp (SJLP)		
390	STRUCTURES & IMPROVEMENTS	2.22%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
391.04	COMPUTER EQUIPMENT - SOFTWARE	11.11%
392	AUTOS	12.50%
392.01	LIGHT TRUCKS	12.50%
392.02	HEAVY TRUCKS	12.50%
392.04	TRACTORS	12.50%
392.05	MEDIUM TRUCKS	12.50%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%

GMO ER-2016-0156

ER-2010-0356 KCP&L GMO MPS DEPRECIATION RATES - Stipulation Agreement Copy
 SCHEDULE B

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
STEAM PRODUCTION PLANT - JEC		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.10%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.10%
314	TURBOGENERATOR UNITS	2.31%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.37%
316	MISCELLANEOUS EQUIPMENT	2.59%
STEAM PRODUCTION PLANT - SIBLEY		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.19%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.19%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.40%
316	MISCELLANEOUS EQUIPMENT	2.50%
STEAM PRODUCTION PLANT - IATAN COMMON (MOPUB)		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.19%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.19%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.40%
316	MISCELLANEOUS EQUIPMENT	2.50%
STEAM PRODUCTION PLANT - IATAN UNIT 2 (MOPUB)		
311	STRUCTURES & IMPROVEMENTS	1.87%
312	BOILER PLANT EQUIPMENT	2.19%
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
312.02	BOILER PLANT EQUIPMENT - AQC	2.19%
314	TURBOGENERATOR UNITS	2.33%
315	ACCESSORY ELECTRICAL EQUIPMENT	2.40%
316	MISCELLANEOUS EQUIPMENT	2.50%
OTHER PRODUCTION PLANT		
341	STRUCTURES & IMPROVEMENTS	1.75%
342	FUEL HOLDERS, PRODUCERS & ACCESSORIES	3.09%
343	PRIME MOVERS	4.81%
344	GENERATORS	3.80%
345	ACCESSORY ELECTRICAL EQUIPMENT	2.85%
346	MISCELLANEOUS EQUIPMENT	3.57%
TRANSMISSION PLANT		
352	STRUCTURES & IMPROVEMENTS	1.83%
353	STATION EQUIPMENT	1.70%
354	TOWERS & FIXTURES	1.85%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%
357	UNDERGROUND CONDUIT	0.00%
358	UNDERGROUND CONDUCTOR & DEVICES	2.49%
TRANSMISSION PLANT - Ecorp (MOPUB)		
353	STATION EQUIPMENT	1.70%
355	POLES & FIXTURES	2.93%
356	OVERHEAD CONDUCTOR & DEVICES	2.32%

GMO ER-2016-0156

ER-2010-0356 KCP&L GMO MPS DEPRECIATION RATES - Stipulation Agreement Copy
 SCHEDULE B

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
DISTRIBUTION PLANT		
361	STRUCTURES & IMPROVEMENTS	1.61%
362	STATION EQUIPMENT	2.08%
364	POLES & FIXTURES	3.89%
365	OVERHEAD CONDUCTOR & DEVICES	2.18%
366	UNDERGROUND CONDUIT	1.70%
367	UNDERGROUND CONDUCTOR & DEVICES	2.49%
368	TRANSFORMERS	3.45%
369.01	SERVICES - OVERHEAD	3.64%
369.01	SERVICES - UNDERGROUND	3.05%
370	METERS	2.00%
370.01	METERS - LOAD RESEARCH METERS	7.14%
371	INSTALLATIONS ON CUSTOMERS' PREMISES	5.12%
373	STREET LIGHTING & SIGNAL SYSTEMS	3.18%
GENERAL PLANT		
390	STRUCTURES & IMPROVEMENTS	2.73%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
391.04	COMPUTER EQUIPMENT - SOFTWARE	11.11%
392	AUTOS	11.25%
392.01	LIGHT TRUCKS	11.25%
392.02	HEAVY TRUCKS	11.25%
392.04	TRACTORS	11.25%
392.05	MEDIUM TRUCKS	11.25%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%
GENERAL PLANT - Ecorp (MOPUB)		
390	STRUCTURES & IMPROVEMENTS	2.22%
391.01	OFFICE FURNITURE & EQUIPMENT	5.00%
391.02	COMPUTER EQUIPMENT - HARDWARE	12.50%
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392.02	HEAVY TRUCKS	12.50%
392.04	TRACTORS	12.50%
392.05	MEDIUM TRUCKS	12.50%
393	STORES EQUIPMENT	4.00%
394	TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
395	LABORATORY EQUIPMENT	3.30%
396	POWER OPERATED EQUIPMENT	4.45%
397	COMMUNICATIONS EQUIPMENT	3.70%
398	MISCELLANEOUS EQUIPMENT	4.00%

**Staff Proposed In-Service Criteria for NO_x Control Equipment
Jeffery Energy Center Unit 1**

1. All major construction work for Unit 1 is complete.

Based on personal observations of the facility on May 19, 2015, all major construction work is complete. (Note: Site Finishing Contract awarded in May 2015)

2. All preoperational tests for Unit 1 have been successfully completed.

Based on review of the Project's turnover packages, preoperational tests have been successfully completed. Turnover packages were reviewed on site and the signed certification pages were provided in response to Staff Data Request 0022.

3. Equipment successfully meets the operational contract guarantees necessary to achieve the emission levels in items (4) and (5) below.

Applicable operational contract guarantees have been satisfied.

4. Unit 1 shall demonstrate its ability to operate at or above 93% of its nominal gross output of 800 MW (720 MW – 800 MW) with emissions that contain on average 0.044 lb/mmBTU or less as measured by the continuous emission monitoring systems (CEMS) over a continuous four (4) hour period.

Based on data obtained from 3:00 PM, March 17, 2015 through, 7:00 PM March 17, 2015, the facility met an emissions limit below 0.044 lb/MMBTu as measured by the CEMS while the Unit operated at or above 93% of its nominal gross output.

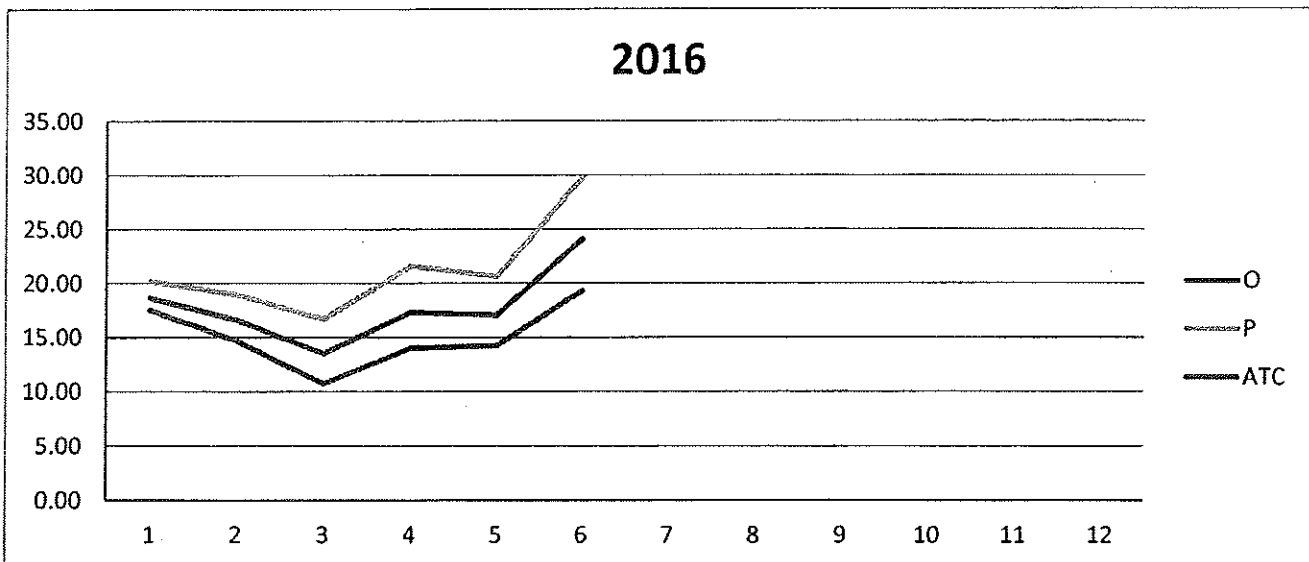
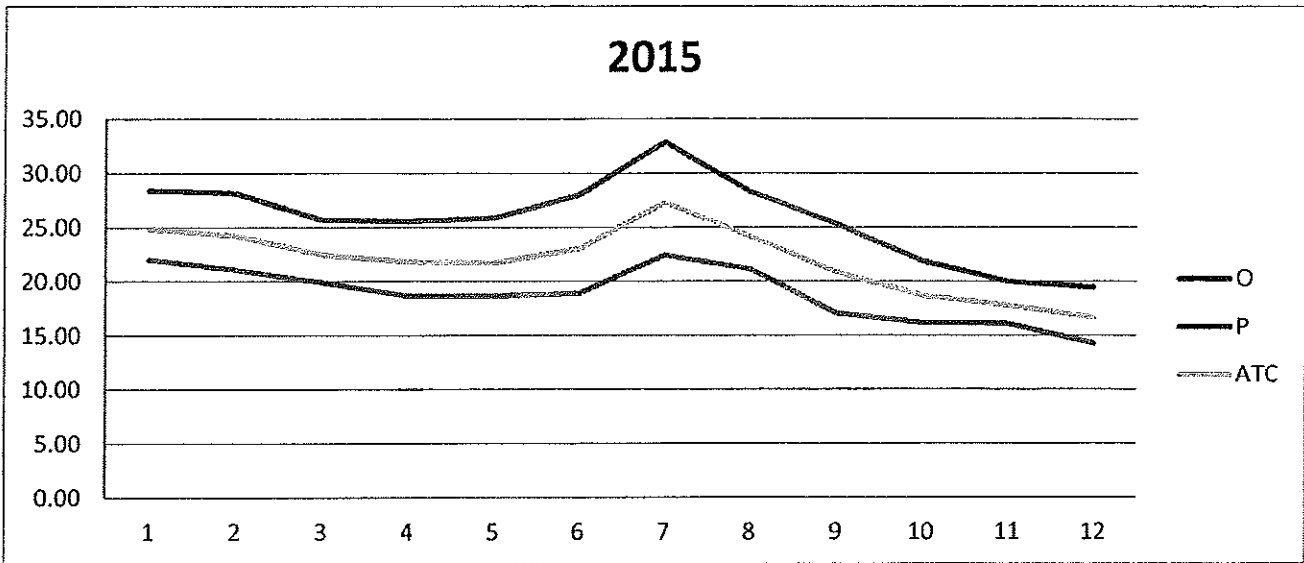
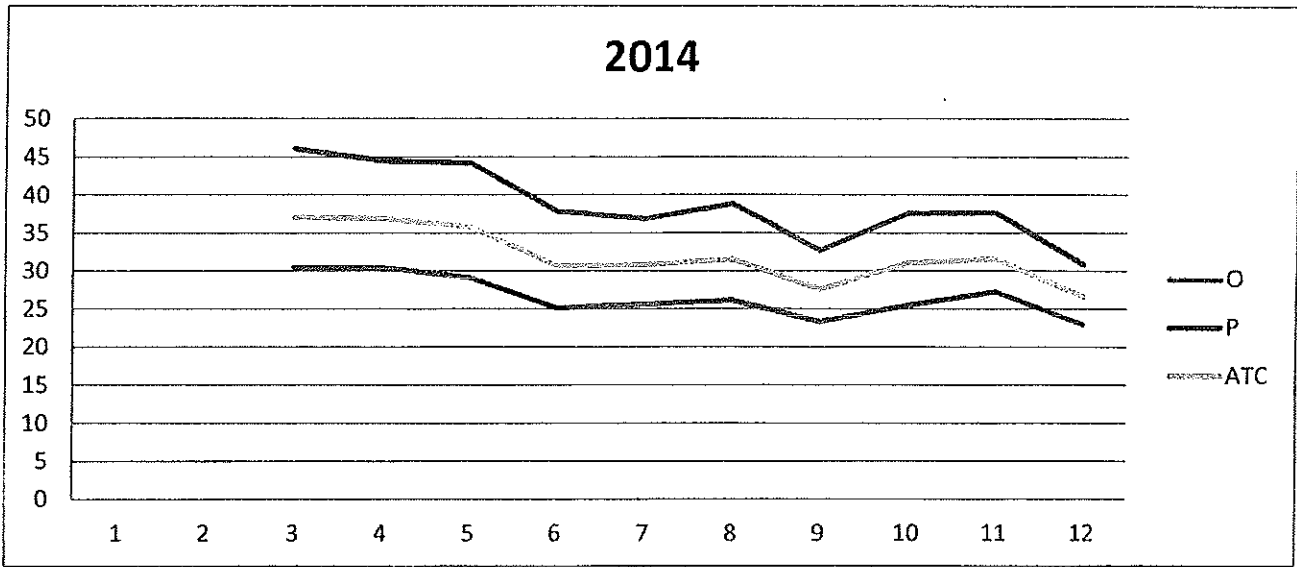
5. Unit 1 shall demonstrate its ability to operate at or above 80% of its nominal gross output of 800 MW (640 MW – 800 MW) with emissions that contain on average 0.046 lb/mmBTU or less as measured by the CEMS over a continuous 120-hour period. Successful completion of items (4) and (5) may, but are not required to, occur concurrently.

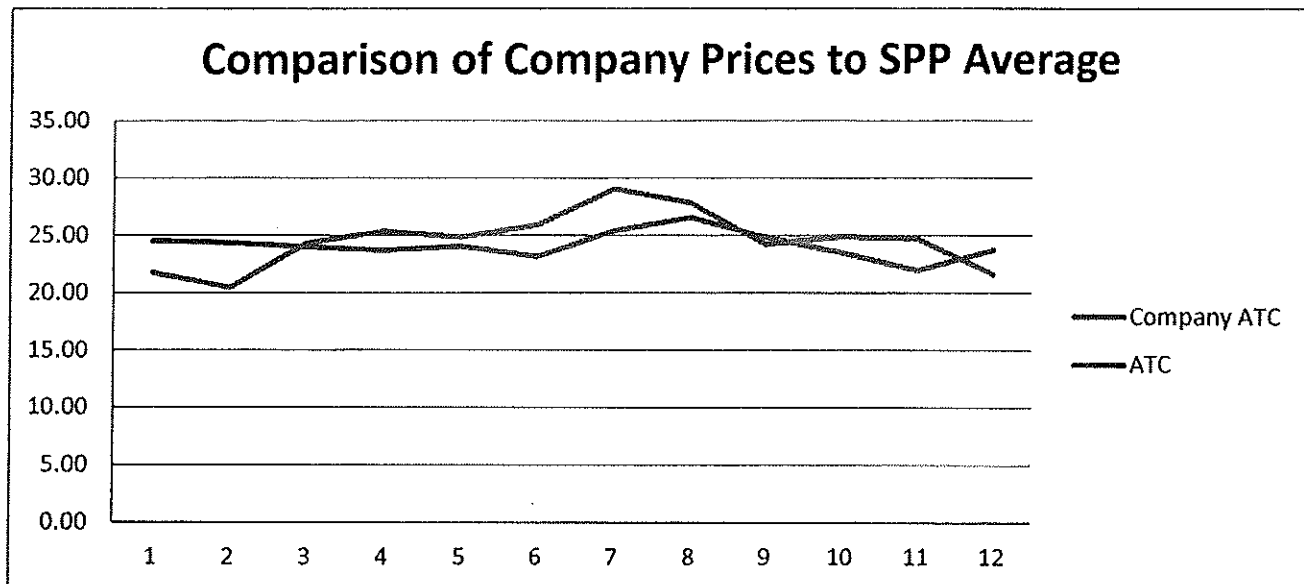
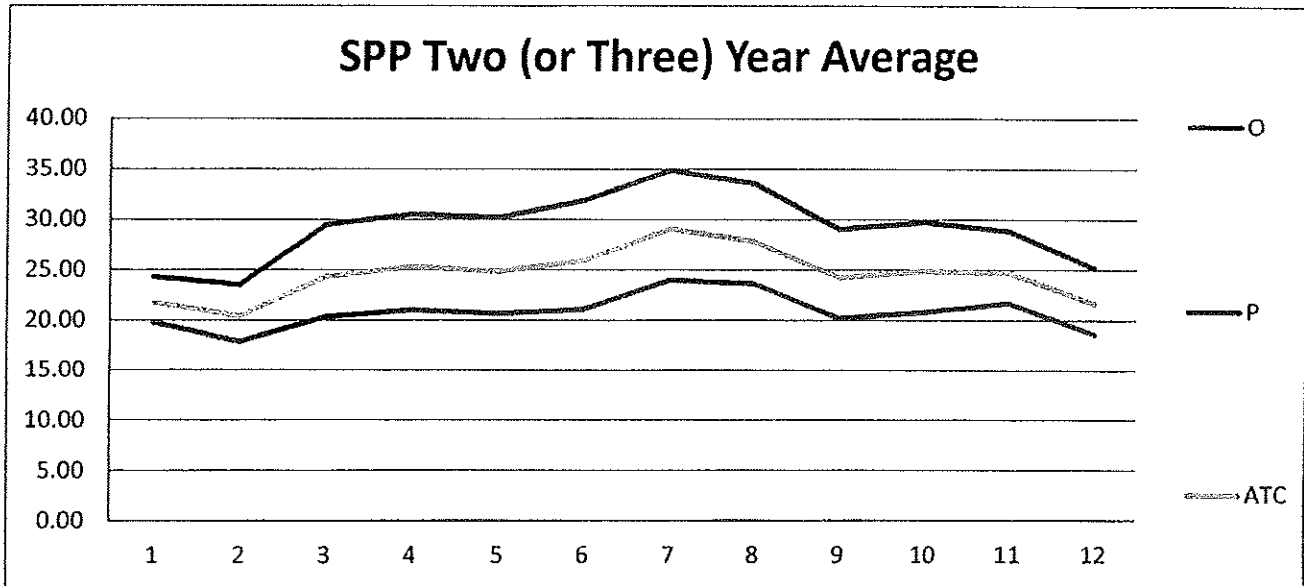
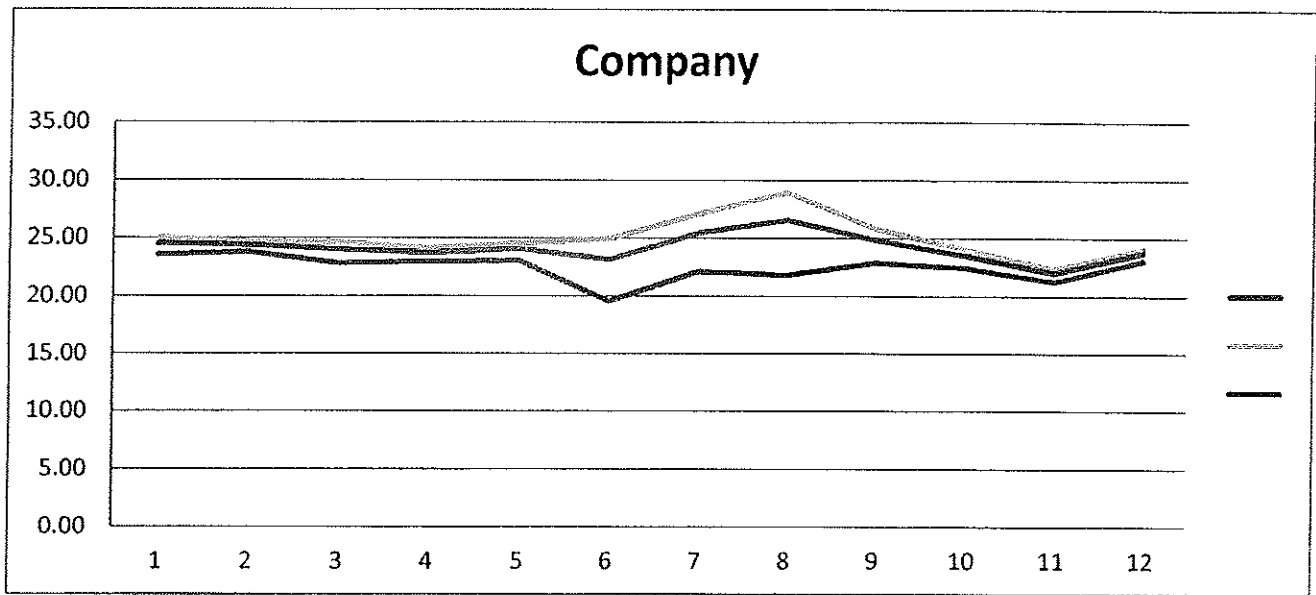
Based on data obtained from 8:00 AM, March 16, 2015 through, 8:00 AM March 21, 2015, the facility met an emissions limit below 0.046 lb/MMBTu as measured by the CEMS while the Unit operated at or above 80% of its nominal gross output. Note: There were a few hours in which the load was reported less than 640 MW, however, fluctuations of approximately 5 MW are normal for the Unit. See response to Staff Data Request 0023 in EO-2014-0043 for additional explanation.

6. CEMS are operational and demonstrate the capability of monitoring the NOx emissions to satisfy the parameters in items (4) and (5) above.

The CEMS are operational and were used to monitor the NOx emissions for the parameters in (4) and (5).

SPP Actual				Company	O	P	ATC
2014	O	P	ATC	Month			
1				1	23.57	25.03	24.54
2				2	23.78	24.65	24.36
3	30.46	46.04	37.07	3	22.81	24.63	24.02
4	30.48	44.50	36.91	4	22.93	24.10	23.71
5	29.12	44.21	35.81	5	23.05	24.57	24.06
6	25.10	37.85	30.68	6	19.55	24.93	23.13
7	25.59	36.85	30.81	7	22.11	27.10	25.43
8	26.13	38.84	31.51	8	21.80	28.96	26.58
9	23.29	32.73	27.62	9	22.86	25.83	24.84
10	25.44	37.56	31.06	10	22.45	24.05	23.52
11	27.27	37.65	31.60	11	21.24	22.33	21.97
12	22.91	30.87	26.60	12	23.07	24.11	23.76
2015	O	P	ATC	Average	22.43	25.03	24.17
				SPP Three Year Average			
1	22.04	28.41	24.86		O	P	ATC
2	21.09	28.15	24.24	1	19.78	24.31	21.76
3	19.89	25.68	22.46	2	17.89	23.55	20.43
4	18.66	25.54	21.81	3	20.36	29.47	24.34
5	18.64	25.85	21.69	4	21.04	30.54	25.35
6	18.88	27.96	23.04	5	20.65	30.22	24.85
7	22.43	32.90	27.29	6	21.10	31.88	25.94
8	21.14	28.27	24.16	7	24.01	34.87	29.05
9	17.10	25.32	20.87	8	23.63	33.55	27.83
10	16.18	21.91	18.72	9	20.19	29.03	24.24
11	16.11	20.00	17.81	10	20.81	29.74	24.89
12	14.29	19.45	16.69	11	21.69	28.82	24.70
2016	O	P	ATC	12	18.60	25.16	21.64
1	17.51	20.21	18.65				
2	14.69	18.95	16.62				
3	10.73	16.68	13.49				
4	13.99	21.60	17.32				
5	14.20	20.61	17.04				
6	19.34	29.83	24.10				
7							
8							
9							
10							
11							
12							
2014	26.61	38.64	31.97				
2015	18.88	25.78	21.96				
2016	14.90	20.89	17.57				
Grand Total	20.86	29.42	24.68				





MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

**REVENUE REQUIREMENT
COST OF SERVICE**

APPENDIX 4

KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2016-0156

*Jefferson City, Missouri
July 2016*

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2016-0156
Date Prepared: July 15, 2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

**GREATER MISSOURI OPERATIONS- MPS
MPS Rate District
Great Plains Energy, Inc.
Test Year 12 Months Ending June 30, 2015
Updated through December 31, 2015
True-Up Through July 31, 2016
STAFF DIRECT FILING**

CASE NO. ER-2016-0156

Jefferson City, MO

July 2016

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
Test Year Ending June 30, 2015 Update December 31, 2015
True-Up through July 31, 2016
Revenue Requirement

Line Number	A Description	B 6.99% Return	C 7.16% Return	D 7.34% Return
1	Net Orig Cost Rate Base	\$1,376,903,949	\$1,376,903,949	\$1,376,903,949
2	Rate of Return	6.99%	7.16%	7.34%
3	Net Operating Income Requirement	\$96,273,124	\$98,627,630	\$100,995,905
4	Net Income Available	\$123,052,685	\$123,052,685	\$123,052,685
5	Additional Net Income Required	-\$26,779,561	-\$24,425,055	-\$22,056,780
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,953,636	\$19,420,675	\$20,896,293
8	Current Income Tax Available	\$34,639,364	\$34,639,364	\$34,639,364
9	Additional Current Tax Required	-\$16,685,728	-\$15,218,689	-\$13,743,071
10	Revenue Requirement	-\$43,465,289	-\$39,643,744	-\$35,799,851
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$24,500,000	\$24,500,000	\$24,500,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$18,965,289	-\$15,143,744	-\$11,299,851

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,547,312,628
2	Less Accumulated Depreciation Reserve		\$938,376,474
3	Net Plant In Service		\$1,608,936,154
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$12,431,248
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$28,743,595
8	Prepayments		\$2,132,724
9	Emission Allowances		\$29,869
10	Fuel Inventory-Oil		\$11,083,308
11	Fuel Inventory-Coal		\$14,787,925
12	Fuel Inventory - Other		\$263,139
13	Fuel Inventory-Gas		\$0
14	Fuel Inventory-Nuclear		\$0
15	Energy Efficiency Regulatory Asset		\$0
16	Res Regulatory Asset		\$0
17	Prepaid Pension Asset - MPS		\$0
18	ERISA Minimum Tracker - MPS		\$3,507,975
19	FAS 87 Pension Tracker - MPS		\$26,505,167
20	OPEB Tracker - MPS		-\$2,659,714
21	latan Unit 1 and Common Regulatory Asset Vintage 1 - MPS		\$1,919,189
22	latan Unit 1 and Common Regulatory Asset Vintage 2 - MPS		\$786,842
23	latan Unit 2 Regulatory Asset Vintage 1 - MPS		\$3,794,721
24	latan Unit 2 Regulatory Asset Vintage 2 - MPS		\$5,559,626
25	Prepaid Pension Asset - SJLP		\$0
26	ERISA Minimum Tracker - SJLP		\$0
27	FAS 87 Pension Tracker - SJLP		\$0
28	OPEB Tracker - SJLP		\$0
29	latan Unit 1 and Common Regulatory Asset Vintage 1 - SJLP		\$0
30	latan Unit 1 and Common Regulatory Asset Vintage 2 - SJLP		\$0
31	latan Unit 2 Regulatory Asset Vintage 1 - SJLP		\$0
32	latan Unit 2 Regulatory Asset Vintage 2 - SJLP		\$0
33	Demand-side Management Vintage 1		\$325,109
34	Demand-side Management Vintage 2		\$6,788,828
35	Demand-side Management Vintage 3		\$3,951,017
36	Demand-side Management Vintage 4		\$1,472,038
37	TOTAL ADD TO NET PLANT IN SERVICE		\$96,560,110
38	SUBTRACT FROM NET PLANT		
39	Federal Tax Offset	5.8767%	\$985,682

Greater Missouri Operations - MPS Rate District
 Case No. ER-2016-0156
 TY End June 30, 2015 Update Dec 31, 2015
 True-Up through July 31, 2016

RATE BASE SCHEDULE			
A	B	C	
Line Number	Rate Base Description	Percentage Rate	Dollar Amount
40	State Tax Offset	5.8767%	\$155,613
41	City Tax Offset	5.8767%	\$0
42	Interest Expense Offset	17.0877%	\$6,423,177
43	Contributions in Aid of Construction		\$0
44	Customer Deposits		\$5,980,982
45	Customer Advances for Construction		\$4,389,179
46	Deferred Taxes - MPS		\$304,206,861
47	Deferred Taxes - SJLP		\$0
48	Deferred Taxes - MPS - Crossroads Commission Plant Valuation		\$6,450,821
49	TOTAL SUBTRACT FROM NET PLANT		<u>\$328,592,315</u>
50	Total Rate Base		<u>\$1,376,903,949</u>

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$21,664	P-2	\$0	\$21,664	99.5910%	\$0	\$21,575
3	303.010	Misc Intangible- Substation (like 353)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	P-4	\$0	\$0	99.5400%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$9,142,727	P-5	\$0	\$9,142,727	99.5910%	\$0	\$9,106,333
6	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$0	P-6	\$0	\$0	99.5400%	\$0	\$0
7	303.090	Misc- Transmission Ln MINT Line	\$0	P-7	\$0	\$0	99.5400%	\$0	\$0
8	303.100	Misc Intangible- Iatan Highway & Bridge	\$0	P-8	\$0	\$0	99.5400%	\$0	\$0
9		TOTAL INTANGIBLE PLANT	\$9,770,728		\$0	\$9,770,728		\$0	\$9,730,456
10		PRODUCTION PLANT							
11		STEAM PRODUCTION							
12		SIBLEY UNIT 1- STEAM							
13	310.000	Land-Electric Sibley 1 MPS	\$265,963	P-13	\$0	\$265,963	99.5400%	\$0	\$264,740
14	311.000	Structures-Electric Sibley 1	\$3,799,205	P-14	\$0	\$3,799,205	99.5400%	\$0	\$3,781,729
15	312.000	Boiler Plant Equipment-Electric Sibley 1	\$28,595,592	P-15	\$0	\$28,595,592	99.5400%	\$0	\$28,464,052
16	312.020	Boiler AQC Equipment-Electric Sibley 1	\$2,489,123	P-16	\$0	\$2,489,123	99.5400%	\$0	\$2,477,673
17	314.000	Turbogenerator-Electric Sibley 1	\$14,548,289	P-17	\$0	\$14,548,289	99.5400%	\$0	\$14,481,367
18	315.000	Accessory Equipment-Electric Sibley 1	\$2,058,365	P-18	\$0	\$2,058,365	99.5400%	\$0	\$2,048,897
19	316.000	Misc Power Plant Equipment- Electric S 1	\$150,041	P-19	\$0	\$150,041	99.5400%	\$0	\$149,351
20		TOTAL SIBLEY UNIT 1- STEAM	\$51,906,578		\$0	\$51,906,578		\$0	\$51,667,809
21		SIBLEY UNIT 2- STEAM							
22	310.000	Land- Electric Sibley 2 MPS	\$0	P-22	\$0	\$0	99.5400%	\$0	\$0
23	311.000	Structures- Electric Sibley 2	\$1,470,467	P-23	\$0	\$1,470,467	99.5400%	\$0	\$1,463,703
24	312.000	Boiler Plant Equipment-Electric Sibley 2	\$19,330,383	P-24	\$0	\$19,330,383	99.5400%	\$0	\$19,241,463
25	312.020	Boiler AQC Equipment- Electric Sibley 2	\$2,462,660	P-25	\$0	\$2,462,660	99.5400%	\$0	\$2,451,332
26	314.000	Turbogenerator- Electric Sibley 2	\$12,265,548	P-26	\$0	\$12,265,548	99.5400%	\$0	\$12,209,126
27	315.000	Accessory Equipment- Electric Sibley 2	\$1,914,618	P-27	\$0	\$1,914,618	99.5400%	\$0	\$1,905,811
28	316.000	Misc Power Plant Equipment- Electric S 2	\$104,265	P-28	\$0	\$104,265	99.5400%	\$0	\$103,785
29		TOTAL SIBLEY UNIT 2- STEAM	\$37,547,941		\$0	\$37,547,941		\$0	\$37,375,220
30		SIBLEY UNIT 3- STEAM							
31	310.000	Land - Electric Sibley 3 MPS	\$108,657	P-31	\$0	\$108,657	99.5400%	\$0	\$108,157
32	311.000	Structures- Electric Sibley 3	\$15,055,064	P-32	\$0	\$15,055,064	99.5400%	\$0	\$14,985,811
33	312.000	Boiler Plant Equipment- Electric Sibley 3	\$109,455,897	P-33	\$0	\$109,455,897	99.5400%	\$0	\$108,952,400
34	312.020	Boiler AQC Equipment- Electric Sibley 3	\$101,064,527	P-34	\$0	\$101,064,527	99.5400%	\$0	\$100,599,630
35	314.000	Turbogenerator- Electric Sibley 3	\$39,769,997	P-35	\$0	\$39,769,997	99.5400%	\$0	\$39,587,055
36	315.000	Accessory Equipment- Electric Sibley 3	\$9,994,502	P-36	\$0	\$9,994,502	99.5400%	\$0	\$9,948,527
37	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$656,012	P-37	\$0	\$656,012	99.5400%	\$0	\$652,994
38		TOTAL SIBLEY UNIT 3- STEAM	\$276,104,656		\$0	\$276,104,656		\$0	\$274,834,674
39		SIBLEY FACILITY COMMON- STEAM							
40	310.000	Land- Electric- Sibley Common MPS	\$22,086	P-40	\$0	\$22,086	99.5400%	\$0	\$21,984
41	311.000	Structures- Electric- Sibley Common	\$40,279,899	P-41	\$0	\$40,279,899	99.5400%	\$0	\$40,094,611
42	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$38,639,641	P-42	\$0	\$38,639,641	99.5400%	\$0	\$38,461,899
43	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$2,713,539	P-43	\$0	\$2,713,539	99.5400%	\$0	\$2,701,057
44	314.000	Turbogenerator- Electric- Sibley Common	\$814,003	P-44	\$0	\$814,003	99.5400%	\$0	\$810,259
45	315.000	Accessory Equipment- Electric- Sibley Common	\$4,968,033	P-45	\$0	\$4,968,033	99.5400%	\$0	\$4,945,180
46	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$2,237,460	P-46	\$0	\$2,237,460	99.5400%	\$0	\$2,227,168
47		TOTAL SIBLEY FACILITY COMMON- STEAM	\$89,674,661		\$0	\$89,674,661		\$0	\$89,262,158
48		JEFFREY UNIT 1- STEAM							

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49	310.000	Land - Electric Jeffrey 1 MPS	\$71,564	P-49	\$0	\$71,564	99.5400%	\$0	\$71,235
50	311.000	Structures - Electric Jeffrey 1	\$6,387,129	P-50	\$0	\$6,387,129	99.5400%	\$0	\$6,357,748
51	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$4,735,816	P-51	\$0	\$4,735,816	99.5400%	\$0	\$4,668,031
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$30,249,919	P-52	\$0	\$30,249,919	99.5400%	\$0	\$30,110,769
53	314.000	Turbogenerator - Electric- Jeffrey 1	\$6,127,555	P-53	\$0	\$6,127,555	99.5400%	\$0	\$6,099,368
54	315.000	Accessory Equipment - Electric- Jeffrey 1	\$2,297,362	P-54	\$0	\$2,297,362	99.5400%	\$0	\$2,286,794
55	316.000	Misc Power Plant- Electric- Jeffrey 1	\$414,930	P-55	\$0	\$414,930	99.5400%	\$0	\$413,021
56		TOTAL JEFFREY UNIT 1- STEAM	\$60,284,275		\$0	\$60,284,275		\$0	\$60,006,966
57		JEFFREY UNIT 2- STEAM							
58	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-58	\$0	\$71,283	99.5400%	\$0	\$70,955
59	311.000	Structures - Electric - Jeffrey 2	\$5,129,395	P-59	\$0	\$5,129,395	99.5400%	\$0	\$5,105,800
60	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$18,904,188	P-60	\$0	\$18,904,188	99.5400%	\$0	\$18,817,229
61	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$15,129,979	P-61	\$0	\$15,129,979	99.5400%	\$0	\$15,060,381
62	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,409,323	P-62	\$0	\$5,409,323	99.5400%	\$0	\$5,384,440
63	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,849,731	P-63	\$0	\$1,849,731	99.5400%	\$0	\$1,841,222
64	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$733,244	P-64	\$0	\$733,244	99.5400%	\$0	\$729,871
65		TOTAL JEFFREY UNIT 2- STEAM	\$47,227,143		\$0	\$47,227,143		\$0	\$47,009,898
66		JEFFREY UNIT 3- STEAM							
67	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-67	\$0	\$3,096	99.5400%	\$0	\$3,082
68	311.000	Structures - Electric - Jeffrey 3	\$5,692,057	P-68	\$0	\$5,692,057	99.5400%	\$0	\$5,665,874
69	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$23,096,599	P-69	\$0	\$23,096,599	99.5400%	\$0	\$22,990,355
70	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$15,164,126	P-70	\$0	\$15,164,126	99.5400%	\$0	\$15,094,371
71	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,474,214	P-71	\$0	\$7,474,214	99.5400%	\$0	\$7,439,833
72	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,423,239	P-72	\$0	\$2,423,239	99.5400%	\$0	\$2,412,092
73	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$276,366	P-73	\$0	\$276,366	99.5400%	\$0	\$275,095
74		TOTAL JEFFREY UNIT 3- STEAM	\$54,129,697		\$0	\$54,129,697		\$0	\$53,880,702
75		JEFFREY FACILITY COMMON- STEAM							
76	310.000	Land - Electric - Jeffrey Common MPS	\$211,141	P-76	\$111,704	\$322,845	99.5400%	\$0	\$321,360
77	311.000	Structures - Electric - Jeffrey Common	\$3,953,206	P-77	\$410,538	\$4,363,744	99.5400%	\$0	\$4,343,671
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$3,981,865	P-78	\$1,438,628	\$5,420,493	99.5400%	\$0	\$5,395,559
79	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$17,141,847	P-79	\$0	\$17,141,847	99.5400%	\$0	\$17,062,995
80	314.000	Turbogenerator- Electric- Jeffrey Common	\$1,550,389	P-80	\$0	\$1,550,389	99.5400%	\$0	\$1,543,257
81	315.000	Accessory Equipment- Electric- Jeffrey Common	\$1,067,791	P-81	\$1,750,630	\$2,818,421	99.5400%	\$0	\$2,805,456
82	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$1,491,799	P-82	\$32,089	\$1,523,888	99.5400%	\$0	\$1,516,878
83		TOTAL JEFFREY FACILITY COMMON- STEAM	\$29,398,038		\$3,743,689	\$33,141,627		\$0	\$32,989,176
84		IATAN UNIT 1- STEAM							
85	310.000	Land- Electric- Iatan 1 SJLP	\$0	P-85	\$0	\$0	0.0000%	\$0	\$0
86	311.000	Structures- Electric- Iatan 1	\$0	P-86	\$0	\$0	0.0000%	\$0	\$0
87	311.000	Structures- Electric Disallowance- Iatan 1	\$0	P-87	\$0	\$0	0.0000%	\$0	\$0
88	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$0	P-88	\$0	\$0	0.0000%	\$0	\$0
89	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	\$0	P-89	\$0	\$0	0.0000%	\$0	\$0
90	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$0	P-90	\$0	\$0	0.0000%	\$0	\$0
91	314.000	Turbogenerator- Electric- Iatan 1	\$0	P-91	\$0	\$0	0.0000%	\$0	\$0
92	315.000	Accessory Equipment- Electric- Iatan 1	\$0	P-92	\$0	\$0	0.0000%	\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
93	315.000	Accessory Equipment- Electric Disallowance- Iatan 1	\$0	P-93	\$0	\$0	0.0000%	\$0	\$0
94	316.000	Misc Power Plant Equip- Electric- Iatan 1	\$0	P-94	\$0	\$0	0.0000%	\$0	\$0
95	316.000	Misc Power Plant Equipment- Electric Disallowance	\$0	P-95	\$0	\$0	0.0000%	\$0	\$0
96		TOTAL IATAN UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
97		IATAN UNIT 2- STEAM							
98	311.000	Structures- Electric- Iatan 2	\$19,087,045	P-98	\$0	\$19,087,045	99.5400%	\$0	\$18,999,245
99	311.000	Structures- Electric Disallowance- Iatan 2	-\$284,376	P-99	\$0	-\$284,376	100.0000%	\$0	-\$284,376
100	312.000	Boiler Plant Equipment- Electric Iatan 2	\$128,540,219	P-100	\$0	\$128,540,219	99.5400%	\$0	\$127,948,934
101	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 2	-\$2,043,910	P-101	\$0	-\$2,043,910	100.0000%	\$0	-\$2,043,910
102	312.020	Boiler AQC Equipment- Electric- Iatan 2	\$0	P-102	\$0	\$0	99.5400%	\$0	\$0
103	314.000	Turbogenerator- Electric- Iatan 2	\$46,461,099	P-103	\$0	\$46,461,099	99.5400%	\$0	\$46,247,378
104	314.000	Turbogenerator- Electric Disallowance- Iatan 2	-\$282,546	P-104	\$0	-\$282,546	100.0000%	\$0	-\$282,546
105	315.000	Accessory Equipment- Electric- Iatan 2	\$11,598,072	P-105	\$0	\$11,598,072	99.5400%	\$0	\$11,544,721
106	315.000	Accessory Equipment- Electric Disallowance- Iatan 2	-\$94,423	P-106	\$0	-\$94,423	100.0000%	\$0	-\$94,423
107	316.000	Misc Power Plant- Electric- Iatan 2	\$752,561	P-107	\$0	\$752,561	99.5400%	\$0	\$749,099
108	316.000	Misc Power Plant Equipment- Electric Disallowance- Iatan 2	-\$10,558	P-108	\$0	-\$10,558	100.0000%	\$0	-\$10,558
109		TOTAL IATAN UNIT 2- STEAM	\$203,723,183		\$0	\$203,723,183		\$0	\$202,773,564
110		IATAN FACILITY COMMON- STEAM							
111	310.000	Land- Electric- Iatan Common SJLP	\$0	P-111	\$0	\$0	0.0000%	\$0	\$0
112	311.000	Structures- Electric- Iatan Common	\$0	P-112	\$0	\$0	0.0000%	\$0	\$0
113	312.000	Boiler Plant Equip- Iatan Common	\$0	P-113	\$0	\$0	0.0000%	\$0	\$0
114	312.020	Boiler AQC Equipment- Iatan Common	\$0	P-114	\$0	\$0	0.0000%	\$0	\$0
115	314.000	Turbogenerator- Electric- Iatan Common	\$0	P-115	\$0	\$0	0.0000%	\$0	\$0
116	315.000	Accessory Equipment- Iatan Common	\$0	P-116	\$0	\$0	0.0000%	\$0	\$0
117	316.000	Misc Power Plant Equipment- Electric- Iatan Common	\$0	P-117	\$0	\$0	0.0000%	\$0	\$0
118		TOTAL IATAN FACILITY COMMON- STEAM	\$0		\$0	\$0		\$0	\$0
119		IATAN FACILITY COMMON- ECORP- STEAM							
120	310.000	Land- Electric- Iatan Common- ECORP	\$4,268	P-120	\$0	\$4,268	99.5400%	\$0	\$4,248
121	311.000	Structures- Electric- Iatan Common- ECORP	\$6,837,690	P-121	\$0	\$6,837,690	99.5400%	\$0	\$6,806,237
122	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$19,157,491	P-122	\$0	\$19,157,491	99.5400%	\$0	\$19,069,367
123	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	P-123	\$0	\$0	99.5400%	\$0	\$0
124	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$633,422	P-124	\$0	\$633,422	99.5400%	\$0	\$630,508
125	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$2,763,351	P-125	\$0	\$2,763,351	99.5400%	\$0	\$2,750,640
126	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$220,381	P-126	\$0	\$220,381	99.5400%	\$0	\$219,367
127		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$29,616,603		\$0	\$29,616,603		\$0	\$29,480,367
128		LAKE ROAD UNIT 1- STEAM							
129	310.000	Land- Electric- Lake Road 1 SJLP	\$0	P-129	\$0	\$0	0.0000%	\$0	\$0
130	311.000	Structures- Electric- Lake Road 1	\$0	P-130	\$0	\$0	0.0000%	\$0	\$0
131	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$0	P-131	\$0	\$0	0.0000%	\$0	\$0
132	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	P-132	\$0	\$0	0.0000%	\$0	\$0
133	314.000	Turbogenerator- Electric- Lake Road 1	\$0	P-133	\$0	\$0	0.0000%	\$0	\$0
134	315.000	Accessory Equipment- Electric- Lake Road 1	\$0	P-134	\$0	\$0	0.0000%	\$0	\$0
135	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	P-135	\$0	\$0	0.0000%	\$0	\$0

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136		TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
137		LAKE ROAD UNIT 2- STEAM							
138	310.000	Land- Electric- Lake Road 2 SJLP	\$0	P-138	\$0	\$0	0.0000%	\$0	\$0
139	311.000	Structures- Electric- Lake Road 2	\$0	P-139	\$0	\$0	0.0000%	\$0	\$0
140	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$0	P-140	\$0	\$0	0.0000%	\$0	\$0
141	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	P-141	\$0	\$0	0.0000%	\$0	\$0
142	314.000	Turbogenerator- Electric- Lake Road 2	\$0	P-142	\$0	\$0	0.0000%	\$0	\$0
143	315.000	Accessory Equipment- Electric- Lake Road 2	\$0	P-143	\$0	\$0	0.0000%	\$0	\$0
144	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	P-144	\$0	\$0	0.0000%	\$0	\$0
145		TOTAL LAKE ROAD UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
146		LAKE ROAD UNIT 3- STEAM							
147	310.000	Land- Electric- Lake Road 3 SJLP	\$0	P-147	\$0	\$0	0.0000%	\$0	\$0
148	311.000	Structures- Electric- Lake Road 3	\$0	P-148	\$0	\$0	0.0000%	\$0	\$0
149	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	P-149	\$0	\$0	0.0000%	\$0	\$0
150	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	P-150	\$0	\$0	0.0000%	\$0	\$0
151	314.000	Turbogenerator- Electric- Lake Road 3	\$0	P-151	\$0	\$0	0.0000%	\$0	\$0
152	315.000	Accessory Equipment- Electric- Lake Road 3	\$0	P-152	\$0	\$0	0.0000%	\$0	\$0
153	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	P-153	\$0	\$0	0.0000%	\$0	\$0
154		TOTAL LAKE ROAD UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
155		LAKE ROAD UNIT 4- STEAM							
156	310.000	Land- Electric- Lake Road 4 SJLP	\$0	P-156	\$0	\$0	0.0000%	\$0	\$0
157	311.000	Structures- Electric- Lake Road 4	\$0	P-157	\$0	\$0	0.0000%	\$0	\$0
158	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$0	P-158	\$0	\$0	0.0000%	\$0	\$0
159	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$0	P-159	\$0	\$0	0.0000%	\$0	\$0
160	314.000	Turbogenerator- Electric- Lake Road 4	\$0	P-160	\$0	\$0	0.0000%	\$0	\$0
161	315.000	Accessory Equipment- Electric- Lake Road 4	\$0	P-161	\$0	\$0	0.0000%	\$0	\$0
162	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$0	P-162	\$0	\$0	0.0000%	\$0	\$0
163		TOTAL LAKE ROAD UNIT 4- STEAM	\$0		\$0	\$0		\$0	\$0
164		LAKE ROAD BOILERS- STEAM							
165	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	P-165	\$0	\$0	0.0000%	\$0	\$0
166	311.000	Structures- Electric- Lake Road Boilers	\$0	P-166	\$0	\$0	0.0000%	\$0	\$0
167	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$0	P-167	\$0	\$0	0.0000%	\$0	\$0
168	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$0	P-168	\$0	\$0	0.0000%	\$0	\$0
169	314.000	Turbogenerators- Electric- Lake Road Boilers	\$0	P-169	\$0	\$0	0.0000%	\$0	\$0
170	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$0	P-170	\$0	\$0	0.0000%	\$0	\$0
171	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$0	P-171	\$0	\$0	0.0000%	\$0	\$0
172		TOTAL LAKE ROAD BOILERS- STEAM	\$0		\$0	\$0		\$0	\$0
173		TOTAL STEAM PRODUCTION	\$879,612,775		\$3,743,589	\$883,356,364		\$0	\$879,280,434
174		NUCLEAR PRODUCTION							
175		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
176		HYDRAULIC PRODUCTION							
177		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
178		OTHER PRODUCTION							
179		CROSSROADS UNITS 1-4 NATURAL GAS							
180	303.010	Miscellaneous Intangible- Transmission (like 353)- Crossroads	\$13,476,338	P-180	-\$3,891,687	\$9,584,651	99.5400%	\$0	\$9,540,562
181	340.000	Land- Electric- Crossroads 1-4 MPS	\$427,390	P-181	-\$240,351	\$187,039	99.5400%	\$0	\$186,179
182	341.000	Structures- Electric- Crossroads 1-4	\$2,464,109	P-182	-\$1,279,957	\$1,184,152	99.5400%	\$0	\$1,178,705
183	342.000	Fuel Holders- Crossroads 1-4	\$4,721,720	P-183	-\$2,418,184	\$2,303,536	99.5400%	\$0	\$2,292,940
184	343.000	Prime Movers- Crossroads 1-4	\$80,393,005	P-184	-\$44,761,402	\$35,631,603	99.5400%	\$0	\$35,467,698
185	344.000	Generators- Crossroads 1-4	\$16,232,731	P-185	-\$8,937,477	\$7,295,254	99.5400%	\$0	\$7,261,696
186	345.000	Accessory- Crossroads 1-4	\$16,389,250	P-186	-\$8,752,236	\$7,637,014	99.5400%	\$0	\$7,601,884
187	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$113,134	P-187	-\$73,591	\$39,543	99.5400%	\$0	\$39,361
188		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$134,217,677		-\$70,354,885	\$63,862,792		\$0	\$63,569,025
189		GREENWOOD UNITS 1-4 NATURAL GAS & OIL							
190	340.000	Land- Electric Greenwood 1-4 MPS	\$233,662	P-190	\$0	\$233,662	99.5400%	\$0	\$232,587
191	341.000	Structures- Electric Greenwood 1-4	\$3,500,096	P-191	\$0	\$3,500,096	99.5400%	\$0	\$3,483,996
192	342.000	Fuel Holders- Greenwood 1-4	\$3,687,615	P-192	\$0	\$3,687,615	99.5400%	\$0	\$3,670,652
193	343.000	Prime Movers- Greenwood 1-4	\$35,446,846	P-193	\$0	\$35,446,846	99.5400%	\$0	\$35,283,791
194	344.000	Generators- Greenwood 1-4	\$8,329,260	P-194	\$0	\$8,329,260	99.5400%	\$0	\$8,290,945
195	345.000	Accessory Equipment- Greenwood 1-4	\$6,862,505	P-195	\$0	\$6,862,505	99.5400%	\$0	\$6,830,937
196	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$42,661	P-196	\$0	\$42,661	99.5400%	\$0	\$42,465
197		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$58,102,645		\$0	\$58,102,645		\$0	\$57,835,373
198		NEVADA- OIL							
199	340.000	Land- Electric Nevada MPS	\$59,905	P-199	\$0	\$59,905	99.5400%	\$0	\$59,629
200	341.000	Structures- Electric Nevada	\$441,814	P-200	\$0	\$441,814	99.5400%	\$0	\$439,782
201	342.000	Fuel Holders- Nevada	\$743,632	P-201	\$0	\$743,632	99.5400%	\$0	\$740,211
202	343.000	Prime Movers- Nevada	\$935,801	P-202	\$0	\$935,801	99.5400%	\$0	\$931,496
203	344.000	Generators- Nevada	\$611,711	P-203	\$0	\$611,711	99.5400%	\$0	\$608,897
204	345.000	Accessory Equipment- Nevada	\$549,179	P-204	\$0	\$549,179	99.5400%	\$0	\$546,653
205	346.000	Misc Power Plant Equipment- Nevada	\$10,842	P-205	\$0	\$10,842	99.5400%	\$0	\$10,792
206		TOTAL NEVADA- OIL	\$3,352,884		\$0	\$3,352,884		\$0	\$3,337,460
207		SOUTH HARPER UNITS 1-3 NATURAL GAS							
208	340.000	Land- Electric South Harper 1-3 MPS	\$1,034,874	P-208	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
209	341.000	Structures- Electric South Harper 1-3	\$12,224,650	P-209	\$0	\$12,224,650	99.5400%	\$0	\$12,168,417
210	342.000	Fuel Holders- South Harper 1-3	\$4,004,628	P-210	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
211	343.000	Prime Movers- South Harper 1-3	\$70,225,537	P-211	\$0	\$70,225,537	99.5400%	\$0	\$69,902,500
212	344.000	Generators- South Harper 1-3	\$17,267,425	P-212	\$0	\$17,267,425	99.5400%	\$0	\$17,187,995
213	345.000	Accessory Equipment- South Harper 1-3	\$17,217,042	P-213	\$0	\$17,217,042	99.5400%	\$0	\$17,137,844
214	346.000	Misc Power Plant Equipment- South Harper 1-3	\$275,426	P-214	\$0	\$275,426	99.5400%	\$0	\$274,159
215		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$122,249,582		\$0	\$122,249,582		\$0	\$121,687,236
216		LAKE ROAD TURBINE 5- NATURAL GAS & OIL							
217	340.000	Land- Electric Lake Road 5 S.J.L.P	\$0	P-217	\$0	\$0	0.0000%	\$0	\$0
218	341.000	Structures- Electric Lake Road 5	\$0	P-218	\$0	\$0	0.0000%	\$0	\$0
219	342.000	Fuel Holders- Lake Road 5	\$0	P-219	\$0	\$0	0.0000%	\$0	\$0
220	343.000	Prime Movers- Lake Road 5	\$0	P-220	\$0	\$0	0.0000%	\$0	\$0
221	344.000	Generators- Lake Road 5	\$0	P-221	\$0	\$0	0.0000%	\$0	\$0
222	345.000	Accessory Equipment- Lake Road 5	\$0	P-222	\$0	\$0	0.0000%	\$0	\$0
223	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	P-223	\$0	\$0	0.0000%	\$0	\$0
224		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$0		\$0	\$0		\$0	\$0
225		LAKE ROAD TURBINE 6- OIL							

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226	340.000	Land- Electric Lake Road 6 SJLP	\$0	P-226	\$0	\$0	0.0000%	\$0	\$0
227	341.000	Structures- Electric Lake Road 6	\$0	P-227	\$0	\$0	0.0000%	\$0	\$0
228	342.000	Fuel Holders- Lake Road 6	\$0	P-228	\$0	\$0	0.0000%	\$0	\$0
229	343.000	Prime Movers- Lake Road 6	\$0	P-229	\$0	\$0	0.0000%	\$0	\$0
230	344.000	Generators- Lake Road 6	\$0	P-230	\$0	\$0	0.0000%	\$0	\$0
231	345.000	Accessory Equipment- Lake Road 6	\$0	P-231	\$0	\$0	0.0000%	\$0	\$0
232	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	P-232	\$0	\$0	0.0000%	\$0	\$0
233		TOTAL LAKE ROAD TURBINE 6- OIL	\$0		\$0	\$0		\$0	\$0
234		LAKE ROAD TURBINE 7- OIL							
235	340.000	Land- Electric Lake Road 7 SJLP	\$0	P-235	\$0	\$0	0.0000%	\$0	\$0
236	341.000	Structures- Electric Lake Road 7	\$0	P-236	\$0	\$0	0.0000%	\$0	\$0
237	342.000	Fuel Holders- Lake Road 7	\$0	P-237	\$0	\$0	0.0000%	\$0	\$0
238	343.000	Prime Movers- Lake Road 7	\$0	P-238	\$0	\$0	0.0000%	\$0	\$0
239	344.000	Generators- Lake Road 7	\$0	P-239	\$0	\$0	0.0000%	\$0	\$0
240	345.000	Accessory Equipment- Lake Road 7	\$0	P-240	\$0	\$0	0.0000%	\$0	\$0
241	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	P-241	\$0	\$0	0.0000%	\$0	\$0
242		TOTAL LAKE ROAD TURBINE 7- OIL	\$0		\$0	\$0		\$0	\$0
243		LAKE ROAD BOILERS							
244	340.000	Land- Electric Boilers SJLP	\$0	P-244	\$0	\$0	0.0000%	\$0	\$0
245	341.000	Structures- Electric Lake Road Boilers	\$0	P-245	\$0	\$0	0.0000%	\$0	\$0
246	342.000	Fuel Holders- Lake Road Boilers	\$0	P-246	\$0	\$0	0.0000%	\$0	\$0
247	343.000	Prime Movers- Lake Road Boilers	\$0	P-247	\$0	\$0	0.0000%	\$0	\$0
248	344.000	Generators- Lake Road Boilers	\$0	P-248	\$0	\$0	0.0000%	\$0	\$0
249	345.000	Accessory Equipment- Lake Road Boilers	\$0	P-249	\$0	\$0	0.0000%	\$0	\$0
250	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$0	P-250	\$0	\$0	0.0000%	\$0	\$0
251		TOTAL LAKE ROAD BOILERS	\$0		\$0	\$0		\$0	\$0
252		LANDFILL TURBINE-- METHANE GAS							
253	340.000	Land- Electric Landfill Turbine SJLP	\$0	P-253	\$0	\$0	0.0000%	\$0	\$0
254	341.000	Structures- Electric Landfill Turbine	\$0	P-254	\$0	\$0	0.0000%	\$0	\$0
255	342.000	Fuel Holders- Landfill Turbine	\$0	P-255	\$0	\$0	0.0000%	\$0	\$0
256	343.000	Prime Movers- Landfill Turbine	\$0	P-256	\$0	\$0	0.0000%	\$0	\$0
257	344.000	Generators- Landfill Turbine	\$0	P-257	\$0	\$0	0.0000%	\$0	\$0
258	345.000	Accessory Equipment- Landfill Turbine	\$0	P-258	\$0	\$0	0.0000%	\$0	\$0
259	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	P-259	\$0	\$0	0.0000%	\$0	\$0
260		TOTAL LANDFILL TURBINE-- METHANE GAS	\$0		\$0	\$0		\$0	\$0
261		RALPH GREEN UNIT 3- NATURAL GAS							
262	340.000	Land- Electric Ralph Green 3 SJLP	\$0	P-262	\$0	\$0	0.0000%	\$0	\$0
263	341.000	Structures- Electric Ralph Green 3	\$0	P-263	\$0	\$0	0.0000%	\$0	\$0
264	342.000	Fuel Holders- Ralph Green 3	\$0	P-264	\$0	\$0	0.0000%	\$0	\$0
265	343.000	Prime Movers- Ralph Green 3	\$0	P-265	\$0	\$0	0.0000%	\$0	\$0
266	344.000	Generators- Ralph Green 3	\$0	P-266	\$0	\$0	0.0000%	\$0	\$0
267	345.000	Accessory Equipment- Ralph Green 3	\$0	P-267	\$0	\$0	0.0000%	\$0	\$0
268	346.000	Misc Power Plant Equipment- Ralph Green 3	\$0	P-268	\$0	\$0	0.0000%	\$0	\$0
269		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$0		\$0	\$0		\$0	\$0
270		OTHER PRODUCTION - SOLAR							
271	344.010	Other Production- Generators- Solar	\$0	P-271	\$0	\$0	99.5400%	\$0	\$0
272		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
273		TOTAL OTHER PRODUCTION	\$317,922,788		-\$70,354,885	\$247,567,903		\$0	\$246,429,094
274		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
275		Other Production- Salvage and Removal Retirements not yet classified	\$0	P-275	\$0	\$0	99.5400%	\$0	\$0

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276		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
277		TOTAL PRODUCTION PLANT	\$1,197,535,563		-\$66,611,296	\$1,130,924,267		\$0	\$1,125,709,528
278		TRANSMISSION PLANT							
279	350.000	Land- Transmission	\$2,267,327	P-279	\$0	\$2,267,327	99.5400%	\$0	\$2,256,897
280	350.001	Land Rights - Transmission	\$0	P-280	\$0	\$0	99.5400%	\$0	\$0
281	350.040	Land Rights- Depreciable- Transmission	\$12,974,011	P-281	\$0	\$12,974,011	99.5400%	\$0	\$12,914,331
282	352.000	Structures & Improvements - Transmission	\$8,275,356	P-282	\$0	\$8,275,356	99.5400%	\$0	\$8,237,289
283	353.000	Station Equipment - Transmission	\$126,481,631	P-283	-\$1,750,630	\$124,731,001	99.5400%	\$0	\$124,157,238
284	353.030	Station Equipment Communication- Transmission	\$125,547	P-284	\$0	\$125,547	99.5400%	\$0	\$124,969
285	354.000	Towers and Fixtures - Transmission	\$323,639	P-285	\$0	\$323,639	99.5400%	\$0	\$322,150
286	355.000	Poles and Fixtures - Transmission	\$94,205,594	P-286	\$0	\$94,205,594	99.5400%	\$0	\$93,772,248
287	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-287	-\$626,874	-\$626,874	100.0000%	\$0	-\$626,874
288	356.000	Overhead Conductors & Devices - Transmission	\$62,411,792	P-288	\$0	\$62,411,792	99.5400%	\$0	\$62,124,698
289	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-289	-\$1,196,710	-\$1,196,710	100.0000%	\$0	-\$1,196,710
290	357.000	Underground Conduit - Transmission	\$0	P-290	\$0	\$0	99.5400%	\$0	\$0
291	358.000	Underground Conductors & Devices- Transmission	\$58,426	P-291	\$0	\$58,426	99.5400%	\$0	\$58,157
292		TOTAL TRANSMISSION PLANT	\$307,123,323		-\$3,574,214	\$303,549,109		\$0	\$302,144,393
293		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
294		Transmission- Salvage and Removal Retirements not yet classified	\$0	P-294	\$0	\$0	99.5400%	\$0	\$0
295		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
296		DISTRIBUTION PLANT							
297	360.000	Land- Electric Distribution	\$4,825,145	P-297	\$0	\$4,825,145	99.6670%	\$0	\$4,809,077
298	360.010	Land Rights- Electric Distribution	\$282,599	P-298	\$0	\$282,599	99.6670%	\$0	\$281,658
299	360.020	Land Leased- Distribution	\$22,228	P-299	\$0	\$22,228	99.6670%	\$0	\$22,154
300	361.000	Structures & Improvements - Distribution	\$9,768,745	P-300	\$0	\$9,768,745	99.6670%	\$0	\$9,736,215
301	362.000	Station Equipment - Distribution	\$134,578,221	P-301	\$0	\$134,578,221	99.6670%	\$0	\$134,130,076
302	364.000	Poles, Towers & Fixtures - Distribution	\$189,601,951	P-302	\$0	\$189,601,951	99.6670%	\$0	\$188,970,577
303	365.000	Overhead Conductors & Devices- Distribution	\$126,328,926	P-303	\$0	\$126,328,926	99.6670%	\$0	\$125,908,251
304	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-304	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
305	366.000	Underground Circuit - Distribution	\$62,451,407	P-305	\$0	\$62,451,407	99.6670%	\$0	\$62,243,444
306	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-306	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
307	367.000	Underground Conductors & Devices- Distribu	\$130,915,068	P-307	\$0	\$130,915,068	99.6670%	\$0	\$130,479,121
308	368.000	Line Transformers - Distribution	\$180,403,479	P-308	\$0	\$180,403,479	99.6670%	\$0	\$179,802,735
309	369.010	Services - Overhead - Distribution	\$15,915,703	P-309	\$0	\$15,915,703	99.6670%	\$0	\$15,862,704
310	369.020	Services- Underground - Distribution	\$58,431,700	P-310	\$0	\$58,431,700	99.6670%	\$0	\$58,237,122
311	370.000	Meters - Distribution	\$31,356,473	P-311	\$0	\$31,356,473	99.6670%	\$0	\$31,252,056
312	370.010	Meters- PURPA Distribution	\$2,038,114	P-312	\$0	\$2,038,114	99.6670%	\$0	\$2,031,327
313	370.020	Meters- AMI Distribution	\$4,432,314	P-313	\$0	\$4,432,314	99.6670%	\$0	\$4,417,554
314	371.000	Customer Premise Meter Installations - Distri	\$17,706,048	P-314	-\$1,174,925	\$16,531,123	99.6670%	\$0	\$16,476,074
315	373.000	Street Lighting and Traffic Signal- Distributio	\$35,173,685	P-315	\$0	\$35,173,685	99.6670%	\$0	\$35,056,557
316		TOTAL DISTRIBUTION PLANT	\$1,004,231,806		-\$4,551,341	\$999,680,465		\$0	\$996,340,286
317		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
318		Distribution- Salvage and Removal Retirements not yet classified	\$0	P-318	\$0	\$0	99.6670%	\$0	\$0
319		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
320		INCENTIVE COMPENSATION							
321		CAPITALIZATION TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
322		GENERAL PLANT							
323	389.000	Land Rights - General	\$1,127,967	P-323	\$0	\$1,127,967	99.5910%	\$0	\$1,123,354
324	389.010	Land RT/ROW- Depreciation- Electric	\$2,303	P-324	\$0	\$2,303	99.5910%	\$0	\$2,294
325	390.000	Structures & Improvements - General	\$24,016,175	P-325	\$0	\$24,016,175	99.5910%	\$0	\$23,917,949
326	391.000	Office Furniture & Equipment - General	\$2,021,242	P-326	\$0	\$2,021,242	99.5910%	\$0	\$2,012,975
327	391.020	Office Furniture- Computers - General	\$1,651,434	P-327	\$0	\$1,651,434	99.5910%	\$0	\$1,644,680
328	391.040	Office Furniture- Software - General	\$366,270	P-328	\$0	\$366,270	99.5910%	\$0	\$364,772
329	392.000	Transportation Equipment- Autos- General	\$109,720	P-329	\$0	\$109,720	99.5910%	\$0	\$109,271
330	392.010	Transportation Equip- Light Trucks- General	\$2,881,230	P-330	\$0	\$2,881,230	99.5910%	\$0	\$2,869,446
331	392.020	Transportation Equip- Heavy Trucks- General	\$16,053,282	P-331	\$0	\$16,053,282	99.5910%	\$0	\$15,987,624
332	392.030	Transportation Equip- Tractors- General	\$203,787	P-332	\$0	\$203,787	99.5910%	\$0	\$202,954
333	392.040	Transportation Equip- Trailers- General	\$971,346	P-333	\$0	\$971,346	99.5910%	\$0	\$967,373
334	392.050	Transportation Equip- Medium Trucks- General	\$830,306	P-334	\$0	\$830,306	99.5910%	\$0	\$826,910
335	393.000	Stores Equipment- General	\$44,266	P-335	\$0	\$44,266	99.5910%	\$0	\$44,085
336	394.000	Tools- General	\$3,608,453	P-336	\$0	\$3,608,453	99.5910%	\$0	\$3,593,694
337	395.000	Laboratory Equipment- General	\$2,883,908	P-337	\$0	\$2,883,908	99.5910%	\$0	\$2,872,113
338	396.000	Power Operated Equipment- General	\$6,099,334	P-338	\$0	\$6,099,334	99.5910%	\$0	\$6,074,388
339	397.000	Communication Equipment- General	\$30,039,135	P-339	\$0	\$30,039,135	99.5910%	\$0	\$29,916,275
340	398.000	Miscellaneous Equipment- General	\$136,451	P-340	\$0	\$136,451	99.5910%	\$0	\$135,893
341		TOTAL GENERAL PLANT	\$93,046,609		\$0	\$93,046,609		\$0	\$92,666,050
342		GENERAL PLANT - LAKE ROAD							
343	391.000	Office Furniture and Equipment- General	\$0	P-343	\$0	\$0	0.0000%	\$0	\$0
344	391.020	Office Furniture- Computer- General	\$0	P-344	\$0	\$0	0.0000%	\$0	\$0
345	391.040	Office Furniture- Software- General	\$0	P-345	\$0	\$0	0.0000%	\$0	\$0
346	392.000	Transportation Equip- Autos- General	\$0	P-346	\$0	\$0	0.0000%	\$0	\$0
347	392.010	Transportation Equip -Light Trucks - General	\$0	P-347	\$0	\$0	0.0000%	\$0	\$0
348	392.020	Transportation Equip - Heavy Trucks - General	\$0	P-348	\$0	\$0	0.0000%	\$0	\$0
349	392.030	Transportation Equip - Tractors - General	\$0	P-349	\$0	\$0	0.0000%	\$0	\$0
350	392.040	Transportation Equip - Trailers - General	\$0	P-350	\$0	\$0	0.0000%	\$0	\$0
351	392.050	Transportation Equip - Medium Trucks - General	\$0	P-351	\$0	\$0	0.0000%	\$0	\$0
352	393.000	Stores Equipment - General	\$0	P-352	\$0	\$0	0.0000%	\$0	\$0
353	394.000	Tools - General	\$0	P-353	\$0	\$0	0.0000%	\$0	\$0
354	395.000	Laboratory Equipment - General	\$0	P-354	\$0	\$0	0.0000%	\$0	\$0
355	396.000	Power Operated Equipment - General	\$0	P-355	\$0	\$0	0.0000%	\$0	\$0
356	397.000	Communication Equipment - General	\$0	P-356	\$0	\$0	0.0000%	\$0	\$0
357	398.000	Miscellaneous Equipment - General	\$0	P-357	\$0	\$0	0.0000%	\$0	\$0
358		TOTAL GENERAL PLANT - LAKE ROAD	\$0		\$0	\$0		\$0	\$0
359		GENERAL RETIREMENTS WORK IN PROGRESS							
360		General- Salvage and Removal Retirements not yet classified	\$0	P-360	\$0	\$0	99.5910%	\$0	\$0
361		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
362		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
363	310.090	Industrial Steam- Land SJLP	\$0	P-363	\$0	\$0	0.0000%	\$0	\$0
364	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	P-364	\$0	\$0	0.0000%	\$0	\$0
365	312.090	Industrial Steam- Boiler SJLP	\$0	P-365	\$0	\$0	0.0000%	\$0	\$0
366	315.090	Industrial Steam- Accessory SJLP	\$0	P-366	\$0	\$0	0.0000%	\$0	\$0
367	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$0	P-367	\$0	\$0	0.0000%	\$0	\$0
368	376.090	Industrial Steam- Mains SJLP	\$0	P-368	\$0	\$0	0.0000%	\$0	\$0
369	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$0	P-369	\$0	\$0	0.0000%	\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
370	380.090	Industrial Steam- Services SJLP	\$0	P-370	\$0	\$0	0.0000%	\$0	\$0
371	381.090	Industrial Steam- Services- SJLP	\$0	P-371	\$0	\$0	0.0000%	\$0	\$0
372		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0		\$0	\$0		\$0	\$0
373		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
374		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	P-374	\$0	\$0	0.0000%	\$0	\$0
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
376		ECORP INTANGIBLE PLANT							
377	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$1,044,335	P-377	\$0	\$1,044,335	99.5910%	\$0	\$1,040,064
378	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$53,083	P-378	\$0	\$53,083	99.5400%	\$0	\$52,839
379	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$331,800	P-379	\$0	\$331,800	99.5400%	\$0	\$330,274
380		TOTAL ECORP INTANGIBLE PLANT	\$1,429,218		\$0	\$1,429,218		\$0	\$1,423,177
381		ECORP TRANSMISSION PLANT							
382	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$35,857	P-382	\$0	\$35,857	99.5400%	\$0	\$35,692
383	353.000	ECORP- Iatan Transmission- Station Equipment	\$869,976	P-383	\$0	\$869,976	99.5400%	\$0	\$865,974
384		TOTAL ECORP TRANSMISSION PLANT	\$905,833		\$0	\$905,833		\$0	\$901,666
385		ECORP GENERAL PLANT- CORPORATE							
386	389.000	ECORP General Plant- Corporate Land	\$0	P-386	\$0	\$0	99.5910%	\$0	\$0
387	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	P-387	\$0	\$0	99.5910%	\$0	\$0
388	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$1,551,468	P-388	\$0	\$1,551,468	99.5910%	\$0	\$1,545,122
389	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$1,522,876	P-389	\$0	\$1,522,876	99.5910%	\$0	\$1,516,647
390	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$1,344,563	P-390	\$0	\$1,344,563	99.5910%	\$0	\$1,339,064
391	393.000	ECORP General Plant- Corporate Stores Equipment	\$7,596	P-391	\$0	\$7,596	99.5910%	\$0	\$7,566
392	394.000	ECORP General Plant- Corporate Tools	\$9,395	P-392	\$0	\$9,395	99.5910%	\$0	\$9,357
393	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	P-393	\$0	\$0	99.5910%	\$0	\$0
394	397.000	ECORP General Plant- Corporate Communication Equipment	\$315,789	P-394	\$0	\$315,789	99.5910%	\$0	\$314,497
395	398.000	ECORP General Plant- Corporate Misc Equipment	\$18,050	P-395	\$0	\$18,050	99.5910%	\$0	\$17,976
396		TOTAL ECORP GENERAL PLANT- CORPORATE	\$4,769,737		\$0	\$4,769,737		\$0	\$4,750,228
397		ECORP GENERAL PLANT- IATAN							
398	391.020	ECORP General Plant- Iatan Office Furniture- Computer	\$3,820	P-398	\$0	\$3,820	99.5400%	\$0	\$3,802
399	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	P-399	\$0	\$0	99.5400%	\$0	\$0
400	397.000	ECORP General Plant- Iatan Communication Equipment	\$6,526	P-400	\$0	\$6,526	99.5400%	\$0	\$6,496
401		TOTAL ECORP GENERAL PLANT- IATAN	\$10,346		\$0	\$10,346		\$0	\$10,298
402		ECORP GENERAL PLANT- RAYTOWN							
403	389.000	ECORP General Plant- Raytown Land	\$28,931	P-403	\$0	\$28,931	99.5910%	\$0	\$28,813
404	390.000	ECORP General Plant- Raytown Structures & Improvements	\$10,453,055	P-404	\$0	\$10,453,055	99.5910%	\$0	\$10,410,302
405	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$2,135,956	P-405	\$0	\$2,135,955	99.5910%	\$0	\$2,127,219
406	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$922,204	P-406	\$0	\$922,204	99.5910%	\$0	\$918,432

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True-Up through July 31, 2016
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
407	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$358,648	P-407	\$0	\$358,648	99.5910%	\$0	\$357,181
408	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	P-408	\$0	\$0	99.5910%	\$0	\$0
409	394.000	ECORP General Plant- Raytown Tools	\$0	P-409	\$0	\$0	99.5910%	\$0	\$0
410	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$16,692	P-410	\$0	\$16,692	99.5910%	\$0	\$16,624
411	397.000	ECORP General Plant- Raytown Communication Equipment	\$932,770	P-411	\$0	\$932,770	99.5910%	\$0	\$928,955
412	398.000	ECORP General Plant- Misc Equipment	\$41,457	P-412	\$0	\$41,457	99.5910%	\$0	\$41,287
413		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$14,889,712		\$0	\$14,889,712		\$0	\$14,828,813
414		ECORP RETIREMENTS WORK IN PROGRESS							
415		ECORP- Salvage and Removal Retirements not yet classified	\$0	P-415	\$0	\$0	99.5910%	\$0	\$0
416		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
417		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
418		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	P-418	-\$1,192,267	-\$1,192,267	100.0000%	\$0	-\$1,192,267
419		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$1,192,267	-\$1,192,267		\$0	-\$1,192,267
420		TOTAL PLANT IN SERVICE	\$2,633,712,875		-\$75,929,118	\$2,557,783,757		\$0	\$2,547,312,628

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TY June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments to Plant in Service

A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-76	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)		\$111,704		\$0	
P-77	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)		\$410,538		\$0	
P-78	Boiler Plant Equipment- Electric- Jeffrey Comm	312.000		\$1,438,628		\$0
	1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)		\$1,438,628		\$0	
P-81	Accessory Equipment- Electric- Jeffrey Comm	315.000		\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)		\$1,750,630		\$0	
P-82	Misc Power Plant Equipment- Electric- Jeffrey	316.000		\$32,089		\$0
	1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)		\$32,089		\$0	
P-180	Miscellaneous Intangible- Transmission (like 3	303.010		-\$3,891,687		\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$3,891,687		\$0	
P-181	Land- Electric- Crossroads 1-4 MPS	340.000		-\$240,351		\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$240,351		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-182	Structures- Electric- Crossroads 1-4 1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	341.000	-\$1,279,957	-\$1,279,957	\$0	\$0
P-183	Fuel Holders- Crossroads 1-4 1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	342.000	-\$2,418,184	-\$2,418,184	\$0	\$0
P-184	Prime Movers- Crossroads 1-4 1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	343.000	-\$44,761,402	-\$44,761,402	\$0	\$0
P-185	Generators- Crossroads 1-4 1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	344.000	-\$8,937,477	-\$8,937,477	\$0	\$0
P-186	Accessory- Crossroads 1-4 1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	345.000	-\$8,752,236	-\$8,752,236	\$0	\$0
P-187	Misc Power Plant Equipment- Crossroads 1-4 1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	346.000	-\$73,591	-\$73,591	\$0	\$0
P-283	Station Equipment - Transmission 1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)	353.000	-\$1,750,630	-\$1,750,630	\$0	\$0
P-287	Poles & Fixtures- Disallowance Stipulation & A	355.000		-\$626,874		\$0

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True-Up through July 31, 2016
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To adjust plant based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 Issue-- see page 12 of Stipulation EFIS #356 (Featherstone)		-\$626,874		\$0	
P-289	Conductors & Devices- Disallowance Stipulation	356.000		-\$1,196,710		\$0
	To adjust plant based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for Iatan 2 Issue-- see page 12 of Stipulation EFIS #356 (Featherstone)		-\$1,196,710		\$0	
P-304	Overhead Conductors & Devices- Disallowance	365.000		-\$3,055,085		\$0
	To adjust plant based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for Iatan 2 Issue-- See page 12 of Stipulation EFIS #356 (Featherstone)		-\$3,055,085		\$0	
P-306	Underground Circuit- Disallowance Stipulation	366.000		-\$321,331		\$0
	To adjust plant based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for Iatan 2 Issue-- See page 12 of Stipulation EFIS #356 (Featherstone)		-\$321,331		\$0	
P-314	Customer Premise Meter Installations - Distri	371.000		-\$1,174,925		\$0
	1. To remove plant and reserve relating to electric vehicle charging stations (Majors)		-\$1,174,925		\$0	
P-418	Capitalized Long-Term Incentive Stock Awards			-\$1,192,267		\$0
	1. Adjustment to Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)		-\$1,192,267		\$0	
Total Plant Adjustments				-\$75,929,118		\$0

Greater Missouri Operations - MPS Rate District
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 True-Up through July 31, 2016
 Adjustments to Plant in Service

A Plant Adj.	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization- Electric	\$21,575	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible- Substation (like 353)	\$603,548	0.00%	\$0	0	0.00%
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$9,105,333	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$0	0.00%	\$0	0	0.00%
7	303.090	Misc- Transmission Ln MINT Line	\$0	0.00%	\$0	0	0.00%
8	303.100	Misc Intangible- Iatan Highway & Bridge	\$0	0.00%	\$0	0	0.00%
9		TOTAL INTANGIBLE PLANT	\$9,730,456		\$0		
10		PRODUCTION PLANT					
11		STEAM PRODUCTION					
12		SIBLEY UNIT 1- STEAM					
13	310.000	Land-Electric Sibley 1 MPS	\$264,740	0.00%	\$0	0	0.00%
14	311.000	Structures-Electric Sibley 1	\$3,781,729	1.87%	\$70,718	0	0.00%
15	312.000	Boiler Plant Equipment-Electric Sibley 1	\$28,464,052	2.19%	\$623,363	0	0.00%
16	312.020	Boiler AQC Equipment-Electric Sibley 1	\$2,477,673	2.19%	\$54,261	0	0.00%
17	314.000	Turbogenerator-Electric Sibley 1	\$14,481,367	2.33%	\$337,416	0	0.00%
18	315.000	Accessory Equipment-Electric Sibley 1	\$2,048,897	2.40%	\$49,174	0	0.00%
19	316.000	Misc Power Plant Equipment- Electric S 1	\$149,351	2.50%	\$3,734	0	0.00%
20		TOTAL SIBLEY UNIT 1- STEAM	\$51,667,809		\$1,138,666		
21		SIBLEY UNIT 2- STEAM					
22	310.000	Land- Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
23	311.000	Structures- Electric Sibley 2	\$1,463,703	1.87%	\$27,371	0	0.00%
24	312.000	Boiler Plant Equipment-Electric Sibley 2	\$19,241,463	2.19%	\$421,388	0	0.00%
25	312.020	Boiler AQC Equipment- Electric Sibley 2	\$2,451,332	2.19%	\$53,684	0	0.00%
26	314.000	Turbogenerator- Electric Sibley 2	\$12,209,126	2.33%	\$284,473	0	0.00%
27	315.000	Accessory Equipment- Electric Sibley 2	\$1,905,811	2.40%	\$45,739	0	0.00%
28	316.000	Misc Power Plant Equipment- Electric S 2	\$103,785	2.50%	\$2,595	0	0.00%
29		TOTAL SIBLEY UNIT 2- STEAM	\$37,375,220		\$835,250		
30		SIBLEY UNIT 3- STEAM					
31	310.000	Land - Electric Sibley 3 MPS	\$108,157	0.00%	\$0	0	0.00%
32	311.000	Structures- Electric Sibley 3	\$14,985,811	1.87%	\$280,235	0	0.00%
33	312.000	Boiler Plant Equipment- Electric Sibley 3	\$108,952,400	2.19%	\$2,386,058	0	0.00%
34	312.020	Boiler AQC Equipment- Electric Sibley 3	\$100,599,630	2.19%	\$2,203,132	0	0.00%
35	314.000	Turbogenerator- Electric Sibley 3	\$39,587,055	2.33%	\$922,378	0	0.00%
36	315.000	Accessory Equipment- Electric Sibley 3	\$9,948,527	2.40%	\$238,765	0	0.00%
37	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$652,994	2.50%	\$16,325	0	0.00%
38		TOTAL SIBLEY UNIT 3- STEAM	\$274,834,574		\$6,046,893		
39		SIBLEY FACILITY COMMON- STEAM					
40	310.000	Land- Electric- Sibley Common MPS	\$21,984	0.00%	\$0	0	0.00%
41	311.000	Structures- Electric- Sibley Common	\$40,094,611	1.87%	\$749,769	0	0.00%
42	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$38,461,899	2.19%	\$842,316	0	0.00%
43	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$2,701,057	2.19%	\$59,153	0	0.00%
44	314.000	Turbogenerator- Electric- Sibley Common	\$810,259	2.33%	\$18,879	0	0.00%

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45	315.000	Accessory Equipment- Electric- Sibley Common	\$4,945,180	2.40%	\$118,684	0	0.00%
46	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$2,227,168	2.50%	\$55,679	0	0.00%
47		TOTAL SIBLEY FACILITY COMMON- STEAM	\$89,262,158		\$1,844,480		
48		JEFFREY UNIT 1- STEAM					
49	310.000	Land - Electric Jeffrey 1 MPS	\$71,235	0.00%	\$0	0	0.00%
50	311.000	Structures - Electric Jeffrey 1	\$6,357,748	1.87%	\$118,890	0	0.00%
51	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$14,668,031	2.10%	\$308,029	0	0.00%
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$30,110,769	2.10%	\$632,326	0	0.00%
53	314.000	Turbogenerator - Electric- Jeffrey 1	\$6,099,368	2.31%	\$140,895	0	0.00%
54	315.000	Accessory Equipment - Electric- Jeffrey 1	\$2,286,794	2.37%	\$54,197	0	0.00%
55	316.000	Misc Power Plant- Electric- Jeffrey 1	\$413,021	2.59%	\$10,697	0	0.00%
56		TOTAL JEFFREY UNIT 1- STEAM	\$60,006,966		\$1,265,034		
57		JEFFREY UNIT 2- STEAM					
58	310.000	Land - Electric - Jeffrey 2 MPS	\$70,955	0.00%	\$0	0	0.00%
59	311.000	Structures - Electric - Jeffrey 2	\$5,105,800	1.87%	\$95,478	0	0.00%
60	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$18,817,229	2.10%	\$395,162	0	0.00%
61	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$15,060,381	2.10%	\$316,268	0	0.00%
62	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,384,440	2.31%	\$124,381	0	0.00%
63	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,841,222	2.37%	\$43,637	0	0.00%
64	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$729,871	2.59%	\$18,904	0	0.00%
65		TOTAL JEFFREY UNIT 2- STEAM	\$47,009,898		\$993,830		
66		JEFFREY UNIT 3- STEAM					
67	310.000	Land - Electric - Jeffrey 3 MPS	\$3,082	0.00%	\$0	0	0.00%
68	311.000	Structures - Electric - Jeffrey 3	\$5,665,874	1.87%	\$105,952	0	0.00%
69	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$22,990,365	2.10%	\$482,797	0	0.00%
70	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$15,094,371	2.10%	\$316,982	0	0.00%
71	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,439,833	2.31%	\$171,860	0	0.00%
72	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,412,092	2.37%	\$57,167	0	0.00%
73	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$275,095	2.59%	\$7,125	0	0.00%
74		TOTAL JEFFREY UNIT 3- STEAM	\$53,880,702		\$1,141,883		
75		JEFFREY FACILITY COMMON- STEAM					
76	310.000	Land - Electric - Jeffrey Common MPS	\$321,360	0.00%	\$0	0	0.00%
77	311.000	Structures - Electric - Jeffrey Common	\$4,343,671	1.87%	\$81,227	0	0.00%
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$5,395,559	2.10%	\$113,307	0	0.00%
79	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$17,062,995	2.10%	\$358,323	0	0.00%
80	314.000	Turbogenerator- Electric- Jeffrey Common	\$1,543,257	2.31%	\$35,649	0	0.00%
81	315.000	Accessory Equipment- Electric- Jeffrey Common	\$2,805,466	2.37%	\$66,489	0	0.00%

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82	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$1,516,878	2.59%	\$39,287	0	0.00%
83		TOTAL JEFFREY FACILITY COMMON-STEAM	\$32,989,176		\$694,282		
84		IATAN UNIT 1- STEAM					
85	310.000	Land- Electric- Iatan 1 SJLP	\$0	0.00%	\$0	0	0.00%
86	311.000	Structures- Electric- Iatan 1	\$0	1.84%	\$0	0	0.00%
87	311.000	Structures- Electric Disallowance- Iatan 1	\$0	1.84%	\$0	0	0.00%
88	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$0	2.04%	\$0	0	0.00%
89	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	\$0	2.04%	\$0	0	0.00%
90	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$0	2.04%	\$0	0	0.00%
91	314.000	Turbogenerator- Electric- Iatan 1	\$0	2.30%	\$0	0	0.00%
92	315.000	Accessory Equipment- Electric- Iatan 1	\$0	2.34%	\$0	0	0.00%
93	315.000	Accessory Equipment- Electric Disallowance- Iatan 1	\$0	2.34%	\$0	0	0.00%
94	316.000	Misc Power Plant Equip- Electric- Iatan 1	\$0	2.49%	\$0	0	0.00%
95	316.000	Misc Power Plant Equipment- Electric Disallowance	\$0	2.49%	\$0	0	0.00%
96		TOTAL IATAN UNIT 1- STEAM	\$0		\$0		
97		IATAN UNIT 2- STEAM					
98	311.000	Structures- Electric- Iatan 2	\$18,999,245	1.87%	\$355,286	0	0.00%
99	311.000	Structures- Electric Disallowance- Iatan 2	-\$284,376	1.87%	-\$5,318	0	0.00%
100	312.000	Boiler Plant Equipment- Electric Iatan 2	\$127,948,934	2.19%	\$2,802,082	0	0.00%
101	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 2	-\$2,043,910	2.19%	-\$44,762	0	0.00%
102	312.020	Boiler AQC Equipment- Electric- Iatan 2	\$0	2.19%	\$0	0	0.00%
103	314.000	Turbogenerator- Electric- Iatan 2	\$46,247,378	2.33%	\$1,077,564	0	0.00%
104	314.000	Turbogenerator- Electric Disallowance- Iatan 2	-\$282,546	2.33%	-\$6,583	0	0.00%
105	315.000	Accessory Equipment- Electric- Iatan 2	\$11,544,721	2.40%	\$277,073	0	0.00%
106	315.000	Accessory Equipment- Electric Disallowance- Iatan 2	-\$94,423	2.40%	-\$2,266	0	0.00%
107	316.000	Misc Power Plant- Electric- Iatan 2	\$749,099	2.50%	\$18,727	0	0.00%
108	316.000	Misc Power Plant Equipment- Electric Disallowance- Iatan 2	-\$10,558	2.50%	-\$264	0	0.00%
109		TOTAL IATAN UNIT 2- STEAM	\$202,773,564		\$4,471,539		
110		IATAN FACILITY COMMON- STEAM					
111	310.000	Land- Electric- Iatan Common SJLP	\$0	0.00%	\$0	0	0.00%
112	311.000	Structures- Electric- Iatan Common	\$0	1.84%	\$0	0	0.00%
113	312.000	Boiler Plant Equip- Iatan Common	\$0	2.04%	\$0	0	0.00%
114	312.020	Boiler AQC Equipment- Iatan Common	\$0	2.04%	\$0	0	0.00%
115	314.000	Turbogenerator- Electric- Iatan Common	\$0	2.30%	\$0	0	0.00%
116	315.000	Accessory Equipment- Iatan Common	\$0	2.34%	\$0	0	0.00%
117	316.000	Misc Power Plant Equipment- Electric- Iatan Common	\$0	2.49%	\$0	0	0.00%
118		TOTAL IATAN FACILITY COMMON-STEAM	\$0		\$0		
119		IATAN FACILITY COMMON- ECORP-STEAM					
120	310.000	Land- Electric- Iatan Common- ECORP	\$4,248	0.00%	\$0	0	0.00%
121	311.000	Structures- Electric- Iatan Common- ECORP	\$6,806,237	1.87%	\$127,277	0	0.00%

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122	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$19,069,367	2.19%	\$417,619	0	0.00%
123	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	2.19%	\$0	0	0.00%
124	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$630,508	2.33%	\$14,691	0	0.00%
125	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$2,750,640	2.40%	\$66,015	0	0.00%
126	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$219,367	2.50%	\$5,484	0	0.00%
127		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$29,480,367		\$631,086		
128		LAKE ROAD UNIT 1- STEAM					
129	310.000	Land- Electric- Lake Road 1 SJLP	\$0	0.00%	\$0	0	0.00%
130	311.000	Structures- Electric- Lake Road 1	\$0	1.90%	\$0	0	0.00%
131	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$0	2.16%	\$0	0	0.00%
132	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	2.16%	\$0	0	0.00%
133	314.000	Turbogenerator- Electric- Lake Road 1	\$0	2.33%	\$0	0	0.00%
134	315.000	Accessory Equipment- Electric- Lake Road 1	\$0	2.37%	\$0	0	0.00%
135	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	2.90%	\$0	0	0.00%
136		TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0		
137		LAKE ROAD UNIT 2- STEAM					
138	310.000	Land- Electric- Lake Road 2 SJLP	\$0	0.00%	\$0	0	0.00%
139	311.000	Structures- Electric- Lake Road 2	\$0	1.90%	\$0	0	0.00%
140	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$0	2.16%	\$0	0	0.00%
141	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	2.16%	\$0	0	0.00%
142	314.000	Turbogenerator- Electric- Lake Road 2	\$0	2.33%	\$0	0	0.00%
143	315.000	Accessory Equipment- Electric- Lake Road 2	\$0	2.37%	\$0	0	0.00%
144	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	2.90%	\$0	0	0.00%
145		TOTAL LAKE ROAD UNIT 2- STEAM	\$0		\$0		
146		LAKE ROAD UNIT 3- STEAM					
147	310.000	Land- Electric- Lake Road 3 SJLP	\$0	0.00%	\$0	0	0.00%
148	311.000	Structures- Electric- Lake Road 3	\$0	1.90%	\$0	0	0.00%
149	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	2.16%	\$0	0	0.00%
150	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	2.16%	\$0	0	0.00%
151	314.000	Turbogenerator- Electric- Lake Road 3	\$0	2.33%	\$0	0	0.00%
152	315.000	Accessory Equipment- Electric- Lake Road 3	\$0	2.37%	\$0	0	0.00%
153	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	2.90%	\$0	0	0.00%
154		TOTAL LAKE ROAD UNIT 3- STEAM	\$0		\$0		
155		LAKE ROAD UNIT 4- STEAM					
156	310.000	Land- Electric- Lake Road 4 SJLP	\$0	0.00%	\$0	0	0.00%
157	311.000	Structures- Electric- Lake Road 4	\$0	1.90%	\$0	0	0.00%
158	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$0	2.16%	\$0	0	0.00%

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159	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$0	2.16%	\$0	0	0.00%
160	314.000	Turbogenerator- Electric- Lake Road 4	\$0	2.33%	\$0	0	0.00%
161	315.000	Accessory Equipment- Electric- Lake Road 4	\$0	2.37%	\$0	0	0.00%
162	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$0	2.90%	\$0	0	0.00%
163		TOTAL LAKE ROAD UNIT 4- STEAM	\$0		\$0		
164		LAKE ROAD BOILERS- STEAM					
165	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	0.00%	\$0	0	0.00%
166	311.000	Structures- Electric- Lake Road Boilers	\$0	1.90%	\$0	0	0.00%
167	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$0	2.16%	\$0	0	0.00%
168	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$0	2.16%	\$0	0	0.00%
169	314.000	Turbogenerators- Electric- Lake Road Boilers	\$0	2.33%	\$0	0	0.00%
170	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$0	2.37%	\$0	0	0.00%
171	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$0	2.90%	\$0	0	0.00%
172		TOTAL LAKE ROAD BOILERS- STEAM	\$0		\$0		
173		TOTAL STEAM PRODUCTION	\$879,280,434		\$19,062,943		
174		NUCLEAR PRODUCTION					
175		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
176		HYDRAULIC PRODUCTION					
177		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
178		OTHER PRODUCTION					
179		CROSSROADS UNITS 1-4 NATURAL GAS					
180	303.010	Miscellaneous Intangible- Transmission (like 353)- Crossroads	\$9,540,562	0.00%	\$0	0	0.00%
181	340.000	Land- Electric- Crossroads 1-4 MPS	\$186,179	0.00%	\$0	0	0.00%
182	341.000	Structures- Electric- Crossroads 1-4	\$1,178,705	1.75%	\$20,627	0	0.00%
183	342.000	Fuel Holders- Crossroads 1-4	\$2,292,940	3.09%	\$70,852	0	0.00%
184	343.000	Prime Movers- Crossroads 1-4	\$35,467,698	4.81%	\$1,705,996	0	0.00%
185	344.000	Generators- Crossroads 1-4	\$7,261,696	3.80%	\$275,944	0	0.00%
186	345.000	Accessory- Crossroads 1-4	\$7,601,884	2.85%	\$216,654	0	0.00%
187	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$39,361	3.57%	\$1,405	0	0.00%
188		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$63,569,025		\$2,291,478		
189		GREENWOOD UNITS 1-4 NATURAL GAS & OIL					
190	340.000	Land- Electric Greenwood 1-4 MPS	\$232,587	0.00%	\$0	0	0.00%
191	341.000	Structures- Electric Greenwood 1-4	\$3,483,996	1.75%	\$60,970	0	0.00%
192	342.000	Fuel Holders- Greenwood 1-4	\$3,670,652	3.09%	\$113,423	0	0.00%
193	343.000	Prime Movers- Greenwood 1-4	\$35,283,791	4.81%	\$1,697,150	0	0.00%
194	344.000	Generators- Greenwood 1-4	\$8,290,945	3.80%	\$315,056	0	0.00%
195	345.000	Accessory Equipment- Greenwood 1-4	\$6,830,937	2.85%	\$194,682	0	0.00%

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196	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$42,465	3.57%	\$1,516	0	0.00%
197		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$57,835,373		\$2,382,797		
198		NEVADA- OIL					
199	340.000	Land- Electric Nevada MPS	\$59,629	0.00%	\$0	0	0.00%
200	341.000	Structures- Electric Nevada	\$439,782	1.75%	\$7,696	0	0.00%
201	342.000	Fuel Holders- Nevada	\$740,211	3.09%	\$22,873	0	0.00%
202	343.000	Prime Movers- Nevada	\$931,496	4.81%	\$44,805	0	0.00%
203	344.000	Generators- Nevada	\$608,897	3.80%	\$23,138	0	0.00%
204	345.000	Accessory Equipment- Nevada	\$546,653	2.85%	\$15,580	0	0.00%
205	346.000	Misc Power Plant Equipment- Nevada	\$10,792	3.57%	\$385	0	0.00%
206		TOTAL NEVADA- OIL	\$3,337,460		\$114,477		
207		SOUTH HARPER UNITS 1-3 NATURAL GAS					
208	340.000	Land- Electric South Harper 1-3 MPS	\$1,030,114	0.00%	\$0	0	0.00%
209	341.000	Structures- Electric South Harper 1-3	\$12,168,417	1.75%	\$212,947	0	0.00%
210	342.000	Fuel Holders- South Harper 1-3	\$3,986,207	3.09%	\$123,174	0	0.00%
211	343.000	Prime Movers- South Harper 1-3	\$69,902,500	4.81%	\$3,362,310	0	0.00%
212	344.000	Generators- South Harper 1-3	\$17,187,995	3.80%	\$653,144	0	0.00%
213	345.000	Accessory Equipment- South Harper 1-3	\$17,137,844	2.85%	\$488,429	0	0.00%
214	346.000	Misc Power Plant Equipment- South Harper 1-3	\$274,169	3.57%	\$9,787	0	0.00%
215		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$121,687,236		\$4,849,791		
216		LAKE ROAD TURBINE 5- NATURAL GAS & OIL					
217	340.000	Land- Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
218	341.000	Structures- Electric Lake Road 5	\$0	1.75%	\$0	0	0.00%
219	342.000	Fuel Holders- Lake Road 5	\$0	3.09%	\$0	0	0.00%
220	343.000	Prime Movers- Lake Road 5	\$0	4.78%	\$0	0	0.00%
221	344.000	Generators- Lake Road 5	\$0	4.11%	\$0	0	0.00%
222	345.000	Accessory Equipment- Lake Road 5	\$0	2.84%	\$0	0	0.00%
223	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	3.57%	\$0	0	0.00%
224		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$0		\$0		
225		LAKE ROAD TURBINE 6- OIL					
226	340.000	Land- Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
227	341.000	Structures- Electric Lake Road 6	\$0	1.75%	\$0	0	0.00%
228	342.000	Fuel Holders- Lake Road 6	\$0	3.09%	\$0	0	0.00%
229	343.000	Prime Movers- Lake Road 6	\$0	4.78%	\$0	0	0.00%
230	344.000	Generators- Lake Road 6	\$0	4.11%	\$0	0	0.00%
231	345.000	Accessory Equipment- Lake Road 6	\$0	2.84%	\$0	0	0.00%
232	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	3.57%	\$0	0	0.00%
233		TOTAL LAKE ROAD TURBINE 6- OIL	\$0		\$0		
234		LAKE ROAD TURBINE 7- OIL					
235	340.000	Land- Electric Lake Road 7 SJLP	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures- Electric Lake Road 7	\$0	1.75%	\$0	0	0.00%
237	342.000	Fuel Holders- Lake Road 7	\$0	3.09%	\$0	0	0.00%
238	343.000	Prime Movers- Lake Road 7	\$0	4.78%	\$0	0	0.00%
239	344.000	Generators- Lake Road 7	\$0	4.11%	\$0	0	0.00%
240	345.000	Accessory Equipment- Lake Road 7	\$0	2.84%	\$0	0	0.00%

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241	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	3.57%	\$0	0	0.00%
242		TOTAL LAKE ROAD TURBINE 7- OIL	\$0		\$0		
243		LAKE ROAD BOILERS					
244	340.000	Land- Electric Boilers SJLP	\$0	0.00%	\$0	0	0.00%
245	341.000	Structures- Electric Lake Road Boilers	\$0	1.75%	\$0	0	0.00%
246	342.000	Fuel Holders- Lake Road Boilers	\$0	3.09%	\$0	0	0.00%
247	343.000	Prime Movers- Lake Road Boilers	\$0	4.78%	\$0	0	0.00%
248	344.000	Generators- Lake Road Boilers	\$0	4.11%	\$0	0	0.00%
249	345.000	Accessory Equipment- Lake Road Boilers	\$0	2.84%	\$0	0	0.00%
250	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$0	3.57%	\$0	0	0.00%
251		TOTAL LAKE ROAD BOILERS	\$0		\$0		
252		LANDFILL TURBINE-- METHANE GAS					
253	340.000	Land- Electric Landfill Turbine SJLP	\$0	0.00%	\$0	0	0.00%
254	341.000	Structures- Electric Landfill Turbine	\$0	1.75%	\$0	0	0.00%
255	342.000	Fuel Holders- Landfill Turbine	\$0	3.09%	\$0	0	0.00%
256	343.000	Prime Movers- Landfill Turbine	\$0	4.78%	\$0	0	0.00%
257	344.000	Generators- Landfill Turbine	\$0	4.11%	\$0	0	0.00%
258	345.000	Accessory Equipment- Landfill Turbine	\$0	2.84%	\$0	0	0.00%
259	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	3.57%	\$0	0	0.00%
260		TOTAL LANDFILL TURBINE-- METHANE GAS	\$0		\$0		
261		RALPH GREEN UNIT 3- NATURAL GAS					
262	340.000	Land- Electric Ralph Green 3 SJLP	\$0	0.00%	\$0	0	0.00%
263	341.000	Structures- Electric Ralph Green 3	\$0	1.75%	\$0	0	0.00%
264	342.000	Fuel Holders- Ralph Green 3	\$0	3.09%	\$0	0	0.00%
265	343.000	Prime Movers- Ralph Green 3	\$0	4.78%	\$0	0	0.00%
266	344.000	Generators- Ralph Green 3	\$0	4.11%	\$0	0	0.00%
267	345.000	Accessory Equipment- Ralph Green 3	\$0	2.84%	\$0	0	0.00%
268	346.000	Misc Power Plant Equipment- Ralph Green 3	\$0	3.57%	\$0	0	0.00%
269		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$0		\$0		
270		OTHER PRODUCTION - SOLAR					
271	344.010	Other Production- Generators- Solar	\$0	0.00%	\$0	0	0.00%
272		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0		
273		TOTAL OTHER PRODUCTION	\$246,429,094		\$9,638,543		
274		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					
275		Other Production- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
276		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
277		TOTAL PRODUCTION PLANT	\$1,125,709,528		\$28,701,486		
278		TRANSMISSION PLANT					
279	350.000	Land- Transmission	\$2,256,897	0.00%	\$0	0	0.00%
280	350.001	Land Rights - Transmission	\$0	0.00%	\$0	0	0.00%
281	350.040	Land Rights- Depreciable- Transmission	\$12,914,331	0.00%	\$0	0	0.00%
282	352.000	Structures & Improvements - Transmission	\$8,237,289	1.83%	\$150,742	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
283	353.000	Station Equipment - Transmission	\$124,157,238	1.70%	\$2,110,673	0	0.00%
284	353.030	Station Equipment Communication-Transmission	\$124,969	1.70%	\$2,124	0	0.00%
285	354.000	Towers and Fixtures - Transmission	\$322,150	1.85%	\$5,960	0	0.00%
286	355.000	Poles and Fixtures - Transmission	\$93,772,248	2.93%	\$2,747,527	0	0.00%
287	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	-\$626,874	2.93%	-\$18,367	0	0.00%
288	356.000	Overhead Conductors & Devices - Transmission	\$62,124,698	2.32%	\$1,441,293	0	0.00%
289	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	-\$1,196,710	2.32%	-\$27,764	0	0.00%
290	357.000	Underground Conduit - Transmission	\$0	0.00%	\$0	0	0.00%
291	358.000	Underground Conductors & Devices- Transmission	\$58,157	2.49%	\$1,448	0	0.00%
292		TOTAL TRANSMISSION PLANT	\$302,144,393		\$6,413,636		
293		TRANSMISSION RETIREMENTS WORK IN PROGRESS					
294		Transmission- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
295		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
296		DISTRIBUTION PLANT					
297	360.000	Land- Electric Distribution	\$4,809,077	0.00%	\$0	0	0.00%
298	360.010	Land Rights- Electric Distribution	\$281,658	0.00%	\$0	0	0.00%
299	360.020	Land Leased- Distribution	\$22,154	0.00%	\$0	0	0.00%
300	361.000	Structures & Improvements - Distribution	\$9,736,215	1.61%	\$156,753	0	0.00%
301	362.000	Station Equipment - Distribution	\$134,130,076	2.08%	\$2,789,906	0	0.00%
302	364.000	Poles, Towers & Fixtures - Distribution	\$188,970,577	3.89%	\$7,350,955	0	0.00%
303	365.000	Overhead Conductors & Devices- Distribution	\$125,908,251	2.18%	\$2,744,800	0	0.00%
304	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	-\$3,055,085	2.18%	-\$66,601	0	0.00%
305	366.000	Underground Circuit - Distribution	\$62,243,444	1.70%	\$1,058,139	0	0.00%
306	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	-\$321,331	1.70%	-\$5,463	0	0.00%
307	367.000	Underground Conductors & Devices- Distribu	\$130,479,121	2.49%	\$3,248,930	0	0.00%
308	368.000	Line Transformers - Distribution	\$179,802,735	3.45%	\$6,203,194	0	0.00%
309	369.010	Services - Overhead - Distribution	\$15,862,704	3.64%	\$577,402	0	0.00%
310	369.020	Services- Underground - Distribution	\$58,237,122	3.05%	\$1,776,232	0	0.00%
311	370.000	Meters - Distribution	\$31,252,056	2.00%	\$625,041	0	0.00%
312	370.010	Meters- PURPA Distribution	\$2,031,327	7.14%	\$145,037	0	0.00%
313	370.020	Meters- AMI Distribution	\$4,417,554	4.91%	\$216,902	0	0.00%
314	371.000	Customer Premise Meter Installations - Distri	\$16,476,074	5.12%	\$843,575	0	0.00%
315	373.000	Street Lighting and Traffic Signal- Distributio	\$35,056,557	3.18%	\$1,114,799	0	0.00%
316		TOTAL DISTRIBUTION PLANT	\$996,340,286		\$28,779,601		
317		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
318		Distribution- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
319		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
320		INCENTIVE COMPENSATION CAPITALIZATION					

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
321		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
322		GENERAL PLANT					
323	389.000	Land Rights - General	\$1,123,354	0.00%	\$0	0	0.00%
324	389.010	Land RT/ROW- Depreciation- Electric	\$2,294	0.00%	\$0	0	0.00%
325	390.000	Structures & Improvements - General	\$23,917,949	2.73%	\$652,960	0	0.00%
326	391.000	Office Furniture & Equipment - General	\$2,012,975	5.00%	\$100,649	0	0.00%
327	391.020	Office Furniture- Computers - General	\$1,644,680	12.50%	\$205,585	0	0.00%
328	391.040	Office Furniture- Software - General	\$364,772	11.11%	\$40,526	0	0.00%
329	392.000	Transportation Equipment- Autos- General	\$109,271	11.25%	\$12,293	0	0.00%
330	392.010	Transportation Equip- Light Trucks- General	\$2,869,446	11.25%	\$322,813	0	0.00%
331	392.020	Transportation Equip- Heavy Trucks- General	\$15,987,624	11.25%	\$1,798,608	0	0.00%
332	392.030	Transportation Equip- Tractors- General	\$202,954	11.25%	\$22,832	0	0.00%
333	392.040	Transportation Equip- Trailers- General	\$967,373	11.25%	\$108,829	0	0.00%
334	392.050	Transportation Equip- Medium Trucks- General	\$826,910	11.25%	\$93,027	0	0.00%
335	393.000	Stores Equipment- General	\$44,085	4.00%	\$1,763	0	0.00%
336	394.000	Tools- General	\$3,593,694	4.00%	\$143,748	0	0.00%
337	395.000	Laboratory Equipment- General	\$2,872,113	3.30%	\$94,780	0	0.00%
338	396.000	Power Operated Equipment- General	\$6,074,388	4.45%	\$270,310	0	0.00%
339	397.000	Communication Equipment- General	\$29,916,275	3.70%	\$1,106,902	0	0.00%
340	398.000	Miscellaneous Equipment- General	\$135,893	4.00%	\$5,436	0	0.00%
341		TOTAL GENERAL PLANT	\$92,666,050		\$4,981,061		
342		GENERAL PLANT - LAKE ROAD					
343	391.000	Office Furniture and Equipment- General	\$0	5.00%	\$0	0	0.00%
344	391.020	Office Furniture- Computer- General	\$0	12.50%	\$0	0	0.00%
345	391.040	Office Furniture- Software- General	\$0	11.11%	\$0	0	0.00%
346	392.000	Transportation Equip- Autos- General	\$0	11.25%	\$0	0	0.00%
347	392.010	Transportation Equip -Light Trucks - General	\$0	11.25%	\$0	0	0.00%
348	392.020	Transportation Equip - Heavy Trucks - General	\$0	11.25%	\$0	0	0.00%
349	392.030	Transportation Equip - Tractors - General	\$0	11.25%	\$0	0	0.00%
350	392.040	Transportation Equip - Trailers - General	\$0	11.25%	\$0	0	0.00%
351	392.050	Transportation Equip - Medium Trucks - General	\$0	11.25%	\$0	0	0.00%
352	393.000	Stores Equipment - General	\$0	4.00%	\$0	0	0.00%
353	394.000	Tools - General	\$0	4.00%	\$0	0	0.00%
354	395.000	Laboratory Equipment - General	\$0	3.30%	\$0	0	0.00%
355	396.000	Power Operated Equipment - General	\$0	4.45%	\$0	0	0.00%
356	397.000	Communication Equipment - General	\$0	3.70%	\$0	0	0.00%
357	398.000	Miscellaneous Equipment - General	\$0	4.00%	\$0	0	0.00%
358		TOTAL GENERAL PLANT - LAKE ROAD	\$0		\$0		
359		GENERAL RETIREMENTS WORK IN PROGRESS					
360		General- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
361		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
362		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP					
363	310.090	Industrial Steam- Land SJLP	\$0	0.00%	\$0	0	0.00%
364	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	0.00%	\$0	0	0.00%
365	312.090	Industrial Steam- Boiler SJLP	\$0	0.00%	\$0	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
366	315.090	Industrial Steam- Accessory SJLP	\$0	0.00%	\$0	0	0.00%
367	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$0	0.00%	\$0	0	0.00%
368	376.090	Industrial Steam- Mains SJLP	\$0	0.00%	\$0	0	0.00%
369	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$0	0.00%	\$0	0	0.00%
370	380.090	Industrial Steam- Services SJLP	\$0	0.00%	\$0	0	0.00%
371	381.090	Industrial Steam- Services- SJLP	\$0	0.00%	\$0	0	0.00%
372		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0		\$0		
373		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS					
374		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0		
376		ECORP INTANGIBLE PLANT					
377	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$1,040,064	0.00%	\$0	0	0.00%
378	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$52,839	0.00%	\$0	0	0.00%
379	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$330,274	0.00%	\$0	0	0.00%
380		TOTAL ECORP INTANGIBLE PLANT	\$1,423,177		\$0		
381		ECORP TRANSMISSION PLANT					
382	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$35,692	1.83%	\$653	0	0.00%
383	353.000	ECORP- Iatan Transmission- Station Equipment	\$865,974	1.70%	\$14,722	0	0.00%
384		TOTAL ECORP TRANSMISSION PLANT	\$901,666		\$15,375		
385		ECORP GENERAL PLANT- CORPORATE					
386	389.000	ECORP General Plant- Corporate Land	\$0	0.00%	\$0	0	0.00%
387	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	2.22%	\$0	0	0.00%
388	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$1,545,122	5.00%	\$77,256	0	0.00%
389	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$1,516,647	12.50%	\$189,581	0	0.00%
390	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$1,339,064	11.11%	\$148,770	0	0.00%
391	393.000	ECORP General Plant- Corporate Stores Equipment	\$7,565	4.00%	\$303	0	0.00%
392	394.000	ECORP General Plant- Corporate Tools	\$9,357	4.00%	\$374	0	0.00%
393	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	4.45%	\$0	0	0.00%
394	397.000	ECORP General Plant- Corporate Communication Equipment	\$314,497	3.70%	\$11,636	0	0.00%
395	398.000	ECORP General Plant- Corporate Misc Equipment	\$17,976	4.00%	\$719	0	0.00%
396		TOTAL ECORP GENERAL PLANT- CORPORATE	\$4,750,228		\$428,639		
397		ECORP GENERAL PLANT- IATAN					
398	391.020	ECORP General Plant- Iatan Office Furniture- Computer	\$3,802	12.50%	\$475	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
399	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	12.50%	\$0	0	0.00%
400	397.000	ECORP General Plant- Iatan Communication Equipment	\$6,496	3.70%	\$240	0	0.00%
401		TOTAL ECORP GENERAL PLANT- IATAN	\$10,298		\$715		
402		ECORP GENERAL PLANT- RAYTOWN					
403	389.000	ECORP General Plant- Raytown Land	\$28,813	0.00%	\$0	0	0.00%
404	390.000	ECORP General Plant- Raytown Structures & Improvements	\$10,410,302	2.22%	\$231,109	0	0.00%
405	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$2,127,219	5.00%	\$106,361	0	0.00%
406	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$918,432	12.50%	\$114,804	0	0.00%
407	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$357,181	11.11%	\$39,683	0	0.00%
408	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	4.00%	\$0	0	0.00%
409	394.000	ECORP General Plant- Raytown Tools	\$0	4.00%	\$0	0	0.00%
410	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$16,624	4.45%	\$740	0	0.00%
411	397.000	ECORP General Plant- Raytown Communication Equipment	\$928,955	3.70%	\$34,371	0	0.00%
412	398.000	ECORP General Plant- Misc Equipment	\$41,287	4.00%	\$1,651	0	0.00%
413		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$14,828,813		\$528,719		
414		ECORP RETIREMENTS WORK IN PROGRESS					
415		ECORP- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
416		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$0		\$0		
417		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
418		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	-\$1,192,267	0.00%	\$0	0	0.00%
419		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$1,192,267		\$0		
420		Total Depreciation	\$2,547,312,628		\$69,849,232		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$13,804	R-2	\$0	\$13,804	99.5910%	\$0	\$13,748
3	303.010	Misc Intangible- Substation (like 363)	\$73,503	R-3	\$0	\$73,503	99.5400%	\$0	\$73,165
4	303.010	Misc Intangible- Substation (like 363)- Crossroads	\$0	R-4	\$0	\$0	99.5400%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$6,798,175	R-5	\$0	\$6,798,175	99.5910%	\$0	\$6,770,370
6	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$0	R-6	\$0	\$0	99.5400%	\$0	\$0
7	303.090	Misc- Transmission Ln MINT Line	\$0	R-7	\$0	\$0	99.5400%	\$0	\$0
8	303.100	Misc Intangible- Iatan Highway & Bridge	\$0	R-8	\$0	\$0	99.5400%	\$0	\$0
9		TOTAL INTANGIBLE PLANT	\$6,885,482		\$0	\$6,885,482		\$0	\$6,857,283
10		PRODUCTION PLANT							
11		STEAM PRODUCTION							
12		SIBLEY UNIT 1- STEAM							
13	310.000	Land-Electric Sibley 1 MPS	\$0	R-13	\$0	\$0	99.5400%	\$0	\$0
14	311.000	Structures-Electric Sibley 1	\$3,144,732	R-14	\$0	\$3,144,732	99.5400%	\$0	\$3,130,266
15	312.000	Boiler Plant Equipment-Electric Sibley 1	\$18,206,611	R-15	\$0	\$18,206,611	99.5400%	\$0	\$18,122,861
16	312.020	Boiler AQC Equipment-Electric Sibley 1	\$256,344	R-16	\$0	\$256,344	99.5400%	\$0	\$255,165
17	314.000	Turbogenerator-Electric Sibley 1	\$10,333,808	R-17	\$0	\$10,333,808	99.5400%	\$0	\$10,286,272
18	316.000	Accessory Equipment-Electric Sibley 1	\$1,644,349	R-18	\$0	\$1,644,349	99.5400%	\$0	\$1,636,785
19	316.000	Misc Power Plant Equipment- Electric S 1	\$18,038	R-19	\$0	\$18,038	99.5400%	\$0	\$17,955
20		TOTAL SIBLEY UNIT 1- STEAM	\$33,603,882		\$0	\$33,603,882		\$0	\$33,449,304
21		SIBLEY UNIT 2- STEAM							
22	310.000	Land- Electric Sibley 2 MPS	\$0	R-22	\$0	\$0	99.5400%	\$0	\$0
23	311.000	Structures- Electric Sibley 2	\$1,015,788	R-23	\$0	\$1,015,788	99.5400%	\$0	\$1,011,115
24	312.000	Boiler Plant Equipment-Electric Sibley 2	\$12,180,441	R-24	\$0	\$12,180,441	99.5400%	\$0	\$12,124,411
25	312.020	Boiler AQC Equipment- Electric Sibley 2	\$252,350	R-25	\$0	\$252,350	99.5400%	\$0	\$251,189
26	314.000	Turbogenerator- Electric Sibley 2	\$7,593,475	R-26	\$0	\$7,593,475	99.5400%	\$0	\$7,558,545
27	315.000	Accessory Equipment- Electric Sibley 2	\$1,468,623	R-27	\$0	\$1,468,623	99.5400%	\$0	\$1,461,867
28	316.000	Misc Power Plant Equipment- Electric S 2	\$36,900	R-28	\$0	\$36,900	99.5400%	\$0	\$36,730
29		TOTAL SIBLEY UNIT 2- STEAM	\$22,547,577		\$0	\$22,547,577		\$0	\$22,443,857
30		SIBLEY UNIT 3- STEAM							
31	310.000	Land - Electric Sibley 3 MPS	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	311.000	Structures- Electric Sibley 3	\$10,364,615	R-32	\$0	\$10,364,615	99.5400%	\$0	\$10,316,938
33	312.000	Boiler Plant Equipment- Electric Sibley 3	\$58,561,896	R-33	\$0	\$58,561,896	99.5400%	\$0	\$58,292,511
34	312.020	Boiler AQC Equipment- Electric Sibley 3	\$7,297,723	R-34	\$0	\$7,297,723	99.5400%	\$0	\$7,264,153
35	314.000	Turbogenerator- Electric Sibley 3	\$22,731,688	R-35	\$0	\$22,731,688	99.5400%	\$0	\$22,627,122
36	315.000	Accessory Equipment- Electric Sibley 3	\$6,911,484	R-36	\$0	\$6,911,484	99.5400%	\$0	\$6,879,691
37	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$239,409	R-37	\$0	\$239,409	99.5400%	\$0	\$238,308
38		TOTAL SIBLEY UNIT 3- STEAM	\$106,106,815		\$0	\$106,106,815		\$0	\$105,618,723
39		SIBLEY FACILITY COMMON- STEAM							
40	310.000	Land- Electric- Sibley Common MPS	\$0	R-40	\$0	\$0	99.5400%	\$0	\$0
41	311.000	Structures- Electric- Sibley Common	\$12,693,794	R-41	\$0	\$12,693,794	99.5400%	\$0	\$12,635,403
42	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$16,765,763	R-42	\$0	\$16,765,763	99.5400%	\$0	\$16,688,640
43	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$226,235	R-43	\$0	\$226,235	99.5400%	\$0	\$225,194
44	314.000	Turbogenerator- Electric- Sibley Common	\$243,259	R-44	\$0	\$243,259	99.5400%	\$0	\$242,140
45	315.000	Accessory Equipment- Electric- Sibley Common	\$3,095,274	R-45	\$0	\$3,095,274	99.5400%	\$0	\$3,081,036
46	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$228,022	R-46	\$0	\$228,022	99.5400%	\$0	\$226,973
47		TOTAL SIBLEY FACILITY COMMON- STEAM	\$33,262,347		\$0	\$33,262,347		\$0	\$33,099,386
48		JEFFREY UNIT 1- STEAM							
49	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-49	\$0	\$0	99.5400%	\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50	311.000	Structures - Electric Jeffrey 1	\$5,564,522	R-60	\$0	\$5,564,522	99.5400%	\$0	\$5,538,926
61	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$9,883,074	R-51	\$0	\$9,883,074	99.5400%	\$0	\$9,837,612
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$1,462,048	R-52	\$0	\$1,462,048	99.5400%	\$0	\$1,455,323
53	314.000	Turbogenerator - Electric- Jeffrey 1	\$1,800,363	R-53	\$0	\$1,800,363	99.5400%	\$0	\$1,792,081
54	315.000	Accessory Equipment - Electric- Jeffrey 1	\$1,748,014	R-54	\$0	\$1,748,014	99.5400%	\$0	\$1,739,973
55	316.000	Misc Power Plant- Electric- Jeffrey 1	\$143,774	R-55	\$0	\$143,774	99.5400%	\$0	\$143,113
56		TOTAL JEFFREY UNIT 1- STEAM	\$20,601,795		\$0	\$20,601,795		\$0	\$20,507,027
57		JEFFREY UNIT 2- STEAM							
58	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-58	\$0	\$0	99.5400%	\$0	\$0
59	311.000	Structures - Electric - Jeffrey 2	\$4,162,239	R-59	\$0	\$4,162,239	99.5400%	\$0	\$4,143,093
60	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$14,121,189	R-60	\$0	\$14,121,189	99.5400%	\$0	\$14,056,232
61	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$1,268,381	R-61	\$0	\$1,268,381	99.5400%	\$0	\$1,262,546
62	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,655,035	R-62	\$0	\$2,655,035	99.5400%	\$0	\$2,642,822
63	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,416,697	R-63	\$0	\$1,416,697	99.5400%	\$0	\$1,410,180
64	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$239,331	R-64	\$0	\$239,331	99.5400%	\$0	\$238,230
65		TOTAL JEFFREY UNIT 2- STEAM	\$23,862,872		\$0	\$23,862,872		\$0	\$23,763,103
66		JEFFREY UNIT 3- STEAM							
67	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-67	\$0	\$0	99.5400%	\$0	\$0
68	311.000	Structures - Electric - Jeffrey 3	\$4,429,621	R-68	\$0	\$4,429,621	99.5400%	\$0	\$4,409,245
69	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$16,659,536	R-69	\$0	\$16,659,536	99.5400%	\$0	\$16,582,902
70	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$1,586,248	R-70	\$0	\$1,586,248	99.5400%	\$0	\$1,578,951
71	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,780,690	R-71	\$0	\$3,780,690	99.5400%	\$0	\$3,763,299
72	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,211,637	R-72	\$0	\$2,211,637	99.5400%	\$0	\$2,201,364
73	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$59,676	R-73	\$0	\$59,676	99.5400%	\$0	\$59,401
74		TOTAL JEFFREY UNIT 3- STEAM	\$28,727,308		\$0	\$28,727,308		\$0	\$28,595,162
75		JEFFREY FACILITY COMMON- STEAM							
76	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-76	\$0	\$0	99.5400%	\$0	\$0
77	311.000	Structures - Electric - Jeffrey Common	\$1,459,488	R-77	\$414,143	\$1,873,631	99.5400%	\$0	\$1,865,012
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$766,291	R-78	\$1,492,499	\$2,248,790	99.5400%	\$0	\$2,238,446
79	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$1,736,804	R-79	\$0	\$1,736,804	99.5400%	\$0	\$1,728,815
80	314.000	Turbogenerator- Electric- Jeffrey Common	\$242,669	R-80	\$0	\$242,669	99.5400%	\$0	\$241,653
81	315.000	Accessory Equipment- Electric- Jeffrey Common	\$246,030	R-81	\$889,255	\$1,135,285	99.5400%	\$0	\$1,130,063
82	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$452,630	R-82	\$34,859	\$487,489	99.5400%	\$0	\$485,247
83		TOTAL JEFFREY FACILITY COMMON- STEAM	\$4,893,912		\$2,830,766	\$7,724,668		\$0	\$7,689,136
84		IATAN UNIT 1- STEAM							
85	310.000	Land- Electric- Iatan 1 SJLP	\$0	R-85	\$0	\$0	99.5400%	\$0	\$0
86	311.000	Structures- Electric- Iatan 1	\$0	R-86	\$0	\$0	99.5400%	\$0	\$0
87	311.000	Structures- Electric Disallowance- Iatan 1	\$0	R-87	\$0	\$0	100.0000%	\$0	\$0
88	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$0	R-88	\$0	\$0	99.5400%	\$0	\$0
89	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	\$0	R-89	\$0	\$0	100.0000%	\$0	\$0
90	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	314.000	Turbogenerator- Electric- Iatan 1	\$0	R-91	\$0	\$0	99.5400%	\$0	\$0
92	315.000	Accessory Equipment- Electric- Iatan 1	\$0	R-92	\$0	\$0	99.5400%	\$0	\$0
93	315.000	Accessory Equipment- Electric Disallowance- Iatan 1	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
94	316.000	Misc Power Plant Equip- Electric- Iatan 1	\$0	R-94	\$0	\$0	99.5400%	\$0	\$0

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
95	316.000	Misc Power Plant Equipment- Electric Disallowance	\$0	R-95	\$0	\$0	100.0000%	\$0	\$0
96		TOTAL IATAN UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
97		IATAN UNIT 2- STEAM							
98	311.000	Structures- Electric- Iatan 2	\$2,032,103	R-98	\$0	\$2,032,103	99.5400%	\$0	\$2,022,755
99	311.000	Structures- Electric Disallowance- Iatan 2	-\$23,802	R-99	\$0	-\$23,802	100.0000%	\$0	-\$23,802
100	312.000	Boiler Plant Equipment- Electric Iatan 2	\$15,674,814	R-100	\$0	\$15,674,814	99.5400%	\$0	\$15,602,710
101	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 2	-\$196,829	R-101	\$0	-\$196,829	100.0000%	\$0	-\$196,829
102	312.020	Boiler AQC Equipment- Electric- Iatan 2	\$0	R-102	\$0	\$0	99.5400%	\$0	\$0
103	314.000	Turbogenerator- Electric- Iatan 2	\$4,310,105	R-103	\$0	\$4,310,105	99.5400%	\$0	\$4,290,279
104	314.000	Turbogenerator- Electric Disallowance- Iatan 2	-\$29,498	R-104	\$0	-\$29,498	100.0000%	\$0	-\$29,498
105	315.000	Accessory Equipment- Electric- Iatan 2	\$1,098,636	R-105	\$0	\$1,098,636	99.5400%	\$0	\$1,093,582
106	315.000	Accessory Equipment- Electric Disallowance- Iatan 2	-\$10,113	R-106	\$0	-\$10,113	100.0000%	\$0	-\$10,113
107	316.000	Misc Power Plant- Electric- Iatan 2	\$84,286	R-107	\$0	\$84,286	99.5400%	\$0	\$83,898
108	316.000	Misc Power Plant Equipment- Electric Disallowance- Iatan 2	-\$1,188	R-108	\$0	-\$1,188	100.0000%	\$0	-\$1,188
109		TOTAL IATAN UNIT 2- STEAM	\$22,938,614		\$0	\$22,938,614		\$0	\$22,831,794
110		IATAN FACILITY COMMON- STEAM							
111	310.000	Land- Electric- Iatan Common SJLP	\$0	R-111	\$0	\$0	99.5400%	\$0	\$0
112	311.000	Structures- Electric- Iatan Common	\$809,230	R-112	\$0	\$809,230	99.5400%	\$0	\$805,508
113	312.000	Boiler Plant Equip- Iatan Common	\$2,708,218	R-113	\$0	\$2,708,218	99.5400%	\$0	\$2,695,760
114	312.020	Boiler AQC Equipment- Iatan Common	\$68,173	R-114	\$0	\$68,173	99.5400%	\$0	\$67,859
115	314.000	Turbogenerator- Electric- Iatan Common	\$0	R-115	\$0	\$0	99.5400%	\$0	\$0
116	315.000	Accessory Equipment- Iatan Common	\$303,402	R-116	\$0	\$303,402	99.5400%	\$0	\$302,006
117	316.000	Misc Power Plant Equipment- Electric- Iatan Common	\$27,223	R-117	\$0	\$27,223	99.5400%	\$0	\$27,098
118		TOTAL IATAN FACILITY COMMON- STEAM	\$3,916,246		\$0	\$3,916,246		\$0	\$3,898,231
119		IATAN FACILITY COMMON- ECORP- STEAM							
120	310.000	Land- Electric- Iatan Common- ECORP	\$0	R-120	\$0	\$0	99.5400%	\$0	\$0
121	311.000	Structures- Electric- Iatan Common- ECORP	\$0	R-121	\$0	\$0	99.5400%	\$0	\$0
122	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$0	R-122	\$0	\$0	99.5400%	\$0	\$0
123	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	R-123	\$0	\$0	99.5400%	\$0	\$0
124	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$0	R-124	\$0	\$0	99.5400%	\$0	\$0
125	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$0	R-125	\$0	\$0	99.5400%	\$0	\$0
126	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$0	R-126	\$0	\$0	99.5400%	\$0	\$0
127		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$0		\$0	\$0		\$0	\$0
128		LAKE ROAD UNIT 1- STEAM							
129	310.000	Land- Electric- Lake Road 1 SJLP	\$0	R-129	\$0	\$0	99.5400%	\$0	\$0
130	311.000	Structures- Electric- Lake Road 1	\$0	R-130	\$0	\$0	99.5400%	\$0	\$0
131	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$0	R-131	\$0	\$0	99.5400%	\$0	\$0
132	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	R-132	\$0	\$0	99.5400%	\$0	\$0
133	314.000	Turbogenerator- Electric- Lake Road 1	\$0	R-133	\$0	\$0	99.5400%	\$0	\$0
134	315.000	Accessory Equipment- Electric- Lake Road 1	\$0	R-134	\$0	\$0	99.5400%	\$0	\$0
135	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	R-135	\$0	\$0	99.5400%	\$0	\$0
136		TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
137		LAKE ROAD UNIT 2- STEAM							
138	310.000	Land- Electric- Lake Road 2 SJLP	\$0	R-138	\$0	\$0	99.5400%	\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
139	311.000	Structures- Electric- Lake Road 2	\$0	R-139	\$0	\$0	99.5400%	\$0	\$0
140	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$0	R-140	\$0	\$0	99.5400%	\$0	\$0
141	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	R-141	\$0	\$0	99.5400%	\$0	\$0
142	314.000	Turbogenerator- Electric- Lake Road 2	\$0	R-142	\$0	\$0	99.5400%	\$0	\$0
143	315.000	Accessory Equipment- Electric- Lake Road 2	\$0	R-143	\$0	\$0	99.5400%	\$0	\$0
144	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	R-144	\$0	\$0	99.5400%	\$0	\$0
145		TOTAL LAKE ROAD UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
146		LAKE ROAD UNIT 3- STEAM							
147	310.000	Land- Electric- Lake Road 3 SJLP	\$0	R-147	\$0	\$0	99.5400%	\$0	\$0
148	311.000	Structures- Electric- Lake Road 3	\$0	R-148	\$0	\$0	99.5400%	\$0	\$0
149	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	R-149	\$0	\$0	99.5400%	\$0	\$0
150	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	R-150	\$0	\$0	99.5400%	\$0	\$0
151	314.000	Turbogenerator- Electric- Lake Road 3	\$0	R-151	\$0	\$0	99.5400%	\$0	\$0
152	315.000	Accessory Equipment- Electric- Lake Road 3	\$0	R-152	\$0	\$0	99.5400%	\$0	\$0
153	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	R-153	\$0	\$0	99.5400%	\$0	\$0
154		TOTAL LAKE ROAD UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
155		LAKE ROAD UNIT 4- STEAM							
156	310.000	Land- Electric- Lake Road 4 SJLP	\$0	R-156	\$0	\$0	99.5400%	\$0	\$0
157	311.000	Structures- Electric- Lake Road 4	\$0	R-157	\$0	\$0	99.5400%	\$0	\$0
158	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$0	R-158	\$0	\$0	99.5400%	\$0	\$0
159	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$0	R-159	\$0	\$0	99.5400%	\$0	\$0
160	314.000	Turbogenerator- Electric- Lake Road 4	\$0	R-160	\$0	\$0	99.5400%	\$0	\$0
161	315.000	Accessory Equipment- Electric- Lake Road 4	\$0	R-161	\$0	\$0	99.5400%	\$0	\$0
162	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$0	R-162	\$0	\$0	99.5400%	\$0	\$0
163		TOTAL LAKE ROAD UNIT 4- STEAM	\$0		\$0	\$0		\$0	\$0
164		LAKE ROAD BOILERS- STEAM							
165	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	R-165	\$0	\$0	99.5400%	\$0	\$0
166	311.000	Structures- Electric- Lake Road Boilers	\$0	R-166	\$0	\$0	99.5400%	\$0	\$0
167	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$0	R-167	\$0	\$0	99.5400%	\$0	\$0
168	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$0	R-168	\$0	\$0	99.5400%	\$0	\$0
169	314.000	Turbogenerators- Electric- Lake Road Boilers	\$0	R-169	\$0	\$0	99.5400%	\$0	\$0
170	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$0	R-170	\$0	\$0	99.5400%	\$0	\$0
171	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$0	R-171	\$0	\$0	99.5400%	\$0	\$0
172		TOTAL LAKE ROAD BOILERS- STEAM	\$0		\$0	\$0		\$0	\$0
173		TOTAL STEAM PRODUCTION	\$300,451,268		\$2,830,766	\$303,282,024		\$0	\$301,885,723
174		NUCLEAR PRODUCTION							
175		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
176		HYDRAULIC PRODUCTION							
177		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
178		OTHER PRODUCTION							
179		CROSSROADS UNITS 1-4 NATURAL GAS							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
180	303.010	Miscellaneous Intangible- Transmission (like 353)- Crossroads	\$4,375,716	R-180	-\$2,598,057	\$1,777,659	100.0000%	\$0	\$1,777,659
181	340.000	Land- Electric- Crossroads 1-4 MPS	\$0	R-181	\$0	\$0	99.5400%	\$0	\$0
182	341.000	Structures- Electric- Crossroads 1-4	\$456,973	R-182	-\$355,206	\$101,767	99.5400%	\$0	\$101,299
183	342.000	Fuel Holders- Crossroads 1-4	\$1,616,847	R-183	-\$1,182,370	\$434,477	99.5400%	\$0	\$432,478
184	343.000	Prime Movers- Crossroads 1-4	\$41,640,265	R-184	-\$29,827,700	\$11,712,565	99.5400%	\$0	\$11,658,687
186	344.000	Generators- Crossroads 1-4	\$7,644,933	R-185	-\$5,499,647	\$2,045,286	99.5400%	\$0	\$2,035,878
186	345.000	Accessory- Crossroads 1-4	\$3,611,312	R-186	-\$3,926,288	-\$314,976	99.5400%	\$0	-\$313,627
187	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$5,387	R-187	-\$40,271	-\$34,884	99.5400%	\$0	-\$34,724
188		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$59,161,433		-\$43,429,539	\$15,721,894		\$0	\$16,667,750
189		GREENWOOD UNITS 1-4 NATURAL GAS & OIL							
190	340.000	Land- Electric Greenwood 1-4 MPS	\$0	R-190	\$0	\$0	99.5400%	\$0	\$0
191	341.000	Structures- Electric Greenwood 1-4	\$892,605	R-191	\$0	\$892,605	99.5400%	\$0	\$888,499
192	342.000	Fuel Holders- Greenwood 1-4	\$1,925,329	R-192	\$0	\$1,925,329	99.5400%	\$0	\$1,916,472
193	343.000	Prime Movers- Greenwood 1-4	\$17,388,498	R-193	\$0	\$17,388,498	99.5400%	\$0	\$17,308,611
194	344.000	Generators- Greenwood 1-4	\$5,004,632	R-194	\$0	\$5,004,632	99.5400%	\$0	\$4,981,611
195	345.000	Accessory Equipment- Greenwood 1-4	\$3,188,055	R-195	\$0	\$3,188,055	99.5400%	\$0	\$3,173,390
196	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$4,788	R-196	\$0	\$4,788	99.5400%	\$0	\$4,766
197		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$28,403,907		\$0	\$28,403,907		\$0	\$28,273,249
198		NEVADA- OIL							
199	340.000	Land- Electric Nevada MPS	\$0	R-199	\$0	\$0	99.5400%	\$0	\$0
200	341.000	Structures- Electric Nevada	\$87,739	R-200	\$0	\$87,739	99.5400%	\$0	\$87,335
201	342.000	Fuel Holders- Nevada	\$370,223	R-201	\$0	\$370,223	99.5400%	\$0	\$368,520
202	343.000	Prime Movers- Nevada	\$635,701	R-202	\$0	\$635,701	99.5400%	\$0	\$632,777
203	344.000	Generators- Nevada	\$540,948	R-203	\$0	\$540,948	99.5400%	\$0	\$538,460
204	345.000	Accessory Equipment- Nevada	\$383,766	R-204	\$0	\$383,766	99.5400%	\$0	\$382,001
205	346.000	Misc Power Plant Equipment- Nevada	\$1,276	R-205	\$0	\$1,276	99.5400%	\$0	\$1,270
206		TOTAL NEVADA- OIL	\$2,019,653		\$0	\$2,019,653		\$0	\$2,010,363
207		SOUTH HARPER UNITS 1-3 NATURAL GAS							
208	340.000	Land- Electric South Harper 1-3 MPS	\$0	R-208	\$0	\$0	99.5400%	\$0	\$0
209	341.000	Structures- Electric South Harper 1-3	\$1,906,154	R-209	\$0	\$1,906,154	99.5400%	\$0	\$1,897,386
210	342.000	Fuel Holders- South Harper 1-3	\$1,315,536	R-210	\$0	\$1,315,536	99.5400%	\$0	\$1,309,485
211	343.000	Prime Movers- South Harper 1-3	\$33,198,972	R-211	\$0	\$33,198,972	99.5400%	\$0	\$33,046,257
212	344.000	Generators- South Harper 1-3	\$7,110,394	R-212	\$0	\$7,110,394	99.5400%	\$0	\$7,077,686
213	345.000	Accessory Equipment- South Harper 1-3	\$4,777,077	R-213	\$0	\$4,777,077	99.5400%	\$0	\$4,755,102
214	346.000	Misc Power Plant Equipment- South Harper 1-3	\$65,575	R-214	\$0	\$65,575	99.5400%	\$0	\$65,273
216		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$48,373,708		\$0	\$48,373,708		\$0	\$48,161,189
216		LAKE ROAD TURBINE 5- NATURAL GAS & OIL							
217	340.000	Land- Electric Lake Road 5 SJLP	\$0	R-217	\$0	\$0	99.5400%	\$0	\$0
218	341.000	Structures- Electric Lake Road 5	\$0	R-218	\$0	\$0	99.5400%	\$0	\$0
219	342.000	Fuel Holders- Lake Road 5	\$0	R-219	\$0	\$0	99.5400%	\$0	\$0
220	343.000	Prime Movers- Lake Road 5	\$0	R-220	\$0	\$0	99.5400%	\$0	\$0
221	344.000	Generators- Lake Road 5	\$0	R-221	\$0	\$0	99.5400%	\$0	\$0
222	345.000	Accessory Equipment- Lake Road 5	\$0	R-222	\$0	\$0	99.5400%	\$0	\$0
223	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	R-223	\$0	\$0	99.5400%	\$0	\$0
224		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$0		\$0	\$0		\$0	\$0
225		LAKE ROAD TURBINE 6- OIL							
226	340.000	Land- Electric Lake Road 6 SJLP	\$0	R-226	\$0	\$0	99.5400%	\$0	\$0
227	341.000	Structures- Electric Lake Road 6	\$0	R-227	\$0	\$0	99.5400%	\$0	\$0
228	342.000	Fuel Holders- Lake Road 6	\$0	R-228	\$0	\$0	99.5400%	\$0	\$0
229	343.000	Prime Movers- Lake Road 6	\$0	R-229	\$0	\$0	99.5400%	\$0	\$0
230	344.000	Generators- Lake Road 6	\$0	R-230	\$0	\$0	99.5400%	\$0	\$0
231	345.000	Accessory Equipment- Lake Road 6	\$0	R-231	\$0	\$0	99.5400%	\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
232	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	R-232	\$0	\$0	99.5400%	\$0	\$0
233		TOTAL LAKE ROAD TURBINE 6- OIL	\$0		\$0	\$0		\$0	\$0
234		LAKE ROAD TURBINE 7- OIL							
235	340.000	Land- Electric Lake Road 7 SJLP	\$0	R-235	\$0	\$0	99.5400%	\$0	\$0
236	341.000	Structures- Electric Lake Road 7	\$0	R-236	\$0	\$0	99.5400%	\$0	\$0
237	342.000	Fuel Holders- Lake Road 7	\$0	R-237	\$0	\$0	99.5400%	\$0	\$0
238	343.000	Prime Movers- Lake Road 7	\$0	R-238	\$0	\$0	99.5400%	\$0	\$0
239	344.000	Generators- Lake Road 7	\$0	R-239	\$0	\$0	99.5400%	\$0	\$0
240	345.000	Accessory Equipment- Lake Road 7	\$0	R-240	\$0	\$0	99.5400%	\$0	\$0
241	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	R-241	\$0	\$0	99.5400%	\$0	\$0
242		TOTAL LAKE ROAD TURBINE 7- OIL	\$0		\$0	\$0		\$0	\$0
243		LAKE ROAD BOILERS							
244	340.000	Land- Electric Boilers SJLP	\$0	R-244	\$0	\$0	99.5400%	\$0	\$0
245	341.000	Structures- Electric Lake Road Boilers	\$0	R-245	\$0	\$0	99.5400%	\$0	\$0
246	342.000	Fuel Holders- Lake Road Boilers	\$0	R-246	\$0	\$0	99.5400%	\$0	\$0
247	343.000	Prime Movers- Lake Road Boilers	\$0	R-247	\$0	\$0	99.5400%	\$0	\$0
248	344.000	Generators- Lake Road Boilers	\$0	R-248	\$0	\$0	99.5400%	\$0	\$0
249	345.000	Accessory Equipment- Lake Road Boilers	\$0	R-249	\$0	\$0	99.5400%	\$0	\$0
250	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$0	R-250	\$0	\$0	99.5400%	\$0	\$0
251		TOTAL LAKE ROAD BOILERS	\$0		\$0	\$0		\$0	\$0
252		LANDFILL TURBINE-- METHANE GAS							
253	340.000	Land- Electric Landfill Turbine SJLP	\$0	R-253	\$0	\$0	99.5400%	\$0	\$0
254	341.000	Structures- Electric Landfill Turbine	\$0	R-254	\$0	\$0	99.5400%	\$0	\$0
255	342.000	Fuel Holders- Landfill Turbine	\$0	R-255	\$0	\$0	99.5400%	\$0	\$0
256	343.000	Prime Movers- Landfill Turbine	\$0	R-256	\$0	\$0	99.5400%	\$0	\$0
257	344.000	Generators- Landfill Turbine	\$0	R-257	\$0	\$0	99.5400%	\$0	\$0
258	345.000	Accessory Equipment- Landfill Turbine	\$0	R-258	\$0	\$0	99.5400%	\$0	\$0
259	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	R-259	\$0	\$0	99.5400%	\$0	\$0
260		TOTAL LANDFILL TURBINE-- METHANE GAS	\$0		\$0	\$0		\$0	\$0
261		RALPH GREEN UNIT 3- NATURAL GAS							
262	340.000	Land- Electric Ralph Green 3 SJLP	\$0	R-262	\$0	\$0	99.5400%	\$0	\$0
263	341.000	Structures- Electric Ralph Green 3	\$0	R-263	\$0	\$0	99.5400%	\$0	\$0
264	342.000	Fuel Holders- Ralph Green 3	\$0	R-264	\$0	\$0	99.5400%	\$0	\$0
265	343.000	Prime Movers- Ralph Green 3	\$0	R-265	\$0	\$0	99.5400%	\$0	\$0
266	344.000	Generators- Ralph Green 3	\$0	R-266	\$0	\$0	99.5400%	\$0	\$0
267	345.000	Accessory Equipment- Ralph Green 3	\$0	R-267	\$0	\$0	99.5400%	\$0	\$0
268	346.000	Misc Power Plant Equipment- Ralph Green 3	\$0	R-268	\$0	\$0	99.5400%	\$0	\$0
269		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$0		\$0	\$0		\$0	\$0
270		OTHER PRODUCTION - SOLAR							
271	344.010	Other Production- Generators- Solar	\$0	R-271	\$0	\$0	99.5400%	\$0	\$0
272		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
273		TOTAL OTHER PRODUCTION	\$137,948,701		-\$43,429,639	\$94,519,162		\$0	\$94,092,551
274		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
275		Other Production- Salvage and Removal Retirements not yet classified	-\$6,378,820	R-275	\$0	-\$6,378,820	99.5400%	\$0	-\$6,349,477
276		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$6,378,820		\$0	-\$6,378,820		\$0	-\$6,349,477
277		TOTAL PRODUCTION PLANT	\$432,021,149		-\$40,698,783	\$391,422,366		\$0	\$389,628,797
278		TRANSMISSION PLANT							
279	350.000	Land- Transmission	\$0	R-279	\$0	\$0	99.5400%	\$0	\$0
280	350.001	Land Rights - Transmission	\$0	R-280	\$0	\$0	99.5400%	\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
281	350.040	Land Rights- Depreciable- Transmission	\$3,763,694	R-281	\$0	\$3,763,694	99.5400%	\$0	\$3,746,381
282	352.000	Structures & Improvements - Transmission	\$2,411,091	R-282	\$0	\$2,411,091	99.5400%	\$0	\$2,400,000
283	353.000	Station Equipment - Transmission	\$35,736,583	R-283	-\$889,255	\$34,847,328	99.5400%	\$0	\$34,687,030
284	353.030	Station Equipment Communication- Transmission	\$4,482	R-284	\$0	\$4,482	99.5400%	\$0	\$4,461
285	354.000	Towers and Fixtures - Transmission	\$322,361	R-285	\$0	\$322,361	99.5400%	\$0	\$320,878
286	355.000	Poles and Fixtures - Transmission	\$35,063,727	R-286	\$0	\$35,063,727	99.5400%	\$0	\$34,902,434
287	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-287	-\$53,572	-\$53,572	100.0000%	\$0	-\$53,572
288	356.000	Overhead Conductors & Devices - Transmission	\$28,080,808	R-288	\$0	\$28,080,808	99.5400%	\$0	\$27,951,636
289	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-289	-\$80,977	-\$80,977	100.0000%	\$0	-\$80,977
290	357.000	Underground Conduit - Transmission	\$0	R-290	\$0	\$0	99.5400%	\$0	\$0
291	358.000	Underground Conductors & Devices- Transmission	\$55,171	R-291	\$0	\$55,171	99.5400%	\$0	\$54,917
292		TOTAL TRANSMISSION PLANT	\$106,437,917		-\$1,023,804	\$104,414,113		\$0	\$103,933,188
293		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
294		Transmission- Salvage and Removal Retirements not yet classified	-\$307,385	R-294	\$0	-\$307,385	99.5400%	\$0	-\$306,971
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$307,385		\$0	-\$307,385		\$0	-\$306,971
296		DISTRIBUTION PLANT							
297	360.000	Land- Electric Distribution	\$0	R-297	\$0	\$0	99.6670%	\$0	\$0
298	360.010	Land Rights- Electric Distribution	\$0	R-298	\$0	\$0	99.6670%	\$0	\$0
299	360.020	Land Leased- Distribution	\$6,515	R-299	\$0	\$6,515	99.6670%	\$0	\$6,493
300	361.000	Structures & Improvements - Distribution	\$2,715,869	R-300	\$0	\$2,715,869	99.6670%	\$0	\$2,706,825
301	362.000	Station Equipment - Distribution	\$42,173,204	R-301	\$0	\$42,173,204	99.6670%	\$0	\$42,032,767
302	364.000	Poles, Towers & Fixtures - Distribution	\$96,225,359	R-302	\$0	\$96,225,359	99.6670%	\$0	\$95,904,929
303	365.000	Overhead Conductors & Devices- Distribution	\$35,447,429	R-303	\$0	\$35,447,429	99.6670%	\$0	\$35,329,389
304	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-304	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
305	366.000	Underground Circuit - Distribution	\$10,322,082	R-305	\$0	\$10,322,082	99.6670%	\$0	\$10,287,709
306	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-306	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
307	367.000	Underground Conductors & Devices- Distribu	\$41,575,907	R-307	\$0	\$41,575,907	99.6670%	\$0	\$41,437,459
308	368.000	Line Transformers - Distribution	\$85,945,372	R-308	\$0	\$85,945,372	99.6670%	\$0	\$85,659,174
309	369.010	Services - Overhead - Distribution	\$14,842,529	R-309	\$0	\$14,842,529	99.6670%	\$0	\$14,793,103
310	369.020	Services- Underground - Distribution	\$33,982,362	R-310	\$0	\$33,982,362	99.6670%	\$0	\$33,889,201
311	370.000	Meters - Distribution	\$14,266,203	R-311	\$0	\$14,266,203	99.6670%	\$0	\$14,218,697
312	370.010	Meters- PURPA Distribution	\$3,289,291	R-312	\$0	\$3,289,291	99.6670%	\$0	\$3,278,338
313	370.020	Meters- AMI Distribution	\$10,338	R-313	\$0	\$10,338	99.6670%	\$0	\$10,304
314	371.000	Customer Premise Meter Installations - Distri	\$12,094,323	R-314	-\$34,346	\$12,059,977	99.6670%	\$0	\$12,019,817
315	373.000	Street Lighting and Traffic Signal- Distributio	\$11,244,946	R-315	\$0	\$11,244,946	99.6670%	\$0	\$11,207,500
316		TOTAL DISTRIBUTION PLANT	\$404,141,729		-\$244,531	\$403,897,198		\$0	\$402,551,520
317		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
318		Distribution- Salvage and Removal Retirements not yet classified	-\$1,655,880	R-318	\$0	-\$1,655,880	99.6670%	\$0	-\$1,650,366
319		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$1,655,880		\$0	-\$1,655,880		\$0	-\$1,650,366
320		INCENTIVE COMPENSATION CAPITALIZATION							
321		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
322		GENERAL PLANT							
323	389.000	Land Rights - General	\$0	R-323	\$0	\$0	99.5910%	\$0	\$0
324	389.010	Land RT/ROW- Depreciation- Electric	\$103	R-324	\$0	\$103	99.5910%	\$0	\$103
325	390.000	Structures & Improvements - General	\$5,083,515	R-325	\$0	\$5,083,515	99.5910%	\$0	\$5,062,723
326	391.000	Office Furniture & Equipment - General	\$1,425,664	R-326	\$0	\$1,425,664	99.5910%	\$0	\$1,419,833

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
327	391.020	Office Furniture- Computers - General	\$717,162	R-327	\$0	\$717,162	99.5910%	\$0	\$714,229
328	391.040	Office Furniture- Software - General	\$322,270	R-328	\$0	\$322,270	99.5910%	\$0	\$320,952
329	392.000	Transportation Equipment- Autos- General	\$217,936	R-329	\$0	\$217,936	99.5910%	\$0	\$217,045
330	392.010	Transportation Equip- Light Trucks- General	\$1,094,321	R-330	\$0	\$1,094,321	99.5910%	\$0	\$1,089,845
331	392.020	Transportation Equip- Heavy Trucks- General	\$6,560,272	R-331	\$0	\$6,560,272	99.5910%	\$0	\$6,523,481
332	392.030	Transportation Equip- Tractors- General	\$72,677	R-332	\$0	\$72,677	99.5910%	\$0	\$72,380
333	392.040	Transportation Equip- Trailers- General	\$953,047	R-333	\$0	\$953,047	99.5910%	\$0	\$949,149
334	392.050	Transportation Equip- Medium Trucks- General	\$63,885	R-334	\$0	\$63,885	99.5910%	\$0	\$63,624
335	393.000	Stores Equipment- General	\$14,846	R-335	\$0	\$14,846	99.5910%	\$0	\$14,785
336	394.000	Tools- General	\$1,812,747	R-336	\$0	\$1,812,747	99.5910%	\$0	\$1,805,333
337	395.000	Laboratory Equipment- General	\$1,350,993	R-337	\$0	\$1,350,993	99.5910%	\$0	\$1,345,467
338	396.000	Power Operated Equipment- General	\$2,337,721	R-338	\$0	\$2,337,721	99.5910%	\$0	\$2,328,160
339	397.000	Communication Equipment- General	\$8,177,853	R-339	\$0	\$8,177,853	99.5910%	\$0	\$8,144,406
340	398.000	Miscellaneous Equipment- General	\$54,959	R-340	\$0	\$54,959	99.5910%	\$0	\$54,744
341		TOTAL GENERAL PLANT	\$30,249,981		\$0	\$30,249,981		\$0	\$30,126,259
342		GENERAL PLANT - LAKE ROAD							
343	391.000	Office Furniture and Equipment- General	\$0	R-343	\$0	\$0	0.0000%	\$0	\$0
344	391.020	Office Furniture- Computer- General	\$0	R-344	\$0	\$0	0.0000%	\$0	\$0
345	391.040	Office Furniture- Software- General	\$0	R-345	\$0	\$0	0.0000%	\$0	\$0
346	392.000	Transportation Equip- Autos- General	\$0	R-346	\$0	\$0	0.0000%	\$0	\$0
347	392.010	Transportation Equip -Light Trucks - General	\$0	R-347	\$0	\$0	0.0000%	\$0	\$0
348	392.020	Transportation Equip - Heavy Trucks - General	\$0	R-348	\$0	\$0	0.0000%	\$0	\$0
349	392.030	Transportation Equip - Tractors - General	\$0	R-349	\$0	\$0	0.0000%	\$0	\$0
350	392.040	Transportation Equip - Trailers - General	\$0	R-350	\$0	\$0	0.0000%	\$0	\$0
351	392.050	Transportation Equip - Medium Trucks - General	\$0	R-351	\$0	\$0	0.0000%	\$0	\$0
352	393.000	Stores Equipment - General	\$0	R-352	\$0	\$0	0.0000%	\$0	\$0
353	394.000	Tools - General	\$0	R-353	\$0	\$0	0.0000%	\$0	\$0
354	395.000	Laboratory Equipment - General	\$0	R-354	\$0	\$0	0.0000%	\$0	\$0
355	396.000	Power Operated Equipment - General	\$0	R-355	\$0	\$0	0.0000%	\$0	\$0
356	397.000	Communication Equipment - General	\$0	R-356	\$0	\$0	0.0000%	\$0	\$0
357	398.000	Miscellaneous Equipment - General	\$0	R-357	\$0	\$0	0.0000%	\$0	\$0
358		TOTAL GENERAL PLANT - LAKE ROAD	\$0		\$0	\$0		\$0	\$0
359		GENERAL RETIREMENTS WORK IN PROGRESS							
360		General- Salvage and Removal Retirements not yet classified	\$188,154	R-360	\$0	\$188,154	99.5910%	\$0	\$187,384
361		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$188,154		\$0	\$188,154		\$0	\$187,384
362		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
363	310.090	Industrial Steam- Land SJLP	\$0	R-363	\$0	\$0	0.0000%	\$0	\$0
364	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	R-364	\$0	\$0	0.0000%	\$0	\$0
365	312.090	Industrial Steam- Boiler SJLP	\$0	R-365	\$0	\$0	0.0000%	\$0	\$0
366	315.090	Industrial Steam- Accessory SJLP	\$0	R-366	\$0	\$0	0.0000%	\$0	\$0
367	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$0	R-367	\$0	\$0	0.0000%	\$0	\$0
368	376.090	Industrial Steam- Mains SJLP	\$0	R-368	\$0	\$0	0.0000%	\$0	\$0
369	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$0	R-369	\$0	\$0	0.0000%	\$0	\$0
370	380.090	Industrial Steam- Services SJLP	\$0	R-370	\$0	\$0	0.0000%	\$0	\$0
371	381.090	Industrial Steam- Services- SJLP	\$0	R-371	\$0	\$0	0.0000%	\$0	\$0
372		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0		\$0	\$0		\$0	\$0
373		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
374		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	R-374	\$0	\$0	0.0000%	\$0	\$0
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0

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376		ECORP INTANGIBLE PLANT							
377	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$786,096	R-377	\$0	\$786,096	99.5910%	\$0	\$782,881
378	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$44,892	R-378	\$0	\$44,892	99.5400%	\$0	\$44,686
379	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$34,470	R-379	\$0	\$34,470	99.5400%	\$0	\$34,311
380		TOTAL ECORP INTANGIBLE PLANT	\$865,458		\$0	\$865,458		\$0	\$861,877
381		ECORP TRANSMISSION PLANT							
382	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$1,796	R-382	\$0	\$1,796	99.5400%	\$0	\$1,788
383	363.000	ECORP- Iatan Transmission- Station Equipment	\$106,209	R-383	\$0	\$106,209	99.5400%	\$0	\$105,720
384		TOTAL ECORP TRANSMISSION PLANT	\$108,005		\$0	\$108,005		\$0	\$107,508
385		ECORP GENERAL PLANT- CORPORATE							
386	389.000	ECORP General Plant- Corporate Land	\$0	R-386	\$0	\$0	99.5910%	\$0	\$0
387	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	R-387	\$0	\$0	99.5910%	\$0	\$0
388	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$1,125,163	R-388	\$0	\$1,125,163	99.5910%	\$0	\$1,120,561
389	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$1,024,429	R-389	\$0	\$1,024,429	99.5910%	\$0	\$1,020,239
390	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$1,295,455	R-390	\$0	\$1,295,455	99.5910%	\$0	\$1,280,157
391	393.000	ECORP General Plant- Corporate Stores Equipment	\$4,852	R-391	\$0	\$4,852	99.5910%	\$0	\$4,832
392	394.000	ECORP General Plant- Corporate Tools	\$8,669	R-392	\$0	\$8,669	99.5910%	\$0	\$8,634
393	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$22,217	R-393	\$0	\$22,217	99.5910%	\$0	\$22,126
394	397.000	ECORP General Plant- Corporate Communication Equipment	\$124,302	R-394	\$0	\$124,302	99.5910%	\$0	\$123,794
395	398.000	ECORP General Plant- Corporate Misc Equipment	\$9,410	R-395	\$0	\$9,410	99.5910%	\$0	\$9,372
396		TOTAL ECORP GENERAL PLANT- CORPORATE	\$3,614,497		\$0	\$3,614,497		\$0	\$3,599,715
397		ECORP GENERAL PLANT- IATAN							
398	391.020	ECORP General Plant- Iatan Office Furniture- Computer	-\$2,981	R-398	\$0	-\$2,981	99.5400%	\$0	-\$2,967
399	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	R-399	\$0	\$0	99.5400%	\$0	\$0
400	397.000	ECORP General Plant- Iatan Communication Equipment	\$281	R-400	\$0	\$281	99.5400%	\$0	\$280
401		TOTAL ECORP GENERAL PLANT- IATAN	-\$2,700		\$0	-\$2,700		\$0	-\$2,687
402		ECORP GENERAL PLANT- RAYTOWN							
403	389.000	ECORP General Plant- Raytown Land	\$0	R-403	\$0	\$0	99.5910%	\$0	\$0
404	390.000	ECORP General Plant- Raytown Structures & Improvements	\$262,422	R-404	\$0	\$262,422	99.5910%	\$0	\$261,349
405	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$1,479,945	R-405	\$0	\$1,479,945	99.5910%	\$0	\$1,473,892
406	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$619,474	R-406	\$0	\$619,474	99.5910%	\$0	\$616,940
407	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$358,648	R-407	\$0	\$358,648	99.5910%	\$0	\$357,181
408	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	R-408	\$0	\$0	99.5910%	\$0	\$0
409	394.000	ECORP General Plant- Raytown Tools	\$0	R-409	\$0	\$0	99.5910%	\$0	\$0
410	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$0	R-410	\$0	\$0	99.5910%	\$0	\$0
411	397.000	ECORP General Plant- Raytown Communication Equipment	\$229,647	R-411	\$0	\$229,647	99.5910%	\$0	\$228,708
412	398.000	ECORP General Plant- Misc Equipment	\$20,289	R-412	\$0	\$20,289	99.5910%	\$0	\$20,206
413		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$2,970,425		\$0	\$2,970,425		\$0	\$2,958,276

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
414		ECORP RETIREMENTS WORK IN PROGRESS							
415		ECORP- Salvage and Removal Retirements not yet classified	-478,265	R-415	\$0	-478,265	99.6910%	\$0	-476,309
416		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	-478,265		\$0	-478,265		\$0	-476,309
417		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
418		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	R-418	\$0	\$0	100.0000%	\$0	\$0
419		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
420		TOTAL DEPRECIATION RESERVE	\$984,038,567		-41,867,118	\$942,171,449		\$0	\$938,376,474

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-77	Structures - Electric - Jeffrey Common 1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)	311.000		\$414,143		\$0
R-78	Boiler Plant Equipment- Electric- Jeffrey Comm 1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)	312.000		\$1,492,499		\$0
R-81	Accessory Equipment- Electric- Jeffrey Comm 1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)	315.000		\$889,255		\$0
R-82	Misc Power Plant Equipment- Electric- Jeffrey 1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)	316.000		\$34,859		\$0
R-180	Miscellaneous Intangible- Transmission (like 3 1. To reduce Crossroads plant reserve based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	303.010		-\$2,598,057		\$0
R-182	Structures- Electric- Crossroads 1-4 1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)	341.000		-\$355,206		\$0
R-183	Fuel Holders- Crossroads 1-4	342.000		-\$1,182,370		\$0

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$1,182,370		\$0	
R-184	Prime Movers- Crossroads 1-4	343.000		-\$29,827,700		\$0
	1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$29,827,700		\$0	
R-185	Generators- Crossroads 1-4	344.000		-\$5,499,647		\$0
	1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$5,499,647		\$0	
R-186	Accessory- Crossroads 1-4	345.000		-\$3,926,288		\$0
	1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$3,926,288		\$0	
R-187	Misc Power Plant Equipment- Crossroads 1-4	346.000		-\$40,271		\$0
	1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$40,271		\$0	
R-283	Station Equipment - Transmission	353.000		-\$889,255		\$0
	1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)		-\$889,255		\$0	
R-287	Poles & Fixtures- Disallowance Stipulation & A	355.000		-\$53,572		\$0
	To adjust reserve based on Second Non-Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an later 2 issue-- See page 12 of Stipulation EFIS #356 (Featherstone)		-\$53,572		\$0	

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-289	Conductors & Devices- Disallowance Stipulation To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- see page 12 of Stipulation EFIS #356 (Featherstone)	356.000		-\$80,977		\$0
R-304	Overhead Conductors & Devices- Disallowance To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- page 12 of Stipulation EFIS #356 (Featherstone)	365.000		-\$194,252		\$0
R-306	Underground Circuit- Disallowance Stipulation To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- See page 12 of Stipulation EFIS #356 (Featherstone)	366.000		-\$15,933		\$0
R-314	Customer Premise Meter Installations - Distri To remove plant and reserve relating to electric vehicle charging stations (Majors)	371.000		-\$34,346		\$0
Total Reserve Adjustments				-\$41,867,118		\$0

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense incl employee withholdings	\$39,960,413	24.18	13.85	10.33	0.028301	\$1,130,920
3	Accrued Vacation	\$2,960,360	24.18	344.83	-320.65	-0.878493	-\$2,600,656
4	Sibley Coal & Freight	\$25,615,778	24.18	17.39	6.79	0.018603	\$476,530
5	Jeffrey Coal & Freight	\$14,626,785	24.18	16.64	7.54	0.020658	\$302,160
6	Iatan Coal & Freight	\$17,806,660	24.18	43.68	-19.50	-0.053425	-\$951,321
7	Lake Road Coal & Freight	\$6,424	24.18	20.37	3.81	0.010438	\$67
8	Fuel - Purchased Gas and Oil Delivered	\$3,300,139	24.18	39.83	-15.65	-0.042877	-\$141,500
9	Purchased Power	\$64,936,564	24.18	34.50	-10.32	-0.028274	-\$1,836,016
10	Injuries and Damages	\$402,127	24.18	44.27	-20.09	-0.055041	-\$22,133
11	Pension Fund Payments	\$2,278,153	24.18	51.74	-27.56	-0.075507	-\$172,016
12	OPEBs	\$1,189,845	24.18	178.44	-154.26	-0.422630	-\$502,864
13	Incentive Compensation	\$1,118,162	24.18	256.50	-232.32	-0.636493	-\$711,702
14	Cash Vouchers	\$107,165,487	24.18	30.00	-5.82	-0.015945	-\$1,708,754
15	TOTAL OPERATION AND MAINT. EXPENSE	\$281,366,897					-\$6,737,285
16	TAXES						
17	FICA - Employer Portion	\$3,256,204	24.18	16.50	7.68	0.021041	\$68,514
18	FUTA & SUTA	\$18,722	24.18	75.88	-51.70	-0.141644	-\$2,652
19	City Franchise Tax - L&P only	\$0	8.98	38.63	-29.65	-0.081233	\$0
20	Property Tax	\$3,365,702	24.18	188.36	-164.18	-0.449808	-\$1,513,920
21	Missouri Gross Receipts Taxes - 6%	\$4,564,116	8.98	68.29	-59.31	-0.162493	-\$741,637
22	Missouri Gross Receipts Taxes - 4%	\$1,619,251	8.98	36.60	-27.62	-0.075671	-\$122,530
23	Missouri Gross Receipts Taxes - other cities	\$27,335,745	8.98	45.92	-36.94	-0.101205	-\$2,766,514
24	TOTAL TAXES	\$40,159,740					-\$5,078,739
25	OTHER EXPENSES						
26	Sales Taxes	\$17,247,176	8.98	22.00	-13.02	-0.035671	-\$615,224
27	TOTAL OTHER EXPENSES	\$17,247,176					-\$615,224
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$12,431,248
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$16,772,705	24.18	45.63	-21.45	-0.058767	-\$985,682
31	State Tax Offset	\$2,647,970	24.18	45.63	-21.45	-0.058767	-\$155,613
32	City Tax Offset	\$0	24.18	45.63	-21.45	-0.058767	\$0
33	Interest Expense Offset	\$37,589,478	24.18	86.55	-62.37	-0.170877	-\$6,423,177
34	TOTAL OFFSET FROM RATE BASE	\$57,010,153					-\$7,564,472
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$19,995,720

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj. Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$599,432,454	See Note (1)	See Note (1)	See Note (1)	\$599,432,454	-\$30,648,908	\$567,171,140	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$213,616,026	\$17,244,446	\$196,371,580	-\$44,645,147	\$168,970,879	\$0	\$168,139,685	\$17,418,539	\$150,721,146
3	TOTAL TRANSMISSION EXPENSES	\$30,571,766	\$1,377,728	\$29,194,038	-\$9,835,213	\$20,736,553	\$0	\$20,641,165	\$1,391,744	\$19,249,421
4	TOTAL DISTRIBUTION EXPENSES	\$23,391,378	\$9,343,260	\$14,048,118	-\$176,553	\$23,214,825	\$0	\$23,137,520	\$9,450,342	\$13,687,178
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,517,147	\$5,951,576	\$3,565,571	\$2,614,268	\$12,131,415	\$339,921	\$12,471,336	\$6,039,898	\$6,431,438
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$21,080,952	\$684,973	\$20,395,979	-\$23,628	\$21,057,324	-\$16,495,984	\$4,561,340	\$695,138	\$3,866,202
7	TOTAL SALES EXPENSES	\$194,240	\$143,342	\$50,898	\$2,071	\$196,311	\$0	\$196,311	\$145,469	\$50,842
8	TOTAL ADMIN. & GENERAL EXPENSES	\$54,352,337	\$7,697,876	\$46,654,461	\$2,372,577	\$56,724,914	-\$3,930,903	\$52,219,540	\$7,780,901	\$44,438,639
9	TOTAL DEPRECIATION EXPENSE	\$69,078,741	See Note (1)	See Note (1)	See Note (1)	\$69,078,741	\$1,233,813	\$69,849,232	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$2,422,369	\$0	\$2,422,369	-\$1,233,098	\$1,189,271	\$0	\$1,642,983	\$0	\$1,642,983
11	TOTAL OTHER OPERATING EXPENSES	\$35,621,638	\$0	\$35,621,638	\$2,694,166	\$38,315,804	-\$98,967	\$38,060,126	\$0	\$38,060,126
12	TOTAL OPERATING EXPENSE	\$459,846,594	\$42,443,201	\$348,324,652	-\$48,230,557	\$411,616,037	-\$18,952,120	\$390,919,238	\$42,922,031	\$278,147,975
13	NET INCOME BEFORE TAXES	\$139,585,860	\$0	\$0	\$0	\$187,816,417	-\$11,696,788	\$176,251,902	\$0	\$0
14	TOTAL INCOME TAXES	\$17,768,555	See Note (1)	See Note (1)	See Note (1)	\$17,768,555	\$16,870,809	\$34,639,364	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$19,794,323	See Note (1)	See Note (1)	See Note (1)	\$19,794,323	-\$1,234,470	\$18,559,853	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$102,022,982	\$0	\$0	\$0	\$150,253,539	-\$27,333,127	\$123,052,685	\$0	\$0

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

Line Number	Account Number	Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M + K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Retail Rate Revenue- Missouri as booked	\$540,208,778			Rev-2		\$540,208,778	100.0000%		\$520,865,215		
Rev-3		TOTAL RETAIL RATE REVENUE	\$540,208,778					\$540,208,778		-\$19,343,563	\$520,865,215		
Rev-4		OTHER OPERATING REVENUES											
Rev-5	445.001	Electric Sales - Public Authorities	\$32,407,476			Rev-5		\$32,407,476	100.0000%	\$0	\$32,407,476		
Rev-6	447.020	Sales For Resale (SFR) Partial Requirements	\$7,105,329			Rev-6		\$7,105,329	100.0000%	-\$7,105,329	\$0		
Rev-7	447.020	Sales for Resale Sfr Retail	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.030	SFR Off System Sales (bk20)	\$3,130,573			Rev-8		\$3,130,573	99.5000%	-\$2,069,032	\$1,055,888		
Rev-9	447.030	Sales for Resale Bulk	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	447.031	Rev InterUN/intrasST MO (bk11)	\$615,700			Rev-10		\$615,700	100.0000%	-\$615,700	\$0		
Rev-11	447.031	Sales for Resale Intu Un Instst	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	447.032	Sales for Resale Interstate	\$804,672			Rev-12		\$804,672	100.0000%	-\$804,672	\$0		
Rev-13	447.035	SFR Off System Sales - WAPA	\$958,173			Rev-13		\$958,173	100.0000%	-\$81,061	\$877,112		
Rev-14	447.101	Sales for Resales - Private Utilities	\$12,184			Rev-14		\$12,184	99.5000%	\$0	\$12,123		
Rev-15	447.103	Resales - Municipalities	\$1,544,074			Rev-15		\$1,544,074	0.0000%	\$0	\$0		
Rev-16	450.001	Other Oper Rev-Forteited Discounts	\$615,565			Rev-16		\$615,565	100.0000%	-\$8,461	\$607,104		
Rev-17	451.001	Misc Service Revenues	\$356,860			Rev-17		\$356,860	100.0000%	\$0	\$356,860		
Rev-18	451.002	Misc Service Rev Replaco Dmgd Mtr	\$17,300			Rev-18		\$17,300	100.0000%	\$0	\$17,300		
Rev-19	451.003	Misc Service Rev Coll Service	\$177,475			Rev-19		\$177,475	100.0000%	\$0	\$177,475		
Rev-20	451.004	Other Revenue - Disconnect Service Charge	-\$40			Rev-20		-\$40	100.0000%	\$0	-\$40		
Rev-21	451.101	Misc Service Revenue Temp Inst	\$70,980			Rev-21		\$70,980	100.0000%	\$0	\$70,980		
Rev-22	454.001	Other Revenue - Rent - Electric Property	\$883,747			Rev-22		\$883,747	100.0000%	\$0	\$883,747		
Rev-23	456.009	Other Revenue - Transmission	\$0			Rev-23		\$0	99.5000%	\$0	\$0		
Rev-24	456.100	Other Electric Revenues Transmission Elect for Others	\$9,947,277			Rev-24		\$9,947,277	99.6000%	-\$728,939	\$9,168,602		
Rev-25	456.101	Miscellaneous Electric Oper Electric Revenues	\$359,817			Rev-25		\$359,817	99.5000%	\$97,849	\$455,867		
Rev-26	456.102	Other Rev-Return Chk Service Charge	\$182,970			Rev-26		\$182,970	99.6000%	\$0	\$182,056		
Rev-27	456.009	Other Rev - Transmission	\$50,564			Rev-27		\$50,564	99.5000%	\$0	\$50,311		
Rev-28	456.109	Other Electric Revenue Transmission	-\$17,020			Rev-28		-\$17,020	99.5000%	\$0	-\$16,935		
Rev-29	456.730	Other Electric Rev Ind Steam Ops Sjp	\$0			Rev-29		\$0	0.0000%	\$0	\$0		
Rev-30	456.735	Other Electric Revenue Ind Steam QCA	\$0			Rev-30		\$0	0.0000%	\$0	\$0		
Rev-31		TOTAL OTHER OPERATING REVENUES	\$59,223,676					\$59,223,676		-\$11,305,345	\$46,305,925		
Rev-32		TOTAL OPERATING REVENUES	\$599,432,454					\$599,432,454		-\$30,848,908	\$567,171,140		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$0	\$0	\$0	E-4	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
5	500.000	Steam Operations Supervision- 100%	\$344,047	\$354,713	-\$10,666	E-5	-\$56,503	\$287,544	99.5400%	\$0	\$286,221	\$358,321	-\$72,100
6	501.000	Fuel Expense - Coal	\$61,751,590	\$0	\$61,751,590	E-6	\$537,893	\$62,289,483	99.5000%	\$0	\$61,978,036	\$0	\$61,978,036
7	501.000	Fuel Expense - Natural Gas	\$0	\$0	\$0	E-7	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
8	501.000	Fuel Expense - Oil	\$0	\$0	\$0	E-8	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
9	501.300	Fuel Additives - Fuel Additives	\$1,521,660	\$0	\$1,521,660	E-9	\$17,643	\$1,539,303	99.5000%	\$0	\$1,531,606	\$0	\$1,531,606
10	501.400	Fuel Additives - Residuals	-\$86,738	\$0	-\$86,738	E-10	\$968,480	\$881,742	99.5000%	\$0	\$877,333	\$0	\$877,333
11	501.450	Fuel Exp- Residuals- Landfill	\$849,600	\$0	\$849,600	E-11	-\$849,600	\$0	99.5000%	\$0	\$0	\$0	\$0
12	501.500	Fuel Handling - Coal	\$3,554,029	\$2,102,501	\$1,451,528	E-12	\$82,567	\$3,616,596	99.5000%	\$0	\$3,598,513	\$2,123,033	\$1,475,480
13	501.700	Fuel Expense Industrial Steam	\$0	\$0	\$0	E-13	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
14	502.000	Steam Operating Expenses	\$5,816,054	\$4,315,697	\$1,500,357	E-14	\$64,045	\$5,880,099	99.5400%	\$0	\$5,853,050	\$4,359,595	\$1,493,455
15	504.000	Industrial Steam Transfer - Credit	\$0	\$0	\$0	E-15	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operations Electric Expenses	\$1,884,628	\$1,482,291	\$402,337	E-16	\$21,997	\$1,906,625	99.5400%	\$0	\$1,897,854	\$1,497,368	\$400,486
17	506.000	Misc. Steam Power Operations	\$2,537,867	\$1,026,485	\$1,511,382	E-17	\$43,290	\$2,581,157	99.5400%	\$0	\$2,569,284	\$1,036,926	\$1,532,358
18	506.000	Misc Steam Power Operations - Iatan 2 Tracker- 100% Missouri	\$25,613	\$0	\$25,613	E-18	\$0	\$25,613	100.0000%	\$0	\$25,613	\$0	\$25,613
19	507.000	Steam Power Operations - Renta	\$3,502	\$0	\$3,502	E-19	\$0	\$3,502	99.5400%	\$0	\$3,486	\$0	\$3,486
20	509.000	Allowances	\$244,451	\$0	\$244,451	E-20	\$0	\$244,451	99.5400%	\$0	\$243,327	\$0	\$243,327
21	509.000	Emission Allowances	\$10,227	\$0	\$10,227	E-21	-\$10,227	\$0	100.0000%	\$0	\$0	\$0	\$0
22		TOTAL OPERATION & MAINTENANCE EXPENSE	\$78,456,530	\$9,281,687	\$69,174,843		\$799,585	\$79,256,115		\$0	\$78,864,323	\$9,375,243	\$69,489,080
23		TOTAL STEAM POWER GENERATION	\$78,456,530	\$9,281,687	\$69,174,843		\$799,585	\$79,256,115		\$0	\$78,864,323	\$9,375,243	\$69,489,080
24		ELECTRIC MAINTENANCE EXPENSE											
25	510.000	Steam Maintenance Superv. & Engineering	\$1,357,783	\$1,371,476	-\$13,693	E-25	\$105,642	\$1,463,425	99.5400%	\$0	\$1,456,694	\$1,385,427	\$71,267
26	511.000	Maintenance of Structures- Steam Power	\$2,247,574	\$686,397	\$1,561,177	E-26	\$140,473	\$2,388,047	99.5400%	\$0	\$2,377,062	\$693,379	\$1,683,683
27	512.000	Maintenance of Boiler Plant- Steam Power	\$8,769,471	\$2,851,839	\$5,917,632	E-27	\$444,937	\$9,214,408	99.5400%	\$0	\$9,172,022	\$2,880,848	\$6,291,174
28	513.000	Maintenance of Electric Plant- Steam Power	\$2,750,521	\$598,800	\$2,151,721	E-28	-\$44,951	\$2,705,570	99.5400%	\$0	\$2,693,125	\$604,891	\$2,088,234
29	514.000	Maintenance of Misc. Electric Plant- Steam Power	\$405,193	\$89,604	\$315,589	E-29	\$8,040	\$413,233	99.5400%	\$0	\$411,332	\$90,516	\$320,816
30		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$15,530,542	\$5,598,116	\$9,932,426		\$654,141	\$16,184,683		\$0	\$16,110,235	\$5,655,061	\$10,455,174
31		NUCLEAR POWER GENERATION											
32		OPERATION - NUCLEAR											
33		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		MAINTENANCE - NP											
35		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		HYDRAULIC POWER GENERATION											
38		OPERATION - HP											
39		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		MAINTENANCE - HP											
41		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OTHER POWER GENERATION											
44		OPERATION - OP											
45	548.000	Prod Turbine Oper Superv & Engineering	\$131,710	\$108,990	\$22,720	E-45	\$45,299	\$177,009	99.5400%	\$0	\$176,195	\$110,098	\$66,097
46	547.000	Other Fuel Expense - Natural Gas	\$4,433,254	\$0	\$4,433,254	E-46	-\$4,416,935	\$16,319	99.5000%	\$0	\$16,237	\$0	\$16,237
47	547.000	Other Fuel Expense - Natural Gas Hedging	\$1,388,261	\$0	\$1,388,261	E-47	-\$1,388,261	\$0	99.5000%	\$0	\$0	\$0	\$0
48	547.020	Other Fuel Expense - Fuel On System	-\$1,216,489	\$0	-\$1,216,489	E-48	\$1,216,489	\$0	99.5000%	\$0	\$0	\$0	\$0
49	547.027	Other Fuel Expense - On System Other Prod-Demand	\$3,776,856	\$0	\$3,776,856	E-49	-\$1,504,550	\$2,272,306	99.5400%	\$0	\$2,261,853	\$0	\$2,261,853

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M + K	M MO Adj. Juris. Non Labor
50	547.027	Other Production Fuel Off System Demand	\$0	\$0	\$0	E-50	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
51	547.030	Fuel Off System Other Production (bk20)	\$6,735	\$0	\$6,735	E-51	-\$6,735	\$0	99.5000%	\$0	\$0	\$0	\$0
52	547.033	Other Fuel Expense InterCompany UN/Intra ST (bk 11)	\$1,209,753	\$0	\$1,209,753	E-52	-\$1,209,753	\$0	99.5000%	\$0	\$0	\$0	\$0
53	547.010	Other Generation- Fuel Handling	\$145,721	\$56,004	\$89,717	E-53	\$4,506	\$150,227	99.5000%	\$0	\$149,476	\$56,551	\$92,825
54	548.000	Other Power Generation Expense	\$412,900	\$226,041	\$186,859	E-54	\$3,364	\$416,254	99.5400%	\$0	\$414,339	\$228,340	\$185,999
55	549.000	Misc. Other Power Generation Expense	\$453,680	\$187,367	\$266,313	E-55	\$2,163	\$455,843	99.5400%	\$0	\$453,746	\$189,273	\$264,473
56		TOTAL OPERATION - OP	\$10,742,381	\$578,402	\$10,163,979		-\$7,254,423	\$3,487,958		\$0	\$3,471,846	\$584,262	\$2,887,584
57		MAINTENANCE - OP											
58	551.000	Maintenance, Suprv. & Engineering	\$230,828	\$215,603	\$15,225	E-58	\$2,966	\$233,794	99.5400%	\$0	\$232,719	\$217,797	\$14,922
59	552.000	Maintenance of Structures	\$58,378	\$18,635	\$39,743	E-59	\$17,228	\$75,606	99.5400%	\$0	\$75,258	\$18,825	\$56,433
60	553.000	Maint. Of Generating & Electric Plant - OP	\$4,145,324	\$468,723	\$3,676,601	E-60	-\$2,306,444	\$1,838,880	99.5400%	\$0	\$1,830,421	\$473,491	\$1,356,930
61	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$32,452	\$2,815	\$29,637	E-61	-\$11,389	\$21,063	99.5400%	\$0	\$20,966	\$2,844	\$18,122
62		TOTAL MAINTENANCE - OP	\$4,466,982	\$705,776	\$3,761,206		-\$2,297,639	\$2,169,343		\$0	\$2,159,364	\$712,957	\$1,446,407
63		TOTAL OTHER POWER GENERATION	\$15,209,363	\$1,284,178	\$13,925,185		-\$9,552,062	\$5,657,301		\$0	\$5,631,210	\$1,297,219	\$4,333,991
64		OTHER POWER SUPPLY EXPENSES											
65	555.000	Purchased Power for Baseload	\$100,004,285	\$0	\$100,004,285	E-65	-\$35,286,973	\$64,717,312	99.5000%	\$0	\$64,393,725	\$0	\$64,393,725
66	555.005	Purchased Power - Capacity Purch-Gardn	\$1,375,548	\$0	\$1,375,548	E-66	-\$830,201	\$545,347	99.5000%	\$0	\$542,620	\$0	\$542,620
67	555.200	Capacity Purchased for Baseload	\$606,247	\$0	\$606,247	E-67	-\$606,247	\$0	99.5400%	\$0	\$0	\$0	\$0
68	555.300	Purchased Power for Interchange- Off-system Sales	-\$41,271	\$0	-\$41,271	E-68	\$41,271	\$0	99.5000%	\$0	\$0	\$0	\$0
69	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-69	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
70	556.000	System Control & Load Dispatch including ECORP	\$599,878	\$456,813	\$143,065	E-70	\$6,490	\$606,368	99.5000%	\$0	\$603,336	\$461,274	\$142,062
71	557.000	Other Expenses - OPE - Labor	\$623,662	\$623,652	\$0	E-71	\$125,253	\$748,905	99.5000%	\$0	\$745,160	\$629,742	\$115,418
72	557.000	Other Expenses - OPE - Non-Labor	\$1,251,252	\$0	\$1,251,252	E-72	-\$3,596	\$1,254,848	99.5400%	\$0	\$1,249,076	\$0	\$1,249,076
73		TOTAL OTHER POWER SUPPLY EXPENSES	\$104,419,691	\$1,080,465	\$103,339,126		-\$36,646,811	\$67,872,780		\$0	\$67,533,917	\$1,091,016	\$66,442,901
74		TOTAL POWER PRODUCTION EXPENSES	\$213,616,026	\$17,244,446	\$196,371,580		-\$44,645,147	\$168,970,879		\$0	\$168,139,685	\$17,418,539	\$150,721,146
75		TRANSMISSION EXPENSES											
76		OPERATION - TRANSMISSION EXP.											
77	560.000	Operation Supervision & Engineering - TE	\$329,176	\$309,137	\$20,039	E-77	\$31,223	\$360,399	99.5400%	\$0	\$358,741	\$312,282	\$46,459
78	561.000	Load Dispatching - TE	\$2,352,566	\$396,282	\$1,956,284	E-78	-\$329,188	\$2,023,378	99.5400%	\$0	\$2,014,070	\$400,313	\$1,613,757
79	562.000	Station Expenses - TE	\$184,595	\$162,050	\$22,545	E-79	\$2,405	\$187,000	99.5400%	\$0	\$186,140	\$163,899	\$22,441
80	563.000	Overhead Line Expenses - TE	\$61,087	\$4,427	\$56,660	E-80	\$66	\$61,153	99.5400%	\$0	\$60,871	\$4,472	\$56,399
81	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-81	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electric By Others - TE	\$21,710,569	\$0	\$21,710,569	E-82	-\$8,617,482	\$13,093,087	99.5400%	\$0	\$13,032,859	\$0	\$13,032,859
83	566.000	Misc. Transmission Expenses - TE	\$1,072,363	\$338,350	\$734,013	E-83	-\$32,938	\$1,039,425	99.5400%	\$0	\$1,034,643	\$341,791	\$692,852
84	567.000	Rents - TE	\$13,513	\$0	\$13,513	E-84	\$0	\$13,513	99.5400%	\$0	\$13,451	\$0	\$13,451
85		TOTAL OPERATION - TRANSMISSION EXP.	\$25,723,869	\$1,210,246	\$24,513,623		-\$8,945,914	\$16,777,955		\$0	\$16,700,775	\$1,222,557	\$15,478,218
86		MAINTENANCE - TRANSMISSION EXP.											
87	568.000	Maint. Supervision & Engineering - TE	\$11,903	\$11,849	\$54	E-87	\$203	\$12,106	99.5400%	\$0	\$12,051	\$11,970	\$81
88	569.000	Maintenance of Structures - TE	\$0	\$0	\$0	E-88	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
89	570.000	Maintenance of Station Equipment - TE	\$1,697,200	\$136,773	\$1,560,427	E-89	-\$1,446,134	\$251,066	99.5400%	\$0	\$249,912	\$138,166	\$111,747
90	571.000	Maintenance of Overhead Lines - TE	\$1,038,713	\$16,907	\$1,021,806	E-90	\$649,107	\$1,687,820	99.5400%	\$0	\$1,680,056	\$17,079	\$1,662,977

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+I)+J	L MO Adj. Juris. Labor L+M=K	M MO Adj. Juris. Non Labor
91	572.000	Underground Lines	\$293	\$156	\$137	E-91	-\$144	\$149	99.5400%	\$0	\$148	\$157	-\$9
92	573.000	Maint. Of Misc. Transmission Plant - TE	\$2,562	\$1,797	\$765	E-92	\$1,393	\$3,955	99.5400%	\$0	\$3,937	\$1,816	\$2,121
93	575.700	Trans Op-Mkt Mon&Comp Ser-RTO	\$2,097,226	\$0	\$2,097,226	E-93	-\$93,724	\$2,003,502	99.5400%	\$0	\$1,994,286	\$0	\$1,994,286
94		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,847,897	\$167,482	\$4,680,415		-\$889,299	\$3,958,598		\$0	\$3,940,390	\$169,187	\$3,771,203
95		TOTAL TRANSMISSION EXPENSES	\$30,571,766	\$1,377,728	\$29,194,038		-\$9,835,213	\$20,736,553		\$0	\$20,641,165	\$1,391,744	\$19,249,421
96		DISTRIBUTION EXPENSES											
97		OPERATION - DIST. EXPENSES											
98	580.000	Operation Supervision & Engineering - DE	\$1,160,599	\$864,539	\$296,060	E-98	\$86,047	\$1,246,646	99.6670%	\$0	\$1,242,494	\$874,447	\$368,047
99	581.000	Load Dispatching - DE	\$278,240	\$267,504	\$10,736	E-99	\$3,970	\$282,210	99.6670%	\$0	\$281,270	\$270,570	\$10,700
100	582.000	Station Expenses - DE	\$89,374	\$68,139	\$21,235	E-100	\$1,011	\$90,385	99.6670%	\$0	\$90,084	\$68,920	\$21,164
101	583.000	Overhead Line Expenses - DE	\$806,033	\$681,073	\$124,960	E-101	\$10,107	\$816,140	99.6670%	\$0	\$813,422	\$688,878	\$124,544
102	584.000	Underground Line Expenses - DE	\$1,059,442	\$281,130	\$778,312	E-102	\$4,172	\$1,063,614	99.6670%	\$0	\$1,060,072	\$284,352	\$775,720
103	585.000	Street Lighting & Signal System Expenses - DE	\$0	\$0	\$0	E-103	\$0	\$0	99.6670%	\$0	\$0	\$0	\$0
104	586.000	Meters - DE	\$1,501,875	\$1,363,337	\$138,338	E-104	\$20,232	\$1,521,907	99.6670%	\$0	\$1,516,839	\$1,378,962	\$137,877
105	587.000	Customer Install - DE	\$65,592	\$60,963	\$4,629	E-105	\$905	\$66,497	99.6670%	\$0	\$66,276	\$61,662	\$4,614
106	588.000	Miscellaneous - DE	\$6,041,909	\$2,865,703	\$3,176,206	E-106	\$26,676	\$6,068,585	99.6670%	\$0	\$6,048,377	\$2,898,546	\$3,149,831
107	588.000	Miscellaneous - DE Industrial Steam	\$0	\$0	\$0	E-107	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
108	589.000	Rents - DE	\$50,416	\$0	\$50,416	E-108	\$0	\$50,416	99.6670%	\$0	\$50,248	\$0	\$50,248
109		TOTAL OPERATION - DIST. EXPENSES	\$11,053,280	\$6,452,388	\$4,600,892		\$153,120	\$11,206,400		\$0	\$11,169,082	\$6,526,337	\$4,642,745
110		MAINTENANCE - DISTRIB. EXPENSES											
111	590.000	S&E Maintenance	\$81,334	\$78,751	\$2,583	E-111	\$1,731	\$83,065	99.6670%	\$0	\$82,789	\$79,654	\$3,136
112	591.000	Structures Maintenance	\$20,540	\$90	\$20,450	E-112	\$4,277	\$24,817	99.6670%	\$0	\$24,735	\$91	\$24,644
113	592.000	Station Equipment Maintenance	\$172,383	\$129,009	\$43,374	E-113	-\$617	\$171,766	99.6670%	\$0	\$171,194	\$130,488	\$40,706
114	593.000	Overhead Lines Maintenance	\$8,946,596	\$1,526,407	\$7,420,189	E-114	-\$122,753	\$8,823,843	99.6670%	\$0	\$8,794,460	\$1,543,901	\$7,250,559
115	594.000	Underground Lines Maintenance	\$1,528,561	\$755,796	\$772,765	E-115	-\$254,286	\$1,274,276	99.6670%	\$0	\$1,270,033	\$764,458	\$505,575
116	595.000	Line Transformers Maintenance	\$33,649	\$27,735	\$5,914	E-116	\$11,302	\$44,951	99.6670%	\$0	\$44,801	\$28,053	\$16,748
117	596.000	Street Light & Signals Maintenance	\$940,981	\$138,720	\$802,261	E-117	-\$625	\$940,356	99.6670%	\$0	\$937,224	\$140,310	\$796,914
118	597.000	Meters Maintenance	\$23,456	\$17,921	\$5,535	E-118	\$23,917	\$47,373	99.6670%	\$0	\$47,215	\$18,126	\$29,089
119	598.000	Misc. Plant Maintenance	\$590,598	\$216,443	\$374,155	E-119	\$7,380	\$597,978	99.6670%	\$0	\$595,987	\$218,924	\$377,063
120	598.730	Dist Maintenance Industrial Steam	\$0	\$0	\$0	E-120	\$0	\$0	99.6670%	\$0	\$0	\$0	\$0
121		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$12,338,098	\$2,890,872	\$9,447,226		-\$329,673	\$12,008,425		\$0	\$11,968,438	\$2,924,005	\$9,044,433
122		TOTAL DISTRIBUTION EXPENSES	\$23,391,378	\$9,343,260	\$14,048,118		-\$176,553	\$23,214,825		\$0	\$23,137,520	\$9,450,342	\$13,687,178
123		CUSTOMER ACCOUNTS EXPENSE											
124	901.000	Supervision - CAE	\$203,275	\$199,039	\$4,236	E-124	-\$64,535	\$138,740	100.0000%	\$0	\$138,740	\$201,993	-\$63,253
125	902.000	Meter Reading Expenses - CAE	\$2,955,974	\$1,924,524	\$1,031,450	E-125	\$29,895	\$2,985,869	100.0000%	\$70,777	\$3,056,646	\$1,953,084	\$1,103,562
126	903.000	Customer Records & Collection Expenses - CAE	\$6,167,986	\$3,776,906	\$2,391,080	E-126	\$139,336	\$6,307,322	100.0000%	\$269,144	\$6,576,466	\$3,832,956	\$2,743,510
127	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-127	\$2,787,495	\$2,787,495	100.0000%	\$0	\$2,787,495	\$0	\$2,787,495
128	905.000	Misc. Customer Accounts Expense	\$189,912	\$51,107	\$138,805	E-128	-\$277,923	-\$88,011	100.0000%	\$0	-\$88,011	\$51,865	-\$139,876
129		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,517,147	\$5,951,576	\$3,565,571		\$2,614,268	\$12,131,415		\$339,921	\$12,471,336	\$6,039,898	\$6,431,438
130		CUSTOMER SERVICE & INFO. EXP.											
131	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	907.000	Customer Service Supervision Expense	\$38,061	\$38,061	\$0	E-132	\$565	\$38,626	100.0000%	\$0	\$38,626	\$38,626	\$0
133	908.000	Customer Assistance Expenses - CSIE	\$16,845,806	\$375,758	\$16,470,048	E-133	-\$37,674	\$16,808,132	100.0000%	-\$12,820,095	\$3,988,037	\$381,334	\$3,606,703
134	909.000	Informational & Instructional Advertising Expense	\$43,331	\$0	\$43,331	E-134	\$0	\$43,331	100.0000%	\$0	\$43,331	\$0	\$43,331
135	910.000	Misc. Customer Service & Informational Expense	\$4,153,754	\$271,154	\$3,882,600	E-135	\$13,481	\$4,167,235	100.0000%	-\$3,675,889	\$491,346	\$275,178	\$216,168

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
136		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$21,080,952	\$684,973	\$20,395,979		-\$23,628	\$21,057,324		-\$16,495,984	\$4,561,340	\$695,138	\$3,866,202
137		SALES EXPENSES											
138	911.000	Supervision - SE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	912.000	Demonstrating & Selling Expenses - SE	\$184,077	\$143,342	\$50,735	E-139	\$2,071	\$196,148	100.0000%	\$0	\$196,148	\$145,469	\$50,679
140	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
141	916.000	Misc. Sales Expenses - SE	\$163	\$0	\$163	E-141	\$0	\$163	100.0000%	\$0	\$163	\$0	\$163
142		TOTAL SALES EXPENSES	\$184,240	\$143,342	\$50,898		\$2,071	\$196,311		\$0	\$196,311	\$145,469	\$50,842
143		ADMIN. & GENERAL EXPENSES											
144		OPERATION- ADMIN. & GENERAL EXP.											
145	920.000	Administrative & General Salaries - AGE	\$10,865,183	\$7,700,548	\$3,164,635	E-145	\$544,957	\$11,410,140	99.5910%	-\$1,375,646	\$9,987,826	\$7,782,862	\$2,204,964
146	921.000	Office Supplies & Expenses - AGE	\$2,219,625	-\$78	\$2,218,703	E-146	-\$40,742	\$2,178,883	99.5910%	\$0	\$2,169,971	-\$79	\$2,170,050
147	922.000	Administrative Expenses Transferred - Credit	\$5,065,580	-\$237,282	\$5,302,842	E-147	\$2,533,313	\$7,598,873	99.5910%	\$0	\$7,567,794	-\$239,818	\$7,807,612
148	923.000	Outside Services Employed	\$5,411,067	\$0	\$5,411,067	E-148	-\$254,113	\$5,156,954	99.5910%	-\$2,437,513	\$2,698,349	\$0	\$2,698,349
149	924.000	Property Insurance	\$1,446,652	\$0	\$1,446,652	E-149	\$52,872	\$1,499,524	99.5910%	\$0	\$1,493,391	\$0	\$1,493,391
150	925.000	Injuries and Damages	\$1,656,338	\$4,876	\$1,651,462	E-150	\$410,680	\$2,067,018	99.5910%	\$0	\$2,058,564	\$4,928	\$2,053,636
151	926.000	Employee Pensions and Benefits	\$21,040,354	\$13,240	\$21,027,114	E-151	\$1,838,695	\$22,879,049	99.5910%	-\$148,512	\$22,636,962	\$13,381	\$22,623,581
152	926.000	Employee Pensions and Benefits - Retail 100%	\$148,512	\$0	\$148,512	E-152	\$0	\$148,512	0.0000%	\$0	\$0	\$0	\$0
153	926.000	Employee Pensions and Benefits - Industrial Steam	\$0	\$0	\$0	E-153	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
154	927.000	Franchise Requirements	\$0	\$0	\$0	E-154	\$0	\$0	99.5910%	\$0	\$0	\$0	\$0
155	928.000	Regulatory Commission Expenses	\$86,734	\$0	\$86,734	E-155	-\$90,224	-\$3,490	99.5910%	\$30,768	\$27,292	\$0	\$27,292
156	928.000	Rate Case Expense - Missouri	\$2,123,941	\$178,104	\$1,945,837	E-156	-\$385,435	\$1,738,506	100.0000%	\$0	\$1,738,506	\$180,747	\$1,557,759
157	929.000	Duplicate Charges - Credit	-\$584,048	\$0	-\$584,048	E-157	\$0	-\$584,048	99.5910%	\$0	-\$581,659	\$0	-\$581,659
158	930.000	Miscellaneous A & G	\$2	\$0	\$2	E-158	\$0	\$2	99.5910%	\$0	\$2	\$0	\$2
159	930.200	Miscellaneous Expense	\$1,561,809	\$2,463	\$1,559,346	E-159	-\$233,366	\$1,328,443	99.5910%	\$0	\$1,323,010	\$2,490	\$1,320,520
160	931.000	Rents - AGE	\$1,092,800	\$0	\$1,092,800	E-160	\$406,990	\$1,499,790	99.5910%	\$0	\$1,493,656	\$0	\$1,493,656
161	931.000	Rents - A & G Electric	\$202,501	\$0	\$202,501	E-161	\$0	\$202,501	0.0000%	\$0	\$0	\$0	\$0
162	933.000	Operation & Maintenance - Transportation Expense	\$0	\$0	\$0	E-162	-\$2,301,306	-\$2,301,305	99.5910%	\$0	-\$2,291,893	\$0	-\$2,291,893
163		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$52,337,030	\$7,661,871	\$44,675,159		\$2,482,322	\$54,819,352		-\$3,930,903	\$50,321,771	\$7,744,511	\$42,577,260
164		MAINT., ADMIN. & GENERAL EXP.											
165	935.000	Maintenance of General Plant	\$2,015,307	\$36,005	\$1,979,302	E-165	-\$109,745	\$1,905,562	99.5910%	\$0	\$1,897,769	\$36,390	\$1,861,379
166		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,015,307	\$36,005	\$1,979,302		-\$109,745	\$1,905,562		\$0	\$1,897,769	\$36,390	\$1,861,379
167		TOTAL ADMIN. & GENERAL EXPENSES	\$54,352,337	\$7,697,876	\$46,654,461		\$2,372,577	\$56,724,914		-\$3,930,903	\$52,219,540	\$7,780,901	\$44,438,639
168		DEPRECIATION EXPENSE											
169	403.000	Depreciation Expense, Dep. Exp.	\$68,615,419	See note (1)	See note (1)	E-169	See note (1)	\$68,615,419	100.0000%	\$1,233,813	\$69,849,232	See note (1)	See note (1)
170	403.000	Depreciation Expense- Asset Retirement Obligation (ARO)	\$463,322			E-170		\$463,322	0.0000%	\$0	\$0		
171		TOTAL DEPRECIATION EXPENSE	\$69,078,741	\$0	\$0		\$0	\$69,078,741		\$1,233,813	\$69,849,232	\$0	\$0
172		AMORTIZATION EXPENSE											
173	404.000	Amortization LTD Term Electric Plant	\$152,766	\$0	\$152,766	E-173	\$1,877	\$154,643	99.5910%	\$0	\$154,011	\$0	\$154,011
174	405.001	Amortization - Iatan Reg Asset & Other Non-Plant	\$336,974	\$0	\$336,974	E-174	-\$1,070,501	-\$733,527	100.0000%	\$0	-\$733,527	\$0	-\$733,527
175	405.010	Amortization Expense- Other Plant	\$2,359,675	\$0	\$2,359,675	E-175	-\$164,474	\$2,195,201	99.5910%	\$0	\$2,186,223	\$0	\$2,186,223
176	407.300	Regulatory Debits	\$36,276	\$0	\$36,276	E-176	\$0	\$36,276	100.0000%	\$0	\$36,276	\$0	\$36,276
177	407.400	Regulatory Credits	-\$750,008	\$0	-\$750,008	E-177	\$0	-\$750,008	0.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor - L + M = K	M MO Adj. Juris. Non Labor
178	411.109	Accretion Exp- Asset Retirement Obligation (ARO)	\$286,686	\$0	\$286,686	E-178	\$0	\$286,686	0.0000%	\$0	\$0	\$0	\$0
179		TOTAL AMORTIZATION EXPENSE	\$2,422,369	\$0	\$2,422,369		-\$1,233,098	\$1,189,271		\$0	\$1,642,983	\$0	\$1,642,983
180		OTHER OPERATING EXPENSES											
181	408.140	Payroll Taxes	\$3,344,587	\$0	\$3,344,587	E-181	-\$58,483	\$3,286,104	99.5910%	\$0	\$3,272,664	\$0	\$3,272,664
182	408.012	Property Taxes	\$31,384,888	\$0	\$31,384,888	E-182	\$3,379,524	\$34,764,412	99.5910%	\$0	\$34,622,226	\$0	\$34,622,226
183	408.110	Earnings Tax Electric	\$7,681	\$0	\$7,681	E-183	\$0	\$7,681	99.5910%	\$0	\$7,650	\$0	\$7,650
184	408.112	Total Electric	\$686,452	\$0	\$686,452	E-184	-\$626,875	\$59,577	99.5910%	\$0	\$59,333	\$0	\$59,333
185	408.010	Missouri Franchise Taxes/Misc.	\$198,030	\$0	\$198,030	E-185	\$0	\$198,030	99.5910%	-\$98,967	\$98,253	\$0	\$98,253
186		TOTAL OTHER OPERATING EXPENSES	\$35,621,638	\$0	\$35,621,638		\$2,694,166	\$38,315,804		-\$98,967	\$38,060,126	\$0	\$38,060,126
187		TOTAL OPERATING EXPENSE	\$459,845,594	\$42,443,201	\$348,324,652		-\$48,230,557	\$411,616,037		-\$18,952,120	\$390,919,238	\$42,922,031	\$278,147,976
188		NET INCOME BEFORE TAXES	\$139,585,860					\$187,816,417		-\$11,696,788	\$176,251,902		
189		INCOME TAXES											
190	409.000	Current Income Taxes	\$17,768,555	See note (1)	See note (1)	E-190	See note (1)	\$17,768,555	100.0000%	\$16,870,809	\$34,639,364	See note (1)	See note (1)
191		TOTAL INCOME TAXES	\$17,768,555							\$16,870,809	\$34,639,364		
192		DEFERRED INCOME TAXES											
193		Deferred Income Taxes - Def. Inc. Tax.	\$18,794,323	See note (1)	See note (1)	E-193	See note (1)	\$19,794,323	100.0000%	-\$687,266	\$19,107,057	See note (1)	See note (1)
194		Amortization of Deferred ITC	\$0			E-194		\$0	100.0000%	-\$547,204	-\$547,204		
195		TOTAL DEFERRED INCOME TAXES	\$19,794,323					\$19,794,323		-\$1,234,470	\$18,559,853		
196		NET OPERATING INCOME	\$102,022,982					\$150,253,639		-\$27,333,127	\$122,920,512		

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$19,343,563	-\$19,343,563
	1. Adjustment to remove unbilled revenue and Fuel Adjustment Clause from test year (Sarver)		\$0	\$0		\$0	\$6,710,478	
	2. Adjustment to remove Mpower Bill Credit (Kliethermes)		\$0	\$0		\$0	\$205,534	
	3. Adjustment for Billing Corrections (Kliethermes)		\$0	\$0		\$0	-\$3	
	4. Adjustment Large Customer Annualization (Won)		\$0	\$0		\$0	-\$61,622	
	5. Adjustment for Weather Normalization & 365 Day (Kliethermes & Won)		\$0	\$0		\$0	\$9,645,259	
	6. Adjustment for Customer Growth (Kliethermes & Sarver)		\$0	\$0		\$0	\$4,512,123	
	7. Adjustment to remove FAC, MEEIA and RESRAM from test year (Sarver)		\$0	\$0		\$0	-\$40,128,464	
	8. Adjustment to tie to FERC Form 1 (Kliethermes)		\$0	\$0		\$0	-\$226,868	
Rev-6	Sales For Resale (SFR) Partial Requirements	447.020	\$0	\$0	\$0	\$0	-\$7,105,329	-\$7,105,329
	1. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$7,105,329	
Rev-8	SFR Off System Sales (bk20)	447.030	\$0	\$0	\$0	\$0	-\$2,059,032	-\$2,059,032
	1. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$2,059,032	
	2. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	\$0	
Rev-10	Rev InterUN/IntrasST MO (bk11)	447.031	\$0	\$0	\$0	\$0	-\$615,700	-\$615,700
	1. Adjustment to eliminate interCompany Off-system Sales (Lyons)		\$0	\$0		\$0	-\$615,700	
Rev-12	Sales for Resale Interstate	447.032	\$0	\$0	\$0	\$0	-\$804,672	-\$804,672
	1. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$804,672	
Rev-13	SFR Off System Sales - WAPA	447.035	\$0	\$0	\$0	\$0	-\$81,061	-\$81,061
	1. Adjustment to annualize off-system sales related to WAPA (Lyons)		\$0	\$0		\$0	-\$81,061	
Rev-16	Other Oper Rev-Forfeited Discounts	450.001	\$0	\$0	\$0	\$0	-\$8,461	-\$8,461
	1. Adjustment to annualize Forfeited Discount (Late Payment Fee) Revenue (Majors)		\$0	\$0		\$0	-\$8,461	
Rev-24	Other Electric Revenues Transmission Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$728,939	-\$728,939
	1. Include an annualized level of transmission revenues (Lyons)		\$0	\$0		\$0	-\$728,939	
Rev-25	Miscellaneous Electric Oper Electric Revenues	456.101	\$0	\$0	\$0	\$0	\$97,849	\$97,849
	1. Adjustment to restore Allconnect Expenses and Revenues above-the-line (Majors)		\$0	\$0		\$0	\$97,849	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-5	Steam Operations Supervision-100%	500.000	\$5,264	-\$61,767	-\$56,503	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$5,264	\$0		\$0	\$0	
	2. Adjustment to normalize Incentive compensation (Young)		\$0	-\$141,738		\$0	\$0	
	3. Adjustment to include 4-year amortization of latan 2 Operation & Maintenance tracker (Young)		\$0	\$79,971		\$0	\$0	
E-6	Fuel Expense - Coal	501.000	\$0	\$537,893	\$537,893	\$0	\$0	\$0
	1. Adjustment to include an annualized level of coal fuel expense (Lyons)		\$0	\$1,952,047		\$0	\$0	
	2. Adjustment to eliminate tire derived fuel (Lyons)		\$0	-\$665,239		\$0	\$0	
	3. To annualize unit train maintenance (Lyons)		\$0	-\$660,699		\$0	\$0	
	4. To include an annualized level of topper, freeze proofing and dust suppression (Lyons)		\$0	\$444,630		\$0	\$0	
	5. To include a normalized level of start up oil (Lyons)		\$0	-\$460,559		\$0	\$0	
	6. To include an annualized level of propane (Lyons)		\$0	-\$72,287		\$0	\$0	
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$17,643	\$17,643	\$0	\$0	\$0
	1. To include an annualized level for fuel additives (Lyons)		\$0	\$17,643		\$0	\$0	
E-10	Fuel Additives - Residuals	501.400	\$0	\$968,480	\$968,480	\$0	\$0	\$0
	1. To include an annualized level for residuals (Lyons)		\$0	\$968,480		\$0	\$0	
E-11	Fuel Exp- Residuals- Landfill	501.450	\$0	-\$849,600	-\$849,600	\$0	\$0	\$0
	1. To remove residuals for Landfill that was included in Account 501.400 (Lyons)		\$0	-\$849,600		\$0	\$0	
E-12	Fuel Handling - Coal	501.500	\$31,201	\$31,366	\$62,567	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$31,201	\$0		\$0	\$0	
	2. To include an annualized level of fuel handling non-labor expense (Lyons)		\$0	\$31,500		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$134		\$0	\$0	
E-14	Steam Operating Expenses	502.000	\$64,045	\$0	\$64,045	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$64,045	\$0		\$0	\$0	
E-16	Steam Operations Electric Expenses	505.000	\$21,997	\$0	\$21,997	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$21,997	\$0		\$0	\$0	
E-17	Misc. Steam Power Operations	506.000	\$15,233	\$28,057	\$43,290	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$15,233	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenance (Lyons)		\$0	\$28,160		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$103		\$0	\$0	
E-21	Emission Allowances	509.000	\$0	-\$10,227	-\$10,227	\$0	\$0	\$0
	1. To remove emission allowances (Featherstone)		\$0	-\$10,227		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-25	Steam Maintenance Superv. & Engineering	510.000	\$20,353	\$85,289	\$105,642	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$20,353	\$0		\$0	\$0	
	2. To include normalized maintenance (Young)		\$0	\$85,289		\$0	\$0	
E-26	Maintenance of Structures- Steam Power	511.000	\$10,186	\$130,287	\$140,473	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$10,186	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$130,287		\$0	\$0	
E-27	Maintenance of Boiler Plant- Steam Power	512.000	\$42,322	\$402,615	\$444,937	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$42,322	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$355,490		\$0	\$0	
	3. Adjustment to include 4-year amortization of Iatan 2 Operation & Maintenance tracker (Young)		\$0	\$47,125		\$0	\$0	
E-28	Maintenance of Electric Plant- Steam Power	513.000	\$8,886	-\$53,837	-\$44,951	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll		\$8,886	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$53,837		\$0	\$0	
E-29	Maintenance of Misc. Electric Plant- Steam Power	514.000	\$1,330	\$6,710	\$8,040	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,330	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$6,710		\$0	\$0	
E-45	Prod Turbine Oper Superv. & Engineering	546.000	\$1,617	\$43,682	\$45,299	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,617	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$43,682		\$0	\$0	
E-46	Other Fuel Expense - Natural Gas	547.000	\$0	-\$4,416,935	-\$4,416,935	\$0	\$0	\$0
	1. Adjustment to annualize natural gas expense (Lyons)		\$0	-\$4,416,935		\$0	\$0	
E-47	Other Fuel Expense - Natural Gas Hedging	547.000	\$0	-\$1,388,261	-\$1,388,261	\$0	\$0	\$0
	1. Adjustment to eliminate test year natural gas hedging expense (Eaves)		\$0	-\$1,388,261		\$0	\$0	
E-48	Other Fuel Expense - Fuel On System	547.020	\$0	\$1,216,489	\$1,216,489	\$0	\$0	\$0
	1. Adjustment to annualize natural gas expense (Lyons)		\$0	\$1,216,489		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-49	Other Fuel Expense - On System Other Prod- Demand	547.027	\$0	-\$1,504,550	-\$1,504,550	\$0	\$0	\$0
	1. Adjustment to include an annualized level of firm reservation natural gas (Lyons)		\$0	-\$1,504,550		\$0	\$0	
E-51	Fuel Off System Other Production (bk20)	547.030	\$0	-\$6,735	-\$6,735	\$0	\$0	\$0
	1. Adjustment to annualize natural gas expense (Lyons)		\$0	-\$6,735		\$0	\$0	
E-52	Other Fuel Expense InterCompany UN/Intra ST (bk 11)	547.033	\$0	-\$1,209,753	-\$1,209,753	\$0	\$0	\$0
	1. Adjustment to eliminate interCompany off-system sales costs (Lyons)		\$0	-\$1,209,753		\$0	\$0	
E-53	Other Generation- Fuel Handling	547.010	\$831	\$3,675	\$4,506	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$831	\$0		\$0	\$0	
	2. Adjustment to annualize non-labor fuel handling (Lyons)		\$0	\$3,675		\$0	\$0	
E-54	Other Power Generation Expense	548.000	\$3,354	\$0	\$3,354	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,354	\$0		\$0	\$0	
E-55	Misc. Other Power Generation Expense	549.000	\$2,781	-\$618	\$2,163	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,781	\$0		\$0	\$0	
	2. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$618		\$0	\$0	
E-58	Maintenance: Superv. & Engineering	551.000	\$3,200	-\$234	\$2,966	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,200	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$234		\$0	\$0	
E-59	Maintenance of Structures	552.000	\$277	\$16,951	\$17,228	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$277	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$16,951		\$0	\$0	
E-60	Maint. Of Generating & Electric Plant - OP	553.000	\$6,956	-\$2,313,400	-\$2,306,444	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$6,956	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$117,400		\$0	\$0	
	3. To remove South Harper maintenance expense for reduction of starts and generation (Young)		\$0	-\$2,196,000		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-61	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$42	-\$11,431	-\$11,389	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$42	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$11,431		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-65	Purchased Power for Baseload	555.000	\$0	-\$35,286,973	-\$35,286,973	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$35,286,973		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-66	Purchased Power - Capacity Purch-Gardn	555.005	\$0	-\$830,201	-\$830,201	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$830,201		\$0	\$0	
E-67	Capacity Purched for Baseload	555.200	\$0	-\$606,247	-\$606,247	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$606,247		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Purchased Power for Interchange- Off-system Sales	555.300	\$0	\$41,271	\$41,271	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	\$41,271		\$0	\$0	
E-70	System Control & Load Dispatch including ECORP	556.000	\$6,779	-\$289	\$6,490	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$6,779	\$0		\$0	\$0	
	2. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$289		\$0	\$0	
E-71	Other Expenses - OPE - Labor	557.000	\$9,255	\$115,998	\$125,253	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$9,255	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$117,912		\$0	\$0	
	3. To remove portion of officer expense reports (Young)		\$0	-\$5		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$1,909		\$0	\$0	
E-72	Other Expenses - OPE - Non-Labor	557.000	\$0	\$3,596	\$3,596	\$0	\$0	\$0
	1. To include annualized level for IT Software Maintenane (Lyons)		\$0	\$3,596		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Operation Supervision & Engineering - TE	560.000	\$4,588	\$26,635	\$31,223	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$4,588	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$26,660		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$25		\$0	\$0	
E-78	Load Dispatching - TE	561.000	\$5,881	-\$335,069	-\$329,188	\$0	\$0	\$0

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to Annualize Payroll (Young)		\$5,881	\$0		\$0	\$0	
	2. To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$95,489		\$0	\$0	
	3. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$239,580		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	Station Expenses - TE	562.000	\$2,405	\$0	\$2,405	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,405	\$0		\$0	\$0	
E-80	Overhead Line Expenses - TE	563.000	\$66	\$0	\$66	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$66	\$0		\$0	\$0	
E-82	Transmission of Electric By Others - TE	565.000	\$0	-\$8,617,482	-\$8,617,482	\$0	\$0	\$0
	1. To include an annualized level of transmission expense (Lyons)		\$0	\$1,427,489		\$0	\$0	
	2. To eliminate transmission expense related to Crossroads (Lyons)		\$0	-\$9,238,325		\$0	\$0	
	3. Adjustment to remove Transource incentives consistent with the Commission order in Case No. EA-2013-0098 (Majors)		\$0	-\$806,646		\$0	\$0	
E-83	Misc. Transmission Expenses - TE	566.000	\$5,021	-\$37,959	-\$32,938	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$5,021	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenance (Lyons)		\$0	-\$37,998		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$25		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$286		\$0	\$0	
E-87	Maint. Supervision & Engineering - TE	568.000	\$176	\$27	\$203	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$176	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$27		\$0	\$0	
E-89	Maintenance of Station Equipment - TE	570.000	\$2,030	-\$1,448,164	-\$1,446,134	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,030	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$1,448,164		\$0	\$0	
E-90	Maintenance of Overhead Lines - TE	571.000	\$251	\$648,856	\$649,107	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$251	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$648,856		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-91	Underground Lines	572.000	\$2	-\$146	-\$144	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$146		\$0	\$0	
E-92	Maint. Of Misc. Transmission Plant - TE	573.000	\$27	\$1,366	\$1,393	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$27	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$1,366		\$0	\$0	
E-93	Trans Op-Mkt Mon&Comp Ser-RTO	575.700	\$0	-\$93,724	-\$93,724	\$0	\$0	\$0
	1. To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$86,059		\$0	\$0	
	2. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$7,665		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-98	Operation Supervision & Engineering - DE	580.000	\$12,830	\$73,217	\$86,047	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$12,830	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$213		\$0	\$0	
	3. Adjustment to normalize incentive compensation (Young)		\$0	\$73,004		\$0	\$0	
E-99	Load Dispatching - DE	581.000	\$3,970	\$0	\$3,970	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,970	\$0		\$0	\$0	
E-100	Station Expenses - DE	582.000	\$1,011	\$0	\$1,011	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,011	\$0		\$0	\$0	
E-101	Overhead Line Expenses - DE	583.000	\$10,107	\$0	\$10,107	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$10,107	\$0		\$0	\$0	
E-102	Underground Line Expenses - DE	584.000	\$4,172	\$0	\$4,172	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$4,172	\$0		\$0	\$0	
E-104	Meters - DE	586.000	\$20,232	\$0	\$20,232	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$20,232	\$0		\$0	\$0	
E-105	Customer Install - DE	587.000	\$905	\$0	\$905	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$905	\$0		\$0	\$0	
E-106	Miscellaneous - DE	588.000	\$42,527	-\$15,851	\$26,676	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$42,527	\$0		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non-Labor	I Jurisdictional Adjustments Total
	2. Adjustment to remove operation & maintenance for Electric Vehicle Clean Charge Network (Majors)		\$0	-\$22,224		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$244		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	\$12,171		\$0	\$0	
	5. To remove long-term equity compensation (Young)		\$0	-\$31		\$0	\$0	
	6. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$6,011		\$0	\$0	
E-111	S&E Maintenance	590.000	\$1,169	\$562	\$1,731	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,169	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$562		\$0	\$0	
E-112	Structures Maintenance	591.000	\$1	\$4,276	\$4,277	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$4,276		\$0	\$0	
E-113	Station Equipment Maintenance	592.000	\$1,915	-\$2,532	\$617	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,915	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$2,532		\$0	\$0	
E-114	Overhead Lines Maintenance	593.000	\$22,652	-\$145,405	-\$122,753	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$22,652	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$78,603		\$0	\$0	
	3. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$66,802		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-115	Underground Lines Maintenance	594.000	\$11,216	-\$265,501	-\$254,285	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$11,216	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$265,501		\$0	\$0	
E-116	Line Transformers Maintenance	595.000	\$412	\$10,890	\$11,302	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$412	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$10,890		\$0	\$0	
E-117	Street Light & Signals Maintenance	596.000	\$2,059	-\$2,684	-\$625	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,059	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$2,684		\$0	\$0	
E-118	Meters Maintenance	597.000	\$266	\$23,651	\$23,917	\$0	\$0	\$0

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to Annualize Payroll (Young)		\$266	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$23,651		\$0	\$0	
E-119	Misc. Plant Maintenance	698.000	\$3,212	\$4,168	\$7,380	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,212	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenance (Lyons)		\$0	\$3,924		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$244		\$0	\$0	
E-124	Supervision - CAE	901.000	\$2,954	-\$67,489	-\$64,535	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,954	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	-\$67,489		\$0	\$0	
E-125	Meter Reading Expenses - CAE	902.000	\$28,560	\$1,335	\$29,895	\$0	\$70,777	\$70,777
	1. Adjustment to Annualize Payroll (Young)		\$28,560	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$1,335		\$0	\$0	
	3. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young)		\$0	\$0		\$0	\$70,777	
E-126	Customer Records & Collection Expenses - CAE	903.000	\$56,050	\$83,286	\$139,336	\$0	\$269,144	\$269,144
	1. Adjustment to Annualize Payroll (Young)		\$56,050	\$0		\$0	\$0	
	2. To include interest for Customer Deposits (Cahoon)		\$0	\$0		\$0	\$269,144	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$779		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	\$52,291		\$0	\$0	
	5. Adjustment to annualize credit/debit card transaction expense (Young)		\$0	\$30,216		\$0	\$0	
E-127	Uncollectible Accts - CAE	904.000	\$0	\$2,787,495	\$2,787,495	\$0	\$0	\$0
	1. Adjustment to reclassify annualization of Bad Debt Expense from GMO Receivables Company to GMO consistent with revenue annualization (Majors)		\$0	\$2,787,495		\$0	\$0	
E-128	Misc. Customer Accounts Expense	905.000	\$758	-\$278,681	-\$277,923	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$758	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenance (Lyons)		\$0	\$31,646		\$0	\$0	
	3. Adjustment to annualize Bad Debt Expense (Majors)		\$0	-\$788,888		\$0	\$0	
	4. Adjustment to transfer bank fee costs from GMO Receivable Company (GREC) to GMO (Young)		\$0	\$445,573		\$0	\$0	
	5. Adjustment to annualize GREC bank fee costs (Young)		\$0	\$32,988		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-132	Customer Service Supervision Expense	907.000	\$565	\$0	\$565	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$565	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-133	Customer Assistance Expenses - CSIE	908.000	\$5,576	-\$43,250	-\$37,674	\$0	-\$12,820,095	-\$12,820,095
	1. Adjustment to Annualize Payroll (Young)		\$5,576	\$0		\$0	\$0	
	2. Adjustment to remove advertising expense from test year ending June 30, 2015 (Taylor)		\$0	-\$44,031		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$781		\$0	\$0	
	4. Adjustment to update Demand-side Management vintage amortizations (Young)		\$0	\$0		\$0	\$245,340	
	5. Adjustment to remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$13,344,397	
	6. To adjust ratepayer funding of Economic Relief Pilot Program (ERPP) to \$295,488 (Young)		\$0	\$0		\$0	\$74,360	
	7. Adjustment to include funding for Eligible Weatherization Program (Young)		\$0	\$0		\$0	\$230,826	
	8. No Adjustment		\$0	\$0		\$0	\$0	
	9. Adjustment to remove ERPP amortizations from test year (Young)		\$0	\$0		\$0	-\$26,224	
E-135	Misc. Customer Service & Informational Expense	910.000	\$4,024	\$9,457	\$13,481	\$0	-\$3,675,889	-\$3,675,889
	1. Adjustment to Annualize Payroll (Young)		\$4,024	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$190		\$0	\$0	
	3. Adjustment to remove RES Amortization from test year (Young)		\$0	\$0		\$0	-\$808,688	
	4. Adjustment to remove RESRAM costs from test year (Young)		\$0	\$0		\$0	-\$2,867,201	
	5. Adjustment to normalize incentive compensation (Young)		\$0	\$9,324		\$0	\$0	
	6. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$57		\$0	\$0	
E-139	Demonstrating & Selling Expenses - SE	912.000	\$2,127	-\$56	\$2,071	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,127	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$27		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$83		\$0	\$0	

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-145	Administrative & General Salaries - AGE	920.000	\$114,277	\$430,680	\$544,957	\$0	-\$1,375,646	-\$1,375,646
	1. Adjustment to Annualize Payroll (Young)		\$114,277	\$0		\$0	\$0	
	2. To remove amortized transition costs related to the S.J.P acquisition in Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$228,422	
	3. To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A in Case No. ER-2012-0175 (Majors)		\$0	\$0		\$0	-\$1,107,960	
	4. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$19,220		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$205,130		\$0	\$0	
	6. To include an annual amortization over 4 years of the over collection of the St. Josph Light & Power acquisition EM-2000-292 (Lyons)		\$0	\$0		\$0	-\$39,264	
	7. Adjustment to normalize incentive compensation (Young)		\$0	\$1,233,831		\$0	\$0	
	8. To remove long-term equity compensation (Young)		\$0	-\$1,019,812		\$0	\$0	
	9. Adjustment to restore Allconnect Expenses and Revenues above-the-line (Majors)		\$0	\$30,751		\$0	\$0	
E-146	Office Supplies & Expenses - AGE	921.000	-\$1	-\$40,741	-\$40,742	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		-\$1	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$37,840		\$0	\$0	
	3. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$20,756		\$0	\$0	
	4. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$13		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$25,310		\$0	\$0	
	6. To remove portion of officer expense report (Young)		\$0	-\$3,989		\$0	\$0	
	7. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$3,453		\$0	\$0	
E-147	Administrative Expenses Transferred - Credit	922.000	-\$3,521	\$2,536,834	\$2,533,313	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		-\$3,521	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$2,592		\$0	\$0	
	3. Adjustment to annualize Common Use Plant billings from KCPL to MPS and L&P (Majors)		\$0	\$2,538,746		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$680		\$0	\$0	
E-148	Outside Services Employed	923.000	\$0	-\$254,113	-\$254,113	\$0	-\$2,437,513	-\$2,437,513

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A in Case No. ER-2012-0175 (Majors)		\$0	\$0		\$0	-\$2,437,513	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$9,707		\$0	\$0	
	3. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$288,435		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$44,029		\$0	\$0	
E-149	Property Insurance	924.000	\$0	\$52,872	\$52,872	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1,366		\$0	\$0	
	3. Adjustment to annualize insurance expense (Young)		\$0	\$51,506		\$0	\$0	
E-150	Injuries and Damages	925.000	\$72	\$410,808	\$410,880	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$72	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$11,566		\$0	\$0	
	3. To normalize Injuries & Damages (Young)		\$0	\$183,004		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	\$216,038		\$0	\$0	
E-151	Employee Pensions and Benefits	926.000	\$196	\$1,838,499	\$1,838,695	\$0	-\$148,512	\$148,512
	1. Adjustment to Annualize Payroll (Young)		\$196	\$0		\$0	\$0	
	2. To remove amortized transition costs related to the SJLP acquisition in Case No. EM-2000-292 (Majors)		\$0	\$0		\$0	-\$148,512	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$45,782		\$0	\$0	
	4. To annualize 401 K expense (Young)		\$0	\$114,714		\$0	\$0	
	5. Adjustment to normalize Incentive compensation (Young)		\$0	-\$520,170		\$0	\$0	
	6. To annualize payroll benefits (Young)		\$0	\$1,011,831		\$0	\$0	
	7. Adjustment to annualize Pension Expense (Majors)		\$0	\$3,710,576		\$0	\$0	
	8. Adjustment to annualize Supplemental Executive Retirement Program (SERP) Expense (Majors)		\$0	-\$200,215		\$0	\$0	
	9. Adjustment to annualize FAS 106 Other Post Employment Benefits (OPEB) (Majors)		\$0	-\$2,324,019		\$0	\$0	
E-155	Regulatory Commission Expenses	928.000	\$0	-\$90,224	-\$90,224	\$0	\$30,768	\$30,768
	1. Adjustment to Annualize Missouri Commission PSC Assessment (Taylor)		\$0	\$0		\$0	\$30,768	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Adjustment to Annualize Federal Energy Regulatory Assessment (Lyons)		\$0	\$2,975		\$0	\$0	
	3. Adjustment to eliminate Crossroads related Federal Energy Regulatory Commission Assessment (Lyons)		\$0	-\$93,208		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$3		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Rate Case Expense - Missouri	928,000	\$2,643	-\$388,078	-\$385,435	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,643	\$0		\$0	\$0	
	2. To include 3 year recovery of rate case expense (Young)		\$0	\$0		\$0	\$0	
	3. To include 5 year recovery of prior depreciation study (Young)		\$0	\$15,354		\$0	\$0	
	4. To remove ER-2010-0356 rate case expense amortization from test year (Young)		\$0	-\$86,734		\$0	\$0	
	5. To include an annual amortization of the over collection of rate case expense from Case Nos. ER-2010-0356 and ER-2012-0175 (Lyons)		\$0	-\$316,698		\$0	\$0	
E-159	Miscellaneous Expense	930,200	\$37	-\$233,403	-\$233,366	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$37	\$0		\$0	\$0	
	2. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$108,900		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.2 (Majors)		\$0	\$503		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.201 (Majors)		\$0	\$21,852		\$0	\$0	
	5. To remove long-term equity compensation (Young)		\$0	-\$146,858		\$0	\$0	
E-160	Rents - AGE	931,000	\$0	\$406,990	\$406,990	\$0	\$0	\$0
	1. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	\$354,922		\$0	\$0	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098 - page (Lyons)		\$0	-\$132		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$52,200		\$0	\$0	
E-162	Operation & Maintenance - Transportation Expense	933,000	\$0	-\$2,301,305	-\$2,301,305	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,301,305		\$0	\$0	
E-165	Maintenance of General Plant	935,000	\$534	-\$110,279	-\$109,745	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$534	\$0		\$0	\$0	

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$2,928		\$0	\$0	
	3. To include annualized level for IT Software Maintenance (Lyons)		\$0	-\$75,804		\$0	\$0	
	4. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$39,146		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$7,599		\$0	\$0	
E-169	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,233,813	\$1,233,813
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,233,813	
E-173	Amortization LTD Term Electric Plant	404.000	\$0	\$1,877	\$1,877	\$0	\$0	\$0
	1. Adjustment to reflect intangible plant amortization for LTD Term Electric Plant (Taylor)		\$0	\$1,877		\$0	\$0	
E-174	Amortization - Intan Reg Asset & Other Non-Plant	405.001	\$0	-\$1,070,501	-\$1,070,501	\$0	\$0	\$0
	1. To include an annual amortization related to transfer of Transource Asset per Stipulation Case EA-2013-0098 - page 4 (Lyons)		\$0	-\$1,070,501		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-175	Amortization Expense- Other Plant	405.010	\$0	-\$164,474	-\$164,474	\$0	\$0	\$0
	1. Adjustment to reflect intangible plant amortization for other plant (Taylor)		\$0	-\$164,474		\$0	\$0	
E-181	Payroll Taxes	408.140	\$0	-\$58,483	-\$58,483	\$0	\$0	\$0
	No adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$11,178		\$0	\$0	
	3. Adjustment to annualize payroll taxes (Young)		\$0	-\$69,661		\$0	\$0	
E-182	Property Taxes	408.012	\$0	\$3,379,524	\$3,379,524	\$0	\$0	\$0
	1. Adjustment to include annualized property taxes (Young)		\$0	\$3,379,524		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
E-184	Total Electric	408.112	\$0	-\$626,875	-\$626,875	\$0	\$0	\$0

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to correct customer billings and remove sales tax reserve (Young)		\$0	-\$626,875		\$0	\$0	
E-185	Missouri Franchise Taxes/Misc.	408.010	\$0	\$0	\$0	\$0	-\$98,967	-\$98,967
	1. To remove test year corporate franchise tax. Tax phased out effective January 1, 2016. (Majors)		\$0	\$0		\$0	-\$98,967	
E-190	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$16,870,809	\$16,870,809
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$16,870,809	
	No Adjustment		\$0	\$0		\$0	\$0	
E-193	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$687,266	-\$687,266
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$687,266	
	No Adjustment		\$0	\$0		\$0	\$0	
E-194	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$547,204	-\$547,204
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$547,204	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$30,648,908	-\$30,648,908
Total Operating & Maint. Expense			\$629,863	-\$48,860,420	-\$48,230,557	\$0	-\$3,315,781	-\$3,315,781

Line Number	A Description	B Percentage Rate	C Test Year	D 6.99% Return	E 7.16% Return	E 7.34% Return
1	TOTAL NET INCOME BEFORE TAXES		\$176,251,902	\$132,786,613	\$136,608,158	\$140,452,050
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$69,849,232	\$69,849,232	\$69,849,232	\$69,849,232
4	Plant Amortization Expense		\$2,340,234	\$2,340,234	\$2,340,234	\$2,340,234
5	50% Meals and Entertainment		\$133,780	\$133,780	\$133,780	\$133,780
6	Intangible Amortization		\$0	\$0	\$0	\$0
7	Equity Issuance Costs		\$0	\$0	\$0	\$0
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$72,323,246	\$72,323,246	\$72,323,246	\$72,323,246
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.7300%	\$37,589,478	\$37,589,478	\$37,589,478	\$37,589,478
11	Tax Straight-Line Depreciation		\$120,588,059	\$120,588,059	\$120,588,059	\$120,588,059
12	Employee Stock Option Deduction (ESOP)		\$0	\$0	\$0	\$0
13	Production Income Deduction		\$0	\$0	\$0	\$0
14	Preferred Dividend Deduction		\$0	\$0	\$0	\$0
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$158,177,537	\$158,177,537	\$158,177,537	\$158,177,537
16	NET TAXABLE INCOME		\$90,397,611	\$46,932,322	\$50,753,867	\$54,597,759
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$90,397,611	\$46,932,322	\$50,753,867	\$54,597,759
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$4,714,705	\$2,448,742	\$2,647,970	\$2,848,362
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$85,682,906	\$44,483,580	\$48,105,897	\$51,749,397
22	Federal Income Tax at the Rate of	See Tax Table	\$29,989,018	\$15,569,253	\$16,837,064	\$18,112,290
23	Subtract Federal Income Tax Credits					
24	Research Credit		\$64,359	\$64,359	\$64,359	\$64,359
25	Empowerment Zone Credit		\$0	\$0	\$0	\$0
26	Solar Credit		\$0	\$0	\$0	\$0
27	Production Tax Credit		\$0	\$0	\$0	\$0
28	Net Federal Income Tax		\$29,924,659	\$15,504,894	\$16,772,705	\$18,047,931
29	PROVISION FOR MO. INCOME TAX					
30	Net Taxable Income - MO. Inc. Tax		\$90,397,611	\$46,932,322	\$50,753,867	\$54,597,759
31	Deduct Federal Income Tax at the Rate of	50.000%	\$14,962,330	\$7,752,447	\$8,386,353	\$9,023,966
32	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
33	Missouri Taxable Income - MO. Inc. Tax		\$75,435,281	\$39,179,875	\$42,367,514	\$45,573,793
34	Subtract Missouri Income Tax Credits					
35	MO State Credit		\$0	\$0	\$0	\$0
36	Missouri Income Tax at the Rate of	6.250%	\$4,714,705	\$2,448,742	\$2,647,970	\$2,848,362
37	PROVISION FOR CITY INCOME TAX					
38	Net Taxable Income - City Inc. Tax		\$90,397,611	\$46,932,322	\$50,753,867	\$54,597,759
39	Deduct Federal Income Tax - City Inc. Tax		\$29,924,659	\$15,504,894	\$16,772,705	\$18,047,931
40	Deduct Missouri Income Tax - City Inc. Tax		\$4,714,705	\$2,448,742	\$2,647,970	\$2,848,362
41	City Taxable Income		\$55,758,247	\$28,978,686	\$31,333,192	\$33,701,466
42	Subtract City Income Tax Credits					
43	Test City Credit		\$0	\$0	\$0	\$0
44	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
45	SUMMARY OF CURRENT INCOME TAX					
46	Federal Income Tax		\$29,924,659	\$15,504,894	\$16,772,705	\$18,047,931
47	State Income Tax		\$4,714,705	\$2,448,742	\$2,647,970	\$2,848,362
48	City Income Tax		\$0	\$0	\$0	\$0
49	TOTAL SUMMARY OF CURRENT INCOME TAX		\$34,639,364	\$17,953,636	\$19,420,675	\$20,896,293
50	DEFERRED INCOME TAXES					
51	Deferred Income Taxes - Def. Inc. Tax.		\$19,107,057	\$19,107,057	\$19,107,057	\$19,107,057
52	Amortization of Deferred ITC		-\$547,204	-\$547,204	-\$547,204	\$547,204
53	TOTAL DEFERRED INCOME TAXES		\$18,559,853	\$18,559,853	\$18,559,853	\$19,654,261
54	TOTAL INCOME TAX		\$53,199,217	\$36,513,489	\$37,980,528	\$40,550,554

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.99% Return	E 7.16% Return	F 7.34% Return
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Federal Tax Table						
Federal Taxable Income			\$85,682,906	\$44,483,580	\$48,105,897	\$51,749,397
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334			\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333			\$23,572,351	\$9,152,586	\$10,420,397	\$11,695,622
Total Federal Income Taxes			\$29,989,018	\$15,569,253	\$16,837,064	\$18,112,289

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.65%	E Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.35%
1	Common Stock	\$3,656,500	49.01%		4.240%	4.411%	4.583%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000	0.52%	4.29%	0.022%	0.022%	0.022%
4	Long Term Debt	\$3,764,552	50.46%	5.41%	2.730%	2.730%	2.730%
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	\$7,460,052	100.00%		6.992%	7.163%	7.335%
8	PreTax Cost of Capital				9.633%	9.911%	10.190%

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	D Large Customer	E Adjustments			G Total kWh Sales
				Weather Normalization & 365 Day Adjustment	F Growth Adjustment at December 2015	Meter Adjustment for Net System Input	
1	NATIVE LOAD						
2	Missouri Retail	0	0	0	0		0
3	Wholesale	0	0	0	0		0
4	Residential	2,660,177,060	0	66,421,232	31,678,648		2,758,276,940
5	Small General Service	755,047,694	0	20,159,225	1,453,716		776,660,635
6	Large General Service	937,660,258	0	12,736,175	13,469,647		963,866,080
7	Large Power Service	1,461,330,283	-3,576,955	11,935,642	0	0	1,469,688,970
8	Lighting	47,030,102	0	0	0		47,030,102
9	Thermal Service	7,304,788	0	0	0		7,304,788
10	Time of Day (TOD)	502,101	0	0	0		502,101
11	TOTAL NATIVE LOAD	5,869,052,286	-3,576,955	111,252,274	46,602,011		6,023,329,616
12	LOSSES				0.00%		0
13	NET SYSTEM INPUT						6,023,329,616

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Rate Revenue Summary

A Line Number	B Description	C As Billed	E Adjustments				G Weather Normalization & 365 Day Adjustment	H Growth Adjustment at December 2015
			D Remove Mpower Bill Credit	E Billing Adjustments	F Large Customer Annualization	F Large Customer Annualization		
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$308,530,803	\$0	\$280	\$0	\$7,676,059	\$3,291,822	
4	Small General Service	\$82,801,618	\$2,250	-\$284	\$0	\$702,203	\$175,473	
5	Medium General Service	\$0	\$0	\$0	\$0	\$0	\$0	
6	Large General Service	\$78,610,891	\$13,500	\$1	\$0	\$780,900	\$1,044,828	
7	Large Power	\$98,715,660	\$189,784	\$0	-\$61,622	\$486,097	\$0	
8	Time of Day (TOD)	\$51,581	\$0	\$0	\$0	\$0	\$0	
9	Thermal Service	\$524,010	\$0	\$0	\$0	\$0	\$0	
10	Lighting	\$9,865,300	\$0	\$0	\$0	\$0	\$0	
11	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0	\$0	\$0	
12	TOTAL RATE REVENUE BY RATE SCHEDULE	\$579,099,863	\$205,534	-\$3	-\$61,622	\$9,645,259	\$4,512,123	
13	OTHER RATE REVENUE							
14	Unbilled Revenue and Fuel Adjustment Clause Accrual	-\$6,710,478	\$0	\$0	\$0	\$0	\$0	
15	Adjust to General Ledger - tie to FERC Form 1	\$226,868	\$0	\$0	\$0	\$0	\$0	
16	TOTAL OTHER RATE REVENUE	-\$6,483,610	\$0	\$0	\$0	\$0	\$0	
17	TOTAL MISSOURI RATE REVENUES	\$572,616,253	\$205,534	-\$3	-\$61,622	\$9,645,259	\$4,512,123	

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Rate Revenue Summary

Line Number	Description	Unbilled Revenue Adjustment	Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	\$-20,286,398	\$0	\$-9,318,237	\$299,212,566
4	Small General Service	\$-5,078,184	\$0	\$-4,198,542	\$78,603,076
5	Medium General Service	\$0	\$0	\$0	\$0
6	Large General Service	\$-6,177,203	\$0	\$-4,337,974	\$74,272,917
7	Large Power	\$-8,325,177	\$0	\$-7,710,918	\$91,004,742
8	Time of Day (TOD)	\$-3,276	\$0	\$-3,276	\$48,305
9	Thermal Service	\$-47,148	\$0	\$-47,148	\$476,862
10	Lighting	\$-211,078	\$0	\$-211,078	\$9,654,222
11	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0
12	TOTAL RATE REVENUE BY RATE SCHEDULE	\$-40,128,464	\$0	\$-25,827,173	\$553,272,690
13	OTHER RATE REVENUE				
14	Unbilled Revenue and Fuel Adjustment Clause Accrual	\$6,710,478	\$0	\$6,710,478	\$0
15	Adjust to General Ledger - tie to FERC Form 1	\$-226,868	\$0	\$-226,868	\$0
16	TOTAL OTHER RATE REVENUE	\$6,483,610	\$0	\$6,483,610	\$0
17	TOTAL MISSOURI RATE REVENUES	\$-33,644,854	\$0	\$-19,343,563	\$553,272,690

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Executive Case Summary

Line Number	A Description	B Amount
1	Total Missouri Jurisdictional Operating Revenue	\$567,171,140
2	Total Missouri Rate Revenue By Rate Schedule	\$553,272,690
3	Missouri Retail kWh Sales	0
4	Average Rate (Cents per kWh)	0.000
5	Annualized Customer Number	255,845
6	Profit (Return on Equity)	\$61,038,152
7	Interest Expense	\$37,589,478
8	Annualized Payroll	\$42,922,031
9	Utility Employees	2,897
10	Depreciation	\$69,849,232
11	Net Investment Plant	\$1,608,936,154
12	Pensions	\$12,278,153

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2016-0156
Date Prepared: July 15, 2016



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

**GREATER MISSOURI OPERATIONS- L&P
SJLP- Rate District**

Great Plains Energy, Inc.

Test Year 12 Months Ending June 30, 2015

Updated through December 31, 2015

True-Up Through July 31, 2016

STAFF DIRECT FILING

CASE NO. ER-2016-0156

Jefferson City, MO

July 2016

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
Test Year Ending June 30, 2015 Update December 31, 2015
True-Up through July 31, 2016
Revenue Requirement

Line Number	A Description	B 6.99% Return	C 7.16% Return	D 7.34% Return
1	Net Orig Cost Rate Base	\$480,220,320	\$480,220,320	\$480,220,320
2	Rate of Return	6.99%	7.16%	7.34%
3	Net Operating Income Requirement	\$33,577,005	\$34,398,182	\$35,224,160
4	Net Income Available	\$33,614,340	\$33,614,340	\$33,614,340
5	Additional Net Income Required	-\$37,335	\$783,842	\$1,609,820
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,374,941	\$3,866,818	\$4,380,065
8	Current Income Tax Available	\$3,397,305	\$3,397,305	\$3,397,305
9	Additional Current Tax Required	-\$22,364	\$469,513	\$982,760
10	Revenue Requirement	-\$59,699	\$1,253,355	\$2,592,580
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$10,500,000	\$10,500,000	\$10,500,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$10,440,301	\$11,753,355	\$13,092,580

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$831,896,468
2	Less Accumulated Depreciation Reserve		\$278,493,223
3	Net Plant In Service		\$553,403,245
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,896,940
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$13,271,581
8	Prepayments		\$1,261,980
9	Fuel Inventory-Oil		\$1,758,014
10	Fuel Inventory-Coal		\$5,249,610
11	Fuel Inventory - Other		\$122,840
12	Fuel Inventory-Gas		\$0
13	Fuel Inventory-Nuclear		\$0
14	Energy Efficiency Regulatory Asset		\$0
15	Res Regulatory Asset		\$0
16	Prepaid Pension Asset - MPS		\$0
17	ERISA Minimum Tracker - MPS		\$0
18	FAS 87 Pension Tracker - MPS		\$0
19	OPEB Tracker - MPS		\$0
20	Iatan Unit 1 and Common Regulatory Asset Vintage 1 - MPS		\$0
21	Iatan Unit 1 and Common Regulatory Asset Vintage 2 - MPS		\$0
22	Iatan Unit 2 Regulatory Asset Vintage 1 - MPS		\$0
23	Iatan Unit 2 Regulatory Asset Vintage 2 - MPS		\$0
24	Prepaid Pension Asset - SJLP		\$0
25	ERISA Minimum Tracker - SJLP		\$142,157
26	FAS 87 Pension Tracker - SJLP		-\$2,672,973
27	OPEB Tracker - SJLP		-\$1,134,547
28	Iatan Unit 1 and Common Regulatory Asset Vintage 1 - SJLP		\$1,676,635
29	Iatan Unit 1 and Common Regulatory Asset Vintage 2 - SJLP		\$838,336
30	Iatan Unit 2 Regulatory Asset Vintage 1 - SJLP		\$2,011,203
31	Iatan Unit 2 Regulatory Asset Vintage 2 - SJLP		\$2,955,323
32	Demand-side Management Vintage 1		\$112,628
33	Demand-side Management Vintage 2		\$1,176,339
34	Demand-side Management Vintage 4		\$924,763
35	Demand-side Management Vintage 3		\$201,878
36	TOTAL ADD TO NET PLANT IN SERVICE		\$23,998,827
37	SUBTRACT FROM NET PLANT		

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
38	Federal Tax Offset	5.8767%	\$194,905
39	State Tax Offset	5.8767%	\$32,336
40	City Tax Offset	5.8767%	\$0
41	Interest Expense Offset	17.0877%	\$2,240,200
42	Contributions in Aid of Construction		\$0
43	Customer Deposits		\$1,333,053
44	Customer Advances for Construction		\$122,420
45	Deferred Taxes - MPS		\$0
46	Deferred Taxes - SJLP		\$93,258,838
47	Deferred Taxes - MPS - Crossroads		\$0
48	TOTAL SUBTRACT FROM NET PLANT		\$97,181,752
49	Total Rate Base		\$480,220,320

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.010	Misc Intangible- Substation (like 353)	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$3,529,090	P-5	\$0	\$3,529,090	100.0000%	\$0	\$3,529,090
6	303.020	Misc Intangible- Capitalized Software- 5 year Iatan	\$221,549	P-6	\$0	\$221,549	100.0000%	\$0	\$221,549
7	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$350,000	P-7	\$0	\$350,000	74.9610%	\$0	\$262,364
8	303.090	Misc- Transmission Ln MINT Line	\$72,118	P-8	\$0	\$72,118	100.0000%	\$0	\$72,118
9	303.100	Misc Intangible- Iatan Highway & Bridge	\$423,389	P-9	\$0	\$423,389	100.0000%	\$0	\$423,389
10		TOTAL INTANGIBLE PLANT	\$4,671,146		\$0	\$4,671,146		\$0	\$4,583,510
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		SIBLEY UNIT 1- STEAM							
14	310.000	Land-Electric Sibley 1 MPS	\$0	P-14	\$0	\$0	0.0000%	\$0	\$0
15	311.000	Structures-Electric Sibley 1	\$0	P-15	\$0	\$0	0.0000%	\$0	\$0
16	312.000	Boiler Plant Equipment-Electric Sibley 1	\$0	P-16	\$0	\$0	0.0000%	\$0	\$0
17	312.020	Boiler AQC Equipment-Electric Sibley 1	\$0	P-17	\$0	\$0	0.0000%	\$0	\$0
18	314.000	Turbogenerator-Electric Sibley 1	\$0	P-18	\$0	\$0	0.0000%	\$0	\$0
19	315.000	Accessory Equipment-Electric Sibley 1	\$0	P-19	\$0	\$0	0.0000%	\$0	\$0
20	316.000	Misc Power Plant Equipment- Electric S 1	\$0	P-20	\$0	\$0	0.0000%	\$0	\$0
21		TOTAL SIBLEY UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
22		SIBLEY UNIT 2- STEAM							
23	310.000	Land- Electric Sibley 2 MPS	\$0	P-23	\$0	\$0	0.0000%	\$0	\$0
24	311.000	Structures- Electric Sibley 2	\$0	P-24	\$0	\$0	0.0000%	\$0	\$0
25	312.000	Boiler Plant Equipment-Electric Sibley 2	\$0	P-25	\$0	\$0	0.0000%	\$0	\$0
26	312.020	Boiler AQC Equipment- Electric Sibley 2	\$0	P-26	\$0	\$0	0.0000%	\$0	\$0
27	314.000	Turbogenerator- Electric Sibley 2	\$0	P-27	\$0	\$0	0.0000%	\$0	\$0
28	315.000	Accessory Equipment- Electric Sibley 2	\$0	P-28	\$0	\$0	0.0000%	\$0	\$0
29	316.000	Misc Power Plant Equipment- Electric S 2	\$0	P-29	\$0	\$0	0.0000%	\$0	\$0
30		TOTAL SIBLEY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
31		SIBLEY UNIT 3- STEAM							
32	310.000	Land - Electric Sibley 3 MPS	\$0	P-32	\$0	\$0	0.0000%	\$0	\$0
33	311.000	Structures- Electric Sibley 3	\$0	P-33	\$0	\$0	0.0000%	\$0	\$0
34	312.000	Boiler Plant Equipment- Electric Sibley 3	\$0	P-34	\$0	\$0	0.0000%	\$0	\$0
35	312.020	Boiler AQC Equipment- Electric Sibley 3	\$0	P-35	\$0	\$0	0.0000%	\$0	\$0
36	314.000	Turbogenerator- Electric Sibley 3	\$0	P-36	\$0	\$0	0.0000%	\$0	\$0
37	315.000	Accessory Equipment- Electric Sibley 3	\$0	P-37	\$0	\$0	0.0000%	\$0	\$0
38	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$0	P-38	\$0	\$0	0.0000%	\$0	\$0
39		TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
40		SIBLEY FACILITY COMMON- STEAM							
41	310.000	Land- Electric- Sibley Common MPS	\$0	P-41	\$0	\$0	0.0000%	\$0	\$0
42	311.000	Structures- Electric- Sibley Common	\$0	P-42	\$0	\$0	0.0000%	\$0	\$0
43	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$0	P-43	\$0	\$0	0.0000%	\$0	\$0
44	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$0	P-44	\$0	\$0	0.0000%	\$0	\$0
45	314.000	Turbogenerator- Electric- Sibley Common	\$0	P-45	\$0	\$0	0.0000%	\$0	\$0
46	315.000	Accessory Equipment- Electric- Sibley Common	\$0	P-46	\$0	\$0	0.0000%	\$0	\$0
47	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$0	P-47	\$0	\$0	0.0000%	\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		TOTAL SIBLEY FACILITY COMMON-STEAM	\$0		\$0	\$0		\$0	\$0
49		JEFFREY UNIT 1- STEAM							
50	310.000	Land - Electric Jeffrey 1 MPS	\$0	P-50	\$0	\$0	0.0000%	\$0	\$0
51	311.000	Structures - Electric Jeffrey 1	\$0	P-51	\$0	\$0	0.0000%	\$0	\$0
52	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$0	P-52	\$0	\$0	0.0000%	\$0	\$0
53	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$0	P-53	\$0	\$0	0.0000%	\$0	\$0
54	314.000	Turbogenerator - Electric- Jeffrey 1	\$0	P-54	\$0	\$0	0.0000%	\$0	\$0
55	315.000	Accessory Equipment - Electric- Jeffrey 1	\$0	P-55	\$0	\$0	0.0000%	\$0	\$0
56	316.000	Misc Power Plant- Electric- Jeffrey 1	\$0	P-56	\$0	\$0	0.0000%	\$0	\$0
57		TOTAL JEFFREY UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
58		JEFFREY UNIT 2- STEAM							
59	310.000	Land - Electric - Jeffrey 2 MPS	\$0	P-59	\$0	\$0	0.0000%	\$0	\$0
60	311.000	Structures - Electric - Jeffrey 2	\$0	P-60	\$0	\$0	0.0000%	\$0	\$0
61	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$0	P-61	\$0	\$0	0.0000%	\$0	\$0
62	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$0	P-62	\$0	\$0	0.0000%	\$0	\$0
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$0	P-63	\$0	\$0	0.0000%	\$0	\$0
64	315.000	Accessory Equipment - Electric- Jeffrey 2	\$0	P-64	\$0	\$0	0.0000%	\$0	\$0
65	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$0	P-65	\$0	\$0	0.0000%	\$0	\$0
66		TOTAL JEFFREY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
67		JEFFREY UNIT 3- STEAM							
68	310.000	Land - Electric - Jeffrey 3 MPS	\$0	P-68	\$0	\$0	0.0000%	\$0	\$0
69	311.000	Structures - Electric - Jeffrey 3	\$0	P-69	\$0	\$0	0.0000%	\$0	\$0
70	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$0	P-70	\$0	\$0	0.0000%	\$0	\$0
71	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$0	P-71	\$0	\$0	0.0000%	\$0	\$0
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$0	P-72	\$0	\$0	0.0000%	\$0	\$0
73	315.000	Accessory Equipment- Electric - Jeffrey 3	\$0	P-73	\$0	\$0	0.0000%	\$0	\$0
74	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$0	P-74	\$0	\$0	0.0000%	\$0	\$0
75		TOTAL JEFFREY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
76		JEFFREY FACILITY COMMON- STEAM							
77	310.000	Land - Electric - Jeffrey Common MPS	\$0	P-77	\$0	\$0	0.0000%	\$0	\$0
78	311.000	Structures - Electric - Jeffrey Common	\$0	P-78	\$0	\$0	0.0000%	\$0	\$0
79	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$0	P-79	\$0	\$0	0.0000%	\$0	\$0
80	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$0	P-80	\$0	\$0	0.0000%	\$0	\$0
81	314.000	Turbogenerator- Electric- Jeffrey Common	\$0	P-81	\$0	\$0	0.0000%	\$0	\$0
82	315.000	Accessory Equipment- Electric- Jeffrey Common	\$0	P-82	\$0	\$0	0.0000%	\$0	\$0
83	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$0	P-83	\$0	\$0	0.0000%	\$0	\$0
84		TOTAL JEFFREY FACILITY COMMON-STEAM	\$0		\$0	\$0		\$0	\$0
85		IATAN UNIT 1- STEAM							
86	310.000	Land - Electric- Iatan 1 SJLP	\$249,279	P-86	\$0	\$249,279	100.0000%	\$0	\$249,279
87	311.000	Structures - Electric - Iatan 1	\$4,728,165	P-87	\$0	\$4,728,165	100.0000%	\$0	\$4,728,165
88	311.000	Structures - Electric Disallowance- Iatan 1	-\$15,150	P-88	\$0	-\$15,150	100.0000%	\$0	-\$15,150
89	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$100,041,376	P-89	\$0	\$100,041,376	100.0000%	\$0	\$100,041,376
90	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	-\$262,720	P-90	\$0	-\$262,720	100.0000%	\$0	-\$262,720

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
91	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$455,225	P-91	\$0	\$455,225	100.0000%	\$0	\$455,225
92	314.000	Turbogenerator- Electric- Iatan 1	\$15,462,610	P-92	\$0	\$15,462,610	100.0000%	\$0	\$15,462,610
93	315.000	Accessory Equipment- Electric- Iatan 1	\$12,611,091	P-93	\$0	\$12,611,091	100.0000%	\$0	\$12,611,091
94	315.000	Accessory Equipment- Electric Disallowance- Iatan 1	-\$21,473	P-94	\$0	-\$21,473	100.0000%	\$0	-\$21,473
95	316.000	Misc Power Plant Equip- Electric- Iatan 1	\$1,846,425	P-95	\$0	\$1,846,425	100.0000%	\$0	\$1,846,425
96	316.000	Misc Power Plant Equipment- Electric Disallowance	-\$2,383	P-96	\$0	-\$2,383	100.0000%	\$0	-\$2,383
97		TOTAL IATAN UNIT 1- STEAM	\$135,092,445		\$0	\$135,092,445		\$0	\$135,092,445
98		IATAN UNIT 2- STEAM							
99	311.000	Structures- Electric- Iatan 2	\$10,115,900	P-99	\$0	\$10,115,900	100.0000%	\$0	\$10,115,900
100	311.000	Structures- Electric Disallowance- Iatan 2	-\$150,716	P-100	\$0	-\$150,716	100.0000%	\$0	-\$150,716
101	312.000	Boiler Plant Equipment- Electric Iatan 2	\$68,124,743	P-101	\$0	\$68,124,743	100.0000%	\$0	\$68,124,743
102	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 2	-\$1,083,248	P-102	\$0	-\$1,083,248	100.0000%	\$0	-\$1,083,248
103	312.020	Boiler AQC Equipment- Electric- Iatan 2	\$0	P-103	\$0	\$0	100.0000%	\$0	\$0
104	314.000	Turbogenerator- Electric- Iatan 2	\$24,623,814	P-104	\$0	\$24,623,814	100.0000%	\$0	\$24,623,814
105	314.000	Turbogenerator- Electric Disallowance- Iatan 2	-\$149,746	P-105	\$0	-\$149,746	100.0000%	\$0	-\$149,746
106	315.000	Accessory Equipment- Electric- Iatan 2	\$6,146,836	P-106	\$0	\$6,146,836	100.0000%	\$0	\$6,146,836
107	315.000	Accessory Equipment- Electric Disallowance- Iatan 2	-\$50,043	P-107	\$0	-\$50,043	100.0000%	\$0	-\$50,043
108	316.000	Misc Power Plant- Electric- Iatan 2	\$398,848	P-108	\$0	\$398,848	100.0000%	\$0	\$398,848
109	316.000	Misc Power Plant Equipment- Electric Disallowance- Iatan 2	-\$5,596	P-109	\$0	-\$5,596	100.0000%	\$0	-\$5,596
110		TOTAL IATAN UNIT 2- STEAM	\$107,970,792		\$0	\$107,970,792		\$0	\$107,970,792
111		IATAN FACILITY COMMON- STEAM							
112	310.000	Land- Electric- Iatan Common SJLP	\$4,851	P-112	\$0	\$4,851	100.0000%	\$0	\$4,851
113	311.000	Structures- Electric- Iatan Common	\$8,210,480	P-113	\$0	\$8,210,480	100.0000%	\$0	\$8,210,480
114	312.000	Boiler Plant Equip- Iatan Common	\$23,027,147	P-114	\$0	\$23,027,147	100.0000%	\$0	\$23,027,147
115	312.020	Boiler AQC Equipment- Iatan Common	\$0	P-115	\$0	\$0	100.0000%	\$0	\$0
116	314.000	Turbogenerator- Electric- Iatan Common	\$763,544	P-116	\$0	\$763,544	100.0000%	\$0	\$763,544
117	315.000	Accessory Equipment- Iatan Common	\$3,328,608	P-117	\$0	\$3,328,608	100.0000%	\$0	\$3,328,608
118	316.000	Misc Power Plant Equipment- Electric- Iatan Common	\$254,019	P-118	\$0	\$254,019	100.0000%	\$0	\$254,019
119		TOTAL IATAN FACILITY COMMON- STEAM	\$35,588,649		\$0	\$35,588,649		\$0	\$35,588,649
120		IATAN FACILITY COMMON- ECORP- STEAM							
121	310.000	Land- Electric- Iatan Common- ECORP	\$2,262	P-121	\$0	\$2,262	100.0000%	\$0	\$2,262
122	311.000	Structures- Electric- Iatan Common- ECORP	\$3,623,892	P-122	\$0	\$3,623,892	100.0000%	\$0	\$3,623,892
123	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$10,153,236	P-123	\$0	\$10,153,236	100.0000%	\$0	\$10,153,236
124	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	P-124	\$0	\$0	100.0000%	\$0	\$0
125	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$335,706	P-125	\$0	\$335,706	100.0000%	\$0	\$335,706
126	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$1,464,542	P-126	\$0	\$1,464,542	100.0000%	\$0	\$1,464,542
127	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$116,799	P-127	\$0	\$116,799	100.0000%	\$0	\$116,799
128		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$15,696,437		\$0	\$15,696,437		\$0	\$15,696,437
129		LAKE ROAD UNIT 1- STEAM							
130	310.000	Land- Electric- Lake Road 1 SJLP	\$0	P-130	\$0	\$0	74.9610%	\$0	\$0
131	311.000	Structures- Electric- Lake Road 1	\$856,149	P-131	\$0	\$856,149	74.9610%	\$0	\$641,778
132	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$222,661	P-132	\$0	\$222,661	63.1700%	\$0	\$140,655
133	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	P-133	\$0	\$0	63.1700%	\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
134	314.000	Turbogenerator- Electric- Lake Road 1	\$3,671,266	P-134	\$0	\$3,671,266	99.9400%	\$0	\$3,669,123
136	315.000	Accessory Equipment- Electric- Lake Road 1	\$345,060	P-135	\$0	\$345,060	74.9610%	\$0	\$258,660
136	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	P-136	\$0	\$0	47.6000%	\$0	\$0
137		TOTAL LAKE ROAD UNIT 1- STEAM	\$4,995,136		\$0	\$4,995,136		\$0	\$4,610,216
138		LAKE ROAD UNIT 2- STEAM							
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	P-139	\$0	\$0	74.9610%	\$0	\$0
140	311.000	Structures- Electric- Lake Road 2	\$1,121,098	P-140	\$0	\$1,121,098	74.9610%	\$0	\$840,386
141	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$55,771	P-141	\$0	\$55,771	63.1700%	\$0	\$35,231
142	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	P-142	\$0	\$0	63.1700%	\$0	\$0
143	314.000	Turbogenerator- Electric- Lake Road 2	\$3,918,433	P-143	\$0	\$3,918,433	99.9400%	\$0	\$3,916,082
144	315.000	Accessory Equipment- Electric- Lake Road 2	\$410,644	P-144	\$0	\$410,644	74.9610%	\$0	\$307,823
146	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	P-145	\$0	\$0	47.6000%	\$0	\$0
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$5,505,946		\$0	\$5,505,946		\$0	\$5,099,522
147		LAKE ROAD UNIT 3- STEAM							
148	310.000	Land- Electric- Lake Road 3 SJLP	\$0	P-148	\$0	\$0	74.9610%	\$0	\$0
149	311.000	Structures- Electric- Lake Road 3	\$361,336	P-149	\$0	\$361,336	74.9610%	\$0	\$270,861
150	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	P-150	\$0	\$0	63.1700%	\$0	\$0
151	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	P-151	\$0	\$0	63.1700%	\$0	\$0
152	314.000	Turbogenerator- Electric- Lake Road 3	\$1,371,022	P-152	\$0	\$1,371,022	99.9400%	\$0	\$1,370,199
153	316.000	Accessory Equipment- Electric- Lake Road 3	\$83,389	P-153	\$0	\$83,389	74.9610%	\$0	\$62,509
154	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	P-154	\$0	\$0	47.6000%	\$0	\$0
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,816,747		\$0	\$1,816,747		\$0	\$1,703,569
156		LAKE ROAD UNIT 4- STEAM							
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	P-157	\$0	\$0	74.9610%	\$0	\$0
158	311.000	Structures- Electric- Lake Road 4	\$2,945,664	P-158	\$0	\$2,945,664	74.9610%	\$0	\$2,208,099
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$23,117,600	P-159	\$0	\$23,117,600	63.1700%	\$0	\$14,603,388
160	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$7,158,281	P-160	\$0	\$7,158,281	63.1700%	\$0	\$4,521,886
161	314.000	Turbogenerator- Electric- Lake Road 4	\$11,350,599	P-161	\$0	\$11,350,599	99.9400%	\$0	\$11,343,789
162	315.000	Accessory Equipment- Electric- Lake Road 4	\$3,942,620	P-162	\$0	\$3,942,620	74.9610%	\$0	\$2,955,427
163	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$21,443	P-163	\$0	\$21,443	47.6000%	\$0	\$10,207
164		TOTAL LAKE ROAD UNIT 4- STEAM	\$48,536,207		\$0	\$48,536,207		\$0	\$35,642,796
165		LAKE ROAD BOILERS- STEAM							
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$38,919	P-166	\$0	\$38,919	74.9610%	\$0	\$29,174
167	311.000	Structures- Electric- Lake Road Boilers	\$17,201,984	P-167	\$0	\$17,201,984	74.9610%	\$0	\$12,894,779
168	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$60,662,449	P-168	\$0	\$60,662,449	63.1700%	\$0	\$38,320,469
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$4,113,357	P-169	\$0	\$4,113,357	63.1700%	\$0	\$2,698,408
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$1,178,620	P-170	\$0	\$1,178,620	99.6400%	\$0	\$1,174,377
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$5,339,288	P-171	\$0	\$5,339,288	74.9610%	\$0	\$4,002,384
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$1,282,525	P-172	\$0	\$1,282,525	47.6000%	\$0	\$610,482
173		TOTAL LAKE ROAD BOILERS- STEAM	\$89,817,142		\$0	\$89,817,142		\$0	\$59,630,073
174		TOTAL STEAM PRODUCTION	\$445,018,501		\$0	\$445,018,501		\$0	\$401,034,499
175		NUCLEAR PRODUCTION							

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
176		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
177		HYDRAULIC PRODUCTION							
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
179		OTHER PRODUCTION							
180		CROSSROADS UNITS 1-4 NATURAL GAS							
181	303.010	Miscellaneous Intangible- Substation (353)- Crossroads	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182	340.000	Land- Electric- Crossroads 1-4 MPS	\$0	P-182	\$0	\$0	0.0000%	\$0	\$0
183	341.000	Structures- Electric- Crossroads 1-4	\$0	P-183	\$0	\$0	0.0000%	\$0	\$0
184	342.000	Fuel Holders- Crossroads 1-4	\$0	P-184	\$0	\$0	0.0000%	\$0	\$0
185	343.000	Prime Movers- Crossroads 1-4	\$0	P-185	\$0	\$0	0.0000%	\$0	\$0
186	344.000	Generators- Crossroads 1-4	\$0	P-186	\$0	\$0	0.0000%	\$0	\$0
187	345.000	Accessory- Crossroads 1-4	\$0	P-187	\$0	\$0	0.0000%	\$0	\$0
188	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$0	P-188	\$0	\$0	0.0000%	\$0	\$0
189		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$0		\$0	\$0		\$0	\$0
190		GREENWOOD UNITS 1-4 NATURAL GAS & OIL							
191	340.000	Land- Electric Greenwood 1-4 MPS	\$0	P-191	\$0	\$0	0.0000%	\$0	\$0
192	341.000	Structures- Electric Greenwood 1-4	\$0	P-192	\$0	\$0	0.0000%	\$0	\$0
193	342.000	Fuel Holders- Greenwood 1-4	\$0	P-193	\$0	\$0	0.0000%	\$0	\$0
194	343.000	Prime Movers- Greenwood 1-4	\$0	P-194	\$0	\$0	0.0000%	\$0	\$0
195	344.000	Generators- Greenwood 1-4	\$0	P-195	\$0	\$0	0.0000%	\$0	\$0
196	345.000	Accessory Equipment- Greenwood 1-4	\$0	P-196	\$0	\$0	0.0000%	\$0	\$0
197	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$0	P-197	\$0	\$0	0.0000%	\$0	\$0
198		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$0		\$0	\$0		\$0	\$0
199		NEVADA- OIL							
200	340.000	Land- Electric Nevada MPS	\$0	P-200	\$0	\$0	0.0000%	\$0	\$0
201	341.000	Structures- Electric Nevada	\$0	P-201	\$0	\$0	0.0000%	\$0	\$0
202	342.000	Fuel Holders- Nevada	\$0	P-202	\$0	\$0	0.0000%	\$0	\$0
203	343.000	Prime Movers- Nevada	\$0	P-203	\$0	\$0	0.0000%	\$0	\$0
204	344.000	Generators- Nevada	\$0	P-204	\$0	\$0	0.0000%	\$0	\$0
205	345.000	Accessory Equipment- Nevada	\$0	P-205	\$0	\$0	0.0000%	\$0	\$0
206	346.000	Misc Power Plant Equipment- Nevada	\$0	P-206	\$0	\$0	0.0000%	\$0	\$0
207		TOTAL NEVADA- OIL	\$0		\$0	\$0		\$0	\$0
208		SOUTH HARPER UNITS 1-3 NATURAL GAS							
209	340.000	Land- Electric South Harper 1-3 MPS	\$0	P-209	\$0	\$0	0.0000%	\$0	\$0
210	341.000	Structures- Electric South Harper 1-3	\$0	P-210	\$0	\$0	0.0000%	\$0	\$0
211	342.000	Fuel Holders- South Harper 1-3	\$0	P-211	\$0	\$0	0.0000%	\$0	\$0
212	343.000	Prime Movers- South Harper 1-3	\$0	P-212	\$0	\$0	0.0000%	\$0	\$0
213	344.000	Generators- South Harper 1-3	\$0	P-213	\$0	\$0	0.0000%	\$0	\$0
214	345.000	Accessory Equipment- South Harper 1-3	\$0	P-214	\$0	\$0	0.0000%	\$0	\$0
215	346.000	Misc Power Plant Equipment- South Harper 1-3	\$0	P-215	\$0	\$0	0.0000%	\$0	\$0
216		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$0		\$0	\$0		\$0	\$0
217		LAKE ROAD TURBINE 5- NATURAL GAS & OIL							
218	340.000	Land- Electric Lake Road 5 SJLP	\$0	P-218	\$0	\$0	100.0000%	\$0	\$0
219	341.000	Structures- Electric Lake Road 5	\$1,246,868	P-219	\$0	\$1,246,868	100.0000%	\$0	\$1,246,868
220	342.000	Fuel Holders- Lake Road 5	\$610,972	P-220	\$0	\$610,972	100.0000%	\$0	\$610,972
221	343.000	Prime Movers- Lake Road 5	\$6,937,166	P-221	\$0	\$6,937,166	100.0000%	\$0	\$6,937,166
222	344.000	Generators- Lake Road 5	\$3,671,721	P-222	\$0	\$3,671,721	100.0000%	\$0	\$3,671,721
223	345.000	Accessory Equipment- Lake Road 5	\$1,940,394	P-223	\$0	\$1,940,394	100.0000%	\$0	\$1,940,394

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
224	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
225		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$14,407,121		\$0	\$14,407,121		\$0	\$14,407,121
226		LAKE ROAD TURBINE 6- OIL							
227	340.000	Land- Electric Lake Road 6 SJLP	\$0	P-227	\$0	\$0	100.0000%	\$0	\$0
228	341.000	Structures- Electric Lake Road 6	\$218,663	P-228	\$0	\$218,663	100.0000%	\$0	\$218,663
229	342.000	Fuel Holders- Lake Road 6	\$0	P-229	\$0	\$0	100.0000%	\$0	\$0
230	343.000	Prime Movers- Lake Road 6	\$3,973,247	P-230	\$0	\$3,973,247	100.0000%	\$0	\$3,973,247
231	344.000	Generators- Lake Road 6	\$423,707	P-231	\$0	\$423,707	100.0000%	\$0	\$423,707
232	345.000	Accessory Equipment- Lake Road 6	\$418,623	P-232	\$0	\$418,623	100.0000%	\$0	\$418,623
233	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	P-233	\$0	\$0	100.0000%	\$0	\$0
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,034,240		\$0	\$5,034,240		\$0	\$5,034,240
235		LAKE ROAD TURBINE 7- OIL							
236	340.000	Land- Electric Lake Road 7 SJLP	\$0	P-236	\$0	\$0	100.0000%	\$0	\$0
237	341.000	Structures- Electric Lake Road 7	\$28,418	P-237	\$0	\$28,418	100.0000%	\$0	\$28,418
238	342.000	Fuel Holders- Lake Road 7	\$9,587	P-238	\$0	\$9,587	100.0000%	\$0	\$9,587
239	343.000	Prime Movers- Lake Road 7	\$2,405,050	P-239	\$0	\$2,405,050	100.0000%	\$0	\$2,405,050
240	344.000	Generators- Lake Road 7	\$117,190	P-240	\$0	\$117,190	100.0000%	\$0	\$117,190
241	345.000	Accessory Equipment- Lake Road 7	\$250,497	P-241	\$0	\$250,497	100.0000%	\$0	\$250,497
242	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	P-242	\$0	\$0	100.0000%	\$0	\$0
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$2,810,742		\$0	\$2,810,742		\$0	\$2,810,742
244		LAKE ROAD BOILERS							
245	340.000	Land- Electric Boilers SJLP	\$0	P-245	\$0	\$0	100.0000%	\$0	\$0
246	341.000	Structures- Electric Lake Road Boilers	\$24,205	P-246	\$0	\$24,205	100.0000%	\$0	\$24,205
247	342.000	Fuel Holders- Lake Road Boilers	\$0	P-247	\$0	\$0	100.0000%	\$0	\$0
248	343.000	Prime Movers- Lake Road Boilers	\$0	P-248	\$0	\$0	100.0000%	\$0	\$0
249	344.000	Generators- Lake Road Boilers	\$0	P-249	\$0	\$0	100.0000%	\$0	\$0
250	345.000	Accessory Equipment- Lake Road Boilers	\$2,378	P-250	\$0	\$2,378	100.0000%	\$0	\$2,378
251	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$7,829	P-251	\$0	\$7,829	100.0000%	\$0	\$7,829
252		TOTAL LAKE ROAD BOILERS	\$34,412		\$0	\$34,412		\$0	\$34,412
253		LANDFILL TURBINE-- METHANE GAS							
254	340.000	Land- Electric Landfill Turbine SJLP	\$0	P-254	\$0	\$0	100.0000%	\$0	\$0
255	341.000	Structures- Electric Landfill Turbine	\$129,632	P-255	\$0	\$129,632	100.0000%	\$0	\$129,632
256	342.000	Fuel Holders- Landfill Turbine	\$2,306,790	P-256	\$0	\$2,306,790	100.0000%	\$0	\$2,306,790
257	343.000	Prime Movers- Landfill Turbine	\$11,018	P-257	\$0	\$11,018	100.0000%	\$0	\$11,018
258	344.000	Generators- Landfill Turbine	\$2,574,775	P-258	\$0	\$2,574,775	100.0000%	\$0	\$2,574,775
259	345.000	Accessory Equipment- Landfill Turbine	\$41,622	P-259	\$0	\$41,622	100.0000%	\$0	\$41,622
260	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	P-260	\$0	\$0	100.0000%	\$0	\$0
261		TOTAL LANDFILL TURBINE-- METHANE GAS	\$5,063,837		\$0	\$5,063,837		\$0	\$5,063,837
262		RALPH GREEN UNIT 3- NATURAL GAS							
263	340.000	Land- Electric Ralph Green 3 SJLP	\$11,376	P-263	\$0	\$11,376	100.0000%	\$0	\$11,376
264	341.000	Structures- Electric Ralph Green 3	\$1,842,335	P-264	\$0	\$1,842,335	100.0000%	\$0	\$1,842,335
265	342.000	Fuel Holders- Ralph Green 3	\$453,765	P-265	\$0	\$453,765	100.0000%	\$0	\$453,765
266	343.000	Prime Movers- Ralph Green 3	\$5,468,910	P-266	\$0	\$5,468,910	100.0000%	\$0	\$5,468,910
267	344.000	Generators- Ralph Green 3	\$6,396,677	P-267	\$0	\$6,396,677	100.0000%	\$0	\$6,396,677
268	345.000	Accessory Equipment- Ralph Green 3	\$1,574,781	P-268	\$0	\$1,574,781	100.0000%	\$0	\$1,574,781
269	346.000	Misc Power Plant Equipment- Ralph Green 3	\$31,050	P-269	\$0	\$31,050	100.0000%	\$0	\$31,050
270		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$15,778,894		\$0	\$15,778,894		\$0	\$15,778,894
271		OTHER PRODUCTION - SOLAR							
272	344.010	Other Production Generators- Solar	\$0	P-272	\$0	\$0	100.0000%	\$0	\$0
273		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
274		TOTAL OTHER PRODUCTION	\$43,129,246		\$0	\$43,129,246		\$0	\$43,129,246

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
275		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
276		Other Production- Salvage and Removal Retirements not yet classified	\$0	P-276	\$0	\$0	100.0000%	\$0	\$0
277		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
278		TOTAL PRODUCTION PLANT	\$488,147,747		\$0	\$488,147,747		\$0	\$444,163,745
279		TRANSMISSION PLANT							
280	350.000	Land- Transmission	\$59,332	P-280	\$0	\$59,332	100.0000%	\$0	\$59,332
281	350.001	Land Rights - Transmission	\$1,972,660	P-281	\$0	\$1,972,660	100.0000%	\$0	\$1,972,660
282	350.040	Land Rights- Depreciable- Transmission	\$3,901	P-282	\$0	\$3,901	100.0000%	\$0	\$3,901
283	352.000	Structures & Improvements - Transmission	\$521,267	P-283	\$0	\$521,267	100.0000%	\$0	\$521,267
284	353.000	Station Equipment - Transmission	\$39,859,997	P-284	-\$1,750,630	\$38,109,367	100.0000%	\$0	\$38,109,367
285	353.030	Station Equipment Communication- Transmission	\$0	P-285	\$0	\$0	100.0000%	\$0	\$0
286	354.000	Towers and Fixtures - Transmission	\$0	P-286	\$0	\$0	100.0000%	\$0	\$0
287	355.000	Poles and Fixtures - Transmission	\$18,197,261	P-287	\$0	\$18,197,261	100.0000%	\$0	\$18,197,261
288	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-288	-\$775,306	-\$775,306	100.0000%	\$0	-\$775,306
289	356.000	Overhead Conductors & Devices - Transmission	\$11,790,490	P-289	\$0	\$11,790,490	100.0000%	\$0	\$11,790,490
290	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-290	-\$2,024,694	-\$2,024,694	100.0000%	\$0	-\$2,024,694
291	357.000	Underground Conduit - Transmission	\$16,148	P-291	\$0	\$16,148	100.0000%	\$0	\$16,148
292	358.000	Underground Conductors & Devices- Transmission	\$28,136	P-292	\$0	\$28,136	100.0000%	\$0	\$28,136
293		TOTAL TRANSMISSION PLANT	\$72,449,192		-\$4,550,630	\$67,898,562		\$0	\$67,898,562
294		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
295		Transmission- Salvage and Removal Retirements not yet classified	\$0	P-295	\$0	\$0	100.0000%	\$0	\$0
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
297		DISTRIBUTION PLANT							
298	360.000	Land- Electric Distribution	\$694,219	P-298	\$0	\$694,219	100.0000%	\$0	\$694,219
299	360.010	Land Rights- Electric Distribution	\$99,640	P-299	\$0	\$99,640	100.0000%	\$0	\$99,640
300	360.020	Land Leased- Distribution	\$0	P-300	\$0	\$0	100.0000%	\$0	\$0
301	361.000	Structures & Improvements - Distribution	\$2,497,292	P-301	\$0	\$2,497,292	100.0000%	\$0	\$2,497,292
302	362.000	Station Equipment - Distribution	\$62,184,854	P-302	\$0	\$62,184,854	100.0000%	\$0	\$62,184,854
303	364.000	Poles, Towers & Fixtures - Distribution	\$48,919,985	P-303	\$0	\$48,919,985	100.0000%	\$0	\$48,919,985
304	365.000	Overhead Conductors & Devices- Distribution	\$33,609,578	P-304	\$0	\$33,609,578	100.0000%	\$0	\$33,609,578
305	366.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER- 2012-0175	\$0	P-305	\$0	\$0	100.0000%	\$0	\$0
306	366.000	Underground Circuit - Distribution	\$11,147,829	P-306	\$0	\$11,147,829	100.0000%	\$0	\$11,147,829
307	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	P-307	\$0	\$0	100.0000%	\$0	\$0
308	367.000	Underground Conductors & Devices- Distribu	\$29,220,565	P-308	\$0	\$29,220,565	100.0000%	\$0	\$29,220,565
309	368.000	Line Transformers - Distribution	\$48,735,973	P-309	\$0	\$48,735,973	100.0000%	\$0	\$48,735,973
310	369.010	Services - Overhead - Distribution	\$5,140,468	P-310	\$0	\$5,140,468	100.0000%	\$0	\$5,140,468
311	369.020	Services- Underground - Distribution	\$13,284,498	P-311	\$0	\$13,284,498	100.0000%	\$0	\$13,284,498
312	370.000	Meters - Distribution	\$10,085,899	P-312	\$0	\$10,085,899	100.0000%	\$0	\$10,085,899
313	370.010	Meters- PURPA Distribution	\$0	P-313	\$0	\$0	100.0000%	\$0	\$0
314	370.020	Meters- AMI Distribution	\$0	P-314	\$0	\$0	100.0000%	\$0	\$0
315	371.000	Customer Premise Meter Installations - Distri	\$5,867,272	P-315	-\$325,652	\$5,541,620	100.0000%	\$0	\$5,541,620
316	373.000	Street Lighting and Traffic Signal- Distributio	\$6,930,844	P-316	\$0	\$6,930,844	100.0000%	\$0	\$6,930,844
317		TOTAL DISTRIBUTION PLANT	\$278,418,916		-\$325,652	\$278,093,264		\$0	\$278,093,264

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
318		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
319		Distribution- Salvage and Removal Retirements not yet classified	\$0	P-319	\$0	\$0	100.0000%	\$0	\$0
320		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
321		INCENTIVE COMPENSATION CAPITALIZATION							
322		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
323		GENERAL PLANT							
324	389.000	Land Rights - General	\$727,931	P-324	\$0	\$727,931	100.0000%	\$0	\$727,931
325	389.010	Land RT/ROW- Depreciation- Electric	\$0	P-325	\$0	\$0	100.0000%	\$0	\$0
326	390.000	Structures & Improvements - General	\$8,901,559	P-326	\$0	\$8,901,559	100.0000%	\$0	\$8,901,559
327	391.000	Office Furniture & Equipment - General	\$208,122	P-327	\$0	\$208,122	100.0000%	\$0	\$208,122
328	391.020	Office Furniture- Computers - General	\$762,375	P-328	\$0	\$762,375	100.0000%	\$0	\$762,375
329	391.040	Office Furniture- Software - General	\$0	P-329	\$0	\$0	100.0000%	\$0	\$0
330	392.000	Transportation Equipment- Autos- General	\$26,850	P-330	\$0	\$26,850	100.0000%	\$0	\$26,850
331	392.010	Transportation Equip- Light Trucks- General	\$1,472,395	P-331	\$0	\$1,472,395	100.0000%	\$0	\$1,472,395
332	392.020	Transportation Equip- Heavy Trucks- General	\$5,889,941	P-332	\$0	\$5,889,941	100.0000%	\$0	\$5,889,941
333	392.030	Transportation Equip- Tractors- General	\$0	P-333	\$0	\$0	100.0000%	\$0	\$0
334	392.040	Transportation Equip- Trailers- General	\$354,228	P-334	\$0	\$354,228	100.0000%	\$0	\$354,228
335	392.050	Transportation Equip- Medium Trucks- General	\$119,727	P-335	\$0	\$119,727	100.0000%	\$0	\$119,727
336	393.000	Stores Equipment- General	\$2,676	P-336	\$0	\$2,676	100.0000%	\$0	\$2,676
337	394.000	Tools- General	\$1,481,780	P-337	\$0	\$1,481,780	100.0000%	\$0	\$1,481,780
338	395.000	Laboratory Equipment- General	\$694,936	P-338	\$0	\$694,936	100.0000%	\$0	\$694,936
339	396.000	Power Operated Equipment- General	\$332,293	P-339	\$0	\$332,293	100.0000%	\$0	\$332,293
340	397.000	Communication Equipment- General	\$7,830,369	P-340	\$0	\$7,830,369	100.0000%	\$0	\$7,830,369
341	398.000	Miscellaneous Equipment- General	\$39,505	P-341	\$0	\$39,505	100.0000%	\$0	\$39,505
342		TOTAL GENERAL PLANT	\$28,844,687		\$0	\$28,844,687		\$0	\$28,844,687
343		GENERAL PLANT - LAKE ROAD							
344	391.000	Office Furniture and Equipment- General	\$393,895	P-344	\$0	\$393,895	74.9610%	\$0	\$295,268
345	391.020	Office Furniture- Computer- General	\$175,123	P-345	\$0	\$175,123	74.9610%	\$0	\$131,274
346	391.040	Office Furniture- Software- General	\$207,851	P-346	\$0	\$207,851	74.9610%	\$0	\$155,807
347	392.000	Transportation Equip- Autos- General	\$0	P-347	\$0	\$0	74.9610%	\$0	\$0
348	392.010	Transportation Equip -Light Trucks - General	\$145,013	P-348	\$0	\$145,013	74.9610%	\$0	\$108,703
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	P-349	\$0	\$0	74.9610%	\$0	\$0
350	392.030	Transportation Equip - Tractors - General	\$0	P-350	\$0	\$0	74.9610%	\$0	\$0
351	392.040	Transportation Equip - Trailers - General	\$95,073	P-351	\$0	\$95,073	74.9610%	\$0	\$71,268
352	392.050	Transportation Equip - Medium Trucks - General	\$0	P-352	\$0	\$0	74.9610%	\$0	\$0
353	393.000	Stores Equipment - General	\$13,425	P-353	\$0	\$13,425	74.9610%	\$0	\$10,064
354	394.000	Tools - General	\$325,254	P-354	\$0	\$325,254	74.9610%	\$0	\$243,814
355	395.000	Laboratory Equipment - General	\$444,368	P-355	\$0	\$444,368	74.9610%	\$0	\$333,103
356	396.000	Power Operated Equipment - General	\$918,419	P-356	\$0	\$918,419	74.9610%	\$0	\$688,456
357	397.000	Communication Equipment - General	\$620,809	P-357	\$0	\$620,809	74.9610%	\$0	\$465,365
358	398.000	Miscellaneous Equipment - General	\$8,447	P-358	\$0	\$8,447	74.9610%	\$0	\$6,332
359		TOTAL GENERAL PLANT - LAKE ROAD	\$3,347,677		\$0	\$3,347,677		\$0	\$2,509,454
360		GENERAL PLANT - IATAN							
361	390.000	General Structures - Iatan	\$0	P-361	\$0	\$0	100.0000%	\$0	\$0
362	391.000	General Office Furniture - Iatan	\$2,437	P-362	\$0	\$2,437	100.0000%	\$0	\$2,437
363	391.020	General Office - Furniture Comp - Iatan	\$2,592	P-363	\$0	\$2,592	100.0000%	\$0	\$2,592
364	391.040	General Office Furn Software - Iatan	\$0	P-364	\$0	\$0	100.0000%	\$0	\$0
365	397.000	General Communications - Iatan	\$835,123	P-365	\$0	\$835,123	100.0000%	\$0	\$835,123
366		TOTAL GENERAL PLANT - IATAN	\$840,152		\$0	\$840,152		\$0	\$840,152
367		GENERAL PLANT - RALPH GREEN							
368	391.020	General Office Furniture - Ralph Green	\$17,357	P-368	\$0	\$17,357	100.0000%	\$0	\$17,357
369	393.000	General Stores - Ralph Green	\$1,633	P-369	\$0	\$1,633	100.0000%	\$0	\$1,633

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
370		TOTAL GENERAL PLANT - RALPH GREEN	\$18,990		\$0	\$18,990		\$0	\$18,990
371		GENERAL PLANT - LANDFILL							
372	391.000	General Office Furniture - Landfill	\$8,132	P-372	\$0	\$8,132	100.0000%	\$0	\$8,132
373	391.020	General Office Furniture Comp - Landfill	\$4,044	P-373	\$0	\$4,044	100.0000%	\$0	\$4,044
374		TOTAL GENERAL PLANT - LANDFILL	\$12,176		\$0	\$12,176		\$0	\$12,176
375		GENERAL RETIREMENTS WORK IN PROGRESS							
376		General- Salvage and Removal Retirements not yet classified	\$0	P-376	\$0	\$0	100.0000%	\$0	\$0
377		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
378		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
379	310.090	Industrial Steam- Land SJLP	\$11,450	P-379	\$0	\$11,450	0.0000%	\$0	\$0
380	311.090	Industrial Steam- Structures & Improvements SJLP	\$21,200	P-380	\$0	\$21,200	0.0000%	\$0	\$0
381	312.090	Industrial Steam- Boiler SJLP	\$1,324,448	P-381	\$0	\$1,324,448	0.0000%	\$0	\$0
382	315.090	Industrial Steam- Accessory SJLP	\$48,849	P-382	\$0	\$48,849	0.0000%	\$0	\$0
383	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$149,910	P-383	\$0	\$149,910	0.0000%	\$0	\$0
384	376.090	Industrial Steam- Mains SJLP	\$1,468,798	P-384	\$0	\$1,468,798	0.0000%	\$0	\$0
385	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$580,743	P-385	\$0	\$580,743	0.0000%	\$0	\$0
386	380.090	Industrial Steam- Services SJLP	\$100,842	P-386	\$0	\$100,842	0.0000%	\$0	\$0
387	381.090	Industrial Steam- Services- SJLP	\$403,679	P-387	\$0	\$403,679	0.0000%	\$0	\$0
388		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$4,109,919		\$0	\$4,109,919		\$0	\$0
389		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
390		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	P-390	\$0	\$0	0.0000%	\$0	\$0
391		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
392		ECORP INTANGIBLE PLANT							
393	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$371,712	P-393	\$0	\$371,712	100.0000%	\$0	\$371,712
394	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$28,133	P-394	\$0	\$28,133	100.0000%	\$0	\$28,133
395	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$175,850	P-395	\$0	\$175,850	100.0000%	\$0	\$175,850
396		TOTAL ECORP INTANGIBLE PLANT	\$575,695		\$0	\$575,695		\$0	\$575,695
397		ECORP TRANSMISSION PLANT							
398	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$19,004	P-398	\$0	\$19,004	100.0000%	\$0	\$19,004
399	353.000	ECORP- Iatan Transmission- Station Equipment	\$461,077	P-399	\$0	\$461,077	100.0000%	\$0	\$461,077
400		TOTAL ECORP TRANSMISSION PLANT	\$480,081		\$0	\$480,081		\$0	\$480,081
401		ECORP GENERAL PLANT- CORPORATE							
402	389.000	ECORP General Plant- Corporate Land	\$0	P-402	\$0	\$0	100.0000%	\$0	\$0
403	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	P-403	\$0	\$0	74.9610%	\$0	\$0
404	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$552,218	P-404	\$0	\$552,218	100.0000%	\$0	\$552,218
405	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$642,040	P-405	\$0	\$642,040	74.9610%	\$0	\$406,319
406	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$478,573	P-406	\$0	\$478,573	74.9610%	\$0	\$358,743
407	393.000	ECORP General Plant- Corporate Stores Equipment	\$2,704	P-407	\$0	\$2,704	100.0000%	\$0	\$2,704
408	394.000	ECORP General Plant- Corporate Tools	\$0	P-408	\$0	\$0	100.0000%	\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
409	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	P-409	\$0	\$0	100.0000%	\$0	\$0
410	397.000	ECORP General Plant- Corporate Communication Equipment	\$112,399	P-410	\$0	\$112,399	100.0000%	\$0	\$112,399
411	398.000	ECORP General Plant- Corporate Misc Equipment	\$6,425	P-411	\$0	\$6,425	100.0000%	\$0	\$6,425
412		TOTAL ECORP GENERAL PLANT- CORPORATE	\$1,694,369		\$0	\$1,694,369		\$0	\$1,438,808
413		ECORP GENERAL PLANT- IATAN							
414	391.020	ECORP General Plant- Iatan Office Furniture- Computer	\$2,024	P-414	\$0	\$2,024	100.0000%	\$0	\$2,024
415	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	P-415	\$0	\$0	100.0000%	\$0	\$0
416	397.000	ECORP General Plant- Iatan Communication Equipment	\$3,469	P-416	\$0	\$3,469	100.0000%	\$0	\$3,469
417		TOTAL ECORP GENERAL PLANT- IATAN	\$5,483		\$0	\$5,483		\$0	\$5,483
418		ECORP GENERAL PLANT- RAYTOWN							
419	389.000	ECORP General Plant- Raytown Land	\$7,561	P-419	\$0	\$7,561	100.0000%	\$0	\$7,561
420	390.000	ECORP General Plant- Raytown Structures & Improvements	\$2,731,929	P-420	\$0	\$2,731,929	74.9610%	\$0	\$2,047,881
421	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$558,236	P-421	\$0	\$558,236	74.9610%	\$0	\$418,459
422	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$241,020	P-422	\$0	\$241,020	74.9610%	\$0	\$180,671
423	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$93,734	P-423	\$0	\$93,734	74.9610%	\$0	\$70,264
424	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	P-424	\$0	\$0	100.0000%	\$0	\$0
425	394.000	ECORP General Plant- Raytown Tools	\$2,466	P-425	\$0	\$2,466	100.0000%	\$0	\$2,466
426	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$4,363	P-426	\$0	\$4,363	100.0000%	\$0	\$4,363
427	397.000	ECORP General Plant- Raytown Communication Equipment	\$243,781	P-427	\$0	\$243,781	74.9610%	\$0	\$182,741
428	398.000	ECORP General Plant- Misc Equipment	\$10,835	P-428	\$0	\$10,835	74.9610%	\$0	\$8,122
429		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$3,893,915		\$0	\$3,893,915		\$0	\$2,922,618
430		ECORP RETIREMENTS WORK IN PROGRESS							
431		ECORP- Salvage and Removal Retirements not yet classified	\$0	P-431	\$0	\$0	100.0000%	\$0	\$0
432		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
433		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
434		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	P-434	-\$490,657	-\$490,657	100.0000%	\$0	-\$490,657
435		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$490,657	-\$490,657		\$0	-\$490,657
436		TOTAL PLANT IN SERVICE	\$887,610,135		-\$5,366,939	\$882,143,196		\$0	\$831,896,468

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
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True-Up through July 31, 2016
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-284	Station Equipment - Transmission	353.000		-\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)		-\$1,750,630		\$0	
P-288	Poles & Fixtures- Disallowance Stipulation & A	355.000		-\$775,306		\$0
	To adjust plant based on Second Non-Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue-- see page 12 of Stipulation EFIS #356 (Featherstone)		-\$775,306		\$0	
P-290	Conductors & Devices- Disallowance Stipulatio	356.000		\$2,024,694		\$0
	To adjust plant based on Second Non-Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue-- see page 12 of Stipulation EFIS #356 Featherstone)		-\$2,024,694		\$0	
P-315	Customer Premise Meter Installations - Distri	371.000		-\$325,652		\$0
	1. To remove plant and reserve relating to electric vehicle charging stations (Majors)		-\$325,652		\$0	
P-434	Capitalized Long-Term Incentive Stock Awards			-\$490,657		\$0
	1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)		-\$490,657		\$0	
Total Plant Adjustments				-\$5,366,939		\$0

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True-Up Through July 31, 2016
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization- Electric	\$75,000	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible- Substation (like 353)	\$0	0.00%	\$0	0	0.00%
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$3,529,090	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible- Capitalized Software- 5 year Iatan	\$221,549	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$262,364	0.00%	\$0	0	0.00%
8	303.090	Misc- Transmission Ln MINT Line	\$72,118	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible- Iatan Highway & Bridge	\$423,389	0.00%	\$0	0	0.00%
10		TOTAL INTANGIBLE PLANT	\$4,583,510		\$0		
11		PRODUCTION PLANT					
12		STEAM PRODUCTION					
13		SIBLEY UNIT 1- STEAM					
14	310.000	Land-Electric Sibley 1 MPS	\$0	0.00%	\$0	0	0.00%
15	311.000	Structures-Electric Sibley 1	\$0	1.87%	\$0	5	6.00%
16	312.000	Boiler Plant Equipment-Electric Sibley 1	\$0	2.19%	\$0	4	6.00%
17	312.020	Boiler AQC Equipment-Electric Sibley 1	\$0	2.19%	\$0	5	5.00%
18	314.000	Turbogenerator-Electric Sibley 1	\$0	2.33%	\$0	4	6.00%
19	315.000	Accessory Equipment-Electric Sibley 1	\$0	2.40%	\$0	5	6.00%
20	316.000	Misc Power Plant Equipment- Electric S 1	\$0	2.50%	\$0	5	5.00%
21		TOTAL SIBLEY UNIT 1- STEAM	\$0		\$0		
22		SIBLEY UNIT 2- STEAM					
23	310.000	Land- Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
24	311.000	Structures- Electric Sibley 2	\$0	1.87%	\$0	5	5.00%
25	312.000	Boiler Plant Equipment-Electric Sibley 2	\$0	2.19%	\$0	4	6.00%
26	312.020	Boiler AQC Equipment- Electric Sibley 2	\$0	2.19%	\$0	5	5.00%
27	314.000	Turbogenerator- Electric Sibley 2	\$0	2.33%	\$0	4	6.00%
28	315.000	Accessory Equipment- Electric Sibley 2	\$0	2.40%	\$0	5	6.00%
29	316.000	Misc Power Plant Equipment- Electric S 2	\$0	2.50%	\$0	4	5.00%
30		TOTAL SIBLEY UNIT 2- STEAM	\$0		\$0		
31		SIBLEY UNIT 3- STEAM					
32	310.000	Land - Electric Sibley 3 MPS	\$0	0.00%	\$0	0	0.00%
33	311.000	Structures- Electric Sibley 3	\$0	1.87%	\$0	24	11.00%
34	312.000	Boiler Plant Equipment- Electric Sibley 3	\$0	2.19%	\$0	23	15.00%
35	312.020	Boiler AQC Equipment- Electric Sibley 3	\$0	2.19%	\$0	24	10.00%
36	314.000	Turbogenerator- Electric Sibley 3	\$0	2.33%	\$0	23	11.00%
37	315.000	Accessory Equipment- Electric Sibley 3	\$0	2.40%	\$0	22	14.00%
38	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$0	2.50%	\$0	13	9.00%
39		TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0		
40		SIBLEY FACILITY COMMON- STEAM					
41	310.000	Land- Electric- Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
42	311.000	Structures- Electric- Sibley Common	\$0	1.87%	\$0	25	9.00%
43	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$0	2.19%	\$0	23	14.00%
44	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$0	2.19%	\$0	24	10.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	314.000	Turbogenerator- Electric- Sibley Common	\$0	2.33%	\$0	23	11.00%
46	315.000	Accessory Equipment- Electric- Sibley Common	\$0	2.40%	\$0	23	12.00%
47	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$0	2.50%	\$0	22	9.00%
48		TOTAL SIBLEY FACILITY COMMON- STEAM	\$0		\$0		
49		JEFFREY UNIT 1- STEAM					
50	310.000	Land - Electric Jeffrey 1 MPS	\$0	0.00%	\$0	0	0.00%
51	311.000	Structures - Electric Jeffrey 1	\$0	1.87%	\$0	24	6.00%
52	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$0	2.10%	\$0	22	13.00%
53	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$0	2.10%	\$0	25	4.00%
54	314.000	Turbogenerator - Electric- Jeffrey 1	\$0	2.31%	\$0	23	7.00%
55	315.000	Accessory Equipment - Electric- Jeffrey 1	\$0	2.37%	\$0	22	9.00%
56	316.000	Misc Power Plant- Electric- Jeffrey 1	\$0	2.59%	\$0	19	4.00%
57		TOTAL JEFFREY UNIT 1- STEAM	\$0		\$0		
58		JEFFREY UNIT 2- STEAM					
59	310.000	Land - Electric - Jeffrey 2 MPS	\$0	0.00%	\$0	0	0.00%
60	311.000	Structures - Electric - Jeffrey 2	\$0	1.87%	\$0	24	5.00%
61	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$0	2.10%	\$0	22	13.00%
62	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$0	2.10%	\$0	24	4.00%
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$0	2.31%	\$0	23	7.00%
64	315.000	Accessory Equipment - Electric- Jeffrey 2	\$0	2.37%	\$0	22	9.00%
65	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$0	2.59%	\$0	19	4.00%
66		TOTAL JEFFREY UNIT 2- STEAM	\$0		\$0		
67		JEFFREY UNIT 3- STEAM					
68	310.000	Land - Electric - Jeffrey 3 MPS	\$0	0.00%	\$0	0	0.00%
69	311.000	Structures - Electric - Jeffrey 3	\$0	1.87%	\$0	25	5.00%
70	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$0	2.10%	\$0	22	13.00%
71	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$0	2.10%	\$0	24	4.00%
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$0	2.31%	\$0	23	7.00%
73	315.000	Accessory Equipment- Electric - Jeffrey 3	\$0	2.37%	\$0	22	9.00%
74	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$0	2.59%	\$0	21	4.00%
75		TOTAL JEFFREY UNIT 3- STEAM	\$0		\$0		
76		JEFFREY FACILITY COMMON- STEAM					
77	310.000	Land - Electric - Jeffrey Common MPS	\$0	0.00%	\$0	0	0.00%
78	311.000	Structures - Electric - Jeffrey Common	\$0	1.87%	\$0	25	3.00%
79	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$0	2.10%	\$0	24	7.00%
80	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$0	2.10%	\$0	24	4.00%
81	314.000	Turbogenerator- Electric- Jeffrey Common	\$0	2.31%	\$0	24	5.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
82	315.000	Accessory Equipment- Electric- Jeffrey Common	\$0	2.37%	\$0	24	5.00%
83	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$0	2.59%	\$0	19	4.00%
84		TOTAL JEFFREY FACILITY COMMON- STEAM	\$0		\$0		
85		IATAN UNIT 1- STEAM					
86	310.000	Land- Electric- iatan 1 SJLP	\$249,279	0.00%	\$0	0	0.00%
87	311.000	Structures- Electric- iatan 1	\$4,728,165	1.84%	\$86,998	25	11.00%
88	311.000	Structures- Electric Disallowance- iatan 1	-\$15,150	1.84%	-\$279	25	11.00%
89	312.000	Boiler Plant Equipment- Electric- iatan 1	\$100,041,376	2.04%	\$2,040,844	23	15.00%
90	312.000	Boiler Plant Equipment- Electric Disallowance- iatan 1	-\$262,720	2.04%	-\$5,359	23	15.00%
91	312.020	Boiler AQC Equipment- Electric- iatan 1	\$455,225	2.04%	\$9,287	24	11.00%
92	314.000	Turbogenerator- Electric- iatan 1	\$15,462,610	2.30%	\$355,640	23	11.00%
93	315.000	Accessory Equipment- Electric- iatan 1	\$12,611,091	2.34%	\$295,100	23	13.00%
94	315.000	Accessory Equipment- Electric Disallowance- iatan 1	-\$21,473	2.34%	-\$502	23	13.00%
95	316.000	Misc Power Plant Equip- Electric- iatan 1	\$1,846,425	2.49%	\$45,976	20	10.00%
96	316.000	Misc Power Plant Equipment- Electric Disallowance	-\$2,383	2.49%	-\$59	20	10.00%
97		TOTAL IATAN UNIT 1- STEAM	\$135,092,445		\$2,827,646		
98		IATAN UNIT 2- STEAM					
99	311.000	Structures- Electric- iatan 2	\$10,115,900	1.84%	\$186,133	53	4.00%
100	311.000	Structures- Electric Disallowance- iatan 2	-\$150,716	1.84%	-\$2,773	53	4.00%
101	312.000	Boiler Plant Equipment- Electric iatan 2	\$68,124,743	2.04%	\$1,389,745	45	16.00%
102	312.000	Boiler Plant Equipment- Electric Disallowance- iatan 2	-\$1,083,248	2.04%	-\$22,098	45	16.00%
103	312.020	Boiler AQC Equipment- Electric- iatan 2	\$0	2.04%	\$0	0	0.00%
104	314.000	Turbogenerator- Electric- iatan 2	\$24,623,814	2.30%	\$566,348	46	7.00%
105	314.000	Turbogenerator- Electric Disallowance- iatan 2	-\$149,746	2.30%	-\$3,444	46	7.00%
106	315.000	Accessory Equipment- Electric- iatan 2	\$6,146,836	2.34%	\$143,836	45	11.00%
107	315.000	Accessory Equipment- Electric Disallowance- iatan 2	-\$50,043	2.34%	-\$1,171	45	11.00%
108	316.000	Misc Power Plant- Electric- iatan 2	\$398,848	2.49%	\$9,931	31	6.00%
109	316.000	Misc Power Plant Equipment- Electric Disallowance- iatan 2	-\$5,596	2.49%	-\$139	31	6.00%
110		TOTAL IATAN UNIT 2- STEAM	\$107,970,792		\$2,266,368		
111		IATAN FACILITY COMMON- STEAM					
112	310.000	Land- Electric- iatan Common SJLP	\$4,851	0.00%	\$0	0	0.00%
113	311.000	Structures- Electric- iatan Common	\$8,210,480	1.84%	\$151,073	25	11.00%
114	312.000	Boiler Plant Equip- iatan Common	\$23,027,147	2.04%	\$469,754	24	13.00%
115	312.020	Boiler AQC Equipment- iatan Common	\$0	2.04%	\$0	0	0.00%
116	314.000	Turbogenerator- Electric- iatan Common	\$763,544	2.30%	\$17,562	24	11.00%
117	315.000	Accessory Equipment- iatan Common	\$3,328,608	2.34%	\$77,889	24	11.00%
118	316.000	Misc Power Plant Equipment- Electric- iatan Common	\$254,019	2.49%	\$6,325	22	10.00%
119		TOTAL IATAN FACILITY COMMON- STEAM	\$35,588,649		\$722,603		
120		IATAN FACILITY COMMON- ECORP- STEAM					

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
121	310.000	Land- Electric- Iatan Common- ECORP	\$2,262	0.00%	\$0	0	0.00%
122	311.000	Structures- Electric- Iatan Common- ECORP	\$3,623,892	1.84%	\$66,680	53	20.00%
123	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$10,153,236	2.04%	\$207,126	45	25.00%
124	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	2.04%	\$0	0	0.00%
125	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$335,706	2.30%	\$7,721	46	18.00%
126	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$1,464,542	2.34%	\$34,270	45	20.00%
127	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$116,799	2.49%	\$2,908	30	14.00%
128		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$15,696,437		\$318,705		
129		LAKE ROAD UNIT 1- STEAM					
130	310.000	Land- Electric- Lake Road 1 SJLP	\$0	0.00%	\$0	0	0.00%
131	311.000	Structures- Electric- Lake Road 1	\$641,778	1.90%	\$12,194	20	7.00%
132	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$140,655	2.16%	\$3,038	20	8.00%
133	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	2.16%	\$0	0	0.00%
134	314.000	Turbogenerator- Electric- Lake Road 1	\$3,569,123	2.33%	\$83,161	19	6.00%
135	315.000	Accessory Equipment- Electric- Lake Road 1	\$258,660	2.37%	\$6,130	18	9.00%
136	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	2.90%	\$0	0	0.00%
137		TOTAL LAKE ROAD UNIT 1- STEAM	\$4,610,216		\$104,523		
138		LAKE ROAD UNIT 2- STEAM					
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	0.00%	\$0	0	0.00%
140	311.000	Structures- Electric- Lake Road 2	\$840,386	1.90%	\$15,967	20	7.00%
141	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$35,231	2.16%	\$761	20	7.00%
142	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	2.16%	\$0	0	0.00%
143	314.000	Turbogenerator- Electric- Lake Road 2	\$3,916,082	2.33%	\$91,245	18	6.00%
144	315.000	Accessory Equipment- Electric- Lake Road 2	\$307,823	2.37%	\$7,295	17	10.00%
145	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	2.90%	\$0	0	0.00%
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$5,099,522		\$115,268		
147		LAKE ROAD UNIT 3- STEAM					
148	310.000	Land- Electric- Lake Road 3 SJLP	\$0	0.00%	\$0	0	0.00%
149	311.000	Structures- Electric- Lake Road 3	\$270,861	1.90%	\$5,146	20	7.00%
150	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	2.16%	\$0	0	0.00%
151	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	2.16%	\$0	0	0.00%
152	314.000	Turbogenerator- Electric- Lake Road 3	\$1,370,199	2.33%	\$31,926	19	6.00%
153	315.000	Accessory Equipment- Electric- Lake Road 3	\$62,509	2.37%	\$1,481	17	10.00%
154	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	2.90%	\$0	0	0.00%
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,703,569		\$38,553		
156		LAKE ROAD UNIT 4- STEAM					
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	0.00%	\$0	0	0.00%

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158	311.000	Structures- Electric- Lake Road 4	\$2,208,099	1.90%	\$41,954	6	4.00%
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$14,603,388	2.16%	\$315,433	6	4.00%
160	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$4,521,886	2.16%	\$97,673	5	4.00%
161	314.000	Turbogenerator- Electric- Lake Road 4	\$11,343,789	2.33%	\$264,310	5	4.00%
162	315.000	Accessory Equipment- Electric- Lake Road 4	\$2,955,427	2.37%	\$70,044	6	4.00%
163	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$10,207	2.90%	\$296	18	7.00%
164		TOTAL LAKE ROAD UNIT 4- STEAM	\$35,642,796		\$789,710		
165		LAKE ROAD BOILERS- STEAM					
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$29,174	0.00%	\$0	0	0.00%
167	311.000	Structures- Electric- Lake Road Boilers	\$12,894,779	1.90%	\$245,001	20	6.00%
168	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$38,320,469	2.16%	\$827,722	19	10.00%
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$2,598,408	2.16%	\$56,126	17	10.00%
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$1,174,377	2.33%	\$27,363	20	5.00%
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$4,002,384	2.37%	\$94,857	19	8.00%
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$610,482	2.90%	\$17,704	18	7.00%
173		TOTAL LAKE ROAD BOILERS- STEAM	\$59,630,073		\$1,268,773		
174		TOTAL STEAM PRODUCTION	\$401,034,499		\$8,452,149		
175		NUCLEAR PRODUCTION					
176		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
177		HYDRAULIC PRODUCTION					
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
179		OTHER PRODUCTION					
180		CROSSROADS UNITS 1-4 NATURAL GAS					
181	303.010	Miscellaneous Intangible- Substation (353)- Crossroads	\$0	0.00%	\$0	0	0.00%
182	340.000	Land- Electric- Crossroads 1-4 MPS	\$0	0.00%	\$0	0	0.00%
183	341.000	Structures- Electric- Crossroads 1-4	\$0	1.75%	\$0	31	6.00%
184	342.000	Fuel Holders- Crossroads 1-4	\$0	3.09%	\$0	31	6.00%
185	343.000	Prime Movers- Crossroads 1-4	\$0	4.81%	\$0	28	10.00%
186	344.000	Generators- Crossroads 1-4	\$0	3.80%	\$0	30	8.00%
187	345.000	Accessory- Crossroads 1-4	\$0	2.85%	\$0	30	5.00%
188	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$0	3.57%	\$0	21	1.00%
189		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$0		\$0		
190		GREENWOOD UNITS 1-4 NATURAL GAS & OIL					
191	340.000	Land- Electric Greenwood 1-4 MPS	\$0	0.00%	\$0	0	0.00%
192	341.000	Structures- Electric Greenwood 1-4	\$0	1.75%	\$0	20	5.00%
193	342.000	Fuel Holders- Greenwood 1-4	\$0	3.09%	\$0	20	5.00%
194	343.000	Prime Movers- Greenwood 1-4	\$0	4.81%	\$0	19	7.00%

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195	344.000	Generators- Greenwood 1-4	\$0	3.80%	\$0	19	6.00%
196	345.000	Accessory Equipment- Greenwood 1-4	\$0	2.85%	\$0	20	4.00%
197	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$0	3.57%	\$0	20	3.00%
198		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$0		\$0		
199		NEVADA- OIL					
200	340.000	Land- Electric Nevada MPS	\$0	0.00%	\$0	0	0.00%
201	341.000	Structures- Electric Nevada	\$0	1.75%	\$0	20	28.00%
202	342.000	Fuel Holders- Nevada	\$0	3.09%	\$0	20	29.00%
203	343.000	Prime Movers- Nevada	\$0	4.81%	\$0	18	16.00%
204	344.000	Generators- Nevada	\$0	3.80%	\$0	19	22.00%
205	345.000	Accessory Equipment- Nevada	\$0	2.85%	\$0	18	19.00%
206	346.000	Misc Power Plant Equipment- Nevada	\$0	3.57%	\$0	20	24.00%
207		TOTAL NEVADA- OIL	\$0		\$0		
208		SOUTH HARPER UNITS 1-3 NATURAL GAS					
209	340.000	Land- Electric South Harper 1-3 MPS	\$0	0.00%	\$0	0	0.00%
210	341.000	Structures- Electric South Harper 1-3	\$0	1.75%	\$0	0	5.00%
211	342.000	Fuel Holders- South Harper 1-3	\$0	3.09%	\$0	0	0.00%
212	343.000	Prime Movers- South Harper 1-3	\$0	4.81%	\$0	0	0.00%
213	344.000	Generators- South Harper 1-3	\$0	3.80%	\$0	0	0.00%
214	345.000	Accessory Equipment- South Harper 1-3	\$0	2.85%	\$0	0	0.00%
215	346.000	Misc Power Plant Equipment- South Harper 1-3	\$0	3.57%	\$0	0	0.00%
216		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$0		\$0		
217		LAKE ROAD TURBINE 5- NATURAL GAS & OIL					
218	340.000	Land- Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
219	341.000	Structures- Electric Lake Road 5	\$1,246,868	1.75%	\$21,820	0	15.00%
220	342.000	Fuel Holders- Lake Road 5	\$610,972	3.09%	\$18,879	0	12.00%
221	343.000	Prime Movers- Lake Road 5	\$6,937,166	4.78%	\$331,597	0	17.00%
222	344.000	Generators- Lake Road 5	\$3,671,721	4.11%	\$150,908	0	15.00%
223	345.000	Accessory Equipment- Lake Road 5	\$1,940,394	2.84%	\$55,107	0	12.00%
224	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	3.57%	\$0	0	0.00%
225		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$14,407,121		\$578,311		
226		LAKE ROAD TURBINE 6- OIL					
227	340.000	Land- Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
228	341.000	Structures- Electric Lake Road 6	\$218,663	1.75%	\$3,827	19	19.00%
229	342.000	Fuel Holders- Lake Road 6	\$0	3.09%	\$0	0	0.00%
230	343.000	Prime Movers- Lake Road 6	\$3,973,247	4.78%	\$189,921	18	19.00%
231	344.000	Genrators- Lake Road 6	\$423,707	4.11%	\$17,414	19	18.00%
232	345.000	Accessory Equipment- Lake Road 6	\$418,623	2.84%	\$11,889	18	17.00%
233	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	3.57%	\$0	0	0.00%
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,034,240		\$223,051		
235		LAKE ROAD TURBINE 7- OIL					
236	340.000	Land- Electric Lake Road 7 SJLP	\$0	0.00%	\$0	0	0.00%
237	341.000	Structures- Electric Lake Road 7	\$28,418	1.75%	\$497	20	20.00%
238	342.000	Fuel Holders- Lake Road 7	\$9,587	3.09%	\$296	19	16.00%
239	343.000	Prime Movers- Lake Road 7	\$2,405,050	4.78%	\$114,961	18	19.00%
240	344.000	Generators- Lake Road 7	\$117,190	4.11%	\$4,817	18	18.00%

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241	345.000	Accessory Equipment- Lake Road 7	\$250,497	2.84%	\$7,114	18	17.00%
242	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	3.57%	\$0	0	0.00%
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$2,810,742		\$127,685		
244		LAKE ROAD BOILERS					
245	340.000	Land- Electric Boilers SJLP	\$0	0.00%	\$0	0	0.00%
246	341.000	Structures- Electric Lake Road Boilers	\$24,205	1.75%	\$424	0	0.00%
247	342.000	Fuel Holders- Lake Road Boilers	\$0	3.09%	\$0	0	0.00%
248	343.000	Prime Movers- Lake Road Boilers	\$0	4.78%	\$0	0	0.00%
249	344.000	Generators- Lake Road Boilers	\$0	4.11%	\$0	0	0.00%
250	345.000	Accessory Equipment- Lake Road Boilers	\$2,378	2.84%	\$68	0	0.00%
251	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$7,829	3.57%	\$279	20	15.00%
252		TOTAL LAKE ROAD BOILERS	\$34,412		\$771		
253		LANDFILL TURBINE-- METHANE GAS					
254	340.000	Land- Electric Landfill Turbine SJLP	\$0	0.00%	\$0	0	0.00%
255	341.000	Structures- Electric Landfill Turbine	\$129,632	1.75%	\$2,269	27	0.00%
256	342.000	Fuel Holders- Landfill Turbine	\$2,306,790	3.09%	\$71,280	27	1.00%
257	343.000	Prime Movers- Landfill Turbine	\$11,018	4.78%	\$527	26	1.00%
258	344.000	Generators- Landfill Turbine	\$2,574,775	4.11%	\$105,823	26	1.00%
259	345.000	Accessory Equipment- Landfill Turbine	\$41,622	2.84%	\$1,182	26	0.00%
260	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	3.57%	\$0	0	1.00%
261		TOTAL LANDFILL TURBINE-- METHANE GAS	\$5,063,837		\$181,081		
262		RALPH GREEN UNIT 3- NATURAL GAS					
263	340.000	Land- Electric Ralph Green 3 SJLP	\$11,376	0.00%	\$0	0	0.00%
264	341.000	Structures- Electric Ralph Green 3	\$1,842,335	1.75%	\$32,241	20	5.00%
265	342.000	Fuel Holders- Ralph Green 3	\$453,765	3.09%	\$14,021	20	5.00%
266	343.000	Prime Movers- Ralph Green 3	\$5,468,910	4.78%	\$261,414	19	6.00%
267	344.000	Generators- Ralph Green 3	\$6,396,677	4.11%	\$262,903	19	6.00%
268	345.000	Accessory Equipment- Ralph Green 3	\$1,574,781	2.84%	\$44,724	18	5.00%
269	346.000	Misc Power Plant Equipment- Ralph Green 3	\$31,050	3.57%	\$1,108	15	2.00%
270		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$15,778,894		\$616,411		
271		OTHER PRODUCTION - SOLAR					
272	344.010	Other Production Generators- Solar	\$0	0.00%	\$0	0	0.00%
273		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0		
274		TOTAL OTHER PRODUCTION	\$43,129,246		\$1,727,310		
275		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS					
276		Other Production- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
277		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
278		TOTAL PRODUCTION PLANT	\$444,163,745		\$10,179,459		
279		TRANSMISSION PLANT					
280	350.000	Land- Transmission	\$59,332	0.00%	\$0	0	0.00%
281	350.001	Land Rights - Transmission	\$1,972,660	0.00%	\$0	0	0.00%
282	350.040	Land Rights- Depreciable- Transmission	\$3,901	0.00%	\$0	0	0.00%

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283	352.000	Structures & Improvements - Transmission	\$521,267	1.83%	\$9,539	56	5.00%
284	353.000	Station Equipment - Transmission	\$38,109,367	1.70%	\$647,859	46	5.00%
285	353.030	Station Equipment Communication- Transmission	\$0	1.70%	\$0	23	0.00%
286	354.000	Towers and Fixtures - Transmission	\$0	1.85%	\$0	29	20.00%
287	355.000	Poles and Fixtures - Transmission	\$18,197,261	2.93%	\$533,180	46	70.00%
288	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	-\$775,306	2.93%	-\$22,716	46	70.00%
289	356.000	Overhead Conductors & Devices - Transmission	\$11,790,490	2.32%	\$273,539	45	60.00%
290	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	-\$2,024,694	2.32%	-\$46,973	45	60.00%
291	357.000	Underground Conduit - Transmission	\$16,148	1.70%	\$275	24	0.00%
292	358.000	Underground Conductors & Devices- Transmission	\$28,136	2.49%	\$701	18	0.00%
293		TOTAL TRANSMISSION PLANT	\$67,898,562		\$1,395,404		
294		TRANSMISSION RETIREMENTS WORK IN PROGRESS					
295		Transmission- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
297		DISTRIBUTION PLANT					
298	360.000	Land- Electric Distribution	\$694,219	0.00%	\$0	0	0.00%
299	360.010	Land Rights- Electric Distribution	\$99,640	0.00%	\$0	0	0.00%
300	360.020	Land Leased- Distribution	\$0	0.00%	\$0	0	0.00%
301	361.000	Structures & Improvements - Distribution	\$2,497,292	1.61%	\$40,206	50	10.00%
302	362.000	Station Equipment - Distribution	\$62,184,864	2.08%	\$1,293,445	43	10.00%
303	364.000	Poles, Towers & Fixtures - Distribution	\$48,919,985	3.89%	\$1,902,987	38	100.00%
304	365.000	Overhead Conductors & Devices- Distribution	\$33,609,678	2.18%	\$732,689	43	70.00%
305	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER- 2012-0175	\$0	2.18%	\$0	43	70.00%
306	366.000	Underground Circuit - Distribution	\$11,147,829	1.70%	\$189,513	36	50.00%
307	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	1.70%	\$0	36	50.00%
308	367.000	Underground Conductors & Devices- Distribu	\$29,220,565	2.49%	\$727,592	34	45.00%
309	368.000	Line Transformers - Distribution	\$48,735,973	3.45%	\$1,681,391	31	20.00%
310	369.010	Services - Overhead - Distribution	\$5,140,468	3.64%	\$187,113	35	100.00%
311	369.020	Services- Underground - Distribution	\$13,284,498	3.05%	\$405,177	24	25.00%
312	370.000	Meters - Distribution	\$10,085,899	2.00%	\$201,718	20	5.00%
313	370.010	Meters- PURPA Distribution	\$0	7.14%	\$0	0	0.00%
314	370.020	Meters- AMI Distribution	\$0	4.91%	\$0	0	0.00%
315	371.000	Customer Premise Meter Installations - Distri	\$5,541,620	5.12%	\$283,731	26	15.00%
316	373.000	Street Lighting and Traffic Signal- Distributio	\$6,930,844	3.18%	\$220,401	25	20.00%
317		TOTAL DISTRIBUTION PLANT	\$278,093,264		\$7,865,963		
318		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
319		Distribution- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
320		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		

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321		INCENTIVE COMPENSATION					
322		CAPITALIZATION					
		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
323		GENERAL PLANT					
324	389.000	Land Rights - General	\$727,931	0.00%	\$0	0	0.00%
325	389.010	Land RT/ROW- Depreciation- Electric	\$0	0.00%	\$0	0	0.00%
326	390.000	Structures & Improvements - General	\$8,901,559	2.73%	\$243,013	27	15.00%
327	391.000	Office Furniture & Equipment - General	\$208,122	5.00%	\$10,406	7	0.00%
328	391.020	Office Furniture- Computers - General	\$762,375	12.50%	\$95,297	4	0.00%
329	391.040	Office Furniture- Software - General	\$0	11.11%	\$0	1	0.00%
330	392.000	Transportation Equipment- Autos- General	\$26,850	11.25%	\$3,021	0	-15.00%
331	392.010	Transportation Equip- Light Trucks- General	\$1,472,395	11.25%	\$165,644	9	-15.00%
332	392.020	Transportation Equip- Heavy Trucks- General	\$5,889,941	11.25%	\$662,618	11	-15.00%
333	392.030	Transportation Equip- Tractors- General	\$0	11.25%	\$0	7	-15.00%
334	392.040	Transportation Equip- Trailers- General	\$354,228	11.25%	\$39,851	0	-15.00%
335	392.050	Transportation Equip- Medium Trucks- General	\$119,727	11.25%	\$13,469	3	-15.00%
336	393.000	Stores Equipment- General	\$2,676	4.00%	\$107	16	0.00%
337	394.000	Tools- General	\$1,481,780	4.00%	\$59,271	12	0.00%
338	395.000	Laboratory Equipment- General	\$694,936	3.30%	\$22,933	17	0.00%
339	396.000	Power Operated Equipment- General	\$332,293	4.45%	\$14,787	15	-15.00%
340	397.000	Communication Equipment- General	\$7,830,369	3.70%	\$289,724	20	0.00%
341	398.000	Miscellaneous Equipment- General	\$39,505	4.00%	\$1,580	12	0.00%
342		TOTAL GENERAL PLANT	\$28,844,687		\$1,621,721		
343		GENERAL PLANT - LAKE ROAD					
344	391.000	Office Furniture and Equipment- General	\$295,268	5.00%	\$14,763	7	0.00%
345	391.020	Office Furniture- Computer- General	\$131,274	12.50%	\$16,409	4	0.00%
346	391.040	Office Furniture- Software- General	\$155,807	11.11%	\$17,310	1	0.00%
347	392.000	Transportation Equip- Autos- General	\$0	11.25%	\$0	0	-15.00%
348	392.010	Transportation Equip -Light Trucks - General	\$108,703	11.25%	\$12,229	9	-15.00%
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	11.25%	\$0	11	-15.00%
350	392.030	Transportation Equip - Tractors - General	\$0	11.25%	\$0	7	-15.00%
351	392.040	Transportation Equip - Trailers - General	\$71,268	11.25%	\$8,018	0	-15.00%
352	392.050	Transportation Equip - Medium Trucks - General	\$0	11.25%	\$0	3	-15.00%
353	393.000	Stores Equipment - General	\$10,064	4.00%	\$403	16	0.00%
354	394.000	Tools - General	\$243,814	4.00%	\$9,753	12	0.00%
355	395.000	Laboratory Equipment - General	\$333,103	3.30%	\$10,992	17	0.00%
356	396.000	Power Operated Equipment - General	\$688,456	4.45%	\$30,636	15	-15.00%
357	397.000	Communication Equipment - General	\$465,365	3.70%	\$17,219	20	0.00%
358	398.000	Miscellaneous Equipment - General	\$6,332	4.00%	\$253	12	0.00%
359		TOTAL GENERAL PLANT - LAKE ROAD	\$2,509,454		\$137,985		
360		GENERAL PLANT - IATAN					
361	390.000	General Structures - Iatan	\$0	0.00%	\$0	0	-15.00%
362	391.000	General Office Furniture - Iatan	\$2,437	5.00%	\$122	7	0.00%
363	391.020	General Office - Furniture Comp - Iatan	\$2,592	12.50%	\$324	4	0.00%
364	391.040	General Office Furn Software - Iatan	\$0	11.11%	\$0	1	0.00%
365	397.000	General Communications - Iatan	\$835,123	3.70%	\$30,900	20	0.00%
366		TOTAL GENERAL PLANT - IATAN	\$840,152		\$31,346		
367		GENERAL PLANT - RALPH GREEN					
368	391.020	General Office Furniture - Ralph Green	\$17,357	12.50%	\$2,170	4	0.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
369	393.000	General Stores - Ralph Green	\$1,633	4.00%	\$65	16	0.00%
370		TOTAL GENERAL PLANT - RALPH GREEN	\$18,990		\$2,235		
371		GENERAL PLANT - LANDFILL					
372	391.000	General Office Furniture - Landfill	\$8,132	5.00%	\$407	7	0.00%
373	391.020	General Office Furniture Comp - Landfill	\$4,044	12.50%	\$506	4	0.00%
374		TOTAL GENERAL PLANT - LANDFILL	\$12,176		\$913		
375		GENERAL RETIREMENTS WORK IN PROGRESS					
376		General- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
377		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
378		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP					
379	310.090	Industrial Steam- Land SJLP	\$0	0.00%	\$0	0	0.00%
380	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	0.00%	\$0	0	0.00%
381	312.090	Industrial Steam- Boiler SJLP	\$0	0.00%	\$0	0	0.00%
382	315.090	Industrial Steam- Accessory SJLP	\$0	0.00%	\$0	0	0.00%
383	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$0	0.00%	\$0	0	0.00%
384	376.090	Industrial Steam- Mains SJLP	\$0	0.00%	\$0	0	0.00%
385	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$0	0.00%	\$0	0	0.00%
386	380.090	Industrial Steam- Services SJLP	\$0	0.00%	\$0	0	0.00%
387	381.090	Industrial Steam- Services- SJLP	\$0	0.00%	\$0	0	0.00%
388		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0		\$0		
389		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS					
390		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
391		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0		
392		ECORP INTANGIBLE PLANT					
393	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$371,712	0.00%	\$0	0	0.00%
394	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$28,133	0.00%	\$0	0	0.00%
395	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$175,850	0.00%	\$0	0	0.00%
396		TOTAL ECORP INTANGIBLE PLANT	\$575,695		\$0		
397		ECORP TRANSMISSION PLANT					
398	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$19,004	1.83%	\$348	56	5.00%
399	353.000	ECORP- Iatan Transmission- Station Equipment	\$461,077	1.70%	\$7,838	46	5.00%
400		TOTAL ECORP TRANSMISSION PLANT	\$480,081		\$8,186		
401		ECORP GENERAL PLANT- CORPORATE					
402	389.000	ECORP General Plant- Corporate Land	\$0	0.00%	\$0	0	0.00%
403	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	2.22%	\$0	27	15.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
404	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$552,218	5.00%	\$27,611	7	0.00%
405	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$406,319	12.50%	\$50,790	4	0.00%
406	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$358,743	11.11%	\$39,856	1	0.00%
407	393.000	ECORP General Plant- Corporate Stores Equipment	\$2,704	4.00%	\$108	16	0.00%
408	394.000	ECORP General Plant- Corporate Tools	\$0	4.00%	\$0	12	0.00%
409	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	4.45%	\$0	15	-15.00%
410	397.000	ECORP General Plant- Corporate Communication Equipment	\$112,399	3.70%	\$4,159	20	0.00%
411	398.000	ECORP General Plant- Corporate Misc Equipment	\$6,425	4.00%	\$257	12	0.00%
412		TOTAL ECORP GENERAL PLANT- CORPORATE	\$1,438,808		\$122,781		
413		ECORP GENERAL PLANT- IATAN					
414	391.020	ECORP General Plant- Iatan Office Furniture- Computer	\$2,024	12.50%	\$253	4	0.00%
415	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	12.50%	\$0	3	-15.00%
416	397.000	ECORP General Plant- Iatan Communication Equipment	\$3,459	3.70%	\$128	20	0.00%
417		TOTAL ECORP GENERAL PLANT- IATAN	\$5,483		\$381		
418		ECORP GENERAL PLANT- RAYTOWN					
419	389.000	ECORP General Plant- Raytown Land	\$7,561	0.00%	\$0	0	0.00%
420	390.000	ECORP General Plant- Raytown Structures & Improvements	\$2,047,881	2.22%	\$45,463	27	-15.00%
421	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$418,459	5.00%	\$20,923	7	0.00%
422	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$180,671	12.50%	\$22,584	4	0.00%
423	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$70,264	11.11%	\$7,806	1	0.00%
424	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	4.00%	\$0	16	0.00%
425	394.000	ECORP General Plant- Raytown Tools	\$2,456	4.00%	\$98	12	0.00%
426	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$4,363	4.45%	\$194	15	-15.00%
427	397.000	ECORP General Plant- Raytown Communication Equipment	\$182,741	3.70%	\$6,761	20	0.00%
428	398.000	ECORP General Plant- Misc Equipment	\$8,122	4.00%	\$325	12	0.00%
429		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$2,922,518		\$104,154		
430		ECORP RETIREMENTS WORK IN PROGRESS					
431		ECORP- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
432		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$0		\$0		
433		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
434		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	-\$490,657	0.00%	\$0	0	0.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
435		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$490,657		\$0		
436		Total Depreciation	<u>\$831,896,468</u>		<u>\$21,470,528</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$0	R-2	\$0	\$0	0.0000%	\$0	\$0
3	303.010	Misc Intangible- Substation (like 353)	\$0	R-3	\$0	\$0	0.0000%	\$0	\$0
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	R-4	\$0	\$0	0.0000%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$2,863,629	R-5	\$0	\$2,863,629	100.0000%	\$0	\$2,863,629
6	303.020	Misc Intangible- Capitalized Software- 5 year Iatan	\$221,549	R-6	\$0	\$221,549	100.0000%	\$0	\$221,549
7	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$350,000	R-7	\$0	\$350,000	74.9610%	\$0	\$262,364
8	303.090	Misc- Transmission Ln MINT Line	\$14,726	R-8	\$0	\$14,726	100.0000%	\$0	\$14,726
9	303.100	Misc Intangible- Iatan Highway & Bridge	\$43,646	R-9	\$0	\$43,646	100.0000%	\$0	\$43,646
10		TOTAL INTANGIBLE PLANT	\$3,493,650		\$0	\$3,493,650		\$0	\$3,406,914
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		SIBLEY UNIT 1- STEAM							
14	310.000	Land-Electric Sibley 1 MPS	\$0	R-14	\$0	\$0	0.0000%	\$0	\$0
15	311.000	Structures-Electric Sibley 1	\$0	R-15	\$0	\$0	0.0000%	\$0	\$0
16	312.000	Boiler Plant Equipment-Electric Sibley 1	\$0	R-16	\$0	\$0	0.0000%	\$0	\$0
17	312.020	Boiler AQC Equipment-Electric Sibley 1	\$0	R-17	\$0	\$0	0.0000%	\$0	\$0
18	314.000	Turbogenerator-Electric Sibley 1	\$0	R-18	\$0	\$0	0.0000%	\$0	\$0
19	315.000	Accessory Equipment-Electric Sibley 1	\$0	R-19	\$0	\$0	0.0000%	\$0	\$0
20	316.000	Misc Power Plant Equipment- Electric S 1	\$0	R-20	\$0	\$0	0.0000%	\$0	\$0
21		TOTAL SIBLEY UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
22		SIBLEY UNIT 2- STEAM							
23	310.000	Land- Electric Sibley 2 MPS	\$0	R-23	\$0	\$0	0.0000%	\$0	\$0
24	311.000	Structures- Electric Sibley 2	\$0	R-24	\$0	\$0	0.0000%	\$0	\$0
25	312.000	Boiler Plant Equipment-Electric Sibley 2	\$0	R-25	\$0	\$0	0.0000%	\$0	\$0
26	312.020	Boiler AQC Equipment- Electric Sibley 2	\$0	R-26	\$0	\$0	0.0000%	\$0	\$0
27	314.000	Turbogenerator- Electric Sibley 2	\$0	R-27	\$0	\$0	0.0000%	\$0	\$0
28	315.000	Accessory Equipment- Electric Sibley 2	\$0	R-28	\$0	\$0	0.0000%	\$0	\$0
29	316.000	Misc Power Plant Equipment- Electric S 2	\$0	R-29	\$0	\$0	0.0000%	\$0	\$0
30		TOTAL SIBLEY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
31		SIBLEY UNIT 3- STEAM							
32	310.000	Land - Electric Sibley 3 MPS	\$0	R-32	\$0	\$0	0.0000%	\$0	\$0
33	311.000	Structures- Electric Sibley 3	\$0	R-33	\$0	\$0	0.0000%	\$0	\$0
34	312.000	Boiler Plant Equipment- Electric Sibley 3	\$0	R-34	\$0	\$0	0.0000%	\$0	\$0
35	312.020	Boiler AQC Equipment- Electric Sibley 3	\$0	R-35	\$0	\$0	0.0000%	\$0	\$0
36	314.000	Turbogenerator- Electric Sibley 3	\$0	R-36	\$0	\$0	0.0000%	\$0	\$0
37	315.000	Accessory Equipment- Electric Sibley 3	\$0	R-37	\$0	\$0	0.0000%	\$0	\$0
38	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$0	R-38	\$0	\$0	0.0000%	\$0	\$0
39		TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
40		SIBLEY FACILITY COMMON- STEAM							
41	310.000	Land- Electric- Sibley Common MPS	\$0	R-41	\$0	\$0	0.0000%	\$0	\$0
42	311.000	Structures- Electric- Sibley Common	\$0	R-42	\$0	\$0	0.0000%	\$0	\$0
43	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$0	R-43	\$0	\$0	0.0000%	\$0	\$0
44	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$0	R-44	\$0	\$0	0.0000%	\$0	\$0
45	314.000	Turbogenerator- Electric- Sibley Common	\$0	R-45	\$0	\$0	0.0000%	\$0	\$0
46	315.000	Accessory Equipment- Electric- Sibley Common	\$0	R-46	\$0	\$0	0.0000%	\$0	\$0
47	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$0	R-47	\$0	\$0	0.0000%	\$0	\$0
48		TOTAL SIBLEY FACILITY COMMON- STEAM	\$0		\$0	\$0		\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49		JEFFREY UNIT 1- STEAM							
50	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-50	\$0	\$0	0.0000%	\$0	\$0
51	311.000	Structuras - Electric Jeffrey 1	\$0	R-51	\$0	\$0	0.0000%	\$0	\$0
52	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$0	R-52	\$0	\$0	0.0000%	\$0	\$0
53	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$0	R-53	\$0	\$0	0.0000%	\$0	\$0
54	314.000	Turbogenerator - Electric- Jeffrey 1	\$0	R-54	\$0	\$0	0.0000%	\$0	\$0
55	315.000	Accessory Equipment - Electric- Jeffrey 1	\$0	R-55	\$0	\$0	0.0000%	\$0	\$0
56	316.000	Misc Power Plant- Electric- Jeffrey 1	\$0	R-56	\$0	\$0	0.0000%	\$0	\$0
57		TOTAL JEFFREY UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
58		JEFFREY UNIT 2- STEAM							
59	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-59	\$0	\$0	0.0000%	\$0	\$0
60	311.000	Structures - Electric - Jeffrey 2	\$0	R-60	\$0	\$0	0.0000%	\$0	\$0
61	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$0	R-61	\$0	\$0	0.0000%	\$0	\$0
62	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$0	R-62	\$0	\$0	0.0000%	\$0	\$0
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$0	R-63	\$0	\$0	0.0000%	\$0	\$0
64	315.000	Accessory Equipment - Electric- Jeffrey 2	\$0	R-64	\$0	\$0	0.0000%	\$0	\$0
65	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$0	R-65	\$0	\$0	0.0000%	\$0	\$0
66		TOTAL JEFFREY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
67		JEFFREY UNIT 3- STEAM							
68	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-68	\$0	\$0	0.0000%	\$0	\$0
69	311.000	Structures - Electric - Jeffrey 3	\$0	R-69	\$0	\$0	0.0000%	\$0	\$0
70	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$0	R-70	\$0	\$0	0.0000%	\$0	\$0
71	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$0	R-71	\$0	\$0	0.0000%	\$0	\$0
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$0	R-72	\$0	\$0	0.0000%	\$0	\$0
73	315.000	Accessory Equipment- Electric - Jeffrey 3	\$0	R-73	\$0	\$0	0.0000%	\$0	\$0
74	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$0	R-74	\$0	\$0	0.0000%	\$0	\$0
75		TOTAL JEFFREY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
76		JEFFREY FACILITY COMMON- STEAM							
77	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-77	\$0	\$0	0.0000%	\$0	\$0
78	311.000	Structures - Electric - Jeffrey Common	\$0	R-78	\$0	\$0	0.0000%	\$0	\$0
79	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$0	R-79	\$0	\$0	0.0000%	\$0	\$0
80	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$0	R-80	\$0	\$0	0.0000%	\$0	\$0
81	314.000	Turbogenerator- Electric- Jeffrey Common	\$0	R-81	\$0	\$0	0.0000%	\$0	\$0
82	315.000	Accessory Equipment- Electric- Jeffrey Common	\$0	R-82	\$0	\$0	0.0000%	\$0	\$0
83	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$0	R-83	\$0	\$0	0.0000%	\$0	\$0
84		TOTAL JEFFREY FACILITY COMMON- STEAM	\$0		\$0	\$0		\$0	\$0
85		IATAN UNIT 1- STEAM							
86	310.000	Land- Electric- Iatan 1 SJLP	\$0	R-86	\$0	\$0	100.0000%	\$0	\$0
87	311.000	Structures- Electric- Iatan 1	\$2,615,029	R-87	\$0	\$2,615,029	100.0000%	\$0	\$2,615,029
88	311.000	Structures- Electric Disallowance- Iatan 1	-\$1,254	R-88	\$0	-\$1,254	100.0000%	\$0	-\$1,254
89	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$34,144,631	R-89	\$0	\$34,144,631	100.0000%	\$0	\$34,144,631
90	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	-\$24,118	R-90	\$0	-\$24,118	100.0000%	\$0	-\$24,118
91	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$83,579	R-91	\$0	\$83,579	100.0000%	\$0	\$83,579
92	314.000	Turbogenerator- Electric- Iatan 1	\$7,497,579	R-92	\$0	\$7,497,579	100.0000%	\$0	\$7,497,579
93	315.000	Accessory Equipment- Electric- Iatan 1	\$4,880,258	R-93	\$0	\$4,880,258	100.0000%	\$0	\$4,880,258

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
94	315.000	Accessory Equipment- Electric Disallowance- Iatan 1	-\$2,319	R-94	\$0	-\$2,319	100.0000%	\$0	-\$2,319
95	316.000	Misc Power Plant Equip- Electric- Iatan 1	\$649,967	R-95	\$0	\$649,967	100.0000%	\$0	\$649,967
96	316.000	Misc Power Plant Equipment- Electric Disallowance	-\$267	R-96	\$0	-\$267	100.0000%	\$0	-\$267
97		TOTAL IATAN UNIT 1- STEAM	\$49,843,085		\$0	\$49,843,085		\$0	\$49,843,085
98		IATAN UNIT 2- STEAM							
99	311.000	Structures- Electric- Iatan 2	\$1,076,990	R-99	\$0	\$1,076,990	100.0000%	\$0	\$1,076,990
100	311.000	Structures- Electric Disallowance- Iatan 2	-\$12,615	R-100	\$0	-\$12,615	100.0000%	\$0	-\$12,615
101	312.000	Boiler Plant Equipment- Electric Iatan 2	\$8,307,460	R-101	\$0	\$8,307,460	100.0000%	\$0	\$8,307,460
102	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 2	-\$104,317	R-102	\$0	-\$104,317	100.0000%	\$0	-\$104,317
103	312.020	Boiler AQC Equipment- Electric- Iatan 2	\$0	R-103	\$0	\$0	100.0000%	\$0	\$0
104	314.000	Turbogenerator- Electric- Iatan 2	\$2,284,303	R-104	\$0	\$2,284,303	100.0000%	\$0	\$2,284,303
105	314.000	Turbogenerator- Electric Disallowance- Iatan 2	-\$15,633	R-105	\$0	-\$15,633	100.0000%	\$0	-\$15,633
106	315.000	Accessory Equipment- Electric- Iatan 2	\$582,264	R-106	\$0	\$582,264	100.0000%	\$0	\$582,264
107	315.000	Accessory Equipment- Electric Disallowance- Iatan 2	-\$5,360	R-107	\$0	-\$5,360	100.0000%	\$0	-\$5,360
108	316.000	Misc Power Plant- Electric- Iatan 2	\$44,670	R-108	\$0	\$44,670	100.0000%	\$0	\$44,670
109	316.000	Misc Power Plant Equipment- Electric Disallowance- Iatan 2	-\$630	R-109	\$0	-\$630	100.0000%	\$0	-\$630
110		TOTAL IATAN UNIT 2- STEAM	\$12,157,132		\$0	\$12,157,132		\$0	\$12,157,132
111		IATAN FACILITY COMMON- STEAM							
112	310.000	Land- Electric- Iatan Common SJLP	\$0	R-112	\$0	\$0	100.0000%	\$0	\$0
113	311.000	Structures- Electric- Iatan Common	\$1,034,260	R-113	\$0	\$1,034,260	100.0000%	\$0	\$1,034,260
114	312.000	Boiler Plant Equip- Iatan Common	\$3,386,234	R-114	\$0	\$3,386,234	100.0000%	\$0	\$3,386,234
115	312.020	Boiler AQC Equipment- Iatan Common	\$0	R-115	\$0	\$0	100.0000%	\$0	\$0
116	314.000	Turbogenerator- Electric- Iatan Common	\$104,717	R-116	\$0	\$104,717	100.0000%	\$0	\$104,717
117	315.000	Accessory Equipment- Iatan Common	\$483,344	R-117	\$0	\$483,344	100.0000%	\$0	\$483,344
118	316.000	Misc Power Plant Equipment- Electric- Iatan Common	\$44,970	R-118	\$0	\$44,970	100.0000%	\$0	\$44,970
119		TOTAL IATAN FACILITY COMMON- STEAM	\$5,053,525		\$0	\$5,053,525		\$0	\$5,053,525
120		IATAN FACILITY COMMON- ECORP- STEAM							
121	310.000	Land- Electric- Iatan Common- ECORP	\$0	R-121	\$0	\$0	100.0000%	\$0	\$0
122	311.000	Structures- Electric- Iatan Common- ECORP	\$428,882	R-122	\$0	\$428,882	100.0000%	\$0	\$428,882
123	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$1,435,322	R-123	\$0	\$1,435,322	100.0000%	\$0	\$1,435,322
124	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	R-124	\$0	\$0	100.0000%	\$0	\$0
125	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$36,131	R-125	\$0	\$36,131	100.0000%	\$0	\$36,131
126	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$160,799	R-126	\$0	\$160,799	100.0000%	\$0	\$160,799
127	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$14,428	R-127	\$0	\$14,428	100.0000%	\$0	\$14,428
128		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$2,075,562		\$0	\$2,075,562		\$0	\$2,075,562
129		LAKE ROAD UNIT 1- STEAM							
130	310.000	Land- Electric- Lake Road 1 SJLP	\$0	R-130	\$0	\$0	74.9610%	\$0	\$0
131	311.000	Structures- Electric- Lake Road 1	\$638,775	R-131	\$0	\$638,775	74.9610%	\$0	\$478,832
132	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$38,855	R-132	\$0	\$38,855	63.1700%	\$0	\$24,545
133	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	R-133	\$0	\$0	63.1700%	\$0	\$0
134	314.000	Turbogenerator- Electric- Lake Road 1	\$2,064,327	R-134	\$0	\$2,064,327	99.9400%	\$0	\$2,063,088
135	315.000	Accessory Equipment- Electric- Lake Road 1	\$345,060	R-135	\$0	\$345,060	74.9610%	\$0	\$258,660

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
136	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	R-136	\$0	\$0	47.6000%	\$0	\$0
137		TOTAL LAKE ROAD UNIT 1- STEAM	\$3,087,017		\$0	\$3,087,017		\$0	\$2,825,125
138		LAKE ROAD UNIT 2- STEAM							
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	R-139	\$0	\$0	74.9610%	\$0	\$0
140	311.000	Structures- Electric- Lake Road 2	\$768,035	R-140	\$0	\$768,035	74.9610%	\$0	\$575,727
141	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$5,003	R-141	\$0	\$5,003	63.1700%	\$0	\$3,160
142	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	R-142	\$0	\$0	63.1700%	\$0	\$0
143	314.000	Turbogenerator- Electric- Lake Road 2	\$2,368,326	R-143	\$0	\$2,368,326	99.9400%	\$0	\$2,366,905
144	315.000	Accessory Equipment- Electric- Lake Road 2	\$408,787	R-144	\$0	\$408,787	74.9610%	\$0	\$306,431
145	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	R-145	\$0	\$0	47.6000%	\$0	\$0
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$3,550,151		\$0	\$3,550,151		\$0	\$3,252,223
147		LAKE ROAD UNIT 3- STEAM							
148	310.000	Land- Electric- Lake Road 3 SJLP	\$0	R-148	\$0	\$0	74.9610%	\$0	\$0
149	311.000	Structures- Electric- Lake Road 3	\$256,046	R-149	\$0	\$256,046	74.9610%	\$0	\$191,935
150	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	R-150	\$0	\$0	63.1700%	\$0	\$0
151	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	R-151	\$0	\$0	63.1700%	\$0	\$0
152	314.000	Turbogenerator- Electric- Lake Road 3	\$693,886	R-152	\$0	\$693,886	99.9400%	\$0	\$693,470
153	315.000	Accessory Equipment- Electric- Lake Road 3	\$79,583	R-153	\$0	\$79,583	74.9610%	\$0	\$59,656
154	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	R-154	\$0	\$0	47.6000%	\$0	\$0
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,029,515		\$0	\$1,029,515		\$0	\$945,051
156		LAKE ROAD UNIT 4- STEAM							
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	R-157	\$0	\$0	74.9610%	\$0	\$0
158	311.000	Structures- Electric- Lake Road 4	\$1,930,938	R-158	\$0	\$1,930,938	74.9610%	\$0	\$1,447,460
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$8,091,620	R-159	\$0	\$8,091,620	63.1700%	\$0	\$5,111,476
160	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$4,181,879	R-160	\$0	\$4,181,879	63.1700%	\$0	\$2,641,693
161	314.000	Turbogenerator- Electric- Lake Road 4	\$5,649,000	R-161	\$0	\$5,649,000	99.9400%	\$0	\$5,645,611
162	315.000	Accessory Equipment- Electric- Lake Road 4	\$1,428,416	R-162	\$0	\$1,428,416	74.9610%	\$0	\$1,070,755
163	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$2,992	R-163	\$0	\$2,992	47.6000%	\$0	\$1,424
164		TOTAL LAKE ROAD UNIT 4- STEAM	\$21,284,845		\$0	\$21,284,845		\$0	\$15,918,409
165		LAKE ROAD BOILERS- STEAM							
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	R-166	\$0	\$0	74.9610%	\$0	\$0
167	311.000	Structures- Electric- Lake Road Boilers	\$4,056,295	R-167	\$0	\$4,056,295	74.9610%	\$0	\$3,040,639
168	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$20,441,059	R-168	\$0	\$20,441,059	63.1700%	\$0	\$12,912,617
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$2,864,401	R-169	\$0	\$2,864,401	63.1700%	\$0	\$1,809,442
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$71,008	R-170	\$0	\$71,008	99.9400%	\$0	\$70,965
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$1,322,651	R-171	\$0	\$1,322,651	74.9610%	\$0	\$991,472
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$271,206	R-172	\$0	\$271,206	47.6000%	\$0	\$129,094
173		TOTAL LAKE ROAD BOILERS- STEAM	\$29,026,620		\$0	\$29,026,620		\$0	\$18,954,229
174		TOTAL STEAM PRODUCTION	\$127,107,452		\$0	\$127,107,452		\$0	\$111,024,351
175		NUCLEAR PRODUCTION							
176		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
177		HYDRAULIC PRODUCTION							

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
179		OTHER PRODUCTION							
180		CROSSROADS UNITS 1-4 NATURAL GAS							
181	303.010	Miscellaneous Intangible- Substation (353)- Crossroads	\$0	R-181	\$0	\$0	0.0000%	\$0	\$0
182	340.000	Land- Electric- Crossroads 1-4 MPS	\$0	R-182	\$0	\$0	0.0000%	\$0	\$0
183	341.000	Structures- Electric- Crossroads 1-4	\$0	R-183	\$0	\$0	0.0000%	\$0	\$0
184	342.000	Fuel Holders- Crossroads 1-4	\$0	R-184	\$0	\$0	0.0000%	\$0	\$0
185	343.000	Prime Movers- Crossroads 1-4	\$0	R-185	\$0	\$0	0.0000%	\$0	\$0
186	344.000	Generators- Crossroads 1-4	\$0	R-186	\$0	\$0	0.0000%	\$0	\$0
187	345.000	Accessory- Crossroads 1-4	\$0	R-187	\$0	\$0	0.0000%	\$0	\$0
188	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$0	R-188	\$0	\$0	0.0000%	\$0	\$0
189		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$0		\$0	\$0		\$0	\$0
190		GREENWOOD UNITS 1-4 NATURAL GAS & OIL							
191	340.000	Land- Electric Greenwood 1-4 MPS	\$0	R-191	\$0	\$0	0.0000%	\$0	\$0
192	341.000	Structures- Electric Greenwood 1-4	\$0	R-192	\$0	\$0	0.0000%	\$0	\$0
193	342.000	Fuel Holders- Greenwood 1-4	\$0	R-193	\$0	\$0	0.0000%	\$0	\$0
194	343.000	Prime Movers- Greenwood 1-4	\$0	R-194	\$0	\$0	0.0000%	\$0	\$0
195	344.000	Generators- Greenwood 1-4	\$0	R-195	\$0	\$0	0.0000%	\$0	\$0
196	345.000	Accessory Equipment- Greenwood 1-4	\$0	R-196	\$0	\$0	0.0000%	\$0	\$0
197	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$0	R-197	\$0	\$0	0.0000%	\$0	\$0
198		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$0		\$0	\$0		\$0	\$0
199		NEVADA- OIL							
200	340.000	Land- Electric Nevada MPS	\$0	R-200	\$0	\$0	0.0000%	\$0	\$0
201	341.000	Structures- Electric Nevada	\$0	R-201	\$0	\$0	0.0000%	\$0	\$0
202	342.000	Fuel Holders- Nevada	\$0	R-202	\$0	\$0	0.0000%	\$0	\$0
203	343.000	Prime Movers- Nevada	\$0	R-203	\$0	\$0	0.0000%	\$0	\$0
204	344.000	Generators- Nevada	\$0	R-204	\$0	\$0	0.0000%	\$0	\$0
205	345.000	Accessory Equipment- Nevada	\$0	R-205	\$0	\$0	0.0000%	\$0	\$0
206	346.000	Misc Power Plant Equipment- Nevada	\$0	R-206	\$0	\$0	0.0000%	\$0	\$0
207		TOTAL NEVADA- OIL	\$0		\$0	\$0		\$0	\$0
208		SOUTH HARPER UNITS 1-3 NATURAL GAS							
209	340.000	Land- Electric South Harper 1-3 MPS	\$0	R-209	\$0	\$0	0.0000%	\$0	\$0
210	341.000	Structures- Electric South Harper 1-3	\$0	R-210	\$0	\$0	0.0000%	\$0	\$0
211	342.000	Fuel Holders- South Harper 1-3	\$0	R-211	\$0	\$0	0.0000%	\$0	\$0
212	343.000	Prime Movers- South Harper 1-3	\$0	R-212	\$0	\$0	0.0000%	\$0	\$0
213	344.000	Generators- South Harper 1-3	\$0	R-213	\$0	\$0	0.0000%	\$0	\$0
214	345.000	Accessory Equipment- South Harper 1-3	\$0	R-214	\$0	\$0	0.0000%	\$0	\$0
215	346.000	Misc Power Plant Equipment- South Harper 1-3	\$0	R-215	\$0	\$0	0.0000%	\$0	\$0
216		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$0		\$0	\$0		\$0	\$0
217		LAKE ROAD TURBINE 5- NATURAL GAS & OIL							
218	340.000	Land- Electric Lake Road 5 SJLP	\$0	R-218	\$0	\$0	100.0000%	\$0	\$0
219	341.000	Structures- Electric Lake Road 5	\$1,216,062	R-219	\$0	\$1,216,062	100.0000%	\$0	\$1,216,062
220	342.000	Fuel Holders- Lake Road 5	\$586,266	R-220	\$0	\$586,266	100.0000%	\$0	\$586,266
221	343.000	Prime Movers- Lake Road 5	\$7,845,732	R-221	\$0	\$7,845,732	100.0000%	\$0	\$7,845,732
222	344.000	Generators- Lake Road 5	\$2,668,591	R-222	\$0	\$2,668,591	100.0000%	\$0	\$2,668,591
223	345.000	Accessory Equipment- Lake Road 5	\$451,395	R-223	\$0	\$451,395	100.0000%	\$0	\$451,395
224	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	R-224	\$0	\$0	100.0000%	\$0	\$0
225		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$12,768,046		\$0	\$12,768,046		\$0	\$12,768,046
226		LAKE ROAD TURBINE 6- OIL							

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227	340.000	Land- Electric Lake Road 6 SJLP	\$0	R-227	\$0	\$0	100.0000%	\$0	\$0
228	341.000	Structures- Electric Lake Road 6	\$218,663	R-228	\$0	\$218,663	100.0000%	\$0	\$218,663
229	342.000	Fuel Holders- Lake Road 6	\$0	R-229	\$0	\$0	100.0000%	\$0	\$0
230	343.000	Prime Movers- Lake Road 6	\$4,600,219	R-230	\$0	\$4,600,219	100.0000%	\$0	\$4,600,219
231	344.000	Generators- Lake Road 6	\$423,707	R-231	\$0	\$423,707	100.0000%	\$0	\$423,707
232	345.000	Accessory Equipment- Lake Road 6	\$364,360	R-232	\$0	\$364,360	100.0000%	\$0	\$364,360
233	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	R-233	\$0	\$0	100.0000%	\$0	\$0
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,496,939		\$0	\$5,496,939		\$0	\$5,496,939
235		LAKE ROAD TURBINE 7- OIL							
236	340.000	Land- Electric Lake Road 7 SJLP	\$0	R-236	\$0	\$0	100.0000%	\$0	\$0
237	341.000	Structures- Electric Lake Road 7	\$28,418	R-237	\$0	\$28,418	100.0000%	\$0	\$28,418
238	342.000	Fuel Holders- Lake Road 7	\$9,470	R-238	\$0	\$9,470	100.0000%	\$0	\$9,470
239	343.000	Prime Movers- Lake Road 7	\$2,710,649	R-239	\$0	\$2,710,649	100.0000%	\$0	\$2,710,649
240	344.000	Generators- Lake Road 7	\$117,190	R-240	\$0	\$117,190	100.0000%	\$0	\$117,190
241	345.000	Accessory Equipment- Lake Road 7	\$210,768	R-241	\$0	\$210,768	100.0000%	\$0	\$210,768
242	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	R-242	\$0	\$0	100.0000%	\$0	\$0
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$3,076,495		\$0	\$3,076,495		\$0	\$3,076,495
244		LAKE ROAD BOILERS							
245	340.000	Land- Electric Boilers SJLP	\$0	R-245	\$0	\$0	100.0000%	\$0	\$0
246	341.000	Structures- Electric Lake Road Boilers	\$11,639	R-246	\$0	\$11,639	100.0000%	\$0	\$11,639
247	342.000	Fuel Holders- Lake Road Boilers	\$0	R-247	\$0	\$0	100.0000%	\$0	\$0
248	343.000	Prime Movers- Lake Road Boilers	\$0	R-248	\$0	\$0	100.0000%	\$0	\$0
249	344.000	Generators- Lake Road Boilers	\$0	R-249	\$0	\$0	100.0000%	\$0	\$0
250	345.000	Accessory Equipment- Lake Road Boilers	\$821	R-250	\$0	\$821	100.0000%	\$0	\$821
251	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$419	R-251	\$0	\$419	100.0000%	\$0	\$419
252		TOTAL LAKE ROAD BOILERS	\$12,879		\$0	\$12,879		\$0	\$12,879
253		LANDFILL TURBINE-- METHANE GAS							
254	340.000	Land- Electric Landfill Turbine SJLP	\$0	R-254	\$0	\$0	100.0000%	\$0	\$0
255	341.000	Structures- Electric Landfill Turbine	\$56,586	R-255	\$0	\$56,586	100.0000%	\$0	\$56,586
256	342.000	Fuel Holders- Landfill Turbine	\$312,743	R-256	\$0	\$312,743	100.0000%	\$0	\$312,743
257	343.000	Prime Movers- Landfill Turbine	\$11,228	R-257	\$0	\$11,228	100.0000%	\$0	\$11,228
258	344.000	Generators- Landfill Turbine	\$1,456,780	R-258	\$0	\$1,456,780	100.0000%	\$0	\$1,456,780
259	345.000	Accessory Equipment- Landfill Turbine	\$4,792	R-259	\$0	\$4,792	100.0000%	\$0	\$4,792
260	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	R-260	\$0	\$0	100.0000%	\$0	\$0
261		TOTAL LANDFILL TURBINE-- METHANE GAS	\$1,842,129		\$0	\$1,842,129		\$0	\$1,842,129
262		RALPH GREEN UNIT 3- NATURAL GAS							
263	340.000	Land- Electric Ralph Green 3 SJLP	\$0	R-263	\$0	\$0	100.0000%	\$0	\$0
264	341.000	Structures- Electric Ralph Green 3	\$559,196	R-264	\$0	\$559,196	100.0000%	\$0	\$559,196
265	342.000	Fuel Holders- Ralph Green 3	\$81,449	R-265	\$0	\$81,449	100.0000%	\$0	\$81,449
266	343.000	Prime Movers- Ralph Green 3	\$3,471,244	R-266	\$0	\$3,471,244	100.0000%	\$0	\$3,471,244
267	344.000	Generators- Ralph Green 3	\$5,826,425	R-267	\$0	\$5,826,425	100.0000%	\$0	\$5,826,425
268	345.000	Accessory Equipment- Ralph Green 3	\$1,004,207	R-268	\$0	\$1,004,207	100.0000%	\$0	\$1,004,207
269	346.000	Misc Power Plant Equipment- Ralph Green 3	\$8,046	R-269	\$0	\$8,046	100.0000%	\$0	\$8,046
270		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$10,949,667		\$0	\$10,949,667		\$0	\$10,949,667
271		OTHER PRODUCTION - SOLAR							
272	344.010	Other Production Generators- Solar	\$0	R-272	\$0	\$0	100.0000%	\$0	\$0
273		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
274		TOTAL OTHER PRODUCTION	\$34,146,055		\$0	\$34,146,055		\$0	\$34,146,055
275		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
276		Other Production- Salvage and Removal Retirements not yet classified	-\$9,889,747	R-276	\$0	-\$9,889,747	100.0000%	\$0	-\$9,889,747
277		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$9,889,747		\$0	-\$9,889,747		\$0	-\$9,889,747

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278		TOTAL PRODUCTION PLANT	\$151,363,760		\$0	\$151,363,760		\$0	\$135,280,659
279		TRANSMISSION PLANT							
280	360.000	Land- Transmission	\$0	R-280	\$0	\$0	100.0000%	\$0	\$0
281	360.001	Land Rights - Transmission	\$14,157	R-281	\$0	\$14,157	100.0000%	\$0	\$14,157
282	360.040	Land Rights- Depreciable- Transmission	\$3,901	R-282	\$0	\$3,901	100.0000%	\$0	\$3,901
283	352.000	Structures & Improvements - Transmission	\$224,734	R-283	\$0	\$224,734	100.0000%	\$0	\$224,734
284	353.000	Station Equipment - Transmission	\$8,516,886	R-284	\$0	\$8,516,886	100.0000%	\$0	\$8,516,886
285	353.030	Station Equipment Communication- Transmission	\$0	R-285	\$0	\$0	100.0000%	\$0	\$0
286	364.000	Towers and Fixtures - Transmission	\$0	R-286	\$0	\$0	100.0000%	\$0	\$0
287	355.000	Poles and Fixtures - Transmission	\$6,751,350	R-287	\$0	\$6,751,350	100.0000%	\$0	\$6,751,350
288	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-288	-\$119,828	-\$119,828	100.0000%	\$0	-\$119,828
289	356.000	Overhead Conductors & Devices - Transmission	\$4,721,920	R-289	\$0	\$4,721,920	100.0000%	\$0	\$4,721,920
290	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-290	-\$217,981	-\$217,981	100.0000%	\$0	-\$217,981
291	357.000	Underground Conduit - Transmission	\$6,679	R-291	\$0	\$6,679	100.0000%	\$0	\$6,679
292	358.000	Underground Conductors & Devices- Transmission	\$26,395	R-292	\$0	\$26,395	100.0000%	\$0	\$26,395
293		TOTAL TRANSMISSION PLANT	\$20,266,022		-\$337,809	\$19,928,213		\$0	\$19,928,213
294		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
295		Transmission- Salvage and Removal Retirements not yet classified	-\$145,089	R-295	\$0	-\$145,089	100.0000%	\$0	-\$145,089
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$145,089		\$0	-\$145,089		\$0	-\$145,089
297		DISTRIBUTION PLANT							
298	360.000	Land- Electric Distribution	\$0	R-298	\$0	\$0	100.0000%	\$0	\$0
299	360.010	Land Rights- Electric Distribution	\$0	R-299	\$0	\$0	100.0000%	\$0	\$0
300	360.020	Land Leased- Distribution	\$0	R-300	\$0	\$0	100.0000%	\$0	\$0
301	361.000	Structures & improvements - Distribution	\$668,611	R-301	\$0	\$668,611	100.0000%	\$0	\$668,611
302	362.000	Station Equipment - Distribution	\$20,540,222	R-302	\$0	\$20,540,222	100.0000%	\$0	\$20,540,222
303	364.000	Poles, Towers & Fixtures - Distribution	\$21,789,275	R-303	\$0	\$21,789,275	100.0000%	\$0	\$21,789,275
304	365.000	Overhead Conductors & Devices- Distribution	\$8,880,953	R-304	\$0	\$8,880,953	100.0000%	\$0	\$8,880,953
305	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER- 2012-0175	\$0	R-305	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
306	366.000	Underground Circuit - Distribution	\$2,720,765	R-306	\$0	\$2,720,765	100.0000%	\$0	\$2,720,765
307	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-307	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
308	367.000	Underground Conductors & Devices- Distribu	\$6,850,334	R-308	\$0	\$6,850,334	100.0000%	\$0	\$6,850,334
309	368.000	Line Transformers - Distribution	\$26,138,022	R-309	\$0	\$26,138,022	100.0000%	\$0	\$26,138,022
310	369.010	Services - Overhead - Distribution	\$4,141,447	R-310	\$0	\$4,141,447	100.0000%	\$0	\$4,141,447
311	369.020	Services- Underground - Distribution	\$6,890,475	R-311	\$0	\$6,890,475	100.0000%	\$0	\$6,890,475
312	370.000	Meters - Distribution	\$5,711,958	R-312	\$0	\$5,711,958	100.0000%	\$0	\$5,711,958
313	370.010	Meters- PURPA Distribution	\$0	R-313	\$0	\$0	100.0000%	\$0	\$0
314	370.020	Meters- AMI Distribution	\$0	R-314	\$0	\$0	100.0000%	\$0	\$0
316	371.000	Customer Premise Meter Installations - Distri	\$3,431,365	R-315	-\$8,116	\$3,423,250	100.0000%	\$0	\$3,423,250
316	373.000	Street Lighting and Traffic Signal- Distributio	\$3,279,980	R-316	\$0	\$3,279,980	100.0000%	\$0	\$3,279,980
317		TOTAL DISTRIBUTION PLANT	\$111,043,408		-\$218,301	\$110,825,107		\$0	\$110,825,107
318		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
319		Distribution- Salvage and Removal Retirements not yet classified	-\$831,247	R-319	\$0	-\$831,247	100.0000%	\$0	-\$831,247
320		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$831,247		\$0	-\$831,247		\$0	-\$831,247
321		INCENTIVE COMPENSATION CAPITALIZATION							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
322		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
323		GENERAL PLANT							
324	389.000	Land Rights - General	\$0	R-324	\$0	\$0	100.0000%	\$0	\$0
325	389.010	Land RT/ROW- Depreciation- Electric	\$0	R-325	\$0	\$0	100.0000%	\$0	\$0
326	390.000	Structures & Improvements - General	\$2,643,553	R-326	\$0	\$2,643,553	74.9610%	\$0	\$1,981,634
327	391.000	Office Furniture & Equipment - General	\$115,994	R-327	\$0	\$115,994	74.9610%	\$0	\$86,950
328	391.020	Office Furniture- Computers - General	\$454,120	R-328	\$0	\$454,120	74.9610%	\$0	\$340,413
329	391.040	Office Furniture- Software - General	\$0	R-329	\$0	\$0	74.9610%	\$0	\$0
330	392.000	Transportation Equipment- Autos- General	\$26,033	R-330	\$0	\$26,033	74.9610%	\$0	\$19,515
331	392.010	Transportation Equip- Light Trucks- General	\$500,566	R-331	\$0	\$500,566	74.9610%	\$0	\$375,229
332	392.020	Transportation Equip- Heavy Trucks- General	\$2,535,889	R-332	\$0	\$2,535,889	74.9610%	\$0	\$1,900,928
333	392.030	Transportation Equip- Tractors- General	\$0	R-333	\$0	\$0	74.9610%	\$0	\$0
334	392.040	Transportation Equip- Trailers- General	\$271,043	R-334	\$0	\$271,043	74.9610%	\$0	\$203,177
335	392.050	Transportation Equip- Medium Trucks- General	\$130,490	R-335	\$0	\$130,490	74.9610%	\$0	\$97,817
336	393.000	Stores Equipment- General	\$2,212	R-336	\$0	\$2,212	74.9610%	\$0	\$1,658
337	394.000	Tools- General	\$750,581	R-337	\$0	\$750,581	74.9610%	\$0	\$562,643
338	395.000	Laboratory Equipment- General	\$214,470	R-338	\$0	\$214,470	74.9610%	\$0	\$160,769
339	396.000	Power Operated Equipment- General	\$133,433	R-339	\$0	\$133,433	74.9610%	\$0	\$100,023
340	397.000	Communication Equipment- General	\$1,414,947	R-340	\$0	\$1,414,947	74.9610%	\$0	\$1,060,658
341	398.000	Miscellaneous Equipment- General	\$21,633	R-341	\$0	\$21,633	74.9610%	\$0	\$16,216
342		TOTAL GENERAL PLANT	\$9,214,964		\$0	\$9,214,964		\$0	\$6,907,630
343		GENERAL PLANT - LAKE ROAD							
344	391.000	Office Furniture and Equipment- General	\$207,923	R-344	\$0	\$207,923	74.9610%	\$0	\$155,861
345	391.020	Office Furniture- Computer- General	\$46,930	R-345	\$0	\$46,930	74.9610%	\$0	\$35,179
346	391.040	Office Furniture- Software- General	\$187,508	R-346	\$0	\$187,508	74.9610%	\$0	\$140,558
347	392.000	Transportation Equip- Autos- General	\$0	R-347	\$0	\$0	74.9610%	\$0	\$0
348	392.010	Transportation Equip -Light Trucks - General	\$77,105	R-348	\$0	\$77,105	74.9610%	\$0	\$57,799
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	R-349	\$0	\$0	74.9610%	\$0	\$0
350	392.030	Transportation Equip - Tractors - General	\$0	R-350	\$0	\$0	74.9610%	\$0	\$0
351	392.040	Transportation Equip - Trailers - General	\$94,557	R-351	\$0	\$94,557	74.9610%	\$0	\$70,881
352	392.050	Transportation Equip - Medium Trucks - General	\$0	R-352	\$0	\$0	74.9610%	\$0	\$0
353	393.000	Stores Equipment - General	\$537	R-353	\$0	\$537	74.9610%	\$0	\$403
354	394.000	Tools - General	\$239,384	R-354	\$0	\$239,384	74.9610%	\$0	\$179,445
355	395.000	Laboratory Equipment - General	\$211,152	R-355	\$0	\$211,152	74.9610%	\$0	\$158,282
356	396.000	Power Operated Equipment - General	\$232,968	R-356	\$0	\$232,968	74.9610%	\$0	\$174,636
357	397.000	Communication Equipment - General	\$73,800	R-357	\$0	\$73,800	74.9610%	\$0	\$55,321
358	398.000	Miscellaneous Equipment - General	\$1,557	R-358	\$0	\$1,557	74.9610%	\$0	\$1,167
359		TOTAL GENERAL PLANT - LAKE ROAD	\$1,373,421		\$0	\$1,373,421		\$0	\$1,029,531
360		GENERAL PLANT - IATAN							
361	390.000	General Structures - Iatan	\$0	R-361	\$0	\$0	100.0000%	\$0	\$0
362	391.000	General Office Furniture - Iatan	\$1,539	R-362	\$0	\$1,539	100.0000%	\$0	\$1,539
363	391.020	General Office - Furniture Comp - Iatan	\$472	R-363	\$0	\$472	100.0000%	\$0	\$472
364	391.040	General Office Furn Software - Iatan	\$0	R-364	\$0	\$0	100.0000%	\$0	\$0
365	397.000	General Communications - Iatan	\$277,188	R-365	\$0	\$277,188	100.0000%	\$0	\$277,188
366		TOTAL GENERAL PLANT - IATAN	\$279,199		\$0	\$279,199		\$0	\$279,199
367		GENERAL PLANT - RALPH GREEN							
368	391.020	General Office Furniture - Ralph Green	\$22,677	R-368	\$0	\$22,677	100.0000%	\$0	\$22,677
369	393.000	General Stores - Ralph Green	\$784	R-369	\$0	\$784	100.0000%	\$0	\$784
370		TOTAL GENERAL PLANT - RALPH GREEN	\$23,461		\$0	\$23,461		\$0	\$23,461
371		GENERAL PLANT - LANDFILL							
372	391.000	General Office Furniture - Landfill	\$8,132	R-372	\$0	\$8,132	100.0000%	\$0	\$8,132
373	391.020	General Office Furniture Comp - Landfill	\$2,364	R-373	\$0	\$2,364	100.0000%	\$0	\$2,364
374		TOTAL GENERAL PLANT - LANDFILL	\$10,496		\$0	\$10,496		\$0	\$10,496
375		GENERAL RETIREMENTS WORK IN PROGRESS							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
376		General- Salvage and Removal Retirements not yet classified	-\$3,446	R-376	\$0	-\$3,446	100.0000%	\$0	-\$3,446
377		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$3,446		\$0	-\$3,446		\$0	-\$3,446
378		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
379	310.090	Industrial Steam- Land SJLP	\$0	R-379	\$0	\$0	0.0000%	\$0	\$0
380	311.090	Industrial Steam- Structures & Improvements SJLP	-\$52,428	R-380	\$0	-\$52,428	0.0000%	\$0	\$0
381	312.090	Industrial Steam- Boiler SJLP	-\$100,467	R-381	\$0	-\$100,467	0.0000%	\$0	\$0
382	315.090	Industrial Steam- Accessory SJLP	-\$27,407	R-382	\$0	-\$27,407	0.0000%	\$0	\$0
383	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$11,841	R-383	\$0	\$11,841	0.0000%	\$0	\$0
384	376.090	Industrial Steam- Mains SJLP	\$1,067,200	R-384	\$0	\$1,067,200	0.0000%	\$0	\$0
385	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$335,067	R-385	\$0	\$335,067	0.0000%	\$0	\$0
386	380.090	Industrial Steam- Services SJLP	\$112,253	R-386	\$0	\$112,253	0.0000%	\$0	\$0
387	381.090	Industrial Steam- Services- SJLP	\$321,089	R-387	\$0	\$321,089	0.0000%	\$0	\$0
388		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$1,667,148		\$0	\$1,667,148		\$0	\$0
389		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
390		Industrial Steam- Salvage and Removal Retirements not yet classified	-\$70,044	R-390	\$0	-\$70,044	0.0000%	\$0	\$0
391		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	-\$70,044		\$0	-\$70,044		\$0	\$0
392		ECORP INTANGIBLE PLANT							
393	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$279,758	R-393	\$0	\$279,758	100.0000%	\$0	\$279,758
394	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 6 year	\$23,792	R-394	\$0	\$23,792	100.0000%	\$0	\$23,792
395	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$18,269	R-395	\$0	\$18,269	100.0000%	\$0	\$18,269
396		TOTAL ECORP INTANGIBLE PLANT	\$321,819		\$0	\$321,819		\$0	\$321,819
397		ECORP TRANSMISSION PLANT							
398	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$952	R-398	\$0	\$952	100.0000%	\$0	\$952
399	353.000	ECORP- Iatan Transmission- Station Equipment	\$56,290	R-399	\$0	\$56,290	100.0000%	\$0	\$56,290
400		TOTAL ECORP TRANSMISSION PLANT	\$57,242		\$0	\$57,242		\$0	\$57,242
401		ECORP GENERAL PLANT- CORPORATE							
402	389.000	ECORP General Plant- Corporate Land	\$0	R-402	\$0	\$0	100.0000%	\$0	\$0
403	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	R-403	\$0	\$0	74.9610%	\$0	\$0
404	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$400,426	R-404	\$0	\$400,426	100.0000%	\$0	\$400,426
405	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$364,576	R-405	\$0	\$364,576	74.9610%	\$0	\$273,280
406	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$461,030	R-406	\$0	\$461,030	74.9610%	\$0	\$345,593
407	393.000	ECORP General Plant- Corporate Stores Equipment	\$1,727	R-407	\$0	\$1,727	100.0000%	\$0	\$1,727
408	394.000	ECORP General Plant- Corporate Tools	\$0	R-408	\$0	\$0	74.9610%	\$0	\$0
409	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	R-409	\$0	\$0	100.0000%	\$0	\$0
410	397.000	ECORP General Plant- Corporate Communication Equipment	\$44,237	R-410	\$0	\$44,237	100.0000%	\$0	\$44,237
411	398.000	ECORP General Plant- Corporate Misc Equipment	\$3,349	R-411	\$0	\$3,349	100.0000%	\$0	\$3,349
412		TOTAL ECORP GENERAL PLANT- CORPORATE	\$1,275,345		\$0	\$1,275,345		\$0	\$1,068,622
413		ECORP GENERAL PLANT- IATAN							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
414	391.020	ECORP General Plant- Iatan Office Furniture-Computer	\$0	R-414	\$0	\$0	100.0000%	\$0	\$0
415	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	-\$1,580	R-415	\$0	-\$1,580	100.0000%	\$0	-\$1,580
416	397.000	ECORP General Plant- Iatan Communication Equipment	\$149	R-416	\$0	\$149	100.0000%	\$0	\$149
417		TOTAL ECORP GENERAL PLANT- IATAN	-\$1,431		\$0	-\$1,431		\$0	-\$1,431
418		ECORP GENERAL PLANT- RAYTOWN							
419	389.000	ECORP General Plant- Raytown Land	\$0	R-419	\$0	\$0	100.0000%	\$0	\$0
420	390.000	ECORP General Plant- Raytown Structures & Improvements	\$68,585	R-420	\$0	\$68,585	74.9610%	\$0	\$61,412
421	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$386,787	R-421	\$0	\$386,787	74.9610%	\$0	\$289,939
422	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$161,901	R-422	\$0	\$161,901	74.9610%	\$0	\$121,363
423	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$93,734	R-423	\$0	\$93,734	74.9610%	\$0	\$70,264
424	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	R-424	\$0	\$0	100.0000%	\$0	\$0
425	394.000	ECORP General Plant- Raytown Tools	\$2,266	R-425	\$0	\$2,266	100.0000%	\$0	\$2,266
426	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$5,806	R-426	\$0	\$5,806	100.0000%	\$0	\$5,806
427	397.000	ECORP General Plant- Raytown Communication Equipment	\$60,019	R-427	\$0	\$60,019	74.9610%	\$0	\$44,991
428	398.000	ECORP General Plant- Misc Equipment	\$5,303	R-428	\$0	\$5,303	74.9610%	\$0	\$3,975
429		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$784,401		\$0	\$784,401		\$0	\$590,016
430		ECORP RETIREMENTS WORK IN PROGRESS							
431		ECORP- Salvage and Removal Retirements not yet classified	-\$253,474	R-431	\$0	-\$253,474	100.0000%	\$0	-\$253,474
432		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	-\$253,474		\$0	-\$253,474		\$0	-\$253,474
433		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
434		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	R-434	\$0	\$0	100.0000%	\$0	\$0
435		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
436		TOTAL DEPRECIATION RESERVE	\$299,869,506		-\$556,110	\$299,313,396		\$0	\$278,493,223

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-288	Poles & Fixtures- Disallowance Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- See page 12 of Stipulation EFIS #356 (Featherstone)	355.000		\$-119,828		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- See page 12 of Stipulation EFIS #356 (Featherstone)		\$-119,828		\$0	
R-290	Conductors & Devices- Disallowance Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- see page 12 of Stipulation EFIS #356 (Featherstone)	356.000		\$-217,981		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- see page 12 of Stipulation EFIS #356 (Featherstone)		\$-217,981		\$0	
R-305	Overhead Conductors & Devices- Disallowance Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- page 12 of Stipulation EFIS #356 (Featherstone)	365.000		\$-194,252		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- page 12 of Stipulation EFIS #356 (Featherstone)		\$-194,252		\$0	
R-307	Underground Circuit- Disallowance Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- See page 12 of Stipulation EFIS #356 (Featherstone)	366.000		\$-15,933		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an Iatan 2 issue-- See page 12 of Stipulation EFIS #356 (Featherstone)		\$-15,933		\$0	
R-315	Customer Premise Meter Installations - Distribution	371.000		\$-8,116		\$0
	To remove plant and reserve relating to electric vehicle charging stations (Majors)		\$-8,116		\$0	
Total Reserve Adjustments				\$-556,110		\$0

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense incl employee withholdings	\$20,636,362	24.18	13.85	10.33	0.028301	\$584,030
3	Accrued Vacation	\$1,495,056	24.18	344.83	-320.65	-0.878493	-\$1,313,396
4	Sibley Coal & Freight	\$8,844,376	24.18	17.39	6.79	0.018603	\$164,532
5	Jeffrey Coal & Freight	\$5,050,199	24.18	16.64	7.54	0.020658	\$104,327
6	Iatan Coal & Freight	\$6,148,117	24.18	43.69	-19.51	-0.053452	-\$328,629
7	Lake Road Coal & Freight	\$2,218	24.18	20.37	3.81	0.010438	\$23
8	Fuel - Purchased Gas and Oil Delivered	\$1,139,441	24.18	39.83	-15.65	-0.042877	-\$48,856
9	Purchased Power	\$22,518,852	24.18	34.50	-10.32	-0.028274	-\$636,698
10	Injuries and Damages	\$782,854	24.18	31.45	-7.27	-0.019918	-\$15,593
11	Pension Fund Payments	\$3,867,602	24.18	51.74	-27.56	-0.075507	-\$292,031
12	OPEBs	\$122,613	24.18	178.44	-154.26	-0.422630	-\$51,820
13	Incentive Compensation	\$595,968	24.18	256.50	-232.32	-0.636493	-\$379,329
14	Cash Vouchers	\$35,636,036	24.18	30.00	-5.82	-0.015945	-\$568,217
15	TOTAL OPERATION AND MAINT. EXPENSE	\$106,839,694					-\$2,781,657
16	TAXES						
17	FICA - Employer Portion	\$1,585,138	24.18	13.63	10.55	0.028904	\$45,817
18	Federal & State Unemployment Taxes	\$9,238	24.18	75.88	-51.70	-0.141644	-\$1,309
19	City Franchise Tax - L&P only	\$5,120,148	8.98	38.63	-29.65	-0.081233	-\$415,925
20	Property Taxes	\$1,306,234	24.18	182.07	-157.89	-0.432575	-\$565,044
21	Missouri Gross Receipts Taxes - 6%	\$0	0.00	0.00	0.00	0.000000	\$0
22	Missouri Gross Receipts Taxes - 4%	\$0	0.00	0.00	0.00	0.000000	\$0
23	Missouri Gross Receipts Taxes - other cities	\$0	0.00	0.00	0.00	0.000000	\$0
24	TOTAL TAXES	\$8,020,758					-\$936,461
25	OTHER EXPENSES						
26	Sales Taxes	\$5,013,104	8.98	22.00	-13.02	-0.035671	-\$178,822
27	TOTAL OTHER EXPENSES	\$5,013,104					-\$178,822
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,896,940
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$3,316,577	24.18	45.63	-21.45	-0.058767	-\$194,905
31	State Tax Offset	\$550,241	24.18	45.63	-21.45	-0.058767	-\$32,336
32	City Tax Offset	\$0	24.18	45.63	-21.45	-0.058767	\$0
33	Interest Expense Offset	\$13,110,015	24.18	86.55	-62.37	-0.170877	-\$2,240,200
34	TOTAL OFFSET FROM RATE BASE	\$16,976,833					-\$2,467,441
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$6,364,381

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non-Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$208,220,497	See Note (1)	See Note (1)	See Note (1)	\$208,220,497	-\$6,069,694	\$187,405,105	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$83,233,018	\$11,392,396	\$71,840,622	-\$12,555,962	\$70,677,056	\$0	\$67,179,247	\$10,841,530	\$56,337,717
3	TOTAL TRANSMISSION EXPENSES	\$10,682,735	\$588,983	\$10,093,752	-\$3,345,817	\$7,336,918	\$0	\$7,336,918	\$644,511	\$6,692,407
4	TOTAL DISTRIBUTION EXPENSES	\$7,551,840	\$3,355,088	\$4,196,752	-\$341,192	\$7,210,648	\$0	\$6,929,956	\$3,671,393	\$3,258,563
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,548,502	\$1,668,944	\$879,558	\$1,302,944	\$3,851,446	\$59,987	\$3,911,433	\$1,826,286	\$2,085,147
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$7,376,002	\$300,334	\$7,075,668	\$2,316	\$7,378,318	-\$6,147,135	\$1,231,183	\$328,648	\$902,535
7	TOTAL SALES EXPENSES	\$60,207	\$41,687	\$18,520	\$3,904	\$64,111	\$0	\$64,111	\$45,617	\$18,494
8	TOTAL ADMIN. & GENERAL EXPENSES	\$20,407,396	\$2,915,413	\$17,491,983	\$2,122,450	\$22,529,846	-\$981,077	\$20,186,846	\$2,938,236	\$17,248,610
9	TOTAL DEPRECIATION EXPENSE	\$21,249,535	See Note (1)	See Note (1)	See Note (1)	\$21,249,535	\$754,085	\$21,470,528	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$2,227,175	\$0	\$2,227,175	-\$847,478	\$1,379,697	-\$1,125,851	\$660,106	\$0	\$660,106
11	TOTAL OTHER OPERATING EXPENSES	\$11,625,218	\$0	\$11,625,218	\$1,080,596	\$12,705,814	-\$35,225	\$11,888,676	\$0	\$11,888,676
12	TOTAL OPERATING EXPENSE	\$166,961,628	\$20,262,845	\$125,449,248	-\$12,578,239	\$154,383,389	-\$7,475,216	\$140,859,004	\$20,296,221	\$99,092,255
13	NET INCOME BEFORE TAXES	\$41,258,869	\$0	\$0	\$0	\$53,837,108	\$1,405,522	\$46,546,101	\$0	\$0
14	TOTAL INCOME TAXES	\$4,190,019	See Note (1)	See Note (1)	See Note (1)	\$4,190,019	-\$792,714	\$3,397,305	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,931,333	See Note (1)	See Note (1)	See Note (1)	\$6,931,333	\$2,603,123	\$9,534,456	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$30,137,517	\$0	\$0	\$0	\$42,715,756	-\$404,887	\$33,614,340	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M x K	M MO Adj. Juris. Non-Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$188,671,515			Rev-2		\$188,671,515	100.0000%		\$182,714,201		
Rev-3	440.000	St. Joseph Light & Power Phase-In Amortization	\$0			Rev-3		\$0	100.0000%	-\$5,957,314	\$176,756,887		
Rev-4		TOTAL RETAIL RATE REVENUE	\$188,671,515					\$188,671,515		\$77,927	\$182,792,128		
Rev-5		OTHER OPERATING REVENUES								-\$5,879,387			
Rev-6	445.001	Electric Sales - Public Authorities	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	447.020	SFR Partial Requirements	\$0			Rev-7		\$0	100.0000%	-\$138,654	-\$138,654		
Rev-8	447.020	Sales for Resale Sfr Retail	\$138,654			Rev-8		\$138,654	100.0000%	\$0	\$138,654		
Rev-9	447.030	SFR Off System Sales (bk20)	\$0			Rev-9		\$0	100.0000%	-\$388,266	-\$388,266		
Rev-10	447.030	Sales for Resale Bulk	\$740,864			Rev-10		\$740,864	100.0000%	\$0	\$740,864		
Rev-11	447.031	Rev InterUN/IntrasT MO (bk11)	\$0			Rev-11		\$0	100.0000%	-\$609,141	-\$609,141		
Rev-12	447.031	Sales for Resale Intu Un Intst	\$609,141			Rev-12		\$609,141	100.0000%	\$0	\$609,141		
Rev-13	447.032	Sales for Resale Interstate	\$442,513			Rev-13		\$442,513	100.0000%	-\$442,513	\$0		
Rev-14	447.035	SFR Off System Sales - WAPA	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	447.101	Sales for Resales - Private Utilities	\$5,170			Rev-15		\$5,170	100.0000%	\$0	\$5,170		
Rev-16	447.103	Resales - Municipalities	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	450.001	Other Oper Rev-Forteltd Discounts	\$198,355			Rev-17		\$198,355	100.0000%	-\$12,990	\$185,365		
Rev-18	451.001	Misc Service Revenues	\$70,190			Rev-18		\$70,190	100.0000%	\$0	\$70,190		
Rev-19	451.002	Misc Service Rev Replace Dmgd Mtr	\$4,830			Rev-19		\$4,830	100.0000%	\$0	\$4,830		
Rev-20	451.003	Misc Service Rev Coll Service	\$39,505			Rev-20		\$39,505	100.0000%	\$0	\$39,505		
Rev-21	451.004	Other Revenue - Disconnect Service Charge	\$74,802			Rev-21		\$74,802	100.0000%	\$0	\$74,802		
Rev-22	451.101	Misc Service Revenue Temp Inst	\$2,372			Rev-22		\$2,372	100.0000%	\$44,075	\$46,447		
Rev-23	454.001	Other Revenue - Rent - Electric Property	\$160,564			Rev-23		\$160,564	100.0000%	\$0	\$160,564		
Rev-24	456.009	Other Revenue - Transmission	\$296,987			Rev-24		\$296,987	100.0000%	\$0	\$296,987		
Rev-25	456.100	Other Electric Revenues Transmission for Others	\$2,062,168			Rev-25		\$2,062,168	100.0000%	\$1,357,182	\$3,419,350		
Rev-26	456.101	Other Electric Revenues	\$104,765			Rev-26		\$104,765	100.0000%	\$0	\$104,765		
Rev-27	456.102	Other Elec Rev-Return Chk Svc Charge	\$38,700			Rev-27		\$38,700	100.0000%	\$0	\$38,700		
Rev-28	456.009	Other Rev - Transmission	\$0			Rev-28		\$0	100.0000%	\$0	\$0		
Rev-29	458.109	Other Electric Revenue Transmission	-\$186,296			Rev-29		-\$186,296	100.0000%	\$0	-\$186,296		
Rev-30	456.730	Other Electric Rev Ind Steam Ops Sjo	\$16,922,599			Rev-30		\$16,922,599	0.0000%	\$0	\$0		
Rev-31	456.735	Other Electric Revenue Ind Steam QCA	-\$2,176,901			Rev-31		-\$2,176,901	0.0000%	\$0	\$0		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$19,548,982					\$19,548,982		-\$190,307	\$4,612,977		
Rev-33		TOTAL OPERATING REVENUES	\$208,220,497					\$208,220,497		-\$6,089,684	\$187,405,105		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$0	\$0	\$0	E-4	\$0	\$0	82.8700%	\$0	\$0	\$0	\$0
5	500.000	Steam Operations Supervision- 100%	\$278,688	\$214,227	\$64,461	E-5	\$92,124	\$370,812	82.8700%	\$0	\$307,292	\$194,267	\$113,025
6	501.000	Fuel Expense - Coal	\$33,371,792	\$0	\$33,371,792	E-6	-\$12,160,159	\$21,211,633	100.0000%	\$0	\$21,211,633	\$0	\$21,211,633
7	501.000	Fuel Expense - Natural Gas	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	501.000	Fuel Expense - Oil	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	501.300	Fuel Additives - Fuel Additives	\$343,652	\$0	\$343,652	E-9	\$186,167	\$528,819	100.0000%	\$0	\$528,819	\$0	\$528,819
10	501.400	Fuel Additives - Residuals	\$87,029	\$0	\$87,029	E-10	\$215,889	\$302,918	100.0000%	\$0	\$302,918	\$0	\$302,918
11	501.450	Fuel Exp- Residuals- Landfill	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	501.500	Fuel Handling - Coal	\$2,638,324	\$1,738,747	\$899,577	E-12	\$129,276	\$2,767,599	100.0000%	\$0	\$2,767,599	\$1,902,671	\$864,928
13	501.700	Fuel Expense Industrial Steam	\$8,967,134	\$0	\$8,967,134	E-13	\$0	\$8,967,134	0.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
14	502.000	Steam Operating Expenses	\$4,829,962	\$3,198,079	\$1,631,883	E-14	\$301,505	\$5,131,467	82.8700%	\$0	\$4,252,446	\$2,900,105	\$1,352,341
15	504.000	Industrial Steam Transfer - Credit	-\$8,967,134	\$0	-\$8,967,134	E-15	\$0	-\$8,967,134	0.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operations Electric Expenses	\$1,361,345	\$1,083,842	\$277,503	E-16	\$102,181	\$1,463,526	82.8700%	\$0	\$1,212,824	\$982,857	\$229,967
17	506.000	Misc. Steam Power Operations	\$2,537,874	\$855,481	\$1,582,393	E-17	\$99,102	\$2,636,976	82.8700%	\$0	\$2,185,262	\$866,456	\$1,318,806
18	506.000	Misc Steam Power Operations - Iatan 2 Tracker- 100% Missouri	\$133,358	\$0	\$133,358	E-18	\$0	\$133,358	82.8700%	\$0	\$110,514	\$0	\$110,514
19	507.000	Steam Power Operations - Ronts	\$2,827	\$0	\$2,827	E-19	\$0	\$2,827	87.8700%	\$0	\$2,484	\$0	\$2,484
20	509.000	Emissions	\$44,442	\$0	\$44,442	E-20	\$0	\$44,442	100.0000%	\$0	\$44,442	\$0	\$44,442
21	509.000	Emission Allowances	\$889	\$0	\$889	E-21	\$111	\$1,000	100.0000%	\$0	\$1,000	\$0	\$1,000
22		TOTAL OPERATION & MAINTENANCE EXPENSE	\$45,630,182	\$7,190,376	\$38,439,806		-\$11,034,805	\$34,595,377		\$0	\$32,927,233	\$6,846,356	\$26,080,877
23		TOTAL STEAM POWER GENERATION	\$45,630,182	\$7,190,376	\$38,439,806		-\$11,034,805	\$34,595,377		\$0	\$32,927,233	\$6,846,356	\$26,080,877
24		ELECTRIC MAINTENANCE EXPENSE											
25	510.000	Steam Maintenance Superv. & Engineering	\$887,701	\$859,307	\$28,394	E-25	\$112,678	\$1,000,379	82.8970%	\$0	\$829,284	\$779,497	\$48,787
26	511.000	Maintenance of Structures- Steam Power	\$1,286,771	\$270,794	\$1,015,977	E-26	\$39,439	\$1,326,210	82.8700%	\$0	\$1,099,031	\$245,564	\$853,467
27	512.000	Maintenance of Boiler Plant- Steam Power	\$5,899,009	\$1,715,053	\$4,183,956	E-27	\$690,624	\$6,589,633	82.8700%	\$0	\$5,460,829	\$1,555,257	\$3,905,572
28	513.000	Maintenance of Electric Plant- Steam Power	\$2,085,976	\$343,274	\$1,742,702	E-28	-\$384,759	\$1,701,217	82.8700%	\$0	\$1,409,798	\$311,290	\$1,098,508
29	514.000	Maintenance of Misc. Electric Plant- Steam Power	\$33,959	\$29,791	\$4,168	E-29	\$31,241	\$65,200	82.8700%	\$0	\$54,032	\$27,016	\$27,016
30		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$10,193,416	\$3,218,219	\$6,975,197		\$489,223	\$10,682,639		\$0	\$8,852,974	\$2,918,624	\$5,934,350
31		NUCLEAR POWER GENERATION											
32		OPERATION - NUCLEAR											
33		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		MAINTENANCE - NP											
35		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		HYDRAULIC POWER GENERATION											
38		OPERATION - HP											
39		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		MAINTENANCE - HP											
41		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OTHER POWER GENERATION											
44		OPERATION - OP											
45	545.000	Prod Turbine Oper Superv & Engineering	-\$233,056	\$0	-\$233,056	E-45	\$323,124	\$90,068	100.0000%	\$0	\$90,068	\$0	\$90,068
46	547.000	Other Fuel Expense - Natural Gas	\$475,644	\$0	\$475,644	E-46	-\$470,037	\$5,607	100.0000%	\$0	\$5,607	\$0	\$5,607
47	547.000	Other Fuel Expense - Natural Gas Hedging	\$476,929	\$0	\$476,929	E-47	-\$476,929	\$0	100.0000%	\$0	\$0	\$0	\$0
48	547.020	Other Fuel Expense - Fuel On System	-\$879,804	\$0	-\$879,804	E-48	\$879,804	\$0	100.0000%	\$0	\$0	\$0	\$0
49	547.027	Other Fuel Expense - On System Other Prod - Demand	\$0	\$0	\$0	E-49	\$722,256	\$722,256	100.0000%	\$0	\$722,256	\$0	\$722,256

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
50	547.027	Other Production Fuel Off System Demand	\$58,382	\$0	\$58,382	E-50	\$0	\$58,382	100.0000%	\$0	\$58,382	\$0	\$58,382
51	547.030	Fuel Off System Other Prod (bk20)	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	547.033	Other Fuel Expense - InterCompany UN/ Intra ST (bk 11)	\$879,804	\$0	\$879,804	E-52	-\$879,804	\$0	100.0000%	\$0	\$0	\$0	\$0
53	547.010	Other Generation- Fuel Handling	\$30,796	\$15,547	\$15,249	E-53	\$19,064	\$49,860	100.0000%	\$0	\$49,860	\$17,013	\$32,847
54	548.000	Other Power Generation Expense	\$416,884	\$405,133	\$11,751	E-54	\$39,675	\$456,559	100.0000%	\$0	\$456,559	\$443,328	\$13,231
55	549.000	Misc. Other Power Generation Expense	\$18,932	\$4,129	\$14,803	E-55	\$389	\$19,321	100.0000%	\$0	\$19,321	\$4,518	\$14,803
56		TOTAL OPERATION - OP	\$1,244,511	\$424,809	\$819,702		\$157,542	\$1,402,053		\$0	\$1,402,053	\$464,859	\$937,194
57		MAINTANENCE - OP											
58	551.000	Maintenance, Superv. & Engineering	\$3,327	\$2,873	\$454	E-58	\$397	\$3,724	100.0000%	\$0	\$3,724	\$3,144	\$580
59	552.000	Maintenance of Structures	\$75,105	\$13,272	\$61,833	E-59	-\$26,758	\$48,347	100.0000%	\$0	\$48,347	\$14,523	\$33,824
60	553.000	Maint. Of Generating & Electric Plant - OP	\$124,404	\$129,235	-\$4,831	E-60	\$496,847	\$621,251	100.0000%	\$0	\$621,251	\$141,419	\$479,832
61	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$12,630	\$10,485	\$2,145	E-61	\$6,061	\$18,691	100.0000%	\$0	\$18,691	\$11,473	\$7,218
62		TOTAL MAINTANENCE - OP	\$215,466	\$155,865	\$59,601		\$476,547	\$692,013		\$0	\$692,013	\$170,559	\$521,454
63		TOTAL OTHER POWER GENERATION	\$1,459,977	\$580,674	\$879,303		\$634,089	\$2,094,066		\$0	\$2,094,066	\$635,418	\$1,458,648
64		OTHER POWER SUPPLY EXPENSES											
65	555.000	Purchased Power for Baseload	\$24,128,228	\$0	\$24,128,228	E-65	-\$1,894,966	\$22,233,262	100.0000%	\$0	\$22,233,262	\$0	\$22,233,262
66	555.005	Purchased Power - Capacity Purch-Gardn	\$640,390	\$0	\$640,390	E-66	-\$354,799	\$285,591	100.0000%	\$0	\$285,591	\$0	\$285,591
67	555.200	Capacity Purchased for Baseload	\$615,700	\$0	\$615,700	E-67	-\$615,700	\$0	100.0000%	\$0	\$0	\$0	\$0
68	555.300	Purchased Power for Interchange- Off-system Sales	-\$108,201	\$0	-\$108,201	E-68	\$108,201	\$0	100.0000%	\$0	\$0	\$0	\$0
69	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-69	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
70	558.000	System Control & Load Dispatch Including ECRP	\$122,261	\$112,468	\$9,793	E-70	\$10,500	\$132,761	100.0000%	\$0	\$132,761	\$123,071	\$9,690
71	557.000	Other Expenses - OPE - Labor	\$290,659	\$290,659	\$0	E-71	\$99,810	\$390,469	100.0000%	\$0	\$390,469	\$318,061	\$72,408
72	557.000	Other Expenses - OPE - Non-Labor	\$260,406	\$0	\$260,406	E-72	\$2,485	\$262,891	100.0000%	\$0	\$262,891	\$0	\$262,891
73		TOTAL OTHER POWER SUPPLY EXPENSES	\$25,949,443	\$403,127	\$25,546,316		-\$2,644,469	\$23,304,974		\$0	\$23,304,974	\$441,132	\$22,863,842
74		TOTAL POWER PRODUCTION EXPENSES	\$83,233,018	\$11,392,396	\$71,840,622		-\$12,555,962	\$70,677,056		\$0	\$67,179,247	\$10,841,530	\$56,337,717
75		TRANSMISSION EXPENSES											
76		OPERATION - TRANSMISSION EXP.											
77	560.000	Operation Supervision & Engineering - TE	\$91,292	\$83,220	\$8,072	E-77	\$3,447	\$94,739	100.0000%	\$0	\$94,739	\$91,066	\$3,673
78	561.000	Load Dispatching - TE	\$891,427	\$188,479	\$702,948	E-78	-\$138,391	\$753,036	100.0000%	\$0	\$753,036	\$206,248	\$546,788
79	562.000	Station Expenses - TE	\$142,355	\$131,001	\$11,354	E-79	\$12,350	\$154,705	100.0000%	\$0	\$154,705	\$143,351	\$11,354
80	563.000	Overhead Line Expenses - TE	\$17,172	\$0	\$17,172	E-80	\$0	\$17,172	100.0000%	\$0	\$17,172	\$0	\$17,172
81	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electric By Others - TE	\$7,236,481	\$0	\$7,236,481	E-82	-\$3,067,637	\$4,168,844	100.0000%	\$0	\$4,168,844	\$0	\$4,168,844
83	566.000	Misc. Transmission Expenses - TE	\$171,087	\$84,309	\$86,778	E-83	-\$6,572	\$164,515	100.0000%	\$0	\$164,515	\$92,257	\$72,258
84	567.000	Rents - TE	\$826,576	\$0	\$826,576	E-84	\$0	\$826,576	100.0000%	\$0	\$826,576	\$0	\$826,576
85		TOTAL OPERATION - TRANSMISSION EXP.	\$9,376,390	\$487,009	\$8,889,381		-\$3,196,803	\$6,179,587		\$0	\$6,179,587	\$532,922	\$5,646,665
88		MAINTANENCE - TRANSMISSION EXP.											
87	568.000	Maint. Supervision & Engineering - TE	\$3,035	\$3,021	\$14	E-87	\$292	\$3,327	100.0000%	\$0	\$3,327	\$3,306	\$21
88	569.000	Maintenance of Structures - TE	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89	570.000	Maintenance of Station Equipment - TE	\$141,922	\$94,569	\$47,353	E-89	-\$21,085	\$120,837	100.0000%	\$0	\$120,837	\$103,485	\$17,352
90	571.000	Maintenance of Overhead Lines - TE	\$406,122	\$4,345	\$401,777	E-90	-\$46,820	\$359,302	100.0000%	\$0	\$359,302	\$4,755	\$354,547

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
													L + M = K
91	572.000	Underground Lines	\$75	\$39	\$36	E-91	-\$33	\$42	100.0000%	\$0	\$42	\$43	-\$1
92	573.000	Maint. Of Misc. Transmission Plant - TE	\$0	\$0	\$0	E-92	\$17	\$17	100.0000%	\$0	\$17	\$0	\$17
93	575.700	Trans Op-Mkt Mon&Comp Ser-RTO	\$755,191	\$0	\$755,191	E-93	-\$81,385	\$673,806	100.0000%	\$0	\$673,806	\$0	\$673,806
94		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,306,345	\$101,874	\$1,204,371		-\$149,014	\$1,157,331		\$0	\$1,157,331	\$111,589	\$1,045,742
95		TOTAL TRANSMISSION EXPENSES	\$10,682,735	\$588,983	\$10,093,752		-\$3,345,817	\$7,336,918		\$0	\$7,336,918	\$644,511	\$6,692,407
96		DISTRIBUTION EXPENSES											
97		OPERATION - DIST. EXPENSES											
98	580.000	Operation Supervision & Engineering - DE	\$275,678	\$237,502	\$38,176	E-98	-\$51,206	\$224,472	100.0000%	\$0	\$224,472	\$259,893	-\$35,421
99	581.000	Load Dispatching - DE	\$71,274	\$68,480	\$2,794	E-99	\$6,456	\$77,730	100.0000%	\$0	\$77,730	\$74,936	\$2,794
100	582.000	Station Expenses - DE	\$31,961	\$28,410	\$3,551	E-100	\$2,678	\$34,639	100.0000%	\$0	\$34,639	\$31,088	\$3,551
101	583.000	Overhead Line Expenses - DE	\$628,087	\$518,733	\$109,354	E-101	\$48,904	\$676,991	100.0000%	\$0	\$676,991	\$567,637	\$109,354
102	584.000	Underground Line Expenses - DE	\$185,267	\$53,211	\$132,056	E-102	\$5,017	\$190,284	100.0000%	\$0	\$190,284	\$58,228	\$132,056
103	585.000	Street Lighting & Signal System Expenses - DE	\$84	\$0	\$84	E-103	\$0	\$84	100.0000%	\$0	\$84	\$0	\$84
104	586.000	Meters - DE	\$744,685	\$637,432	\$107,253	E-104	\$60,095	\$804,780	100.0000%	\$0	\$804,780	\$697,527	\$107,253
105	587.000	Customer Install - DE	\$18,030	\$16,435	\$1,595	E-105	\$1,549	\$19,579	100.0000%	\$0	\$19,579	\$17,984	\$1,595
106	588.000	Miscellaneous - DE	\$1,792,183	\$1,045,092	\$747,091	E-106	\$86,275	\$1,878,458	100.0000%	\$0	\$1,878,458	\$1,143,620	\$734,838
107	588.000	Miscellaneous - DE Industrial Steam	\$133,505	\$0	\$133,505	E-107	\$0	\$133,505	0.0000%	\$0	\$0	\$0	\$0
108	589.000	Rents - DE	\$11,097	\$0	\$11,097	E-108	\$0	\$11,097	100.0000%	\$0	\$11,097	\$0	\$11,097
109		TOTAL OPERATION - DIST. EXPENSES	\$3,891,831	\$2,605,295	\$1,286,536		\$159,768	\$4,051,599		\$0	\$3,918,094	\$2,850,913	\$1,067,181
110		MAINTENANCE - DISTRIB. EXPENSES											
111	590.000	S&E Maintenance	\$20,860	\$20,146	\$714	E-111	\$1,978	\$22,838	100.0000%	\$0	\$22,838	\$22,045	\$793
112	591.000	Structures Maintenance	\$22,517	\$34	\$22,483	E-112	\$3,771	\$26,288	100.0000%	\$0	\$26,288	\$37	\$26,251
113	592.000	Station Equipment Maintenance	\$362,423	\$296,047	\$66,376	E-113	\$24,998	\$387,421	100.0000%	\$0	\$387,421	\$323,957	\$63,464
114	593.000	Overhead Lines Maintenance	\$2,371,277	\$162,997	\$2,208,280	E-114	-\$561,692	\$1,809,585	100.0000%	\$0	\$1,809,585	\$178,364	\$1,631,221
115	594.000	Underground Lines Maintenance	\$93,637	\$60,907	\$42,730	E-115	-\$417	\$93,220	100.0000%	\$0	\$93,220	\$55,706	\$37,514
116	595.000	Line Transformers Maintenance	\$14,873	\$12,523	\$2,350	E-116	\$5,962	\$20,836	100.0000%	\$0	\$20,836	\$13,704	\$7,131
117	596.000	Street Light & Signals Maintenance	\$381,822	\$69,109	\$312,713	E-117	\$8,300	\$390,122	100.0000%	\$0	\$390,122	\$75,624	\$314,498
118	597.000	Meters Maintenance	\$6,286	\$5,228	\$1,058	E-118	\$2,088	\$8,374	100.0000%	\$0	\$8,374	\$5,621	\$2,653
119	598.000	Misc. Plant Maintenance	\$239,127	\$132,802	\$106,325	E-119	\$14,052	\$253,179	100.0000%	\$0	\$253,179	\$146,322	\$106,857
120	598.730	Dist Maintenance Industrial Steam	\$147,187	\$0	\$147,187	E-120	\$0	\$147,187	0.0000%	\$0	\$0	\$0	\$0
121		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,660,009	\$749,793	\$2,910,216		-\$500,960	\$3,159,049		\$0	\$3,011,862	\$820,480	\$2,191,382
122		TOTAL DISTRIBUTION EXPENSES	\$7,551,840	\$3,356,088	\$4,196,752		-\$341,192	\$7,210,648		\$0	\$6,929,956	\$3,671,393	\$3,258,563
123		CUSTOMER ACCOUNTS EXPENSE											
124	901.000	Supervision - CAE	\$32,450	\$31,800	\$650	E-124	-\$52,446	-\$19,996	100.0000%	\$0	-\$19,996	\$34,788	-\$54,794
125	902.000	Meter Reading Expenses - CAE	\$857,484	\$674,900	\$182,584	E-125	\$64,344	\$921,828	100.0000%	\$0	\$921,828	\$738,527	\$183,301
126	903.000	Customer Records & Collection Expenses - CAE	\$1,591,000	\$944,303	\$646,697	E-126	\$125,811	\$1,716,811	100.0000%	\$59,987	\$1,776,798	\$1,033,329	\$743,469
127	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-127	\$993,757	\$993,757	100.0000%	\$0	\$993,757	\$0	\$993,757
128	905.000	Misc. Customer Accounts Expense	\$67,568	\$17,941	\$49,627	E-128	\$171,478	\$239,046	100.0000%	\$0	\$239,046	\$19,632	\$219,414
129		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,548,502	\$1,668,944	\$879,558		\$1,302,944	\$3,851,446		\$59,987	\$3,911,433	\$1,826,286	\$2,085,147
130		CUSTOMER SERVICE & INFO. EXP.											
131	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	907.000	Customer Service Supervision Expense	\$9,742	\$9,742	\$0	E-132	\$918	\$10,660	100.0000%	\$0	\$10,660	\$10,660	\$0
133	908.000	Customer Assistance Expenses - CSIE	\$4,784,621	\$216,725	\$4,568,896	E-133	\$3,864	\$4,788,485	100.0000%	-\$3,721,529	\$1,066,956	\$236,063	\$830,893
134	909.000	Informational & Instructional Advertising Expense	\$17,986	\$0	\$17,986	E-134	\$0	\$17,986	100.0000%	\$0	\$17,986	\$0	\$17,986

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
135	910.000	Misc. Customer Service & Informational Expense	\$2,563,653	\$74,867	\$2,488,786	E-135	-\$2,466	\$2,561,187	100.0000%	-\$2,425,606	\$135,581	\$81,925	\$53,656
136		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$7,376,002	\$300,334	\$7,075,668		\$2,316	\$7,378,318		-\$6,147,135	\$1,231,183	\$328,648	\$902,535
137		SALES EXPENSES											
138	911.000	Supervision - SE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	912.000	Demonstrating & Selling Expenses - SE	\$60,165	\$41,687	\$18,478	E-139	\$3,904	\$64,069	100.0000%	\$0	\$64,069	\$45,617	\$18,452
140	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
141	918.000	Misc. Sales Expenses - SE	\$42	\$0	\$42	E-141	\$0	\$42	100.0000%	\$0	\$42	\$0	\$42
142		TOTAL SALES EXPENSES	\$60,207	\$41,687	\$18,520		\$3,904	\$64,111		\$0	\$64,111	\$45,617	\$18,494
143		ADMIN. & GENERAL EXPENSES											
144		OPERATION- ADMIN. & GENERAL EXP.											
145	920.000	Administrative & General Salaries - AGE	\$3,766,688	\$2,864,436	\$902,252	E-145	\$884,877	\$4,651,565	91.7270%	-\$362,812	\$3,903,829	\$2,875,170	\$1,028,759
146	921.000	Office Supplies & Expenses - AGE	\$1,401,612	-\$31	\$1,401,643	E-146	-\$20,985	\$1,380,627	91.7270%	\$0	\$1,266,408	-\$31	\$1,266,439
147	922.000	Administrative Expenses Transferred - Credit	\$2,611,560	-\$95,161	\$2,706,721	E-147	\$875,132	\$3,486,692	91.7270%	\$0	\$3,198,238	-\$95,517	\$3,293,755
148	923.000	Outside Services Employed	\$1,903,982	\$0	\$1,903,982	E-148	-\$108,345	\$1,795,637	91.7272%	-\$612,215	\$1,034,873	\$0	\$1,034,873
149	924.000	Property Insurance	\$422,944	\$0	\$422,944	E-149	-\$17,254	\$405,690	91.7270%	\$0	\$372,127	\$0	\$372,127
150	925.000	Injuries and Damages	\$695,873	\$107	\$695,766	E-150	\$700,379	\$1,396,252	91.7270%	\$0	\$1,280,740	\$107	\$1,280,633
151	926.000	Employee Pensions and Benefits - Electric	\$46,899	\$5,353	\$41,546	E-151	\$0	\$46,899	100.0000%	-\$46,899	\$0	\$5,353	-\$5,353
152	926.000	Employee Pensions and Benefits - Industrial Steam	\$7,348,579	\$0	\$7,348,579	E-152	\$871,647	\$8,220,226	91.7270%	\$0	\$7,540,166	\$463	\$7,539,703
153	926.000	Employee Pensions and Benefits - Industrial Steam - 100%	-\$412,129	\$0	-\$412,129	E-153	\$0	-\$412,129	0.0000%	\$0	\$0	\$0	\$0
154	927.000	Franchise Requirements	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
155	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-155	-\$35,183	-\$35,183	91.7270%	\$40,849	\$8,577	\$0	\$8,577
156	928.000	Rate Case Expense - Missouri	\$1,038,043	\$126,534	\$911,509	E-156	-\$175,534	\$862,509	100.0000%	\$0	\$862,509	\$138,463	\$724,046
157	929.000	Duplicate Charges - Credit	-\$117,480	\$0	-\$117,480	E-157	\$0	-\$117,480	91.7270%	\$0	-\$107,761	\$0	-\$107,761
158	930.000	Miscellaneous A & G	\$1	\$0	\$1	E-158	\$0	\$1	91.7270%	\$0	\$1	\$0	\$1
159	930.200	Miscellaneous Expense	\$574,720	\$896	\$573,824	E-159	-\$90,793	\$483,927	91.7270%	\$0	\$443,892	\$899	\$442,993
160	931.000	Rents - AGE	\$386,542	\$0	\$386,542	E-160	\$121,418	\$607,960	91.7270%	\$0	\$465,936	\$0	\$465,936
161	931.000	Rents AGE Electric	-\$53,091	\$0	-\$53,091	E-161	\$0	-\$53,091	0.0000%	\$0	\$0	\$0	\$0
162	933.000	Operation & Maintenance - Transportation Expense	\$0	\$0	\$0	E-162	-\$839,388	-\$839,388	91.7270%	\$0	-\$769,945	\$0	-\$769,945
163		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$19,614,743	\$2,902,134	\$16,712,609		\$2,165,971	\$21,780,714		-\$981,077	\$19,499,690	\$2,924,907	\$16,574,783
164		MAINT., ADMIN. & GENERAL EXP.											
165	935.000	Maintenance of General Plant	\$792,653	\$13,279	\$779,374	E-165	-\$43,521	\$749,132	91.7270%	\$0	\$687,156	\$13,329	\$673,827
166		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$792,653	\$13,279	\$779,374		-\$43,521	\$749,132		\$0	\$687,156	\$13,329	\$673,827
167		TOTAL ADMIN. & GENERAL EXPENSES	\$20,407,396	\$2,915,413	\$17,491,983		\$2,122,450	\$22,529,846		-\$981,077	\$20,186,846	\$2,938,236	\$17,248,610
168		DEPRECIATION EXPENSE											
169	403.000	Depreciation Expense, Dep. Exp.	\$20,716,443	See note (1)	See note (1)	E-169	See note (1)	\$20,716,443	100.0000%	\$754,085	\$21,470,528	See note (1)	See note (1)
170	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$406,380			E-170		\$406,380	0.0000%	\$0	\$0		
171	403.000	Depreciation Expense - Industrial Steam	\$126,712			E-171		\$126,712	0.0000%	\$0	\$0		
172		TOTAL DEPRECIATION EXPENSE	\$21,249,535	\$0	\$0		\$0	\$21,249,535		\$754,085	\$21,470,528	\$0	\$0
173		AMORTIZATION EXPENSE											
174	404.000	Amortization LTD Term Electric Plant	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
175	405.001	Amortization - Intan Reg Asset & Other Non-Plant	\$226,868	\$0	\$226,868	E-175	-\$824,048	-\$697,180	100.0000%	\$0	-\$597,180	\$0	-\$597,180
176	405.010	Amortization Expense- Other Plant	\$800,091	\$0	\$800,091	E-176	-\$23,430	\$776,661	100.0000%	\$0	\$776,661	\$0	\$776,661
177	407.300	Regulatory Debits	\$1,606,476	\$0	\$1,606,476	E-177	\$0	\$1,606,476	100.0000%	-\$1,125,851	\$480,625	\$0	\$480,625
178	407.400	Regulatory Credits	-\$1,225,761	\$0	-\$1,225,761	E-178	\$0	-\$1,225,761	0.0000%	\$0	\$0	\$0	\$0
179	411.109	Accretion Exp- Asset Retirement Obligation (ARO)	\$819,501	\$0	\$819,501	E-179	\$0	\$819,501	0.0000%	\$0	\$0	\$0	\$0
180		TOTAL AMORTIZATION EXPENSE	\$2,227,175	\$0	\$2,227,175		-\$847,478	\$1,379,697		-\$1,125,851	\$660,106	\$0	\$660,106
181		OTHER OPERATING EXPENSES											
182	408.140	Payroll Taxes	\$1,589,052	\$0	\$1,589,052	E-182	-\$2,513	\$1,586,539	91.7270%	\$0	\$1,455,285	\$0	\$1,455,285
183	408.012	Property Taxes	\$9,831,378	\$0	\$9,831,378	E-183	\$1,306,234	\$11,137,612	94.1580%	\$0	\$10,486,953	\$0	\$10,486,953
184	408.110	Earnings Tax Electric	\$6,018	\$0	\$6,018	E-184	\$0	\$6,018	100.0000%	\$0	\$6,018	\$0	\$6,018
185	408.112	Total Electric	\$163,548	\$0	\$163,548	E-185	-\$223,125	-\$59,577	100.0000%	\$0	-\$59,577	\$0	-\$59,577
186	408.010	Missouri Franchise Taxes/Misc.	\$35,222	\$0	\$35,222	E-186	\$0	\$35,222	100.0000%	-\$35,225	-\$3	\$0	-\$3
187		TOTAL OTHER OPERATING EXPENSES	\$11,625,218	\$0	\$11,625,218		\$1,080,596	\$12,705,814		-\$35,225	\$11,888,676	\$0	\$11,888,676
188		TOTAL OPERATING EXPENSE	\$168,961,628	\$20,262,845	\$125,449,248		-\$12,578,239	\$154,383,389		-\$7,476,216	\$140,859,004	\$20,296,221	\$99,092,255
189		NET INCOME BEFORE TAXES	\$41,258,869					\$53,837,108		\$1,405,522	\$46,546,101		
190		INCOME TAXES											
191	409.000	Current Income Taxes	\$4,190,019	See note (1)	See note (1)	E-191	See note (1)	\$4,190,019	100.0000%	-\$792,714	\$3,397,305	See note (1)	See note (1)
192		TOTAL INCOME TAXES	\$4,190,019					\$4,190,019		-\$792,714	\$3,397,305		
193		DEFERRED INCOME TAXES											
194		Deferred Income Taxes - Def. Inc. Tax.	\$6,931,333	See note (1)	See note (1)	E-194	See note (1)	\$6,931,333	100.0000%	\$2,627,446	\$9,558,779	See note (1)	See note (1)
195		Amortization of Deferred ITC	\$0			E-195		\$0	100.0000%	-\$24,323	-\$24,323		
196		TOTAL DEFERRED INCOME TAXES	\$6,931,333					\$6,931,333		\$2,603,123	\$9,534,456		
197		NET OPERATING INCOME	\$30,137,617					\$42,716,756		-\$404,887	\$33,614,340		

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	-\$5,957,314	-\$5,957,314
	1. Adjustment to remove unbilled revenue and Fuel Adjustment Clause from test year (Sarver)		\$0	\$0		\$0	\$3,918,605	
	2. Adjustment to remove Mpower Bill Credit (Kliethermes)		\$0	\$0		\$0	\$6,195	
	3. Adjustment for Billing Corrections (Kliethermes)		\$0	\$0		\$0	-\$513	
	4. Adjustment for Large Customer Annualization (Won)		\$0	\$0		\$0	\$588,570	
	5. Adjustment for Weather Normalization & 365 Day (Kliethermes & Won)		\$0	\$0		\$0	\$2,255,708	
	6. Adjustment for Customer Growth (Kliethermes & Sarver)		\$0	\$0		\$0	-\$488,169	
	7. Adjustment to remove FAC, MEEIA and RESRAM from test year (Sarver)		\$0	\$0		\$0	-\$12,205,443	
	8. Adjustment for the General Ledger to tie to FERC Form 1 (Kliethermes)		\$0	\$0		\$0	-\$32,267	
Rev-3	St. Joseph Light & Power Phase-In Amortization	440.000	\$0	\$0	\$0	\$0	\$77,927	\$77,927
	1. Adjustment to include an annual amortization over 4 year period for the St. Joseph Light & Power Revenue Phase-In Overcollection per Stipulation Case No. ER-2012-0175 (Lyons)		\$0	\$0		\$0	\$77,927	
Rev-7	SFR Partial Requirements	447.020	\$0	\$0	\$0	\$0	-\$138,654	-\$138,654
	1. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$138,654	
Rev-9	SFR Off System Sales (bk20)	447.030	\$0	\$0	\$0	\$0	-\$388,266	-\$388,266
	1. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$388,266	
Rev-11	Rev InterUN/IntrasT MO (bk11)	447.031	\$0	\$0	\$0	\$0	-\$609,141	-\$609,141
	1. Adjustment to eliminate interCompany Off-system Sales (Lyons)		\$0	\$0		\$0	-\$609,141	
Rev-13	Sales for Resale Interstate	447.032	\$0	\$0	\$0	\$0	-\$442,513	-\$442,513
	1. Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$442,513	
Rev-17	Other Oper Rev-Forfeited Discounts	450.001	\$0	\$0	\$0	\$0	-\$12,990	-\$12,990
	1. Adjustment to annualize Forfeited Discount (Late Payment Fee) Revenue		\$0	\$0		\$0	-\$12,990	
Rev-22	Misc Service Revenue Temp Inst	451.101	\$0	\$0	\$0	\$0	\$44,075	\$44,075
	1. Adjustment to restore Allconnect Expenses and Revenues above-the-line (Majors)		\$0	\$0		\$0	\$44,075	
Rev-25	Other Electric Revenues Transmission for Others	456.100	\$0	\$0	\$0	\$0	\$1,357,182	\$1,357,182
	1. Include an annualized level of transmission revenues (Lyons)		\$0	\$0		\$0	\$1,357,182	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-5	Steam Operations Supervision- 100%	500.000	\$20,197	\$71,927	\$92,124	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$20,197	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$42,022		\$0	\$0	
	3. Adjustment to include 4-year amortization of Iatan 2 Operation & Maintenance tracker (Young)		\$0	\$30,579		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$674		\$0	\$0	
E-6	Fuel Expense - Coal	501.000	\$0	-\$12,160,159	-\$12,160,159	\$0	\$0	\$0
	1. Adjustment to include an annualized level of coal fuel expense (Lyons)		\$0	-\$11,672,960		\$0	\$0	
	2. Adjustment to eliminate tire derived fuel (Lyons)		\$0	-\$229,913		\$0	\$0	
	3. To annualize unit train maintenance (Lyons)		\$0	-\$226,979		\$0	\$0	
	4. To include an annualized level of topper, freeze proofing and dust suppression (Lyons)		\$0	\$152,750		\$0	\$0	
	5. To include a normalized level of start up oil (Lyons)		\$0	-\$158,223		\$0	\$0	
	6. To include an annualized level of propane (Lyons)		\$0	-\$24,834		\$0	\$0	
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$185,167	\$185,167	\$0	\$0	\$0
	1. To include an annualized level for fuel additives (Lyons)		\$0	\$185,167		\$0	\$0	
E-10	Fuel Additives - Residuals	501.400	\$0	\$215,889	\$215,889	\$0	\$0	\$0
	1. To include an annualized level for residuals (Lyons)		\$0	\$215,889		\$0	\$0	
E-12	Fuel Handling - Coal	501.500	\$163,924	-\$34,649	\$129,275	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$163,924	\$0		\$0	\$0	
	2. To include an annualized level of fuel handling non-labor expense (Lyons)		\$0	-\$34,601		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$48		\$0	\$0	
E-14	Steam Operating Expenses	502.000	\$301,505	\$0	\$301,505	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$301,505	\$0		\$0	\$0	
E-16	Steam Operations Electric Expenses	505.000	\$102,181	\$0	\$102,181	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$102,181	\$0		\$0	\$0	
E-17	Misc. Steam Power Operations	506.000	\$90,080	\$9,022	\$99,102	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$90,080	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	\$10,772		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$1,750		\$0	\$0	
E-21	Emission Allowances	509.000	\$0	\$111	\$111	\$0	\$0	\$0
	1. To remove emission allowances from test year (Featherstone)		\$0	-\$889		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,000		\$0	\$0	
E-25	Steam Maintenance Superv. & Engineering	510.000	\$81,013	\$31,865	\$112,878	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$81,013	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$32,078		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$413		\$0	\$0	
E-26	Maintenance of Structures- Steam Power	511.000	\$25,530	\$13,909	\$39,439	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$25,530	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$13,909		\$0	\$0	
E-27	Maintenance of Boiler Plant- Steam Power	512.000	\$161,690	\$528,934	\$690,624	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$161,690	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$469,514		\$0	\$0	
	3. Adjustment to include 4-year amortization of Iatan 2 Operation & Maintenance tracker (Young)		\$0	\$59,420		\$0	\$0	
E-28	Maintenance of Electric Plant- Steam Power	513.000	\$32,363	-\$417,122	-\$384,759	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$32,363	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$417,122		\$0	\$0	
E-29	Maintenance of Misc. Electric Plant- Steam Power	514.000	\$2,809	\$28,432	\$31,241	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,809	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$28,432		\$0	\$0	
E-45	Prod Turbine Oper Superv. & Engineering	546.000	\$0	\$323,124	\$323,124	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$0	\$0		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$323,124		\$0	\$0	
E-46	Other Fuel Expense - Natural Gas	547.000	\$0	-\$470,037	-\$470,037	\$0	\$0	\$0
	1. Adjustment to annualize natural gas expense (Lyons)		\$0	-\$470,037		\$0	\$0	
E-47	Other Fuel Expense- Natural Gas Hedging	547.000	\$0	-\$478,929	-\$478,929	\$0	\$0	\$0
	1. Adjustment to eliminate test year natural gas hedging expense (Eaves)		\$0	-\$478,929		\$0	\$0	

Greater Missouri Operations-L&P Rate District
 Casa No. ER-2016-0156
 TY End June 30, 2015 Update Dec 31, 2015
 True-Up through July 31, 2016
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-48	Other Fuel Expense - Fuel On System	547.020	\$0	\$879,804	\$879,804	\$0	\$0	\$0
	1. Adjustment to annualize natural gas expense (Lyons)		\$0	\$879,804		\$0	\$0	
E-49	Other Fuel Expense - On System Other Prod - Demand	547.027	\$0	\$722,256	\$722,256	\$0	\$0	\$0
	1. Adjustment to include an annualized level of firm reservation natural gas (Lyons)		\$0	\$722,256		\$0	\$0	
E-52	Other Fuel Expense - InterCompany UN/ Intra ST (bk 11)	547.033	\$0	-\$879,804	-\$879,804	\$0	\$0	\$0
	1. Adjustment to eliminate interCompany off-system sales costs (Lyons)		\$0	-\$879,804		\$0	\$0	
E-53	Other Generation- Fuel Handling	547.010	\$1,466	\$17,598	\$19,064	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,466	\$0		\$0	\$0	
	2. Adjustment to annualize non-labor fuel handling (Lyons)		\$0	\$17,598		\$0	\$0	
E-54	Other Power Generation Expense	548.000	\$38,195	\$1,480	\$39,675	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$38,195	\$0		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,480		\$0	\$0	
E-55	Misc. Other Power Generation Expense	549.000	\$389	\$0	\$389	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$389	\$0		\$0	\$0	
E-58	Maintenance, Superv. & Engineering	551.000	\$271	\$126	\$397	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$271	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$126		\$0	\$0	
E-59	Maintenance of Structures	552.000	\$1,251	-\$28,009	-\$26,758	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll		\$1,251	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$28,009		\$0	\$0	
E-60	Maint. Of Generating & Electric Plant - OP	553.000	\$12,184	\$484,663	\$496,847	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll		\$12,184	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$484,663		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-61	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$988	\$5,073	\$6,061	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$988	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$5,073		\$0	\$0	
E-65	Purchased Power for Baseload	555.000	\$0	-\$1,894,966	-\$1,894,966	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$1,894,966		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-66	Purchased Power - Capacity Purch-Gardin	555.005	\$0	-\$354,799	-\$354,799	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$354,799		\$0	\$0	
E-67	Capacity Purchased for Baseload	555.200	\$0	-\$615,700	-\$615,700	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$615,700		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Purchased Power for Interchange- Off-system Sales	555.300	\$0	\$108,201	\$108,201	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	\$108,201		\$0	\$0	
E-70	System Control & Load Dispatch including ECORP	556.000	\$10,603	-\$103	\$10,500	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$10,603	\$0		\$0	\$0	
	2. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$103		\$0	\$0	
E-71	Other Expenses - OPE - Labor	557.000	\$27,402	\$72,408	\$99,810	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll		\$27,402	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$72,789		\$0	\$0	
	3. To remove portion of officer expense report (Young)		\$0	-\$1		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$388		\$0	\$0	
E-72	Other Expenses - OPE - Non-Labor	557.000	\$0	\$2,485	\$2,485	\$0	\$0	\$0
	1. To include annualized level of IT Software Maintenance (Lyons)		\$0	\$1,376		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,109		\$0	\$0	
E-77	Operation Supervision & Engineering - TE	560.000	\$7,846	-\$4,399	\$3,447	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$7,846	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	-\$4,399		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$9		\$0	\$0	
E-78	Load Dispatching - TE	561.000	\$17,769	-\$168,160	-\$138,391	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$17,769	\$0		\$0	\$0	
	2. To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$72,088		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$84,072		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	Station Expenses - TE	562.000	\$12,350	\$0	\$12,350	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$12,350	\$0		\$0	\$0	
E-82	Transmission of Electric By Others - TE	565.000	\$0	-\$3,087,637	-\$3,087,637	\$0	\$0	\$0
	1. To include an annualized level of transmission expense (Lyons)		\$0	\$377,659		\$0	\$0	
	2. To eliminate transmission expense related to Crossroads (Lyons)		\$0	-\$3,245,898		\$0	\$0	
	3. Adjustment to remove Transource incentives consistent with the Commission order in Case No. EA-2013-0098 (Majors)		\$0	-\$199,398		\$0	\$0	
E-83	Misc. Transmission Expenses - TE	566.000	\$7,948	-\$14,520	-\$6,572	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$7,948	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	-\$14,421		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$3		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$102		\$0	\$0	
E-87	Maint. Supervision & Engineering - TE	568.000	\$285	\$7	\$292	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$285	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$7		\$0	\$0	
E-89	Maintenance of Station Equipment - TE	570.000	\$8,916	-\$30,001	-\$21,085	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$8,916	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$30,001		\$0	\$0	
E-90	Maintenance of Overhead Lines - TE	571.000	\$410	-\$47,230	-\$46,820	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$410	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$47,230		\$0	\$0	
E-91	Underground Lines	572.000	\$4	-\$37	-\$33	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$4	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$37		\$0	\$0	
E-92	Maint. Of Misc. Transmission Plant - TE	573.000	\$0	\$17	\$17	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$0	\$0		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include normalized maintenance expense (Young)		\$0	\$17		\$0	\$0	
E-93	Trans Op-Mkt Mon&Comp Ser-RTO	575.700	\$0	-\$81,385	-\$81,385	\$0	\$0	\$0
	1. To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$78,695		\$0	\$0	
	2. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$2,690		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-98	Operation Supervision & Engineering - DE	580.000	\$22,391	-\$73,597	-\$51,206	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$22,391	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$27		\$0	\$0	
	3. Adjustment to normalize incentive compensation (Young)		\$0	-\$73,624		\$0	\$0	
E-99	Load Dispatching - DE	581.000	\$6,456	\$0	\$6,456	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$6,456	\$0		\$0	\$0	
E-100	Station Expenses - DE	582.000	\$2,678	\$0	\$2,678	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,678	\$0		\$0	\$0	
E-101	Overhead Line Expenses - DE	583.000	\$48,904	\$0	\$48,904	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$48,904	\$0		\$0	\$0	
E-102	Underground Line Expenses - DE	584.000	\$5,017	\$0	\$5,017	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$5,017	\$0		\$0	\$0	
E-104	Meters - DE	586.000	\$60,095	\$0	\$60,095	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$60,095	\$0		\$0	\$0	
E-105	Customer Install - DE	587.000	\$1,549	\$0	\$1,549	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,549	\$0		\$0	\$0	
E-106	Miscellaneous - DE	588.000	\$98,528	-\$12,253	\$86,275	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$98,528	\$0		\$0	\$0	
	2. Adjustment to remove operation & maintenance for Electric Vehicle Clean Charge Network (Majors)		\$0	-\$10,448		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$31		\$0	\$0	

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$1,836		\$0	\$0	
E-111	S&E Maintenance	590.000	\$1,899	\$79	\$1,978	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,899	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$79		\$0	\$0	
E-112	Structures Maintenance	591.000	\$3	\$3,768	\$3,771	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$3,768		\$0	\$0	
E-113	Station Equipment Maintenance	592.000	\$27,910	-\$2,912	\$24,998	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$27,910	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$2,912		\$0	\$0	
E-114	Overhead Lines Maintenance	593.000	\$15,367	-\$577,059	-\$561,692	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$15,367	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$552,734		\$0	\$0	
	3. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$24,325		\$0	\$0	
E-115	Underground Lines Maintenance	594.000	\$4,799	-\$5,216	-\$417	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$4,799	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$5,216		\$0	\$0	
E-116	Line Transformers Maintenance	595.000	\$1,181	\$4,781	\$5,962	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,181	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$4,781		\$0	\$0	
E-117	Street Light & Signals Maintenance	596.000	\$6,515	\$1,785	\$8,300	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$6,515	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$1,785		\$0	\$0	
E-118	Meters Maintenance	597.000	\$493	\$1,595	\$2,088	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$493	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$1,595		\$0	\$0	
E-119	Misc. Plant Maintenance	598.000	\$12,520	\$1,532	\$14,052	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$12,520	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	\$1,501		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$31		\$0	\$0	
E-124	Supervision - CAE	901.000	\$2,998	-\$55,444	-\$52,446	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,998	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	-\$55,444		\$0	\$0	
E-125	Meter Reading Expenses - CAE	902.000	\$63,627	\$717	\$64,344	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$63,627	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$717		\$0	\$0	
E-126	Customer Records & Collection Expenses - CAE	903.000	\$89,026	\$36,785	\$125,811	\$0	\$59,987	\$59,987
	1. Adjustment to Annualize Payroll (Young)		\$89,026	\$0		\$0	\$0	
	2. To include interest for Customer Deposits (Cahoon)		\$0	\$0		\$0	\$59,987	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$98		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	\$28,848		\$0	\$0	
	5. Adjustment to annualize credit/debit card transaction expense (Young)		\$0	\$7,839		\$0	\$0	
E-127	Uncollectible Accts - CAE	904.000	\$0	\$993,757	\$993,757	\$0	\$0	\$0
	1. Adjustment to reclassify annualization of Bad Debt Expense from GMO Receivables Company to GMO consistent with revenue annualization (Majors)		\$0	\$1,097,867		\$0	\$0	
	2. Adjustment to annualize Bad Debt Expense (Majors)		\$0	-\$104,110		\$0	\$0	
E-128	Misc. Customer Accounts Expense	905.000	\$1,691	\$169,787	\$171,478	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,691	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	\$12,106		\$0	\$0	
	3. Adjustment to transfer bank fee costs from GMO Receivable Company (GREC) to GMO (Young)		\$0	\$146,812		\$0	\$0	
	4. Adjustment to annualize GREC bank fee costs (Young)		\$0	\$10,869		\$0	\$0	
E-132	Customer Service Supervision Expense	907.000	\$918	\$0	\$918	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$918	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-133	Customer Assistance Expenses - CSIE	908.000	\$20,338	-\$16,474	\$3,864	\$0	-\$3,721,529	-\$3,721,529
	1. Adjustment to Annualize Payroll (Young)		\$20,338	\$0		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Adjustment to remove advertising expense from test year ending June 30, 2015 (Taylor)		\$0	-\$16,572		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$98		\$0	\$0	
	4. Adjustment to update Demand-side Management vintage amortizations (Young)		\$0	\$0		\$0	\$33,646	
	5. Adjustment to remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$3,830,950	
	6. To adjust ratepayer funding of Economic Relief Pilot Program (ERPP) to \$98,522 (Young)		\$0	\$0		\$0	\$20,436	
	7. Adjustment to include funding for Eligible Weatherization Program (Young)		\$0	\$0		\$0	\$69,174	
	8. Adjustment to remove ERPP amortizations from test year (Young)		\$0	\$0		\$0	-\$13,835	
E-135	Misc. Customer Service & Informational Expense	910.000	\$7,058	-\$9,524	-\$2,466	\$0	-\$2,425,606	-\$2,425,606
	1. Adjustment to Annualize Payroll		\$7,058	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$24		\$0	\$0	
	3. Adjustment to remove RES Amortization from test year (Young)		\$0	\$0		\$0	-\$1,382,000	
	4. Adjustment to remove RESRAM costs from test year (Young)		\$0	\$0		\$0	-\$1,043,606	
	5. Adjustment to normalize incentive compensation (Young)		\$0	-\$9,528		\$0	\$0	
	6. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	-\$20		\$0	\$0	
E-139	Demonstrating & Selling Expenses - SE	912.000	\$3,930	-\$26	\$3,904	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,930	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$3		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	-\$29		\$0	\$0	
E-145	Administrative & General Salaries - AGE	920.000	\$270,050	\$614,827	\$884,877	\$0	-\$362,612	-\$362,612
	1. Adjustment to Annualize Payroll (Young)		\$270,050	\$0		\$0	\$0	
	2. To remove amortized transition costs related to the SJLP acquisition, Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$72,133	
	3. To remove amortized transition costs related to Aquila acquisition pursuant to the S&A in Case No. ER-2012-0175. (Majors)		\$0	\$0		\$0	-\$278,280	
	4. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$8,461		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$25,736		\$0	\$0	
	6. To include an annual amortization over 4 year period of the over collection of the St. Joseph Light & Power acquisition EM-2000-292 (Lyons)		\$0	\$0		\$0	-\$12,399	
	7. Adjustment to normalize incentive compensation (Young)		\$0	\$972,480		\$0	\$0	
	8. To remove long-term equity compensation (Young)		\$0	-\$388,780		\$0	\$0	
	9. Adjustment to restore Allconnect Expenses and Revenues above-the-line (Majors)		\$0	\$13,852		\$0	\$0	
E-146	Office Supplies & Expenses - AGE	921.000	-\$3	-\$20,982	-\$20,985	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		-\$3	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$13,973		\$0	\$0	
	3. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$7,916		\$0	\$0	
	4. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$5		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$3,175		\$0	\$0	
	6. To remove portion of officer expense reports (Young)		\$0	-\$1,461		\$0	\$0	
	7. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$601		\$0	\$0	
	8. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	-\$1,403		\$0	\$0	
E-147	Administrative Expenses Transferred - Credit	922.000	-\$8,971	\$884,103	\$875,132	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		-\$8,971	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$449		\$0	\$0	
	3. Adjustment to annualize Common Use Plant billings from KCPL to MPS and L&P (Majors)		\$0	\$884,467		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$85		\$0	\$0	
E-148	Outside Services Employed	923.000	\$0	-\$108,345	-\$108,345	\$0	-\$612,215	-\$612,215
	1. To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A, Case No. ER-2012-0175. (Majors)		\$0	\$0		\$0	-\$612,215	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$3,380		\$0	\$0	
	3. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$110,489		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$5,524		\$0	\$0	
E-149	Property Insurance	924.000	\$0	-\$17,254	-\$17,254	\$0	\$0	\$0
	1. Adjustment to annualize property insurance (Young)		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$171		\$0	\$0	
	3. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$4,365		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	-\$21,790		\$0	\$0	
E-150	Injuries and Damages	925.000	\$10	\$700,369	\$700,379	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$10	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1,451		\$0	\$0	
	3. To normalize Injuries & Damages (Young)		\$0	\$659,668		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	\$39,260		\$0	\$0	
E-151	Employee Pensions and Benefits - Electric	926.000	\$0	\$0	\$0	\$0	-\$46,899	-\$46,899
	1. To remove amortized transition costs related to the SJLP acquisition in Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$46,899	
E-152	Employee Pensions and Benefits - Industrial Steam	926.000	\$505	\$871,142	\$871,647	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$505	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$5,744		\$0	\$0	
	3. To annualize 401 K expense (Young)		\$0	\$123,961		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	-\$461,043		\$0	\$0	
	5. To annualize payroll benefits (Young)		\$0	\$719,400		\$0	\$0	
	6. Adjustment to annualize Pension Expense (Majors)		\$0	\$1,904,514		\$0	\$0	
	7. Adjustment to annualize Supplemental Executive Retirement Program (SERP) Expense (Majors)		\$0	-\$313,194		\$0	\$0	
	8. Adjustment to annualize FAS 106 Other Post Employment Benefits (OPEB) (Majors)		\$0	-\$1,108,240		\$0	\$0	
E-155	Regulatory Commission Expenses	928.000	\$0	-\$35,183	-\$35,183	\$0	\$40,849	\$40,849
	1. Adjustment to Annualize Missouri Commission PSC Assessment (Taylor)		\$0	\$0		\$0	\$40,849	
	2. Adjustment to Annualize Federal Energy Regulatory Commission Assessment (Lyons)		\$0	-\$2,435		\$0	\$0	
	3. Adjustment to eliminate Crossroads related Federal Energy Regulatory Commission Assessment (Lyons)		\$0	-\$32,749		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Rate Case Expense - Missouri	928,000	\$11,929	\$187,463	-\$175,534	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$11,929	\$0		\$0	\$0	
	2. To include 3 year recovery of rate case expense (Young)		\$0	\$0		\$0	\$0	
	3. To include 5 year recovery of prior depreciaion study (Young)		\$0	\$5,465		\$0	\$0	
	4. To include an annual amortization of the over collection of rate case expense from Case Nos. ER-2010-0356 and ER-2012-0175 (Lyons)		\$0	-\$192,928		\$0	\$0	
E-159	Miscellaneous Expense	930,200	\$84	-\$90,877	-\$90,793	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$84	\$0		\$0	\$0	
	2. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$39,549		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.20 (Majors)		\$0	\$63		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.201 (Majors)		\$0	\$2,742		\$0	\$0	
	5. To remove long-term equity compensation (Young)		\$0	-\$54,233		\$0	\$0	
	6. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$100		\$0	\$0	
E-160	Rentals - AGE	931,000	\$0	\$121,418	\$121,418	\$0	\$0	\$0
	1. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	\$114,915		\$0	\$0	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$46		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$6,549		\$0	\$0	
E-162	Operation & Maintenance - Transportation Expense	933,000	\$0	-\$839,388	-\$839,388	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$839,388		\$0	\$0	
E-165	Maintenance of General Plant	935,000	\$1,252	-\$44,773	-\$43,521	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,252	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$1,129		\$0	\$0	
	3. To include annualized level of IT Software Maintenance (Lyons)		\$0	-\$29,602		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$14,995		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$953		\$0	\$0	
E-169	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$754,085	\$754,085
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$754,085	
E-175	Amortization - Iatan Reg Asset & Other Non-Plant	405.001	\$0	-\$824,048	-\$824,048	\$0	\$0	\$0
	1. To include an annual amortization related to transfer of Transource Asset per Stipulation Case EA-2013-0098 - page 4 (Lyons)		\$0	-\$824,048		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-176	Amortization Expense- Other Plant	405.010	\$0	-\$23,430	-\$23,430	\$0	\$0	\$0
	1. Adjustment to reflect Intangible Plant Amortization for Other Plant (Taylor)		\$0	-\$23,430		\$0	\$0	
E-177	Regulatory Debits	407.300	\$0	\$0	\$0	\$0	-\$1,125,851	-\$1,125,851
	1. Adjustment to include an annual amortization over 4 years of the 2007 L&P Ice Storm Over Recovery per Stipulation in Case No. ER-2012-0175 (Lyons)		\$0	\$0		\$0	-\$1,125,851	
E-182	Payroll Taxes	408.140	\$0	-\$2,513	-\$2,513	\$0	\$0	\$0
	No adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1,402		\$0	\$0	
	3. Adjustment to annualize payroll taxes (Young)		\$0	-\$3,915		\$0	\$0	
E-183	Property Taxes	408.012	\$0	\$1,306,234	\$1,306,234	\$0	\$0	\$0
	1. Adjustment to include annualized property taxes (Young)		\$0	\$1,306,234		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
E-185	Total Electric	408.112	\$0	-\$223,125	-\$223,125	\$0	\$0	\$0
	1. Adjustment to correct customer billings and remove sales tax reserve (Young)		\$0	-\$223,125		\$0	\$0	
E-186	Missouri Franchise Taxes/Misc.	408.010	\$0	\$0	\$0	\$0	-\$35,225	-\$35,225

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove test year corporate franchise tax. Tax phased out effective January 1, 2016. (Majors)		\$0	\$0		\$0	-\$35,225	
E-191	Current Income Taxes	409,000	\$0	\$0	\$0	\$0	-\$792,714	-\$792,714
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$792,714	
	No Adjustment		\$0	\$0		\$0	\$0	
E-194	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$2,627,446	\$2,627,446
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$2,627,446	
	No Adjustment		\$0	\$0		\$0	\$0	
E-195	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$24,323	-\$24,323
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$24,323	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$6,069,694	-\$6,069,694
Total Operating & Maint. Expense			\$1,910,316	-\$14,488,655	-\$12,578,239	\$0	-\$5,864,807	-\$5,864,807

Line Number	A Description	B Percentage Rate	C Test Year	D 6.99% Return	E 7.16% Return	F 7.34% Return
1	TOTAL NET INCOME BEFORE TAXES		\$46,546,101	\$46,486,402	\$47,799,456	\$49,138,681
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$21,470,528	\$21,470,528	\$21,470,528	\$21,470,528
4	Plant Amortization Expense		\$776,661	\$776,661	\$776,661	\$776,661
5	50% Meals and Entainment		\$53,610	\$53,610	\$53,610	\$53,610
6	Intangible Amortization		\$0	\$0	\$0	\$0
7	Equity Issuance Costs		\$0	\$0	\$0	\$0
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$22,300,799	\$22,300,799	\$22,300,799	\$22,300,799
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.7300%	\$13,110,015	\$13,110,015	\$13,110,015	\$13,110,015
11	Tax Straight-Line Depreciation		\$46,528,096	\$46,528,096	\$46,528,096	\$46,528,096
12	Employee Stock Option Deduction (ESOP)		\$0	\$0	\$0	\$0
13	Production Income Deduction		\$0	\$0	\$0	\$0
14	Preferred Dividend Deduction		\$0	\$0	\$0	\$0
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$59,638,111	\$59,638,111	\$59,638,111	\$59,638,111
16	NET TAXABLE INCOME		\$9,208,789	\$9,149,090	\$10,462,144	\$11,801,369
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$9,208,789	\$9,149,090	\$10,462,144	\$11,801,369
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$484,525	\$481,395	\$550,241	\$620,086
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$8,724,264	\$8,667,695	\$9,911,903	\$11,181,283
22	Federal Income Tax at the Rate of	See Tax Table	\$2,966,250	\$2,947,016	\$3,370,047	\$3,813,449
23	Subtract Federal Income Tax Credits					
24	Research Credit		\$53,470	\$53,470	\$53,470	\$53,470
25	Empowerment Zone Credit		\$0	\$0	\$0	\$0
26	Solar Credit		\$0	\$0	\$0	\$0
27	Production Tax Credit		\$0	\$0	\$0	\$0
28	Net Federal Income Tax		\$2,912,780	\$2,893,546	\$3,316,577	\$3,759,979
29	PROVISION FOR MO. INCOME TAX					
30	Net Taxable Income - MO. Inc. Tax		\$9,208,789	\$9,149,090	\$10,462,144	\$11,801,369
31	Deduct Federal Income Tax at the Rate of	50.000%	\$1,456,390	\$1,446,773	\$1,658,289	\$1,879,990
32	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
33	Missouri Taxable Income - MO. Inc. Tax		\$7,752,399	\$7,702,317	\$8,803,855	\$9,921,379
34	Subtract Missouri Income Tax Credits					
35	MO State Credit		\$0	\$0	\$0	\$0
36	Missouri Income Tax at the Rate of	6.250%	\$484,525	\$481,395	\$550,241	\$620,086
37	PROVISION FOR CITY INCOME TAX					
38	Net Taxable Income - City Inc. Tax		\$9,208,789	\$9,149,090	\$10,462,144	\$11,801,369
39	Deduct Federal Income Tax - City Inc. Tax		\$2,912,780	\$2,893,546	\$3,316,577	\$3,759,979
40	Deduct Missouri Income Tax - City Inc. Tax		\$484,525	\$481,395	\$550,241	\$620,086
41	City Taxable Income		\$5,811,484	\$5,774,149	\$6,595,326	\$7,421,304
42	Subtract City Income Tax Credits					
43	Test City Credit		\$0	\$0	\$0	\$0
44	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
45	SUMMARY OF CURRENT INCOME TAX					
46	Federal Income Tax		\$2,912,780	\$2,893,546	\$3,316,577	\$3,759,979
47	State Income Tax		\$484,525	\$481,395	\$550,241	\$620,086
48	City Income Tax		\$0	\$0	\$0	\$0
49	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,397,305	\$3,374,941	\$3,866,818	\$4,380,065
50	DEFERRED INCOME TAXES					
51	Deferred Income Taxes - Def. Inc. Tax.		\$9,558,779	\$9,558,779	\$9,558,779	\$9,558,779
52	Amortization of Deferred ITC		-\$24,323	-\$24,323	-\$24,323	-\$24,323
53	TOTAL DEFERRED INCOME TAXES		\$9,534,456	\$9,534,456	\$9,534,456	\$9,534,456
54	TOTAL INCOME TAX		\$12,931,761	\$12,909,397	\$13,401,274	\$13,914,521

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.99% Return	E 7.16% Return	F 7.34% Return
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Federal Tax Table							
Federal Taxable Income				\$8,724,264	\$8,667,695	\$9,911,903	\$11,181,283
15% on first \$50,000				\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000				\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001				\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001				\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001				\$2,852,350	\$2,833,116	\$3,256,147	\$3,286,100
35% > \$10MM < \$15,000,001				\$0	\$0	\$0	\$413,449
38% > \$15MM < \$18,333,334				\$0	\$0	\$0	\$0
35% > \$18,333,333				\$0	\$0	\$0	\$0
Total Federal Income Taxes				\$2,966,250	\$2,947,016	\$3,370,047	\$3,813,449

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.65%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.35%
1	Common Stock	\$3,656,500	49.01%		4.240%	4.411%	4.583%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000	0.52%	4.29%	0.022%	0.022%	0.022%
4	Long Term Debt	\$3,764,552	50.46%	5.41%	2.730%	2.730%	2.730%
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	\$7,460,052	100.00%		6.992%	7.163%	7.335%
8	PreTax Cost of Capital				9.483%	9.762%	10.053%

Greater Missouri Operations-L&P Rate District
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Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	D Large Customer Annualization	E Adjustments			G Total kWh Sales
				E Weather Normalization & 365 Day Adjustment	E Growth Adjustment at December 2015	E Meter Adjustment for Net System Input	
1	NATIVE LOAD						
2	Missouri Retail	0	0	0	0		0
3	Wholesale	0	0	0	0		0
4	Residential	707,577,808	0	13,123,929	1,133,148		721,834,885
5	Small General Service	105,847,861	0	1,633,437	-697,271		106,784,027
6	Large General Service	363,129,968	0	4,109,303	-5,185,857	151,166	362,204,580
7	Larger Power Service	865,239,552	8,426,598	5,375,702	0	5,726,332	884,768,184
8	Metered Lighting	1,401,986	0	0	0		1,401,986
9	Lighting	23,085,102	0	0	0		23,085,102
10	Thermal Service	0	0	0	0		0
11	Time of Day (TOD)	0	0	0	0		0
12	TOTAL NATIVE LOAD	2,066,282,277	8,426,598	24,242,371	-4,749,980		2,100,078,764
13	LOSSES				0.00%		0
14	NET SYSTEM INPUT						2,100,078,764

Greater Missouri Operations-L&P Rate District
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True-Up through July 31, 2016
Rate Revenue Summary

A Line Number	B Description	C As Billed	E Adjustments				G Weather Normalization & 365 Day Adjustment	H Growth Adjustment at December 2015
			D Remove Mpower Bill Credit	E Billing Adjustments	F Large Customer Annualization			
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$78,778,639	\$0	\$38	\$0	\$1,567,796	\$70,723	
4	Small General Service	\$14,660,820	\$0	-\$17	\$0	\$184,576	-\$87,622	
5	Medium General Service	\$0	\$0	\$0	\$0	\$0	\$0	
6	Large General Service	\$33,932,558	\$6,195	-\$534	\$0	\$259,573	-\$471,270	
7	Large Power	\$60,858,337	\$0	\$0	\$588,570	\$243,763	\$0	
8	Metered Lighting	\$131,449	\$0	\$0	\$0	\$0	\$0	
9	Unmetered Lighting	\$4,196,050	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$192,557,853	\$6,195	-\$513	\$588,570	\$2,255,708	-\$488,169	
11	OTHER RATE REVENUE							
12	Unbilled Revenue and Fuel Clause Adjustment Accrual	-\$3,918,605	\$0	\$0	\$0	\$0	\$0	
13	Adjust to General Ledger to tie to FERC Form 1	\$32,267	\$0	\$0	\$0	\$0	\$0	
14	TOTAL OTHER RATE REVENUE	-\$3,886,338	\$0	\$0	\$0	\$0	\$0	
15	TOTAL MISSOURI RATE REVENUES	\$188,671,515	\$6,195	-\$513	\$588,570	\$2,255,708	-\$488,169	

Greater Missouri Operations-L&P Rate District
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True-Up through July 31, 2016
Rate Revenue Summary

Line Number	Description	Unbilled Revenue	Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$5,031,658	\$0	-\$3,393,101	\$75,385,538
4	Small General Service	-\$637,804	\$0	-\$540,867	\$14,119,953
5	Medium General Service	\$0	\$0	\$0	\$0
6	Large General Service	-\$2,172,238	\$0	-\$2,378,274	\$31,554,284
7	Large Power	-\$4,277,935	\$0	-\$3,445,602	\$57,412,735
8	Metered Lighting	-\$5,557	\$0	-\$5,557	\$125,892
9	Unmetered Lighting	-\$80,251	\$0	-\$80,251	\$4,115,799
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$12,205,443	\$0	-\$9,843,652	\$182,714,201
11	OTHER RATE REVENUE				
12	Unbilled Revenue and Fuel Clause Adjustment Accrual	\$3,918,605	\$0	\$3,918,605	\$0
13	Adjust to General Ledger to tie to FERC Form 1	-\$32,267	\$0	-\$32,267	\$0
14	TOTAL OTHER RATE REVENUE	\$3,886,338	\$0	\$3,886,338	\$0
15	TOTAL MISSOURI RATE REVENUES	-\$8,319,105	\$0	-\$5,957,314	\$182,714,201

Greater Missouri Operations-L&P Rate District
Case No. ER-2016-0156
TY End June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Executive Case Summary

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$187,405,105
2	Total Missouri Rate Revenue By Rate Schedule	\$182,714,201
3	Missouri Retail kWh Sales	0
4	Average Rate (Cents per kWh)	0.000
5	Annualized Customer Number	65,388
6	Profit (Return on Equity)	\$21,288,167
7	Interest Expense	\$13,110,015
8	Annualized Payroll	\$20,296,221
9	Utility Employees	2,897
10	Depreciation	\$21,470,528
11	Net Investment Plant	\$553,403,245
12	Pensions	\$3,867,602