Exhibit No.: *

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: ER-2022-0129

Date Prepared: August 16, 2022



MISSOURI PUBLIC SERVICE COMMISSION FINANCIAL & BUSINESS ANALYSIS DIVISION STAFF TRUE-UP DIRECT FILING - AUGUST 16, 2022 STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI METRO
Test Year Ending June 30, 2021
Update Period of December 31, 2021
True-Up Period of May 31, 2022

CASE NO. ER-2022-0129

Jefferson City, MO

August 2022

Evergy Missouri Metro Case No. ER-2022-0129

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.65%	<u>C</u> 6.77%	<u>D</u> 6.90%
Number	Description	0.05% Return	Return	6.90% Return
Italiibei	Description	Totalii	Rotain	Ketam
1	Net Orig Cost Rate Base	\$3,184,918,830	\$3,184,918,830	\$3,184,918,830
2	Rate of Return	6.65%	6.77%	6.90%
3	Net Operating Income Requirement	\$211,637,856	\$215,619,005	\$219,600,153
4	Net Income Available	\$199,275,078	\$199,275,078	\$199,275,078
5	Additional Net Income Required	\$12,362,778	\$16,343,927	\$20,325,075
6	Income Tax Requirement			
7	Required Current Income Tax	\$42,315,659	\$43,561,868	\$44,808,076
8	Current Income Tax Available	\$38,445,770	\$38,445,770	\$38,445,770
9	Additional Current Tax Required	\$3,869,889	\$5,116,098	\$6,362,306
10	Revenue Requirement	\$16,232,667	\$21,460,025	\$26,687,381
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$16,232,667	\$21,460,025	\$26,687,381

Accounting Schedule: 01 Sponsor: Staff

Page: 1 of 1

Evergy Missouri Metro Case No. ER-2022-0129

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 RATE BASE SCHEDULE

<u>A</u> <u>B</u> <u>C</u>									
Line	_	Percentage	<u>Dollar</u>						
Number	Rate Base Description	Rate	Amount						
	·								
1	Plant In Service		\$6,409,246,833						
			•						
2	Less Accumulated Depreciation Reserve		\$2,542,541,754						
3	Net Plant In Service		\$3,866,705,079						
3	Net Flant in Service		φ3,000, <i>1</i> 03,0 <i>1</i> 9						
4	ADD TO NET PLANT IN SERVICE								
5	Cash Working Capital		-\$47,434,024						
6	Contributions in Aid of Construction Amortization		\$0						
7	FAS 106 OPEB Tracker		-\$3,349,430						
8	Reg Asset Excess Act FAS 87 vs Rate		-\$3,326,119						
9	Prepayments		\$9,762,533						
10	Materials and Supplies		\$81,546,847						
11	Fuel Inventory - Oil		\$6,473,565						
12	Fuel Inventory - Coal		\$20,189,210						
13	Fuel Inventory - Lime/Limestone		\$171,127						
14	Fuel Inventory - Ammonia		\$181,440						
15	Fuel Inventory - Nuclear		\$30,071,471						
16	Powder Activated Carbon (PAC)		\$34,284						
17	latan 1 & Common Regulatory Asset Vintage 1		-\$184,985						
18	latan 1 & Common Regulatory Asset Vintage 2		-\$29,994						
19	latan Unit 2 Regulatory Asset Vintage 1		\$2,980,803						
20	latan Unit 2 Regulatory Asset Vintage 2		\$9,259,053						
21	Pay As You Save		\$51,103						
22	Plant In Service Accounting (PISA)		\$55,218,871						
23	DSM Programs		-\$13,543,492						
24	TOTAL ADD TO NET PLANT IN SERVICE		\$148,072,263						
25	SUBTRACT FROM NET PLANT								
26	Federal Tax Offset	3.0192%	\$1,107,262						
27	State Tax Offset	3.0192%	\$207,958						
	City Tax Offset	0.0000%	\$0						
29	Interest Expense Offset	17.6767%	\$11,034,576						
30	Contributions in Aid of Construction	17.070770	\$0						
31	Customer Deposits		\$1,835,418						
32	Customer Advances for Construction		\$3,979,568						
33	Income Eligible Weatherization		\$449,324						
34	Accumulated Deferred Income Taxes		\$540,918,929						
35	ER-2018-0145 Protected EDIT - Rate Case		\$165,627,408						
36	ER-2018-0145 Unprotected EDIT - Rate Case		\$45,215,525						
37	ER-2018-0145 EDIT - Stub Period		\$4,031,549						
38	EDIT - MO Tax Change		\$30,694,882						
39	Excess ADIT - Montrose		\$1,928,268						
40	Other Regulatory Liability (SO2 Emission Allowances) 21 year		\$22,827,845						
	May 2010 to Apr 2031		. ,- ,-						

Accounting Schedule: 02

Sponsor: Staff Page: 1 of 2

Evergy Missouri Metro Case No. ER-2022-0129

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022

RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
41	TOTAL SUBTRACT FROM NET PLANT		\$829,858,512
42	Total Rate Base	•	\$3,184,918,830

Accounting Schedule: 02

Sponsor: Staff Page: 2 of 2

Lime Recount Plant Account Description Plant Adjustments A		A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
1		Account #		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	
2 301.000 Organization - General Plant 5 302.000 Franchises and Consents - Missouri 5 22.037 (%) September 1 2.000 September 2 2.000 Septe	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization - General Plant 5 302.000 Franchises and Consents - Missouri 5 22.037 (%) September 1 2.000 September 2 2.000 Septe										
30,000 Frainchises and Consents - Missouri \$22,937 P-3 \$0 \$22,937 \$0,0000% \$0 \$1,000.65 \$1,000		204 000		£70.40¢	В 2	to.	£70.40C	F2 02000/	¢o.	£20.020
303.012 Miscellaneous Intangibles - Fvear - Customer So P-5 So So So So So So So S										. ,
Sociation Soci					_				•	
Related Society Soci	_			••		••	•	50 44000/	•	••
Sociation Soci	5	303.021	_	\$0	P-5	\$0	\$0	52.4490%	\$0	\$0
Software - General Plant Software - General	6	303.022	Miscellaneous Intangibles - 5 Year - Energy	\$0	P-6	\$0	\$0	56.3200%	\$0	\$0
9 303.025 Miscellaneous Intangibles - 19 Vear - Demand Related 30.001 303.025 Miscellaneous Intangibles - 10 Vear - Demand Related 30.001 303.023 Miscellaneous Intangibles - 10 Vear - Demand Related 30.001 303.023 Miscellaneous Intangibles - 10 Vear - Demand Related 303.002 303	7	303.020		\$299,667,875		-\$21,924,315	\$277,743,560	53.1690%	\$0	\$147,673,473
Transmission Related Miscellaneous Intangibles - 10 Year -					-				•	
10 303.025 Miscellaneous Intangibles - 10 Year - Demand Related	9	303.025		\$0	P-9	\$0	\$0	52.1500%	\$0	\$0
11 303.031 Miscellanous Intangibles - 10 Year - Demand Related 303.032 Miscellanous Intangibles - 10 Year - Demand Related 303.033 Miscellanous Intangibles - 10 Year - Demand Related 303.030 Miscellanous Intangibles - 10 Year - Demand Related 303.030 Miscellanous Intangibles - 10 Year - Demand Related 303.030 Miscellanous Intangibles - 10 Year - Demand Related 303.030 Miscellanous Intangibles - 10 Year - Demand Related 303.030 Miscellanous Intangibles Plant - Wolf Creek - \$ 325,892,535 P-14 \$0 \$330,5542,326 \$3.1690% \$0 \$162,453,799 \$0.1690% \$0 \$17,153,457 \$0.1690%	10	303.025	Miscellaneous Intangibles - 5 Year - Demand	\$0	P-10	\$0	\$0	52.1500%	\$0	\$0
National Color Nati	11	303.031	Miscellaneous Intangibles - 10 Year -	\$0	P-11	\$0	\$0	52.4490%	\$0	\$0
30 30 30 30 30 30 30 30	12	303.032		\$0	P-12	\$0	\$0	56.3200%	\$0	\$0
14 303.030 Miscellaneous Intangibles - 10 Year - Corporate Software - General Plant Miscellaneous Intangibles Plant - Voll Creek Sy2,935 P.15 S0 \$32,892,535 S2,1500% S0 \$17,153,457	13	303.033	Miscellaneous Intangibles - 10 Year - Demand	\$0	P-13	\$0	\$0	52.1500%	\$0	\$0
15 303.050 Miscellaneous Intangibles Plant - Wolf Creek - Syear Software - Demand Miscellaneous Intangibles Intangibles Intangibles Intended Plant Overpass - Demand Miscellaneous Intangibles Intangibles Intangibles Intended Plant Overpass - Demand Miscellaneous Intangibles In	14	303.030	Miscellaneous Intangibles - 10 Year -	\$305,542,326	P-14	\$0	\$305,542,326	53.1690%	\$0	\$162,453,799
16 303.070 Miscellaneous Intangibles Plant - Pr Scrt (like 312) - General Plant September	15	303.050		\$32,892,535	P-15	\$0	\$32,892,535	52.1500%	\$0	\$17,153,457
17 303.080 Miscellaneous Intangibles Transmission Line \$6,874,227 P-17 \$0 \$6,874,227 \$2,1500% \$0 \$3,584,909 \$18 \$303.090 Miscellaneous Intangibles Transmission Mint \$55,209 P-18 \$0 \$55,209 \$2,1500% \$0 \$28,791 \$19 \$303.100 Miscellaneous Intangibles LaCygne Road \$870,852 P-20 \$0 \$870,852 \$2,1500% \$0 \$4,541,49 \$0 \$0 \$0,000 \$0 \$0 \$0 \$0	16	303.070	Miscellaneous Intangibles Plant - Pr Scrt (like	\$34,980	P-16	\$0	\$34,980	52.1500%	\$0	\$18,242
18	17	303.080	Miscellaneous Intangibles Transmission Line	\$6,874,227	P-17	\$0	\$6,874,227	52.1500%	\$0	\$3,584,909
19	18	303.090	Miscellaneous Intangibles Transmission Mint	\$55,209	P-18	\$0	\$55,209	52.1500%	\$0	\$28,791
303.110	19	303.100	Miscellaneous Intangibles latan Hwy & Bridge	\$3,243,745	P-19	\$0	\$3,243,745	52.1500%	\$0	\$1,691,613
303.120 Miscellaneous Intangibles Montrose Highway - Demand P-21 S0 S0 S2.1500% S0 S0 S0 S0 S0 S0 S0	20	303.110	Miscellaneous Intangibles LaCygne Road	\$870,852	P-20	\$0	\$870,852	52.1500%	\$0	\$454,149
22 303.130 Miscellaneous Intangible Radio Frequencies - General Plant Subscellaneous Intangible Radio Frequencies \$1,464,314 P-22 \$0 \$1,464,314 S2.1500% \$0 \$763,640 \$0 \$20 \$0 \$10 \$20 \$0 \$10 \$15 \$0 \$10 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$15 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	21	303.120	Miscellaneous Intangibles Montrose Highway -	\$0	P-21	\$0	\$0	52.1500%	\$0	\$0
23 303.140 Miscellaneous Intangible Radio Frequencies 2041 303.150 Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant TOTAL INTANGIBLE PLANT \$948,111,143 \$948,111,143 \$948,111,143 \$925,336,088 \$295,336,0	22	303.130	Miscellaneous Intangible Radio Frequencies -	\$1,464,314	P-22	\$0	\$1,464,314	52.1500%	\$0	\$763,640
24 303.150 Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant TOTAL INTANGIBLE PLANT \$948,111,143 \$-\$21,924,315 \$926,186,828 \$0 \$489,845,428	23	303.140	Miscellaneous Intangible Radio Frequencies	\$0	P-23	\$0	\$0	52.1500%	\$0	\$0
TOTAL INTANGIBLE PLANT \$948,111,143 -\$21,924,315 \$926,186,828 \$0 \$489,845,428	24	303.150	Miscellaneous Intangible Plant - Customer	\$295,336,088	P-24	\$0	\$295,336,088	52.4490%	\$0	\$154,900,825
STEAM PRODUCTION HAWTHORN COMMON Structures - Electric - Hawthorn Common S19,852,437 P-29 \$0 \$19,852,437 52.1500% \$0 \$10,353,046	25			\$948,111,143		-\$21,924,315	\$926,186,828		\$0	\$489,845,428
HAWTHORN COMMON Structures - Electric - Hawthorn S19,852,437 P-29 S0 S19,852,437 S2.1500% S0 S10,353,046 S10	26		PRODUCTION PLANT							
29 311.000 Structures - Electric - Hawthorn \$19,852,437 P-29 \$0 \$19,852,437 52.1500% \$0 \$10,353,046 30	27		STEAM PRODUCTION							
Common	28		HAWTHORN COMMON							
30 312.000 Boiler Plant Equipment - Electric - Hawthorn Common S128,975 P-31 S0 \$1,432,192 52.1500% \$0 \$746,888 S14.000 S128,975 S2.1500% \$0 \$67,260 S128,975 S2.1500% \$0 \$67,260 S128,975 S2.1500% \$0 \$67,260 S128,975 S2.1500% \$0 \$1,320,612 S15,000 S128,975 S2.1500% \$0 \$1,320,612 S15,000 S	29	311.000		\$19,852,437	P-29	\$0	\$19,852,437	52.1500%	\$0	\$10,353,046
31	30	312.000	Boiler Plant Equipment - Electric -	\$1,432,192	P-30	\$0	\$1,432,192	52.1500%	\$0	\$746,888
32	31	314.000	Turbogenerator - Electric - Hawthorn	\$128,975	P-31	\$0	\$128,975	52.1500%	\$0	\$67,260
33	32	315.000	Accessory Equipment - Electric -	\$2,532,333	P-32	\$0	\$2,532,333	52.1500%	\$0	\$1,320,612
34 TOTAL HAWTHORN COMMON \$32,341,649 \$0 \$32,341,649 \$0 \$16,866,170	33	316.000	Miscellaneous Power Plant Equipment -	\$8,395,712	P-33	\$0	\$8,395,712	52.1500%	\$0	\$4,378,364
	34			\$32,341,649		\$0	\$32,341,649		\$0	\$16,866,170
		310.000		\$807,281	P-36	\$0	\$807,281	52.1500%	\$0	\$420,997

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	l l
	Account #		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
37	311.000	Structures & Improvements - Hawthorn 5	\$21,128,478	P-37	\$0	\$21,128,478	52.1500%	\$0	\$11,018,501
38	311.020	Structures - Rebuild - Hawthorn 5	\$8,573,500	P-38	\$0	\$8,573,500	52.1500%	\$0	\$4,471,080
39	312.000	Boiler Plant Equipment - Hawthorn 5	\$159,239,357	P-39	\$0	\$159,239,357	52.1500%	\$0	\$83,043,325
40	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	P-40	\$0	\$0	52.1500%	\$0	\$0
		Catalyst Hawthorn 5	A40 470 000		•	A40 470 000	50 45000/	**	******
41	312.010	Steam Plant Boiler - Unit Train - Electric - Hawthorn 5	\$18,472,368	P-41	\$0	\$18,472,368	52.1500%	\$0	\$9,633,340
42	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$211,908,313	P-42	\$0	\$211,908,313	52.1500%	\$0	\$110,510,185
43	314.000	Turbogenerator Units - Hawthorn 5	\$107,663,048	P-43	\$0	\$107,663,048	52.1500%	\$0	\$56,146,280
44	315.000	Accessory Electric Equipment -	\$30,466,190	P-44	\$0	\$30,466,190	52.1500%	\$0	\$15,888,118
45	315.010	Hawthorn 5 Accessory Equipment - Rebuild -	\$33,389,822	P-45	\$0	\$33,389,822	52.1500%	\$0	\$17,412,792
43	315.010	Hawthorn 5	\$33,309,022	F-45	ψU	\$33,309,022	52.1500%	φU	\$17,412,792
46	316.000	Miscellaneous Power Plant Equipment -	\$6,236,313	P-46	\$0	\$6,236,313	52.1500%	\$0	\$3,252,237
		Hawthorn 5							
47	316.010	Miscellaneous Equipment - Rebuild -	\$2,305,161	P-47	\$0	\$2,305,161	52.1500%	\$0	\$1,202,141
48		Hawthorn 5 TOTAL HAWTHORN 5 PRODUCTION	\$600,189,831		\$0	\$600,189,831		\$0	\$312,998,996
40		UNIT	φοσο, 103,031		ΨU	φουσ, 103,031		ΨΟ	\$312,990,990
		-							
49		IATAN COMMON PRODUCTION UNIT							
50 51	310.000 311.000	Land - Electric - Iatan Common Structures - Electric - Iatan Common	\$670,148 \$130,180,290	P-50 P-51	\$0 \$0	\$670,148 \$130,180,290	52.1500% 52.1500%	\$0 \$0	\$349,482 \$67,889,021
52	312.000	Boiler Plant Equipment - Electric - Iatan	\$209,815,749	P-52	\$0 \$0	\$209,815,749	52.1500%	\$0 \$0	\$109,418,913
		Common	4 =00,010,10		**	4		**	* 100, 110,010
53	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	P-53	\$0	\$0	52.1500%	\$0	\$0
	040.040	Catalyst latan Common	#4 554 000	D 54	**	#4 554 000	50.45000/	**	* 040.457
54 55	312.010 314.000	Unit Trains - Electric - latan Common Turbogenerators - Electric - latan	\$1,554,088 \$5,966,002	P-54 P-55	\$0 \$0	\$1,554,088 \$5,966,002	52.1500% 52.1500%	\$0 \$0	\$810,457 \$3,111,270
33	314.000	Common	ψ3,300,002	1 -33	ΨU	ψ3,300,002	32.130076	ΨΟ	ψ3,111,270
56	315.000	Accessory Equipment - Electric - latan	\$28,262,674	P-56	\$0	\$28,262,674	52.1500%	\$0	\$14,738,984
		Common	.			.			
57	316.000	Miscellaneous Power Plant Equipment - Electric - latan Common	\$5,693,120	P-57	\$0	\$5,693,120	52.1500%	\$0	\$2,968,962
58		TOTAL IATAN COMMON PRODUCTION	\$382,142,071		\$0	\$382,142,071		\$0	\$199,287,089
		UNIT	, , ,		• -	, , , , , , , , , , , , , , , , , , , ,		• •	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
59 60	310.000	IATAN UNIT 1 PRODUCTION UNIT Land - Electric - latan #1	\$3,691,922	P-60	\$0	\$3,691,922	52.1500%	\$0	\$1,925,337
61	311.000	Structures - Electric - latan #1	\$10,107,801	P-61	\$0 \$0	\$10,107,801	52.1500%	\$0 \$0	\$1,925,337 \$5,271,218
62	312.000	Boiler Plant Equipment - Electric - latan	\$427,554,291	P-62	\$0	\$427,554,291	52.1500%	\$0	\$222,969,563
		#1							
63	312.000	Boiler Plant Equipment - Electric - MO	-\$16,365	P-63	\$0	-\$16,365	100.0000%	\$0	-\$16,365
64	312.050	Juris Disallow - latan #1 - Missouri only Steam Prod-Boiler Plant Equip-Bags	\$0	P-64	\$0	\$0	52.1500%	\$0	\$0
04	312.030	&Catalyst-latan 1	Ψ	1. 04	Ψ0	Ψ	32.130070	Ψ	Ψ
65	314.000	Turbogenerator - Electric - latan #1	\$79,927,710	P-65	\$0	\$79,927,710	52.1500%	\$0	\$41,682,301
66	315.000	Accessory Equipment - Electric - latan	\$62,446,383	P-66	\$0	\$62,446,383	52.1500%	\$0	\$32,565,789
67	315.000	#1 Accessory Equipment - Electric - MO	-\$622,572	P-67	\$0	-\$622,572	100.0000%	\$0	-\$622,572
0,	313.000	Juris Disallow - latan #1 - Missouri only	Ψ022,512	1. 0,	Ψ0	Ψ022,512	100.000070	Ψ	Ψ022,512
68	316.000	Miscellaneous Power Pit Equipment -	\$8,204,402	P-68	\$0	\$8,204,402	52.1500%	\$0	\$4,278,596
		Electric - latan #1							
69	316.000	Miscellaneous Power Pit Equipment -	-\$11	P-69	\$0	-\$11	100.0000%	\$0	-\$11
		Electric - MO Juris Disallow - latan #1 - Missouri only							
70		TOTAL IATAN UNIT 1 PRODUCTION	\$591,293,561		\$0	\$591,293,561		\$0	\$308,053,856
		UNIT							
74		IATAN #2 PRODUCTION UNIT							
71 72	311.040	IATAN #2 PRODUCTION UNIT Structures - latan #2	\$94,266,655	P-72	\$0	\$94,266,655	52.1500%	\$0	\$49,160,061
73	311.040	Structures - MO Juris Disallow - latan #2	-\$720,112	P-73	\$0	-\$720,112	100.0000%	\$0 \$0	-\$720,112
74	311.040	Regulatory Plan - EO-2005-0329 -	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
		Cumulative Additional Amortization -							
	1	Structures - latan #2	¢c02 270 204	P-75	\$0	\$683,270,391	52.1500%	**	\$25C 225 500
75	312 040								
75 76	312.040 312.040	Boiler Plant Equipment - latan #2 Boiler Plant Equipment - MO Juris	\$683,270,391 -\$5,175,688	P-76	\$0 \$0	-\$5,175,688	100.0000%	\$0 \$0	\$356,325,509 -\$5,175,688

Line Account F Momber Optional Plant Account Description Plant Require Sags & State Prof. State State Prof. State Prof. State Prof. State Stat						_	_			_
	Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> ∆diust	<u>E</u>	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
The company of the			Plant Account Description			Adjustments				Jurisdictional
Regulatory Plan - E0-2005-0329 - So P-78 So So 100.0000% So So So So So So So S	77	312.050		\$0	P-77	\$0	\$0	52.1500%	\$0	\$0
Comulative Additional Amortization -	70	212.040	-	¢0	D 70	60	60	100 00000/	¢o.	\$0
Steam Production Boller Plant Equipment - Intan #2 S232.515.741 P-79 \$0 \$232.515.747 \$0.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$12.0000% \$0 \$0 \$10.0000% \$0 \$12.0000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.00000% \$0 \$10.000000% \$0 \$10.000000% \$0 \$10.000000% \$0 \$10.000000% \$0 \$10.00000000000000000000000000000000000	78	312.040		\$0	P-78	\$0	20	100.0000%	\$0	20
Turbogenerator - Islan #2 Substitution Substi										
80 314.040 Turbogenerator - NO Juris Disallow - Islan #2 1810.00 1810.0000 1810										
11					_					\$121,256,959
81 314.040 Regulatory Plan = E0-2005-0329- So P-31 So So 100.0000% So Cumulative Additional Amortization - Turboenerator - Istan #2 - Missouri only Accessory Equipment - Mo Juris So So So So So So So S	80	314.040		-\$715,476	P-80	\$0	-\$715,476	100.0000%	\$0	-\$715,476
2	Q1	314 040		¢n	D_91	¢n	\$0	100 0000%	¢n	\$0
Turbocenerator - Iatan #2 - Missouri only	01	314.040		Ψυ	F-01	Ψυ	\$0	100.0000 /8	Ψυ	40
22 315.040 Accessory Equipment - Intal nt #2 \$58,054,913 P-92 \$0 \$58,054,913 \$100,0000% \$0 \$100,00000% \$0 \$100,00000% \$0 \$100,00000% \$0 \$100,00000% \$0 \$100,00000% \$0 \$100										
Best		1	Accessory Equipment - latan #2							\$30,275,637
84	83	315.040		-\$239,102	P-83	\$0	-\$239,102	100.0000%	\$0	-\$239,102
Cumulative Additional Amortization	0.4	245 040		¢o.	D 04	¢o.		400 00000/	¢o.	ro.
Steam Production Accessory Equipment - - - - - - - - - -	84	315.040	= -	\$0	P-84	\$0	20	100.0000%	\$0	\$0
A										
Section Sect			* * *							
Section Sect	85	316.040	Miscellaneous Power Plant Equipment -	\$5,390,902	P-85	\$0	\$5,390,902	52.1500%	\$0	\$2,811,355
MO Juris Disallow - Iatan #2 - Missouri only Negulatory Plan - EC-2005-0329 - S0 P-87 S0 S0 100.0000% S0 S0 Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - Iatan #2 TOTAL IATAN #2 PRODUCTION UNIT S1,066,621,488 S0 \$1,066,621,488 \$0 S55 S1,066,621,488 S0 S1,066,621,488 S0 S55 S1,066,621,488 S0 S55 S1,066,621,488 S0 S55 S55 S1,066,621,488 S0 S55 S				****		**	***	400 00000/	**	***
87 316.040 Regulatory Plan - EO-2005-0329 - S0 P-87 S0 S0 100.0000% S0	86	316.040	• •	-\$26,736	P-86	\$0	-\$26,736	100.0000%	\$0	-\$26,736
Section Sect										
Section Communication Communication Communication Signature Signat	87	316.040		\$0	P-87	\$0	\$0	100.0000%	\$0	\$0
Second S				·						
Bas			Miscellaneous Power Plant Equipment -							
LACYGNE COMMON PLANT PRODUCTION UNIT Land - LaCygne Common S959,144 P-90 S0 S959,144 S2,1500% S0 S0 S11,000 S119,333,003 S1,1000 S119,333,003 S139,104,534 P-91 S0 S119,333,003 S2,1500% S0 S72 S12,100 S12,1500% S0 S73 S12,010 S16 S12,1500 S10 S139,104,534 S2,1500% S0 S73 S12,010 S16 S16 S16 S16,000 S16 S16 S16,000 S16 S16,000 S16 S16,000 S16 S16,000	00			\$4.000.004.400		**	\$4.000.004.400		**	* FF0.0F0.407
PRODUCTION UNIT	88		TOTAL IATAN #2 PRODUCTION UNIT	\$1,066,621,488		\$0	\$1,066,621,488		\$0	\$552,952,407
PRODUCTION UNIT	89		LACYGNE COMMON PLANT							
91 311,000 Structures - LaCygne Common S119,353,003 S2,1500% S0 S6, 312,000 S119,353,003 S2, 1500% S0 S139,104,534 S2, 1500% S0 S2, 1500% S										
92 312,000	90	310.000	Land - LaCygne Common	\$959,144	P-90	\$0	\$959,144	52.1500%	\$0	\$500,194
93 312.010 Sitem Prod-Boiler Plant Equip-Bags & So \$456,630 \$52,1500% \$0 \$0 \$0 \$0 \$0 \$0 \$0					_					\$62,242,591
312,050 Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne Common Sy84,763 P-94 S0 S0 S2,1500% S0 S0 S14,000 S0 S15,000 S0 S1		1		. , ,	-		. , ,		,	\$72,543,014
Stantage		1								\$238,133 \$0
95 314,000 Accessory Equipment - LaCygne \$4,295,766 \$0 \$4,295,766 \$0 \$315.000 Accessory Equipment - LaCygne \$0 \$0 \$0 \$2.1500% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0-1	012.000		ΨÜ		Ψ U		02.100070	Ψ	Ψ
Society Soci	95	314.000		\$984,763		\$0	\$984,763	52.1500%	\$0	\$513,554
97 315.020 Accessory Equipment - Comp LaCygne Common Salation Sa	96	315.000		\$4,295,766	P-96	\$0	\$4,295,766	52.1500%	\$0	\$2,240,242
Sample	07	245 020		¢o.	D 07	¢o.		E2 4E000/	¢o.	¢o.
98 316.000	97	315.020		\$0	P-97	\$0	\$0	52.1500%	\$0	\$0
Common TOTAL LACYGNE COMMON PLANT \$270,077,427 \$0 \$270,077,427 \$0 \$146 \$14	98	316.000		\$4.923.587	P-98	\$0	\$4.923.587	52.1500%	\$0	\$2,567,651
PRODUCTION UNIT			,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		**	
LACYGNE #1 PRODUCTION UNIT Structures - LaCygne #1 \$1,937,712 P-101 \$0 \$1,937,712 \$2.1500% \$0 \$1100 \$11.000	99		TOTAL LACYGNE COMMON PLANT	\$270,077,427		\$0	\$270,077,427		\$0	\$140,845,379
101 310.000 Land - LaCygne #1 \$1,937,712 P-101 \$0 \$1,937,712 52.1500% \$0 \$10 \$11.000			PRODUCTION UNIT							
101 310.000 Land - LaCygne #1 \$1,937,712 P-101 \$0 \$1,937,712 52.1500% \$0 \$102 \$11.000 \$11.00	100		LACYGNE #1 PRODUCTION UNIT							
102 311.000 Structures - LaCygne #1 \$20,771,547 \$382,159,434 \$20,771,547 \$382,159,434 \$20,771,547 \$382,159,434 \$20,771,547 \$20,500% \$382,159,434 \$20,771,547 \$20,500% \$382,159,434 \$20,771,547 \$20,500% \$382,159,434 \$20,500% \$382,159,434 \$20,771,547 \$20,500% \$20,771,547 \$20,500% \$20,771,547 \$20,500% \$20,771,547 \$20,500% \$20,500% \$20,500,471 \$20,500% \$20,5		310.000		\$1,937,712	P-101	\$0	\$1,937,712	52.1500%	\$0	\$1,010,517
104 312.020 Boiler AQC Equipment - LaCygne #1 \$2,610,471 \$0 \$2,610,471 \$0 \$0 \$2,5100% \$0 \$100 \$12,050 \$100 \$141,868,669 \$2,1500% \$0 \$100 \$15,000 \$100 \$15,000 \$100 \$15,000 \$100 \$15,000 \$100 \$15,000 \$100 \$15,000 \$100			, ,	. , ,			. , ,			\$10,832,362
105 312.050 Steam Prod-Boiler Plant Equip-Bags & SO P-105 SO S0 S2.1500% SO	103	312.000	Boiler Pit Equipment - LaCygne #1	\$382,159,434	P-103		\$382,159,434	52.1500%	\$0	\$199,296,145
Catalvst-LaCvgne 1										\$1,361,361
106	105	312.050		\$0	P-105	\$0	\$0	52.1500%	\$0	\$0
107	106	314 000		\$41 868 669	P-106	\$0	\$41 868 669	52 1500%	\$0	\$21,834,511
108 316.000 Miscellaneous Power Pit Equipment - LaCygne #1 TOTAL LACYGNE #1 PRODUCTION UNIT \$473,236,619 \$0 \$2,428,285 \$52.1500% \$0 \$10 \$0 \$2,428,285 \$0 \$10 \$0 \$10 \$0 \$10 \$0 \$		1								\$11,191,651
110 LACYGNE #1 PRODUCTION UNIT 111 311.000 Structures - LaCygne #2 \$4,898,019 112 312.000 Boiler Pit Equipment - LaCygne #2 \$353,376,083 P-112 \$0 \$353,376,083 52.1500% \$0 \$184 113 312.050 Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 2			, , , , ,							\$1,266,351
110 LACYGNE #2 PRODUCTION UNIT 111 311.000 Structures - LaCygne #2 \$4,898,019 P-111 \$0 \$4,898,019 52.1500% \$0 \$3 112 312.000 Boiler Pit Equipment - LaCygne #2 \$353,376,083 P-112 \$0 \$353,376,083 52.1500% \$0 \$184 113 312.050 Steam Prod-Boiler Plant Equip-Bags & \$0 P-113 \$0 \$0 \$52.1500% \$0 \$184 Catalyst-LaCygne 2										
111 311.000 Structures - LaCygne #2 \$4,898,019 P-111 \$0 \$4,898,019 \$2.1500% \$0 \$184 112 312.000 Boiler Pit Equipment - LaCygne #2 \$353,376,083 P-112 \$0 \$353,376,083 \$2.1500% \$0 \$184 113 312.050 Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	109		TOTAL LACYGNE #1 PRODUCTION UNIT	\$473,236,619		\$0	\$473,236,619		\$0	\$246,792,898
111 311.000 Structures - LaCygne #2 \$4,898,019 P-111 \$0 \$4,898,019 \$2.1500% \$0 \$184 112 312.000 Boiler Pit Equipment - LaCygne #2 \$353,376,083 P-112 \$0 \$353,376,083 \$2.1500% \$0 \$184 113 312.050 Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	110		I ACYGNE #2 PPODUCTION UNIT							
112		311,000		\$4,898.019	P-111	\$0	\$4,898.019	52,1500%	\$0	\$2,554,317
113 312.050 Steam Prod-Boiler Plant Equip-Bags & \$0 P-113 \$0 \$0 52.1500% \$0 Catalyst-LaCygne 2										\$184,285,627
		1								\$0
114 314.000 Turbogenerator - LaCygne #2 \$33,564,820 P-114 \$0 \$33,564,820 52.1500% \$0 \$17					L					
										\$17,504,054 \$0,729,152
115 315.000 Accessory Equipment - LaCygne #2 \$18,654,174 P-115 \$0 \$18,654,174 52.1500% \$0 \$5	115	313.000	Accessory Equipment - Lacygne #2	φ10,004,1/4	F-115	\$ U	φ10,034,174	J 32.1300%	J	\$9,728,152

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>	J
Line	Account #		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
116	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$1,335,658	P-116	\$0	\$1,335,658	52.1500%	\$0	\$696,546
117		TOTAL LACYGNE #2 PRODUCTION UNIT	\$411,828,754		\$0	\$411,828,754		\$0	\$214,768,696
118		MONTROSE COMMON PRODUCTION							
		UNIT							
119	310.000	Steam Production - Land - Electric - Montrose Common	\$1,620,842	P-119	\$0	\$1,620,842	52.1500%	\$0	\$845,269
120	311.000	Steam Production - Structures - Electric -	\$6,483,371	P-120	\$0	\$6,483,371	52.1500%	\$0	\$3,381,078
121	312.000	Montrose Common Steam Production - Boiler Plant	\$561,362	P-121	\$0	\$561,362	52.1500%	\$0	\$292,750
		Equipment - Electric - Montrose	•						
122	312.010	Common Steam Production - Plant Boiler Unit	\$0	P-122	\$0	\$0	52.1500%	\$0	\$0
400	044.000	Train - Electric - Montrose Common	**	D 400	**	**	50.45000/	**	**
123	314.000	Steam Production - Turbogenerators - Electric - Montrose Common	\$0	P-123	\$0	\$0	52.1500%	\$0	\$0
124	315.000	Steam Production - Accessory	\$0	P-124	\$0	\$0	52.1500%	\$0	\$0
		Equipment - Electric - Montrose Common							
125	316.000	Steam Production - Miscellaneous Plant	\$42,158	P-125	\$0	\$42,158	52.1500%	\$0	\$21,985
		Equipment - Electric - Montrose Common							
126		TOTAL MONTROSE COMMON	\$8,707,733		\$0	\$8,707,733		\$0	\$4,541,082
		PRODUCTION UNIT							
127		MONTROSE 1 PRODUCTION UNIT	•-		•-			•-	
128	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	P-128	\$0	\$0	52.1500%	\$0	\$0
129	312.000	Steam Production - Boiler Plant	\$0	P-129	\$0	\$0	52.1500%	\$0	\$0
130	314.000	Equipment - Electric - Montrose 1 Steam Production - Turbogenerators -	\$0	P-130	\$0	\$0	52.1500%	\$0	\$0
		Electric - Montrose 1	•		·	·			
131	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	P-131	\$0	\$0	52.1500%	\$0	\$0
132	316.000	Steam Production - Miscellaneous	\$0	P-132	\$0	\$0	52.1500%	\$0	\$0
133		Power Plant Equipment - Electric - TOTAL MONTROSE 1 PRODUCTION	\$0		\$0	\$0		\$0	\$0
		UNIT	•		• •	•			
134		MONTROSE 2 PRODUCTION UNIT							
135	311.000	Steam Production - Structures - Electric -	\$0	P-135	\$0	\$0	52.1500%	\$0	\$0
136	312.000	Montrose 2 Steam Production - Boiler Plant	\$0	P-136	\$0	\$0	52.1500%	\$0	\$0
		Equipment - Electric - Montrose 2	•		·	·			
137	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$0	P-137	\$0	\$0	52.1500%	\$0	\$0
138	315.000	Steam Production - Accessory	\$0	P-138	\$0	\$0	52.1500%	\$0	\$0
139	316.000	Equipment - Electric - Montrose 2 Steam Production - Miscellaneous	\$0	P-139	\$0	\$0	52.1500%	\$0	\$0
		Power Plant Equipment - Electric -							
140		TOTAL MONTROSE 2 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
141 142	311.000	MONTROSE 3 PRODUCTION UNIT Steam Production - Structures - Electric -	\$0	P-142	\$0	\$0	52.1500%	\$0	\$0
		Montrose 3	•		·	·			
143	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$0	P-143	\$0	\$0	52.1500%	\$0	\$0
144	314.000	Steam Production - Turbogenerators -	\$0	P-144	\$0	\$0	52.1500%	\$0	\$0
145	315.000	Electric - Montrose 3 Steam Production - Accessory	\$0	P-145	\$0	\$0	52.1500%	\$0	\$0
		Equipment - Electric - Montrose 3	•		·	·			
146	316.000	Steam Production - Miscellaneous Power Plant Equipment - Montrose 3	\$0	P-146	\$0	\$0	52.1500%	\$0	\$0
147		TOTAL MONTROSE 3 PRODUCTION	\$0		\$0	\$0		\$0	\$0
		UNIT							
148		TOTAL STEAM PRODUCTION	\$3,836,439,133		\$0	\$3,836,439,133		\$0	\$1,997,106,573

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
149		NUCLEAR PRODUCTION							
150		WOLF CREEK NUCLEAR PRODUCTION UNIT							
151	320.000	Land & Land Rights - Wolf Creek	\$3,619,298	P-151	\$0	\$3,619,298	52.1500%	\$0	\$1,887,464
152 153	321.000 321.010	Structures & Improvements - Wolf Creek Structures MO Gross Up AFDC Electric - Wolf Creek	\$470,544,415 \$19,051,443	P-152 P-153	\$0 \$0	\$470,544,415 \$19,051,443	52.1500% 100.0000%	\$0 \$0	\$245,388,912 \$19,051,443
154 155	322.000 322.010	Reactor Plant Equipment - Wolf Creek Reactor - MO Gross Up AFDC - Wolf	\$954,325,931 \$47,080,172	P-154 P-155	\$0 \$0	\$954,325,931 \$47,080,172	52.1500% 100.0000%	\$0 \$0	\$497,680,973 \$47,080,172
156	322.020	Creek MO Juris Depreciation 40 to 60 Yr EO-05- 0359 - Wolf Creek	\$0	P-156	\$0	\$0	52.1500%	\$0	\$0
157	323.000	Turbogenerator Units - Wolf Creek	\$221,352,376	P-157	\$0	\$221,352,376	52.1500%	\$0	\$115,435,264
158	323.010	Turbogenerator MO Gross Up AFDC - Wolf Creek	\$4,080,502	P-158	\$0	\$4,080,502	100.0000%	\$0	\$4,080,502
159 160	324.000 324.010	Accessory Electric Equipment - Wolf Creek	\$167,063,041 \$5,916,532	P-159 P-160	\$0 \$0	\$167,063,041 \$5,816,532	52.1500% 100.0000%	\$0 \$0	\$87,123,376
161	325.000	Accessory Equipment - MO Gross Up AFDC - Wolf Creek Miscellaneous Power Plant Equipment -	\$5,816,532 \$132,631,793	P-161	\$0 \$0	\$132,631,793	52.1500%	\$0 \$0	\$5,816,532 \$69,167,480
162	325.010	Wolf Creek Miscellaneous Plant Equipment - MO	\$1,049,998	P-162	\$0	\$1,049,998	100.0000%	\$0	\$1,049,998
163	328.000	Gross Up AFDC - Wolf Creek Disallow - MO Gross Up AFDC 100% MO -	-\$7,857,464	P-163	\$0	-\$7,857,464	100.0000%	\$0	-\$7,857,464
164	328.010	Wolf Creek MPSC Disallow - MO Basis - Wolf Creek	-\$126,518,469	P-164	\$0	-\$126,518,469	52.1500%	\$0	-\$65,979,382
165	328.050	Nuclear PR - Disallow - Pre 1988 Res - Wolf Creek	\$0	P-165	\$0	\$0	52.1500%	\$0	\$0
166		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$1,892,239,568		\$0	\$1,892,239,568		\$0	\$1,019,925,270
167		TOTAL NUCLEAR PRODUCTION	\$1,892,239,568		\$0	\$1,892,239,568		\$0	\$1,019,925,270
168		HYDRAULIC PRODUCTION							
169		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
170		OTHER PRODUCTION							
171		PRODUCTION UNIT	4005 500	D 470	•	4005 500	50.45000/	•	****
172	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$205,593	P-172	\$0	\$205,593	52.1500%	\$0	\$107,217
173	342.000	Other Production - Fuel Holders - Hawthorn 6	\$1,083,233	P-173	\$0	\$1,083,233	52.1500%	\$0	\$564,906
174	344.000	Other Production - Generators - Hawthorn 6	\$66,077,822		\$0	\$66,077,822	52.1500%	\$0	\$34,459,584
175	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$2,531,747		\$0	\$2,531,747	52.1500%	\$0	\$1,320,306
176	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	P-176	\$0	\$0	52.1500%	\$0	\$0
177		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$69,898,395		\$0	\$69,898,395		\$0	\$36,452,013
178		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
179	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$2,294,105	P-179	\$0	\$2,294,105	52.1500%	\$0	\$1,196,376
180	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$45,075,331	P-180	\$0	\$45,075,331	52.1500%	\$0	\$23,506,785
181	312.050	Steam Prod-Boiler Plant Equip-Bags & Catalyst - Hawthorn 9	\$0	P-181	\$0	\$0	52.1500%	\$0	\$0
182	314.000	Other Production - Turbogenerators - Hawthorn 9	\$20,699,789	P-182	\$0	\$20,699,789	52.1500%	\$0	\$10,794,940
183	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$16,306,729	P-183	\$0	\$16,306,729	52.1500%	\$0	\$8,503,959

		D.			-	-			
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
184	316.000	Other Production - Miscellaneous Power	\$353,461	P-184	\$0	\$353,461	52.1500%	\$0	\$184,330
405		Plant Equipment - Hawthorn 9	£04 700 44E		\$0	£04 700 44E		<u> </u>	£44.40C.200
185		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$84,729,415		\$0	\$84,729,415		\$0	\$44,186,390
186		HAWTHORN 7 COMBUSTION TURBINE							
		PRODUCTION UNIT							
187	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$724,678	P-187	\$0	\$724,678	52.1500%	\$0	\$377,920
188	342.000	Other Production - Fuel Holders - Hawthorn 7	\$2,054,064	P-188	\$0	\$2,054,064	52.1500%	\$0	\$1,071,194
189	344.000	Other Production - Generators - Hawthorn 7	\$22,869,354	P-189	\$0	\$22,869,354	52.1500%	\$0	\$11,926,368
190	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$2,293,614	P-190	\$0	\$2,293,614	52.1500%	\$0	\$1,196,120
191	346.000	Other Production - Miscellaneous Power	\$3,527	P-191	\$0	\$3,527	52.1500%	\$0	\$1,839
400		Plant Equipment - Hawthorn 7	407.045.007			407.045.007			A44570444
192		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$27,945,237		\$0	\$27,945,237		\$0	\$14,573,441
193		HAWTHORN 8 COMBUSTION TURBINE							
194	341.000	PRODUCTION UNIT Other Production - Structures &	\$84,765	P-194	\$0	\$84,765	52.1500%	\$0	\$44,205
195	342.000	Improvements - Hawthorn 8 Other Production - Fuel Holders -	\$1,626,033	P-195	\$0	\$1,626,033	52.1500%	\$0	\$847,976
196	344.000	Hawthorn 8 Other Production - Generators -	\$24,238,518	P-196	\$0	\$24,238,518	52.1500%	\$0	\$12,640,387
197	345.000	Hawthorn 8 Other Production - Accessory	\$1,536,590	P-197	\$0	\$1,536,590	52.1500%	\$0	\$801,332
198	346.000	Equipment - Hawthorn 8 Other Production - Miscellaneous Power	\$0	P-198	\$0	\$0	52.1500%	\$0	\$0
		Plant Equipment - Hawthorn 8				•			
199		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$27,485,906		\$0	\$27,485,906		\$0	\$14,333,900
200		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION							
201	340.000	STATION Other Production - Land - West Gardner	\$177,836	P-201	\$0	\$177,836	52.1500%	\$0	\$92,741
202	340.010	Other Production - Land Rights & Easements - West Gardner	\$93,269	P-202	\$0	\$93,269	52.1500%	\$0	\$48,640
203	341.000	Other Production - Structures &	\$4,443,253	P-203	\$0	\$4,443,253	52.1500%	\$0	\$2,317,156
204	342.000	Improvements - West Gardner Other Production - Fuel Holders - West	\$3,317,011	P-204	\$0	\$3,317,011	52.1500%	\$0	\$1,729,821
205	344.000	Gardner Other Production - Generators - West	\$115,017,608	P-205	\$0	\$115,017,608	52.1500%	\$0	\$59,981,683
206	345.000	Gardner Other Production - Accessory	\$7,091,287	P-206	\$0	\$7,091,287	52.1500%	\$0	\$3,698,106
207	346.000	Equipment - West Gardner Other Production - Miscellaneous Power	\$249,368	P-207	\$0	\$249,368	52.1500%	\$0	\$130,045
208		Plant Equipment - West Gardner TOTAL WEST GARDNER 1 THROUGH 4	\$130,389,632		\$0	\$130,389,632		\$0	\$67,998,192
		COMBUSTION TURBINES PRODUCTION STATION	,,,			·,,			, , , , , ,
209		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
210	340.000	Other Production - Land - Osawatomie 1	\$694,545	P-210	\$0	\$694,545	52.1500%	\$0	\$362,205
211	341.000	Other Production - Structures &	\$2,301,692	P-211	\$0	\$2,301,692	52.1500%	\$0	\$1,200,332
212	342.000	Improvements - Osawatomie 1 Other Production - Fuel Holders -	\$2,031,591	P-212	\$0	\$2,031,591	52.1500%	\$0	\$1,059,475
213	344.000	Osawatomie 1 Other Production - Generators -	\$27,308,953	P-213	\$0	\$27,308,953	52.1500%	\$0	\$14,241,619
214	345.000	Osawatomie 1 Other Production - Accessory	\$1,989,353	P-214	\$0	\$1,989,353	52.1500%	\$0	\$1,037,448
215	346.000	Equipment - Osawatomie 1 Other Production - Miscellaneous Power	\$88,193	P-215	\$0	\$88,193	52.1500%	\$0	\$45,993
		Plant Equipment - Osawatomie 1	435,.00			435,.00			Ţ.0,0 00

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number		Plant	Allocations	Adjustments	Jurisdictional
216		TOTAL MIAMI & OSAWATOMIE 1	\$34,414,327		\$0	\$34,414,327		\$0	\$17,947,072
		COMBUSTION TURBINE PRODUCTION UNIT							
217		NORTHEAST STATION PRODUCTION UNIT							
218	340.000	Other Production - Land - Northeast Station	\$136,550	P-218	\$0	\$136,550	52.1500%	\$0	\$71,211
219	341.000	Other Production - Structures & Improvements - Northeast Station	\$1,789,153	P-219	\$0	\$1,789,153	52.1500%	\$0	\$933,043
220	342.000	Other Production - Fuel Holders - Northeast Station	\$2,255,027	P-220	\$0	\$2,255,027	52.1500%	\$0	\$1,175,997
221	344.000	Other Production - Generators - Northeast Station	\$79,629,404	P-221	\$0	\$79,629,404	52.1500%	\$0	\$41,526,734
222	345.000	Other Production - Accessory Equipment - Northeast Station	\$7,759,283	P-222	\$0	\$7,759,283	52.1500%	\$0	\$4,046,466
223	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$353,082	P-223	\$0	\$353,082	52.1500%	\$0	\$184,132
224		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$91,922,499		\$0	\$91,922,499		\$0	\$47,937,583
225 226	310.000	NORTHEAST FACILITY BULK OIL Other Production - Land - Bulk Oil	\$148,900	P-226	\$0	\$148,900	52.1500%	\$0	\$77,651
227	311.000	Facility Northeast Other Production - Structures &	\$995,780	P-227	\$0	\$995,780	52.1500%	\$0	\$519,299
228	312.000	Improvements - Bulk Oil Facility Northeast Other Production - Boiler Plant	\$602,100	P-228	\$0	\$602,100	52.1500%	\$0	\$313,995
229	315.000	Equipment - Bulk Oil Facility Northeast Other Production - Accessory	\$24,947	P-229	\$0	\$24,947	52.1500%	\$0	\$13,010
230	316.000	Equipment - Bulk Oil Facility Northeast Other Production - Miscellaneous Power	\$195,243	P-230	\$0	\$195,243	52.1500%	\$0	\$101,819
204		Plant Equipment - Bulk Oil Facility Northeast				44.000.070			04.005.774
231 232		TOTAL NORTHEAST FACILITY BULK PRODUCTION PLANT - WIND GEN -	\$1,966,970		\$0	\$1,966,970		\$0	\$1,025,774
202		SPEARVILLE 1							
233	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$705,322	P-233	\$0	\$705,322	52.1500%	\$0	\$367,825
234	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$146,075,659	P-234	\$0	\$146,075,659	52.1500%	\$0	\$76,178,456
235	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$720,738	P-235	\$0	\$720,738	52.1500%	\$0	\$375,865
236	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$294,728	P-236	\$0	\$294,728	52.1500%	\$0	\$153,701
237		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$147,796,447		\$0	\$147,796,447		\$0	\$77,075,847
238		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
239	341.020	Other Production - Structures - Electric - Wind - Spearville #2	\$336,870	P-239	\$0	\$336,870	52.1500%	\$0	\$175,678
240	344.020	Other Production - Generators - Electric - Wind - Spearville #2	\$97,454,878	P-240	\$0	\$97,454,878	52.1500%	\$0	\$50,822,719
241	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	P-241	\$0	\$0	52.1500%	\$0	\$0
242		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$97,791,748		\$0	\$97,791,748		\$0	\$50,998,397
243 244	341.020	SPEARVILLE COMMON Other Production - Structures - Electric -	\$5,073,169	P-244	\$0	\$5,073,169	52.1500%	\$0	\$2,645,658
245	344.020	Wind Other Production - Generators - Electric -	\$20,289,447	P-245	\$0	\$20,289,447	52.1500%	\$0	\$10,580,947
246		Wind TOTAL SPEARVILLE COMMON	\$25,362,616		\$0	\$25,362,616		\$0	\$13,226,605
247		PRODUCTION PLANT - SOLAR							

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
248	344.000	Other Production - Generators - Electric -	\$1,009,191	P-248	\$0	\$1,009,191	52.1500%	\$0	\$526,293
		Solar							
249		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,191		\$0	\$1,009,191		\$0	\$526,293
250		PRODUCTION PLANT - GREENWOOD							
054		SOLAR FACILITY		5 054	45 007 007	45.000.000	50.45000/	•	40 700 407
251	341.010	Greenwood Solar Facility	\$0	P-251	\$5,337,367	\$5,337,367	52.1500%	\$0	\$2,783,437
252		TOTAL PRODUCTION PLANT -	\$0		\$5,337,367	\$5,337,367		\$0	\$2,783,437
		GREENWOOD SOLAR FACILITY							
253		CENEDAL DI ANT. DI III DINCE							
253 254	311.010	GENERAL PLANT - BUILDINGS Steam Production - Structures -	\$1,236,172	P-254	\$0	\$1,236,172	52.1500%	\$0	\$644,664
234	311.010	Leasehold Improvements - Plant & Mat	\$1,230,172	F-234	40	\$1,230,172	32.1300 /6	40	\$044,004
255	316.000	Steam Production - Miscellaneous	\$0	P-255	\$0	\$0	52.1500%	\$0	\$0
200	310.000	Power Plant Equipment - Electric		1 -200	ΨΟ	40	32.130070	Ψ	ΨΟ
256		TOTAL GENERAL PLANT - BUILDINGS	\$1,236,172		\$0	\$1,236,172		\$0	\$644,664
			V 1,200,2		**	V .,200,2		**	40.1.,00.
257		GENERAL PLANT - GENERAL							
		EQUIPMENT & TOOLS							
258	315.000	Steam Production - Accessory	\$0	P-258	\$0	\$0	52.1500%	\$0	\$0
		Equipment - Electric							
259	316.000	Steam Production - Miscellaneous	\$1,648,566	P-259	\$0	\$1,648,566	52.1500%	\$0	\$859,727
		Power Plant Equipment - Electric -							
		General Equipment & Tools							
260		TOTAL GENERAL PLANT - GENERAL	\$1,648,566		\$0	\$1,648,566		\$0	\$859,727
		EQUIPMENT & TOOLS							
261		TOTAL OTHER PRODUCTION	\$743,597,121		\$5,337,367	\$748,934,488		\$0	\$390,569,335
262		RETIREMENTS WORK IN PROGRESS -							
		PRODUCTION			4-			4.5	4-
263		Retirements Not Classified - Production	\$0	P-263	\$0	\$0	100.0000%	\$0	\$0
264		Retirements Not Classified - Nuclear	\$0	P-264	<u>\$0</u>	\$0	100.0000%	\$0	\$0
265		TOTAL RETIREMENTS WORK IN	\$0		\$0	\$0		\$0	\$0
		PROGRESS - PRODUCTION							
266		TOTAL PRODUCTION PLANT	\$6,472,275,822		\$5,337,367	\$6,477,613,189		\$0	\$3,407,601,178
200		TOTAL TROBUSTION LANT	Ψ0,472,273,022		ψ5,551,501	ψο, 477, 013, 103		Ψ	ψ3,401,001,110
267		TRANSMISSION PLANT							
268	350.000	Land - Transmission Plant	\$2,377,298	P-268	\$0	\$2,377,298	52.1500%	\$0	\$1,239,761
269	350.010	Land Rights - Transmission Plant	\$28,364,449	P-269	\$0	\$28,364,449	52.1500%	\$0	\$14,792,060
270	350.020	Land Rights - Transmission Plant - Wolf	\$355	P-270	\$0	\$355	52.1500%	\$0	\$185
		Creek							
271	352.000	Structures & Improvements - Transmission	\$8,157,233	P-271	\$0	\$8,157,233	52.1500%	\$0	\$4,253,997
		Plant							
272	352.010	Structures & Improvements - Transmission	\$250,476	P-272	\$0	\$250,476	52.1500%	\$0	\$130,623
		Plant - Wolf Creek							
273	352.020	Structures & Improvements - Transmission	\$15,694	P-273	\$0	\$15,694	100.0000%	\$0	\$15,694
		Plant - Wolf Creek - MO Gross Up AFDC							
274	353.000	Station Equipment - Transmission Plant	\$272,670,339		\$0	\$272,670,339	52.1500%	\$0	\$142,197,582
275	353.010	Station Equipment - Transmission Plant -	\$27,957,856	P-275	\$0	\$27,957,856	52.1500%	\$0	\$14,580,022
		Wolf Creek			4-			4.5	
276	353.020	Station Equipment - Transmission Plant -	\$531,283	P-276	\$0	\$531,283	100.0000%	\$0	\$531,283
		Wolf Creek - MO Gross Up AFDC	47.000.504		••	47.000.504	50.45000/	•	*****
277	353.030	Station Equipment - Communications -	\$7,839,534	P-277	\$0	\$7,839,534	52.1500%	\$0	\$4,088,317
070	054 000	Transmission Plant	£0.047.000	D 070	**	£0.047.000	50.45000/	**	£4 500 570
278	354.000 354.050	Towers and Fixtures - Transmission Plant Towers & Fixtures 34.5 kv	\$8,817,968	P-278	\$0 \$0	\$8,817,968	52.1500%	\$0 \$0	\$4,598,570
279 280	354.050	Poles & Fixtures - Transmission Plant	\$10,400 \$215,121,951	P-279 P-280	\$0 \$0	\$10,400 \$215,121,951	52.1500% 52.1500%	\$0 \$0	\$5,424 \$112,186,097
	355.000		\$58,255	P-281	\$0 \$0			\$0 \$0	
281	333.010	Poles and Fixtures - Transmission Plant - Wolf Creek	\$30,∠33	F-201	φυ	\$58,255	52.1500%	φU	\$30,380
282	355.020	Poles & Fixtures - Transmission Plant - Wolf	\$3,506	P-282	\$0	\$3,506	100.0000%	\$0	\$3,506
202	333.020	Creek - MO Gross Up AFDC	\$3,506	1 -202	φυ	\$3,500	100.0000 /6	φυ	φ3,306
283	355.050	Poles & Fixtures 34.5 kv	\$19,539,451	P-283	\$0	\$19,539,451	52.1500%	\$0	\$10,189,824
284	356.000	Overhead Conductors & Devices -	\$133,127,809	P-284	\$0 \$0	\$133,127,809	52.1500%	\$0 \$0	\$69,426,152
	555.000	Transmission Plant	1.55,121,505	0-	40	1.55,121,505	3233378	40	Ţ35,420,1 0 2
285	356.010	Overhead Conductors & Devices -	\$39,418	P-285	\$0	\$39,418	52.1500%	\$0	\$20,556
		Transmission Plant - Wolf Creek			70			70	+,
	•		•			•			

Limbox Cooking Plant Accounts Pl										
Plant Plant Account Description		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	<u>I</u>
35.6320 Overhead Conductors & Devices \$3.2552 \$2.8552 \$3.00 \$3.2552 \$3.00 \$3.2552 \$3.00 \$3.2552 \$3.00 \$3.2552 \$3.00 \$3.00000 \$3.00000 \$3.00000 \$3.00000 \$3.00000 \$3.00000 \$3.00000 \$3.00	_	Account #								
Transmission Plant - Wolf Creek - MO Gross Section										
UA AFIC Term-CH-Core Devices 34.5 by Term-CH-Core Term-C	286	356.020		\$2,552	P-286	\$0	\$2,552	100.0000%	\$0	\$2,552
356,050 Tran-OH-Cond & Devices Ad. 5 by \$17,755,048 \$27,755,048 \$2,1500% \$0 \$30,250,252 \$20,000 \$30,000 \$30,755 \$3										
288 357.000 Underground Conduit -1 Fanamission Plant \$8,877,877 \$288 \$3 \$8,677,875 \$2.1500% \$0 \$3.586,707 \$0 \$3.586,707 \$0	007	050.050		£47.755.040	D 007	**	£47.755.040	50.45000/	**	* 0.050.050
293 357.060 Underground Conductors & Devices \$1,002.032 2,289 \$0 \$1,002.032 \$2,1500% \$0 \$6,409.031										
290 398,000 Underground Conductors & Devices - \$12,388,075 \$2,500 \$0 \$12,388,075 \$2,500 \$0 \$36,000 \$0 \$36,000 \$0 \$36,000 \$0 \$36,000 \$0 \$36,000 \$0 \$36,000 \$0 \$36,000 \$0 \$36,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0			_	. , ,		•	. , ,		* -	
Transmission Plant			_ ==					l l	* -	
292 293 294 295	290	336.000	_	\$12,366,073	F-290	φυ	\$12,366,073	32.1300 /6	Φ0	φυ,400,36 i
TOTAL TRANSMISSION PLANT S763,215,284 S0 \$763,215,284 S0 \$396,281,397 S17,435,500 S1 S1 S1 S1 S1 S1 S1	201	358 050		\$288 175	P-291	\$0	\$288 175	52 1500%	\$0	\$150 283
RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT So.778,772 P.294 So. S		330.030			1 -231			32.130076		
TRANSMISSION PLANT Transmission Plant - Salvage & Removal - Retirements Not Classified Solution Plant Salvage & Removal - Retirements Not Classified Solution Plant Solution Equipment - Distribution Plant Solution Plant Solution Equipment - Distribution Plant Solution Plant Solution Equipment - Distribution Plant Solution Plant Soluti	232		TOTAL TRANSMISSION LEANT	ψ103,213,204		Ψ	ψ1 03,2 13,20 4		Ψ	ψ550,201,557
TRANSMISSION PLANT Transmission Plant - Salvage & Removal - Retirements Not Classified Solution Plant Salvage & Removal - Retirements Not Classified Solution Plant Solution Equipment - Distribution Plant Solution Plant Solution Equipment - Distribution Plant Solution Plant Solution Equipment - Distribution Plant Solution Plant Soluti	293		RETIREMENTS WORK IN PROGRESS -							
Transmission Plant - Salvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - 50 50 50 50 50 50 50										
Retirements Not Classified TOTAL RETIREMITS WORK IN PROGRESS - S	294			\$0	P-294	\$0	\$0	100.0000%	\$0	\$0
TRANSMISSION PLANT			_	1		•			•	
DISTRIBUTION PLANT	295		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0		\$0	\$0		\$0	\$0
297 300,000 Land - Electric - Distribution Plant S8,779,878 P.297 \$0 \$3,779,878 \$0 \$3,779,878 P.299 \$0 \$17,43,540 \$0,5790% \$0 \$0,503,79379 \$0,500 \$0,500,799 \$0,500,799 \$0,500 \$0,500,799 \$0,500,799 \$0,500 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,7			TRANSMISSION PLANT							
297 300,000 Land - Electric - Distribution Plant S8,779,878 P.297 \$0 \$3,779,878 \$0 \$3,779,878 P.299 \$0 \$17,43,540 \$0,5790% \$0 \$0,503,79379 \$0,500 \$0,500,799 \$0,500,799 \$0,500 \$0,500,799 \$0,500,799 \$0,500 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,799 \$0,500,7										
298 30.010 Depreciable Land Rights - Distribution Plant \$15,43,640 P.288 \$0 \$15,743,540 \$9.289 \$0 \$15,743,540 \$9.289 \$0 \$15,743,540 \$0.000000000000000000000000000000000	296		DISTRIBUTION PLANT							
381,000 Structures & Improvements - Distribution S15,452,699 P-299 \$0 \$15,452,699 \$7,5860% \$0 \$38,898,591										* - *
Second Station Equipment - Distribution Plant Say Sa								l l	·	
302 302 303 304 305	299	361.000		\$15,452,699	P-299	\$0	\$15,452,699	57.5860%	\$0	\$8,898,591
302 303 304 305									_	
302 363,000 Energy Storage Equipment - Distribution \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$2,413,035 \$0 \$0 \$2,413,035 \$0 \$0 \$2,413,035 \$0 \$0 \$2,413,035 \$0 \$0 \$2,413,035 \$0 \$0 \$2,413,035 \$0 \$0 \$2,413,035 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$. , ,
302 363.000 Energy Storage Equipment - Distribution S2,413,035 P-302 \$0 \$2,413,035 100,0000% \$0 \$2,413,035 303 304.000 Poles, Towers, & Fixtures - Distribution Plant S486,113,184 P-303 \$0 \$486,113,184 55.8520% \$0 \$271,503,936 \$0 \$0 \$0 \$0 \$271,503,936 \$0 \$0 \$0 \$0 \$0 \$271,503,936 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	301	362.030		\$4,655,409	P-301	\$0	\$4,655,409	55.6610%	\$0	\$2,591,247
Part				00 440 005		••	******	400 00000/	••	00 440 005
303 364.000 Poles, Towers, & Fixtures - Distribution Plant \$486,113,184 P-303 \$0 \$486,113,184 55.8520% \$0 \$221,503,936	302	363.000		\$2,413,035	P-302	\$0	\$2,413,035	100.0000%	\$0	\$2,413,035
304 365.000 Overhead Conductors & Devices - \$347,051,195 P-304 \$0 \$347,051,195 \$50,0210% \$0 \$204,833,086 \$365.000 \$365.000 \$367.000 \$10 \$372,224,096 \$372,224,096 \$372,224,096 \$372,224,096 \$372,224,096 \$372,224,096 \$372,023,319 \$367.000 \$367	202	204 000		£40C 440 404	D 202	¢o.	¢40¢ 440 404	EE 0E000/	¢o.	£074 E02 02C
Distribution Plant S37,224,096 P-305 S0 \$372,224,096 S0 \$372,024,006 S0 \$384,751,411 S0 \$386,937,578 S0 \$372,024,006 S	303	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$480,113,184	P-303	φu	\$480,113,184	55.8520%	φu	\$271,503,936
Distribution Plant S37,224,096 P-305 S0 \$372,224,096 S0 \$372,024,006 S0 \$384,751,411 S0 \$386,937,578 S0 \$372,024,006 S	204	36E 000	Overhead Conductors & Davisos	\$247.0E4.40E	D 204	40	\$247.0E4.40E	E0 02409/	40	¢204 922 096
365,000 Underground Conduit - Distribution Plant \$372,224,996 \$372,224,996 \$5.8460% \$0 \$327,292,319 \$105,000 \$105,	304	365.000		\$347,051,195	F-304	φu	\$347,051,195	39.0210%	φu	\$204,033,000
36 367,000 Underground Conductors & Devices -	305	366 000		\$372 224 006	D-305	¢n.	\$372 224 006	58 5460%	¢n.	\$217 022 310
Distribution Plant Sa6,9373,578 P-307 S0 \$369,373,578 56,7840% \$50 \$209,745,093 \$308 309,000 Services - Distribution Plant \$16,669,789 P-308 \$0 \$196,669,789 \$54,822,000 \$56,7640% \$56,7640% \$56,321,846 \$63,322,749 \$54,822,000								l l		
388,000 Line Transformers - Distribution Plant \$349,373,578 \$196,669,738 \$5,882,373,578 \$39,000 \$399,000	300	307.000		ψ1 20,034,000	. 300	Ψ	ψ1 20,004,000	32.040070	Ψ	ψ304,131,411
308 39,000 397,000 370,000	307	368.000		\$369.373.578	P-307	\$0	\$369.373.578	56.7840%	\$0	\$209.745.093
370,000 370,000 370,000 Meters Electric - Distribution Plant \$54,882,565 P-309 \$0 \$54,882,565 56,7640% \$0 \$31,153,539 \$310,000 \$. , ,
370,020 AMI Meters Electric - Distribution Plant \$131,860,402 \$131,860,402 \$2,8700% \$-\$6,321,846 \$63,332,749 \$10,000 \$. , ,		* -	
Plant	310	370.020	AMI Meters Electric - Distribution Plant		P-310	\$0		52.8700%	-\$6,321,846	
371.010 Customer Premises Installation - Distribution Plant - Electric Vehicle Charging Stations \$12,522,677 \$0 \$12,522,677 \$5,9330% \$0 \$7,004,309	311	371.000	Customer Premises Installation - Distribution		P-311	\$0		68.7480%	\$0	\$11,379,773
Plant - Electric Vehicle Charging Stations Street Light and Traffic Signal - Distribution \$31,754,952 P-313 \$0 \$31,754,952 50.6620% \$0 \$16,087,694			Plant							
313 373.000 Street Light and Traffic Signal - Distribution \$31,754,952 P-313 \$0 \$31,754,952 50.6620% \$0 \$16,087,694	312	371.010	Customer Premises Installation - Distribution	\$12,522,677	P-312	\$0	\$12,522,677	55.9330%	\$0	\$7,004,309
Plant TOTAL DISTRIBUTION PLANT \$3,157,697,704 \$0 \$3,157,69			Plant - Electric Vehicle Charging Stations							
Plant TOTAL DISTRIBUTION PLANT \$3,157,697,704 \$0 \$3,157,69										
TOTAL DISTRIBUTION PLANT \$3,157,697,704 \$0 \$3,157,697,704 \$0 \$1,796,236,902 \$15,723,944 \$0 \$29,156,209 \$0 \$20,157,23,944 \$0 \$29,156,209 \$0 \$20,157,23,944 \$0 \$20,157,23,944 \$0 \$20,157,23,944 \$0 \$20,157,23,944 \$0 \$0 \$0 \$0 \$0 \$0 \$0	313	373.000		\$31,754,952	P-313	\$0	\$31,754,952	50.6620%	\$0	\$16,087,694
RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Distribution Plant - Salvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$										
DISTRIBUTION PLANT	314		TOTAL DISTRIBUTION PLANT	\$3,157,697,704		\$0	\$3,157,697,704		-\$6,321,846	\$1,796,236,902
DISTRIBUTION PLANT										
Distribution Plant - Salvage & Removal - Retirements Not Classified So So So So So So So S	315		RETIREMENTS WORK IN PROGRESS -							
Retirements Not Classified	040					••		FT 00500/	•	•
TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant	316			\$0	P-316	\$0	\$0	57.0850%	\$0	\$0
DISTRIBUTION PLANT	047					***	***			
Structures & Improvements - Leasehold (One S29,156,209 P-324 S0 S0 S0 S0 S0 S10 S1	317			\$0		\$0	\$0		\$0	\$0
CAPITALIZATION S0 S0 S0 S0 S0 S0 S0 S			DISTRIBUTION PLANT							
CAPITALIZATION S0 S0 S0 S0 S0 S0 S0 S	210		INCENTIVE COMPENSATION							
TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	310									
CAPITALIZATION GENERAL PLANT Says Sa	319			\$0		\$0	\$0		\$0	\$0
320 389.000 Structures & Improvements - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One Structures &	313			Ψ0		Ψ	ΨΟ		Ψ	Ψ
321 389.000 Land & Land Rights - General Plant 33,802,128 P-321 \$0 \$3,802,128 53,9300% \$0 \$2,050,488 322 390.000 Structures & Improvements - Leasehold (801 Charlotte) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant										
321 389.000 Land & Land Rights - General Plant 33,802,128 P-321 \$0 \$3,802,128 53,9300% \$0 \$2,050,488 322 390.000 Structures & Improvements - Leasehold (801 Charlotte) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant	320		GENERAL PLANT							
322 390.000 Structures & Improvements - General Plant 3143,415,142 P-322 \$0 \$143,415,142 53.9300% \$0 \$77,343,786		389.000		\$3,802.128	P-321	\$0	\$3,802.128	53.9300%	\$0	\$2,050.488
323 390.030 Structures & Improvements - Leasehold (801 \$6,656,541 P-323 \$0 \$6,656,541 53.9300% \$0 \$3,589,873 Charlotte) - General Plant 324 390.050 Structures & Improvements - Leasehold (One KC Place) - General Plant							\$143,415,142		·	
Charlotte) - General Plant 324 390.050 Structures & Improvements - Leasehold (One KC Place) - General Plant KC Place) - General Plant			•							
324 390.050 Structures & Improvements - Leasehold (One \$29,156,209 P-324 \$0 \$29,156,209 53.9300% \$0 \$15,723,944 KC Place) - General Plant			,			**				
	324	390.050	T	\$29,156,209	P-324	\$0	\$29,156,209	53.9300%	\$0	\$15,723,944
325 391.000 Office Furniture & Equipment - General Plant \$11,912,216 P-325 \$0 \$11,912,216 53.9300% \$0 \$6,424,258										
	325	391.000	Office Furniture & Equipment - General Plant	\$11,912,216	P-325	\$0	\$11,912,216	53.9300%	\$0	\$6,424,258
		I	I	I				Į l		

		D.	•	-		F	•		
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
-	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
326		Office Furniture & Equipment - Wolf Creek -	\$6,782,643		\$0	\$6,782,643	53.9300%	\$0	\$3,657,879
320	331.010	General Plant	ψ0,702,043	1 -320	φυ	\$0,702,043	33.3300 /6	Ψ	Ψ5,051,019
327	391.020	Office Furniture and Equipment - Computer -	\$12,462,152	P-327	\$0	\$12,462,152	53.9300%	\$0	\$6,720,839
v	0011020	Wolf Creek	V · = , · · · = , · · · =		40	V.2,.02,.02	00.000070	***	40,1.20,000
328	391.020	Office Furniture & Equipment - Computer -	\$89,193,386	P-328	\$0	\$89,193,386	53.9300%	\$0	\$48,101,993
		General Plant	. , ,						. , ,
329	392.000	Transportation Equipment - Autos - General	\$1,285,677	P-329	\$0	\$1,285,677	53.9300%	\$0	\$693,366
		Plant							
330	392.010	Transportation Equipment - Light Trucks -	\$12,016,726	P-330	\$0	\$12,016,726	53.9300%	\$0	\$6,480,620
		General Plant							
331	392.020	Transportation Equipment - Heavy Trucks -	\$44,742,177	P-331	\$0	\$44,742,177	53.9300%	\$0	\$24,129,456
		General Plant							
332	392.030	Transportation Equipment - Tractors -	\$2,483,436	P-332	\$0	\$2,483,436	53.9300%	\$0	\$1,339,317
		General Plant							*
333	392.040	Transportation Equipment - Trailers - General	\$3,438,228	P-333	\$0	\$3,438,228	53.9300%	\$0	\$1,854,236
204	200 200	Plant	*************	D 004	**	************	50.00000/	**	#050.000
334	393.000	Stores Equipment - General Plant	\$665,553	P-334 P-335	\$0 \$0	\$665,553	53.9300%	\$0 \$0	\$358,933
335	394.000	Tools, Shop, & Garage Equipment - General Plant	\$10,282,871	P-335	\$0	\$10,282,871	53.9300%	\$0	\$5,545,552
336	395.000	Laboratory Equipment - General Plant	\$10,072,593	P-336	\$0	\$10,072,593	53.9300%	\$0	\$5,432,149
337	396.000	Power Operated Equipment - General Plant	\$31,725,356	P-337	\$0 \$0	\$10,072,393	53.9300%	\$0 \$0	\$17,109,484
338		Communication Equipment - General Plant	\$172,193,522	P-338	\$0 \$0	\$172,193,522	53.9300%	\$0 \$0	\$92,863,966
339		Communication Equipment - Wolf Creek -	\$0	P-339	\$0 \$0	\$0	53.9300%	\$0	\$0
-		Demand	•		**		00.000070	**	***
340	397.020	Communication Equipment - Wolf Creek MO	\$0	P-340	\$0	\$0	100.0000%	\$0	\$0
		AFDC Gross Up - 100% Missouri							
341	398.000	Miscellaneous Equipment - General Plant	\$1,596,882	P-341	\$0	\$1,596,882	53.9300%	\$0	\$861,198
342	399.000	Regulatory Amortizations - General Plant	\$0	P-342	\$0	\$0	53.9300%	\$0	\$0
343		TOTAL GENERAL PLANT	\$593,883,438		\$0	\$593,883,438		\$0	\$320,281,337
344		CAPITALIZED LONG-TERM INCENTIVE							
		STOCK AWARDS							
345		Capitalized Long Term Incentive Stock	\$0	P-345	-\$5,561,671	-\$5,561,671	53.9300%	\$0	-\$2,999,409
242		Awards - General	-		AF F04 074	AF F04 074	.		40.000.400
346		TOTAL CAPITALIZED LONG-TERM	\$0		-\$5,561,671	-\$5,561,671		\$0	-\$2,999,409
		INCENTIVE STOCK AWARDS							
347		GENERAL PLANT - SALVAGE & REMOVAL -							
347		RETIREMENTS NOT CLASSIFIED							
348		General Plant - Salvage and Removal -	\$0	P-348	\$0	\$0	100.0000%	\$0	\$0
040		Retirements Not Classified		. 040	ΨŪ		100.000070	Ψ	•
349		TOTAL GENERAL PLANT - SALVAGE &	\$0		\$0	\$0	· [\$0	\$0
		REMOVAL - RETIREMENTS NOT CLASSIFIED			4.5			***	
350		TOTAL PLANT IN SERVICE	\$11,935,183,391		-\$22,148,619	\$11,913,034,772		-\$6,321,846	\$6,409,246,833

Evergy Missouri Metro Case No. ER-2022-0129

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-7	Miscellaneous Intangibles - 5 Year - Corporate	303.020		-\$21,924,315		\$0
	To move Uplight software to 100% MO account (Young)	303.020	-\$21,924,315	·\$21,324,515	\$0	Ψ
P-251	Greenwood Solar Facility	341.010		\$5,337,367		\$0
	To allocate the Greenwood Facility plant to Evergy Metro as of May 31, 2022 (Lyons)		\$5,337,367		\$0	
P-310	AMI Meters Electric - Distribution Plant	370.020		\$0		-\$6,321,846
	To disallow premature AMI meter replacements (Eubanks)		\$0		-\$6,321,846	
P-345	Capitalized Long Term Incentive Stock Awards			-\$5,561,671		\$0
	To remove capitalized Long Term Incentive Compensation (Major)		-\$5,561,671		\$0	
	Total Plant Adjustments		_	-\$22.148.619		-\$6.321.846

Accounting Schedule: 04 Sponsor: Staff Page: 1 of 1

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	F	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1 2	301.000	INTANGIBLE PLANT	¢20.020	0.009/	*0	0	0.000/
3	301.000	Organization - General Plant Franchises and Consents - Missouri	\$38,930 \$22,937	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
4	303.010	Miscellaneous Intangibles (like 353) -	\$1,060,663	0.00%	\$0	0	0.00%
5	303.021	Production - Demand Miscellaneous Intangibles - 5 Year - Customer	\$0	0.00%	\$0	0	0.00%
3	303.021	Related	\$ 0	0.00%	\$0	U	0.00%
6	303.022	Miscellaneous Intangibles - 5 Year - Energy	\$0	0.00%	\$0	0	0.00%
7	303.020	Related Miscellaneous Intangibles - 5 Year - Corporate	\$147,673,473	0.00%	\$0	0	0.00%
•	000.020	Software - General Plant	ψ141,010,410	0.0076	40	Ů	0.0070
8	303.020	MEEIA Uplight - 100% MO	\$0	0.00%	\$0	0	0.00%
9	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$0	0.00%	\$0	0	0.00%
10	303.025	Miscellaneous Intangibles - 5 Year - Demand	\$0	0.00%	\$0	0	0.00%
		Related					
11	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$0	0.00%	\$0	0	0.00%
12	303.032	Miscellaneous Intangibles - 10 Year - Energy	\$0	0.00%	\$0	0	0.00%
40		Related	**	0.000/	**		0.000/
13	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$0	0.00%	\$0	0	0.00%
14	303.030	Miscellaneous Intangibles - 10 Year -	\$162,453,799	0.00%	\$0	0	0.00%
		Corporate Software - General Plant	A	/			
15	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand	\$17,153,457	0.00%	\$0	0	0.00%
16	303.070	Miscellaneous Intangibles Plant - Pr Scrt (like	\$18,242	0.00%	\$0	0	0.00%
4=		312) - General Plant	*** *** ***	0.000/	**		0.000/
17	303.080	Miscellaneous Intangibles Transmission Line (like 355) - Demand	\$3,584,909	0.00%	\$0	0	0.00%
18	303.090	Miscellaneous Intangibles Transmission Mint	\$28,791	0.00%	\$0	0	0.00%
19	202 400	Line - Demand	¢4 604 642	0.00%	\$0	0	0.00%
19	303.100	Miscellaneous Intangibles latan Hwy & Bridge - Demand	\$1,691,613	0.00%	\$0	U	0.00%
20	303.110	Miscellaneous Intangibles LaCygne Road	\$454,149	0.00%	\$0	0	0.00%
21	303.120	Overpass - Demand Miscellaneous Intangibles Montrose Highway -	\$0	0.00%	\$0	0	0.00%
21	303.120	Demand	φ0	0.00 /6	40	0	0.0078
22	303.130	Miscellaneous Intangible Radio Frequencies -	\$763,640	0.00%	\$0	0	0.00%
23	303.140	General Plant Miscellaneous Intangible Radio Frequencies	\$0	0.00%	\$0	0	0.00%
23	303.140	2041	φ0	0.00 /6	40	0	0.0078
24	303.150	Miscellaneous Intangible Plant - Customer	\$154,900,825	0.00%	\$0	0	0.00%
		Information System (One CIS) - 15 yr software - General Plant					
25		TOTAL INTANGIBLE PLANT	\$489,845,428		\$0		
		PROPULATION BY ANY					
26		PRODUCTION PLANT					
27		STEAM PRODUCTION					
20		HAWTHORN COMMON					
28 29	311.000	Structures - Electric - Hawthorn Common	\$10,353,046	3.62%	\$374,780	0	-3.00%
30	312.000	Boiler Plant Equipment - Electric - Hawthorn Common	\$746,888	3.93%	\$29,353	0	-3.00%
31	314.000	Turbogenerator - Electric - Hawthorn	\$67,260	3.52%	\$2,368	0	-3.00%
		Common					

	٨		•	D		F	
Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
32	315.000	Accessory Equipment - Electric -	\$1,320,612	3.28%	\$43,316	0	-3.00%
33	316.000	Hawthorn Common Miscellaneous Power Plant Equipment -	\$4,378,364	4.51%	\$197,464	0	-3.00%
00	010.000	Electric - Hawthorn Common	ψ4,070,004	4.0170	ψ137,404		0.0070
34		TOTAL HAWTHORN COMMON	\$16,866,170		\$647,281		
		HAWTHORN 5 PROPUSTION HAIT					
35 36	310.000	HAWTHORN 5 PRODUCTION UNIT Land & Land Rights - Hawthorn 5	\$420,997	0.00%	\$0	0	0.00%
37	311.000	Structures & Improvements - Hawthorn 5	\$11,018,501	3.45%	\$380,138	ŏ	-5.00%
		·			·		
38	311.020	Structures - Rebuild - Hawthorn 5	\$4,471,080	0.48%	\$21,461	0	-7.00%
39 40	312.000 312.050	Boiler Plant Equipment - Hawthorn 5 Steam Prod-Boiler Plant Equip-Bags &	\$83,043,325 \$0	3.98% 12.49%	\$3,305,124 \$0	0	-5.00% 0.00%
40	012.000	Catalyst Hawthorn 5	Ψ	12.4370	Ψ		0.0076
41	312.010	Steam Plant Boiler - Unit Train - Electric -	\$9,633,340	4.00%	\$385,334	0	0.00%
		Hawthorn 5	****	/	4 4 444		
42 43	312.030 314.000	Boiler Plant - Rebuild - Hawthorn 5 Turbogenerator Units - Hawthorn 5	\$110,510,185 \$56,146,280	0.68% 3.12%	\$751,469 \$1,751,764	0	-7.00% -5.00%
44	315.000	Accessory Electric Equipment - Hawthorn	\$15,888,118	3.54%	\$562,439	0	-5.00 <i>%</i>
		5	410,000,110	0.0 170	¥33 <u>–</u> , 133	-	
45	315.010	Accessory Equipment - Rebuild -	\$17,412,792	0.72%	\$125,372	0	-7.00%
46	316.000	Hawthorn 5 Miscellaneous Power Plant Equipment -	\$3,252,237	4.60%	\$149,603	0	-5.00%
40	310.000	Hawthorn 5	\$3,252,237	4.00%	\$149,003	0	-5.00%
47	316.010	Miscellaneous Equipment - Rebuild -	\$1,202,141	0.81%	\$9,737	0	-7.00%
		Hawthorn 5					
48		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$312,998,996		\$7,442,441		
49		IATAN COMMON PRODUCTION UNIT					
50	310.000	Land - Electric - latan Common	\$349,482	0.00%	\$0	0	0.00%
51 52	311.000	Structures - Electric - Iatan Common	\$67,889,021 \$400,448,043	2.28%	\$1,547,870 \$2,954,311	0	-11.00% -11.00%
32	312.000	Boiler Plant Equipment - Electric - latan Common	\$109,418,913	2.70%	\$2,954,511	0	-11.00%
53	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	12.47%	\$0	0	0.00%
		Catalyst latan Common					
54 55	312.010 314.000	Unit Trains - Electric - latan Common	\$810,457	4.00%	\$32,418 \$70,315	0	0.00% -11.00%
55	314.000	Turbogenerators - Electric - latan Common	\$3,111,270	2.26%	\$70,313	0	-11.00%
56	315.000	Accessory Equipment - Electric - latan	\$14,738,984	2.46%	\$362,579	0	-11.00%
		Common			_		
57	316.000	Miscellaneous Power Plant Equipment -	\$2,968,962	3.23%	\$95,897	0	-11.00%
58		Electric - latan Common TOTAL IATAN COMMON PRODUCTION	\$199,287,089		\$5,063,390		
		UNIT	4.00,201,000		4 0,000,000		
59	310.000	IATAN UNIT 1 PRODUCTION UNIT	¢4 025 227	0.009/	0.0		0.00%
60 61	311.000	Land - Electric - latan #1 Structures - Electric - latan #1	\$1,925,337 \$5,271,218	0.00% 4.62%	\$0 \$243,530	0	-5.00%
62	312.000	Boiler Plant Equipment - Electric - latan	\$222,969,563	4.48%	\$9,989,036	ő	-5.00%
		#1					
63	312.000	Boiler Plant Equipment - Electric - MO	-\$16,365	4.48%	-\$733	0	0.00%
64	312.050	Juris Disallow - latan #1 - Missouri only Steam Prod-Boiler Plant Equip-Bags	\$0	12.50%	\$0	0	0.00%
04	312.030	&Catalyst-latan 1	Φ0	12.50 /6	Φ0	0	0.00 /6
65	314.000	Turbogenerator - Electric - latan #1	\$41,682,301	3.73%	\$1,554,750	0	-5.00%
66	315.000	Accessory Equipment - Electric - latan #1	\$32,565,789	3.70%	\$1,204,934	0	-5.00%
67	315.000	Accessory Equipment Floatric MO	_\$600.570	2 700/	_622.025	0	0.00%
07	313.000	Accessory Equipment - Electric - MO Juris Disallow - latan #1 - Missouri only	-\$622,572	3.70%	-\$23,035	١	0.00%
			ı			ļ	

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>.</u> E	G
Line	Account	Plant Account Description	MO Adjusted Jurisdictional	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
68	316.000	Miscellaneous Power Pit Equipment -	\$4,278,596	5.61%	\$240,029	0	-5.00%
		Electric - latan #1	, , -,		, ,,,,,,,		
69	316.000	Miscellaneous Power Pit Equipment -	-\$11	5.61%	-\$1	0	0.00%
		Electric - MO Juris Disallow - latan #1 -					
70		Missouri only TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$308,053,856		\$13,208,510		
70		TOTAL IATAN ONLY TENODOGHON ONLY	ψ300,033,030		ψ13,200,310		
71		IATAN #2 PRODUCTION UNIT					
72	311.040	Structures - latan #2	\$49,160,061	1.72%	\$845,553	0	-12.00%
73 74	311.040 311.040	Structures - MO Juris Disallow - latan #2	-\$720,112 \$0	1.72% 1.72%	-\$12,386 \$0	0	-12.00% -12.00%
74	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization -	ΨU	1.7270	\$ 0	U	-12.00%
		Structures - latan #2					
75	312.040	Boiler Plant Equipment - latan #2	\$356,325,509	2.15%	\$7,660,998	0	-12.00%
76	312.040	Boiler Plant Equipment - MO Juris	-\$5,175,688	2.15%	-\$111,277	0	-12.00%
	040.050	Disallow - latan #2	**	40.400/	**		0.000/
77	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	12.49%	\$0	0	0.00%
78	312.040	Catalyst-latan 2 Regulatory Plan - EO-2005-0329 -	\$0	2.15%	\$0	0	-12.00%
	0.2.0.0	Cumulative Additional Amortization -	Ψū	211070	40		12.0070
		Steam Production Boiler Plant Equipment					
		- latan #2					
79	314.040	Turbogenerator - latan #2	\$121,256,959	2.15%	\$2,607,025	0	-12.00%
80	314.040	Turbogenerator - MO Juris Disallow -	-\$715,476	2.15%	-\$15,383	0	-12.00%
81	314.040	latan #2 Regulatory Plan - EO-2005-0329 -	\$0	2.15%	\$0	0	-12.00%
01	314.040	Cumulative Additional Amortization -	Ψ	2.13/6	φυ	•	-12.00 /6
		Turbogenerator - latan #2 - Missouri only					
82	315.040	Accessory Equipment - latan #2	\$30,275,637	2.37%	\$717,533	0	-12.00%
83	315.040	Accessory Equipment - MO Juris Disallow	-\$239,102	2.37%	-\$5,667	0	-12.00%
84	245 040	- latan #2	60	2.270/	¢o.	0	-12.00%
64	315.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization -	\$0	2.37%	\$0	U	-12.00%
		Steam Production Accessory Equipment -					
		latan #2					
85	316.040	Miscellaneous Power Plant Equipment -	\$2,811,355	2.60%	\$73,095	0	-12.00%
		latan #2	***	/	***		
86	316.040	Miscellaneous Power Plant Equipment -	-\$26,736	2.60%	-\$695	0	-12.00%
		MO Juris Disallow - latan #2 - Missouri only					
87	316.040	Regulatory Plan - EO-2005-0329 -	\$0	2.60%	\$0	0	-12.00%
		Cumulative Additional Amortization -			·		
		Miscellaneous Power Plant Equipment -					
		latan #2					
88		TOTAL IATAN #2 PRODUCTION UNIT	\$552,952,407		\$11,758,796		
89		LACYGNE COMMON PLANT					
		PRODUCTION UNIT					
90	310.000	Land - LaCygne Common	\$500,194	0.00%	\$0	0	0.00%
91	311.000	Structures - LaCygne Common	\$62,242,591	4.81%	\$2,993,869	0	-2.00%
92	312.000	Boiler Pit Equipment - LaCygne	\$72,543,014	4.76%	\$3,453,047	0	-2.00%
93	312.010	Boiler Unit Train - LaCygne Common	\$238,133	4.00%	\$9,525	0	0.00%
94	312.050	Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne Common	\$0	12.51%	\$0	0	0.00%
95	314.000	Turbogenerator - LaCygne Common	\$513,554	4.69%	\$24,086	0	-2.00%
96	315.000	Accessory Equipment - LaCygne	\$2,240,242	3.81%	\$85,353	0	-2.00%
		Common					
97	315.020	Accessory Equipment - Comp LaCygne	\$0	0.00%	\$0	0	0.00%
	1	Common			ļ		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
98	316.000	Miscellaneous Power Pit - LaCygne Common	\$2,567,651	5.42%	\$139,167	0	-2.00%
99		TOTAL LACYGNE COMMON PLANT PRODUCTION UNIT	\$140,845,379		\$6,705,047		
100		LACYGNE #1 PRODUCTION UNIT					
101	310.000	Land - LaCygne #1	\$1,010,517	0.00%	\$0	0	0.00%
102	311.000	Structures - LaCygne #1	\$10,832,362	6.34%	\$686,772	0	-4.00%
103	312.000	Boiler Pit Equipment - LaCygne #1	\$199,296,145	6.78%	\$13,512,279	0	-4.00%
104	312.020	Boiler AQC Equipment - LaCygne #1	\$1,361,361	0.47%	\$6,398	0	-4.00%
105	312.050	Steam Prod-Boiler Plant Equip-Bags & Catalyst-LaCygne 1	\$0	12.59%	\$0	0	0.00%
106	314.000	Turbogenerator - LaCygne #1	\$21,834,511	5.28%	\$1,152,862	0	-4.00%
107	315.000	Accessory Equipment - LaCygne #1	\$11,191,651	4.67%	\$522,650	0	-4.00%
108	316.000	Miscellaneous Power Pit Equipment - LaCygne #1	\$1,266,351	8.22%	\$104,094	0	-4.00%
109		TOTAL LACYGNE #1 PRODUCTION UNIT	\$246,792,898		\$15,985,055		
110		LACYGNE #2 PRODUCTION UNIT					
111	311.000	Structures - LaCygne #2	\$2,554,317	4.38%	\$111,879	0	-4.00%
112	312.000	Boiler Pit Equipment - LaCygne #2	\$184,285,627	4.63%	\$8,532,425	0	-4.00%
113	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	12.49%	\$0	0	0.00%
		Catalyst-LaCygne 2					
114	314.000	Turbogenerator - LaCygne #2	\$17,504,054	3.22%	\$563,631	0	-4.00%
115	315.000	Accessory Equipment - LaCygne #2	\$9,728,152	3.03%	\$294,763	0	-4.00%
116	316.000	Miscellaneous Power Pit Equipment - LaCygne #2	\$696,546	5.50%	\$38,310	0	-4.00%
117		TOTAL LACYGNE #2 PRODUCTION UNIT	\$214,768,696		\$9,541,008		
118		MONTROSE COMMON PRODUCTION UNIT					
119	310.000	Steam Production - Land - Electric - Montrose Common	\$845,269	0.00%	\$0	0	0.00%
120	311.000	Steam Production - Structures - Electric - Montrose Common	\$3,381,078	1.65%	\$55,788	0	0.00%
121	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose Common	\$292,750	2.73%	\$7,992	0	0.00%
122	312.010	Steam Production - Plant Boiler Unit Train	\$0	4.00%	\$0	0	0.00%
123	314.000	- Electric - Montrose Common Steam Production - Turbogenerators -	\$0	2.14%	\$0	0	0.00%
124	315.000	Electric - Montrose Common Steam Production - Accessory Equipment	\$0	3.22%	\$0	0	0.00%
	0.000	- Electric - Montrose Common	Ψ*	0.2270	Ψ.		0.0070
125	316.000	Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common	\$21,985	2.28%	\$501	0	0.00%
126		TOTAL MONTROSE COMMON PRODUCTION UNIT	\$4,541,082		\$64,281		
127		MONTROSE 1 PRODUCTION UNIT					
128	311.000	Steam Production - Structures - Electric -	\$0	1.65%	\$0	0	0.00%
129	312.000	Montrose 1 Steam Production - Boiler Plant	\$0	2.73%	\$0	0	0.00%
130	314.000	Equipment - Electric - Montrose 1 Steam Production - Turbogenerators -	\$0	2.14%	\$0	0	0.00%
131	315.000	Electric - Montrose 1 Steam Production - Accessory Equipment	\$0	3.22%	\$0	0	0.00%
-		- Electric - Montrose 1		- /-	,-		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
422	24.0 000	Steam Bradustian Missallaneaus Bauer	60	2 200/	¢o.		0.000/
132	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1	\$0	2.28%	\$0	0	0.00%
133		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0		
			**		**		
134		MONTROSE 2 PRODUCTION UNIT		4.000			/
135	311.000	Steam Production - Structures - Electric -	\$0	1.65%	\$0	0	0.00%
136	312.000	Montrose 2 Steam Production - Boiler Plant	\$0	2.73%	\$0	0	0.00%
130	312.000	Equipment - Electric - Montrose 2	Ψ0	2.7570	ΨΟ	•	0.0070
137	314.000	Steam Production - Turbogenerators -	\$0	2.14%	\$0	0	0.00%
		Electric - Montrose 2					
138	315.000	Steam Production - Accessory Equipment	\$0	3.22%	\$0	0	0.00%
400	040.000	- Electric - Montrose 2	**	0.000/	**		2 222/
139	316.000	Steam Production - Miscellaneous Power	\$0	2.28%	\$0	0	0.00%
140		Plant Equipment - Electric - Montrose 2 TOTAL MONTROSE 2 PRODUCTION UNIT	\$0		\$0		
140		TOTAL MONTROOL 21 RODGOTION ONLY	Ψ		Ψ		
141		MONTROSE 3 PRODUCTION UNIT					
142	311.000	Steam Production - Structures - Electric -	\$0	1.65%	\$0	0	0.00%
		Montrose 3	•				
143	312.000	Steam Production - Boiler Plant	\$0	2.73%	\$0	0	0.00%
144	314.000	Equipment - Electric - Montrose 3 Steam Production - Turbogenerators -	\$0	2.14%	\$0	0	0.00%
144	314.000	Electric - Montrose 3	φυ	2.14/0	φυ	•	0.00 /6
145	315.000	Steam Production - Accessory Equipment	\$0	3.22%	\$0	0	0.00%
		- Electric - Montrose 3					
146	316.000	Steam Production - Miscellaneous Power	\$0	2.28%	\$0	0	0.00%
4.4=		Plant Equipment - Montrose 3					
147		TOTAL MONTROSE 3 PRODUCTION UNIT	\$0		\$0		
148		TOTAL STEAM PRODUCTION	\$1,997,106,573		\$70,415,809		
					, , ,		
149		NUCLEAR PRODUCTION					
150		WOLF CREEK NUCLEAR PRODUCTION					
151	320.000	UNIT Land & Land Rights - Wolf Creek	\$1,887,464	0.00%	\$0	0	0.00%
152	321.000	Structures & Improvements - Wolf Creek	\$245,388,912	1.65%	\$4,048,917	o l	-2.00%
153	321.010	Structures MO Gross Up AFDC Electric -	\$19,051,443	1.65%	\$314,349	0	-2.00%
		Wolf Creek			·		
154	322.000	Reactor Plant Equipment - Wolf Creek	\$497,680,973	2.29%	\$11,396,894	0	-2.00%
155	322.010	Reactor - MO Gross Up AFDC - Wolf	\$47,080,172	2.29%	\$1,078,136	0	-2.00%
156	322.020	Creek MO Juris Depreciation 40 to 60 Yr EO-05-	\$0	2.29%	\$0	0	-2.00%
130	322.020	0359 - Wolf Creek	φυ	2.29/0	φυ	•	-2.00 /6
157	323.000	Turbogenerator Units - Wolf Creek	\$115,435,264	2.73%	\$3,151,383	0	-2.00%
158	323.010	Turbogenerator MO Gross Up AFDC -	\$4,080,502	2.73%	\$111,398	0	-2.00%
		Wolf Creek					
159	324.000	Accessory Electric Equipment - Wolf	\$87,123,376	2.44%	\$2,125,810	0	-2.00%
400	204.040	Creek	₱ ₽ 040 ₽00	0.4401	6444.000		0.000/
160	324.010	Accessory Equipment - MO Gross Up	\$5,816,532	2.44%	\$141,923	0	-2.00%
161	325.000	AFDC - Wolf Creek Miscellaneous Power Plant Equipment -	\$69,167,480	3.10%	\$2,144,192	0	-2.00%
101	323.000	Wolf Creek	ψυυ, 107,400	3.10/0	Ψ ∠ , 144, 132	9	-2.00 /0
162	325.010	Miscellaneous Plant Equipment - MO	\$1,049,998	3.10%	\$32,550	0	-2.00%
	· ·	Gross Up AFDC - Wolf Creek	1 . , -,		. ,	-	

l in -	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
163	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,857,464	1.60%	-\$125,719	0	0.00%
164 165	328.010 328.050	MPSC Disallow - MO Basis - Wolf Creek Nuclear PR - Disallow - Pre 1988 Res -	-\$65,979,382 \$0	1.60% 1.60%	-\$1,055,670 \$0	0 0	0.00% 0.00%
166		Wolf Creek TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$1,019,925,270		\$23,364,163		
167		TOTAL NUCLEAR PRODUCTION	\$1,019,925,270		\$23,364,163		
168		HYDRAULIC PRODUCTION					
169		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
170		OTHER PRODUCTION					
171		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT					
172	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$107,217	2.92%	\$3,131	0	-2.00%
173	342.000	Other Production - Fuel Holders - Hawthorn 6	\$564,906	2.50%	\$14,123	0	-2.00%
174	344.000	Other Production - Generators - Hawthorn	\$34,459,584	2.61%	\$899,395	0	-2.00%
175	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,320,306	2.12%	\$27,990	0	-2.00%
176	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	0.00%	\$0	0	0.00%
177		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$36,452,013		\$944,639		
178		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT					
179	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$1,196,376	3.46%	\$41,395	0	-6.00%
180	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$23,506,785	3.61%	\$848,595	0	-6.00%
181	312.050	Steam Prod-Boiler Plant Equip-Bags & Catalyst - Hawthorn 9	\$0	12.50%	\$0	0	0.00%
182	314.000	Other Production - Turbogenerators - Hawthorn 9	\$10,794,940	3.17%	\$342,200	0	-6.00%
183	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$8,503,959	3.15%	\$267,875	0	-6.00%
184	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$184,330	4.60%	\$8,479	0	-6.00%
185		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$44,186,390		\$1,508,544		
186		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT					
187	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$377,920	2.76%	\$10,431	0	-3.00%
188	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,071,194	3.16%	\$33,850	0	-3.00%
189	344.000	Other Production - Generators - Hawthorn	\$11,926,368	1.99%	\$237,335	0	-3.00%
190	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,196,120	2.26%	\$27,032	0	-3.00%
191	346.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 7	\$1,839	2.29%	\$42	0	-3.00%

	Α			D		-	_
Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
192		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$14,573,441		\$308,690		
402							
193		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT					
194	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$44,205	2.69%	\$1,189	0	-3.00%
195	342.000	Other Production - Fuel Holders - Hawthorn 8	\$847,976	3.34%	\$28,322	0	-3.00%
196	344.000	Other Production - Generators - Hawthorn	\$12,640,387	1.98%	\$250,280	0	-3.00%
197	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$801,332	2.29%	\$18,351	0	-3.00%
198	346.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 8	\$0	0.00%	\$0	0	0.00%
199		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,333,900		\$298,142		
200		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION					
201	340.000	Other Production - Land - West Gardner	\$92,741	0.00%	\$0	0	0.00%
202	340.010	Other Production - Land Rights & Easements - West Gardner	\$48,640	0.00%	\$0	0	0.00%
203	341.000	Other Production - Structures & Improvements - West Gardner	\$2,317,156	2.92%	\$67,661	0	-3.00%
204	342.000	Other Production - Fuel Holders - West Gardner	\$1,729,821	2.57%	\$44,456	0	-3.00%
205	344.000	Other Production - Generators - West Gardner	\$59,981,683	2.16%	\$1,295,604	0	-3.00%
206	345.000	Other Production - Accessory Equipment - West Gardner	\$3,698,106	2.23%	\$82,468	0	-3.00%
207	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$130,045	3.69%	\$4,799	0	-3.00%
208		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$67,998,192		\$1,494,988		
209		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT					
210	340.000	Other Production - Land - Osawatomie 1	\$362,205	0.00%	\$0	0	0.00%
211	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$1,200,332	2.75%	\$33,009	0	-3.00%
212	342.000	Other Production - Fuel Holders - Osawatomie 1	\$1,059,475	2.51%	\$26,593	0	-3.00%
213	344.000	Other Production - Generators - Osawatomie 1	\$14,241,619	2.10%	\$299,074	0	-3.00%
214	345.000	Other Production - Accessory Equipment - Osawatomie 1	\$1,037,448	2.24%	\$23,239	0	-3.00%
215	346.000	Other Production - Miscellaneous Power	\$45,993	3.70%	\$1,702	0	-3.00%
216		Plant Equipment - Osawatomie 1 TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$17,947,072		\$383,617		
217		NORTHEAST STATION PRODUCTION UNIT					
218	340.000	Other Production - Land - Northeast Station	\$71,211	0.00%	\$0	0	0.00%

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Lile	Salvage
219	341.000	Other Production - Structures &	\$933,043	3.89%	\$36,295	0	-4.00%
220	342.000	Improvements - Northeast Station Other Production - Fuel Holders -	\$1,175,997	2.85%	\$33,516	0	-4.00%
220	342.000	Northeast Station	\$1,173,337	2.03 /6	\$33,310	· ·	-4.00%
221	344.000	Other Production - Generators - Northeast	\$41,526,734	2.89%	\$1,200,123	0	-4.00%
222	345.000	Station Other Production - Accessory Equipment -	\$4,046,466	1.33%	\$53,818	0	-4.00%
		Northeast Station			*********		
223	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$184,132	4.75%	\$8,746	0	-4.00%
224		TOTAL NORTHEAST STATION	\$47,937,583		\$1,332,498		
		PRODUCTION UNIT					
225		NORTHEAST FACILITY BULK OIL					
226	310.000	Other Production - Land - Bulk Oil Facility	\$77,651	0.00%	\$0	0	0.00%
227	311.000	Northeast Other Production - Structures &	¢540.200	1.65%	¢0 560	0	0.009/
221	311.000	Improvements - Bulk Oil Facility	\$519,299	1.05%	\$8,568	o	0.00%
		Northeast					
228	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$313,995	2.73%	\$8,572	0	0.00%
229	315.000	Other Production - Accessory Equipment -	\$13,010	3.22%	\$419	0	0.00%
		Bulk Oil Facility Northeast		/	** ***		/
230	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility	\$101,819	2.28%	\$2,321	0	0.00%
		Northeast					
231		TOTAL NORTHEAST FACILITY BULK OIL	\$1,025,774		\$19,880		
232		PRODUCTION PLANT - WIND GEN -					
		SPEARVILLE 1					
233	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$367,825	4.44%	\$16,331	0	0.00%
234	344.020	Other Production - Generators - Electric	\$76,178,456	5.07%	\$3,862,248	0	0.00%
235	345.020	Wind - Spearville #1	\$27E 00E	E E00/	¢24.044	o	0.00%
235	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$375,865	5.59%	\$21,011	U	0.00%
236	346.020	Other Production - Miscellaneous Power	\$153,701	18.74%	\$28,804	0	0.00%
237		Plant Equipment - Wind - Spearville #1 TOTAL PRODUCTION PLANT - WIND GEN	\$77,075,847		\$3,928,394		
20.		- SPEARVILLE 1	ψι ι ,σι σ,σι ι		\$0,020,00 1		
220		DECOLICTION DI ANT. WIND CEN					
238		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2					
239	341.020	Other Production - Structures - Electric -	\$175,678	4.44%	\$7,800	0	0.00%
240	344.020	Wind - Spearville #2 Other Production - Generators - Electric -	\$50,822,719	4.84%	\$2,459,820	0	0.00%
240	044.020	Wind - Spearville #2	ψου,υΣΣ,113	4.0470	Ψ2,403,020	· ·	0.0070
241	346.020	Other Production - Miscellaneous Power	\$0	0.00%	\$0	0	0.00%
242		Plant Equipment - Wind - Spearville #2 TOTAL PRODUCTION PLANT - WIND GEN	\$50,998,397		\$2,467,620		
		- SPEARVILLE 2	, , , , , , , , , , , , , , , , , , ,		, , , , ,		
243		SPEARVILLE COMMON					
244	341.020	Other Production - Structures - Electric -	\$2,645,658	4.44%	\$117,467	0	0.00%
0.45	244 000	Wind	\$40 F00 047	4.000/	£400 704		0.000/
245	344.020	Other Production - Generators - Electric - Wind	\$10,580,947	4.60%	\$486,724	0	0.00%
246		TOTAL SPEARVILLE COMMON	\$13,226,605		\$604,191		
247		PRODUCTION PLANT - SOLAR					
271	1 1	I RODGOTION I EART - OCEAN	I	l	l	l	

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
248	344.000	Other Production - Generators - Electric -	\$506.000	4.01%	\$24.404	0	-2.00%
240	344.000	Solar	\$526,293	4.0176	\$21,104	0	-2.00%
249		TOTAL PRODUCTION PLANT - SOLAR	\$526,293		\$21,104		
250		PRODUCTION PLANT - GREENWOOD					
251	341.010	SOLAR FACILITY Greenwood Solar Facility	\$2,783,437	5.52%	\$153,646	0	0.00%
252		TOTAL PRODUCTION PLANT -	\$2,783,437	0.0270	\$153,646		0.0070
		GREENWOOD SOLAR FACILITY					
253		GENERAL PLANT - BUILDINGS					
253 254	311.010	Steam Production - Structures -	\$644,664	0.00%	\$0	0	0.00%
		Leasehold Improvements - Plant & Mat	, , , , , ,		, ,		
255	316.000	Steam Production - Miscellaneous Power	\$0	0.00%	\$0	0	0.00%
050		Plant Equipment - Electric	**************************************				
256		TOTAL GENERAL PLANT - BUILDINGS	\$644,664		\$0		
257		GENERAL PLANT - GENERAL					
		EQUIPMENT & TOOLS					
258	315.000	Steam Production - Accessory Equipment	\$0	0.00%	\$0	0	0.00%
259	316.000	Steam Production - Miscellaneous Power	\$859,727	4.53%	\$38,946	0	0.00%
	0.0.000	Plant Equipment - Electric - General	4000,121		400,010		0.0070
		Equipment & Tools			-		
260		TOTAL GENERAL PLANT - GENERAL	\$859,727		\$38,946		
		EQUIPMENT & TOOLS					
261		TOTAL OTHER PRODUCTION	\$390,569,335		\$13,504,899		
262		RETIREMENTS WORK IN PROGRESS - PRODUCTION					
263		Retirements Not Classified - Production	\$0	0.00%	\$0	0	0.00%
264		Retirements Not Classified - Nuclear	\$0	0.00%	\$0	ő	0.00%
265		TOTAL RETIREMENTS WORK IN	\$0		\$0		
		PROGRESS - PRODUCTION					
266		TOTAL PRODUCTION PLANT	\$3,407,601,178		\$107,284,871		
267		TRANSMISSION PLANT					
268	350.000	Land - Transmission Plant	\$1,239,761	0.00%	\$0	0	0.00%
269	350.010	Land Rights - Transmission Plant	\$14,792,060	0.00%	\$0	0	0.00%
270	350.020	Land Rights - Transmission Plant - Wolf Creek	\$185	0.00%	\$0	0	0.00%
271	352.000	Structures & Improvements - Transmission Plant	\$4,253,997	1.57%	\$66,788	0	-10.00%
272	352.010	Structures & Improvements - Transmission	\$130,623	1.57%	\$2,051	0	-10.00%
		Plant - Wolf Creek					
273	352.020	Structures & Improvements - Transmission	\$15,694	1.57%	\$246	0	-10.00%
274	353.000	Plant - Wolf Creek - MO Gross Up AFDC Station Equipment - Transmission Plant	\$142,197,582	1.97%	\$2,801,292	0	-18.00%
275	353.010	Station Equipment - Transmission Plant - Wolf	\$14,580,022	1.97%	\$287,226	ŏ	-18.00%
		Creek					
276	353.020	Station Equipment - Transmission Plant - Wolf	\$531,283	1.97%	\$10,466	0	-18.00%
277	353.030	Creek - MO Gross Up AFDC Station Equipment - Communications -	\$4,088,317	4.40%	\$179,886	0	-10.00%
	333.000	Transmission Plant	\$ 1,000,017	7.70/0	¥170,000	•	10.0070
278	354.000	Towers and Fixtures - Transmission Plant	\$4,598,570	1.72%	\$79,095	0	-20.00%
279	354.050	Towers & Fixtures 34.5 kv	\$5,424	1.71%	\$93	0	-20.00%
280	355.000	Poles & Fixtures - Transmission Plant	\$112,186,097	2.98%	\$3,343,146	0	-85.00%

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
281	355.010	Poles and Fixtures - Transmission Plant - Wolf	\$30,380	2.98%	\$905	0	-85.00%
201	333.010	Creek	\$30,300	2.90 /6	φ303	•	-03.00 /6
282	355.020	Poles & Fixtures - Transmission Plant - Wolf	\$3,506	2.98%	\$104	0	-85.00%
		Creek - MO Gross Up AFDC					
283	355.050	Poles & Fixtures 34.5 kv	\$10,189,824	2.98%	\$303,657	0	-85.00%
284	356.000	Overhead Conductors & Devices -	\$69,426,152	2.50%	\$1,735,654	0	-50.00%
285	356.010	Transmission Plant Overhead Conductors & Devices -	\$20,556	2.50%	\$514	0	-50.00%
203	330.010	Transmission Plant - Wolf Creek	\$20,550	2.50 /6	\$314	١	-50.00 /6
286	356.020	Overhead Conductors & Devices -	\$2,552	2.50%	\$64	0	-50.00%
		Transmission Plant - Wolf Creek - MO Gross	7-,		***		
		Up AFDC					
287	356.050	Trsm-OH-Cond & Devices 34.5 kv	\$9,259,258	2.50%	\$231,481	0	-50.00%
288	357.000	Underground Conduit - Transmission Plant	\$3,586,787	1.54%	\$55,237	0	0.00%
289	357.050	Underground Conduit 34.5 kv	\$532,103	1.54%	\$8,194	0	0.00%
290	358.000	Underground Conductors & Devices -	\$6,460,381	1.67%	\$107,888	0	0.00%
004	050 050	Transmission Plant	4450.000	4.070/	00.540		0.000/
291	358.050	Underground Conductors & Devices 34.5 kv TOTAL TRANSMISSION PLANT	\$150,283	1.67%	\$2,510	0	0.00%
292		TOTAL TRANSMISSION PLANT	\$398,281,397		\$9,216,497		
293		RETIREMENTS WORK IN PROGRESS -					
200		TRANSMISSION PLANT					
294		Transmission Plant - Salvage & Removal -	\$0	0.00%	\$0	0	0.00%
		Retirements Not Classified	* -		, ,		
295		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0		\$0		
		TRANSMISSION PLANT					
296		DISTRIBUTION PLANT					
297	360.000	Land - Electric - Distribution Plant	\$3,903,797	0.00%	\$0	0	0.00%
298	360.010	Depreciable Land Rights - Distribution Plant	\$10,231,093	0.00%	\$0 \$462.724	0	0.00%
299	361.000	Structures & Improvements - Distribution Plant	\$8,898,591	1.84%	\$163,734	0	-10.00%
300	362.000	Station Equipment - Distribution Plant	\$243,983,607	1.92%	\$4,684,485	0	-10.00%
301	362.030	Station Equipment - Communications -	\$2,591,247	4.20%	\$108,832	ŏ	-5.00%
•••	002.000	Distribution Plant	V =, 00 1,= 11	0,0	\$100,00		0.0070
302	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	6.67%	\$160,949	0	0.00%
					·		
303	364.000	Poles, Towers, & Fixtures - Distribution Plant	\$271,503,936	3.83%	\$10,398,601	0	-80.00%
					*		
304	365.000	Overhead Conductors & Devices - Distribution	\$204,833,086	3.00%	\$6,144,993	0	-50.00%
205	200 000	Plant Underground Conduit - Distribution Plant	¢247 022 240	2 220/	£4.0E0.000	0	-45.00%
305 306	366.000		\$217,922,319 \$384,751,411	2.23%	\$4,859,668 \$8,733,857		
306	367.000	Underground Conductors & Devices - Distribution Plant	\$384,751,411	2.27%	\$8,733,857	0	-20.00%
307	368.000	Line Transformers - Distribution Plant	\$209,745,093	2.26%	\$4,740,239	0	5.00%
308	369.000	Services - Distribution Plant	\$106,441,623	2.50%	\$2,661,041	ŏ	-50.00%
309	370.000	Meters Electric - Distribution Plant	\$31,153,539	3.33%	\$1,037,413	o l	0.00%
310	370.020	AMI Meters Electric - Distribution Plant	\$63,392,749	5.00%	\$3,169,637	0	0.00%
311	371.000	Customer Premises Installation - Distribution	\$11,379,773	5.23%	\$595,162	0	-15.00%
		Plant			·		
312	371.010	Customer Premises Installation - Distribution	\$7,004,309	10.00%	\$700,431	0	0.00%
		Plant - Electric Vehicle Charging Stations					
313	373.000	Street Light and Traffic Signal - Distribution	\$16,087,694	4.79%	\$770,601	0	-10.00%
24.4]	Plant	¢4 700 000 000		¢40,000,040		
314]	TOTAL DISTRIBUTION PLANT	\$1,796,236,902		\$48,929,643		
	I	RETIREMENTS WORK IN PROGRESS -					
315							

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
246		Distribution Dient Calvena & Democral	60	0.000/	¢o.		0.000/
316		Distribution Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
317		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0		\$0		
0		DISTRIBUTION PLANT	Ψū		Ψ0		
318		INCENTIVE COMPENSATION					
		CAPITALIZATION					
319		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
320		GENERAL PLANT					
321	389.000	Land & Land Rights - General Plant	\$2,050,488	0.00%	\$0	0	0.00%
322	390.000	Structures & Improvements - General Plant	\$77,343,786	2.66%	\$2,057,345	0	-20.00%
323	390.030	Structures & Improvements - Leasehold (801	\$3,589,873	0.00%	\$0	0	0.00%
		Charlotte) - General Plant					
324	390.050	Structures & Improvements - Leasehold (One	\$15,723,944	0.00%	\$0	0	0.00%
		KC Place) - General Plant					
325	391.000	Office Furniture & Equipment - General Plant	\$6,424,258	5.00%	\$321,213	0	0.00%
326	391.010	Office Furniture & Equipment Welf Creek	\$2 CE7 070	5.00%	\$402 OO4	0	0.00%
320	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$3,657,879	5.00%	\$182,894	o	0.00%
327	391.020	Office Furniture and Equipment - Computer -	\$6,720,839	12.50%	\$840,105	0	0.00%
v =.		Wolf Creek	40,1 20,000	12.0070	40.10,100		0.0070
328	391.020	Office Furniture & Equipment - Computer -	\$48,101,993	12.50%	\$6,012,749	0	0.00%
		General Plant					
329	392.000	Transportation Equipment - Autos - General	\$693,366	9.62%	\$66,702	0	23.00%
		Plant					
330	392.010	Transportation Equipment - Light Trucks -	\$6,480,620	11.00%	\$712,868	0	23.00%
331	392.020	General Plant Transportation Equipment - Heavy Trucks -	\$24,129,456	7.70%	\$1,857,968	o	23.00%
331	392.020	General Plant	\$24,129,430	7.70/6	\$1,037,900	0	23.00 /6
332	392.030	Transportation Equipment - Tractors - General	\$1,339,317	5.92%	\$79,288	0	23.00%
		Plant	**,****	5.52,7	4.13,233		
333	392.040	Transportation Equipment - Trailers - General	\$1,854,236	2.75%	\$50,991	0	23.00%
		Plant					
334	393.000	Stores Equipment - General Plant	\$358,933	4.00%	\$14,357	0	0.00%
335	394.000	Tools, Shop, & Garage Equipment - General	\$5,545,552	3.33%	\$184,667	0	0.00%
220	205 000	Plant	¢E 422 440	2 220/	£400 004	•	0.000/
336 337	395.000 396.000	Laboratory Equipment - General Plant	\$5,432,149 \$47,400,484	3.33%	\$180,891 \$043,646	0	0.00% 20.00%
338	397.000	Power Operated Equipment - General Plant Communication Equipment - General Plant	\$17,109,484 \$92,863,966	5.34% 2.86%	\$913,646 \$2,655,909	0	0.00%
339	397.000	Communication Equipment - Wolf Creek -	\$92,803,900 \$0	2.86%	\$2,055,909	0	0.00%
333	397.010	Demand	Ψ	2.00 /6	ΨΟ	١	0.00 /8
340	397.020	Communication Equipment - Wolf Creek MO	\$0	2.86%	\$0	0	0.00%
		AFDC Gross Up - 100% Missouri			·		
341	398.000	Miscellaneous Equipment - General Plant	\$861,198	3.33%	\$28,678	0	0.00%
342	399.000	Regulatory Amortizations - General Plant	\$0	0.00%	\$0	0	0.00%
343		TOTAL GENERAL PLANT	\$320,281,337		\$16,160,271		
344		CAPITALIZED LONG-TERM INCENTIVE					
345		STOCK AWARDS Capitalized Long Term Incentive Stock	-\$2,999,409	0.00%	\$0		
343		Awards - General	-\$2,999,409	0.00 /6	40	0	0.00%
346		TOTAL CAPITALIZED LONG-TERM INCENTIVE	-\$2,999,409		\$0		0.0070
]	STOCK AWARDS	, ,,		, ,		
	1						
347]	GENERAL PLANT - SALVAGE & REMOVAL -					
		RETIREMENTS NOT CLASSIFIED	_				
348]	General Plant - Salvage and Removal -	\$0	0.00%	\$0	_	0.000/
	I	Retirements Not Classified	l			0	0.00%

Accounting Schedule: 05 Sponsor: David Buttig Page: 11 of 12

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense	<u>F</u> Average Life	<u>G</u> Net Salvage
349		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0		
350		Total Depreciation	\$6,409,246,833		\$181,591,282		I

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

Line Account Mine Account		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
1 301,000 Organization - General Plant 50 R-2 50 50 53,330,000 50 33,300,000 75,000 50 75,000 50 50 50,000 50 50 50,000 50 5		Account		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
2 301.000 Organization - General Plant 3 302.000 Pranchises and Concensts - Missouri 5 0 R-2 1 50 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 301.000 Organization - General Plant 3 302.000 Pranchises and Concensts - Missouri 5 0 R-2 1 50 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0										
3 302.000 Frainchises and Consents - Miscouline \$50 \$50.0000076 \$0 \$3544 \$30 \$10 \$100.000076 \$0 \$3544 \$30 \$3		301 000		\$0	P-2	¢n l	\$0	53 9300%	\$0	\$0
303.012 Miscellaneous Intangibles - 5 Year - Customer Sol			_							\$0 \$0
Society Soci				·	-	•	·		•	\$354,784
Related Society Soci										
Social Composition	5	303.021	_	\$0	R-5	\$0	\$0	52.4490%	\$0	\$0
303.020 Miscellaneous Intangibles - 1 Year - Corporate \$205,134,288 R-7 S0 \$205,134,288 \$5.1899% \$0 \$109,067 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	6	303.022	Miscellaneous Intangibles - 5 Year - Energy	\$0	R-6	\$0	\$0	56.3200%	\$0	\$0
8 303.020 MEELA Uplight - 100's MO	7	303.020	Miscellaneous Intangibles - 5 Year - Corporate	\$205,134,288	R-7	\$0	\$205,134,288	53.1690%	\$0	\$109,067,850
10 30.305 Miscellaneous intangibles - 10 Year - S0 R-10 S0 S0 S2.1500% S0	8	303.020			R-8	\$0	\$0	100.0000%	\$0	\$0
11 303.032 Miscellaneous Intangibles -10 Year - 50 7.12 50 50 52.4490% \$0 12 303.032 Miscellaneous Intangibles -10 Year - Demand Related \$0.000 Miscellaneous Intangibles -10 Year - \$190,787,940 \$0.000 \$0	9	303.025		\$0	R-9	\$0	\$0	52.1500%	\$0	\$0
Customer Related Customer Related So So So So So So So S	10	303.025	_	\$0	R-10	\$0	\$0	52.1500%	\$0	\$0
Related Society Soci	11	303.031		\$0	R-11	\$0	\$0	52.4490%	\$0	\$0
14 303.08 Miscellaneous Intangibles - 10 Year - Corporate Software - General Plant S25,944,713 S21,907,87,940 S31,690% S0 S101,440 S0 S103,503	12	303.032		\$0	R-12	\$0	\$0	56.3200%	\$0	\$0
15 303	13	303.033		\$0	R-13	\$0	\$0	52.1500%	\$0	\$0
15 303.050 Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software - Demand Syar, Software - Syar, Softw	14	303.030		\$190,787,940	R-14	\$0	\$190,787,940	53.1690%	\$0	\$101,440,040
16 303.070 Miscellaneous Intangibles Plant - Pr Sort (like \$16,129 R-16 \$0 \$16,129 \$2,1500% \$0 \$8	15	303.050	Miscellaneous Intangibles Plant - Wolf Creek -	\$25,944,713	R-15	\$0	\$25,944,713	52.1500%	\$0	\$13,530,168
17 303.080 Miscellaneous Intangibles Transmission Line \$1,941,293 R-17 \$0 \$1,941,293 \$52,1500% \$0 \$1,012	16	303.070	Miscellaneous Intangibles Plant - Pr Scrt (like	\$16,129	R-16	\$0	\$16,129	52.1500%	\$0	\$8,411
Miscellaneous Intangibles Transmission Mint \$32,766 R-18 \$0 \$32,766 \$52,1500% \$0 \$17	17	303.080	_	\$1,941,293	R-17	\$0	\$1,941,293	52.1500%	\$0	\$1,012,384
19 303.100 Miscellaneous Intangibles latan Hwy & Bridge Demand De	18	303.090	Miscellaneous Intangibles Transmission Mint	\$32,766	R-18	\$0	\$32,766	52.1500%	\$0	\$17,087
303.110 Miscellaneous Intangibles LaCygne Road \$95,166 R-20 \$0 \$95,166 52.1500% \$0 \$49	19	303.100	Miscellaneous Intangibles latan Hwy & Bridge	\$768,049	R-19	\$0	\$768,049	52.1500%	\$0	\$400,538
303.120	20	303.110	Miscellaneous Intangibles LaCygne Road	\$95,166	R-20	\$0	\$95,166	52.1500%	\$0	\$49,629
22 303.130 Miscellaneous Intangible Radio Frequencies - General Plant September	21	303.120	Miscellaneous Intangibles Montrose Highway -	\$0	R-21	\$0	\$0	52.1500%	\$0	\$0
23 303.140 Miscellaneous Intangible Radio Frequencies 2041 303.150 Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant TOTAL INTANGIBLE PLANT \$483,167,641 \$0 \$56,512,773 \$0 \$22,6490% \$0 \$29,640 \$0 \$29,640 \$0 \$29,640 \$0 \$0 \$0 \$0 \$0 \$0 \$0	22	303.130	Miscellaneous Intangible Radio Frequencies -	\$1,254,210	R-22	\$0	\$1,254,210	52.1500%	\$0	\$654,071
24 303.150 Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software - General Plant TOTAL INTANGIBLE PLANT \$483,167,641 \$0 \$483,167,6	23	303.140	Miscellaneous Intangible Radio Frequencies	\$0	R-23	\$0	\$0	52.1500%	\$0	\$0
TOTAL INTANGIBLE PLANT \$483,167,641 \$0 \$483,167,641 \$0 \$256,175	24	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) - 15 yr software	\$56,512,773	R-24	\$0	\$56,512,773	52.4490%	\$0	\$29,640,384
STEAM PRODUCTION HAWTHORN COMMON Structures - Electric - Hawthorn S528,301 R-29 \$0 \$528,301 52.1500% \$0 \$275 \$0 \$108 \$1,898,485 \$0 \$2,1500% \$0 \$1,898,485 \$0	25			\$483,167,641		\$0	\$483,167,641		\$0	\$256,175,346
HAWTHORN COMMON Structures - Electric - Hawthorn S528,301 R-29 \$0 \$528,301 52.1500% \$0 \$275	26		PRODUCTION PLANT							
29 311.000 Structures - Electric - Hawthorn \$528,301 R-29 \$0 \$528,301 52.1500% \$0 \$275	27		STEAM PRODUCTION							
29 311.000 Structures - Electric - Hawthorn \$528,301 R-29 \$0 \$528,301 52.1500% \$0 \$275	28		HAWTHORN COMMON							
Hawthorn Common Turbogenerator - Electric - Hawthorn \$25,605 R-31 \$0 \$25,605 52.1500% \$0 \$13	29	311.000		\$528,301	R-29	\$0	\$528,301	52.1500%	\$0	\$275,509
31	30	312.000	Boiler Plant Equipment - Electric -	\$208,375	R-30	\$0	\$208,375	52.1500%	\$0	\$108,668
32	31	314.000	Turbogenerator - Electric - Hawthorn	\$25,605	R-31	\$0	\$25,605	52.1500%	\$0	\$13,353
33 316.000 Miscellaneous Power Plant Equipment - \$245,045 R-33 \$0 \$245,045 52.1500% \$0 \$127 34 TOTAL HAWTHORN COMMON \$1,898,485 \$0 \$1,898,485 \$0 \$990 35 HAWTHORN 5 PRODUCTION UNIT	32	315.000	Accessory Equipment - Electric -	\$891,159	R-32	\$0	\$891,159	52.1500%	\$0	\$464,739
34 TOTAL HAWTHORN COMMON \$1,898,485 \$0 \$1,898,485 \$0 \$990 35 HAWTHORN 5 PRODUCTION UNIT	33	316.000	Miscellaneous Power Plant Equipment -	\$245,045	R-33	\$0	\$245,045	52.1500%	\$0	\$127,791
	34			\$1,898,485		\$0	\$1,898,485		\$0	\$990,060
** ** ** ** ** ** ** ** ** ** ** ** **		310.000		\$0	R-36	\$0	\$0	52.1500%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>		<u>E</u>			<u>H</u>	
Number	Account		Total	<u>D</u> Adjust.	=	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	Jurisdictional	MO Adjusted
	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
37	311.000	Structures & Improvements - Hawthorn 5	\$3,336,623	R-37	\$0	\$3,336,623	52.1500%	\$0	\$1,740,049
38	311.020	Structures - Rebuild - Hawthorn 5	\$8,256,235	R-38	\$0	\$8,256,235	52.1500%	\$0	\$4,305,627
	312.000	Boiler Plant Equipment - Hawthorn 5	-\$5,666,987	R-39	\$0	-\$5,666,987	52.1500%	\$0	-\$2,955,334
40	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	312.010	Catalyst Hawthorn 5 Steam Plant Boiler - Unit Train - Electric -	¢c 710 170	R-41	\$0	¢6 710 170	52.1500%	¢o.	¢2 400 250
41	312.010	Hawthorn 5	\$6,710,179	K-41	\$0	\$6,710,179	52.1500%	\$0	\$3,499,358
42	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$198,385,413	R-42	\$0	\$198,385,413	52.1500%	\$0	\$103,457,993
	314.000	Turbogenerator Units - Hawthorn 5	\$42,049,672	R-43	\$0	\$42,049,672	52.1500%	\$0	\$21,928,904
44	315.000	Accessory Electric Equipment - Hawthorn 5	\$4,908,394	R-44	\$0	\$4,908,394	52.1500%	\$0	\$2,559,727
45	315.010	Accessory Equipment - Rebuild -	\$30,898,521	R-45	\$0	\$30,898,521	52.1500%	\$0	\$16,113,579
		Hawthorn 5	, , , .		, ,	, , , .		* -	, .,.
46	316.000	Miscellaneous Power Plant Equipment -	\$4,807,939	R-46	\$0	\$4,807,939	52.1500%	\$0	\$2,507,340
47	316.010	Hawthorn 5 Miscellaneous Equipment - Rebuild -	\$2,118,204	R-47	\$0	\$2,118,204	52.1500%	\$0	\$1,104,643
71	310.010	Hawthorn 5	Ψ2,110,204	10-47	Ψ0	Ψ2,110,204	32.130070	ΨΟ	ψ1,104,043
48		TOTAL HAWTHORN 5 PRODUCTION	\$295,804,193		\$0	\$295,804,193		\$0	\$154,261,886
		UNIT							
49		IATAN COMMON PRODUCTION UNIT							
	310.000	Land - Electric - Iatan Common	\$0	R-50	\$0	\$0	52.1500%	\$0	\$0
	311.000	Structures - Electric - latan Common	\$3,366,340	R-51	\$0	\$3,366,340	52.1500%	\$0	\$1,755,546
52	312.000	Boiler Plant Equipment - Electric - latan Common	\$62,805,467	R-52	\$0	\$62,805,467	52.1500%	\$0	\$32,753,051
53	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	R-53	\$0	\$0	100.0000%	\$0	\$0
		Catalyst latan Common	**		**	**		**	*-
	312.010	Unit Trains - Electric - latan Common	\$564,530	R-54	\$0	\$564,530	52.1500%	\$0	\$294,402
55	314.000	Turbogenerators - Electric - latan Common	\$1,621,541	R-55	\$0	\$1,621,541	52.1500%	\$0	\$845,634
56	315.000	Accessory Equipment - Electric - latan	\$10,078,859	R-56	\$0	\$10,078,859	52.1500%	\$0	\$5,256,125
		Common	***,****,***		**	***,****,***		**	**,=**,*=*
57	316.000	Miscellaneous Power Plant Equipment -	\$153,074	R-57	\$0	\$153,074	52.1500%	\$0	\$79,828
58		Electric - latan Common TOTAL IATAN COMMON PRODUCTION	\$78,589,811		\$0	\$78,589,811		\$0	\$40,984,586
30		UNIT	ψ10,303,011		40	ψ10,303,011		ΨΟ	\$40,304,300
59 60	310.000	IATAN UNIT 1 PRODUCTION UNIT Land - Electric - latan #1	\$0	R-60	**	\$0	52.1500%	¢o.	**
	311.000	Structures - Electric - latan #1	\$240,105	R-61	\$0 \$0	\$240,105	52.1500% 52.1500%	\$0 \$0	\$0 \$125,215
	312.000	Boiler Plant Equipment - Electric - latan	\$144,094,917	R-62	\$0	\$144,094,917	52.1500%	\$0	\$75,145,499
		#1							
63	312.000	Boiler Plant Equipment - Electric - MO	-\$5,045	R-63	\$0	-\$5,045	100.0000%	\$0	-\$5,045
64	312.050	Juris Disallow - latan #1 - Missouri only Steam Prod-Boiler Plant Equip-Bags	\$0	R-64	\$0	\$0	52.1500%	\$0	\$0
•	0.2.000	&Catalyst-latan 1	40		4.0	40	02.100070	40	40
	314.000	Turbogenerator - Electric - latan #1	\$27,578,768	R-65	\$0	\$27,578,768	52.1500%	\$0	\$14,382,328
66	315.000	Accessory Equipment - Electric - latan #1	\$27,919,560	R-66	\$0	\$27,919,560	52.1500%	\$0	\$14,560,051
67	315.000	Accessory Equipment - Electric - MO	-\$240,059	R-67	\$0	-\$240,059	100.0000%	\$0	-\$240,059
		Juris Disallow - latan #1 - Missouri only							. ,
68	316.000	Miscellaneous Power Pit Equipment -	\$222,553	R-68	\$0	\$222,553	52.1500%	\$0	\$116,061
69	316.000	Electric - latan #1 Miscellaneous Power Pit Equipment -	-\$3	R-69	\$0	-\$3	100.0000%	\$0	-\$3
	0.10.000	Electric - MO Juris Disallow - latan #1 -	Ψ	11.00	40	Ψ	100.000070	40	ų.
		Missouri only							
70		TOTAL IATAN UNIT 1 PRODUCTION	\$199,810,796		\$0	\$199,810,796		\$0	\$104,084,047
		UNIT							
71		IATAN #2 PRODUCTION UNIT							
	311.040	Structures - latan #2	\$15,745,893	R-72	\$0	\$15,745,893	52.1500%	\$0	\$8,211,483
	311.040	Structures - MO Juris Disallow - latan #2	-\$104,032 \$10,240,688	R-73	\$0 \$0	-\$104,032 \$10,240,699	100.0000%	\$0 \$0	-\$104,032 \$10,340,689
74	311.040	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization -	\$19,240,688	R-74	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
		Structures - latan #2							
	312.040	Boiler Plant Equipment - latan #2	\$106,940,355	R-75	\$0	\$106,940,355	52.1500%	\$0	\$55,769,395
76	312.040	Boiler Plant Equipment - MO Juris	-\$860,199	R-76	\$0	-\$860,199	100.0000%	\$0	-\$860,199
J		Disallow - latan #2		Į.	ı l		1 1	ļ	

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	J.
Line	Account	_	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
77	312.050	Steam Prod-Boiler Plant Equip-Bags & Catalyst-latan 2	\$0	R-77	\$0	\$0	52.1500%	\$0	\$0
78	312.040	Regulatory Plan - EO-2005-0329 -	\$137,897,545	R-78	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
	0.2.0.0	Cumulative Additional Amortization -	\$101,001,010		•	4 101 ,001 ,0 10	100.00070	40	4.01,001,01
		Steam Production Boiler Plant							
		Equipment - latan #2				• =			
79	314.040	Turbogenerator - latan #2	\$41,534,969	R-79	\$0	\$41,534,969	52.1500%	\$0	\$21,660,486
80	314.040	Turbogenerator - MO Juris Disallow - latan #2	-\$139,440	R-80	\$0	-\$139,440	100.0000%	\$0	-\$139,440
81	314.040	Regulatory Plan - EO-2005-0329 -	\$19,135,918	R-81	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
		Cumulative Additional Amortization -	***,***,***		**	****,****,****		**	* 10,100,010
		Turbogenerator - latan #2 - Missouri only							
82	315.040	Accessory Equipment - latan #2	\$10,609,206	R-82	\$0	\$10,609,206	52.1500%	\$0	\$5,532,701
83	315.040	Accessory Equipment - MO Juris	-\$47,866	R-83	\$0	-\$47,866	100.0000%	\$0	-\$47,866
84	315.040	Disallow - latan #2 Regulatory Plan - EO-2005-0329 -	¢c 200 672	R-84	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
04	313.040	Cumulative Additional Amortization -	\$6,399,672	K-04	φU	\$0,399,072	100.0000%	φU	\$6,399,672
		Steam Production Accessory Equipment							
		- latan #2							
85	316.040	Miscellaneous Power Plant Equipment -	\$777,746	R-85	\$0	\$777,746	52.1500%	\$0	\$405,595
		latan #2							
86	316.040	Miscellaneous Power Plant Equipment -	-\$4,059	R-86	\$0	-\$4,059	100.0000%	\$0	-\$4,059
		MO Juris Disallow - latan #2 - Missouri onlv							
87	316.040	Regulatory Plan - EO-2005-0329 -	\$704,779	R-87	\$0	\$704,779	100.0000%	\$0	\$704,779
0.	010.040	Cumulative Additional Amortization -	ψ. σ.,σ	1.01	Ų0	ψ. σ-1,σ	100.00076	Ψ U	ψ10-4,110
		Miscellaneous Power Plant Equipment -							
		latan #2							
88		TOTAL IATAN #2 PRODUCTION UNIT	\$357,831,175		\$0	\$357,831,175		\$0	\$273,802,666
00		LACYGNE COMMON PLANT							
89		PRODUCTION UNIT							
90	310.000	Land - LaCygne Common	\$0	R-90	\$0	\$0	52.1500%	\$0	\$0
91	311.000	Structures - LaCygne Common	\$2,945,266	R-91	\$0	\$2,945,266	52.1500%	\$0	\$1,535,956
92	312.000	Boiler Pit Equipment - LaCygne	\$25,288,605	R-92	\$0	\$25,288,605	52.1500%	\$0	\$13,188,008
93	312.010	Boiler Unit Train - LaCygne Common	\$165,873	R-93	\$0	\$165,873	52.1500%	\$0	\$86,503
94	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	R-94	\$0	\$0	52.1500%	\$0	\$0
95	314.000	Catalyst-LaCygne Common Turbogenerator - LaCygne Common	\$138,950	R-95	\$0	\$138,950	52.1500%	\$0	\$72,462
96	315.000	Accessory Equipment - LaCygne	\$1,482,136	R-96	\$0 \$0	\$1,482,136	52.1500%	\$0 \$0	\$772,934
		Common	. , . ,		• -	, , , , , , ,		• •	, ,,,,
97	315.020	Accessory Equipment - Comp LaCygne	\$0	R-97	\$0	\$0	52.1500%	\$0	\$0
		Common	_						
98	316.000	Miscellaneous Power Pit - LaCygne	\$129,892	R-98	\$0	\$129,892	52.1500%	\$0	\$67,739
99		Common TOTAL LACYGNE COMMON PLANT	\$30,150,722		\$0	\$30,150,722		\$0	\$15,723,602
99		PRODUCTION UNIT	\$30,130,722		φU	\$30,130,722		φU	\$15,725,602
		TRODUCTION CHIT							
100		LACYGNE #1 PRODUCTION UNIT							
101	310.000	Land - LaCygne #1	\$0		\$0	\$0	52.1500%	\$0	\$0
102	311.000	Structures - LaCygne #1	\$597,115		\$0	\$597,115	52.1500%	\$0	\$311,395
103	312.000 312.020	Boiler Pit Equipment - LaCygne #1 Boiler AQC Equipment - LaCygne #1	\$96,566,268	R-103	\$0 \$0	\$96,566,268 \$13,916,931	52.1500% 52.1500%	\$0 \$0	\$50,359,309
104 105	312.020	Steam Prod-Boiler Plant Equip-Bags &	\$13,916,931 \$0	R-104 R-105	\$0 \$0	\$13,916,931	52.1500% 52.1500%	\$0 \$0	\$7,257,680 \$0
100	312.030	Catalyst-LaCygne 1	ΨΟ	1.100	ΨΟ	ΨΟ	32.130070	Ψ	Ψ
106	314.000	Turbogenerator - LaCygne #1	\$16,188,820	R-106	\$0	\$16,188,820	52.1500%	\$0	\$8,442,470
107	315.000	Accessory Equipment - LaCygne #1	\$11,747,388	R-107	\$0	\$11,747,388	52.1500%	\$0	\$6,126,263
108	316.000	Miscellaneous Power Pit Equipment -	\$70,932	R-108	\$0	\$70,932	52.1500%	\$0	\$36,991
400		LaCygne #1	A400 007 454			A400 007 454			A=0 =04 400
109		TOTAL LACYGNE #1 PRODUCTION UNIT	\$139,087,454		\$0	\$139,087,454		\$0	\$72,534,108
110		LACYGNE #2 PRODUCTION UNIT							
111	311.000	Structures - LaCygne #2	\$132,087	R-111	\$0	\$132,087	52.1500%	\$0	\$68,883
112	312.000	Boiler Pit Equipment - LaCygne #2	\$93,047,053	R-112	\$0	\$93,047,053	52.1500%	\$0	\$48,524,038
113	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	R-113	\$0	\$0	52.1500%	\$0	\$0
		Catalyst-LaCygne 2		1_ ,	_	***		٠	
114 115	314.000	Turbogenerator - LaCygne #2	\$14,127,521	R-114	\$0 \$0	\$14,127,521	52.1500%	\$0 \$0	\$7,367,502 \$5,537,064
	315.000	Accessory Equipment - LaCygne #2	\$10,619,299	R-115	\$0	\$10,619,299	52.1500%	\$0	\$5,537,964

	<u>A</u> .	<u>B</u>	_ <u>C</u>	<u>D</u>	Ē	<u> </u>	<u>G</u>	<u>Н</u>	<u> </u>
Line Number	Account Number	Donrociation Posoryo Dosgrintian	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
116	316.000	Depreciation Reserve Description Miscellaneous Power Pit Equipment -	\$39,648	R-116	Adjustments \$0	\$39,648	52.1500%	\$0	\$20,676
117		LaCygne #2 TOTAL LACYGNE #2 PRODUCTION UNIT	\$117,965,608		\$0	\$117,965,608		\$0	\$61,519,063
118		MONTROSE COMMON PRODUCTION UNIT							
119	310.000	Steam Production - Land - Electric -	\$0	R-119	\$0	\$0	52.1500%	\$0	\$0
120	311.000	Montrose Common Steam Production - Structures - Electric -	\$1,143,753	R-120	\$0	\$1,143,753	52.1500%	\$0	\$596,467
121	312.000	Montrose Common Steam Production - Boiler Plant Equipment - Electric - Montrose	\$16,941	R-121	\$12,260,303	\$12,277,244	100.0000%	\$0	\$12,277,244
122	312.010	Common Steam Production - Plant Boiler Unit	\$0	R-122	\$0	\$0	52.1500%	\$0	\$0
123	314.000	Train - Electric - Montrose Common Steam Production - Turbogenerators -	\$0	R-123	\$0	\$0	52.1500%	\$0	\$0
124	315.000	Electric - Montrose Common Steam Production - Accessory Equipment - Electric - Montrose	\$0	R-124	\$0	\$0	52.1500%	\$0	\$0
125	316.000	Common Steam Production - Miscellaneous Plant Equipment - Electric - Montrose	\$858	R-125	\$0	\$858	52.1500%	\$0	\$447
126		Common TOTAL MONTROSE COMMON PRODUCTION UNIT	\$1,161,552		\$12,260,303	\$13,421,855		\$0	\$12,874,158
127		MONTROSE 1 PRODUCTION UNIT							
128	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	R-128	\$0	\$0	52.1500%	\$0	\$0
129	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	R-129	\$0	\$0	52.1500%	\$0	\$0
130	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	R-130	\$0	\$0	52.1500%	\$0	\$0
131	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	R-131	\$0	\$0	52.1500%	\$0	\$0
132	316.000	Steam Production - Miscellaneous	\$0	R-132	\$0	\$0	52.1500%	\$0	\$0
133		Power Plant Equipment - Electric - TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
134		MONTROSE 2 PRODUCTION UNIT	•	D 405		•	50.45000/	•	•
135	311.000	Steam Production - Structures - Electric - Montrose 2	\$0	R-135	\$0	\$0	52.1500%	\$0	\$0
136	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 2	\$0	R-136	\$0	\$0	52.1500%	\$0	\$0
137	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$0	R-137	\$0	\$0	52.1500%	\$0	\$0
138	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$0	R-138	\$0	\$0	52.1500%	\$0	\$0
139	316.000	Steam Production - Miscellaneous	\$0	R-139	\$0	\$0	52.1500%	\$0	\$0
140		Power Plant Equipment - Electric - TOTAL MONTROSE 2 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
141		MONTROSE 3 PRODUCTION UNIT							
142	311.000	Steam Production - Structures - Electric - Montrose 3	\$0	R-142	\$0	\$0	52.1500%	\$0	\$0
143	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$0	R-143	\$0	\$0	52.1500%	\$0	\$0
144	314.000	Steam Production - Turbogenerators -	\$0	R-144	\$0	\$0	52.1500%	\$0	\$0
145	315.000	Electric - Montrose 3 Steam Production - Accessory	\$0	R-145	\$0	\$0	52.1500%	\$0	\$0
146	316.000	Equipment - Electric - Montrose 3 Steam Production - Miscellaneous	\$0	R-146	\$0	\$0	52.1500%	\$0	\$0
147		Power Plant Equipment - Montrose 3 TOTAL MONTROSE 3 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
148		TOTAL STEAM PRODUCTION	\$1,222,299,796		\$12,260,303	\$1,234,560,099		\$0	\$736,774,176

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
149		NUCLEAR PRODUCTION							
149		NOCLEAR PRODUCTION							
150		WOLF CREEK NUCLEAR PRODUCTION							
151	320.000	UNIT Land & Land Rights - Wolf Creek	\$0	R-151	\$0	\$0	52.1500%	\$0	\$0
152	321.000	Structures & Improvements - Wolf Creek	\$300,156,321	R-152	\$0	\$300,156,321	52.1500%	\$0	\$156,531,521
153	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$13,932,409	R-153	\$0	\$13,932,409	100.0000%	\$0	\$13,932,409
154	322.000	Reactor Plant Equipment - Wolf Creek	\$474,679,191	R-154	\$0	\$474,679,191	52.1500%	\$0	\$247,545,198
155	322.010	Reactor - MO Gross Up AFDC - Wolf	\$35,912,049	R-155	\$0	\$35,912,049	100.0000%	\$0	\$35,912,049
156	322.020	Creek MO Juris Depreciation 40 to 60 Yr EO-05-	\$14,591,667	R-156	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
		0359 - Wolf Creek			·			•	
157 158	323.000 323.010	Turbogenerator Units - Wolf Creek Turbogenerator MO Gross Up AFDC -	\$112,876,151 \$4,498,799	R-157 R-158	\$0 \$0	\$112,876,151 \$4,498,799	52.1500% 100.0000%	\$0 \$0	\$58,864,913 \$4,498,799
130	323.010	Wolf Creek	\$4,430,133	K-136	φ0	\$4,430,133	100.0000 /6	φU	φ 4 ,490,199
159	324.000	Accessory Electric Equipment - Wolf	\$89,585,463	R-159	\$0	\$89,585,463	52.1500%	\$0	\$46,718,819
160	324.010	Creek Accessory Equipment - MO Gross Up	\$4,235,136	R-160	\$0	\$4,235,136	100.0000%	\$0	\$4,235,136
		AFDC - Wolf Creek	V 1,200,100		·			•	
161	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$53,551,276	R-161	\$0	\$53,551,276	52.1500%	\$0	\$27,926,990
162	325.010	Miscellaneous Plant Equipment - MO	\$832,977	R-162	\$0	\$832,977	100.0000%	\$0	\$832,977
163	328.000	Gross Up AFDC - Wolf Creek Disallow - MO Gross Up AFDC 100% MO -	-\$5,958,694	R-163	\$0	-\$5,958,694	100.0000%	\$0	-\$5,958,694
103	320.000	Wolf Creek	-\$5,956,694	K-103	ąυ	-\$5,956,694	100.0000%	ąυ	-\$5,956,694
164	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$86,036,926	R-164	\$0	-\$86,036,926	52.1500%	\$0	-\$44,868,257
165	328.050	Nuclear PR - Disallow - Pre 1988 Res -	-\$10,086,006	R-165	\$0	-\$10,086,006	52.1500%	\$0	-\$5,259,852
166		Wolf Creek TOTAL WOLF CREEK NUCLEAR	\$1,002,769,813		\$0	\$1,002,769,813		\$0	\$555,503,675
		PRODUCTION UNIT	* -,,,-		**	* 1,000_,000		**	************
167		TOTAL NUCLEAR PRODUCTION	\$1,002,769,813		\$0	\$1,002,769,813		\$0	\$555,503,675
168		HYDRAULIC PRODUCTION							
169		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
		TOTAL ITTERMOLIE TRESCOTION	Ų.		Ų.	•		Ų.	40
170		OTHER PRODUCTION							
171		HAWTHORN 6 COMBUSTION TURBINE							
		PRODUCTION UNIT	***						
172	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$88,744	R-172	\$0	\$88,744	52.1500%	\$0	\$46,280
173	342.000	Other Production - Fuel Holders -	\$531,528	R-173	\$0	\$531,528	52.1500%	\$0	\$277,192
174	344.000	Hawthorn 6 Other Production - Generators -	\$28,219,570	R-174	\$0	\$28,219,570	52.1500%	\$0	\$14,716,506
174	344.000	Hawthorn 6			40				\$14,710,300
175	345.000	Other Production - Accessory	\$1,427,999	R-175	\$0	\$1,427,999	52.1500%	\$0	\$744,701
176	346.000	Equipment - Hawthorn 6 Other Production - Miscellaneous Power	\$0	R-176	\$0	\$0	52.1500%	\$0	\$0
4		Plant Equipment - Electric - Hawthorn 6	****			****			A15 704 070
177		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$30,267,841		\$0	\$30,267,841		\$0	\$15,784,679
178		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
179	311.000	Other Production - Structures &	\$64,424	R-179	\$0	\$64,424	52.1500%	\$0	\$33,597
180	313 000	Improvements - Hawthorn 9	¢17.022.524	D_100	¢o.	\$17.022.E24	52.1500%	¢o.	¢0 000 464
180	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$17,032,524	R-180	\$0	\$17,032,524	52.1500%	\$0	\$8,882,461
181	312.050	Steam Prod-Boiler Plant Equip-Bags &	\$0	R-181	\$0	\$0	52.1500%	\$0	\$0
182	314.000	Catalyst - Hawthorn 9 Other Production - Turbogenerators -	\$6,550,517	R-182	\$0	\$6,550,517	52.1500%	\$0	\$3,416,095
		Hawthorn 9	. , ,						
183	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$7,280,420	R-183	\$0	\$7,280,420	52.1500%	\$0	\$3,796,739
	ı l	Equipment - nawthorn 9		I		I	ı I		I

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	•		<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
184	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$10,067	R-184	\$0	\$10,067	52.1500%	\$0	\$5,250
185		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$30,937,952		\$0	\$30,937,952		\$0	\$16,134,142
186		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
187	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$362,347	R-187	\$0	\$362,347	52.1500%	\$0	\$188,964
188	342.000	Other Production - Fuel Holders - Hawthorn 7	\$682,936	R-188	\$0	\$682,936	52.1500%	\$0	\$356,151
189	344.000	Other Production - Generators - Hawthorn 7	\$14,009,611	R-189	\$0	\$14,009,611	52.1500%	\$0	\$7,306,012
190	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,240,698	R-190	\$0	\$1,240,698	52.1500%	\$0	\$647,024
191	346.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 7	\$677	R-191	\$0	\$677	52.1500%	\$0	\$353
192		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$16,296,269		\$0	\$16,296,269		\$0	\$8,498,504
193		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
194	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$44,317	R-194	\$0	\$44,317	52.1500%	\$0	\$23,111
195	342.000	Other Production - Fuel Holders - Hawthorn 8	\$463,957	R-195	\$0	\$463,957	52.1500%	\$0	\$241,954
196	344.000	Other Production - Generators - Hawthorn 8	\$14,881,654	R-196	\$0	\$14,881,654	52.1500%	\$0	\$7,760,783
197	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$819,971	R-197	\$0	\$819,971	52.1500%	\$0	\$427,615
198	346.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 8	\$0	R-198	\$0	\$0	52.1500%	\$0	\$0
199		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$16,209,899		\$0	\$16,209,899		\$0	\$8,453,463
200		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
201	340.000	Other Production - Land - West Gardner	\$0	R-201	\$0	\$0	52.1500%	\$0	\$0
202	340.010	Other Production - Land Rights & Easements - West Gardner	\$21,111	R-202	\$0	\$21,111	52.1500%	\$0	\$11,009
203	341.000	Other Production - Structures & Improvements - West Gardner	\$1,629,580	R-203	\$0	\$1,629,580	52.1500%	\$0	\$849,826
204	342.000	Other Production - Fuel Holders - West Gardner	\$1,495,026	R-204	\$0	\$1,495,026	52.1500%	\$0	\$779,656
205	344.000	Other Production - Generators - West Gardner	\$61,092,980	R-205	\$0	\$61,092,980	52.1500%	\$0	\$31,859,989
206	345.000	Other Production - Accessory Equipment - West Gardner	\$3,750,777	R-206	\$0	\$3,750,777	52.1500%	\$0	\$1,956,030
207	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$59,962	R-207	\$0	\$59,962	52.1500%	\$0	\$31,270
208		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$68,049,436		\$0	\$68,049,436		\$0	\$35,487,780
209		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
210	340.000	Other Production - Land - Osawatomie 1	\$0	R-210	\$0	\$0	52.1500%	\$0	\$0
211	341.000	Other Production - Structures & Improvements - Osawatomie 1	\$802,157	R-211	\$0	\$802,157	52.1500%	\$0	\$418,325
212	342.000	Other Production - Fuel Holders - Osawatomie 1	\$934,106	R-212	\$0	\$934,106	52.1500%	\$0	\$487,136
213	344.000	Other Production - Generators - Osawatomie 1	\$14,740,131	R-213	\$0	\$14,740,131	52.1500%	\$0	\$7,686,978
214	345.000	Other Production - Accessory Equipment - Osawatomie 1	\$1,027,911	R-214	\$0	\$1,027,911	52.1500%	\$0	\$536,056
215	346.000	Other Production - Miscellaneous Power Plant Equipment - Osawatomie 1	\$20,005	R-215	\$0	\$20,005	52.1500%	\$0	\$10,433

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account	Danuariation Danama Danamation	Total	Adjust.	Adimeteranta	•	Jurisdictional	Jurisdictional Adjustments	MO Adjusted
Number 216	Number	Depreciation Reserve Description TOTAL MIAMI & OSAWATOMIE 1	Reserve \$17,524,310	Number	Adjustments \$0	Reserve \$17,524,310	Allocations	Adjustments \$0	Jurisdictional \$9,138,928
210		COMBUSTION TURBINE PRODUCTION UNIT	\$17,524,510		\$ 0	\$17,524,310		\$ 0	\$9,130,920
217		NORTHEAST STATION PRODUCTION UNIT							
218	340.000	Other Production - Land - Northeast Station	\$0	R-218	\$0	\$0	52.1500%	\$0	\$0
219	341.000	Other Production - Structures & Improvements - Northeast Station	\$385,376	R-219	\$0	\$385,376	52.1500%	\$0	\$200,974
220	342.000	Other Production - Fuel Holders - Northeast Station	\$1,273,450	R-220	\$0	\$1,273,450	52.1500%	\$0	\$664,104
221	344.000	Other Production - Generators - Northeast Station	\$40,605,488	R-221	\$0	\$40,605,488	52.1500%	\$0	\$21,175,762
222	345.000	Other Production - Accessory Equipment - Northeast Station	\$6,721,764	R-222	\$0	\$6,721,764	52.1500%	\$0	\$3,505,400
223	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$82,935	R-223	\$0	\$82,935	52.1500%	\$0	\$43,251
224		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$49,069,013		\$0	\$49,069,013		\$0	\$25,589,491
225 226	310.000	NORTHEAST FACILITY BULK OIL Other Production - Land - Bulk Oil	\$0	R-226	\$0	\$0	52.1500%	\$0	\$0
227	311.000	Facility Northeast Other Production - Structures & Improvements - Bulk Oil Facility	\$28,062	R-227	\$0	\$28,062	52.1500%	\$0	\$14,634
228	312.000	Northeast Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$370,862	R-228	\$0	\$370,862	52.1500%	\$0	\$193,405
229	315.000	Other Production - Accessory	\$19,216	R-229	\$0	\$19,216	52.1500%	\$0	\$10,021
230	316.000	Equipment - Bulk Oil Facility Northeast Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility	\$5,878	R-230	\$0	\$5,878	52.1500%	\$0	\$3,065
231		Northeast TOTAL NORTHEAST FACILITY BULK	\$424,018		\$0	\$424,018		\$0	\$221,125
232		PRODUCTION PLANT - WIND GEN - SPEARVILLE 1							
233	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$62,809	R-233	\$0	\$62,809	52.1500%	\$0	\$32,755
234	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$106,408,735	R-234	\$0	\$106,408,735	52.1500%	\$0	\$55,492,155
235	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$394,317	R-235	\$0	\$394,317	52.1500%	\$0	\$205,636
236	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$130,796	R-236	\$0	\$130,796	52.1500%	\$0	\$68,210
237		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$106,996,657		\$0	\$106,996,657		\$0	\$55,798,756
238		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
239	341.020	Other Production - Structures - Electric - Wind - Spearville #2	\$29,998	R-239	\$0	\$29,998	52.1500%	\$0	\$15,644
240	344.020	Other Production - Generators - Electric - Wind - Spearville #2	\$58,820,535	R-240	\$0	\$58,820,535	52.1500%	\$0	\$30,674,909
241	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	R-241	\$0	\$0	52.1500%	\$0	\$0
242		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$58,850,533		\$0	\$58,850,533		\$0	\$30,690,553
243 244	341.020	SPEARVILLE COMMON Other Production - Structures - Electric -	\$3,200,762	R-244	\$0	\$3,200,762	52.1500%	\$0	\$1,669,197
245	344.020	Wind Other Production - Generators - Electric -	\$14,376,617	R-245	\$0	\$14,376,617	52.1500%	\$0	\$7,497,406
246		Wind TOTAL SPEARVILLE COMMON	\$17,577,379		\$0	\$17,577,379		\$0	\$9,166,603
247		PRODUCTION PLANT - SOLAR							

	A	В	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account	<u> </u>	<u>C</u> Total	<u>D</u> Adjust.	트			<u>п</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
248	344.000	Other Production - Generators - Electric -	\$450,786	R-248	\$0	\$450,786	52,1500%	\$0	\$235,085
		Solar	, , , , ,		•	,,		•	,,
249		TOTAL PRODUCTION PLANT - SOLAR	\$450,786		\$0	\$450,786		\$0	\$235,085
250		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
251	341.010	Greenwood Solar Facility	\$0	R-251	\$1,545,159	\$1,545,159	52.1500%	\$0	\$805,800
252	341.010	TOTAL PRODUCTION PLANT -	\$0	K-231	\$1,545,159	\$1,545,159	32.1300 /6	\$0 \$0	\$805,800
232		GREENWOOD SOLAR FACILITY	φυ		ψ1,043,133	φ1,545,155		ΨΟ	\$005,000
252		CENEDAL DI ANT. DINI DINICE							
253 254	311.010	GENERAL PLANT - BUILDINGS Steam Production - Structures -	\$1,236,172	R-254	\$0	\$1,236,172	52.1500%	\$0	\$644,664
234	311.010	Leasehold Improvements - Plant & Mat	\$1,230,172	K-234	Φ0	\$1,230,172	32.1300 /6	φυ	\$044,004
255	316.000	Steam Production - Miscellaneous	\$0	R-255	\$0	\$0	52.1500%	\$0	\$0
200	310.000	Power Plant Equipment - Electric	Ψ	11 255	Ψ	ΨΟ	32.130070	ΨΟ	40
256		TOTAL GENERAL PLANT - BUILDINGS	\$1,236,172		\$0	\$1,236,172		\$0	\$644,664
200		TOTAL GENERAL PERMIT BOILDINGS	ψ1,200,112		Ψ	ψ1,200,112		40	\$
257		GENERAL PLANT - GENERAL							
		EQUIPMENT & TOOLS							
258	315.000	Steam Production - Accessory	\$0	R-258	\$0	\$0	52.1500%	\$0	\$0
		Equipment - Electric	•		4-5	**		**	**
259	316.000	Steam Production - Miscellaneous	\$45,416	R-259	\$0	\$45,416	52.1500%	\$0	\$23,684
		Power Plant Equipment - Electric -	, , ,		, -	, ,,		•	, ,,,,
		General Equipment & Tools							
260		TOTAL GENERAL PLANT - GENERAL	\$45,416		\$0	\$45,416		\$0	\$23,684
		EQUIPMENT & TOOLS			• •	, ,,		• •	, ,,,,
261		TOTAL OTHER PRODUCTION	\$413,935,681		\$1,545,159	\$415,480,840		\$0	\$216,673,257
201		TOTAL OTHER PRODUCTION	\$413,933,001		\$1,545,159	\$415,460,640		ąυ	\$210,073,257
262		RETIREMENTS WORK IN PROGRESS -							
		PRODUCTION							
263		Retirements Not Classified - Production	-\$40,690,211	R-263	\$0	-\$40,690,211	52.1500%	\$0	-\$21,219,945
264		Retirements Not Classified - Nuclear	-\$1,440,191	R-264	\$0	-\$1,440,191	100.0000%	\$0	-\$1,440,191
265		TOTAL RETIREMENTS WORK IN	-\$42,130,402		\$0	-\$42,130,402		\$0	-\$22,660,136
		PROGRESS - PRODUCTION							
266		TOTAL PRODUCTION PLANT	\$2,596,874,888		\$13,805,462	\$2,610,680,350		\$0	\$1,486,290,972
					. , ,	, , ,			
267		TRANSMISSION PLANT							
268	350.000	Land - Transmission Plant	\$0	R-268	\$0	\$0	52.1500%	\$0	\$0
269	350.010	Land Rights - Transmission Plant	\$10,524,413	R-269	\$0	\$10,524,413	52.1500%	\$0	\$5,488,481
270	350.020	Land Rights - Transmission Plant - Wolf	\$148	R-270	\$0	\$148	52.1500%	\$0	\$77
		Creek							
271	352.000	Structures & Improvements - Transmission	\$2,547,905	R-271	\$0	\$2,547,905	52.1500%	\$0	\$1,328,732
272	352.010	Plant Structures & Improvements - Transmission	\$122,000	R-272	\$0	\$122,000	52.1500%	\$0	\$63,623
212	332.010	Plant - Wolf Creek	\$122,000	K-2/2	φU	\$122,000	52.1500%	20	\$63,623
273	352.020	Structures & Improvements - Transmission	\$7,506	R-273	\$0	\$7,506	100.0000%	\$0	\$7,506
	002.020	Plant - Wolf Creek - MO Gross Up AFDC	ψ,,σσσ		Ψ	ψ1,000	100.000076	40	ψ1,000
274	353.000	Station Equipment - Transmission Plant	\$54,529,215	R-274	\$0	\$54,529,215	52.1500%	\$0	\$28,436,986
275		Station Equipment - Transmission Plant -	\$7,583,994	R-275	\$0	\$7,583,994	52.1500%	\$0	\$3,955,053
	000.010	Wolf Creek	V. ,000,001		40	V 1,000,001	02.1.00070	***	V 0,000,000
276	353.020	Station Equipment - Transmission Plant -	\$416,006	R-276	\$0	\$416,006	100.0000%	\$0	\$416,006
	000.020	Wolf Creek - MO Gross Up AFDC	V.1.0,000		40	V0 ,000	100.000070	***	V 110,000
277	353.030	Station Equipment - Communications -	\$9,569,485	R-277	\$0	\$9,569,485	52.1500%	\$0	\$4,990,486
		Transmission Plant	40,000,000		4-5	40,000,000		**	V 1,000,100
278	354.000	Towers and Fixtures - Transmission Plant	\$4,637,429	R-278	\$0	\$4,637,429	52.1500%	\$0	\$2,418,419
279	354.050	Towers & Fixtures 34.5 kv	\$10,442	R-279	\$0	\$10,442	52.1500%	\$0	\$5,446
280	355.000	Poles & Fixtures - Transmission Plant	\$71,137,109	R-280	\$0	\$71,137,109	52.1500%	\$0	\$37,098,002
281	355.010	Poles and Fixtures - Transmission Plant -	\$62,893	R-281	\$0	\$62,893	52.1500%	\$0	\$32,799
		Wolf Creek				, , , , , , , , , , , , , , , , , , , ,			,
282	355.020	Poles & Fixtures - Transmission Plant - Wolf	\$4,125	R-282	\$0	\$4,125	100.0000%	\$0	\$4,125
		Creek - MO Gross Up AFDC						• •	
283	355.050	Poles & Fixtures 34.5 kv	\$12,268,619	R-283	\$0	\$12,268,619	52.1500%	\$0	\$6,398,085
	356.000	Overhead Conductors & Devices -	\$57,546,515	R-284	\$0	\$57,546,515	52.1500%	\$0	\$30,010,508
284			1	1	• •		1	• •	
284		Transmission Plant							
284	356.010	Overhead Conductors & Devices -	\$30,289	R-285	\$0	\$30,289	52.1500%	\$0	\$15,796

Transmission Plant - Vold Creek - MO Gross Vold APICC										
Number Ourhead Conductors & Devices Secretary Secretary Ourhead Conductors & Devices Secretary Secre	Line		<u>B</u>			<u>E</u>				<u> </u> MO Adjusted
356.020 Overhead Conductor's & Devices - Transmission Plant Voll Creek - MO Gross Value - Value			Depreciation Reserve Description			Adjustments				
Uo APIC 17mm-OH-Cond & Devices 34.5 ky 511,118,151 8.287 50 \$11,118,151 52,1500% 50 \$5,788,111 52,1500% 50 5										\$1,854
287 356.050 Tram-OH-Cond & Devices 34.5 by 111141,5151 32.25007, 30 51,1181,5151 32.15007, 30 53.0507, 30 33.0										
387,000 Underground Conductiv Tansmission Plant S2,502,733 S2,500%, 50 \$8,000 \$3,000 Underground Conductors & Devices \$2,808,002 \$2,808,002 \$2,808,002 \$2,100%, 50 \$88,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$38,000 \$2,008,002 \$2,100%, 50 \$3,146,703 \$	007	250 250		\$44.440.4F4	D 007	**	644 446 454	50.45000/	to.	#5 700 440
287 357 350 Underground Conductors & Devices - 16.89.269 2.290 50 \$2.090,082 \$2.15001/5 50 \$1.407,067 \$2.200 50 \$2.090,082 \$2.15001/5 \$0 \$1.407,067 \$0 \$1.507,067 \$0 \$1.007,067 \$0 \$1.										. , ,
38.000 Underground Conductors & Devices - \$2,689,082 \$2,690,082 \$2,1500% \$0 \$1,470,567 \$3,477,085 \$3,477			_						•	
Transmission Plant September Septemb									•	\$1,407,050
Page							, , ,			. , ,
RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT Transmission Plant Salarge & Removal -		358.050			R-291			52.1500%		\$35,947
TRANSMISSION PLANT Transmission Plant Salvage & Removal - Retirements Not Classified Transmission Plant Salvage & Removal - Retirements Not Classified Transmission Plant Salvage & Removal - Retirements Not Classified Transmission Plant Salvage & Removal - Retirements Not Classified Salvage & Removal - Retirements Not Classified Salvage & Salv	292		TOTAL TRANSMISSION PLANT	\$247,556,771		\$0	\$247,556,771		\$0	\$129,306,368
TRANSMISSION PLANT Transmission Plant Salvage & Removal - Retirements Not Classified Transmission Plant Salvage & Removal - Retirements Not Classified Transmission Plant Salvage & Removal - Retirements Not Classified Transmission Plant Salvage & Removal - Retirements Not Classified Salvage & Removal - Retirements Not Classified Salvage & Salv	202		DETIDEMENTS WORK IN DROGDESS							
Transmission Plant - Salvage & Removal - Retirements Not Classified ToTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT Solution So	293									
Retirements Not Classified TOTAL RETIREMITS WORK IN PROGRESS - -\$9,145,693 S -\$4,769,475 S - -	294			-\$9,145,693	R-294	\$0	-\$9,145,693	52.1500%	\$0	-\$4,769,479
TRANSMISSION PLANT			_				. , ,		· .	
DISTRIBUTION PLANT	295			-\$9,145,693		\$0	-\$9,145,693		\$0	-\$4,769,479
287 380,000 Land - Electric - Distribution Plant S0 R-297 S0 S0 44,4530% S0 S1			TRANSMISSION PLANT							
287 380,000 Land - Electric - Distribution Plant S0 R-297 S0 S0 44,4530% S0 S1	206		DISTRIBUTION DI ANT							
288 360.010 Depreciable Land Rights - Distribution Plant \$10,568,554 R-298 \$0 \$10,568,554 \$9.6790% \$0 \$8,307,202 \$0 \$100 \$		360 000		\$0	R-297	\$0	\$0	44 4630%	\$0	\$0
299 361,000 Structures & Improvements - Distribution S7,648,187 R-299 \$0 \$7,648,187 \$7,5860% \$0 \$4,404,285 \$101										\$6,307,207
300 362,000 Station Equipment - Distribution Plant \$91,212,626 R-300 \$0 \$91,212,626 67,3590% \$0 \$61,439,911 \$0 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,355,398 \$0 \$34,260,679 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									•	\$4,404,285
362.030 Station Equipment - Communications - \$4,355,398 R-301 \$0 \$4,355,398 55,6610% \$0 \$2,242,255 \$0 \$2,260,679 \$0,0000% \$0 \$0,0000%			77 7							
302 303,000 Energy Storage Equipment - Distribution S2,260,679 R-302 S0 \$2,260,679 100,0000% \$0 \$2,260,679 363,000 Poles, Towers, & Fixtures - Distribution Plant S220,154,570 R-303 S0 \$220,154,570 S5,8520% \$0 \$122,960,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0				. , ,			. , , ,			, ,
303 303 304 305	301	362.030		\$4,355,398	R-301	\$0	\$4,355,398	55.6610%	\$0	\$2,424,258
303 364.000 Poles, Towers, & Fixtures - Distribution Plant \$220,154,570 \$305 \$322,154,570 \$5.8520% \$0 \$122,960,736 \$305.000	302	363 000		\$2 260 679	R-302	\$0	\$2 260 679	100 0000%	\$0	\$2 260 679
303 364.000 Poles, Towers, & Fixtures - Distribution Plant \$220,154,570 R-303 \$0 \$220,154,570 \$5.8520% \$0 \$122,960,730	302	303.000		ΨΣ,Σ00,013	11-302	ΨΟ	Ψ2,200,073	100.000070	Ψ	Ψ2,200,013
305 366.000 Underground Conduit - Distribution Plant S10,688,539 R-305 \$0 \$110,688,539 \$8.5460% \$0 \$84,803,712 \$0 \$81,000 Underground Conductors & Devices - \$153,872,961 R-306 \$0 \$153,872,961 \$2.8480% \$0 \$81,318,782 \$0 \$82,115,411 \$0 \$86,000 Services - Distribution Plant \$14,610,120 \$6,7840% \$0 \$82,115,411 \$0 \$86,000 Services - Distribution Plant \$14,007,509 \$1,007,509 \$142,007,509 \$1,420,759 \$0 \$82,115,411 \$0 \$86,000 \$1,007,509 \$1,007,5	303	364.000		\$220,154,570	R-303	\$0	\$220,154,570	55.8520%	\$0	\$122,960,730
305 366.000 Underground Conduit - Distribution Plant S10,688,539 R-305 \$0 \$110,688,539 \$8.5460% \$0 \$84,803,712 \$0 \$81,000 Underground Conductors & Devices - \$153,872,961 R-306 \$0 \$153,872,961 \$2.8480% \$0 \$81,318,782 \$0 \$82,115,411 \$0 \$86,000 Services - Distribution Plant \$14,610,120 \$6,7840% \$0 \$82,115,411 \$0 \$86,000 Services - Distribution Plant \$14,007,509 \$1,007,509 \$142,007,509 \$1,420,759 \$0 \$82,115,411 \$0 \$86,000 \$1,007,509 \$1,007,5										
365,000 Underground Conduit - Distribution Plant \$110,688,539 \$8,3460% \$0 \$84,803,712 \$0 \$153,872,961 \$0 \$153,972,972 \$0 \$	304	365.000		\$106,307,875	R-304	\$0	\$106,307,875	59.0210%	\$0	\$62,743,971
367.000 Underground Conductors & Devices - \$153,872,961 R-306 \$0 \$153,872,961 \$52,8480% \$0 \$81,318,782 \$307 \$368.000 Line Transformers - Distribution Plant \$144,610,120 \$112,607,509 \$132,007,509 \$112,007	205	200 000		£440 COO E20	D 205	¢o.	\$440 COO EOO	E0 E4C00/	¢o.	fc4 002 742
307 368.000 Line Transformers - Distribution Plant \$144.610,120 \$6.7840% \$0 \$82,115,415 \$308 \$38.000 \$380.000 Services - Distribution Plant \$15,087.509 \$3.000 \$370.000 Meters Electric - Distribution Plant \$35,542,235 \$8.300 \$30,000 \$370.000 Meters Electric - Distribution Plant \$35,542,235 \$8.310 \$0 \$35,542,235 \$6.7640% \$0 \$20,175,194 \$0 \$30,000									•	. , ,
368.000 Line Transformers - Distribution Plant S144,610,120 R-307 \$0 \$144,610,120 \$67,840% \$0 \$82,115,417 \$0 \$0 \$0 \$0 \$112,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$312,067,509 \$0 \$32,075,194 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	300	307.000		\$155,672,901	K-300	Φ0	\$155,672,901	32.0400 /6	Ψυ	φ01,310,702
399,000 369,000 369,000 369,000 370,	307	368.000		\$144.610.120	R-307	\$0	\$144.610.120	56.7840%	\$0	\$82,115,411
370.020 AMI Meters Electric - Distribution Plant \$8,679,585 \$8,679,585 \$2,8700% \$0 \$4,588,997 \$3,71.000 \$1,000	308	369.000			R-308			54.1220%	\$0	\$60,653,177
371.010 Customer Premises Installation - Distribution Plant \$5,626,460 R-311 \$0 \$5,626,460 68.7480% \$0 \$3,868,075									•	\$20,175,194
Plant									•	\$4,588,897
371.010 Customer Premises Installation - Distribution \$5,457,349 R-312 \$0 \$5,457,349 55,9330% \$0 \$3,052,456	311	371.000		\$5,626,460	R-311	\$0	\$5,626,460	68.7480%	\$0	\$3,868,079
Plant - Electric Vehicle Charging Stations Street Light and Traffic Signal - Distribution \$14,701,314 R-313 \$0 \$14,701,314 50.6620% \$0 \$7,447,980 \$1,033,753,961 \$0 \$1,033,753,961 \$0 \$1,033,753,961 \$0 \$590,564,734 \$0 \$1,033,753,961 \$0 \$590,564,734 \$0 \$1,033,753,961 \$0 \$1,033,753,961 \$0 \$590,564,734 \$0 \$1,033,753,961	312	371 010		\$5 157 310	D-312	\$0	\$5 <i>1</i> 57 3 <i>1</i> 0	55 0330%	¢n.	\$3.052.450
313 373.000 Street Light and Traffic Signal - Distribution \$14,701,314 R-313 \$0 \$14,701,314 50.6620% \$0 \$7,447,980	312	37 1.010		ψο,τοι,στο	11.012	ΨΟ	ψο, τοι , στο	33.333070	Ψ	ψ0,002,400
Plant TOTAL DISTRIBUTION PLANT \$1,033,753,961 \$0 \$1,033,753,961 \$0 \$590,564,734 \$0 \$590,56			l lane							
TOTAL DISTRIBUTION PLANT \$1,033,753,961 \$0 \$1,033,753,961 \$0 \$590,564,734	313	373.000	Street Light and Traffic Signal - Distribution	\$14,701,314	R-313	\$0	\$14,701,314	50.6620%	\$0	\$7,447,980
RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Distribution Plant - Salvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT \$0							*			
DISTRIBUTION PLANT Distribution Plant - Salvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Solvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Solvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Solvage & Removal - Retirements Not Capitalization Solvage & Removal - Retirements Not Classified Solvage & Removal - Retirements Not Classified Solvage & Removal - Retirements Not Classified Solvage & Solvage & Removal - Retirements Not Classified Solvage & Solvage & Rediversity Solvage & Rediversity Solvage & Solvage & Rediversity Solvage & Solv	314		TOTAL DISTRIBUTION PLANT	\$1,033,753,961		\$0	\$1,033,753,961		\$0	\$590,564,734
DISTRIBUTION PLANT Distribution Plant - Salvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Solvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Solvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT Solvage & Removal - Retirements Not Capitalization Solvage & Removal - Retirements Not Classified Solvage & Removal - Retirements Not Classified Solvage & Removal - Retirements Not Classified Solvage & Solvage & Removal - Retirements Not Classified Solvage & Solvage & Rediversity Solvage & Rediversity Solvage & Solvage & Rediversity Solvage & Solv	315		RETIREMENTS WORK IN PROGRESS -							
Distribution Plant - Salvage & Removal - Retirements Not Classified TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT So	3.3									
TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT S0	316			-\$44,076,670	R-316	\$0	-\$44,076,670	56.4849%	\$0	-\$24,896,663
DISTRIBUTION PLANT			Retirements Not Classified							
Sociation Soci	317			-\$44,076,670		\$0	-\$44,076,670		\$0	-\$24,896,663
CAPITALIZATION S0 S0 S0 S0 S0 S0 S0 S			DISTRIBUTION PLANT							
CAPITALIZATION S0 S0 S0 S0 S0 S0 S0 S	318		INCENTIVE COMPENSATION							
TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	310									
320 321 389.000 Land & Land Rights - General Plant \$0 R-321 \$0 \$0.000 Structures & Improvements - Leasehold (801 Structures & Improvements - Leasehold (801 Charlotte) - General Plant \$5,220,392 R-323 \$90.050 Structures & Improvements - Leasehold (One KC Place) - General Plant \$15,354,641 R-324 \$0 \$15,354,641 \$0 \$15,354,	319			\$0		\$0	\$0	l	\$0	\$0
321 389.000 Land & Land Rights - General Plant 322 390.000 Structures & Improvements - Leasehold (801 Charlotte) - General Plant 324 390.050 Structures & Improvements - Leasehold (One KC Place) - General Plant 324 Structures & Improvements - Leasehold (One KC Place) - General Plant 324 Structures & Improvements - Leasehold (One KC Place) - General Plant 324 Structures & Improvements - Leasehold (One KC Place) - General Plant			CAPITALIZATION							
321 389.000 Land & Land Rights - General Plant 322 390.000 Structures & Improvements - Leasehold (801 Charlotte) - General Plant 324 390.050 Structures & Improvements - Leasehold (One KC Place) - General Plant 324 Structures & Improvements - Leasehold (One KC Place) - General Plant 324 Structures & Improvements - Leasehold (One KC Place) - General Plant 324 Structures & Improvements - Leasehold (One KC Place) - General Plant	000		OFNER AL RI ANT							
322 390.000 Structures & Improvements - General Plant 330,030 Structures & Improvements - Leasehold (801 \$5,220,392 \$0 \$53,9300% \$0 \$19,908,961 \$0 \$5,220,392 \$0 \$53,9300% \$0 \$2,815,357 \$0 \$15,354,641 \$		200 000		*^	B 224	# 0	**	E2 02000/	60	**
323 390.030 Structures & Improvements - Leasehold (801 \$5,220,392 R-323 \$0 \$5,220,392 53.9300% \$0 \$2,815,357										
324 390.050 Charlotte) - General Plant Structures & Improvements - Leasehold (One KC Place) - General Plant R-324 \$0 \$15,354,641 53.9300% \$0 \$8,280,758									•	
324 390.050 Structures & Improvements - Leasehold (One \$15,354,641 R-324 \$0 \$15,354,641 53.9300% \$0 \$8,280,758	320	300.000	·	\$0,220,032	323	Ψ0	40,220,032	00.000078	ΨU	Ψ2,010,007
KC Place) - General Plant	324	390.050		\$15,354,641	R-324	\$0	\$15,354,641	53.9300%	\$0	\$8,280,758
325 391.000 Office Furniture & Equipment - General Plant \$5,683,970 R-325 \$0 \$5,683,970 53.9300% \$0 \$3,065,365			KC Place) - General Plant							
	325	391.000	Office Furniture & Equipment - General Plant	\$5,683,970	R-325	\$0	\$5,683,970	53.9300%	\$0	\$3,065,365
		I	I	I	I	1		ı İ		

Evergy Missouri Metro Case No. ER-2022-0129 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Accumulated Depreciation Reserve

Line Number	<u>A</u>	В	^						
-		-	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Number	Account		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
326	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$3,141,108	R-326	\$0	\$3,141,108	53.9300%	\$0	\$1,694,000
327	391.020	Office Furniture and Equipment - Computer - Wolf Creek	\$3,755,493	R-327	\$0	\$3,755,493	53.9300%	\$0	\$2,025,337
328	391.020	Office Furniture & Equipment - Computer - General Plant	\$30,086,644	R-328	\$0	\$30,086,644	53.9300%	\$0	\$16,225,727
329	392.000	Transportation Equipment - Autos - General Plant	\$889,491	R-329	\$0	\$889,491	53.9300%	\$0	\$479,702
330	392.010	Transportation Equipment - Light Trucks - General Plant	\$6,248,521	R-330	\$0	\$6,248,521	53.9300%	\$0	\$3,369,827
331	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$16,437,338	R-331	\$0	\$16,437,338	53.9300%	\$0	\$8,864,656
332	392.030	Transportation Equipment - Tractors - General Plant	\$368,756	R-332	\$0	\$368,756	53.9300%	\$0	\$198,870
333	392.040	Transportation Equipment - Trailers - General Plant	\$728,596	R-333	\$0	\$728,596	53.9300%	\$0	\$392,932
334	393.000	Stores Equipment - General Plant	\$359,888	R-334	\$0	\$359,888	53.9300%	\$0	\$194,088
335	394.000	Tools, Shop, & Garage Equipment - General Plant	\$3,056,644	R-335	\$0	\$3,056,644	53.9300%	\$0	\$1,648,448
336	395.000	Laboratory Equipment - General Plant	\$4,143,832	R-336	\$0	\$4,143,832	53.9300%	\$0	\$2,234,769
337	396,000	Power Operated Equipment - General Plant	\$19,083,422	R-337	\$0	\$19,083,422	53.9300%	\$0	\$10,291,689
338	397.000	Communication Equipment - General Plant	\$55,325,271	R-338	\$0	\$55,325,271	53.9300%	\$0	\$29,836,919
339	397.010	Communication Equipment - Wolf Creek - Demand	\$44	R-339	\$0	\$44	53.9300%	\$0	\$24
340	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - 100% Missouri	\$0	R-340	\$0	\$0	100.0000%	\$0	\$0
341	398.000	Miscellaneous Equipment - General Plant	\$353,089	R-341	\$0	\$353,089	53.9300%	\$0	\$190,421
342	399.000	Regulatory Amortizations - General Plant	\$0	R-342	\$0	\$0	53.9300%	\$0	\$0
343		TOTAL GÉNERAL PLANT	\$207,153,440		\$0	\$207,153,440		\$0	\$111,717,850
344		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
345		Capitalized Long Term Incentive Stock Awards - General	\$0	R-345	-\$973,292	-\$973,292	100.0000%	\$0	-\$973,292
346		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$973,292	-\$973,292		\$0	-\$973,292
347		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							
348		General Plant - Salvage and Removal - Retirements Not Classified	-\$1,620,772	R-348	\$0	-\$1,620,772	53.9300%	\$0	-\$874,082
349		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	-\$1,620,772		\$0	-\$1,620,772		\$0	-\$874,082
350		TOTAL DEPRECIATION RESERVE	\$4,513,663,566	ļ <u>.</u>	\$12,832,170	\$4,526,495,736		\$0	\$2,542,541,754

Evergy Missouri Metro Case No. ER-2022-0129

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	В	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Ámount	Ámount	Adjustments	Adjustments
R-121	Steam Production - Boiler Plant Equipment - E	312.000		\$12,260,303		\$0
	To increase depreciation reserve for Montrose depreciation (Majors)		\$12,260,303		\$0	
R-251	Greenwood Solar Facility	341.010		\$1,545,159		\$0
	To allocate the Greenwood facility reserve to Evergy Metro as of May 31, 2022 (Lyons)		\$1,545,159		\$0	
R-345	Capitalized Long Term Incentive Stock Awards			-\$973,292		\$0
	To remove capitlized Long Term Incentive reserve (Majors)		-\$973,292		\$0	
	Total Reserve Adjustments			\$12,832,170		\$0

Evergy Missouri Metro Case No. ER-2022-0129 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Cash Working Capital

Line Number Description Test Year Adj. Expenses Revenue Lag Expense Lag Net Lag C - D Factor (Col E / 365) 1 OPERATION AND MAINT. EXPENSE \$65,846,631 26.98 13.21 13.77 0.037726 3 Accrued Vacation \$2,839,793 26.98 365.00 -338.02 -0.926082 4 Employee Benefits \$13,646,900 26.98 13.29 13.69 0.037507 5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192 7 Purchased Oil \$3,507,468 26.98 12.13 14.85 0.040685	-\$2,629,881
1 OPERATION AND MAINT. EXPENSE 2 Gross Payroll \$65,846,631 26.98 13.21 13.77 0.037726 3 Accrued Vacation \$2,839,793 26.98 365.00 -338.02 -0.926082 4 Employee Benefits \$13,646,900 26.98 13.29 13.69 0.037507 5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	\$2,484,130 -\$2,629,881
2 Gross Payroll \$65,846,631 26.98 13.21 13.77 0.037726 3 Accrued Vacation \$2,839,793 26.98 365.00 -338.02 -0.926082 4 Employee Benefits \$13,646,900 26.98 13.29 13.69 0.037507 5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	-\$2,629,881
2 Gross Payroll \$65,846,631 26.98 13.21 13.77 0.037726 3 Accrued Vacation \$2,839,793 26.98 365.00 -338.02 -0.926082 4 Employee Benefits \$13,646,900 26.98 13.29 13.69 0.037507 5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	-\$2,629,881
3 Accrued Vacation \$2,839,793 26.98 365.00 -338.02 -0.926082 4 Employee Benefits \$13,646,900 26.98 13.29 13.69 0.037507 5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	-\$2,629,881
4 Employee Benefits \$13,646,900 26.98 13.29 13.69 0.037507 5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	. , ,
5 Purchased Coal & Freight \$93,847,110 26.98 12.42 14.56 0.039890 6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	¢E44 0E4
6 Purchased Gas \$6,864,677 26.98 38.00 -11.02 -0.030192	+ - ,
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
/ Purchased Oii \$3,507,468 26.98 12.13 14.85 0.040685	+ - ,
7,,	+ ,,
9 Pension Expense \$18,116,422 26.98 42.45 -15.47 -0.042384	
10 Incentive Compensation \$5,213,173 26.98 257.50 -230.52 -0.631562	+-, - ,
11 Bad Debt Expense \$5,085,034 0.00 0.00 0.00 0.000000	
12 PSC Assessment \$1,599,956 26.98 -30.50 57.48 0.157479	,
13 Cash Vouchers \$109,380,871 26.98 35.15 -8.17 -0.022384	
14 TOTAL OPERATION AND MAINT. EXPENSE \$395,545,581	-\$4,208,009
15 TAXES	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$200,977
	+ - ,
18 MO Gross Receipts Taxes - 6%, 4% and Other \$66,878,473 9.57 48.89 -39.32 -0.107726	-\$7,204,550
Cities	****
19 Property Tax \$66,275,232 26.98 227.12 -200.14 -0.548329	-\$36,340,632
20 TOTAL TAXES \$138,504,585	-\$43,347,398
21 OTHER EXPENSES	
22 Sales & Use Taxes \$27,179,349 9.57 7.94 1.63 0.004466	\$121,383
23 TOTAL OTHER EXPENSES \$27,179,349	\$121,383
20 10 11 2 11	ψ121,000
24 CWC REQ'D BEFORE RATE BASE OFFSETS	-\$47,434,024
	4 11, 13 1, 12 1
25 TAX OFFSET FROM RATE BASE	
26 Federal Tax Offset \$36,674,024 26.98 38.00 -11.02 -0.030192	-\$1,107,262
27 State Tax Offset \$6,887,844 26.98 38.00 -11.02 -0.030192	
28 City Tax Offset \$0 0.00 0.00 0.00 0.00000	
29 Interest Expense Offset \$62,424,409 26.98 91.50 -64.52 -0.176767	-\$11,034,576
30 TOTAL OFFSET FROM RATE BASE \$105,986,277	-\$12,349,796
31 TOTAL CASH WORKING CAPITAL REQUIRED	-\$59,783,820

Accounting Schedule: 08 Sponsor: Jared Giacone Page: 1 of 1

12	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>
Line	Cotomory Depositation	Total Test	Test Year	Test Year	Adinatmanta	Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$1,142,250,249	See Note (1)	See Note (1)	See Note (1)	\$1,142,250,249	-\$120,915,225	\$908,379,942	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$671,756,206	\$77,020,660	\$594,735,546	-\$163,284,418	\$508,471,788	\$0	\$276,505,954	\$37,096,013	\$239,409,941
3	TOTAL TRANSMISSION EXPENSES	\$67,272,725	\$2,543,951	\$64,728,774	-\$3,676,301	\$63,596,424	\$0	\$35,885,382	\$1,235,028	\$34,650,354
4	TOTAL DISTRIBUTION EXPENSES	\$43,155,992	\$16,226,767	\$26,929,225	\$4,467,851	\$47,623,843	\$0	\$27,523,108	\$8,535,305	\$18,987,803
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,179,311	\$10,569,293	\$9,610,018	-\$23,744,154	-\$3,564,843	\$0	\$518,218	\$5,074,497	-\$4,556,279
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$33,533,243	\$2,496,133	\$31,037,110	-\$13,272,803	\$20,260,440	-\$14,460,969	\$3,613,820	\$1,692,051	\$1,921,769
7	TOTAL SALES EXPENSES	\$571,941	\$341,957	\$229,984	-\$29,396	\$542,545	\$0	\$284,559	\$164,178	\$120,381
8	TOTAL ADMIN. & GENERAL EXPENSES	\$114,542,560	\$27,875,780	\$86,666,780	-\$22,704,022	\$91,838,538	-\$321,300	\$48,774,353	\$13,566,010	\$35,208,343
9	TOTAL DEPRECIATION EXPENSE	\$276,549,076	See Note (1)	See Note (1)	See Note (1)	\$276,549,076	-\$85,140,097	\$181,591,282	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$62,520,864	\$0	\$62,520,864	\$11,969,959	\$74,490,823	\$2,700,634	\$40,891,288	\$0	\$40,891,288
11	TOTAL REGULATORY DEBITS & CREDITS	-\$84,898,895	\$0	-\$84,898,895	-\$2,177,542	-\$87,076,437	\$19,828,949	\$2,440,187	\$0	\$2,440,187
12	TOTAL OTHER OPERATING EXPENSES	\$124,849,400	\$0	\$124,849,400	\$6,283,680	\$131,133,080	-\$259,387	\$72,841,150	\$0	\$72,841,150
13	TOTAL OPERATING EXPENSE	\$1,330,032,423	\$137,074,541	\$916,408,806	-\$206,167,146	\$1,123,865,277	-\$77,652,170	\$690,869,301	\$67,363,082	\$441,914,937
14	NET INCOME BEFORE TAXES	-\$187,782,174	\$0	\$0	\$0	\$18,384,972	-\$43,263,055	\$217,510,641	\$0	\$0
15	TOTAL INCOME TAXES	\$64,614,763	See Note (1)	See Note (1)	See Note (1)	\$64,614,763	-\$26,168,993	\$38,445,770	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$793,935	See Note (1)	See Note (1)	See Note (1)	\$793,935	-\$21,004,142	-\$20,210,207	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$253 100 872	\$0	\$0	\$0	-\$47,022,726	\$3,910,080	\$199,275,078	\$0	\$0
17	NET OPERATING INCOME	-\$253,190,872	<u> </u>	<u> </u>	<u> </u>	-\$47,023,726	Ψ3,910,060	φ199,275,U76	<u> </u>	<u> </u>

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
			(- : -)			1							
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.001	Residential Billed Revenue	\$337,145,954			Rev-2		\$337,145,954	100.0000%	-\$314,767	\$336,831,187		
Rev-3	440.001	Residential Unbilled Revenue	-\$2,022,489			Rev-3		-\$2,022,489	100.0000%	\$2,022,489	\$0		
Rev-4	440.001	Residential FAC Billed Revenue	\$723,681			Rev-4		\$723,681	100.0000%	-\$723,681	\$0		
Rev-5	440.001	Residential MEEIA Billed Revenue	\$16,321,164			Rev-5		\$16,321,164	100.0000%	-\$16,321,164	\$0		
Rev-6	440.001	Residential MEEIA Unbilled Revenue	-\$2,078,316			Rev-6		-\$2,078,316	100.0000%	\$2,078,316	\$0		
Rev-7	442.001	Commercial Billed Revenue	\$324,608,010			Rev-7		\$324,608,010	100.0000%	\$0	\$324,608,010		
Rev-8	442.001	Commercial Unbilled Revenue	\$689,351			Rev-8		\$689,351	100.0000%	-\$689,351	\$0		
Rev-9	442.001	Commercial FAC Billed Revenue	\$859,414			Rev-9		\$859,414	100.0000%	-\$859,414	\$0		
Rev-10	442.001	Commercial MEEIA Billed Revenue	\$11,029,393			Rev-10		\$11,029,393	100.0000%	-\$11,029,393	\$0		
Rev-11	442.001	Commercial Non-MEEIA Revenue	-\$245,697			Rev-11		-\$245,697	100.0000%	\$0	-\$245,697		
Rev-12	442.001	Commercial MEEIA Unbilled Revenue	-\$1,773,612			Rev-12		-\$1,773,612	100.0000%	\$1,773,612	\$0		
Rev-13	442.101	Commercial Primary Revenue	\$67,246,002			Rev-13		\$67,246,002	100.0000%	\$0	\$67,246,002		
Rev-14	442.101	Commercial Primary Unbilled	\$178,432			Rev-14		\$178,432	100.0000%	-\$178,432	\$0		
Rev-15	442.101	Commercial Primary FAC Billed	\$201,632			Rev-15		\$201,632	100.0000%	-\$201,632	\$0		
Rev-16	442.101	Commercial Primary MEEIA Billed	\$1,859,663			Rev-16		\$1,859,663	100.0000%	-\$1,859,663	\$0		
Rev-17	442.101	Commercial Primary Non-MEEIA	-\$145,304			Rev-17		-\$145,304	100.0000%	\$0	-\$145,304		
Rev-18	442.201	Industrial Primary Revenue	\$79,284,977			Rev-18		\$79,284,977	100.0000%	\$0	\$79,284,977		
Rev-19	442.201	Industrial Primary Unbilled	-\$575,003			Rev-19		-\$575,003	100.0000%	\$575,003	\$0		
Rev-20	442.201	Industrial Primary FAC Billed	\$311,280			Rev-20		\$311,280	100.0000%	-\$311,280	\$0		
Rev-21	442.201	Industrial Primary MEEIA Billed	\$606,392			Rev-21		\$606,392	100.0000%	-\$606,392	\$0		
Rev-22	442.201	Industrial Primary Non-MEEIA	-\$650,747			Rev-22		-\$650,747	100.0000%	\$0	-\$650,747		
Rev-23	442.202	Industrial Secondary Revenue	\$23,550,427			Rev-23		\$23,550,427	100.0000%	\$0	\$23,550,427		
Rev-24	442.202	Industrial Secondary Unbilled	\$25,049			Rev-24		\$25,049	100.0000%	-\$25,049	\$0		
Rev-25	442.202	Industrial Secondary FAC Billed	\$66,657			Rev-25		\$66,657	100.0000%	-\$66,657	\$0		
Rev-26	442.202	Industrial Secondary MEEIA Billed	\$757,341			Rev-26		\$757,341	100.0000%	-\$757,341	\$0		
Rev-27	442.202	Industrial Secondary Non-MEEIA	-\$27,712			Rev-27		-\$27,712	100.0000%	\$0	-\$27,712		
Rev-28	442.202	Industrial Ssecondary MEEIA Unbilled	-\$603,346			Rev-28		-\$603,346	100.0000%	\$603,346	\$0		
Rev-29	444.001	Public Street & Highway Lighting Billed	\$7,046,968			Rev-29		\$7,046,968	100.0000%	\$0	\$7,046,968		
Rev-30	444.001	Industrial Street & Highway Lighting FAC Billed	\$17,784			Rev-30		\$17,784	100.0000%	-\$17,784	\$0		
Rev-31	444.002	Traffic Signal Sales Billed	\$64,686			Rev-31		\$64,686	100.0000%	\$0	\$64,686		
Rev-32	444.002	Traffic Signal Sales FAC Billed	\$35			Rev-32		\$35	100.0000%	-\$35	\$0		
Rev-33	440.000	Adjustment to the General Ledger	\$0			Rev-33		\$0	100.0000%	-\$330,755	-\$330,755		
Rev-34		TOTAL RETAIL RATE REVENUE	\$864,472,066					\$864,472,066		-\$27,240,024	\$837,232,042		
Rev-35		OTHER OPERATING REVENUES				1	1						
Rev-36	447.012	Sales For Resale Capacity	\$7,979,625			Rev-36		\$7,979,625	52.1500%	-\$258,103	\$3,903,271		
Rev-37	447.020	Sales For Resale SFR Retail	-\$5,609,269			Rev-37		-\$5,609,269	56.3200%	\$4,080,498	\$921,358		
Rev-38	447.025	Sales For Resale ARR-TCR	\$92,493,671			Rev-38		\$92,493,671	56.3200%	\$0	\$52,092,436		
Rev-39	447.026	SFR ARR-TCR (contra)	-\$92,493,671			Rev-39		-\$92,493,671	56.3200%	\$0	-\$52,092,436		
Rev-40	447.030	Sales For Resale Bulk	\$329,822,482			Rev-40		\$329,822,482	56.3200%	-\$135,300,056	\$50,455,966		
Rev-41	447.101	Sales For Resale Private Util	\$86,915			Rev-41		\$86,915	0.0000%	\$0	\$0		
Rev-42	447.103	Sales For Resale Municipality	\$1,564,623			Rev-42		\$1,564,623	0.0000%	\$0	\$0		
Rev-43	449.110	Provision for Rate Refunds - Missouri	-\$33,695,148			Rev-43		-\$33,695,148	100.0000%	\$33,377,012	-\$318,136		
Rev-44	449.440	Provision for Rate Refunds - Kansas	-\$42,942,024			Rev-44		-\$42,942,024	0.0000%	\$0	\$0		
Rev-45	450.001	Forfeited Discounts - Missouri	-\$5,515			Rev-45		-\$5,515	100.0000%	\$2,690,243	\$2,684,728		
Rev-46	450.001	Forfeited Discounts - Kansas	-\$11,328			Rev-46		-\$11,328	0.0000%	\$0	\$0		
Rev-47	451.001	Misc Serv Rev - Missouri	\$76,627			Rev-47		\$76,627	100.0000%	\$14,135	\$90,762		
Rev-48	451.101	Misc Serv Rev - Kansas	\$149,830			Rev-48		\$149,830	0.0000%	\$0	\$0		
Rev-49	454.001	Rent From Electric Property - Missouri	\$1,879,786			Rev-49		\$1,879,786	100.0000%	\$0	\$1,879,786		
Rev-50	454.010	Rent From Electric Property - Kansas	\$1,763,693		l	Rev-50	1	\$1,763,693	0.0000%	\$0	\$0		l

Number N	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u>	<u>. E</u>	<u>G</u>	<u> </u>	<u></u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Number N		Incomo Decerintion	lest Year										
	Number		T-1-1		Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
		income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Day E4 4	4E 4 070	Rent From Property - Production	(D+E)			Day 54	(From Adj. Sch.)	(C+G)	E2.4E009/	(From Adj. Sch.)	(H x I) + J	L+N	1 = K
	454.070 454.000	Rent From Property - Production Rent From Property - Transmission	\$28,936 \$6,785			Rev-51 Rev-52		\$28,936 \$6,785	52.1500% 52.1500%	\$0 \$0	\$15,090 \$3,538		
	454.000	Rent From Property - Distribution	\$1,869			Rev-52		\$6,785 \$1,869	57.0850%	\$0 \$0	\$3,536 \$1,067		
	456.001	Other Elec Rev - Missouri	\$1,093,090			Rev-53		\$1,093,090	100.0000%	\$0 \$0	\$1,093,090		
	456.101	Other Elec Rev - Missouri Other Elec Rev - Kansas	\$1,093,090			Rev-55		\$1,093,090 \$146,315	0.0000%	\$0 \$0	\$1,093,090 \$0		
	456.101	Other Elec Rev Trans For Others	\$15.440.891			Rev-56		\$15,440,891	56.3200%	\$1,721,070	\$10.417.380		
Rev-57	430.100	TOTAL OTHER OPERATING REVENUES	\$277,778,183			Kev-30		\$277,778,183	30.3200 /8	-\$93,675,201	\$71,147,900		
1164-57		TOTAL OTHER OF ERATING REVERGES	Ψ277,770,103					Ψ211,110,103		-ψ33,073,201	ψ/1,14/,300		
Rev-58		TOTAL OPERATING REVENUES	\$1,142,250,249					\$1,142,250,249		-\$120,915,225	\$908,379,942		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
•	500.000	Steam Ops - Superv & Engineering - demand	\$4,351,699	\$4,131,710	\$219,989	E-4	-\$202,260	\$4,149,439	52.1500%	\$0	\$2,163,933	\$1,972,395	\$191,538
	500.000	Prod Steam Oper - latan 1&2 - 100% MO	-\$37,600	\$0	-\$37,600	E-5	\$37,600	\$0	100.0000%	\$0	\$0	\$0	\$0
	500.000	Prod Steam Oper - latan 1&2 - 100% KS	\$0	\$0	\$0	E-6	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
	501.000	Fuel Expense - Coal & Freight w/all 501 labor	\$172,271,638	\$6,442,258	\$165,829,380	E-7	\$671,491	\$172,943,129	56.3200%	\$0	\$97,401,570	\$3,321,318	\$94,080,252
		and Unit Train Depr	***=,=***,****	* **, * **=,=***	******		******	* · · · - , · · · · , · · - ·		**	4 01,101,010	v -,,	** ',***,===
8 5	501.000	Fuel Expense - Oil - energy	\$5,484,526	\$0	\$5,484,526	E-8	\$576,687	\$6,061,213	56.3200%	\$0	\$3,413,675	\$0	\$3,413,675
9 5	501.000	Fuel Expense - Gas - energy	\$5,505,158	\$0	\$5,505,158	E-9	-\$4,577,149	\$928,009	56.3200%	\$0	\$522,655	\$0	\$522,655
10 5	501.000	100% MO STB (Surface Transportation Board)	-\$101,759	\$0	-\$101,759	E-10	\$101,759	\$0	100.0000%	\$0	\$0	\$0	\$0
11 5	501.000	100% KS STB (Surface Transportation Board)	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12 5	501.000	Fuel Expense - Additives - (NH4, limestone, other	\$5,746,565	\$0	\$5,746,565	E-12	\$711,357	\$6,457,922	56.3200%	\$0	\$3,637,102	\$0	\$3,637,102
13 5	501.000	Fuel Expense - Residuals - Labor	\$191,623		\$191,623	E-13	\$0	\$191,623	56.3200%	\$0	\$107,922	\$0	\$107,922
14 5	501.000	Fuel Expense - Residuals - Non-Labor	\$2,063,379	\$0	\$2,063,379	E-14	\$1,220,806	\$3,284,185	56.3200%	\$0	\$1,849,653	\$0	\$1,849,653
15 5	501.000	Fuel Expense - Residual Non FAC	\$199,028	\$0	\$199,028	E-15	\$0	\$199,028	56.3200%	\$0	\$112,093	\$0	\$112,093
16 5	501.000	Fuel Handling (non-labor)	\$4,294,194	\$0	\$4,294,194	E-16	\$1,415,500	\$5,709,694	56.3200%	\$0	\$3,215,700	\$0	\$3,215,700
17 5	501.000	Fuel Expense Rider Underrecov-100% MO	\$134,090	\$0	\$134,090	E-17	-\$134,090	\$0	100.0000%	\$0	\$0	\$0	\$0
	501.000	Fuel Expense Rider Underrecov-100% KS	\$6,412,799	\$0	\$6,412,799	E-18	\$0	\$6,412,799	0.0000%	\$0	\$0	\$0	\$0
	502.000	Steam Operating Expense - demand	\$12,037,193	\$8,008,342	\$4,028,851	E-19	-\$677,526	\$11,359,667	52.1500%	\$0	\$5,924,067	\$3,823,021	\$2,101,046
	502.000	Steam Operating Expense - 100% MO	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
	502.000	Steam Operating Expense - 100% KS	\$0	\$0	\$0	E-21	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
	505.000	Steam Operating Electric Expense - demand	\$4,666,314	\$3,717,312	\$949,002	E-22	-\$314,494	\$4,351,820	52.1500%	\$0	\$2,269,475	\$1,774,570	\$494,905
	505.000	Steam Operating Electric Expense - 100% MO	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
	505.000	Steam Operating Electric Expense - 100% KS	\$0	\$0	\$0	E-24	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
	506.000	Misc. Other Power Expenses - demand	\$5,820,276	\$3,031,783	\$2,788,493	E-25	-\$351,686	\$5,468,590	52.1500%	\$0	\$2,851,870	\$1,447,312	\$1,404,558
26 5	506.000	Misc. Other Power Expenses latan 2 - 100% MO	\$65,692	\$0	\$65,692	E-26	\$29,423	\$95,115	100.0000%	\$0	\$95,115	\$0	\$95,115
	506.000	Misc. Other Power Expense latan 2 - 100% KS	\$92,493	\$0	\$92,493	E-27	\$0	\$92,493	0.0000%	\$0	\$0	\$0	\$0
	507.000	Steam Operating Expense Rents - demand	\$102,499	\$612	\$101,887	E-28	-\$52	\$102,447	52.1500%	\$0	\$53,426	\$292	\$53,134
	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-30	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
	509.000	NOX / Other Allowances - Allocated - energy	\$78,936	\$0	\$78,936	E-31	\$0	\$78,936	56.3200%	\$0	\$44,457	\$0	\$44,457
	509.000	Amort of SO2 Allowances - Allocated - energy	\$0	\$0	\$0	E-32	\$0	\$0	56.3200%	\$0	\$0	\$0	\$0
	509.000	Amort of SO2 Allowances - MO	-\$2,302,166	\$0	-\$2,302,166	E-33	\$0	-\$2,302,166	100.0000%	\$0	-\$2,302,166	\$0	-\$2,302,166
	509.000	Amort of SO2 Allowance - KS	-\$1,681,238	\$0	-\$1,681,238	E-34	\$0	-\$1,681,238	0.0000%	\$0	\$0	\$0	\$0
	509.000	Emission Allowance - REC Exp - energy	\$0_	\$0	\$0	E-35	\$0	\$0	56.3200%	\$0	\$0	\$0	\$0
36		TOTAL OPERATION & MAINTENANCE EXPENSE	\$225,395,339	\$25,332,017	\$200,063,322		-\$1,492,634	\$223,902,705		\$0	\$121,360,547	\$12,338,908	\$109,021,639

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>			<u>K</u>	1	М
Line	Account	<u> =</u>	Test Year	Test Year	<u>⊨</u> Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		· ·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
37 38	510.000	ELECTRIC MAINTENANCE EXPENSE	£4.400.740	\$2,822,557	\$1.647.155	E-38	\$646.E40	£2 022 202	52.1500%	\$0	64 002 000	64 247 422	\$646.368
38	510.000	Steam Maintenance Suprv & Engineering - demand	\$4,469,712	\$2,822,557	\$1,647,155	E-38	-\$646,510	\$3,823,202	52.1500%	\$0	\$1,993,800	\$1,347,432	\$646,368
39	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	510.000	Steam Maintenance 100% KS	\$0	\$0 \$0	\$0	E-40	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0 \$0
41	511.000	Maintenance of Structures - demand	\$6,045,314	\$968.192	\$5.077.122	E-41	\$100.908	\$6.146.222	52.1500%	\$0	\$3,205,255	\$462,196	\$2.743.059
42	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-43	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
44	512.000	Maintenance of Boiler Plant - demand	\$17,876,276	\$5,281,716	\$12,594,560	E-44	\$1,195,173	\$19,071,449	52.1500%	\$0	\$9,945,761	\$2,521,385	\$7,424,376
45	512.000	Maintenance latan 1&2 100% MO	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	512.000	Maintenance latan 1&2 100% KS	\$0	\$0	\$0	E-46	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
47	513.000	Maintenance of Electric Plant - demand	\$3,392,102	\$814,730	\$2,577,372	E-47	-\$139,185	\$3,252,917	52.1500%	\$0	\$1,696,396	\$388,936	\$1,307,460
48	513.000	Maintenance of Electric Plant 100% MO	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	513.000	Maintenance of Electric Plant 100% KS	\$0	\$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50	514.000	Maintenance of Misc. Steam Plant - demand	\$340,565	\$49,430	\$291,135	E-50	\$16,040	\$356,605	52.1500%	\$0	\$185,970	\$23,597	\$162,373
51	514.000	Maintenance of Misc. Steam Plant 100% MO	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52 53	514.000	Maintenance of Misc. Steam Plant 100% KS	\$0	\$0	\$0	E-52	\$0	\$0 \$32,650,395	0.0000%	\$0 \$0	\$0	\$0	\$0
53		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$32,123,969	\$9,936,625	\$22,187,344		\$526,426	\$32,650,395		\$0	\$17,027,182	\$4,743,546	\$12,283,636
54		TOTAL STEAM POWER GENERATION	\$257,519,308	\$35,268,642	\$222,250,666		-\$966,208	\$256,553,100		\$0	\$138,387,729	\$17,082,454	\$121,305,275
55		NUCLEAR POWER GENERATION											
56		OPERATION - NUCLEAR											
57	517.000	Prod Nuclear Oper - Superv & Engineering -	\$6,290,956	\$5,574,480	\$716,476	E-57	-\$539,383	\$5,751,573	52.1500%	\$0	\$2,999,445	\$2,661,144	\$338,301
٠.	0111000	demand	\$0,200,000	4 0,01 1,100	V 1.10,110	0.	4000,000	\$5,.5.,5.5	02.100070	-	V 2,000,110	V =,00.,	4000,00 .
58	518.000	Prod Nuclear - Nuclear Fuel Expense (Net	\$24,888,700	\$0	\$24,888,700	E-58	\$5,538,431	\$30,427,131	56.3200%	\$0	\$17,136,560	\$0	\$17,136,560
		Amortization) - energy											
59	518.100	Nuclear Fuel Expense - Oil - energy	\$217,054	\$0	\$217,054	E-59	-\$65,960	\$151,094	56.3200%	\$0	\$85,096	\$0	\$85,096
60	518.200	Prod Nuclear - Disposal Cost - energy	\$0	\$0	\$0	E-60	\$0	\$0	56.3200%	\$0	\$0	\$0	\$0
61	519.000	Coolants and Water - demand	\$3,662,548	\$1,829,559	\$1,832,989	E-61	-\$256,151	\$3,406,397	52.1500%	\$0	\$1,776,436	\$873,395	\$903,041
62	520.000	Steam Expense - demand	\$13,553,657	\$9,653,623	\$3,900,034	E-62	-\$816,720	\$12,736,937	52.1500%	\$0	\$6,642,313	\$4,608,445	\$2,033,868
63	520.000	Steam Expense - Mid-Cycle Outage - MO	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	523.000	Electric Expense - demand	\$1,129,041	\$1,128,978	\$63	E-64	-\$95,514	\$1,033,527	52.1500%	\$0	\$538,984	\$538,951	\$33
65	524.000	Misc. Nuclear Power Expenses - Allocated -	\$25,035,090	\$10,816,874	\$14,218,216	E-65	-\$1,660,959	\$23,374,131	52.1500%	\$0	\$12,189,609	\$5,224,624	\$6,964,985
	504.000	demand	**	**	**	F 00	**	**	400 00000/				**
66 67	524.000	Misc. Nuclear Power Expenses - 100% MO	\$0 \$0	\$0	\$0 \$0	E-66	\$0	\$0 \$0	100.0000%	\$0	\$0	\$0	\$0
67 68	524.000 524.100	Misc. Nuclear Power Expenses - 100% KS Decommissioning - MO	\$0 \$1,281,264	\$0 \$0	\$0 \$1,281,264	E-67 E-68	\$0 \$0	\$0 \$1,281,264	0.0000% 100.0000%	\$0 \$0	\$0 \$1,281,264	\$0 \$0	\$0 \$1,281,264
69	524.100 524.100	Decommissioning - MO	\$1,261,264	\$0 \$0	\$2,036,230	E-69	\$0	\$1,281,264	0.0000%	\$0 \$0	\$1,281,264	\$0 \$0	\$1,281,264 \$0
70	524.100	Decommissioning - KS Decommissioning - FERC	\$2,036,230	\$0 \$0	\$2,030,230	E-70	\$0	\$2,030,230	0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
70 71	524.950	Refueling Outage Amort - demand	-\$1,675,040	\$0 \$0	-\$1,675,040	E-71	-\$19,347	-\$1,694,387	52.1500%	\$0	-\$883,623	\$0	-\$883.623
72	524.950	Refueling Outage Amort - MO	\$28,020	\$0 \$0	\$28,020	E-71	-\$28,019	-\$1,094,387 \$1	100.0000%	\$0	-\$665,025 \$1	\$0	-\$005,025 \$1
73	525.000	Rents - demand	\$20,020	\$0 \$0	\$20,020	E-72	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
73 74	323.000	TOTAL OPERATION - NUCLEAR	\$76,486,273	\$29,003,514	\$47,482,759		\$2,056,378	\$78,542,651	32.1300 %	\$0	\$41,766,085	\$13,906,559	\$27,859,526
75	F00	MAINTENANCE - NP	40 ==		A4:-						******	** ****	
76	528.000	Prod Nuclear Maint - Suprv & Engineering - demand	\$3,754,939	\$2,419,429	\$1,335,510	E-76	\$773,307	\$4,528,246	52.1500%	\$0	\$2,361,480	\$1,154,986	\$1,206,494
77	528.000	Prod Nuclear Maint - Suprv & Eng - MO	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>		J	<u>K</u>	1	M
Line	Account	<u>=</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
78	529.000	Prod Nuclear Maint - Maint of Structures - demand	\$2,171,612	\$1,603,860	\$567,752	E-78	\$169,567	\$2,341,179	52.1500%	\$0	\$1,220,925	\$765,650	\$455,275
79	529.000	Prod Nuclear Maint - Maint of Structures - MO	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	530.000	Prod Nuclear Maint - Maint Reactor Plant demand	\$14,469,479	\$1,802,291	\$12,667,188	E-80	-\$4,980,372	\$9,489,107	52.1500%	\$0	\$4,948,569	\$878,272	\$4,070,297
81	530.900	Nuclear Maintenance Outage Expense Reversal demand	\$0	\$0	\$0	E-81	\$3,824,700	\$3,824,700	52.1500%	\$0	\$1,994,581	\$0	\$1,994,581
82	530.950	Refueling Outage Maint Amortization	-\$3,825,603	\$0	-\$3,825,603	E-82	-\$39,531	-\$3,865,134	52.1500%	\$0	-\$2,015,667	\$0	-\$2,015,667
83	530.950	Refueling Outage Maint Amortization ER-2009- 0089 MO Only	\$380,754	\$0	\$380,754	E-83	-\$380,754	\$0	100.0000%	\$0	\$0	\$0	\$0
84	530.950	Refueling Outage Maint Amortization ER- 201200174 MO Only	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	531.000	Prod Nuclear Maint - Electric Plant - demand	\$4,216,992	\$1,876,252	\$2,340,740	E-85	-\$926,316	\$3,290,676	52.1500%	\$0	\$1,716,088	\$895,685	\$820,403
86	531.000	Prod Nuclear Maint - Electric Plant - WC Outage - MO	\$0	\$0	\$0	E-86	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
87	532.000	Prod Nuclear Maint- Misc. Plant - demand	\$1,883,192	\$897,593	\$985,599	E-87	\$194,095	\$2,077,287	52.1500%	\$0	\$1,083,306	\$428,493	\$654,813
88	532.000	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL MAINTENANCE - NP	\$23,051,365	\$8,599,425	\$14,451,940		-\$1,365,304	\$21,686,061		\$0	\$11,309,282	\$4,123,086	\$7,186,196
90		TOTAL NUCLEAR POWER GENERATION	\$99,537,638	\$37,602,939	\$61,934,699		\$691,074	\$100,228,712		\$0	\$53,075,367	\$18,029,645	\$35,045,722
91		HYDRAULIC POWER GENERATION											
92		OPERATION - HP											
93		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
94		MAINTANENCE - HP											
95		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
96		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
97		OTHER POWER GENERATION											
98		OTHER POWER OPERATION						ĺ					
99	546.100	Prod Turbine Oper - Suprv & Engineering - demand	\$136,364	\$132,907	\$3,457	E-99	-\$11,244	\$125,120	52.1500%	\$0	\$65,250	\$63,447	\$1,803
100	547.000	Other Fuel Expense - Oil - energy	\$7,419,210	\$0	\$7,419,210	E-100	-\$7,426,363	-\$7,153	56.3200%	\$0	-\$4,029	-\$4,029	\$0
101	547.000	Other Fuel Expense - Gas - energy	\$39,885,250	\$84,553	\$39,800,697	E-101	-\$28,654,782	\$11,230,468	56.3200%	\$0	\$6,324,999	\$47,620	\$6,277,379
102	547.000	Other Fuel Expense - Hedging - MO	\$414	\$0	\$414	E-102	-\$414	\$0	100.0000%	\$0	\$0	\$0	\$0
103	547.000	Other Fuel Expense - Additives - energy	\$67,976	\$0	\$67,976	E-103	\$62,026	\$130,002	56.3200%	\$0	\$73,217	\$0	\$73,217
104	547.100	Fuel Handling - energy	\$90,285	\$0	\$90,285	E-104	\$0	\$90,285	56.3200%	\$0	\$50,849	\$0	\$50,849
105	548.000	Other Power Generation Expense - demand	\$397,528	\$232,887	\$164,641	E-105	-\$19,703	\$377,825	52.1500%	\$0	\$197,035	\$111,175	\$85,860
106	549.000	Misc. Other Power Generation Expense - demand	\$1,118,471	\$511,957	\$606,514	E-106	-\$43,313	\$1,075,158	52.1500%	\$0	\$560,695	\$244,398	\$316,297
107	550.000	Other Generation Rents	\$450,118	\$0	\$450,118	E-107	\$0	\$450,118	52.1500%	\$0	\$234,737	\$0	\$234,737
108		TOTAL OTHER POWER OPERATION	\$49,565,616	\$962,304	\$48,603,312		-\$36,093,793	\$13,471,823		\$0	\$7,502,753	\$462,611	\$7,040,142
109		OTHER POWER MAINTENANCE						ĺ					
110	551.000	Other Maint - Suprv & Engineering - Structures, General & Misc demand	\$31,513	\$30,983	\$530	E-110	\$40,470	\$71,983	52.1500%	\$0	\$37,539	\$14,791	\$22,748

April Part														
Number Number Income Description Total Labor Number Majatamens Adjustments Adjustm	Lina		<u>B</u>							<u> </u>	<u>J</u>		<u>L</u>	
Check Chec	-		Incomo Decerintion											
111 552,000 Other General Maintenance - Structures 5134,778 536,480 599,280 E-111 511,077 5145,282 521,500% 50 576,048 516,303 59,109	Number	Number	income Description		Labor	NOII LABOI	Nullibel			Allocations				
	111	552.000	Other General Maintenance - Structures -		\$35,483	\$99.295	E-111			52.1500%				
		002.000		\$101,110	400,100	\$00,200		V.1,011	V. 10,020	02.100070		V. 0,00	V.0,000	400,.00
114	112	553.000	Other General Maintenance - General Plant -	\$3,588,273	\$1,372,212	\$2,216,061	E-112	-\$9,756	\$3,578,517	52.1500%	\$0	\$1,866,197	\$655,066	\$1,211,131
General Plant - demand St. 3,894.48 St. 3,894.48 St. 486,800 St. 466,873 St. 3,831,370 St. 3,831			demand											
TOTAL OTHER POWER GENERATION	113	554.000		\$139,917	\$10,142	\$129,775	E-113	-\$102,541	\$37,376	52.1500%	\$0	\$19,492	\$4,842	\$14,650
TOTAL OTHER POWER GENERATION \$3,460,007 \$2,411,124 \$51,048,973 \$-336,154,573 \$17,305,524 \$-36,300,000 \$-36,300														
OTHER POWER SUPPLY EXPENSES \$27,056,267 \$0 \$327,056,267 \$0 \$327,056,267 \$0 \$133,473 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	114		TOTAL OTHER POWER MAINTENANCE	\$3,894,481	\$1,448,820	\$2,445,661		-\$60,780	\$3,833,701		\$0	\$1,999,276	\$691,638	\$1,307,638
OTHER POWER SUPPLY EXPENSES \$27,056,267 \$0 \$327,056,267 \$0 \$327,056,267 \$0 \$133,473 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	115		TOTAL OTHER ROWER CENERATION	\$E2 460 007	\$2 411 124	\$E1 049 072		\$26 1E4 E72	\$17.20E E24		*0	\$0.502.020	\$1.154.240	¢0 247 700
117	113		TOTAL OTHER POWER GENERATION	\$55,460,09 <i>1</i>	\$2,411,12 4	\$51,046,973		-\$30,134,373	\$17,303,324		\$0	\$9,502,029	\$1,134,249	\$0,347,760
117	116		OTHER POWER SUPPLY EXPENSES											
119 555,020 Solar Renew Energy Credits (100% MO) 51,334,282 Solar Renew Energy Credits (100% MO) 52,334,491 Solar Renew Energy Credits (100% MO) Solar Renew Energy Credits	117	555.000		\$257,056,261	\$0	\$257,056,261	E-117	-\$126,136,897	\$130,919,364	56.3200%	\$0	\$73,733,786	\$0	\$73,733,786
120 556,000 59, 59, 50, 50 533,491 5296,463 535,029 535,029 525,000 Prior - Other Fundersease - demand \$2,762,540 \$11,630,328 \$1,645,006 \$1,775,000 Prior - Other Fundersease - demand \$2,762,540 \$11,630,328 \$1,645,006 \$1,775,000 \$1,775	118	555.050	Purchased Power Capacity (Demand)	\$0	\$0	\$0	E-118	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
121 557,000 Prod - Other - Other Expenses - demand \$2,762,540 \$11,16,934 \$1,16	119	555.020	Solar Renew Energy Credits (100% MO)	-\$1,534,829	\$0	-\$1,534,829	E-119	\$1,534,829	\$0	100.0000%	\$0	\$0	\$0	\$0
122 557.100 373ECATRUE 1120 NS 52.203.41 50 52.203.41 50 52.203.41 50 52.203.41 50 52.203.41 50 52.203.41 50 52.203.41 50 50.0000% 50 50 50 50 50 50 50	120	556.000	System Control and Load Dispatch - demand	\$724,849	\$621,021	\$103,828	E-120	-\$89,200	\$635,649	52.1500%	\$0	\$331,491	\$296,463	\$35,028
124 S71.00 S73KCPFAC 10200 MO S2.230,341 S2.230,341 S2.230,341 S2.230,341 S3.230,341 S3.230	121	557.000	Prod - Other - Other Expenses - demand	\$2,762,540	\$1,116,934	\$1,645,606	E-121	\$66,898	\$2,829,438	52.1500%		\$1,475,552	\$533,202	\$942,350
TOTAL OTHER POWER SUPPLY EXPENSES \$261,239,163 \$1,737,955 \$259,501,208 \$134,384,452 \$50 \$75,540,829 \$322,665 \$74,711,164 \$103,702		557.100	373ECATRUE 11200 KS	\$1		\$1		\$0					\$0	\$0
TOTAL POWER PRODUCTION EXPENSES TRANSMISSION EXPENSES OPERATION - TRANSMISSION EXP. Transmission Oper - Suppr & Engineering - General Programmers of Section 19 (19 (19 (19 (19 (19 (19 (19 (19 (19		557.100					E-123			100.0000%				
126 TRANSMISSION EXPENSES	124		TOTAL OTHER POWER SUPPLY EXPENSES	\$261,239,163	\$1,737,955	\$259,501,208		-\$126,854,711	\$134,384,452		\$0	\$75,540,829	\$829,665	\$74,711,164
126 TRANSMISSION EXPENSES	405		TOTAL POWER PRODUCTION EXPENSES	A074 750 000	A== 000 000	AF0.1 T0F F.10		****	4500 454 500			4070 505 054	407.000.010	*****
127	125		TOTAL POWER PRODUCTION EXPENSES	\$6/1,/56,206	\$77,020,660	\$594,735,546		-\$163,284,418	\$508,471,788		\$0	\$276,505,954	\$37,096,013	\$239,409,941
127	126		TRANSMISSION EXPENSES											
128 560,000 Transmission Oper - Supry & Engineering - demand \$637,842 \$534,140 \$103,702 \$E-128 \$-\$45,190 \$592,652 \$52,1500% \$0 \$309,068 \$254,987 \$54,081 \$129 \$561,000 Transmission Oper - Load Dispatch - energy \$5,287,260 \$533,605 \$4,747,655 \$E-129 \$445,286 \$5,732,546 \$56,200% \$0 \$3228,570 \$2278,194 \$2,950,376 \$300,000 \$300,														
demand demand Society Societ	127		OPERATION - TRANSMISSION EXP.											
129 561.000 Transmission Oper - Load Dispatch - energy 130 562.000 Transmission Oper - Station Expenses - demand 150.000 Transmission Oper - Station Expenses - demand 150.0000 Transmission Oper - Overhead Line Expenses - demand 150.0000 Transmission Oper - Overhead Line Expenses - demand 150.0000 Transmission Oper - Underground Line Expenses - demand 150.0000 Transmission Oper - Underground Line 150.00000000 Transmission Oper - Underground Line 150.00000000000000000000000000000000000	128	560.000	Transmission Oper - Suprv & Engineering -	\$637,842	\$534,140	\$103,702	E-128	-\$45,190	\$592,652	52.1500%	\$0	\$309,068	\$254,987	\$54,081
130 562.000 Transmission Oper - Station Expenses - demand														
131 563.000 Transmission Oper - Overhead Line Expenses - demand							-							* ,,-
demand Section Secti	130	562.000	Transmission Oper - Station Expenses - demand	\$506,617	\$126,505	\$380,112	E-130	-\$10,703	\$495,914	52.1500%	\$0	\$258,619	\$60,391	\$198,228
demand Section Secti	404	500 000	Township in One Oranica II in Frances	* 44.000	* 0.000	*40.040	F 404	6040	*44.007	F0.4F000/	**	****	64 700	\$04.0F0
132 564.000 Transmission Oper - Underground Line \$67,248 \$0 \$67,248 \$0 \$67,248 \$0 \$35,070 \$0 \$0 \$0 \$0 \$0 \$0 \$0	131	563.000	·	\$44,639	\$3,693	\$40,946	E-131	-\$312	\$44,327	52.1500%	\$0	\$23,116	\$1,763	\$21,353
Expenses - demand Transmission of Electricity by Others - energy 133 565.000 Transmission of Electricity by Others (100% MO) 135 565.000 Transmission of Electricity by Others (100% MO) 136 566.000 Misc. Transmission Expense - demand 137 567.000 Transmission Operation - energy 138 575.000 Regional Transmission Operation - energy 139 TOTAL OPERATION - TRANSMISSION EXP. 140 MAINTENANCE - TRANSMISSION EXP. 141 568.000 Transmission Maint - Structures - demand 142 569.000 Transmission Maint - Structures - demand 150 566.500 Transmission Maint - Structures - demand 151 567.500 Transmission Maint - Overhead Lines - demand 151 567.500 Transmission Maint - Overhead Lines - demand 152 567.500 Transmission Maint - Underground Line - 150 572.000 Transmission Maint - Underground Line - 150 572.000 Transmission Maint - Underground Line - 150 572.000 Transmission Maint - Underground Line - 150 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,354,198 \$0 \$50,500 \$	132	564 000		\$67.248	\$0	\$67.248	F-132	\$0	\$67.248	52 1500%	\$0	\$35,070	\$0	\$35,070
133 565.000 Transmission of Electricity by Others - energy \$50,354,198 \$0 \$50,354,198 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	132	304.000		ψ07, 24 0	40	Ψ07,240	L-132	40	\$01,240	32.130076	40	ψ33,070	Ψ0	ψ33,070
134 565.000 Transmission of Electricity by Others (100% MO) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	133	565.000		\$50.354.198	\$0	\$50.354.198	E-133	\$2.154.265	\$52,508,463	56.3200%	\$0	\$29.572.766	\$0	\$29.572.766
135 565.100 Trans Op Trans Rider all KS 11200 -\$558,384 \$0 -\$558,384 \$1,691,154 E-136 -\$33,698 \$2,055,770 52,1500% \$0 \$1,072,084 \$190,147 \$881,937 567.000 Transmission Expense - demand \$2,379,325 \$0 \$2,379,325 E-137 -\$1,888,520 \$490,805 52,1500% \$0 \$225,955 \$0 \$0 \$225,955 \$0 \$225,955 \$0 \$225,955 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		565.000	Transmission of Electricity by Others (100% MO)		\$0		E-134		\$0	100.0000%			\$0	\$0
136 566.000 Misc. Transmission Expense - demand \$2,089,468 \$398,314 \$1,691,154 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,379,325 \$0 \$2,51500% \$0 \$2,55,955 \$0 \$2,55,955 \$0 \$2,55,955 \$0 \$0 \$2,55,955 \$0 \$0 \$0 \$0 \$0 \$0 \$0				•	•	•								
137 567.000 Transmission Operation Rents - demand \$2,379,325 \$0 \$2,579,325 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$0 \$2,616,326 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	135	565.100	Trans Op Trans Rider all KS 11200	-\$558,384	\$0	-\$558,384	E-135	\$0	-\$558,384	0.0000%		\$0	\$0	\$0
138 575.000 Regional Transmission Operation - energy \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$2,616,326 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$2,089,468										
140 MAINTENANCE - TRANSMISSION EXP. 140 MAINTENANCE - TRANSMISSION EXP. 141 568.000 Transmission Maint - Suprv & Engineering - demand 142 569.000 Transmission Maint - Structures - demand 143 570.000 Transmission Maint - Station Equipment - system demand 144 571.000 Transmission Maint - Overhead Lines - demand 145 572.000 Transmission Maint - Overhead Lines - demand 1563,424,539 \$1,602,257 \$61,822,282 \$1,602,257 \$61,822,282 \$1,995,198 \$61,429,341 \$10 \$1,000 \$1,685,173 \$1,600,257 \$1,600,000 \$1,685,173 \$1,600,000 \$1,63														
140 MAINTENANCE - TRANSMISSION EXP. 141 568.000 Transmission Maint - Suprv & Engineering - demand 142 569.000 Transmission Maint - Structures - demand 143 570.000 Transmission Maint - Station Equipment - syd5,199 \$686,535 \$258,664 E-143 \$257,000 \$21,600 \$322,056 \$327,738 \$46,076 \$1,639,097 \$145 572.000 Transmission Maint - Underground Line - \$0 \$0 \$0 \$0 \$7,040 \$0 \$7,040		575.000					E-138			56.3200%				
141 568.000 Transmission Maint - Suprv & Engineering - demand 142 569.000 Transmission Maint - Structures - demand 143 570.000 Transmission Maint - Station Equipment - demand 144 571.000 Transmission Maint - Overhead Lines - demand 144 571.000 Transmission Maint - Overhead Lines - demand 145 572.000 Transmission Maint - Underground Line - \$0 \$0 \$0 \$0 \$11,685,173 \$0 \$13,276 \$0 \$13,276 \$0 \$13,276 \$0 \$13,276 \$0 \$13,276 \$0 \$16,295 \$0 \$16,29	139		TOTAL OPERATION - TRANSMISSION EXP.	\$63,424,539	\$1,602,257	\$61,822,282		-\$1,995,198	\$61,429,341		\$0	\$34,755,248	\$785,482	\$33,969,766
141 568.000 Transmission Maint - Suprv & Engineering - demand 142 569.000 Transmission Maint - Structures - demand 143 570.000 Transmission Maint - Station Equipment - demand 144 571.000 Transmission Maint - Overhead Lines - demand 144 571.000 Transmission Maint - Overhead Lines - demand 145 572.000 Transmission Maint - Underground Line - \$0 \$0 \$0 \$0 \$11,685,173 \$0 \$13,276 \$0 \$13,276 \$0 \$13,276 \$0 \$13,276 \$0 \$13,276 \$0 \$16,295 \$0 \$16,29	140		MAINTENANCE - TRANSMISSION EVR											
demand 142 569.000 Transmission Maint - Structures - demand \$103,838 \$85,785 \$18,053 E-142 \$5,936 \$109,774 52.1500% \$0 \$57,247 \$40,952 \$16,295 \$143 570.000 Transmission Maint - Station Equipment - demand		568 000		\$115 Q26	\$72.956	\$43.000	F-141	-\$23 797	\$92.140	52 1500%	ęn.	\$48.056	\$34.790	\$13.276
142 569.000 Transmission Maint - Structures - demand \$103,838 \$85,785 \$18,053 \$-142 \$5,936 \$109,774 \$2.1500% \$0 \$57,247 \$40,952 \$16,295 \$13,000 \$1,00	141	300.000		ψ113,330	φ1 Z,030	φ 4 3,000	L-141	-φ23,101	\$92,149	JZ.1300 /6		φ 4 0,030	φ34,780	Ψ13,210
143 570.000 Transmission Maint - Station Equipment - \$945,199 \$686,535 \$258,664 E-143 -\$327,643 \$617,556 52.1500% \$0 \$322,056 \$327,738 -\$5,682 demand	142	569.000		\$103,838	\$85,785	\$18,053	E-142	\$5,936	\$109.774	52.1500%	\$0	\$57,247	\$40,952	\$16.295
demand 144 571.000 Transmission Maint - Overhead Lines -demand 145 572.000 Transmission Maint - Underground Line - \$0 \$0 \$0 \$0 \$1,685,173 \$46,076 \$1,639,097 \$0 \$13,500 \$2.1500% \$0 \$7,040 \$0 \$7,040														
145 572.000 Transmission Maint - Underground Line - \$0 \$0 \$0 \$-145 \$13,500 \$13,500 \$2.1500% \$0 \$7,040 \$0 \$7,040	-		• •		, , , , , , , , , , , , , , , ,	,,		1 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,		1	,,	, , , ,	,
	144	571.000	Transmission Maint - Overhead Lines -demand	\$2,674,520	\$96,518	\$2,578,002	E-144	\$556,876	\$3,231,396	52.1500%	\$0	\$1,685,173	\$46,076	\$1,639,097
demand	145	572.000	Transmission Maint - Underground Line -	\$0	\$0	\$0	E-145	\$13,500	\$13,500	52.1500%	\$0	\$7,040	\$0	\$7,040
			demand											

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>!</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adi. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
146	573.000	Transmission Maint - Misc Trans Plant - demand	\$8,693	\$0	\$8,693	E-146	-\$1,905,985	-\$1,897,292	52.1500%	\$0	-\$989,438	\$0	-\$989,438
147	576.000	Transmission Maint - Comp - demand	\$0	\$0	\$0	E-147	\$0	\$0	52.1500%	\$0	\$0	\$0	\$0
148		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,848,186	\$941,694	\$2,906,492		-\$1,681,103	\$2,167,083		\$0	\$1,130,134	\$449,546	\$680,588
149		TOTAL TRANSMISSION EXPENSES	\$67,272,725	\$2.543.951	\$64,728,774		-\$3.676.301	\$63,596,424		\$0	\$35.885.382	\$1,235,028	\$34.650.354
143		TOTAL TRANSMISSION EXI ENGLS	ψ01,212,123	Ψ2,545,551	ψ04,720,774		-\$5,070,301	ψ03,330, 4 24		40	ψ55,005,502	ψ1,233,020	434,030,334
150		DISTRIBUTION EXPENSES											
151		OPERATION - DIST. EXPENSES											
152	580.000	Distribution Oper - Suprv & Engineering (Dist Plt)	\$2,336,098	\$1,956,866	\$379,232	E-152	-\$165,556	\$2,170,542	57.0850%	\$0	\$1,239,054	\$1,022,569	\$216,485
		g (=,	v =,,	* 1,000,000	*****		4111,000	4 =,110,01=		•	4 1,=22,221	4 1,022,000	4 =1 0 ,100
153	581.000	Distribution Oper - Load Dispatch (Dist Plt)	\$648,799	\$652,377	-\$3,578	E-153	-\$55,193	\$593,606	57.0850%	\$0	\$338,859	\$340,902	-\$2,043
154	582.000	Distribution Oper - Station Expenses (Acct 362)	\$102,002	\$48,547	\$53,455	E-154	-\$4,107	\$97,895	67.3590%	\$0	\$65,941	\$29,934	\$36,007
155	583.000	Distribution Oper - Overhead Line Expenses (Acct 367)	\$1,695,515	\$1,093,199	\$602,316	E-155	-\$92,487	\$1,603,028	59.0210%	\$0	\$946,123	\$590,630	\$355,493
156	584.000	Distribution Oper - Underground Line Expenses	\$2,692,154	\$614,179	\$2,077,975	E-156	-\$51,961	\$2,640,193	52.8477%	\$0	\$1,395,281	\$297,119	\$1,098,162
157	585.000	Distribution Oper - Street Light & Signal Expenses (Acct 373)	\$918	\$0	\$918	E-157	\$0	\$918	50.6623%	\$0	\$465	\$0	\$465
158	586.000	Distribution Oper - Meters Expense (Acct 370)	\$183,932	\$2,074,996	-\$1,891,064	E-158	-\$175,550	\$8,382	56.7642%	\$0	\$4,758	\$1,078,205	-\$1,073,447
159	587.000	Distribution Oper - Customer Install Expense	\$3,178	\$2,678	\$500	E-159	-\$227	\$2,951	68.7484%	\$0	\$2,029	\$1,685	\$344
		(Acct 371)											
160	588.000	Distribution Oper - Misc. Distribution Expense (Dist Plt)	\$10,313,480	\$2,668,424	\$7,645,056	E-160	-\$225,857	\$10,087,623	57.0850%	\$0	\$5,758,520	\$1,394,398	\$4,364,122
161	589.000	Distribution Oper - Rents (Dist Plt)	\$45.832	\$0	\$45.832	E-161	\$0	\$45.832	57.0850%	\$0	\$26.163	\$0	\$26,163
162	000.000	TOTAL OPERATION - DIST. EXPENSES	\$18,021,908	\$9,111,266	\$8,910,642		-\$770,938	\$17,250,970	0.1000070	\$0	\$9,777,193	\$4,755,442	\$5,021,751
										•			
163		MAINTENANCE - DISTRIB. EXPENSES											
164	590.000	Distribution Maint - Suprv & Engineering (Dist Plt)	\$127,958	\$106,482	\$21,476	E-164	-\$19,684	\$108,274	57.0850%	\$0	\$61,808	\$55,642	\$6,166
165	591.000	Distribution Maint - Structures (Acct 361)	\$1,719	\$1,599	\$120	E-165	\$444	\$2,163	57.5859%	\$0	\$1,246	\$843	\$403
166	592.000	Distribution Maint - Station Equipment (Acct 362)	\$318,804	\$232,073	\$86,731	E-166	\$60,654	\$379,458	67.3590%	\$0	\$255,599	\$143,097	\$112,502
167	593.000	Distribution Maint - Overhead Lines (Acct 365)	\$20,660,541	\$4,829,267	\$15,831,274	E-167	\$3,022,063	\$23,682,604	59.0212%	\$0	\$13,977,757	\$2,609,150	\$11,368,607
168	594.000	Distribution Maint - Underground Lines (Acct	\$1,120,105	\$922,766	\$197,339	E-168	\$313,500	\$1,433,605	52.8477%	\$0	\$757,627	\$446,403	\$311,224
		367)											
169	595.000	Distribution Maint - Line Transformers (Acct 368)	\$212,863	\$191,794	\$21,069	E-169	-\$2,892	\$209,971	56.7840%	\$0	\$119,230	\$99,695	\$19,535
170	596.000	Distribution Maint - Street Light & Signals (Acct 373)	\$409,118	\$144,961	\$264,157	E-170	\$15,978	\$425,096	50.6623%	\$0	\$215,363	\$67,227	\$148,136
171	597.000	Distribution Maint - Meters (Acct 370)	\$397,549	\$326,362	\$71,187	E-171	\$6,941	\$404,490	56.7642%	\$0	\$229,606	\$169,584	\$60,022
172	598.000	Distribution Maint - Misc. Distribution Pin (Dist Plt)	\$1,885,427	\$360,197	\$1,525,230	E-172	\$1,841,785	\$3,727,212	57.0850%	\$0	\$2,127,679	\$188,222	\$1,939,457
173		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$25,134,084	\$7,115,501	\$18,018,583		\$5,238,789	\$30,372,873		\$0	\$17,745,915	\$3,779,863	\$13,966,052
174		TOTAL DISTRIBUTION EXPENSES	\$43,155,992	\$16,226,767	\$26,929,225		\$4,467,851	\$47,623,843		\$0	\$27,523,108	\$8,535,305	\$18,987,803
175		CUSTOMER ACCOUNTS EXPENSE											
176	901.000	Customer Accounts Expense - Suprv Meter	\$1,735,914	\$1,628,480	\$107,434	E-176	-\$137,773	\$1,598,141	52.4490%	\$0	\$838,209	\$781,861	\$56,348
	301.000	Reading, Records & Collection, & Misc Expences (C	ψ1,100,514	ψ1,020,400	ψ101, 1 04		Ψ.σ.,//σ	\$1,000,141	52.445576		\$555, <u>2</u> 65	\$7.51,301	ψ00,0- 1 0
		1)											
177	902.000	Customer Accounts Expense - Meter Reading (C 1)	\$5,184,581	\$1,464,003	\$3,720,578	E-177	-\$1,047,906	\$4,136,675	52.4490%	\$0	\$2,169,645	\$702,893	\$1,466,752
		l				l	I	Į	I	I	Į	l l	

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u> </u>	J	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictiona	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	•	(From Adj. Sch.)	(H x I) + J	L + N	
178	903.000	Customer Accounts Expense - Records & Collection (C 1)	\$12,899,207	\$7,467,443	\$5,431,764	E-178	-\$29,590,807	-\$16,691,600	52.4490%	\$0	-\$8,754,578	\$3,585,245	-\$12,339,823
179	903.000	Customer Accounts Expense - Interest on Deposits	\$0	\$0	\$0	E-179	\$78,006	\$78,006	100.0000%	\$0	\$78,006	\$0	\$78,006
180	903.000	100% MO Customer Accounts Expense - Interest on Deposits - 100% KS	\$0	\$0	\$0	E-180	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
181	904.000	Uncollectible Accounts - 100% MO	\$128,000	\$0	\$128,000	E-181	\$4,957,034	\$5,085,034	100.0000%	\$0	\$5,085,034	\$0	\$5,085,034
182	904.000	Uncollectible Accounts - 100% KS	\$128,000	\$0	\$128,000	E-182	\$0	\$128,000	0.0000%	\$0	\$0	\$0	\$0
183	905.000	Customer Accounts Expense - Misc. (C 1)	\$103,609	\$9,367	\$94,242	E-183	\$1,997,292	\$2,100,901	52.4490%	\$0	\$1,101,902	\$4,498	\$1,097,404
184		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,179,311	\$10,569,293	\$9,610,018		-\$23,744,154	-\$3,564,843		\$0	\$518,218	\$5,074,497	-\$4,556,279
185		CUSTOMER SERVICE & INFO. EXP.											
186	907.000	Customer Service - Supervision (C 1)	\$123,341	\$89,585	\$33,756	E-186	-\$7,579	\$115,762	52.4490%	\$0	\$60,716	\$43,011	\$17,705
187	908.000	Customer Assistance Expenses - Allocated (C 1)	\$802,880	\$0	\$802,880	E-187	-\$1,434	\$801,446	52.4490%	\$73,499	\$493,849	\$0	\$493,849
188	908.000	Customer Assistance Expenses - DSM - MO	\$5,275,771	\$1,134,017	\$4,141,754	E-188	-\$4,625,726	\$650,045	100.0000%	\$0	\$650,045	\$1,038,076	-\$388,031
189	908.000	Customer Assistance Expenses - KS	\$79,609	\$0	\$79,609	E-189	\$0	\$79,609	0.0000%	\$0	\$0	\$0	\$0
190	908.000	Amortization of Deferred DSM - MO	\$0	\$0	\$0	E-190	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
191	908.100	Cust Assist Exp - Exp Rider 343 MEIAA4	\$876,779	\$0	\$876,779	E-191	\$0	\$876,779	100.0000%	-\$876,779	\$0	\$0	\$0
192	908.500	Customer Assistance Exp-MEEIA 100% MO	\$14,382,605	\$0	\$14,382,605	E-192 E-193	\$0 \$0	\$14,382,605	100.0000%	-\$13,815,303	\$567,302	\$0	\$567,302
193 194	908.500 909.000	Customer Assistance Exp-KEEIA 100% KS Informational & Instructional Advertising (C 1)	\$0 \$1,635,355	\$0 \$0	\$0 \$1,635,355	E-193 E-194	-\$8,742	\$0 \$1,626,613	0.0000% 52.4490%	\$0 \$0	\$0 \$853,142	\$0 \$0	\$0 \$853,142
194	909.000	Informational & Instructional Advertising (C 1)	\$1,635,355	\$0 \$0	\$1,635,355 \$50,986	E-194 E-195	-\$8,742	\$1,626,613	100.0000%	\$0	\$653,142	\$0 \$0	\$653,142 \$0
195	303.000	MO	\$30,980	φU	\$30,960	L-193	-\$30,980	40	100.0000 /8	40	\$0	φ0	φυ
196	910.000	Misc Customer Accounts & Info - Allocated (C 1)	\$1,992,944	\$1,272,531	\$720.413	E-196	-\$107.749	\$1.885.195	52.4490%	\$0	\$988.766	\$610.964	\$377.802
197	910.000	Misc Cust Accts & Info Exp-100% MO	\$8,312,973	\$0	\$8,312,973	E-197	-\$8,470,587	-\$157,614	100.0000%	\$157,614	\$0	\$0	\$0
198	910.000	Misc Customer Accounts & Solar Rebates - MO	\$0	\$0	\$0	E-198	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
199		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$33,533,243	\$2,496,133	\$31,037,110		-\$13,272,803	\$20,260,440		-\$14,460,969	\$3,613,820	\$1,692,051	\$1,921,769
200		SALES EXPENSES											
201	911.000	Sales Supervision (C 1)	\$53,344	\$52,361	\$983	E-201	-\$4,430	\$48,914	52.4490%	\$0	\$25,655	\$25,139	\$516
202	912.000	Sales Demonstration & Selling (C 1)	\$477,184	\$248,963	\$228,221	E-202	-\$21,528	\$455,656	52.4490%	\$0	\$238,987	\$119,531	\$119,456
203	913.000	Sales Advertising Expense (C 1)	\$0	\$0	\$0	E-203	\$0	\$0	52.4490%	\$0	\$0	\$0	\$0
204	916.000	Miscellaneous Sales Expense (C 1)	\$41,413	\$40,633	\$780	E-204	-\$3,438	\$37,975	52.4490%	\$0	\$19,917	\$19,508	\$409
205		TOTAL SALES EXPENSES	\$571,941	\$341,957	\$229,984		-\$29,396	\$542,545		\$0	\$284,559	\$164,178	\$120,381
206		ADMIN. & GENERAL EXPENSES											
207		OPERATION- ADMIN. & GENERAL EXP.											
208	920.000	Administrative & General Salaries - Allocated (Sal&Wq)	\$45,045,594	\$27,675,968	\$17,369,626	E-208	-\$10,502,375	\$34,543,219	53.1690%	\$0	\$18,366,284	\$13,470,107	\$4,896,177
209	920.000	Administrative & General Salaries - MO	\$0	\$0	\$0	E-209	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
210	920.000	Administrative & General Salaries - KS	\$0	\$0	\$0	E-210	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
211	921.000	Administrative & General Office Supplies - Allocated (energy)	\$580,054	\$6,205	\$573,849	E-211	-\$2,207	\$577,847	56.3200%	\$0	\$325,443	\$3,199	\$322,244
212	921.000	Administrative & General Office Supplies - MO	\$0	\$0	\$0	E-212	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
213	921.000	Administrative & General Office Supplies - KS	\$0	\$0	\$0	E-213	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
214	922.000	Administrative Expense Transfer Credit (energy)	-\$45,624,975	\$0	-\$45,624,975	E-214	\$38,618,727	-\$7,006,248	56.3200%	-\$25	-\$3,945,944	\$0	-\$3,945,944
215	922.050	Administrative Expense Transfer Credit - 100% MO	\$0	\$0	\$0	E-215	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
216	923.000	Outside Services Employed - Allocated (energy)	\$15,141,479	\$0	\$15,141,479	E-216	\$0	\$15,141,479	56.3200%	\$0	\$8,527,681	\$0	\$8,527,681
217	923.000	Outside Services Employed - MO	\$0	\$0	\$0	E-217	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
218	923.000	Outside Services Employed - KS	-\$436,473	\$0	-\$436,473	E-218	\$0	-\$436,473	0.0000%	\$0	\$0	\$0	\$0

228 928.003 Reg Commission Expense - FERC Assessment (demand) 52.1500% 50 \$579,121 (demand) 52.1500% 50 50 50 50 50 50 50	
Number N	bor Non Labor L + M = K
Property Insurance (General Plant) \$1,807,031 \$33 \$1,805,938 E-219 \$190,340 \$1,997,371 \$3,3300% \$0 \$1,077,182 \$20 925,000 Injuries and Damages (Sal&Wq) \$4,624,632 \$0 \$4,624,632 \$-220 \$248,235 \$4,872,867 \$3,1690% \$0 \$2,590,855 \$4,872,867 \$3,1690% \$0 \$2,590,855 \$4,872,867 \$3,1690% \$0 \$2,590,855 \$4,872,867 \$3,1690% \$0	L + M = K
219 924.000 Property Insurance (General Plant) \$1,807.031 \$93 \$1,806,938 £-219 \$19,340 \$1,997,371 \$3,9300% \$0 \$1,077,182 \$120,925,000 \$1,077,182 \$120,000 \$10,00000 \$10,00000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,0000 \$10,00000 \$10,00000 \$10,00000 \$10,0000 \$10,00000 \$10,0000 \$10,00000 \$10,00000 \$10,	
220 925,000 Injuries and Damages (SalaWg) \$4,624,632 \$9 \$4,624,632 \$2.21 \$224,235 \$4,872,867 \$5,1690% \$0 \$32,590,855 \$229,9850 \$229,98500 Employee Benefits - OPEB - Hollow (SalaWg) \$3,159,004 \$0 \$3,159,004 \$2.22 \$2,898,339 \$2,160,065 \$5,1690% \$0 \$1,148,465 \$0 \$4,645,002 \$0 \$3,165,002 \$2.23 \$26,000 Employee Benefits - OPEB - Hollow (SalaWg) \$3,159,004 \$0 \$3,165,002 \$0 \$0 \$0 \$0 \$0 \$0 \$0	340 31.0//.13
221 926,000 Emplovee Benefits OPEB - Indicated (SalaWg) S46,486,045 S0 S46,486,045 E-221 S998,939 S2,160,065 S3,1690% S0 S1,146,425	\$0 \$2,590,85
222 926.000 Emplovee Benefits - OPEB - Allocated (SalaWay) 223 926.000 Emplovee Benefits - OPEB - 100% MO 31.465.602 \$0 31.49.602 \$0 31.49.405 \$0 31	\$0 \$2,390,63
223 326.000 Employee Benefits - OPEB - 100% MO \$1,465,602 \$223 \$0 \$1,465,602 \$223 \$0 \$3,465,602 \$223 \$0 \$3,465,602 \$225 \$0 \$0 \$2,4465,602 \$2,25 \$0 \$2,5607,023 \$2,5607,023 \$3,1690% \$0 \$1,3646,899 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$2,7711,061 \$0 \$0,7711,061 \$0,7711,061 \$0 \$0,7711,061 \$0 \$0,7711,061 \$0 \$0,7711,061 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$10,110,42
224 926,000 Employee Benefits - OPEB - 100% KS	\$0 -\$1,465,60
25 926.000 Other Miscellaneous Employee Benefits (\$27,711,061 \$0 \$52,711,061 \$0 \$52,711,061 \$0 \$52,044,038 \$25,667,023 \$51,690% \$0 \$13,646,899 \$0 \$26,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 -\$1,465,60.
(Sal&Wg) 226 927.000 Financhise Requirements (General) 227 928.000 Misc. Regulatory Commission Filings (Demand) 228 928.000 Misc. Regulatory Commission Filings (Demand) 229 928.001 Reg Commission Expense - FERC Assessment 220 928.002 Reg Commission Expense - MO Proceedings - 100% KD 231 928.012 Reg Commission Expense - MO Proceedings - 100% MO 232 928.020 Reg Commission Expense - FERC Proceedings - 100% KS 233 928.020 Reg Commission Expense - FERC Proceedings - 100% KS 234 928.021 Reg Commission Expense - FERC Proceedings - 100% KS 235 928.000 Duplicate Charges - Credit (General) 236 929.000 Duplicate Charges - Credit (General) 237 928.001 Duplicate Charges - Credit (General) 238 929.000 Duplicate Charges - Credit (General) 239 929.000 Duplicate Charges - Credit (General) 230 929.000 Admin & General Expense - Allocated 230 929.000 Admin & General Expense - Rents - MO 231 929.000 Admin & General Expense - Rents - MO 232 929.000 Admin & General Expense - Rents - MO 233 929.000 Admin & General Expense - Rents - MO 234 929.000 Admin & General Expense - Rents - MO 235 929.000 Admin & General Expense - Rents - MO 236 929.000 Admin & General Expense - Rents - MO 237 930.000 Admin & General Expense - Rents - MO 238 930.100 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - Rents - MO 241 931.000 Admin & General Expense - Rents - MO 242 931.000 Admin & General Expense - Rents - MO 243 931.000 Admin & General Expense - Rents - MO 244 931.000 Admin & General Expense - Rents - MO 245 931.000 Admin & General Expense - Rents - MO 246 931.000 Admin & General Expense - Rents - MO 247 931.000 Admin & General Expense - Rents - MO 248 931.000 Admin & General Expense - Rents - MO 249 931.000 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - Rents - MO 240 931.000 Admin & General Expense - R	\$0 \$13,646,89
226 977,000 Franchise Requirements (General) 50 50 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$13,040,09
227 928.000 Misc. Regulatory Commission Filings (Demand)	\$0 \$
228 928.003 Reg Commission Expense - FERC Assessment (demand) \$1,188,959 \$0 \$1,188,959 \$0 \$1,188,959 \$0 \$1,2233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$0 \$1,922,648 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	4,212 \$303,48
229 928.002 Reg Commission Expense - MPSC Assessment - \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,921,233 \$0 \$1,922,648 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$579,12
229 928.002 Reg Commission Expense - MPSC Assessment	\$0 \$579,12
100% MO	\$0 \$1,592,589
230 928.001 Reg Commission Expense - KCC Assessment - 100% KS 1,222,648 50 \$1,222,648 50 \$1,222,648 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,392,30
100% KS 231 928.011 Reg Commission Expense - MO Proceedings - 100% MO 232 928.012 Reg Commission Expense - KS Proceedings - 100% KS 233 928.020 Reg Commission Expense - FERC Proceedings - Allocated (demand) 234 928.023 Reg Commission Expense - FERC Proceedings - 235 928.030 Load Research Expense - 100% MO 236 929.000 Duplicate Charges - Credit (General) 237 930.100 General Advertising Expense - MO 238 930.100 General Expense - Allocated (C1) 239 930.200 Misc. General Expense (energy) 240 931.000 Admin & General Expense - Rents - MO 241 931.000 Admin & General Expense - Rents - KS 242 931.000 Admin & General Expense - Rents - KS 243 931.000 Admin & General Expense - Rents - KS 245 931.000 Admin & General Expense - Rents - KS 246 Sp1.000 Sp1.0000 Sp1.00000 Sp1.000000 Sp1.0000000 Sp1.0000000 Sp1.00000000 Sp1.00000000 Sp1.000000000000000000000000000000000000	\$0 \$
231 928.011 Reg Commission Expense - MO Proceedings - 100% MO	φυ φι
100% MO 232 928.012 Reg Commission Expense - KS Proceedings - 100% KS 233 928.020 Reg Commission Expense - FERC Proceedings - Allocated (demand) 234 928.023 Reg Commission Expense - FERC Proceedings - 100% FERC 235 928.030 Load Research Expense - 100% MO 236 929.000 Duplicate Charges - Credit (General) 237 930.100 General Advertising Expense - Allocated (C 1) 238 930.20 Misc. General Expense - MO 239 930.20 Misc. General Expense - Rents - Mo 240 931.000 Admin & General Expense - Rents - KS 241 931.000 Admin & General Expense - Rents - KS 242 931.000 Admin & General Expense - Rents - KS 243 931.000 Admin & General Expense - Rents - KS 244 931.000 Admin & General Expense - Rents - KS 245 931.000 Admin & General Expense - Rents - KS 246 931.000 Admin & General Expense - Rents - KS 247 931.000 Admin & General Expense - Rents - KS 248 931.000 Admin & General Expense - Rents - KS 249 931.000 Admin & General Expense - Rents - KS 240 931.000 Admin & General Expe	\$0 \$5,74
232 928.012 Reg Commission Expense - KS Proceedings - 100% KS \$138,314 \$0 \$138,314 \$0 \$138,314 \$0 \$138,314 \$0 \$0000% \$0 \$0 \$0 \$0 \$0	\$5,74
100% KS 233 928.020 Reg Commission Expense - FERC Proceedings - Allocated (demand) 234 928.023 Reg Commission Expense - FERC Proceedings - \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$
233 928.020 Reg Commission Expense - FERC Proceedings - Allocated (demand) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$U \$1
Allocated (demand) 234 928.023 Reg Commission Expense - FERC Proceedings - 100% FERC 235 928.030 Load Research Expense - 100% MO \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$
234 928.023 Reg Commission Expense - FERC Proceedings - 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$U \$1
100% FERC 235 928.030 Load Research Expense - 100% MO 236 929.000 Duplicate Charges - Credit (General) 237 930.100 General Advertising Expense - Allocated (C 1) 238 930.100 General Advertising Expense - MO 239 930.200 Misc. General Expense (energy) 240 931.000 Admin & General Expense - Rents - MO 241 931.000 Admin & General Expense - Rents - MO 242 931.000 Admin & General Expense - Rents - KS 243 931.000 Admin & General Expense - Rents - KS 244 931.000 Admin & General Expense - Rents - KS 255 \$0 260 \$0 275 \$0 275 \$0 275 \$0 275 \$0 275 \$0 275 \$0 275 \$0 277 \$0 277 \$0 277 \$0 277 \$0 278 \$0 279 \$0 270 \$	\$0 \$
235 928.030 Load Research Expense - 100% MO 236 929.000 Duplicate Charges - Credit (General) -\$2,118,517 \$0 -\$2,118,517 E-236 \$0 -\$2,118,517 53.9300% \$0 -\$1,142,516 237 930.100 General Advertising Expense - Allocated (C 1) 238 930.100 General Advertising Expense - MO 239 930.200 Misc. General Expense (energy) 240 931.000 Admin & General Expense - Rents - Allocated (S 3,880,276 (energy) 241 931.000 Admin & General Expense - Rents - MO 242 931.000 Admin & General Expense - Rents - KS 250 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Ψ.
236 929.000 Duplicate Charges - Credit (General) -\$2,118,517 \$0 -\$2,118,517 E-236 \$0 -\$2,118,517 53.9300% \$0 -\$1,142,516	\$0 \$
237 930.100 General Advertising Expense - Allocated (C 1) \$129 \$0 \$0 \$129 E-237 \$0 \$129 52.4490% \$0 \$68 238 930.100 General Advertising Expense - MO \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 -\$1,142,510
238 930.100 General Advertising Expense - MO \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$66
239 930.200 Misc. General Expense (energy) \$4,743,739 -\$5 \$4,743,744 E-239 -\$1,292,421 \$3,451,318 56.3200% \$0 \$1,943,782 240 931.000 Admin & General Expense - Rents - Allocated (energy) \$3,880,276 E-240 \$0 \$3,880,276 E-240 \$0 \$3,880,276 \$0 \$2,185,371 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0
240 931.000 Admin & General Expense - Rents - Allocated (energy) 241 931.000 Admin & General Expense - Rents - MO 242 931.000 Admin & General Expense - Rents - KS 243 931.000 Asset Finance Lease - Multifunctional Printing 2537,096 \$0 \$3,880,276 \$0 \$0 \$3,880,276 \$0 \$0 \$2,185,371 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$3 \$1,943,78
(energy) 241 931.000 Admin & General Expense - Rents - MO \$89,558 \$0 \$89,558 E-241 -\$89,558 \$0 100.0000% \$0 \$0 242 931.000 Admin & General Expense - Rents - KS \$0 \$0 \$0 E-242 \$0 \$0 0.0000% \$0 \$0 243 931.000 Asset Finance Lease - Multifunctional Printing \$357,096 \$0 \$357,096 E-243 \$0 \$357,096 53.1690% \$0 \$189,864	\$0 \$2,185,37
241 931.000 Admin & General Expense - Rents - MO \$89,558 \$0 \$89,558 \$E-241 -\$89,558 \$0 100.0000% \$0 \$0 242 931.000 Admin & General Expense - Rents - KS \$0 \$0 \$0 \$0 \$0 \$0 \$0 243 931.000 Asset Finance Lease - Multifunctional Printing \$357,096 \$0 \$357,096 \$243 \$0 \$357,096 \$31690% \$0 \$189,864	\$2,103,37
242 931.000 Admin & General Expense - Rents - KS \$0 \$0 \$0 E-242 \$0 \$0 0.0000% \$0 \$189,864	\$0 \$
243 931.000 Asset Finance Lease - Multifunctional Printing \$357,096 \$0 \$357,096 E-243 \$0 \$357,096 53.1690% \$0 \$189,864	\$0 \$
	\$0 \$189.86
Devices	\$109,00
244 933.000 Transportation Expense (Dist Plt) \$0 \$0 \$0 E-244 -\$1,902,330 -\$1,902,330 57.0850% \$0 -\$1,085,945	\$0 -\$1,085,94
	7,561 \$49,485,91
4.5,555,555 4.5	,
246 MAINT., ADMIN. & GENERAL EXP.	
247 935.000 Maintenance of General Plant (General) \$5,955,325 \$17,115 \$5,938,210 E-247 -\$32,413,930 -\$26,458,605 53,9300% \$0 -\$14,269,126	8,449 -\$14,277,57
248 TOTAL MAINT., ADMIN. & GENERAL EXP. \$5,955,325 \$17,115 \$5,938,210 \$-\$32,413,930 \$-\$26,458,605 \$0 \$-\$14,269,126	8,449 -\$14,277,57
7,3,3,3	7,,
249 TOTAL ADMIN. & GENERAL EXPENSES \$114,542,560 \$27,875,780 \$86,666,780 -\$22,704,022 \$91,838,538 -\$321,300 \$48,774,353 \$13	6,010 \$35,208,34
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
250 DEPRECIATION EXPENSE	
251 403.000 Depreciation Expense, Dep. Exp. \$265,900,094 See note (1) See note (1) E-251 See note (1) \$265,900,094 100.0000% -\$84,308,812 \$181,591,282 See note (1)	(1) See note (1)
252 403.330 Other Depreciation-ARO \$5,004.440 E-252 \$5,004.440 0.0000% \$0 \$0	
253 403.021 Depreciation Exp-KCC AFUDC-100% KS -\$1,396 E-253 -\$1,396 0.0000% \$0 \$0	
254 403.326 Contra PISA Depr. Exp-100% MO -\$2,299.005	
255 403.557 Deferred Depr Exp - 100% KS \$4,797,219 E-255 \$4,797,219 0.0000% \$0 \$0	
256 403.557 Deferred Depr Exp - 100% MO \$3,130,290 E-256 \$3,130,290 100.0000% -\$3,130,290 \$0	
257 403.557 Deferred Depr Exp - FERC \$17,434 E-257 \$17,434 0.0000% \$0 \$0	

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>!</u>	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
258		TOTAL DEPRECIATION EXPENSE	\$276,549,076	\$0	\$0		\$0	\$276,549,076		-\$85,140,097	\$181,591,282	\$0	\$0
250		AMORTIZATION EVENIOR											
259	404.000	AMORTIZATION EXPENSE	60.450.000	**	60.450.000	F 000	6007.440	64 700 457	50.00000/		****	**	****
260	404.000	Amortization - Limited Term Plant - Allocated (General)	\$2,156,300	\$0	\$2,156,300	E-260	-\$367,143	\$1,789,157	53.9300%	\$0	\$964,892	\$0	\$964,892
261	404.326	Contra PISA Limit TRM Amort Exp-100% MO	-\$1.673	\$0	-\$1.673	E-261	\$0	-\$1,673	100.0000%	\$1,673	\$0	\$0	\$0
262	405.001	Amortization - Transource Liability - MO	\$0	\$0	-\$1,073 \$0	E-262	\$0	\$0	100.0000%	\$1,073	\$0 \$0	\$0 \$0	\$0 \$0
263	405.001	Amortization - Itanisource Elability - MO	\$0	\$0	\$0 \$0	E-263	\$0	\$0	100.0000%	\$0	\$0	\$0 \$0	\$0 \$0
264	405.001	Amortization - latan Reg Asset & Other Non-Plant -	\$337,375	\$0 \$0	\$337,375	E-264	-\$3,259	\$334,116	100.0000%	\$0	\$334,116	\$0 \$0	\$334,116
-0.		MO	\$557 ,676	Ų.	400. ,0.0		40,200	,,,,,,	100.0007.0	4.	400 1,110	Ų.	400.,
265	405.001	Amortization - latan Reg Asset & Oth Non-Plant - KS	-\$223,073	\$0	-\$223,073	E-265	\$0	-\$223,073	0.0000%	\$0	\$0	\$0	\$0
			V == U , U : U	**			1	V ===,			**	**	••
266	405.001	MEEIA Uplight - MO	\$0	\$0	\$0	E-266	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
267	405.010	Amortization of Other Plant - Allocated (General)	\$61,073,842	\$0	\$61,073,842	E-267	\$12,340,361	\$73,414,203	53.9300%	\$0	\$39,592,280	\$0	\$39,592,280
268	405.010	Amortization of Unrecovered Reserve - KS	\$761,716	\$0	\$761,716	E-268	\$0	\$761,716	0.0000%	\$0	\$0	\$0	\$0
269	405.010	Amortization of Unrecovered Dist Meters - KS	\$1,115,338	\$0	\$1,115,338	E-269	\$0	\$1,115,338	0.0000%	\$0	\$0	\$0	\$0
270	405.326	Contra PISA Amortization Exp-100% MO	-\$2,698,961	\$0	-\$2,698,961	E-270	\$0	-\$2,698,961	100.0000%	\$2,698,961	\$0	\$0	\$0
271		TOTAL AMORTIZATION EXPENSE	\$62,520,864	\$0	\$62,520,864		\$11,969,959	\$74,490,823		\$2,700,634	\$40,891,288	\$0	\$40,891,288
272		REGULATORY DEBITS & CREDITS											
273	407.300	Regulatory Debits	\$0	\$0	\$0	E-273	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
274 275	407.300	Regulatory Debits - 100% MO	\$972,560	\$0 \$0	\$972,560	E-274 E-275	\$1,288,177	\$2,260,737	100.0000%	\$2,765,203	\$5,025,940	\$0 \$0	\$5,025,940
275 276	407.300 407.301	Regulatory Debits - 100% KS Pension & OPEB Exp Tracker - NSC RD	\$804,241 \$2,037,628	\$0 \$0	\$804,241	E-275 E-276	\$0 \$0	\$804,241 \$2.037.628	0.0000% 53.1690%	\$0 \$0	\$0 \$1,083,386	\$0 \$0	\$0 \$1.083.386
276 277	407.301	Regulatory Debit - Pension & OPEB	\$2,037,628 \$121,185	\$0 \$0	\$2,037,628 \$121,185	E-276 E-277	\$0	\$2,037,028	53.1690%	\$0 \$0	\$1,063,366 \$64,433	\$0 \$0	\$1,063,366 \$64,433
278	407.310	Regulatory Credits -ARO	-\$24,398,600	\$0 \$0	-\$24,398,600	E-277	\$0	-\$24.398.600	0.0000%	\$0 \$0	\$04,433 \$0	\$0 \$0	\$04,433 \$0
279	407.401	Regulatory Credits - 100% MO	-\$24,390,000	\$0	\$0	E-279	-\$3,465,719	-\$3,465,719	100.0000%	\$0	-\$3,465,719	\$0 \$0	-\$3,465,719
280	407.401	Regulatory Credits-Migration Amort/COVID AAO-	-\$66,262,545	\$0 \$0	-\$66,262,545	E-280	\$0	-\$66,262,545	0.0000%	\$0	\$0	\$0	\$0
		100% KS	\$55,252,5 .5	Ų.	400,202,0 .0		•	400,202,0 10	0.000070	4.	***	Ų.	**
281	407.401	Regulatory Credits -COVID AAO - 100% MO	-\$3,471,998	\$0	-\$3,471,998	E-281	\$0	-\$3,471,998	100.0000%	\$3,471,998	\$0	\$0	\$0
282	407.402	Regulatory Credit Pension & OPEB Exp Tracker	-\$192,027	\$0	-\$192,027	E-282	\$0	-\$192,027	53.1690%	\$0	-\$102,099	\$0	-\$102,099
		NSC	, , ,	• -	, .	-	, ,	, , ,			, , , , , , , , , , , , , , , , , , , ,	• •	, , , , , , , , , , , , , , , , , , , ,
283	407.410	Regulatory Credit Pension & OPEB Exp Rate Diff	-\$311,750	\$0	-\$311,750	E-283	\$0	-\$311,750	53.1690%	\$0	-\$165,754	\$0	-\$165,754
284	407.426	Contra PISA Depr and Amort Exp-100% MO	-\$13,591,748	\$0	-\$13,591,748	E-284	\$0	-\$13,591,748	100.0000%	\$13,591,748	\$0	\$0	\$0
285	411.109	Accretion Exp-Asset Retirement Obligation	\$19,394,159	\$0	\$19,394,159	E-285	\$0	\$19,394,159	0.0000%	\$0	\$0	\$0	\$0
286		TOTAL REGULATORY DEBITS & CREDITS	-\$84,898,895	\$0	-\$84,898,895		-\$2,177,542	-\$87,076,437		\$19,828,949	\$2,440,187	\$0	\$2,440,187
								1					
287	100 10-	OTHER OPERATING EXPENSES	40.000.555		40.000.555			******					^ -
288	408.100	KS Property Tax RIDER-100% KS	-\$3,372,086	\$0	-\$3,372,086	E-288	\$0	-\$3,372,086	0.0000%	\$0	\$0	\$0	\$0
289 290	408.120 408.140	Property Tax (General) Payroll Tax, Incl Unemployment (Sal&Wg)	\$114,509,268 \$12,323,617	\$0 \$0	\$114,509,268 \$12,323,617	E-289 E-290	\$8,381,946 -\$2,098,266	\$122,891,214 \$10,225,351	53.9300% 53.1690%	\$0 \$0	\$66,275,232 \$5,436,717	\$0 \$0	\$66,275,232 \$5,436,717
290 291	408.140	ORVS - KS	\$12,323,617	\$0 \$0	\$12,323,617	E-290 E-291	-\$2,098,266	\$10,225,351	0.0000%	\$0 \$0	\$5,436,717 \$0	\$0 \$0	\$5,436,717 \$0
291	408.140	Other Miscellaneous Taxes (General)	\$0 \$29	\$0 \$0	\$29	E-291	\$0	\$29	53.9300%	\$0 \$0	\$0 \$16	\$0 \$0	\$0 \$16
292	408.103	Gross Receipts Tax - 100% MO	\$9.361	\$0 \$0	\$9,361	E-292	\$0	\$9.361	100.0000%	\$0 \$0	\$9,361	\$0 \$0	\$9,361
293 294	408.110	KCMO City Earnings Tax - 100% MO	\$1,379,211	\$0 \$0	\$9,301 \$1,379,211	E-293	\$0	\$1,379,211	100.0000%	-\$259,387	\$9,361 \$1,119,824	\$0 \$0	\$9,361 \$1.119.824
295	100.110	TOTAL OTHER OPERATING EXPENSES	\$124,849,400	\$0	\$124,849,400		\$6,283,680	\$131,133,080	. 55.55576	-\$259,387	\$72,841,150	\$0	\$72,841,150
			\$12.,0.0,700	Ψ0	Ţ. Z .,5.5,400		\$5,255,000	1.5.,.55,000		1200,307	Ţ. <u>_</u> ,; , 100	Ψ0	÷. =,0 , . 30
296		TOTAL OPERATING EXPENSE	\$1,330,032,423	\$137,074,541	\$916,408,806		-\$206,167,146	\$1,123,865,277		-\$77,652,170	\$690,869,301	\$67,363,082	\$441,914,937

297		NET INCOME BEFORE TAXES	-\$187,782,174					\$18,384,972		-\$43,263,055	\$217,510,641		
298		INCOME TAXES											
290		INCOME TAKES	ı l	l		ı	1	1	1	ı		1	

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	Ī	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+I	VI = K
299	409.100	Current Income Taxes	\$64,614,763	See note (1)	See note (1)	E-299	See note (1)	\$64,614,763	100.0000%	-\$26,168,993	\$38,445,770	See note (1)	See note (1)
300		TOTAL INCOME TAXES	\$64,614,763					\$64,614,763		-\$26,168,993	\$38,445,770		
301		DEFERRED INCOME TAXES											
302	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$1,962,421	See note (1)	See note (1)	E-302	See note (1)	\$1,962,421	100.0000%	-\$4,004,134	-\$2,041,713	See note (1)	See note (1)
303	411.410	Amortization of Deferred ITC	-\$1,168,486			E-303		-\$1,168,486	100.0000%	-\$503,710	-\$1,672,196		
304	0.000	Amortization COR Stip ER-2007-0291	\$0			E-304		\$0	100.0000%	\$354,438	\$354,438		
305	0.000	Amort of ER-2018-0145 Protected EDIT (Rate Case)	\$0			E-305		\$0	100.0000%	-\$5,476,489	-\$5,476,489		
		, ,	·					•			. , ,		
306	0.000	Amort of ER-2018-0145 Unprotected EDIT (Rate	\$0			E-306		\$0	100.0000%	-\$7,688,436	-\$7,688,436		
		Case)											
307	0.000	Amort of ER-2018-0145 EDIT (Stub Period)	\$0			E-307		\$0	100.0000%	-\$416,915	-\$416,915		
308	0.000	Amort of EDIT (MO Tax Change)	\$0			E-308		\$0	100.0000%	-\$3,069,488	-\$3,069,488		
309	0.000	Amort of Excess ADIT-Montrose	\$0			E-309		\$0	100.0000%	-\$199,408	-\$199,408		
310		TOTAL DEFERRED INCOME TAXES	\$793,935					\$793,935		-\$21,004,142	-\$20,210,207		
			,							,			
311		NET OPERATING INCOME	-\$253,190,872		•	•	•	-\$47,023,726	'	\$3,910,080	\$199,275,078		•

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

<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>!</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$314.767	-\$314.767
Nev-2		440.001	\$0 \$0	\$0 \$0	ΦU	•	, , ,	-\$314,767
	To remove Economic Development Rider (Harris)		•	•		\$0	-\$1,010,531	
	Update period adjustment (Cox, Bocklage, Roling, Luebbert)		\$0	\$0		\$0	\$10,423,597	
	3. No adjustment		\$0	\$0		\$0	\$0	
	4. Large power annualization (Bocklage)		\$0	\$0		\$0	-\$1,921,193	
	5. Non-Large power rate switcher (Cox)		\$0	\$0		\$0	\$1,038,861	
	6. MEEIA, Weather Norm, & 365 day adjustment (Cox, Bocklage)		\$0	\$0		\$0	-\$9,919,745	
	7. Growth adjustment (Cox)		\$0	\$0		\$0	\$1,031,984	
	8. To add Economic Development Rider (Harris)		\$0	\$0		\$0	\$42,260	
Rev-3	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	\$2,022,489	\$2,022,489
	To remove unbilled revenue (Majors)		\$0	\$0		\$0	\$2,022,489	
Rev-4	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$723,681	-\$723,681
	To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$723,681	
Rev-5	Residential MEEIA Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$16,321,164	-\$16,321,164
	To remove MEEIA billed revenue (Majors)		\$0	\$0		\$0	-\$16,321,164	
Rev-6	Residential MEEIA Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	\$2,078,316	\$2,078,316
	To remove MEEIA Unbilled revenue (Majors)		\$0	\$0		\$0	\$2,078,316	
Rev-8	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$689,351	-\$689,351
	To remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$689,351	
Rev-9	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$859,414	-\$859,414
	To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$859,414	
Rev-10	Commercial MEEIA Billed Revenue	442.001	\$0	\$0	\$0	\$0	£44 020 202	-\$11,029,393
Kev-10	To remove MEEIA billed revenue (Majors)	442.001	•		ΦU		-\$11,029,393	-\$11,029,393
	1. To remove MEEIA billed revenue (Majors)		\$0	\$0		\$0	-\$11,029,393	
Rev-12	Commercial MEEIA Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	\$1,773,612	\$1,773,612
	To remove MEEIA unbilled revenue (Majors)		\$0	\$0		\$0	\$1,773,612	
Rev-14	Commercial Primary Unbilled	442.101	\$0	\$0	\$0		·	-\$178,432
	To remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$178,432	
Rev-15	Commercial Primary FAC Billed	442.101	\$0	\$0	\$0	\$0	-\$201,632	-\$201,632
	1. To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$201,632	

Accounting Schedule: 10 Sponsor: Staff Page: 1 of 17

Δ.	B	•				•	<u>H</u>	
A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-16	Commercial Primary MEEIA Billed	442.101	\$0	\$0	\$0	\$0	-\$1.859.663	-\$1,859,663
		442.101	•	• -	φυ	•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-\$1,039,003
	To remove MEEIA billed revenue (Majors)		\$0	\$0		\$0	-\$1,859,663	
Rev-19	Industrial Primary Unbilled	442.201	\$0	\$0	\$0	\$0	\$575,003	\$575,003
	To remove unbilled revenue (Majors)		\$0	\$0	,	\$0	\$575,003	, ,
	1. To telliore diffilied revenue (majors)		ΨΟ	Ψ		Ψ	ψ515,005	
Rev-20	Industrial Primary FAC Billed	442.201	\$0	\$0	\$0	\$0	-\$311,280	-\$311,280
	To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$311,280	
	, , ,							
Rev-21	Industrial Primary MEEIA Billed	442.201	\$0	\$0	\$0	\$0	-\$606,392	-\$606,392
	To remove MEEIA billed revenue (Majors)		\$0	\$0		\$0	-\$606,392	
Rev-24	Industrial Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	-\$25,049	-\$25,049
	To remove unbilled revenue (Majors)		\$0	\$0		\$0	-\$25,049	
Rev-25	Industrial Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$66,657	-\$66,657
	To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$66,657	
Day 26	Industrial Coordon MECIA Billed	442.202	¢0	to.	\$0	\$0	\$7F7.044	6757 0.44
	Industrial Secondary MEEIA Billed	442.202	\$0	\$0	\$0	•	-\$757,341	-\$757,341
	To remove MEEIA billed revenue (Majors)		\$0	\$0		\$0	-\$757,341	
Rev-28	Industrial Ssecondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$603,346	\$603,346
	To remove MEEIA unbilled revenue (Majors)		\$0	\$0	**	\$0	\$603,346	*****
	1. To remove MEEIA unbined revenue (Majors)		Ψυ	φU		φυ	Ф003,340	
Rev-30	Industrial Street & Highway Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$17,784	-\$17,784
	To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$17,784	
			·					
Rev-32	Traffic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$35	-\$35
	To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$35	
Rev-33	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$330,755	-\$330,755
	Adjustment to general ledger to match starting revenues		\$0	\$0		\$0	-\$330,755	
	(Majors)							
Rev-36	Sales For Resale Capacity	447.012	\$0	\$0	\$0	\$0	-\$258,103	-\$258,103
	Adjustment to annualize Firm Sales (Capacity and		\$0	\$0		\$0	-\$258,103	
	Fixed)(Lyons)		ΨΟ	Ψ		Ψ	-φ250,105	
Rev-37	Sales For Resale SFR Retail	447.020	\$0	\$0	\$0	\$0	\$4,080,498	\$4,080,498
	Adjustment to annualize Firm Energy Sales (Lyons)		\$0	\$0		\$0	\$4,080,498	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-40	Sales For Resale Bulk	447.030	\$0	\$0	\$0	\$0	-\$135,300,056	-\$135,300,056

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income			Company	Company Adjustment	Company Adjustments	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Non Labor	Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	To include an annualized level of TCR's Ancillary		\$0	\$0		\$0	\$8,357,233	
	Services, RNU's and MINT Line Loss (Lyons)							
	2. To annualize Non-Firm Off System Sales (Lyons)		\$0	\$0		\$0	-\$143,657,289	
Rev-43	Provision for Rate Refunds - Missouri	449.110	\$0	\$0	\$0	\$0	\$33,377,012	\$33,377,012
	To remove TY amortization of the deferred OSS excess		\$0	\$0		\$0	-\$802,056	
	margin (Young)		**	**		**	*****	
	To remove FAC under recovery (Lyons)		\$0	\$0		\$0	\$34,179,068	
			•					
Rev-45	Forfeited Discounts - Missouri	450.001	\$0	\$0	\$0	\$0	\$2,690,243	\$2,690,243
	4. To include an annualized level of lete normant revenue		**	¢0		40	£2 600 242	
	To include an annualized level of late payment revenue (Majors)		\$0	\$0		\$0	\$2,690,243	
Rev-47	Misc Serv Rev - Missouri	451.001	\$0	\$0	\$0	\$0	\$14,135	\$14,135
	To include pay as you save revenues (Lyons)		\$0	\$0		\$0	644425	
	11. To include pay as you save revenues (Lyons)		\$0	φu		φu	\$14,135	
Rev-56	Other Elec Rev Trans For Others	456.100	\$0	\$0	\$0	\$0	\$1,721,070	\$1,721,070
1107 00	Other Lieb New Halls For Others	430.100		·	ΨΟ		. , ,	ψ1,721,070
	To include an annualized level of transmission revenue (Lyons)		\$0	\$0		\$0	\$1,721,070	
	(Lyons)							
E-4	Steam Ops - Superv & Engineering - demand	500.000	-\$349,553	\$147.293	-\$202,260	\$0	\$0	\$0
		000.000		, ,	1 202,200	•	•	•••
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$349,553	\$0		\$0	\$0	
	7. To adjust test year for incentive compensation (Giacone)		\$0	\$147,293		\$0	\$0	
E-5	D. 10/	500.000		*07.000	207.000	**	**	***
E-9	Prod Steam Oper - latan 1&2 - 100% MO	500.000	\$0	\$37,600	\$37,600	\$0	\$0	\$0
	1. To remove TY amortization of the latan O&M tracker		\$0	\$37,600		\$0	\$0	
	(Young)							
	Fuel Expense - Coal & Freight w/all 501 labor and Unit Train	501.000	-\$545,031	\$1,216,522	\$671,491	\$0	\$0	\$0
E-7	Depr	301.000	-4545,051	φ1,210,322	φ071, 43 1	\$ 0	φ0	ΨU
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$545,031	\$0		\$0	\$0	
							•	
	2. To annualize Fuel Expense - Coal (Young)		\$0	\$1,868,858		\$0	\$0	
	3. To annualize dust & freeze adders (Young)		\$0	\$1,404,707		\$0	\$0	
	To remove unit train depreciation expense (Young)		\$0	-\$2,057,043		\$0	\$0	
			•	. , ,			•	
E-8	Fuel Expense - Oil - energy	501.000	\$0	\$576,687	\$576,687	\$0	\$0	\$0
	4. To appualize start up ail expense (Verma)		¢o.	\$F70 007		**	***	
	To annualize start-up oil expense (Young)		\$0	\$576,687		\$0	\$0	
E-9	Fuel Expense - Gas - energy	501.000	\$0	-\$4,577,149	-\$4,577,149	\$0	\$0	\$0
	-	301.000			-ψ-,511,149			_
	To annualize start-up gas expense (Young)		\$0	-\$4,577,149		\$0	\$0	
E-10	100% MO STB (Surface Transportation Board)	501.000	\$0	\$101,759	\$101,759	\$0	\$0	\$0
	1							
	To remove TY amortization of the STB deferred costs (Young)		\$0	\$101,759		\$0	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-12	Fuel Expense - Additives - (NH4, limestone, other	501.000	\$0	\$711,357	\$711,357	\$0	\$0	\$0
	To annualize fuel additives (Young)		\$0	\$115,179		\$0	\$0	
	2. To annualize fuel additives-ammonia (Young)		\$0	\$596,178		\$0	\$0	
E-14	Fuel Expense - Residuals - Non-Labor	501.000	\$0	\$1,220,806	\$1,220,806	\$0	\$0	\$0
	To annualize fuel residuals (Young)		\$0	\$1,220,806		\$0	\$0	
E-16	Fuel Handling (non-labor)	501.000	\$0	\$1,415,500	\$1,415,500	\$0	\$0	\$0
	1. To annualize fuel handling (Young)		\$0	\$1,415,500		\$0	\$0	
E-17	Fuel Expense Rider Underrecov-100% MO	501.000	\$0	-\$134,090	-\$134,090	\$0	\$0	\$0
	1. To remove FAC under recovery (Lyons)		\$0	-\$134,090		\$0	\$0	
E-19	Steam Operating Expense - demand	502.000	-\$677,526	\$0	-\$677,526	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$677,526	\$0		\$0	\$0	
E-22	Steam Operating Electric Expense - demand	505.000	-\$314,494	\$0	-\$314,494	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$314,494	\$0		\$0	\$0	
E-25	Misc. Other Power Expenses - demand	506.000	-\$256,496	-\$95,190	-\$351,686	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$256,496	\$0		\$0	\$0	
	To remove TY amortization of the LaCygne obsolete inventory deferred costs (Young)		\$0	-\$95,115		\$0	\$0	
	3. To remove dues and donations from the test year (Nieto)		\$0	-\$75		\$0	\$0	
E-26	Misc. Other Power Expenses latan 2 - 100% MO	506.000	\$0	\$29,423	\$29,423	\$0	\$0	\$0
	To remove TY amortization of the deferred 2011 flood costs (Young)		\$0	\$29,423		\$0	\$0	
E-28	Steam Operating Expense Rents - demand	507.000	-\$52	\$0	-\$52	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$52	\$0		\$0	\$0	
E-38	Steam Maintenance Suprv & Engineering - demand	510.000	-\$238,795	-\$407,715	-\$646,510	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$238,795	\$0		\$0	\$0	
	To remove bonuses booked in the test year (CS-11) (Giacone)		\$0	-\$246,891		\$0	\$0	
	3. To remove Montrose maintenance from test year (Nieto)		\$0	-\$75,232		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	-\$85,592		\$0	\$0	
E-41	Maintenance of Structures - demand	511.000	-\$81,911	\$182,819	\$100,908	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$81,911	\$0		\$0	\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To remove Montrose maintenance from test year (Nieto)		\$0	-\$16,107		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$198,926		\$0	\$0	
E-44	Maintenance of Boiler Plant - demand	512.000	-\$446,846	\$1,642,019	\$1,195,173	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$446,846	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$1,642,019		\$0	\$0	
E-47	Maintenance of Electric Plant - demand	513.000	-\$68,928	-\$70,257	-\$139,185	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$68,928	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	-\$70,257		\$0	\$0	
E-50	Maintenance of Misc. Steam Plant - demand	514.000	-\$4,182	\$20,222	\$16,040	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$4,182	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance		\$0	\$20,222		\$0	\$0	
	expense (Nieto)							
E-57	Prod Nuclear Oper - Superv & Engineering - demand	517.000	-\$471,615	-\$67,768	-\$539,383	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$471,615	\$0		\$0	\$0	
	To remove bonuses booked in the test year (CS-11) (Giacone)		\$0	-\$23,500		\$0	\$0	
	3. To adjust test year for incentive compensation (Giacone)		\$0	-\$44,268		\$0	\$0	
	Prod Nuclear - Nuclear Fuel Expense (Net Amortization) - energy	518.000	\$0	\$5,538,431	\$5,538,431	\$0	\$0	\$0
	To annualize fuel expense - nuclear (Young)		\$0	\$5,538,431		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-59	Nuclear Fuel Expense - Oil - energy	518.100	\$0	-\$65,960	-\$65,960	\$0	\$0	\$0
	To annualize start-up oil expense (Young)		\$0	-\$65,960		\$0	\$0	
E-61	Coolants and Water - demand	519.000	-\$154,785	-\$101,366	-\$256,151	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$154,785	\$0		\$0	\$0	
	To adjust test year for Wolf Creek water contract		\$0	-\$101,366		\$0	\$0	
	(Giacone)							
E-62	Steam Expense - demand	520.000	-\$816,720	\$0	-\$816,720	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$816,720	\$0		\$0	\$0	
E-64	Electric Expense - demand	523.000	-\$95,514	\$0	-\$95,514	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$95,514	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Staff Page: 5 of 17

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-65	Misc. Nuclear Power Expenses - Allocated - demand	524.000	-\$798,419	-\$862,540	-\$1,660,959	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$798,419	\$0		\$0	\$0	
	2. To adjust test year for incentive compensation (Giacone)		\$0	-\$862,540		\$0	\$0	
E-71	Refueling Outage Amort - demand	524.950	\$0	-\$19,347	-\$19,347	\$0	\$0	\$0
	To adjust for Wolf Creek Refueling Amortization through 12-31-2021 (Nieto)		\$0	-\$19,347		\$0	\$0	
E-72	Refueling Outage Amort - MO	524.950	\$0	-\$28,019	-\$28,019	\$0	\$0	\$0
	To remove TY amortization of the Wolf Creek refuel 18 deferred costs (Young)		\$0	\$21,023		\$0	\$0	
	To remove TY amortization of the Wolf Creek mid-cycle outage deferred costs (Young)		\$0	-\$49,042		\$0	\$0	
E-76	Prod Nuclear Maint - Suprv & Engineering - demand	528.000	-\$204,690	\$977,997	\$773,307	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$204,690	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$1,249,128		\$0	\$0	
	3. To adjust test year for incentive compensation (Giacone)		\$0	-\$271,131		\$0	\$0	
E-78	Prod Nuclear Maint - Maint of Structures - demand	529.000	-\$135,691	\$305,258	\$169,567	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$135,691	\$0	,,	\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$305,258		\$0	\$0	
	expense (Nieto)							
E-80	Prod Nuclear Maint - Maint Reactor Plant demand	530.000	-\$118,164	-\$4,862,208	-\$4,980,372	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$118,164	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	-\$4,862,208		\$0	\$0	
E-81	Nuclear Maintenance Outage Expense Reversal demand	530.900	\$0	\$3,824,700	\$3,824,700	\$0	\$0	\$0
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$3,824,700		\$0	\$0	
E-82	Refueling Outage Maint Amortization	530.950	\$0	-\$39,531	-\$39,531	\$0	\$0	\$0
	To adjust for Wolf Creek Refueling Amortization through		\$0	-\$39,531		\$0	\$0	
	12-31-2021 (Nieto)							
	Refueling Outage Maint Amortization ER-2009-0089 MO Only	530.950	\$0	-\$380,754	-\$380,754	\$0	\$0	\$0
	To remove TY amortization of the Wolf Creek refuel 18 deferred costs (Young)		\$0	\$63,068		\$0	\$0	
	To remove TY amortization of the Wolf Creek mid-cycle outage deferred costs (Young)		\$0	-\$443,822		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	. <u>I</u>
		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-85 Pro	od Nuclear Maint - Electric Plant - demand	531.000	-\$158,736	-\$767,580	-\$926,316	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)	331.000	-\$158,736	\$0	-ψ320,310	\$0	\$0	Ψ0
			-\$136,736	-\$767,580		\$0 \$0	\$0	
	To normalize and annualize non-wage maintenance pense (Nieto)		\$0	-\$767,360		\$ 0	ΦU	
	od Nuclear Maint- Misc. Plant - demand	532.000	-\$75,939	\$270,034	\$194,095	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$75,939	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance pense (Nieto)		\$0	\$301,054		\$0	\$0	
3. 1	To remove the 100-ton crane lease expense from the test		\$0	-\$31,020		\$0	\$0	
yea	ar (Giacone)							
E-99 Pro	od Turbine Oper - Suprv & Engineering - demand	546.100	-\$11,244	\$0	-\$11,244	\$0	\$0	\$0
1. 1	To adjust test year for 5-31-2022 payroll (Giacone)		-\$11,244	\$0		\$0	\$0	
E-100 Oth	her Fuel Expense - Oil - energy	547.000	-\$7,153	-\$7,419,210	-\$7,426,363	\$0	\$0	\$0
1. 1	To adjust test year for 5-31-2022 payroll (Giacone)		-\$7,153	\$0		\$0	\$0	
2. 1	To annualize fuel expense - oil (Young)		\$0	-\$7,419,210		\$0	\$0	
E-101 Oth	her Fuel Expense - Gas - energy	547.000	\$0	-\$28,654,782	-\$28,654,782	\$0	\$0	\$0
		547.000	• •		-\$20,034,762	•		, 4 0
	To annualize fuel expense - volumetric gas (Young)		\$0	-\$29,539,720		\$0	\$0	
2.	To annualize fuel expense - gas reservation (Young)		\$0	\$884,938		\$0	\$0	
E-102 Oth	her Fuel Expense - Hedging - MO	547.000	\$0	-\$414	-\$414	\$0	\$0	\$0
1. 1	To remove hedging costs (Young)		\$0	-\$414		\$0	\$0	
E-103 Oth	her Fuel Expense - Additives - energy	547.000	\$0	\$62,026	\$62,026	\$0	\$0	\$0
1. 1	To remove premium ammonia (Young)		\$0	\$62,026		\$0	\$0	
E-105 Oth	her Power Generation Expense - demand	548.000	-\$19,703	\$0	-\$19,703	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$19,703	\$0	, ,, .,	\$0	\$0	
	To adjust tool your too or 2022 payton (Olasone)		4.0,.00	**		**	**	
E-106 Mis	sc. Other Power Generation Expense - demand	549.000	-\$43,313	\$0	-\$43,313	\$0	\$0	\$0
1. 1	To adjust test year for 5-31-2022 payroll (Giacone)		-\$43,313	\$0		\$0	\$0	
Oth	has Maint Course & Francisco Since Course Course	554 000	#0.004	* 42.004	\$40,470	¢0	* 0	to.
	her Maint - Suprv & Engineering - Structures, General & sc demand	551.000	-\$2,621	\$43,091	\$40,470	\$0	\$0	\$0
1. 1	To adjust test year for 5-31-2022 payroll (Giacone)		-\$2,621	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance		\$0	\$43,091		\$0	\$0	
exp	pense (Nieto)							
E-111 Oth	her General Maintenance - Structures - demand	552.000	-\$3,002	\$14,049	\$11,047	\$0	\$0	\$0
1. 1	To adjust test year for 5-31-2022 payroll (Giacone)		-\$3,002	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	Ē	<u>G</u>	<u>H</u>	<u>!</u>
Income Adj.	Income Adjustment Description	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$14,049		\$0	\$0	
E-112	Other General Maintenance - General Plant - demand	553.000	-\$116,093	\$106,337	-\$9,756	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$116,093	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$106,337		\$0	\$0	
E-113	Other General Maintenance - Misc. Other General Plant - demand	554.000	-\$858	-\$101,683	-\$102,541	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$858	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	-\$101,683		\$0	\$0	
E-117	Purchased Power - Energy	555.000	\$0	-\$126,136,897	-\$126,136,897	\$0	\$0	\$0
	To reflect an annualized level of SPP Administrative fees (Lyons)		\$0	\$3,558,827		\$0	\$0	
	To include an annual level of border customers and parallel gen (Lyons)		\$0	\$1,346,089		\$0	\$0	
	3. To annualize purchased power expense (Young)		\$0	-\$131,041,813		\$0	\$0	
E-119	Solar Renew Energy Credits (100% MO)	555.020	\$0	\$1,534,829	\$1,534,829	\$0	\$0	\$0
	1. To reverse RER tariff (Young)		\$0	-\$4,298,177		\$0	\$0	
	2. To reverse RER tariff (Young)		\$0	\$5,833,006		\$0	\$0	
E-120	System Control and Load Dispatch - demand	556.000	-\$52,540	-\$36,660	-\$89,200	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$52,540	\$0		\$0	\$0	
	To remove bonuses booked in the test year (CS-11) (Giacone)		\$0	-\$36,660		\$0	\$0	
E-121	Prod - Other - Other Expenses - demand	557.000	-\$94,495	\$161,393	\$66,898	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$94,495	\$0		\$0	\$0	
	To remove the Evergy Central Machine Facility lease expense from the test year (Giacone)		\$0	-\$90,000		\$0	\$0	
	3. To annualize common use billings (Lyons)		\$0	\$251,393		\$0	\$0	
E-123	373KCPFAC 10200 MO	557.100	\$0	-\$2,230,341	-\$2,230,341	\$0	\$0	\$0
	To eliminate test year (Lyons)		\$0	-\$2,230,341		\$0	\$0	
E-128	Transmission Oper - Suprv & Engineering - demand	560.000	-\$45,190	\$0	-\$45,190	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$45,190	\$0		\$0	\$0	
E-129	Transmission Oper - Load Dispatch - energy	561.000	-\$45,652	\$490,938	\$445,286	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$45,652	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1
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
Number	2. To reflect an annualized level of SPP Administrative fees	Number	\$0	\$490,938	IOlai	\$0	\$0	IOlai
	(Lyons)							
E-130	Transmission Oper - Station Expenses - demand	562.000	-\$10,703	\$0	-\$10,703	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$10,703	\$0		\$0	\$0	
E-131	Transmission Oper - Overhead Line Expenses - demand	563.000	-\$312	\$0	-\$312	\$0	\$0	\$0
2 101	To adjust test year for 5-31-2022 payroll (Giacone)	000.000	-\$312	\$0	ΨΟΙΣ	\$0	\$0	40
	To adjust took your for 0 of 2022 payron (Glassino)		40.12	40		4 0	Ų.	
E-133	Transmission of Electricity by Others - energy	565.000	\$0	\$2,154,265	\$2,154,265	\$0	\$0	\$0
	To include an annualized level of transmission expense (Lyons)		\$0	\$2,228,391		\$0	\$0	
	To remove transmission expense for FERC incentives		\$0	-\$74,126		\$0	\$0	
	related to the Transource Missouri Projects (Majors)		**	** ','='		**	**	
E-136	Misc. Transmission Expense - demand	566.000	-\$33,698	\$0	-\$33,698	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$33,698	\$0		\$0	\$0	
E-137	Transmission Operation Rents - demand	567.000	\$0	-\$1,888,520	-\$1,888,520	\$0	\$0	\$0
	To remove the Wolf Creek to LaCygne 345 KV transmission line lease expense from the test year		\$0	-\$1,888,520		\$0	\$0	
	(Giacone)							
E-138	Regional Transmission Operation - energy	575.000	\$0	-\$2,616,326	-\$2,616,326	\$0	\$0	\$0
	To reflect an annualized level of SPP Administrative fees		\$0	-\$2,616,326		\$0	\$0	
	(Lyons)							
E-141	Transmission Maint - Suprv & Engineering - demand	568.000	-\$6,164	-\$17,623	-\$23,787	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$6,164	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	-\$17,623		\$0	\$0	
	expense (Nieto)							
E-142	Transmission Maint - Structures - demand	569.000	-\$7,258	\$13,194	\$5,936	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$7,258	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$13,194		\$0	\$0	
	expense (Meto)							
E-143	Transmission Maint - Station Equipment - demand	570.000	-\$58,083	-\$269,560	-\$327,643	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$58,083	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	-\$269,560		\$0	\$0	
	expense (Note)							
E-144	Transmission Maint - Overhead Lines -demand	571.000	-\$8,166	\$565,042	\$556,876	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$8,166	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$565,042		\$0	\$0	
	expense (History							

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> 1</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-145	Transmission Maint - Underground Line - demand	572.000	\$0	\$13,500	\$13,500	\$0	\$0	\$0
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$13,500		\$0	\$0	
E-146	Transmission Maint - Misc Trans Plant - demand	573.000	\$0	-\$1,905,985	-\$1,905,985	\$0	\$0	\$0
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$6		\$0	\$0	
	2. To annualize common use billings (Lyons)		\$0	-\$1,905,991		\$0	\$0	
E-152	Distribution Oper - Suprv & Engineering (Dist Plt)	580.000	-\$165,556	\$0	-\$165,556	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$165,556	\$0		\$0	\$0	
E-153	Distribution Oper - Load Dispatch (Dist Plt)	581.000	-\$55,193	\$0	-\$55,193	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$55,193	\$0		\$0	\$0	
E-154	Distribution Oper - Station Expenses (Acct 362)	582.000	-\$4,107	\$0	-\$4,107	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$4,107	\$0		\$0	\$0	
E-155	Distribution Oper - Overhead Line Expenses (Acct 367)	583.000	-\$92,487	\$0	-\$92,487	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$92,487	\$0		\$0	\$0	
E-156	Distribution Oper - Underground Line Expenses	584.000	-\$51,961	\$0	-\$51,961	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$51,961	\$0		\$0	\$0	
E-158	Distribution Oper - Meters Expense (Acct 370)	586.000	-\$175,550	\$0	-\$175,550	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$175,550	\$0		\$0	\$0	
E-159	Distribution Oper - Customer Install Expense (Acct 371)	587.000	-\$227	\$0	-\$227	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$227	\$0		\$0	\$0	
E-160	Distribution Oper - Misc. Distribution Expense (Dist Plt)	588.000	-\$225,755	-\$102	-\$225,857	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$225,755	\$0		\$0	\$0	
	2. To remove dues and donations from the test year (Nieto)		\$0	-\$102		\$0	\$0	
E-164	Distribution Maint - Suprv & Engineering (Dist PIt)	590.000	-\$9,009	-\$10,675	-\$19,684	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$9,009	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	-\$10,675		\$0	\$0	
E-165	Distribution Maint - Structures (Acct 361)	591.000	-\$135	\$579	\$444	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$135	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance		\$0	\$579		\$0	\$0	
	expense (Nieto)							

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-166	Distribution Maint - Station Equipment (Acct 362)	592.000	-\$19,634	\$80,288	\$60,654	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$19,634	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$80,288		\$0	\$0	
	expense (Nieto)							
E-167	Distribution Maint - Overhead Lines (Acct 365)	593.000	-\$408,568	\$3,430,631	\$3,022,063	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$408,568	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$3,430,631		\$0	\$0	
	expense (Nieto)							
E-168	Distribution Maint - Underground Lines (Acct 367)	594.000	-\$78,068	\$391,568	\$313,500	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$78,068	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$391,568		\$0	\$0	
	expense (Nieto)							
E-169	Distribution Maint - Line Transformers (Acct 368)	595.000	-\$16,226	\$13,334	-\$2,892	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$16,226	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$13,334		\$0	\$0	
	expense (Nieto)							
E-170	Distribution Maint - Street Light & Signals (Acct 373)	596.000	-\$12,264	\$28,242	\$15,978	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$12,264	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$28,242		\$0	\$0	
	expense (Nieto)							
E-171	Distribution Maint - Meters (Acct 370)	597.000	-\$27,611	\$34,552	\$6,941	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$27,611	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$34,552		\$0	\$0	
	expense (Nieto)							
E-172	Distribution Maint - Misc. Distribution Pin (Dist Plt)	598.000	-\$30,474	\$1,872,259	\$1,841,785	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$30,474	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto)		\$0	\$331,762		\$0	\$0	
	3. To annualize common use billings (Lyons)		\$0	\$1,540,497		\$0	\$0	
	S. 10 amidanzo common dec binings (Lyons)		ψU	ψ1,340,437		\$ 0	φυ	
E-176	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expences (C 1)	901.000	-\$137,773	\$0	-\$137,773	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$137,773	\$0		\$0	\$0	
	1. 10 aujust test year for 3-31-2022 payron (Glacoffe)		-φ13 <i>1,11</i> 3	φU		\$0	\$ 0	
E-177	Customer Accounts Expense - Meter Reading (C 1)	902.000	-\$123,858	-\$924,048	-\$1,047,906	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$123,858	\$0		\$0	\$0	
	2. To include annualized meter replacement O&M expense		\$0	-\$924,048		\$0	\$0	
I	(Majors)	ı l				I		

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>!</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-178	Customer Accounts Expense - Records & Collection (C 1)	903.000	-\$631,764	-\$28,959,043	-\$29,590,807	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$631,764	\$0		\$0	\$0	
	2. To annualize common use billings (Lyons)		\$0	-\$28,959,043		\$0	\$0	
	3. n/a		\$0	\$0		\$0	\$0	
E-179	Customer Accounts Expense - Interest on Deposits 100% MO	903.000	\$0	\$78,006	\$78,006	\$0	\$0	\$0
	To adjust test year interest on customer deposits (Nieto)		\$0	-\$73,190		\$0	\$0	
	To reclasify interest paid on customer deposits to above the line account (Nieto)		\$0	\$151,196		\$0	\$0	
E-181	Uncollectible Accounts - 100% MO	904.000	\$0	\$4,957,034	\$4,957,034	\$0	\$0	\$0
	To include an annualized level of bad debt (Majors)		\$0	\$1,900,612		\$0	\$0	
	2. To reclassify bad debt from Evergy receivables company		\$0	\$3,056,422		\$0	\$0	
E 400	2	205 200	* 700	\$4 000 004	\$4.007.000	••	••	A O
E-183	Customer Accounts Expense - Misc. (C 1)	905.000	-\$792	\$1,998,084	\$1,997,292	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)	-\$792	\$0		\$0	\$0		
	2. To reclassify accounts receivable bank fees to above the line account (Nieto)		\$0	\$1,326,417		\$0	\$0	
	To include an annualized level of accounts receivable bank fees through 5-31-2022 (Nieto)		\$0	\$671,667		\$0	\$0	
E-186	Customer Service - Supervision (C 1)	907.000	-\$7,579	\$0	-\$7,579	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$7,579	\$0		\$0	\$0	
E-187	Customer Assistance Expenses - Allocated (C 1)	908.000	\$0	-\$1,434	-\$1,434	\$0	\$73,499	\$73,499
	To remove portion of customer survey related to political questions (CS-11) (Giacone)		\$0	-\$688		\$0	\$0	
	2. n/a		\$0	\$0		\$0	\$0	
	3. To adjust Income Weatherization test year (Nieto)		\$0	\$0		\$0	-\$51,124	
	4. To adjust Income Weatherization test year (Nieto)		\$0	\$0		\$0	\$124,623	
	5. To adjust test year for advertising expense (Nieto)		\$0	-\$746		\$0	\$0	
E-188	Customer Assistance Expenses - DSM - MO	908.000	-\$95,941	-\$4,529,785	-\$4,625,726	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$95,941	\$0		\$0	\$0	
	2. To remove TY amortization of the deferred DSM program costs (Young)		\$0	-\$4,910,379		\$0	\$0	
	3. To adjust the amortization of the DSM opt-out reg assets (Young)		\$0	\$266,801		\$0	\$0	
	4. To annualize Economic Relief Program expense (Nieto)		\$0	\$113,793		\$0	\$0	

Α	B		D.	-			ш	
A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	meonie Adjustment Description	Number	Labor	NON Eabor	Total	Labor	NON EUDOI	Total
E-191	Cust Assist Exp - Exp Rider 343 MEIAA4	908.100	\$0	\$0	\$0	\$0	-\$876,779	-\$876,779
	To remove test year MEEIA expenses (Majors)		\$0	\$0		\$0	-\$876,779	
	1. To remove test year MEEIA expenses (Majors)		φυ	Ψυ		φυ	-\$070,779	
E-192	Customer Assistance Exp-MEEIA 100% MO	908.500	\$0	\$0	\$0	\$0	-\$13,815,303	-\$13,815,303
	To remove test year MEEIA expenses (Majors)		\$0	\$0		\$0	-\$13,815,303	
				•				
	2. n/a		\$0	\$0		\$0	\$0	
E-194	Informational & Instructional Advertising (C 1)	909.000	\$0	-\$8,742	-\$8,742	\$0	\$0	\$0
		500.000			40,1 42			Ψ
	To adjust test year for advertising expense (Nieto)		\$0	-\$8,742		\$0	\$0	
E-195	Informational & Instructional Advertising - DSM - MO	909.000	\$0	-\$50,986	-\$50,986	\$0	\$0	\$0
	To remove TY amortization of the deferred DSM		\$0	-\$50,986		\$0	\$0	
	advertising costs (Young)		\$0	-\$50,966		\$ 0	\$0	
E-196	Misc Customer Accounts & Info - Allocated (C 1)	910.000	-\$107,659	-\$90	-\$107,749	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$107,659	\$0		\$0	\$0	
	To adjust test year for advertising expense (Nieto)		\$0	-\$90		\$0	\$0	
E-197	Misc Cust Accts & Info Exp-100% MO	910.000	\$0	-\$8,470,587	-\$8,470,587	\$0	\$157,614	\$157,614
	To remove Renewable Energy Standard amortization		\$0	-\$8,470,587		\$0	\$0	
	from test year (Nieto)							
	2. To remove amortization of EV charging station		\$0	\$0		\$0	\$157,614	
	regulatory liability (Majors)							
E-201	Sales Supervision (C 1)	911.000	-\$4,430	\$0	-\$4,430	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$4,430	\$0		\$0	\$0	
	1. To adjust test year for 5-51-2522 payron (Glacone)		-ψ+,+30	ΨΟ		Ψ	Ψ	
E-202	Sales Demonstration & Selling (C 1)	912.000	-\$21,063	-\$465	-\$21,528	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$21,063	\$0		\$0	\$0	
				•				
	2. To remove dues and donations from the test year (Nieto)		\$0	-\$465		\$0	\$0	
E-204	Miscellaneous Sales Expense (C 1)	916.000	-\$3,438	\$0	-\$3,438	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$3,438	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
							·	
E-208	Administrative & General Salaries - Allocated (Sal&Wg)	920.000	-\$2,341,455	-\$8,160,920	-\$10,502,375	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$2,341,455	\$0		\$0	\$0	
	To remove equity compensation expense (CS-11)		\$0	-\$3,455,038		\$0	\$0	
	(Giacone)		**	, ,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	**	
	3. To remove bonuses booked in the test year (CS-11)		\$0	-\$1,494,532		\$0	\$0	
	(Giacone)							
1	1	. !						

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	1
Income			Company	Company	Company	Jurisdictional	Jurisdictional Adjustment	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Non Labor	Adjustments Total
	4. To adjust test year for incentive compensation (Giacone)		\$0	-\$3,211,350		\$0	\$0	
	Administrative & General Office Supplies - Allocated	921.000	-\$525	-\$1,682	-\$2,207	\$0	\$0	\$0
	(energy)	321.000	-4323	-φ1,002	-φ2,201	φ0	φυ	φυ
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$525	\$0		\$0	\$0	
							•	
	To reclassify certain expense report items to below the line (CS-11) (Giacone)		\$0	-\$1,183		\$0	\$0	
	3. To remove dues and donations from the test year (Nieto)		\$0	-\$499		\$0	\$0	
	3. To remove dues and donations from the test year (Nieto)		\$0	-\$499		\$ 0	φu	
E-214	Administrative Expense Transfer Credit (energy)	922.000	\$0	\$38,618,727	\$38,618,727	\$0	-\$25	-\$25
	To remove PISA amounts booked to test year (CS-11)		\$0	\$0		\$0	-\$25	
	(Giacone)							
	2. To include an annualized level of Common Use Billings		\$0	\$38,618,727		\$0	\$0	
	(Lyons)							
			•		•	•		•-
E-219	Property Insurance (General Plant)	924.000	-\$8	\$190,348	\$190,340	\$0	\$0	\$0
	1. To adjust test year for 5-31-2022 payroll (Giacone)		-\$8	\$0		\$0	\$0	
	2. To include an annualized level of insurance expense		\$0	\$190,348		\$0	\$0	
	through 5-31-22 (Nieto)							
F 200	(O-10)W-)	005 000	••	* 0.40.005	*0.40.00 .	***	***	**
E-220	Injuries and Damages (Sal&Wg)	925.000	\$0	\$248,235	\$248,235	\$0	\$0	\$0
	To include an annualized level of insurance expense through 12-31-2021 (Nieto)		\$0	\$437,550		\$0	\$0	
	To include an annualized level of injuries and damages (Nieto)		\$0	-\$189,315		\$0	\$0	
E-221	Employee Pensions (Sal&Wg)	926.000	\$0	-\$12,414,765	-\$12,414,765	\$0	\$0	\$0
	To adjust test year SERP expense to reflect normalized		\$0	-\$1,227,786		\$0	\$0	
	level of SERP payouts (Giacone)		Ų.	V.,,.		ų.	***	
	To adjust test year for May 2022 Pension expense		\$0	-\$11,186,979		\$0	\$0	
	(Giacone)							
E-222	Employee Benefits - OPEB - Allocated (Sal&Wg)	926.000	\$0	-\$998,939	-\$998,939	\$0	\$0	\$0
	1. To adjust test year for May 2022 OPEB expense		\$0	-\$998,939		\$0	\$0	
	(Giacone)							
E-225	Other Miscellaneous Employee Benefits (Sal&Wg)	926.000	\$0	-\$2,044,038	-\$2,044,038	\$0	\$0	\$0
		320.000			Ψ2,044,030			φυ
	To adjust test year benefits for the update period 12 months ending 12/31/2021 (Giacone)		\$0	-\$2,044,038		\$0	\$0	
E-227	Misc. Regulatory Commission Filings (Demand)	928.000	-\$14,924	\$0	-\$14,924	\$0	\$0	\$0
	To adjust test year for 5-31-2022 payroll (Giacone)		-\$14,924	\$0	•	\$0	\$0	
	1. To adjust test year for 5-51-2022 payroll (Glacoffe)		- \$14,524	φυ		\$ 0	\$0	
E-228	Reg Commission Expense - FERC Assessment (demand)	928.003	\$0	-\$78,468	-\$78,468	\$0	\$0	\$0
					 			
	To annualize FERC assessment (Majors)		\$0	-\$78,468		\$0	\$0	
•	•					•		!

Income Adjustment Description Commission Expense - MPSC Assessment - 100% MO To annualize MOPSC assessment (Majors) To adjust test year for a normalized level of rate case ense (Giacone) C. General Expense (energy) To adjust test year for 5-31-2022 payroll (Giacone) To remove equity compensation expense (CS-11) acone) To remove MEDA dues from the test year (Nieto)	928.002 930.200	Company Adjustment Labor \$0 \$0 \$0	Company Adjustment Non Labor -\$7,369 \$0 -\$7,369	Company Adjustments Total -\$7,369	Jurisdictional Adjustment Labor \$0 \$0 \$0	Jurisdictional Adjustment Non Labor -\$321,275 -\$321,275	Jurisdictional Adjustments Total -\$321,275
Commission Expense - MPSC Assessment - 100% MO To annualize MOPSC assessment (Majors) To adjust test year for a normalized level of rate case ense (Giacone) C. General Expense (energy) To adjust test year for 5-31-2022 payroll (Giacone) To remove equity compensation expense (CS-11) icone) To remove MEDA dues from the test year (Nieto)	928.002	\$0 \$0 \$0	-\$7,369 \$0 -\$7,369		\$0 \$0	-\$321,275 -\$321,275	
To annualize MOPSC assessment (Majors) To adjust test year for a normalized level of rate case ense (Giacone) C. General Expense (energy) To adjust test year for 5-31-2022 payroll (Giacone) To remove equity compensation expense (CS-11) acone) To remove MEDA dues from the test year (Nieto)		\$0 \$0	\$0 -\$7,369	-\$7,369	\$0	-\$321,275	-\$321,275
To adjust test year for a normalized level of rate case ense (Giacone) C. General Expense (energy) To adjust test year for 5-31-2022 payroll (Giacone) To remove equity compensation expense (CS-11) icone) To remove MEDA dues from the test year (Nieto)	930.200	\$0 \$0	-\$7,369		•		
c. General Expense (energy) To adjust test year for 5-31-2022 payroll (Giacone) To remove equity compensation expense (CS-11) acone) To remove MEDA dues from the test year (Nieto)	930.200	\$0			\$0	\$0	1
To adjust test year for 5-31-2022 payroll (Giacone) To remove equity compensation expense (CS-11) acone) To remove MEDA dues from the test year (Nieto)	930.200		-\$1,292,421				
To remove equity compensation expense (CS-11) acone) To remove MEDA dues from the test year (Nieto)		\$0		-\$1,292,421	\$0	\$0	\$0
cone) To remove MEDA dues from the test year (Nieto)			\$0		\$0	\$0	
		\$0	-\$719,139		\$0	\$0	
		\$0	-\$60,967		\$0	\$0	
o remove EEI dues from the test year (Nieto)		\$0	-\$507,281		\$0	\$0	
To remove dues and donations from the test year (Nieto)		\$0	-\$5,034		\$0	\$0	
nin & General Expense - Rents - MO	931.000	\$0	-\$89.558	-\$89,558	\$0	\$0	\$0
To remove TY amortization of the lease abatement		\$0	-\$89,558	***************************************	\$0	\$0	•
erred costs (Young)			,,		1		
nsportation Expense (Dist Plt)	933.000	\$0	-\$1,902,330	-\$1,902,330	\$0	\$0	\$0
o remove depreciation clearings from O&M (Young)		\$0	-\$1,902,330		\$0	\$0	
ntenance of General Plant (General)	935.000	-\$1,448	-\$32,412,482	-\$32,413,930	\$0	\$0	\$0
o adjust test year for 5-31-2022 payroll (Giacone)		-\$1,448	\$0		\$0	\$0	
To remove 1KC 15th floor lease expense (CS-11) acone)		\$0	-\$50,137		\$0	\$0	
o include an annualized level of IT software ntenance expense through 5-31-2022 (Nieto)		\$0	\$1,953,037		\$0	\$0	
o annualize common use billings (Lyons)		\$0	-\$34,315,382		\$0	\$0	
reciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$84,308,812	-\$84,308,812
o Annualize Depreciation Expense		\$0	\$0		\$0	-\$84,308,812	
ntra PISA Depr. Exp-100% MO	403.326	\$0	\$0	\$0	\$0	\$2,299,005	\$2,299,005
o remove PISA amounts booked to test year (CS-11) recone)		\$0	\$0		\$0	\$2,299,005	
erred Depr Exp - 100% MO	403.557	\$0	\$0	\$0	\$0	-\$3,130,290	-\$3,130,290
o remove deferred depreciation on Montrose booked to		\$0	\$0		\$0	-\$3,130,290	
year (CS-11) (Giacone)							
	404.000	\$0	-\$367,143	-\$367,143	\$0	\$0	\$0
ortization - Limited Term Plant - Allocated (General)		\$0	-\$367,143		\$0	\$0	
To ntr	include an annualized level of IT software denance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) eciation Expense, Dep. Exp. Annualize Depreciation Expense Ta PISA Depr. Exp-100% MO Tremove PISA amounts booked to test year (CS-11) one) Tred Depr Exp - 100% MO Tremove deferred depreciation on Montrose booked to tear (CS-11) (Giacone)	rinclude an annualized level of IT software denance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) acciation Expense, Dep. Exp. Annualize Depreciation Expense Ta PISA Depr. Exp-100% MO Tremove PISA amounts booked to test year (CS-11) one) Tred Depr Exp - 100% MO Tremove deferred depreciation on Montrose booked to ear (CS-11) (Giacone) tization - Limited Term Plant - Allocated (General) annualize intangible asset amortization expense	include an annualized level of IT software denance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) sociation Expense, Dep. Exp. Annualize Depreciation Expense a PISA Depr. Exp-100% MO aremove PISA amounts booked to test year (CS-11) one) are Depr Exp - 100% MO aremove deferred depreciation on Montrose booked to tear (CS-11) (Giacone) tization - Limited Term Plant - Allocated (General) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	include an annualized level of IT software denance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) sociation Expense, Dep. Exp. Annualize Depreciation Expense a PISA Depr. Exp-100% MO a PISA amounts booked to test year (CS-11) are d Depr Exp - 100% MO are remove deferred depreciation on Montrose booked to tear (CS-11) (Giacone) tization - Limited Term Plant - Allocated (General) \$0 \$1,953,037 \$0 \$34,315,382 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	include an annualized level of IT software denance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) sociation Expense, Dep. Exp. Annualize Depreciation Expense a PISA Depr. Exp-100% MO a PISA amounts booked to test year (CS-11) one) sociation Expense 403.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	include an annualized level of IT software lenance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) \$0	include an annualized level of IT software lenance expense through 5-31-2022 (Nieto) annualize common use billings (Lyons) \$0

<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u> </u>	<u> </u>	<u>G</u>	<u>H</u>	<u>l</u>
Adj.	January Adinastrans December	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number E-261	Income Adjustment Description Contra PISA Limit TRM Amort Exp-100% MO	Number 404.326	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor \$1,673	Total \$1,673
	To remove PISA amounts booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$1,673	• • • • • • • • • • • • • • • • • • • •
E-264	Amortization - latan Reg Asset & Other Non-Plant - MO	405.001	\$0	-\$3,259	-\$3,259	\$0	\$0	\$0
	To adjust the amortization of the latan regulatory assets (expense) (Young)		\$0	-\$3,259		\$0	\$0	
E-267	Amortization of Other Plant - Allocated (General)	405.010	\$0	\$12,340,361	\$12,340,361	\$0	\$0	\$0
	To annualize intangible asset amortization expense through true-up 5/31/2022 (Young)		\$0	\$12,340,361		\$0	\$0	
E-270	Contra PISA Amortization Exp-100% MO	405.326	\$0	\$0	\$0	\$0	\$2,698,961	\$2,698,961
	To remove PISA amounts booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$2,698,961	
E-274	Regulatory Debits - 100% MO	407.300	\$0	\$1,288,177	\$1,288,177	\$0	\$2,765,203	\$2,765,203
	To include an annual amortization of customer education costs based on a 4 year amortizations (Lyons)		\$0	\$24,697		\$0	\$0	
	To include annual amortization for Time of Use Costs based on 4 years (Lyons)		\$0	\$397,074		\$0	\$0	
	3. To include an annual amortization for PAYS program, based on 12 years (Lyons)		\$0	\$0		\$0	\$4,259	
	4. To amortize COVID 19 AAO costs over a 4 year period (Bolin)		\$0	\$866,406		\$0	\$0	
	5. To include annual amortization of PISA deferral over a 20 year period (Nieto)		\$0	\$0		\$0	\$2,760,944	
E-279	Regulatory Credits - 100% MO	407.401	\$0	-\$3,465,719	-\$3,465,719	\$0	\$0	\$0
	To amortize the aggregate prospective tracking assets/liabilities (Young)		\$0	-\$3,465,719		\$0	\$0	
E-281	Regulatory Credits -COVID AAO - 100% MO	407.401	\$0	\$0	\$0	\$0	\$3,471,998	\$3,471,998
	To remove COVID deferral booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$3,471,998	
E-284	Contra PISA Depr and Amort Exp-100% MO	407.426	\$0	\$0	\$0	\$0	\$13,591,748	\$13,591,748
	To remove PISA amounts booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$13,591,748	
E-289	Property Tax (General)	408.120	\$0	\$8,381,946	\$8,381,946	\$0	\$0	\$0
	To adjust test year property tax expense to reflect 2022 property taxes (Giacone)		\$0	\$8,381,946		\$0	\$0	
E-290	Payroll Tax, Incl Unemployment (Sal&Wg)	408.140	\$0	-\$2,098,266	-\$2,098,266	\$0	\$0	\$0
	To adjust test year for payroll taxes through true up 5/31/22 (Giacone)		\$0	-\$2,098,266		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-294	KCMO City Earnings Tax - 100% MO	408.110	\$0	\$0	\$0	\$0	-\$259,387	-\$259,387
	1. To normalize KC Earnings Tax (Young)		\$0	\$0		\$0	-\$259,387	
E-299	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$26,168,993	-\$26,168,993
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$26,168,993	
	No Adjustment		\$0	\$0		\$0	\$0	
E-302	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$4,004,134	-\$4,004,134
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$4,004,134	
	No Adjustment		\$0	\$0		\$0	\$0	
E-303	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	-\$503,710	-\$503,710
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$503,710	
E-304	Amortization COR Stip ER-2007-0291		\$0	\$0	\$0	\$0	\$354,438	\$354,438
	1. To Annualize Amortization COR Stip ER-2007-0291		\$0	\$0		\$0	\$354,438	
E-305	Amort of ER-2018-0145 Protected EDIT (Rate Case)		\$0	\$0	\$0	\$0	-\$5,476,489	-\$5,476,489
	To Annualize Amort of ER-2018-0145 Protected EDIT (Rate Case)		\$0	\$0		\$0	-\$5,476,489	
E-306	Amort of ER-2018-0145 Unprotected EDIT (Rate Case)		\$0	\$0	\$0	\$0	-\$7,688,436	-\$7,688,436
	To Annualize Amort of ER-2018-0145 Unprotected EDIT (Rate Case)		\$0	\$0		\$0	-\$7,688,436	
E-307	Amort of ER-2018-0145 EDIT (Stub Period)		\$0	\$0	\$0	\$0	-\$416,915	-\$416,915
	1. To Annualize Amort of ER-2018-0145 EDIT (Stub Period)		\$0	\$0		\$0	-\$416,915	
E-308	Amort of EDIT (MO Tax Change)		\$0	\$0	\$0	\$0	-\$3,069,488	-\$3,069,488
	1. To Annualize Amort of EDIT (MO Tax Change)		\$0	\$0		\$0	-\$3,069,488	
E-309	Amort of Excess ADIT-Montrose		\$0	\$0	\$0	\$0	-\$199,408	-\$199,408
	1. To Annualize Amort of Excess ADIT-Montrose		\$0	\$0		\$0	-\$199,408	
	Total Operating Revenues	<u> </u>	\$0	\$0	\$0	\$0	-\$120,915,225	-\$120,915,225
	Total Operating & Maint. Expense		-\$11,445,817	-\$194,721,329	-\$206,167,146	\$0	-\$124,825,305	-\$124,825,305

Line	<u>A</u>	В		n		
	-	Percentage	<u>C</u> Test	<u>D</u> 6.65%	<u>E</u> 6.77%	<u>F</u> 6.90%
Number	Description	Rate	Year	Return	Return	Return
	·					
1 TO	OTAL NET INCOME BEFORE TAXES		\$217,510,641	\$233,743,308	\$238,970,666	\$244,198,022
2 AI	DD TO NET INCOME BEFORE TAXES					
	ook Depreciation Expense		\$181,591,282	\$181,591,282	\$181,591,282	\$181,591,282
	lant Amortization Expense		\$40,557,172	\$40,557,172	\$40,557,172	\$40,557,172
-	ook Nuclear Fuel Amortization		\$17,155,283 \$185,212	\$17,155,283	\$17,155,283	\$17,155,283 \$185,212
	OTAL ADD TO NET INCOME BEFORE TAXES	-	\$239,488,949	\$185,212 \$239,488,949	\$185,212 \$239,488,949	\$239,488,949
			4	4 _00, 100,0 10	4 _00, 100,0 10	+ ,,
-	UBT. FROM NET INC. BEFORE TAXES					
	sterest Expense calculated at the Rate of	1.9600%	\$62,424,409	\$62,424,409	\$62,424,409	\$62,424,409
	ax Straight-Line Depreciation		\$167,438,344 \$46,758,450	\$167,438,344 \$46,758,450	\$167,438,344 \$46,758,450	\$167,438,344 \$46,758,450
	RS Tax Return Nuclear Amortization		\$10,520,882	\$10,520,882	\$10,520,882	\$10,520,882
	mployee 401K ESOP		\$10,320,882 \$784,425	\$10,320,882 \$784,425	\$10,320,882 \$784,425	\$784,425
	OTAL SUBT. FROM NET INC. BEFORE TAXES	-	\$287,926,510	\$287,926,510	\$287,926,510	\$287,926,510
			\$20. ,020,010	4201,020,010	\$201,020,010	4 20.,020,0.0
15 NI	ET TAXABLE INCOME		\$169,073,080	\$185,305,747	\$190,533,105	\$195,760,461
			. , ,	. , ,	. , ,	. , ,
16 PF	ROVISION FOR FED. INCOME TAX					
	et Taxable Inc Fed. Inc. Tax		\$169,073,080	\$185,305,747	\$190,533,105	\$195,760,461
-	educt Missouri Income Tax at the Rate of	100.000%	\$6,116,334	\$6,699,915	\$6,887,844	\$7,075,772
	educt City Inc Tax - Fed. Inc. Tax ederal Taxable Income - Fed. Inc. Tax		\$0 \$162,956,746	\$0 \$178,605,832	\$0 \$183,645,261	\$0 \$188.684.689
	ederal Income Tax at the Rate of	21.00%	\$34,220,917	\$37,507,225	\$38,565,505	\$39,623,785
	ubtract Federal Income Tax Credits					
	/ind Production Credit		\$0	\$0	\$0	\$0
	esearch and Development Tax Credit uels Tax Credit		\$1,886,594 \$4,887	\$1,886,594 \$4,887	\$1,886,594 \$4,887	\$1,886,594 \$4,887
-	lectric Vehicle Charging Stations Tax Credit		\$0	\$0	\$0	\$0
27 Ne	et Federal Income Tax		\$32,329,436	\$35,615,744	\$36,674,024	\$37,732,304
20 0	ROVISION FOR MO. INCOME TAX					
	et Taxable Income - MO. Inc. Tax		\$169,073,080	\$185,305,747	\$190,533,105	\$195,760,461
	educt Federal Income Tax at the Rate of	50.000%	\$16,164,718	\$17,807,872	\$18,337,012	\$18,866,152
	educt City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
	lissouri Taxable Income - MO. Inc. Tax ubtract Missouri Income Tax Credits		\$152,908,362	\$167,497,875	\$172,196,093	\$176,894,309
	O State Credit		\$0	\$0	\$0	\$0
	lissouri Income Tax at the Rate of	4.000%	\$6,116,334	\$6,699,915	\$6,887,844	\$7,075,772
	ROVISION FOR CITY INCOME TAX		£4.00.072.000	\$40E 20E 747	\$400 F22 40F	\$40E 700 404
	et Taxable Income - City Inc. Tax educt Federal Income Tax - City Inc. Tax		\$169,073,080 \$32,329,436	\$185,305,747 \$35,615,744	\$190,533,105 \$36,674,024	\$195,760,461 \$37,732,304
	educt Missouri Income Tax - City Inc. Tax		\$6,116,334	\$6,699,915	\$6,887,844	\$7,075,772
	ity Taxable Income		\$130,627,310	\$142,990,088	\$146,971,237	\$150,952,385
	ubtract City Income Tax Credits		**	**	ro.	¢o.
	est City Credit ity Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	ing moderno state at the state of	0.00070	**	**	**	40
	UMMARY OF CURRENT INCOME TAX					
-	ederal Income Tax		\$32,329,436 \$6,116,334	\$35,615,744 \$6,699,915	\$36,674,024	\$37,732,304
	tate Income Tax itv Income Tax		\$6,116,334	\$6,699,915	\$6,887,844 \$0	\$7,075,772 \$0
_	OTAL SUMMARY OF CURRENT INCOME TAX	-	\$38,445,770	\$42,315,659	\$43,561,868	\$44,808,076
	EFERRED INCOME TAXES eferred Income Taxes - Def. Inc. Tax.		£0.044.740	f0 044 740	£0.044.740	60.044.740
	mortization of Deferred ITC		-\$2,041,713 -\$1,672,196	-\$2,041,713 -\$1,672,196	-\$2,041,713 -\$1,672,196	-\$2,041,713 -\$1,672,196
	mortization COR Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
	mort of ER-2018-0145 Protected EDIT (Rate Cas		-\$5,476,489	-\$5,476,489	-\$5,476,489	-\$5,476,489
	mort of ER-2018-0145 Unprotected EDIT (Rate C	ase)	-\$7,688,436	-\$7,688,436	-\$7,688,436	-\$7,688,436
	mort of ER-2018-0145 EDIT (Stub Period) mort of EDIT (MO Tax Change)		-\$416,915 -\$3,069,488	-\$416,915 -\$3,069,488	-\$416,915 -\$3,069,488	-\$416,915 -\$3,069,488
	mort of Excess ADIT-Montrose		-\$199,408	-\$199,408	-\$199,408	-\$199,408
58 TO	OTAL DEFERRED INCOME TAXES	Ī	-\$20,210,207	-\$20,210,207	-\$20,210,207	-\$20,210,207
59 TO	OTAL INCOME TAX		\$18,235,563	\$22,105,452	\$23,351,661	\$24,597,869
- J3 TC	OTAL INCOME TAX		ψ10,233,303	ΨZZ, 103,43Z	φ23,331,001	Ψ24,331,009

Evergy Missouri Metro Case No. ER-2022-0129 Test Year 12 Months Ending June 30, 2021

True-Up through May 31, 2022 **Capital Structure Schedule**

	<u>A</u>	<u>B</u>	<u> </u>	<u>D</u>	<u> E</u>	<u>F</u>	<u>G</u>
			Percentage of Total	Embedded	Weighted Cost of	Weighted Cost of	Weighted Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	9.37%	9.62%	9.87%
1	Common Stock	\$2,484,850	50.00%		4.685%	4.810%	4.935%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,484,850	50.00%	3.92%	1.960%	1.960%	1.960%
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	\$4,969,700	100.00%		6.645%	6.770%	6.895%
8	PreTax Cost of Capital				8.031%	8.196%	8.360%

Accounting Schedule: 12 Sponsor: Dr. Seoung Joun Won Page: 1 of 1

Evergy Missouri Metro Case No. ER-2022-0129 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
				Adjust	tments		
Line				Update Period	Large Power Customer Rate	Non-LP Rate	MEEIA Weather Norm and 365 Day
Number	Description	As Billed	Remove EDR	Adjustment	Annualization	Switcher	Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$333,618,742	\$0	\$2,427,009	\$0	\$0	-\$8,474,187
4	Small General Service	\$67,053,597		\$3,928,326	\$0		
5	Medium General Service	\$122,941,334	-\$103,159	\$1,782,750	\$0	\$0	-\$677,486
6	Large General Service	\$181,103,040	-\$681,224	\$3,593,706	\$0	\$1,038,861	-\$274,747
7	Large Power	\$122,802,321	-\$209,337	-\$1,271,450	-\$1,921,193	\$0	\$4,951
8	Lighting	\$9,951,318	\$0	-\$63,569	\$0	\$0	\$0
9	Clean Charge Network	\$76,457	\$0	\$26,825	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$837,546,809	-\$1,010,531	\$10,423,597	-\$1,921,193	\$1,038,861	-\$9,919,745
11	OTHER RATE REVENUE						
12	Adjust to GL	\$0	\$0	\$0	\$0	\$0	
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	
14	TOTAL MISSOURI RATE REVENUES	\$837,546,809	-\$1,010,531	\$10,423,597	-\$1,921,193	\$1,038,861	-\$9,919,745

Schedule: Rate Revenue Summary Sponsor: Staff

Page: 1 of 1

Evergy Missouri Metro Case No. ER-2022-0129 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Rate Revenue Summary

<u>A</u>	<u>B</u>	Ī	ī	<u>K</u>	<u>L</u>
Line		Growth		Total	MO Adjusted
Number	Description	Adjustment	Add EDR	Adjustments	Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	\$4,652,860	\$0	-\$1,394,318	\$332,224,424
4	Small General Service	\$418,027	\$0	\$3,831,266	\$70,884,863
5	Medium General Service	-\$1,371,180	\$42,260	-\$326,815	\$122,614,519
6	Large General Service	-\$2,667,723	\$0	\$1,008,873	\$182,111,913
7	Large Power	\$0	\$0	-\$3,397,029	\$119,405,292
8	Lighting	\$0	\$0	-\$63,569	\$9,887,749
9	Clean Charge Network	\$0	\$0	\$26,825	\$103,282
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,031,984	\$42,260	-\$314,767	\$837,232,042
11	OTHER RATE REVENUE				
12	Adjust to GL	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$1,031,984	\$42,260	-\$314,767	\$837,232,042

Schedule: Rate Revenue Summary Sponsor: Staff

Page: 1 of 1